



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

(281) 341-8608
Fax (832) 471-1858

June 4, 2021

Chi Nguyen
202 Fairwood Springs Ln.,
Richmond TX 77406

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Chi Nguyen,

The County has received your request to waive penalty and interest on Fort Bend County property taxes as detailed below:

- **Property Tax Account:** **6467-05-004-0200-90**
- **Total Amount of Penalties Assessed:** **\$443.83 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Lamar Consolidated Independent School District.

The Office of Tax Assessor/Collector has conducted research on your account; please review the copy of this research which is enclosed with this letter. The request and the research will be included as back-up documentation when the request is placed on the Commissioners Court agenda for consideration. The date for proposed action is:

- **Commissioners Court Date:** **Tuesday, June 22, 2021 at 1:00 p.m.**
- **Location:** **401 Jackson Street, Richmond, Texas**

You are not required to appear in order for the Court to consider your request. Action by the Court is guided by the Texas Tax Code, specifically Chapter 33. If you have additional information regarding your request or if you wish to discuss this matter, please contact your Commissioner:

- **Commissioner Vincent Morales, Pct. 1** **Telephone (281) 344-9400 or**
Email:
Vincent.Moralesjr@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "KP George", with a long horizontal flourish extending to the right.

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Vincent Morales, Precinct No. 1



COUNTY TAX ASSESSOR-COLLECTOR
Fort Bend County, Texas

Carmen P. Turner, MPA
County Tax Assessor-Collector

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

DATE: April 29, 2021

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. DeMerchant
Bridgette Smith-Lawson, County Attorney

FROM: Amber DeSpain
Chief of Property Taxes

A handwritten signature in black ink, appearing to read "Amber DeSpain", is written over the printed name and title.

Re: Waiver of Penalty and Interest – Chi H. Nguyen: Account #6467-05-004-0200-901, 2020 Tax Year;
Legal Description: Rivers Edge Sec 5, Block 4, Lot 20; Situs: 202 Fairwood Springs Ln., Richmond TX
77406-3586

Precinct 1

Chi H. Nguyen is requesting a waiver of penalty and interest for 2020 tax year, stating due to the winter storm she missed the deadline to pay her taxes.

Tax Office records and research indicate:

- February 11, 2021 – Bank returned payment of \$4,931.47 for “unable to locate account”. A letter along with 2020 tax statement mailed to Chi Hanh Nguyen, 202 Fairwood Springs Ln., Richmond TX 77406. The letter informed her \$4,961.47 is due no later than March 2, 2021; otherwise, payment received after this date will accrue additional penalty and interest each month on the unpaid balance.
- March 17, 2021 – Received payment from Chi H. Nguyen in the amount of \$5,405.30 including March penalty and interest
- April 13, 2021 – County Judge received waiver of penalty and interest for 2020 Property Taxes.
- 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 Section 33.011 of the Texas Property Tax Code.

Summary of Taxes paid:

Account 6467-05-004-0200-901:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$3,633.81	\$327.04	\$327.04
FBC	\$1,297.66	\$116.79	\$116.79
Return Check Fee	\$30.00	\$0.00	\$0.00
Total	\$4,961.47	\$443.83	\$443.83

Total Penalty and Interest: \$443.83

I **do not** recommend waiver of penalty, interest and collection fee for 2020 Tax Year.

- Taxpayer has not provided sufficient evidence to support that their electronic payment was caused by an error in the transmission of funds.
- Per Property Tax Code Section 33.011 (h)(1)(b): “The governing body of a taxing unit may waive penalties and interest on a delinquent tax year if the tax payer submits evidence sufficient to show that:

(b) the taxpayer’s failure to pay the tax before the delinquency date was caused by an error in the transmission of the funds;

- There is no evidence to cause the Tax Office to recommend waiver of penalty and interest. This waiver is not statutorily allowed because of the taxpayer’s failure to comply with the requirements of Texas Tax Code Section 33.011.



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

(281) 341-8608
Fax (832) 471-1858

June 4, 2021

Clara Saldana
1023 Magnolia Dale Dr.,
Fresno, TX 77545

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Clara Saldana,

The County has received your request to waive penalty and interest on Fort Bend County property taxes as detailed below:

- **Property Tax Account:** 2935-03-002-0330-907
- **Total Amount of Penalties Assessed:** \$326.44 for Tax Year 2020

Fort Bend County is also authorized to act on behalf Fort Bend ISD and Fort Bend ESD #7.

The Office of Tax Assessor/Collector has conducted research on your account; please review the copy of this research which is enclosed with this letter. The request and the research will be included as back-up documentation when the request is placed on the Commissioners Court agenda for consideration. The date for proposed action is:

- **Commissioners Court Date:** Tuesday, June 22, 2021 at 1:00 p.m.
- **Location:** 401 Jackson Street, Richmond, Texas

You are not required to appear in order for the Court to consider your request. Action by the Court is guided by the Texas Tax Code, specifically Chapter 33. If you have additional information regarding your request or if you wish to discuss this matter, please contact your Commissioner:

- **Commissioner Vincent Morales, Pct. 1** Telephone (281) 344-9400 or
Email:
Vincent.Moralesjr@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in dark ink, appearing to read "KP George", followed by a horizontal line.

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Vincent Morales, Precinct No. 1

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



Carmen Turner, MPA
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

(281) 341-3710
Fax (832) 471-1836
Email: carmen.turner@fortbendcountytexas.gov
www.fortbendcountytexas.gov

DATE: May 25, 2021

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. De Merchant
County Attorney Bridgette Smith-Lawson

FROM: Amber DeSpain *AD*
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Clara Saldana: Account # 2935-03-002-0330-907, 2020
Tax Year; Legal Description: Estates of Teal Run Sec 3, Block 2, Lot 33; Situs: 1023 Magnolia
Dale Dr., Fresno, TX 77545-8664.

Precinct 1

Clara Saldana is requesting a waiver of penalty and interest for the 2020 tax year stating she is no longer escrowing with mortgage company and the statement was mailed to them and they failed to forward the tax statement to her.

Tax Office records and research indicate:

- August 18, 2020 - 2020 Tax Statement for account # 2935-03-002-0330-907 was requested and sent electronically to Wells Fargo Home Mortgage Per Property Tax Code Section 31.01 (i-1) If an assessor mails a tax bill under subsection (a) or delivers a tax bill by electronic means under subsection (k) to a mortgagee of a property, the assessor is not required to mail or deliver by electronic means a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent.
- November 20, 2020 – Mortgage file created/Saldana Clara/ 202408/amount = \$3,626.92.
- March 17, 2021 – Clara Saldana called tax office to inquire about having penalty and interest waived since she did not receive statement due to mortgage company requesting statement. Clerk explained waiver procedure.

- March 18, 2021 –Received 2020 tax payment from Clara Luz Saldana in the amount of \$3,626.22, balance still owed on account.
- March 29, 2021 –Received 2020 tax payment from Clara Luz Saldana in the amount of \$327.14.
- March 31, 2021 – Clara Saldana called to inquire about waiver of penalty and interest due to paying off mortgage and no longer escrowing taxes through mortgage company. Explained waiver procedure to Clara.
- April 13, 2021 – County Judge received emailed request for waiver of penalty and interest for the 2020 Property Taxes.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Fort Bend ISD and Fort Bend ESD #7 have 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 Section 33.011 of the Texas Property Tax Code.

Summary of Taxes Paid:

Account 2935-03-002-0330-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
FORT BEND ISD	\$2,557.42	\$230.18	\$230.18
FORT BEND ESD #7	\$231.21	\$20.81	\$20.81
FBC	\$838.29	\$75.45	\$75.45
Total	\$3,626.92	\$326.44	\$326.44

Total Penalty and Interest: \$326.44

I **do** recommend waiver of penalty and interest for 2020 Tax Year.

- **Taxpayer has provided sufficient evidence showing that the property is not subject to an escrow account with a mortgage company, the tax bill was sent to the mortgage company and mortgage company failed to forward to the owner.**
- Per Property Tax Code Section 33.011 (k)(1)(2): “The governing body of a taxing unit may waive penalties and interest on a delinquent tax if:
 - 1) the property for which the tax is owed is subject to a mortgage that does not require the owner of the property to fund an escrow account for the payment of the taxes on the property;
 - 2) the tax bill was mailed or delivered by electric means to the mortgagee of the property, but the mortgagee failed to mail a copy of the bill to the owner of the property as required by Section 31.01(j).
- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest.**



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

(281) 341-8608
Fax (832) 471-1858

June 4, 2021

Jason L. Palfreyman
7911 Cedar Hawk Ln.,
Richmond TX 77469

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Jason L. Palfreyman,

The County has received your request to waive penalty and interest on Fort Bend County property taxes as detailed below:

- **Property Tax Account:** **3027-01-005-0210-901**
- **Total Amount of Penalties Assessed:** **\$496.12 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Lamar CISD.

The Office of Tax Assessor/Collector has conducted research on your account; please review the copy of this research which is enclosed with this letter. The request and the research will be included as back-up documentation when the request is placed on the Commissioners Court agenda for consideration. The date for proposed action is:

- **Commissioners Court Date:** **Tuesday, June 22, 2021 at 1:00 p.m.**
- **Location:** **401 Jackson Street, Richmond, Texas**

You are not required to appear in order for the Court to consider your request. Action by the Court is guided by the Texas Tax Code, specifically Chapter 33. If you have additional information regarding your request or if you wish to discuss this matter, please contact your Commissioner:

- **Commissioner Vincent Morales, Pct. 1** **Telephone (281) 344-9400 or**
Email:
Vincent.Moralesjr@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in dark ink, appearing to read "KP George", with a horizontal line extending from the end of the signature.

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Vincent Morales, Precinct No. 1



COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

Carmen P. Turner, MPA
County Tax Assessor-Collector

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

DATE: April 29, 2021

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. DeMerchant
Bridgette Smith-Lawson, County Attorney

FROM: Amber DeSpain
Chief of Property Taxes

A handwritten signature in black ink, appearing to be "Amber DeSpain", is written over the printed name and title.

Re: Waiver of Penalty and Interest– Jason L. Palfreyman: Account #3027-01-005-0210-901, 2020 Tax Year; Legal Description: Greatwood Lakes Sec 1, Block 5, Lot 21; Situs: 7911 Cedar Hawk Ln., Richmond TX 77469-1933.

Precinct 1

Jason L. Palfreyman is requesting a waiver of penalty and interest for 2020 tax year, stating he never received his 2020 tax statement.

Tax Office records and research indicate:

- August 12, 2020 – 2020 Tax Statement for account # 3027-01-005-0210-901 was requested by Select Portfolio Services Inc.
- November 20, 2020 – Mortgage File created and electronically sent to Select Portfolio Services Inc.
- April 6, 2021 – County Judge received waiver of penalty and interest for 2020 Property Taxes.
- April 15, 2021 – Received payment from Jason L. Palfreyman in the amount of \$4,510.17, base levy only.
- Lamar CISD have 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 Section 33.011 of the Texas Property Tax Code.

Summary of Taxes Paid as of April:

Account 3027-01-005-0210-901

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$3,437.48	\$378.12	\$378.12
FBC	\$1,072.69	\$118.00	\$ 118.00
Total	\$4,510.17	\$496.12	\$496.12

Total Penalty and Interest: \$496.12

I do recommend waiver of penalty and interest for 2020 Tax Year.

- **Taxpayer has provided sufficient evidence to support that his mortgage company, Select Portfolio Servicing Inc. does not escrow his taxes.**
 - Per Property Tax Code Section 33.011 (k)(1)(2): [Effective January 1, 2020] The governing body of a taxing unit may waive penalties and interest on a delinquent tax if:
 - (1) the property for which the tax is owed is subject to a mortgage that does not require the owner of the property to fund an escrow account for the payment of the taxes on the property;
 - (2) the tax bill was mailed or delivered by electronic means to the mortgage of the property, but the mortgage failed to mail a copy of the mail to the owner of the property as required by Section 31.01(j);
- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest. The 2020 statement was sent to the mortgage company.**