



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

(281) 341-8608
Fax (281) 341-8609

September 14, 2010

Mark and Maria Miyaoka
3331 Peachwood Lane
Sugar Land, Texas 77479

Reference: Account Number 2520-03-001-0210-907 & 9701-02-002-0010-907; Tax
Year 2009, Precinct 4

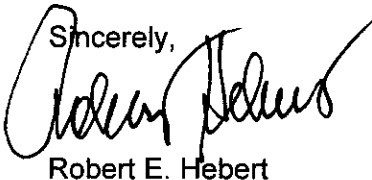
Dear Mr. and Mrs. Miyaoka:

The County has received your request to waive penalty and interest on Fort Bend County property taxes including collection fees. Fort Bend County is also authorized by Fort Bend ISD and City of Sugar Land to act on their behalf, bringing the total amount requested to \$2,486.20 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 September 28, 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, James Patterson at (281) 980-2235 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.

Sincerely,

Robert E. Hebert

Copy: James Patterson, Commissioner Precinct 4

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
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469

(281) 341-3710
Fax (281) 341-9267
Email: schulpat@co.fort-bend.tx.us
www.fortbendcountytax.com

DATE: September 8, 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 T.S.
Tax Division Supervisor

RE: Waiver of Penalty and Interest –Miyaka, Mark K & Maria E: 2009 Tax Year
Acct#2520-03-001-0210-907; Legal Description: Chimneystone Sec 3, Block 1, Lot 21;
Acct#9701-02-002-0010-907; Legal Description: Woodstream Sec 2, Block 2, Lot 1;
Precinct 4 for both accounts

Mr. Miyaka is requesting waiver of penalty and interest on the above referenced accounts for the 2009 tax year because he states that he was having financial difficulties.

Tax Office records indicate:

ACCOUNT #2520-03-001-0210-907

- Original deed #2004019615 was recorded on February 19, 2004 with the owner listed as Mark K & Maria E Miyaka, 3027 Garden Lane, Sugar Land, TX 77479.
- 2009 tax roll list the owner as Miyaka Mark K & Maria E, 3027 Garden Ln, Sugar Land, TX 77479-1786.
- December 1, 2009—2009 Supplement 3 Tax Statement was mailed to Miyaka Mark K & Maria E, 3027 Garden Ln, Sugar Land, TX 77479-1786. **2009 S003 Tax Statement was not returned by Post Office.**
- May 21, 2010—2009 33.07 Notice was mailed to Miyaka Mark K & Maria E, 3027 Garden Ln, Sugar Land, TX 77479-1786. **2009 33.07 Notice was not returned by Post Office.**
- There is no evidence of an error by the Ft Bend Central Appraisal District or the Ft Bend County Tax Office.
- Fort Bend ISD & City of Sugar Land has authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest & collection fees and allow the Fort Bend County Commissioners Court to make the determination based on 33.011 of the State Property Tax Code.

ACCOUNT #9701-02-002-0010-907

- Original deed #2003132096 was recorded on September 19, 2003 with the owner listed as Mark K & Maria E. Miyaka, 3331 Peachwood Lane, Sugar Land, TX 77479.

- 2009 tax roll list the owner as Miyaoka Mark K & Maria E., 3331 Peachwood Ln, Sugar Land, TX 77479-2264.
- December 1, 2009—2009 Supplement 3 Tax Statement was mailed to Miyaoka Mark K & Maria E, 3331 Peachwood, Sugar Land, TX 77479-2264. **2009 S003 Tax Statement was not returned by Post Office.**
- May 21, 2010—2009 33.07 Notice was mailed to Miyaoka Mark K & Maria E., 3331 Peachwood Ln, Sugar Land, TX 77479-2264. **2009 33.07 was not returned by Post Office.**
- There is no evidence of an error by the Ft Bend Central Appraisal District or the Ft Bend County Tax Office.
- Fort Bend ISD & City of Sugar Land has authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest & collection fees and allow the Fort Bend County Commissioners Court to make the determination based on 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

Account #2520-03-001-0210-907

2009 Tax Year	<u>FBISD</u>	<u>City Of SL</u>	<u>FBC</u>	<u>Total</u>
Base Tax	\$1,588.97	\$ 365.28	\$ 608.51	\$2,562.76
Penalty & Interest	301.90	69.40	115.61	486.91
Collection Fees	378.17	65.20	144.83	588.20
Total	\$2,269.04	\$ 499.88	\$ 868.95	\$3,637.87

Account #9701-02-002-0010-907

2009 Tax Year	<u>FBISD</u>	<u>City Of SL</u>	<u>FBC</u>	<u>Total</u>
Base Tax	\$2,147.64	\$ 501.00	\$ 717.93	\$3,366.57
Penalty & Interest	408.05	95.19	136.41	639.65
Collection Fees	511.14	89.43	170.87	771.44
Total	\$3,066.83	\$ 685.62	\$1,025.21	\$4,777.66

TOTAL PENALTY, INTEREST & COLLECTION FEES: \$ 2,486.20

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:

MIYAOKA MARK K & MARIA E
3027 GARDEN LN
SUGAR LAND, TX 77479-1786

Legal Description:

CHIMNEYSTONE SEC 3, BLOCK 1, LOT 21

Parcel Address: 3027 GARDEN LN
Legal Acres: 0.0000

Deposit No: O100830D1
Validation No: 900000020111604
Account No: 2520-03-001-0210-907
Operator Code: MARCYS

Remit Seq No: 16493342
Receipt Date: 08/25/2010
Deposit Date: 08/30/2010
Print Date: 09/08/2010

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2009	Fort Bend Isd	121,760	1.305000	1,588.97	301.90	378.17	2,269.04
2009	City Of Sugar Land	121,760	0.300000	365.28	69.40	65.20	499.88
2009	Fort Bend Co Drainage	121,760	0.020760	25.28	4.80	6.02	36.10
2009	Fort Bend Co Gen Fnd	121,760	0.479000	583.23	110.81	138.81	832.85
				\$2,562.76	\$486.91	\$588.20	\$3,637.87

Check Number(s):
4043

PAYMENT TYPE:

Checks: \$3,637.87

Exemptions on this property:

Total Applied: \$3,637.87

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
TOM MIYAOKA, TRUSTEE
ALICE MIYAOKA, TRUSTEE
THE MIYOKA FAMILY TRUST DTD 3/22/90
112 N HIGHLAND AVE
LOS ANGELES, CA 90036-3031

(281) 341-3710

DUPLICATE TAX RECEIPT



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

Certified Owner:

MIYAOKA MARK K & MARIA E
3331 PEACHWOOD LN
SUGAR LAND, TX 77479-2264

Legal Description:

WOODSTREAM SEC 2, BLOCK 2, LOT 1

Parcel Address: 3331 PEACHWOOD LN
Legal Acres: 0.0000

Deposit No: 0100830D1
Validation No: 900000020111641
Account No: 9701-02-002-0010-907
Operator Code: MARCYS

Remit Seq No: 16493359
Receipt Date: 08/25/2010
Deposit Date: 08/30/2010
Print Date: 09/08/2010

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2009	Fort Bend Isd	164,570	1.305000	2,147.64	408.05	511.14	3,066.83
2009	City Of Sugar Land	167,000	0.300000	501.00	95.19	89.43	685.62
2009	Fort Bend Co Drainage	143,656	0.020760	29.82	5.67	7.10	42.59
2009	Fort Bend Co Gen Fnd	143,656	0.479000	688.11	130.74	163.77	982.62
				\$3,366.57	\$639.65	\$771.44	\$4,777.66

Check Number(s):
4044

PAYMENT TYPE:

Checks: \$4,777.66

Exemptions on this property:

HOMESTEAD

Total Applied: \$4,777.66

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
TOM MIYAOKA, TRUSTEE
ALICE MIYAOKA, TRUSTEE
THE MIYOKA FAMILY TRUST DTD 3/22/90
112 N HIGHLAND AVE
LOS ANGELES, CA 90036-3031

(281) 341-3710

August 24, 2010

COUNTY JUDGE
RECEIVED

AUG 27 2010

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

This is a request to be placed on Commissioner's Court Agenda. The following are the information you have requested:

Account number: Property 1. Geo Code: 2520030010210907
Legal: Chimneystone SEC 3, Block 1, Lot 21

Property 2. Geo Code: 9701020020010907
Legal: Woodstream SEC 2, Block 2, Lot 1


Year(s) in question: Tax year 2009 through 2010

Current Mailing Address: Mark Miyaoka
3331 Peachwood Lane
Sugarland, Texas 77479

Telephone: (832) 443-7712 (cell)

This request for waiver is not related to error made by the tax office. I have had no pay check since I lost my job this entire 2010 year. I have been working long hours during this period to get a business started. I would appreciate any waiver of penalty and interest you can allow to help me over this critical period. Thank you.

Sincerely,


Mark Miyaoka *Pls. Thu*