



**Carmen P. Turner, MPA
Tax Assessor-Collector
1317 Eugene Heimann Circle
Richmond TX 77469-3623
281-341-3710**

INFORMATION REGARDING REQUESTS FOR WAIVER OF PENALTIES AND INTEREST

This information is being provided to all parties interested in requesting a waiver or refund of penalties and interest which have accrued on delinquent property taxes.

The Texas Property Tax Code Section 33.011 grants authority to waive penalties and interest on delinquent property taxes **only under specific circumstances**. There is no provision for waiver for financial hardship or inability to pay taxes or for failure to receive a tax bill due to providing an incorrect mailing address or failing to provide an updated mailing address to the appraisal district or the taxing unit or to an employee or agent of the appraisal district or taxing unit.

Requests for waiver of penalties and interest will be considered under the following scenarios as stipulated in Section 33.011 of the Texas Property Tax Code:

1. If an act or omission by an officer, employee, or agent of the appraisal district or tax office results in a taxpayer's failure to pay a tax before the delinquency date **AND** the original tax amount is paid no later than the 21st day after the date the property owner knows or should have known of the delinquency. *Texas Tax Code Section 33.011(a)(1)*
A request for wavier of penalties and interest under this subsection must be made before the 181st day after the delinquency date. Texas Tax Code Section 33.011(d)
2. If a tax statement is returned undeliverable to the tax office, the tax office does not send another tax statement at least 21 days before the delinquency date to a current address provided by the owner, **AND** the owner establishes that a proper address was provided to the appraisal district before September 1 or the original statement was returned undeliverable due to an act or omission of an officer, employee or agent of the tax office or appraisal district.
Texas Tax Code Section 33.011(b)
A request for wavier of penalties and interest under this subsection must be made before the 181st day after the delinquency date. Texas Tax Code Section 33.011(d)
3. If the property owner submits sufficient evidence showing they attempted to pay the original tax amount electronically in the proper manner before the delinquency date, that failure to pay was caused by an error in the transmission of funds, **AND** the tax was properly paid no later than 21 days after the taxpayer knew or should have known of the delinquency. *(Using your bank's online bill pay program to issue a check which is mailed to us is not an electronic funds transfer.) Texas Tax Code Section 33.011(h)*
A request for wavier of penalties and interest under this subsection must be made before the 181st day after the delinquency date. Texas Tax Code Section 33.011(d)

4. If a taxpayer submits evidence showing payment was timely mailed to an incorrect address for the tax office that would have been correct in a prior tax year **AND** would have been correct within one year of the date the payment was mailed. The original tax amount must also be paid within 21 days after the property owner knew or should have known of the delinquency. *Texas Tax Code Section 33.011(a)(3)*
A request for wavier of penalties and interest under this subsection must be made before the 181st day after the delinquency date. Texas Tax Code Section 33.011(d)
5. If a payment was timely mailed, but an act or omission of the postal service or private carrier resulted in postmark or delivery being after the delinquency date. *Texas Tax Code Section 33.011(j)*
A request for wavier of penalties and interest under this subsection must be made before the 181st day after the delinquency date. Texas Tax Code Section 33.011(d)
6. If the property is subject to a mortgage that does not require an escrow account with the mortgage company, and the tax bill is sent to the mortgage company, and the mortgage company fails to mail a copy of the tax bill to the property owner **AND** the tax was properly paid no later than 21 days after the taxpayer knew or should have known of the delinquency. *Texas Tax Code Section 33.011(k)*
A request for wavier of penalties and interest under this subsection must be made before the 181st day after the delinquency date. Texas Tax Code Section 33.011(d)
7. If the property is acquired by a religious organization **AND** the organization pays the tax and qualifies the property for an exemption within 1 year of the date the religious organization acquires the property. *Texas Tax Code Section 33.011(a)(2)*
8. If the delinquency relates to a date prior to ownership of the property **AND** the delinquency is a result of taxes imposed on: (1) omitted property added to the appraisal records, (2) erroneously exempted property, (3) property where appraised value was added, **OR** (4) property added to the appraisal records under a different account number when the prior owner owned the property. In all instances listed under this scenario, the original tax amount must be paid within 181 days of the current owner receiving notice of the delinquency. **Texas Tax Code Section 33.011(i)**

If your situation meets the criteria for consideration as noted above, and you wish to request waiver of penalties and interest, you must first submit your payment of the original tax amount to the tax office.

After submitting your payment you will need to do the following:

- A. Complete the enclosed Request for Waiver of Penalties and Interest form
- B. Submit appropriate supporting documentation or evidence. It is the taxpayer's responsibility to provide substantial evidence.

Email all requests to taxwaivers@fortbendcountytexas.gov or mail or hand deliver to:

Fort Bend County Tax Office
Attn: Tax Research
1317 Eugene Heimann Circle
Richmond, TX 77469-3110

Requests for waiver of penalties and interest will be reviewed by the Penalties and Interest Review Committee which consists of the Tax Assessor-Collector, the Chief Deputy of Property Taxes, and a representative from the County's delinquent tax attorney firm. All requests will be reviewed by the committee and a recommendation notice provided to the requester.

The request will be placed on a future Commissioners Court agenda and the requester will be notified of the date and time of the Commissioners Court meeting. If your request is placed on the agenda, your written request and all supporting documentation will become part of the public records of Commissioners Court for the meeting at which your request is considered. Should you disagree with the recommendation of the committee, you may contact your County Commissioner who will be noted in your recommendation letter.

If your request is denied by Commissioners Court, penalties and interest that were due at the time your waiver request and original tax payment were received at the Tax Office must be paid within 21 days of the Commissioners Court decision to prevent additional penalties and interest from being assessed and the commencement of collection activities. If your request is approved by Commissioners Court, any penalties and interest on the tax amount in question that accrued during this process will be removed and a receipt of taxes paid will be provided. In the event that penalties and interest have been paid, a refund will be processed and issued to the taxpayer.

Contact the Tax Office at 281-341-3710 with any questions.

Request for Waiver of Penalties and Interest

Request Date: _____

ACCOUNT INFORMATION

Property Account Number: _____

Legal Description of Property: _____

Year(s) for which requesting waiver: _____

Taxpayer Name: _____

Current Mailing Address: _____

Current Daytime Phone Number: _____

Current Email Address: _____

BASIS FOR WAIVER REQUEST

Texas Property Tax Code Section 33.011 allows a taxing unit to waive penalties and interest in limited, defined circumstances. **PLEASE READ THE "INFORMATION REGARDING REQUESTS FOR WAIVER/REFUND OF PENALTIES AND INTEREST" SHEET BEFORE COMPLETING THIS FORM, AS DESCRIPTIONS BELOW ARE SIMPLIFIED EXPLANATIONS.**

I confirm that I have read "Information Regarding Requests for Waiver/Refund of Penalties and Interest"

Please check the appropriate box that describes your situation.

Tax Office or Appraisal District Error [Section 33.011(a)(1)]: An act or omission of an officer, employee, or agent of the taxing unit of the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before the delinquency date.

Tax Statement is Returned Undeliverable [Section 33.011(b)]: A tax statement was returned undeliverable to the tax office, the tax office did not send another tax statement at least 21 days before the delinquency date, and the returned tax statement was due to an act or omission of an officer, employee, or agent of the tax office.

Electronic Payment Error [Section 33.011(h)]: The taxpayer submits sufficient evidence showing they attempted to pay the original tax amount electronically in the proper manner before the delinquency date, that failure to pay was caused by an error in the transmissions of the funds.

Payment Mailed to an Incorrect Address [Section 33.011(a)(3)]: The taxpayer submits sufficient evidence showing payment was timely mailed to an incorrect address that would have been correct in a prior tax year AND would have been correct within one year of the date the payment was mailed.

Mail or Private Carrier Error [Section 33.011(j)]: The taxpayer submits sufficient evidence showing payment was timely mailed, but that an act or omission of the postal service or private carrier resulted in postmark or delivery being after the delinquency date.

Mortgage Company Error {Section 33.011(k)}: The taxpayer submits sufficient evidence showing that the property is not subject to an escrow account with the mortgage company, the tax bill was sent to the mortgage company, and the mortgage company failed to forward the tax bill to the owner.

Religious Organization {Section 33.011(a)(2)}: The property for which the tax is owed was acquired by a religious organization and before the first anniversary of the date the religious organization acquired the property, the organization paid the tax and qualified the property for the exemption.

Property was Omitted, Erroneously Exempted, Value Added, or Added Under a Different Account Number [Section 33.011(i)]: If the delinquency relates to a date prior to ownership of the property AND the delinquency is a result of omitted property later added to the appraisal roll, the property was erroneously exempted, the property had appraised value added, or if the property was added under a different account number when the prior owner owned the property.

Please attach all supporting documentation to this request for waiver of penalties and interest form. The Waiver Committee will only review documentation and evidence provided **AT THE TIME OF THE REQUEST**. Any documentation or evidence not provided with the request will not be considered in your waiver determination.

Requests must be received **before** the 181st day after the delinquency date **AND** include sufficient evidence to substantiate the reason for waiver of penalties and interest.

Financial hardship is not a legal basis for waiver of penalties and interest.

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