



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 4, 2021

Ali G & Mojgan A Ravandi
20714 Winlock Trace Dr.
Katy, TX 77450

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Ali G & Mojgan A Ravandi,

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

- **Property Tax Account:** **2274-05-002-0270-914**
- **Total Amount of Penalties Assessed:** **\$423.91 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Katy ISD, Harris FIB Esd #100, Willowfork Drainage, Cinco Mud #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. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Andy Meyers, Pct. 3** **Telephone (281) 238-1400 or**
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

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

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




Carmen P. 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 24, 2021

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

FROM: Amber DeSpain 
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Ali G & Mojgan A Ravandi: Account #2274-05-002-0270-914, 2020 Tax Year; Legal Description: Cinco Ranch Meadow Place Sec 5, Block 2, Lot 27; Situs: 20714 Winlock Trace Dr, Katy, TX 77450-7231

Precinct 3

Ali Ravandi is requesting a waiver of penalty and interest for the 2020 tax year, stating he applied for Over65 exemption in 2020. He did not receive an updated statement with the new exemption due to the lack of action from the Fort Bend County tax office.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement was mailed to 20714 Winlock Trace Dr, Katy, TX 77450-7231. **This statement was not returned by the Post Office.**
- February 2, 2021 – Fort Bend County Tax office received payment of \$6,480.00 (February penalty and interest).
- April 16, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.

- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Katy ISD, Harris F/B Esd #100, Willowfork Drainage, Cinco Mud #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 State Property Tax Code.

Breakdown of Taxes Paid:

Account 2274-05-002-0270-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$3,362.42	\$235.37	\$235.37
Harris F/B Esd #100	\$181.63	\$12.71	\$12.71
Willowfork Drainage	\$494.15	\$34.59	\$34.59
Cinco Mud #7	\$1,049.34	\$73.45	\$73.45
FBC	\$968.44	\$67.79	\$67.79
Total	\$6,055.98	\$423.91	\$423.91

Total Penalty & Interest: \$423.91

I **do not** recommend waiver of penalty and interest for 2020 tax year.

- Per Property Tax Code Section 33.011 (a)(1): The governing body of a taxing unit:
 - (1) 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 and if the tax is paid not later than the 21st day after the date the taxpayer knows or should know of the delinquency;
- **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 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

Andrew Lloyd & Colleen Marie Fox
8002 Shamrock Ln.
Richmond, TX 77406

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Andrew Lloyd & Colleen Marie Fox,

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

- **Property Tax Account:** **0026-37- 000-0080-901**
- **Total Amount of Penalties Assessed:** **\$845.15 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Lamar CISD and Fort Bend ESD #4.

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**

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- **Commissioner Andy Meyers, Pct. 3** **Telephone (281) 238-1400 or**
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

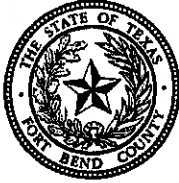
A handwritten signature in black ink, appearing to read "KP George", with a horizontal line extending from the end of the signature.

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




Carmen P. 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 DeMerchant
County Attorney Bridgette Smith-Lawson

FROM: Amber DeSpain 
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Andrew Lloyd & Colleen Marie Fox: Account #0026-37-000-0080-901, 2020 Tax Year; Legal Description: 0026 JNO Foster Half League, Acres 1.40, Lot 8 Karaugh Sec 1; Situs: 8002 Shamrock Ln, Richmond, TX 77406

Precinct 3

Andy Fox is requesting a waiver of penalty and interest for the 2020 tax year, stating they refinanced their house in August and no longer escrowing their taxes. They were not sent a formal bill in a timely matter.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Tax Statement was requested and sent electronically to Wells Fargo Home Mortgage.
- April 7, 2021 – Andrew Fox called stating he never received his 2020 tax statement. He refinanced and no longer escrowing with his previous mortgage company. The clerk informed him that he can pay the base levy amount and file for a waiver.
- April 8, 2021 – Fort Bend County Tax office received payment of \$7,683.03 (includes base levy).

- April 8, 2021 -- County Judge received request for waiver of penalty and interest for the 2020 property taxes.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Lamar CISD and Fort Bend ESD #4 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 State Property Tax Code.

Breakdown of Taxes Paid:

Account 0026-37-000-0080-901:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$5,545.97	\$610.06	\$610.06
Fort Bend ESD #4	\$462.00	\$50.83	\$50.83
FBC	\$1,675.06	\$184.26	\$184.26
Total	\$7,683.03	\$845.15	\$845.15

Total Penalty & Interest: \$845.15

I do recommend waiver of penalty and interest for 2020 tax year.

- **Tax records do reflect that Wells Fargo Home Mortgage requested 2020 tax statement.**
 - 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 the 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 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. The 2020 statement was sent to the mortgage company.**



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 4, 2021

Bo and Ying P Long
5903 Calico Crossing Ln.
Katy, TX 77450

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Bo and Ying P Long,

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

- **Property Tax Account:** **353 I-08-002-0410-914**
- **Total Amount of Penalties Assessed:** **\$606.56 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Katy ISD and Harris F/B ESD #100.

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:

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- **Commissioner Andy Meyers, Pct. 3** **Telephone (281) 238-1400 or**
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

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

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3

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: April 29, 2021

To: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R. De Merchant
Bridgett 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 – Bo and Ying P Long: Account # 3531-08-002-0410-914,
2020 Tax Year; Legal Description: Grand Lakes Phase Three Sec 8, Block 2, Lot 41; Situs: 5903
Calico Crossing Ln., Katy, TX 77450-3517.

Precinct 3

Bo and Ying P Long are requesting a waiver of penalty and interest for the 2020 tax year stating the mortgage company did not pay the 2020 property taxes and failed to forward the tax statement to her.

Tax Office records and research indicate:

- August 31, 2020 - 2020 Tax Statement for account # 3531-08-002-0410-914 was requested and sent electronically to Nationstar Mortgage LLC DBA Mr. Cooper 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/Long Bo & Ying P/ 25863323/amount = \$6739.59.
- March 5, 2021 – Ying Long called tax office about her account balance. Balance owed on account for 2020 \$7,346.15.

- March 5, 2021 –Received 2020 tax payment from Bo and Ying P Long in the amount of \$6,739.59, balance still owed on account.
- March 15, 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.
- Katy ISD and Harris F/B ESD # 100 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 3531-08-002-0410-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
KATY ISD	\$5,062.45	\$455.62	\$455.62
HARRIS F/B ESD #100	\$264.87	\$23.84	\$23.84
FBC	\$1,412.27	\$127.10	\$127.10
Total	\$6,739.59	\$606.56	\$606.56

Total Penalty and Interest: \$606.56

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

Hollis R Manaker
22738 Shannon Falls Ct.
Katy, TX 77494

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Hollis R Manaker,

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

- **Property Tax Account:** **3519-12-002-0150-914**
- **Total Amount of Penalties Assessed:** **\$425.09 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Katy ISD and Harris FIB ESD #100.

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:

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Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

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KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




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

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

DATE: May 24, 2021

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

FROM: Amber DeSpain 
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Hollis R Manaker: Account # 3519-12-002-0150-914;
2020 Tax Year; Legal Description: Grand Lakes Sec 12, Block 2, Lot 15; Situs Address: 22738
Shannon Falls Ct., Katy, TX 77494-2259.

Precinct 3

Hollis R Manaker is requesting waiver of penalty and interest for the 2020 tax year stating they did not receive their tax statement.

Tax Office records and research indicate:

- August 31, 2020 – 2020 Tax Statement was requested and sent electronically to US Bank Home Mortgage.
- November 20, 2020 – Mortgage file created for Hollis R Manaker.
- March 18, 2021 – Received payment from Hollis R Manaker in the amount of \$5,148.28; including March penalty and interest.
- April 14, 2021 – County Judge received request for waiver of penalty and interest for the 2020 Property Taxes.
- Katy ISD and Harris F/B ESD #100 have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest and allow the Fort Bend County Commissioner's Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes paid:

Account 3519-12-002-0150-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$3,523.25	\$317.09	\$317.09
Harris F/B ESD #100	\$189.51	\$17.06	\$17.06
FBC	\$1,010.43	\$90.94	\$90.94
Total	\$4,723.19	\$425.09	\$425.09

Total Penalty and Interest: \$425.09

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 the mortgage company.**
- Per Property Tax Code Section 33.011 (k)(1)(2)(3): 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 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); and
 - (3) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.
- **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

Jeff B Oldham
24718 Mt. Auburn Dr.
Katy, TX 77494

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Jeff B Oldham,

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

- **Property Tax Account:** **6731-01-001-0080-914**
- **Total Amount of Penalties Assessed:** **\$653.22 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Katy ISD.

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:

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Telephone (281) 238-1400 or
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

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KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



Carmen P. 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 24, 2021

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

FROM: Amber DeSpain *AD*
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Jeff B Oldham: Account #6731-01-001-0080-914, 2020 Tax Year; Legal Description: Pin Oak Village Sec 1, Block 1, Lot 8; Situs: 24718 Mt. Auburn Dr, Katy, TX 77494

Precinct 3

Jeff Oldham is requesting a waiver of penalty and interest for the 2020 tax year, stating they paid off their mortgage in November 2020 but never received the tax statement in a timely matter.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Tax Statement was requested and sent electronically to Nationstar Mortgage LLC dba Mr. Cooper.
- April 8, 2021 – Jeff Oldham called inquiring his balance for 2020 taxes and was given the amount of \$6,591.67 with included April penalty and interest. The clerk gave Mr. Oldham instructions on how to apply for waiver of penalty and interest per his request.
- April 21, 2021 – Fort Bend County Tax office received payment of \$5,938.45 (includes base amount).

- April 15, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Katy 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 Section 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

Account 6731-01-001-0080-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$4,637.20	\$510.09	\$510.09
FBC	\$1,301.25	\$143.13	\$143.13
Total	\$5,938.45	\$653.22	\$653.22

Total Penalty & Interest: \$653.22

I do recommend waiver of penalty and interest for 2020 tax year.

- **Tax records do reflect that Nationstar Mortgage LLC dba Mr. Cooper requested 2020 tax statement.**
 - 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 the 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 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. The 2020 statement was sent to the mortgage company.**



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 4, 2021

Keith G & Carolyn C Shelton
1411 Pecan Crossing Dr.
Richmond, TX 77406

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Keith G & Carolyn C Shelton,

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

- **Property Tax Account:** **5740-22-002- 0130-907**
- **Total Amount of Penalties Assessed:** **\$346.45 for Tax Year 2020**

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

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:

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Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

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KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




Carmen P. 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 24, 2021

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

FROM: Amber DeSpain 
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Keith G & Carolyn C Shelton: Account #5740-22-002-0130-907, 2020 Tax Year; Legal Description: Pecan Grove Plantation Sec 22, Block 2, Lot 13; Situs: 1411 Pecan Crossing Dr, Richmond, TX 77406

Precinct 3

Carolyn C Shelton is requesting a waiver of penalty and interest for the 2020 tax year, stating they paid off their mortgage in December 2020 but never received the tax statement in a timely matter.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Tax Statement was requested and sent electronically to Nationstar Mortgage LLC dba Mr. Cooper.
- April 5, 2021 – Fort Bend County Tax office received payment of \$3,496.06 (includes April penalty and interest).
- April 15, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.

- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- 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 Section 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

Account 5740-22-002-0130-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$2,614.47	\$287.59	\$287.59
FBC	\$535.14	\$58.86	\$58.86
Total	\$3,149.61	\$346.45	\$346.45

Total Penalty & Interest: \$346.45

I do recommend waiver of penalty and interest for 2020 tax year.

- **Tax records do reflect that Nationstar Mortgage LLC dba Mr. Cooper requested 2020 tax statement.**
 - 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 the 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 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. The 2020 statement was sent to the mortgage company.**



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 4, 2021

Lijun Lin
23243 Parsons Landing Dr.
Katy, TX 77494

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Lijun Lin,

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

- **Property Tax Account:** *1274-03-002-0090-914*
- **Total Amount of Penalties Assessed:** *\$739.67 for Tax Year 2020*

Fort Bend County is also authorized to act on behalf of Katy ISD and Fort Bend ESD #2.

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. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Andy Meyers, Pct. 3** *Telephone (281) 238-1400 or
Email:
Andy.Meyers@fortbendcountytexas.gov*

Thank you for your attention to this matter.

Sincerely,

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

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




Carmen P. 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 DeMerchant
County Attorney Bridgette Smith-Lawson

FROM: Amber DeSpain 
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Lijun Lin: Account #1274-03-002-0090-914, 2020 Tax Year; Legal Description: Avalon at Seven Meadows Sec 3, Block 2, Lot 9; Situs: 23243 Parsons Landing Dr., Katy, TX 77494

Precinct 3

Lijun Lin is requesting a waiver of penalty and interest for the 2020 tax year, stating she made an on-line electronic payment on November 27, 2020. On March 4, 2021, Chase bank emailed her indicating they stopped the payment because it was over 90 days and was never cashed. She is unsure if the check was lost in the mail or not.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement was mailed to Lijun Lin, 23243 Parsons Landing Dr., Katy, TX 77494-1117. **This statement was not returned by the Post Office.**
- March 4, 2021 – Lijun Lin came into the tax office stating she processed an on-line electronic payment thru Chase on November 27, 2020. On March 4, 2021, she received an email from the bank stating the payment was never cashed; therefore, her check was cancelled. The clerk informed her that our office does not show record of ever receiving the check and she will research further with our Accounting Department.

- March 4, 2021 – Fort Bend County Tax office received payment of \$8,218.47 (includes base levy).
- March 10, 2021 – The clerk spoke with Ms. Lin regarding her issue with the on-line electronic payment with Chase. The Research Department's supervisor had a zoom meeting with the tax office bank. The tax office bank stated they did not receive the payment; therefore, we cannot assist with the issue.
- April 5, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Katy ISD, and Fort Bend ESD #2 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 State Property Tax Code.

Breakdown of Taxes Paid:

Account 1274-03-002-0090-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$6,148.50	\$553.37	\$553.37
Fort Bend ESD #2	\$374.18	\$33.68	\$33.68
FBC	\$1,695.79	\$152.62	\$152.62
Total	\$8,218.47	\$739.67	\$739.67

Total Penalty & Interest: \$739.67

I **do not** recommend waiver of penalty and interest for 2020 tax year.

- Taxpayer has not provided sufficient evidence to support that they attempted to pay.
 - Per Property Tax Code Section 33.011 (h)(2): "The governing body of a taxing unit shall waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that:

(A) the taxpayer attempted to pay the tax by electronic funds transfer in the proper manner before the delinquency date

- Per Property Tax Code Section 33.011 (j)(1)(2): “The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:
 - (A) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer’s payment being postmarked after the delinquency date; or
 - (B) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer’s payment being received by the taxing unit after the delinquency date.
- **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 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

Lin Wang and Xuhui Wen
25514 Millbrook Bend Ln.
Katy, TX 77494

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Lijun Lin,

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

- **Property Tax Account:** **5201-04-001-0140- 914**
- **Total Amount of Penalties Assessed:** **\$1,235.63 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Katy ISD and Fort Bend ESD #2.

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. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Andy Meyers, Pct. 3**
Telephone (281) 238-1400 or
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black 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 Andy Meyers, Precinct No. 3

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: April 29, 2021

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

FROM: Amber DeSpain
Chief of Property Taxes

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

Re: Waiver of Penalty and Interest – Lin Wang and Xuhui Wen: Account # 5201-04-001-0140-914, 2020 Tax Year; Legal Description: Monterrey at Willowbend Sec 4, Block 1, Lot 14; Situs: 25514 Millbrook Bend Ln., Katy, TX 77494-3648.

Precinct 3

Lin Wang and Xuhui Wen are requesting a waiver of penalty and interest for the 2020 tax year stating their payment was never cashed.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement mailed to: Lin Wang and Xuhui Wen, 25514 Millbrook Bend Ln., Katy, TX 77494-3648. **This statement was not returned by the Post Office.**
- March 4, 2021 – Lin Wang called tax office about her account balance. Lin stated her bank notified her that her payment was sent to our office but tax office had not cashed check. Clerk explained that no payment had been received as of today's date for this account. Balance owed on account for 2020 \$14,964.85.
- March 4, 2021 – Received 2020 tax payment from Lin Wang and Xuhui Wen in the amount of \$14,964.85.
- March 4, 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.
- Katy ISD and Fort Bend ESD # 2 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 5201-04-001-0140-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
KATY ISD	\$10,327.53	\$929.48	\$929.48
HARRIS F/B ESD #100	\$614.90	\$55.34	\$55.34
FBC	\$2,786.79	\$250.81	\$250.81
Total	\$13,729.22	\$1,235.63	\$1,235.63

Total Penalty and Interest: \$1,235.63

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

- **Taxpayer has not provided sufficient evidence showing that there was a tax office error or mail carrier error.**
- Per Property Tax Code Section 33.011 (a)(1): The governing body of a taxing unit:
 - (1) 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 and if the tax is not later than the 21st day after the date the taxpayer knows or should know of the delinquency.
- Per Property Tax Code Section 33.011 (j)(1)(2): "The governing body of a taxing unit may waive penalties and interest on a delinquent tax year if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:
 - (1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or
 - (2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.
- **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

Melanie Elrod
32610 Whitburn Trl.
Fulshear, TX 77441

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Melanie Elrod,

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

- **Property Tax Account:** **9410-12-001-0100-901**
- **Total Amount of Penalties Assessed:** **\$670.26 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Lamar CISD and Fort Bend ESD # 4.

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. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Andy Meyers, Pct. 3** **Telephone (281) 238-1400 or**
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black 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 Andy Meyers, Precinct No. 3

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: April 22, 2021

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

FROM: Amber DeSpain *AD*
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Melanie Elrod: Account # 9410-12-001-0100-901, 2020
Tax Year; Legal Description: Weston Lakes Section 12, Block 1, Lot 10; Situs: 32610 Whitburn
Trl., Fulshear, TX 77441-4257.

Precinct 3

Melanie Elrod is requesting a waiver of penalty and interest for the 2020 tax year stating she made every effort to pay taxes on time after her bank returned her check, but due to misinformation from Fort Bend County Tax office clerks she made payment late.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Owner Statement was mailed to: Melanie Elrod, 32610 Whitburn Trl., Fulshear, TX 77441-4257. **This statement was not returned by the Post Office.**
- January 27, 2021 –Melanie Elrod called because she was informed by her bank that her check was returned in error. Tax office clerk informed Melanie to call back by Friday if check does not clear her account and that she may be charged a \$30 insufficient funds fee.
- February 2, 2021 – Melanie called to see why her check was not cleared in her account. She stated her check was returned in error from her bank. Per Melanie her bank is stating it was their error. Tax office clerk spoke with accounting department and Melanie's information was sent to Accounting department.

- February 2, 2021 – Bank Returned Check # 3305, \$9,575.21, Uncollected Funds Hold, Melanie Elrod. Letter and statement mailed to payer, 32610 Whitburn Trl., Fulshear, TX 77441-4257.
- February 3, 2021 – Melanie called to see if we have located her check, yes. Per Accounting department check was returned as an Insufficient Funds item. Melanie was informed if she can get a letter from her bank stating it was a bank error we may be able to assist with fees but is not a guarantee that fees would be waived.
- February 4, 2021 – Melanie called to see what form of payment we could accept for her taxes. Melanie was informed she can pay cash, cashier's check, money order or credit card. No personal check. Melanie asked for instructions on waiver process. Melanie was again made aware if we could get a letter from her bank that account could be reviewed to see what could be done about penalty and interest. Melanie stated she would be in same day to next day to pay taxes.
- February 8, 2021 – Tax office received a letter from Smart Financial on behalf of Melanie Elrod stating unfortunately Melanie did not have available funds to pay the item when it was presented.
- February 24, 2021 – Tax office received mailed request for waiver of penalty and interest for the 2020 Property Taxes from Melanie Elrod.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Lamar CISD and Fort Bend ESD # 4 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 9410-12-001-0100-901:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$6,932.71	\$485.29	485.29
Fort Bend ESD #4	\$571.27	\$39.99	\$39.99
FBC	\$2,071.23	\$144.98	\$144.98
Return Check Fee	\$30.00	\$0.00	\$0.00
Total	\$9,605.21	\$670.26	\$670.26

Total Penalty and Interest: \$670.26

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

- **Taxpayer has provided sufficient evidence to support that failure to pay was due to Tax office error.**

- Per 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 and if the tax is not later than the 21st day after the date the taxpayer knows or should know of the delinquency.

- **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

Na Wang & Yuecun Lou
4503 Cinco Forest TRL.
Katy, TX 77494

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Na Wang & Yuecun Lou,

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

- **Property Tax Account:** 2278-65-004-0310-914
- **Total Amount of Penalties Assessed:** \$729.15 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Katy ISD and Fort Bend ESD #2.

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. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Andy Meyers, Pct. 3**
Telephone (281) 238-1400 or
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

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

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



Carmen P. 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 11, 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 *AD*
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Na Wang & Yuecun Lou: Account # 2278-65-004-0310-914; 2020 Tax Year; Legal Description: Cinco Ranch Southwest Sec 65, Block 4, Lot 31; Situs Address: 4503 Cinco Forest TRL, Katy, TX 77494-3466.

Precinct 3

Na Wang & Yuecun Lou are requesting waiver of penalty and interest for the 2020 tax year stating they did not receive their tax statement.

Tax Office records and research indicate:

- August 12, 2020 – 2020 Tax Statement was requested and sent electronically to Guardian Mortgage.
- November 20, 2020 – Mortgage file created for Na Wang & Yuecun Lou.
- April 09, 2021 – County Judge received request for waiver of penalty and interest for the 2020 Property Taxes.
- April 22, 2021 – Received payment from Na Wang in the amount of \$6,628.84; base levy only.
- Katy ISD and Fort Bend ESD #2 have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest and allow the Fort Bend County Commissioner's Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes as of April 2021:

Account 2278-65-004-0310-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$4,943.02	\$543.72	\$543.72
Fort Bend ESD #2	\$304.74	\$33.51	\$33.51
FBC	\$1,381.08	\$151.92	\$151.92
Total	\$6,628.84	\$729.15	\$729.15

Total Penalty and Interest: \$729.15

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 the mortgage company.**
- Per Property Tax Code Section 33.011 (k)(1)(2)(3): 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 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); and
 - (3) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency.
- **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

Richard T. & Connie L. Rogge
1011 Plantation Meadows Dr.
Richmond TX 77406

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Richard T. & Connie L. Rogge,

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

- **Property Tax Account:** **6720-00-000-0140-901**
- **Total Amount of Penalties Assessed:** **\$797.17 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. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Andy Meyers, Pct. 3**
Telephone (281) 238-1400 or
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black 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 Andy Meyers, Precinct No. 3



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

Re: Waiver of Penalty and Interest– Richard T. & Connie L. Rogge: Account #6720-00-000-0140-901, 2020 Tax Year; Legal Description: Plantation Meadows, Lot 14, Acres 1.9443; Situs: 1011 Plantation Meadows Dr., Richmond TX 77406-2513.

Precinct 3

Richard T. and Connie L. Rogge are requesting a waiver of penalty and interest for 2020 tax year, stating they never received their 2020 tax statement.

Tax Office records and research indicate:

- August 31, 2020 – 2020 Tax Statement for account # 6720-00-000-0140-901 was requested by Chase.
- November 20, 2020 – Mortgage File created and electronically sent to Chase.
- April 6, 2021 – Richard called the Tax Office stating he never received his 2020 tax statement and requested instruction on waiver.
- April 12, 2021 – Received payment from Richard T. and Connie L. Rogge in the amount of \$7,246.90, base levy only.
- April 13, 2021 – County Judge received waiver of penalty and interest for 2020 Property Taxes.

- 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 6720-00-000-0140-901:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$5,890.40	\$647.94	\$647.94
FBC	\$1,356.50	\$149.23	\$ 149.22
Total	\$7,246.90	\$797.17	\$797.17

Total Penalty and Interest: \$797.17

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

- **Taxpayer has provided sufficient evidence to support that his mortgage company, Chase 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.**



COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

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

June 4, 2021

Ronald W. & Michele Crabbe
23126 Sandsage Ln.
Katy, TX 77494

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Ronald W. & Michele Crabbe,

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

- **Property Tax Account:** **6780-09-001- 0290-914**
- **Total Amount of Penalties Assessed:** **\$596.10 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Katy ISD & Harris FIB ESD #100.

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. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Andy Meyers, Pct. 3** **Telephone (281) 238-1400 or**
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

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

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3



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 30, 2021

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

FROM: Amber DeSpain
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Ronald W. & Michele Crabbe: Account #6780-09-001-0290-914, 2020 Tax Years; Legal Description: Seven Meadows Sec 9, Block 1, Lot 29; Situs: 23126 Sandsage Ln.; Katy, TX 77494-1266

Precinct 3

Ronald W. Crabbe is requesting a waiver of penalty and interest for the 2020 tax year, stating he processed a bill pay through Chase Bank on 11/26/2020 but the payment was never received in the Tax Office.

Tax Office records and research indicate:

- November 20, 2020 - 2020 Certified Tax Statement was mailed to Ronald W. & Michele G. Crabbe at 23126 Sandsage Ln.; Katy, TX 77494-1266 - **This Statement Was Not Returned By The Post Office**
- November 2020 - February 2021 – No record of any call from Ronald W. or Michele Crabbe claiming to have issues with on-line payment transmission.
- March 4, 2021 – Mr. Crabbe called the Tax Office and spoke with Yvonne stating that he set up an online bill pay with his financial institution Chase on 11/27/2020. On 3/4/2021 he was notified from the bank by email that the check was being cancelled due to it never being cashed. The issue was forwarded by Tax Research Division Supervisor Mandy to

Chief of Accounting, Jennifer, in the Tax Office Accounting department for further research of his payment.

- March 10, 2021 - County Judge received request for waiver of penalty and interest for the 2020 property taxes.
- March 10, 2021 – The Fort Bend County Tax Office received payment of \$6,623.34 (base levy).
- Katy ISD & Harris F/B ESD #100 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 State Property Tax Code.

Breakdown of Taxes Paid:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$4,973.71	\$447.63	\$447.63
Harris F/B ESD #100	\$260.53	\$23.45	\$23.45
FBC	\$1,389.10	\$125.02	\$125.02
Total	\$6,623.34	\$596.10	\$596.10

Total Penalty & Interest: \$596.10

I **do not** recommend waiver of penalty and interest for 2020 tax year.

- Taxpayer has not provided sufficient evidence to support that the payment was timely mailed or received in the Tax Office prior to the delinquency date.
- 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 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

Larry Ross & Patricia Diane Combs
5018 Kendalia Cloud Ln.
Fulshear, TX 77441

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Larry Ross & Patricia Diane Combs,

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

- **Property Tax Account:** **2690-05- 001-0050-914**
- **Total Amount of Penalties Assessed:** **\$913.18 for Tax Year 2020**

Fort Bend County is also authorized to act on behalf of Katy ISD, Fort Bend ESD #4.

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. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Andy Meyers, Pct. 3** **Telephone (281) 238-1400 or**
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black 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 Andy Meyers, Precinct No. 3

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




Carmen P. 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 12, 2021

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

FROM: Amber DeSpain 
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Larry Ross & Patricia Diane Combs: Account #2690-05-001-0050-914, 2020 Tax Year; Legal Description: Creek Cove at Cross Creek Ranch Sec 5, Block 1, Lot 5; Situs: 5018 Kendalia Cloud Ln, Fulshear, TX 77441-1647

Precinct 3

Ryan Riyad with FNC Title Services, LLC on behalf of Larry Ross & Patricia Diane Combs is requesting a waiver of penalty and interest for the 2020 tax year, stating FNC title Services, LLC mailed a payment for Larry Ross and Patricia Diane Combs on December 23, 2020 with check #10175 for \$10,146.30. The check was mailed to the 1317 Eugene Heimann Cir, Richmond, TX 77469 but was lost in the mail.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement was mailed to Larry Ross & Diane Jordan Combs, 5018 Kendalia Cloud Ln, Fulshear, TX 77441-1847. **This statement was not returned by the Post Office.**
- December 23, 2020 – HUD Settlement Statement reflecting disbursement amount of \$10,146.30 sent to Fort Bend County tax office.

- March 3, 2021 – 2021 January Name/Address Change Statement was mailed to Larry Ross & Diane Jordan Combs, 5018 Kendalia Cloud Ln, Fulshear, TX 77441-1847. **This statement was not returned by the Post Office.**
- March 9, 2021 – Autumn Reed with Allegiant Reverse Services emailed requesting confirmation of receipt regarding check #10175 for \$10,146.30 sent on 12/23/2020. The clerk replied that we do not have any record of the payment received.
- March 15, 2021 – Rochelle with FNC title called to advise they mailed their payment in December but it was never cashed. The clerk informed her payment was not received.
- March 15, 2021 – County Judge received request for waiver of penalty and interest for the 2020 property taxes.
- March 31, 2021 – Fort Bend County Tax office received payment of \$10,146.30 (includes base levy).
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Katy ISD, Fort Bend ESD #4, and City of Fulshear 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 State Property Tax Code.

Breakdown of Taxes Paid:

Account 2690-05-001-0050-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$7,044.30	\$633.99	\$633.99
Fort Bend ESD #4	\$551.35	\$49.62	\$49.62
City of Fulshear	\$968.59	\$87.17	\$87.17
FBC	\$1,582.06	\$142.40	\$142.40
Total	\$10,146.30	\$913.18	\$913.18

Total Penalty & Interest: \$913.18

I **do** recommend waiver of penalty and interest for 2020 tax year.

- **Taxpayer has provided sufficient evidence to support a Postal Service error.**
 - a. Per Property Tax Code Section 33.011 (j)(1)(2): "The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:
 - 1. the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or
 - 2. a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.
- **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

Xiangzheng & Lili Yin Tao
28415 Tall Juniper Hill Dr.
Katy, TX 77494

Reference: Request to Waive Penalty and Interest Fees on Property Taxes

Dear Xiangzheng & Lili Yin Tao,

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

- **Property Tax Account:** 2278-54-001-0420- 914
- **Total Amount of Penalties Assessed:** \$966.77 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Katy ISD, Fort Bend ESD #4.

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. Please contact your Commissioner's Office if you have any questions at the number or email below:

- **Commissioner Andy Meyers, Pct. 3** Telephone (281) 238-1400 or
Email:
Andy.Meyers@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,

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

KP George
County Judge

Enclosure: Tax Office Research
Copy: Commissioner Andy Meyers, Precinct No. 3

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas




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(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. DeMerchant
County Attorney Bridgette Smith-Lawson

FROM: Amber DeSpain 
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Xiangzheng & Lili Yin Tao: Account # 2278-54-001-0420-914; 2020 Tax Year; Legal Description: Cinco Ranch Southwest Sec 54, Block 1, Lot 42; Situs Address: 28415 Tall Juniper Hill Dr., Katy, TX 77494-1957.

Precinct 3

Xiangzheng & Lili Yin Tao are requesting waiver of penalty and interest for the 2020 tax year stating they did not receive their tax statement.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Tax Statement mailed to: Xiangzheng & Lili Yin Tao, 28415 Tall Juniper Hill Dr., Katy, TX 77494-1957. **This statement was not returned by the Post Office.**
- March 05, 2021 – Received call from Xiangzheng Tao stating he mailed his payment in November of 2020. However, the bank notified him that his payment was stopped for expired time.
- March 05, 2021 – County Judge received request for waiver of penalty and interest for the 2020 Property Taxes.
- March 09, 2021 – Received payment from Xiangzheng Tao in the amount of \$11,708.70; including March penalty and interest.

- Katy ISD and Fort Bend ESD #4 have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest and allow the Fort Bend County Commissioner's Court to make the determination based on Section 33.011 of the Texas Property Tax Code.

Summary of Taxes paid:

Account 2278-54-001-0420-914:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$7,971.30	\$717.42	\$717.42
Fort Bend ESD #4	\$598.97	\$53.91	\$53.91
FBC	\$2,171.66	\$195.44	\$195.44
Total	\$10,741.93	\$966.77	\$966.77

Total Penalty and Interest: \$966.77

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

- **Taxpayer has not provided sufficient evidence to support that this is a Postal Service error.**
- Per Property Tax Code Section 33.011 (j)(1)(2): "The governing body of a taxing unit may waive penalties and interest on a delinquent tax year if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:
 - (1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or
 - (2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date.
- **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.**