



**COUNTY JUDGE**  
Fort Bend County, Texas

The Honorable KP George  
County Judge

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

August 17, 2021

Marion Banuelos  
2002 Adam St.,  
Missouri City, TX 77489

Reference: Request to Waive Penalty and Interest on Property Taxes

Dear Marion Banuelos,

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

- **Property Tax Account:** 9700-03-008-0800-907
- **Total Amount of Penalties Assessed:** \$175.28 for Tax Year 2020

Fort Bend County is also authorized to act on behalf of Fort Bend WCID#2, City of Missouri City and Houston Community College Missouri City.

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, September 7, 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 Grady Prestage, Pct. 2** Telephone (281) 281-403-8000 or  
Email:  
Grady.Prestage@fortbendcountytexas.gov

Thank you for your attention to this matter.

Sincerely,



KP George  
County Judge

Enclosure: Tax Office Research  
Copy: Commissioner Grady Prestage, Precinct No. 2

## 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](mailto:carmen.turner@fortbendcountytexas.gov)  
[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

DATE: July 13, 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– Marion Banuelos: Account #9700-03-008-0800-907, 2020 Tax Year;  
Legal Description: Woodland West Sec 3, Block 8, Lot 8; Situs: 2002 Adam St., Missouri City, TX  
77489.

### Precinct 2

Metropolitan Escrow and Title LLC on behalf of Marion Banuelos is requesting a waiver of penalty and interest for 2020 tax year, stating they mailed the payment to the previous lockbox address and it was never forward to our office.

Tax Office records and research indicate:

- November 2, 2020 – Per deed Instr#2020153309 filed at the Fort Bend County Clerk's Office, it recorded Grantee's and mailing address as: Marion E. & Paul H. Stanzel, 4104 Lovers Lane, Dallas, TX 75225.
- August 31, 2020 – 2020 Tax Statement for account #9700-03-008-0800-907 was requested by Bank of America.
- November 20, 2020 – Mortgage File created and electron cally sent to Bank of America.

- May 21, 2021 – Received payment from Metropolitan Escrow and Title LLC in the amount of \$1,348.48, base levy only.
- May 24, 2021 – County Judge received waiver of penalty and interest for 2020 Property Taxes.
- Fort Bend ISD, Fort Bend WCID#2, 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 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 May:

Account 9700-03-008-0800-907:

#### 2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$381.10	\$49.54	\$49.54
Fort Bend WCID2	\$203.98	\$26.51	\$26.51
City of Missouri City	\$723.56	\$94.06	\$94.06
FBC	\$39.84	\$5.17	\$5.17
<b>Total</b>	<b>\$1,348.48</b>	<b>\$175.28</b>	<b>\$175.28</b>

**Total Penalty and Interest: \$175.28**

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

- **Taxpayer has provided sufficient evidence to support that they mailed payment to an incorrect address that would have been correct in a prior tax year.**
- Per Property Tax Code Section 33.011 (a)(3): "The governing body of a taxing unit may waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence showing that:
  - (a) the taxpayer attempted to pay the tax before the delinquency date by mail;
  - (b) the taxpayer mailed the tax payment to an incorrect address that in a prior tax year was the correct address for the payment of the taxpayer's tax;
  - (c) the payment was mailed to the incorrect address within one year of the date that the former address ceased to be the correct address for payment of the tax.
- **There is evidence to cause the Tax Office to recommend waiver of penalty and interest.**