



COUNTY JUDGE

Fort Bend County, Texas



RECEIVED

4/27/2011

Robert E. Hebert
County Judge

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

April 25, 2011

Ms. Stacy Croft
54 Sugar Creek Center Blvd., Suite 100
Sugar Land, Texas 77478

Reference: Account No. 7549-00-054-0010-907
Tax Year 2010, Precinct 3

Dear Ms. Croft:

The County has received your request to waive penalty and interest totaling \$1,894.30 on property taxes for the referenced account for tax year 2010.

Commissioners Court is scheduled to consider your request on May 10, 2011, at 1:00 p.m., during regular session. 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 telephone 281-238-1400 if you wish to discuss your request in further detail. Your presence is not mandatory for the Court to act upon your request.

Section 33.011 (a) (1) the Texas Tax Code provides Commissioners Court with authority to consider a waiver of penalty and interest on property taxes in situations where an error can be proved on the part of either the County Tax Office or the Central Appraisal District.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Hebert".

Robert E. Hebert

/Enclosure

Copy: Commissioner Andy Meyers, 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

COUNTY JUDGE
RECEIVED

APR 12 2011

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: April 8, 2011

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
Tax Division Supervisor T.S.

RE: Waiver of Penalty and Interest - Croft Enterprises L.L.C.: Acct#7549-00-054-0010-907
2010 Tax Year; Legal Description: Sugar Creek Office Condominiums, Building 54, Unit 100,
8.334% Common Area Interest, 3.9622 Common Area Acres
Precinct 3

Stacy Croft, on behalf of Croft Enterprises L.L.C., is requesting waiver of penalty and interest on the above referenced account for the 2010 tax year. The reason given is that Croft Enterprises L.L.C. did not receive the 2010 tax statement.

Tax Office records indicate:

- Original deed #2010017186 was recorded on February 23, 2010 with the owner listed as Croft Enterprises, L.L.C., 1039 Eldridge Road, Sugar Land, TX 77478.
- April 1, 2010-- 2010 March Name and Address change added Croft Enterprises LLC, 1039 Eldridge Rd, Sugar Land, TX 77478-2811
- 2010 Supplement #1 added property, Croft Enterprises LLC, 1039 Eldridge Rd, Sugar Land, TX 77478-2811, situs: Sugar Creek Center Blvd, with no value change.
- 2010 Original Statement was sent to Croft Enterprises LLC, 1039 Eldridge Rd, Sugar Land, TX 77478-2811. On November 8, 2010, the 2010 Original Statement was returned by post office without a forwarding address.
- On February 23, 2011, the 2010 Reminder Notice was returned by the post office without a forwarding address, returned as "not deliverable as addressed."
- On March 24, 2011, the taxpayer called and spoke with a tax clerk to get the 2010 delinquent amount due.
- 2011 March Name and Address change added Croft Enterprises LLC, 54 Sugar Creek Center Blvd, Ste 100, Sugar Land, TX 77478-4064.
- 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 Commissioners Court to make the determination based on 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

2010 Tax Year	FBISD	City of Sugar Land	FBC	Total
Base Tax	\$13,180.91	\$2,950.95	\$4915.89	\$21,047.75
Penalty & Interest	\$1,186.28	\$265.59	\$442.43	\$1,894.30
Total	\$14,367.19	\$3,216.54	\$5,358.32	\$22,942.05

Total Penalty & Interest: \$1,894.30

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

Certified Owner:

CROFT ENTERPRISES LLC
1039 ELDRIDGE RD
SUGAR LAND, TX 77478-2811

Legal Description:

SUGAR CREEK OFFICE CONDOMINIUMS,
BUILDING 54, UNIT 100, 8.334% COMMON
AREA INTEREST, 3.9622 COMMON AREA ACRES

Parcel Address: SUGAR CREEK CENTER BLVD
Legal Acres: 0.0000

Remit Seq No: 18434333 , 18434334

Receipt Date: 03/30/2011

Deposit Date: 04/05/2011

Print Date: 04/06/2011

Deposit No: O110405U1
Validation No: 900000021770225
Account No: **7549-00-054-0010-907**
Operator Code: SUSANT

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2010	Fort Bend Isd	983,650	1.340000	13,180.91	1,186.28	0.00	14,367.19
2010	City Of Sugar Land	983,650	0.300000	2,950.95	265.59	0.00	3,216.54
2010	Fort Bend Co Drainage	983,650	0.019600	192.80	17.35	0.00	210.15
2010	Fort Bend Co Gen Fnd	983,650	0.480160	4,723.09	425.08	0.00	5,148.17
				\$21,047.75	\$1,894.30	\$0.00	\$22,942.05

Check Number(s):
0004056786 , 0004056775

PAYMENT TYPE:

Checks: \$22,942.05

Exemptions on this property:

Total Applied: \$22,942.05

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

SUGAR MILL CHIROPRACTIC
%STACY CARUSO CROFT
54 SUGAR MILL CENTER BLVD STE 100
SUGAR LAND, TX 77478

(281) 341-3710



Sugar Mill Chiropractic & Acupuncture

March 31, 2011

Account number: P390974

Legal Description: Sugar Creek Office Condominiums Building 54, Unit 100, 8.334% Common area interest, 3.9622 Common Area Acres

Years in Question: 2010

Current Mailing Address: 54 Sugar Creek Center Blvd. Ste. 100, Sugar Land, TX 77478

Phone number: 281-494-1690 office or 281-610-1957 cell

Attn. Judge Hebert,

I am requesting a waiver of the penalty and interest accrued on my property tax account based upon the following data:

1. I did not receive the Property Tax statement by mail – please see the attached documentation from the FBC Tax Office showing that the mail sent to me was returned to the tax office (marked Exhibit A and highlighted)
2. I was informed by my bank whom loaned me the money to purchase this office condo in 2010 that my taxes were delinquent (3-24-2011). The builder looked it up online and printed out the sheet marked Exhibit B on 3/24/2011. The address of the legal description and company address are different. No attempts were made to contact me at the legal description. I updated the address with the Central Appraisal District on Tuesday, March 29, 2011 so as to clear up any future communications – Exhibit C.
3. I paid the taxes through my bank account on March 29, 2011 – as soon as possible after realizing that there was a problem – Exhibit D1 and 2.
4. Finally, while nobody else's fault, when I purchased the condo in 2010, I thought an Escrow account had been set up to cover the property taxes, as happens when you purchase anything with a bank loan, to protect the bank. I was informed on March 29, 2011 while trying to figure out what had gone wrong that they only set up Escrow accounts on private property. So, while this was traumatic for me this year, I can at least begin planning for next year's payment now and I will receive my bill in the mail.

Thank you for your consideration of refunding the penalties and interest incurred during this confusion as these funds will likely be used to pay my 2011 property taxes.

Sincerely,

Stacy Croft, DC

54 Sugar Creek Center Boulevard Ste. 100

Sugar Land, Texas 77478

281-494-1690