

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
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September 20, 2021

Randal & Lisa Glenn
1023 Cardinal Ave
Sugar Land, TX 77478

Reference: Request to Waive Penalty & Interest on Property Taxes

Dear Mr. & Mrs. Glenn:

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

- **Property Tax Account:** 7560-01-007-0130-907
- **Total Amount of Penalties Assessed:** \$171.00 for Tax Years 2020

Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District and City of Sugar Land.

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 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 28, 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.

Thank you for your attention to this matter. If you have additional information regarding your request or if you wish to discuss this matter, please contact Mandy Oyugi at 281-341-3733 or email mandy.oyugi@fbctx.gov

Sincerely,

A handwritten signature in blue ink, appearing to read "Mandy Oyugi", is written over the "Sincerely," text.

Enclosure: Tax Office Research

Copy: Commissioner Ken DeMerchant, Precinct No. 4

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DATE: July 20, 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 – Randal M & Lisa H Glenn: Account # 7560-01-007-0130-907; 2020 Tax Year; Legal Description: Sugar Lakes Sec 1, Block 7, Lot 13; Situs Address: 1023 Cardinal Ave, Sugar Land, TX 77478-3450.

Precinct 4

Randal M & Lisa H Glenn are requesting waiver of penalty and interest for the 2020 tax year stating at closing they were not informed that the previous owners exemptions would be removed for year 2020.

Tax Office records and research indicate:

- November 20, 2020 – 2020 Certified Statement mailed to: Candace M & Stephen R Cook, 1023 Cardinal Ave, Sugar Land, TX 77478-3450. – **This statement was not returned by the Post Office**
- November 30, 2020 – Received payment from Stewart Title Company in the amount of \$4,561.39.
- December 01, 2020 – General Warranty Deed Instrument #2020170068 was filed listing the Grantee as: Randal M & Lisa H Glenn, 1023 Cardinal Ave, Sugar Land, TX 77478-3450.
- March 03, 2021 – Received 2021 January Name/Address Change 01 from the Fort Bend Central Appraisal District creating an ownership change to: Randal M & Lisa H Glenn, 1023 Cardinal Ave, Sugar Land, TX 77478-3450.

- March 26, 2021 – 2020 Supplement 7 received from the Fort Bend Central Appraisal District to remove homestead and over 65 exemption per move out date creating an amount due of \$2,442.80.
- March 30, 2021 – Supplement 7 Tax Statement was mailed to: Randal M & Lisa H Glenn, 1023 Cardinal Ave, Sugar Land, TX 77478-3450. – **This statement was not returned by the Post Office**
- May 25, 2021 – Received call from Lisa H Glenn inquiring about the balance due on the account. The clerk informed her the amount due is based on the homestead and over 65 exemption that was removed from the account. She stated that they did not move into the property until November of 2020 and it was not disclosed to them at closing by the Title Company nor previous owner therefore she doesn't feel she should have to pay the amount. The clerk explained that she is now the current owner and is responsible of the balance due, which will continue to accrue penalty and interest if not paid. The clerk advised her to contact the Title Company and referred her to the Fort Bend Central Appraisal District for an explanation on why the exemptions were removed.
- May 26, 2021 – Received call from the previous owner Stephen R Cook regarding a delinquent statement that was forwarded to him from the Title Company, showing taxes due for the removal of the homestead and over 65 exemption. He stated that he sold the home in November of 2020, which he then applied for his exemptions in Fredericksburg. He wanted to know who should be responsible of the taxes now due and would like for the penalty and interest to be waived. The clerk explained that she could not advise him of whom should pay the taxes and stated that it's between him and new owner to discuss. The clerk also informed him that the penalty and interest could not be waived as there was no error made by our office.
- May 31, 2021 – Received payment from Randal M & Lisa H Glenn in the amount of \$2,613.80 included May penalty and interest total of 7%.
- June 01, 2021 – Received call from Corelogic for an explanation of the balance due. The clerk informed them the amount due is based on the removal of homestead and over 65 exemption per owner move out date.
- June 07, 2021 – County Judge received request for waiver of penalty and interest for the 2020 Property Taxes.
- Fort Bend ISD and City of Sugar Land 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 7560-01-007-0130-907:

2020 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$1,301.96	\$91.14	\$91.14
City of Sugar Land	\$374.88	\$26.24	\$26.24
FBC	\$765.96	\$53.62	\$53.62
Total	\$2,442.80	\$171.00	\$171.00

Total Penalty and Interest: \$171.00

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

- **Taxpayer has not provided sufficient evidence to support there was an error by the Tax Office or Appraisal District.**
- 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 Tax Code Section 33.011.**

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WAIVER OF P & I REQUESTS SET ON 9/28/2021 AGENDA

- PCT 1 – THOMAS, ANIMOL – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 3 – PEREZ, LIZETH & KENYC LABARCA – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 3 – XCIEL INC – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (j)(1)(2)
- PCT 3 – AP & G INC C/O XINGJU LI – TAX OFFICE DOES NOT RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 3 – ANSARI, ADEEL – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)(3)
- PCT 4 – MATHUR, SHIVA & ADITYA NATH – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)(3)
- PCT 4 – KOISTINEN, LINDA & ROBERT – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (k)(1)(2)(3)
- PCT 4 – MATHUR, SHIVE P & SUNIT – TAX OFFICE DOES NOT RECOMMEND WAIVER PER 33.011 (k)(1)(2)
- PCT 4 – LAKSHMIPTASAD, PADUMANE & LEELA – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 4 – GLENN, RANDAL & LISA – TAX OFFICE DOES NOT RECOMMEND WAIVER PER 33.011 (a)(1)
- PCT 4 – HOLLENBECK, VIRGINIA – TAX OFFICE DOES RECOMMEND WAIVER PER 33.011 (a)(1)

A handwritten signature in black ink, appearing to be "CPT", is located below the list of items.

