COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert County Judge (281) 341-8608 Fax (281) 341-8609

June 21, 2010

Mr. Ramakrishna Thirugnanasambandam 6119 Barkermist Lane Katy, Texas 77450

Reference: Account Number 3531-05-002-0050-914; Tax Year 2009, Precinct 3

Dear Mr. Thirugnanasambandam:

The County has received your request to waive penalty and interest on Fort Bend County property taxes. Fort Bend County is also authorized by Harris/Fort Bend ESD #100 to act on their behalf, bringing the total amount requested to \$95.00 for the referenced account for tax year 2009.

If you have documented proof of an *error* on the part of the County Tax Office or the Central Appraisal District, you may present that documentation to the Commissioners Court on Tuesday, July 6, 2010 at 1:00 p.m., when your request will be considered. The Commissioners Court is located at the William B. Travis Building, 301 Jackson Street, Suite 700, in Richmond, Texas.

Please contact your Commissioner, Andy Meyers at (281) 494-9076 or by email at meyersan@co.fort-bend.tx.us if you wish to discuss your request in further detail.

State law mandates that the Commissioners Court cannot approve a waiver of penalty and interest on property taxes unless an error can be proved on the part of either the County Tax Office or the Central Appraisal District.

Robert E. Hebert

Copy: Andy Meyers, Commissioner Precinct 3

Section 33.011(a)(1) of the Texas Property Code states, "The governing body of a taxing unit: shall waive penalties and 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."

COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

PATSY SCHULTZ, RTA TAX ASSESSOR/COLLECTOR FORT BEND COUNTY 1317 EUGENE HEIMANN CIR. RICHMOND, TX. 77469 (281) 341-3710
Fax (281) 341-9267
Email: schulpat@co.fort-bend.tx.us
www.fortbendcountytax.com

DATE:

June 7, 2010

TO:

County Judge Robert E. Hebert Commissioner Richard Morrison Commissioner Grady Prestage Commissioner Andy Meyers Commissioner James Patterson Roy Cordes, County Attorney

FROM:

Tammy Staton

TS.

Tax Division Supervisor

RE:

Waiver of Penalty and Interest -Thirugnanasambandam, Ramakrishna;

Account #3531-05-002-0050-914; 2009 Tax Year; Legal Description: Grand Lakes Phase

Three Sec 5, Block 2, Lot 5.

Precinct 3

Mr. Thirugnanasambandam is requesting waiver of penalty and interest on the above referenced account for the 2009 tax year. He stated that he did not receive the 2009 tax statement from Ft. Bend County Tax Office but received his tax statements from his other taxing entities.

Tax Office records indicate:

- Original deed #2008074900 was recorded on July 9, 2008 with the owner listed as Ramakrishna N Thirugnanasambandam, 6119 Bankermist Ln Sugar Land, TX 77478.
- August 28, 2008 Ownership Change Report list the owner as Thirugnansambandam Ramakrishna N,
 6119 Bankermist Ln, Sugar Land, TX 77478.
- May 20, 2009—2009 April Name/Address #4 Change list the owner as Thirugnansambandam, Ramakrishna N, 6119 Barkermist Ln, Katy, TX 77450-5690.
- 2009 Original Tax Statement was requested electronically by BAC Tax Service.
- March 23, 2010—Tax Clerk received call from homeowner stating he received a delinquent tax statement but never received a 2009 Original Tax Statement.
- March 26, 2010—received letter from Mr. Thirugnansambandam in which he stated that he did not receive a tax statement from Ft Bend County Tax office until March 22, 2010. He included check #104 in the amount of \$1,018.54 which did not include the penalty & interest. Mr. Thirugnansambandam stated this should be full payment as it was not his mistake that he did not receive original tax statement. Tax Clerk Specialist mailed a letter to Mr. Thirugnansambandam including copy of waiver instructions and short notice of \$91.65 due by 4/13/2010.
- May 27, 2010—taxpayer called and spoke with tax clerk about the penalty & interest on his account.
 After tax clerk looked at notes –taxpayer will download waiver instructions off Ft Bend County website and pay the penalty & interest and send letter of request to the County Judge.
- Harris/Fort Bend ESD #100 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 33.011 of the State Property Tax Code.

• There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.

Breakdown of Taxes Paid:

009Tax Year Harris/FB ESD #100		Ft Bend County	Total	
Base Tax	\$ 19 8.82	\$ 819.72	\$1,018.54	
Penalty & Interest18.54	18.54	76.46	95.00	
Total	\$ 217.36	\$ 896.18	\$1,113.54	

Total Penalty & Interest: \$95.00

I do not recommend waiver of penalty and interest. 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..."

DUPLICATE TAX RECEIPT



PATSY SCHULTZ, RTA FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR 1317 EUGENE HEIMANN CIRCLE RICHMOND, TEXAS 77469

(281) 341-3710

Certified Owner:

THIRUGNANASAMBANDAM RAMAKRISHNA N 6119 BARKERMIST LN KATY, TX 77450-5690 Legal Description:

GRAND LAKES PHASE THREE SEC 5, BLOCK 2,

LOT 5

Parcel Address: 6119 BARKERMIST LN

Legal Acres: 0.0000

Remit Seq No: 16139071 Receipt Date: 03/25/2010 Deposit Date: 03/29/2010 Print Date: 06/07/2010

O100329U1 900000019408109

Account No: 3531-05-002-0050-914

Operator Code: SUSANT

Deposit No:

Validation No:

Year Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&1	Coll Fee Paid	Total
2009 Harris F/B Esd #100	205,030	0.096970	182.41	16.41	0.00	198.82
2009 Fort Bend Co Drainage	164,024	0.020760	31.25	2.80	0.00	34.05
2009 Fort Bend Co Gen Fnd	164,024	0.479000	720.80	64.87	0.00	785.67
			\$934.46	\$84.08	\$0.00	\$1,018.54

Check Number(s):
104

PAYMENT TYPE:
Checks: \$1,018.54

Exemptions on this property:
HOMESTEAD

Total Applied: \$1,018.54

ACCOUNT PAID IN FULL

Change Paid:

PAYER: THIRUGNANASAMBANDAM RAMAKRISHNA N 6119 BARKERMIST LN KATY, TX 77450-5690

(281) 341-3710

\$0.00

Page 1 of 1 21.1.129

DUPLICATE TAX RECEIPT



PATSY SCHULTZ, RTA FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR 1317 EUGENE HEIMANN CIRCLE **RICHMOND, TEXAS 77469** (281) 341-3710

Certified Owner:

L100602

120

THIRUGNANASAMBANDAM RAMAKRISHNA N 6119 BARKERMIST LN KATY, TX 77450-5690

Legal Description:

GRAND LAKES PHASE THREE SEC 5, BLOCK 2,

LOT 5

Parcel Address:

6119 BARKERMIST LN

Legal Acres: 0.0000

Remit Seq No: 16324708 Receipt Date: 05/31/2010 Deposit Date: 06/03/2010 Print Date: 06/04/2010

\$0.00

\$95.00

Account No: SILG

3531-05-002-0050-914

Operator Code:

Deposit No:

Validation No:

Coll Fee Paid Year Tax Unit Name Tax Value Tax Rate Levy Paid P&1 Total 2009 Harris F/B Esd #100 2.13 0.00 18.54 205,030 0.096970 16.41 2009 Fort Bend Co Drainage 164,024 0.020760 2.80 0.36 0.00 3.16 2009 Fort Bend Co Gen Fnd 164,024 0.479000 64.87 8.43 0.00 73.30

\$84.08

Check Number(s):

000109

PAYMENT TYPE:

\$10.92

Checks:

\$95.00

--<

Exemptions on this property:

HOMESTEAD

Total Applied:

\$95.00

Change Paid:

\$0.00

ACCOUNT PAID IN FULL

PAYER:

THIRUGNANASAMBANDAM RAMAKRISHNA N 6119 BARKERMIST LN KATY, TX 77450-5690

(281) 341-3710

Page 1 of 1 21.1.129

Ramakrishna N Thirugnanasambandam, 6119 Barkermist Lane, Katy, TX 77450 PH:832-717-2144

County Judge Robert E.Hebert 301 Jackson, Suite 719 Richmond, Texas 77469

Dear Sir:

<u>Sub: Request for refund of penalties paid (\$95.00) due to delayed receipt of 2009 Tax</u>
Statements

Account Number: 3531-05-002-0050-914

My bank was paying property taxes since I had an escrow account with them in 2008. I have elected not to escrow my taxes in Oct'2009. Hence I paid all my property taxes for 2009. I received 2009 Tax statements from other entities like Grand Lakes MUD #1, Katy ISD, Grand Lakes WCID on time which were promptly paid before the due date.

I did not receive any tax statements from Fort Bend County until 22nd March 2010. In fact I was not aware of the taxes since my bank paid 2008 property taxes. I have paid it in full on 22nd March 2010. I received another notice to pay a penalty of \$95.00, which I Paid on 27th May 2010.

I am sure you will understand and waive any penalties (\$95.00) / fees accrued since it is not my mistake.

Amounts Paid so far: \$ 1,113.54

- 1. BOA Check # 104 \$1018.54 Dated: 22nd March 2010 (Date of receipt of your Tax Statement) Taxes
- 2. BOA Check # 109 \$ 95.00 Dated : 27th May 2010 (Penalty notice dated 5/14/2010) Penalties

Yours truly

Ramakrishna N Thirugnanasambandam 27th day of May 2010, Houston RECEIVED
UN 01 2010