

DATE: March 7, 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 –Bui, Trang and Dien Nguyen: Acct#2221-02-002-0870-907
2010 Tax Year; Legal Description: Chelsea Harbour Sec 2, Block 2, Lot 87
Precinct 4

Mr. Dien Nguyen and his wife Trang Bui are requesting waiver of penalty and interest on the above referenced account for the 2010 tax year because they state that they did not receive their tax statement.

Tax Office records indicate:

- Original Deed #2010060661 was recorded on June 22, 2010, with the owner listed as Trang Bui and Dien Nguyen, 14306 Ayers Rock Road, Sugar Land, TX 77478.
- August 5, 2010--2010 July Name Change #7 added Bui Trang & Dien Nguyen, 14306 Ayers Rock Rd, Sugar Land, TX 77498-7594.
- 2010 Original Statement was requested by Wells Fargo Mortgage Company by electronic request.
- Taxpayers stated in their letter that that they were advised on February 25, 2011, by Tax Clerk Specialist that the original tax bill was mailed to Wells Fargo, the prior owner's mortgage company, in error.
- Fort Bend ISD 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>FBISD</u>	<u>FBC</u>	<u>Total</u>
Base Tax	\$4,286.79	\$1,338.99	\$5,625.78
Penalty & Interest	<u>300.08</u>	<u>93.73</u>	<u>393.81</u>
Total	\$4,586.87	\$1,432.72	\$6,019.59

Total Penalty & Interest: \$393.81

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..."