



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

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DATE: May 24, 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 *T.S.*
Tax Division Supervisor

RE: Waiver of Penalty and Interest – Parameswaran, P.G. & Lakshmy:
Acct#5915-02-002-0810-907
2010 Tax Year; Legal Description: Quail Valley Thunderbird Sec 2, Block 2, Lot 81
Precinct 2

Mr. and Mrs. Parameswaran are requesting waiver of penalty and interest on the above referenced account for the 2010 tax year due being out of the county from the last week of October 2010 until the first week of April 2011.

Tax Office records indicate:

- Original Deed Volume 984 Page 250 was recorded on August 5, 1981, with the owners listed as P.G. Parameswaran and wife, Lakshmy Parameswaran.
- December 20, 2010—Taxpayer talked to Tax Clerk and said his 2010 tax account will be added on the next supplement. It was noted that he intended to send in payment of the 2009 tax amount with an explanation of his payment.
- December 28, 2010—Taxpayer called to inquire about his 2010 tax statement. He was informed by Tax Clerk that the certified information for his account was not received from the Appraisal District because the property was still under protest.
- February 17, 2011—2010 Supplement #8 was processed which added Taxpayer's certified information after protest resolution.
- February 18, 2011—2010 Supplement #8 tax statement was mailed to: Parameswaran P G & Lakshmy, 4003 Key Ct, Missouri City, TX 77459-4232. This statement showed that penalty and interest would begin accruing on April 1, 2011.
- April 5, 2011—Taxpayer asked Tax Clerk if penalty and interest fees could be waived. He told Tax Clerk he was out of country and had just come back, and had received the supplement statement from February. Taxpayer was told by Tax Clerk we could not waive penalty and interest, but she would send him Waiver of Penalty and Interest Instructions, and that taxes had to be paid in full.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.

- Fort Bend ISD, City of Missouri City and Houston Community College (Missouri City) have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and collection fees, 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	Ft Bend ISD	City Missouri City	HCC (MC)	FBC	Total
Base Tax	\$ 2,392.10	\$ 1,065.62	\$ 96.83	\$ 366.50	\$ 3,921.05
Penalty & Interest	167.45	74.59	6.78	25.66	274.48
Total	\$ 2,559.55	\$ 1,140.21	\$ 103.61	\$ 392.16	\$ 4,195.53

Total Penalty and Interest: \$274.48

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...”