

DATE: March 4, 2011

TO: County Judge Robert E. Hebert
Commissioner Richard Morrison
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner James Patterson
Roy Cordes, County Attorney

FROM: Tammy Staton
Tax Division Supervisor

RE: Waiver of Penalty and Interest – Gura, David A & Janet L: Acct#3001-03-001-0320-901
2010 Tax Year; Legal Description: Greatwood Shores Sec 3, Block 1, Lot 32.
Precinct 1

Mr. Gura is requesting waiver of penalty and interest on the above referenced account for the 2010 tax year because he states that he paid his 2010 taxes via web bill pay. The check was mailed December 31, 2010 for delivery on January 4, 2011 and the check was mailed to 500 Liberty Street, Richmond, TX which was never received by the Tax Office. Mr. Gura indicated in his letter that the address mistake was his; he is questioning why the envelope was never returned to him.

Tax Office records indicate:

- Original deed #2006046600 was recorded on April 24, 2006 with the owner listed as David A. Gura & Janet L. Gura, 1719 Peppervine Way, Sugar Land, TX 77479
- October 27, 2010—2010 Original Tax Statement was mailed to Gura David A & Janet L, 1719 Peppervine Way, Sugar Land, TX 77479. **Original statement was not returned by Post Office.**
- 2010 tax roll list the owner as Gura David A & Janet L, 1719 Peppervine Way, Sugar Land, TX 77479-6153
- February 16, 2011—2010 February Reminder was mailed to Gura David A & Janet L, 1719 Peppervine Way, Sugar Land, TX 77479-6153. **Reminder was not returned by Post Office.**
- There is no evidence of an error by the Ft Bend Central Appraisal District or the Ft Bend County Tax Office.
- Lamar CISD has authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest and allow the Fort Bend County Commissioners Court to make the determination based on 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

2010 Tax Year	<u>LCISD</u>	<u>FBC</u>	<u>Total</u>
Base Tax	\$ 6,916.49	\$ 2,086.48	\$ 9,002.97
Penalty & Interest	<u>484.15</u>	<u>146.06</u>	<u>630.21</u>
Total	\$ 7,400.64	\$ 2,232.54	\$ 9,633.18

Total Penalty & Interest: \$630.21

I do recommend waiver of penalty and interest. Property Tax Code Section 33.011 (a) (1). “The governing body of a taxing unit: shall waive penalties and may provide for the waiver of interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer’s failure to pay the tax before delinquency...”