



## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

June 20, 2011

Mr. James Murnane  
Pinnacle Realty Advisors, Inc.  
2825 Wilcrest Drive, Suite 570  
Houston, Texas 77042

Reference: Account No. 0068-00-000-0200-907 (Pct. 1)  
Tax Year 2009

Dear Mr. Murnane:

The County has received your request to waive penalty and interest and collection fees on Fort Bend County property. Fort Bend County is also authorized by Fort Bend Independent School District to act on their behalf, bringing the total requested to \$1,496.17 for the referenced account for tax year 2009.

Commissioners Court is scheduled to consider your request on June 28, 2011, at 1:00 p.m., during regular session. The Commissioners Court is located on the seventh floor of the William B. Travis Building, 301 Jackson Street, Suite 700, in Richmond, Texas.

Please contact your Commissioner, Richard Morrison Precinct 1, at 281-344-9400 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) of 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,

  
Robert E. Hebert

/Enclosure

Copy: Commissioner Richard Morrison, Precinct 1

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: June 17, 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 T.S.  
Tax Division Supervisor

Re: Waiver of Penalty and Interest – Pinnacle Realty Advisors, Inc.  
Account #: 0068-00-000-0200-907, 2009 Tax Year;  
Legal Description: 0068 WM Pettus, Acres 14.996  
Precinct 1

James Murnane, President of Pinnacle Realty Advisors, Inc., is requesting waiver of penalty, interest, and collection fees for 2009 tax year because Pinnacle did not receive a tax statement because Fort Bend CAD made an error updating the tax records to reflect the correct owner for 2009.

### Tax Office Records Indicate:

- Original deed # 2000086080 recorded on December 3, 1999 with the owner listed as David and Jennifer Huffman Grissom, 707 County Road 56, Rosharon, Texas 77583.
- For tax years 1999 through 2010 the tax records reflect the owner as David C Grissom.
- November 15, 2009 – 2009 Original Statement was mailed to Grissom David C, 12658 County Road 48, Rosharon, TX 77583-6102. November 17, 2009, the 2009 Original Statement was returned by the Post Office with forwarding address to: Grissom David C, PO Box 16, Rosharon, TX 77583-0015.
- November 19, 2009 – Pinnacle Mortgage called for the total amount due for 2009 Tax Year. This amount was paid on November 20, 2009. There is no formal request on file to mail all tax statements to Pinnacle Mortgage.

- December 11, 2009 – 2009 Supplement #6 removed the Homestead Exemption, which increased the taxable value and created an additional amount due for 2009. The reason given for the removal of the Homestead Exemption was, “did not respond to requested information.” A Supplemental statement was mailed to Grissom David C, 12658 County Road 48, Rosharon, TX 77583-6102.
- March 3, 2010 – 2009 February Name and Address Change was added for 0068-00-0300-907, changing owner name to: Bordelon Greg, 1433 Williams St, Apt 300, Denver, CO 80218-2531.
- April 4, 2011, Pinnacle called the tax office and inquired about account numbers 0068-00-000-0200-907 and 0068-00-000-0300-907. The caller asked if the two accounts were part of the same property, and the caller was referred to Fort Bend Central Appraisal District for further research. April 4, 2011, Pinnacle called back and asked for their payment for 2010 Taxes to be transferred from 0068-00-000-0300-907 to pay toward the 2010 Taxes due on 0068-00-000-0200-907. Pinnacle stated Fort Bend Central Appraisal District advised of pending correction, in which the owner information on 0068-00-000-0200-907 would be corrected to Greg Bordelon.
- May 4, 2011, 2010 Supplement #11 was added. The ownership on 0068-00-000-0200-907 was changed from Grissom, David C, PO Box 16, Rosharon, TX 77583-0016 to Bordelon, Greg, 1433 Williams St, Apt 300, Denver, CO 80218-2531. The ownership was also changed on 0068-00-000-0300-907, from Bordelon, Greg, 1433 Williams St, Apt 300, Denver, CO 80218-2531 to Lara, Jesus, 8312 Peekskill LN, Houston, TX 77075-3012.
- On May 9, 2011, Pinnacle called to verify corrections have been made on both accounts and to inquire about transfer of their 2010 payment to the correct account (0068-00-000-0200-907). The transfer was completed on May 10, 2010. On the same day, Pinnacle was advised by a tax office clerk of remaining balance, and a statement was sent to them. Pinnacle called again on May 10, 2011 to request instructions for Waiver of Penalty and Interest. On May 17, 2011 and on May 18, 2011, Pinnacle called the tax office to request additional information regarding the remaining balance for 2009 Tax Year.
- Fort Bend County Tax Office received a letter from Fort Bend Central Appraisal District confirming there has been an error regarding ownership on accounts 0068-00-000-0200-907 and 0068-00-000-0300-907. This error has since been corrected.
- Fort Bend ISD 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.

**Breakdown of Taxes Paid:****Account 0068-00-000-0200-907:****2009 Tax Year**

<b>Tax Unit</b>	<b>Base</b>	<b>Penalty &amp; Interest</b>	<b>Collection Fees</b>	<b>Total Waiver Request</b>
Fort Bend ISD	\$2,536.79	\$564.61	\$526.44	\$1,091.05
FBC	\$ 971.49	\$209.64	\$195.48	\$ 405.12
Total	\$3,508.28	\$774.25	\$721.92	\$1,496.17

**Total Penalty & Interest and Collection Fees: \$1,496.17**

I do 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:**

GRISSOM DAVID C  
12658 COUNTY ROAD 48  
ROSHARON, TX 77583-6102

**Legal Description:**

0068 WM PETTUS, ACRES 14.996

Parcel Address: 707 BRAZORIA CITY RD

Legal Acres: 14.9960

Remit Seq No: 14625401

Receipt Date: 11/20/2009

Deposit Date: 11/23/2009

Print Date: 05/26/2011

Deposit No: 091123AW1

Validation No: 900000018207006

Account No: 0068-00-000-0200-907

Operator Code: LINDAP

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2009	Fort Bend Isd	194,390	1.305000	469.15	0.00	0.00	469.15
2009	Fort Bend Co Drainage	194,390	0.020760	8.46	0.00	0.00	8.46
2009	Fort Bend Co Gen Fnd	194,390	0.479000	195.24	0.00	0.00	195.24
				<b>\$672.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$672.85</b>

**Check Number(s):**

1089

**PAYMENT TYPE:**

Checks:

\$672.85

**Exemptions on this property:**

Total Applied:

\$672.85

Change Paid:

\$0.00

**ACCOUNT PAID IN FULL**

**PAYER:**

PINNACLE REALTY ADVISORS INC  
ESCROW ACCOUNT  
2825 WILCREST DR  
HOUSTON, TX 77042

(281) 341-3710

# DUPLICATE TAX RECEIPT



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

**Certified Owner:**

BORDELON GREG  
1433 WILLIAMS ST  
APT 300  
DENVER, CO 80218-2531

**Legal Description:**

0068 WM PETTUS, ACRES 14.996

Parcel Address: 707 BRAZORIA CITY RD  
Legal Acres: 14.9960

Deposit No: T110510L1  
Validation No: 900000021922566  
Account No: 0068-00-000-0200-907  
Operator Code: DEANNS

Remit Seq No: 17571744  
Receipt Date: 01/14/2011  
Deposit Date: 05/10/2011  
Print Date: 05/26/2011

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2009	Fort Bend Isd	194,390	1.305000	358.48	86.05	88.90	533.43
2009	Fort Bend Co Drainage	194,390	0.020760	5.53	1.32	1.37	8.22
2009	Fort Bend Co Gen Fnd	194,390	0.479000	127.59	30.62	31.64	189.85
				\$491.60	\$117.99	\$121.91	\$731.50

Check Number(s):  
001674

**PAYMENT TYPE:**

Checks: \$731.50

Exemptions on this property:

Total Applied: \$731.50

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:  
PINNACLE REALTY ADVISORS INC  
ESCROW ACCOUNT  
2825 WILCREST DR STE 570  
HOUSTON, TX 77042

(281) 341-3710

# DUPLICATE TAX RECEIPT



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

**Certified Owner:**

BORDELON GREG  
1433 WILLIAMS ST  
APT 300  
DENVER, CO 80218-2531

**Legal Description:**

0068 WM PETTUS, ACRES 14.996

Parcel Address: 707 BRAZORIA CITY RD

Legal Acres: 14.9960

Remit Seq No: 18556327

Receipt Date: 05/24/2011

Deposit Date: 05/25/2011

Print Date: 05/26/2011

Deposit No: L110524

Validation No: 4

Account No: 0068-00-000-0200-907

Operator Code: KUCE

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2009	Fort Bend lsd	194,390	1.305000	1,709.16	478.56	437.54	2,625.26
2009	Fort Bend Co Drainage	194,390	0.020760	26.37	7.38	6.75	40.50
2009	Fort Bend Co Gen Fnd	194,390	0.479000	608.30	170.32	155.72	934.34
				\$2,343.83	\$656.26	\$600.01	\$3,600.10

Check Number(s):  
001704

**PAYMENT TYPE:**

Checks: \$3,600.10

Exemptions on this property:

Total Applied: \$3,600.10

Change Paid: \$0.00

ACCOUNT PAID IN FULL

**PAYER:**

PINNACLE REALTY ADVISORS INC  
ESCROW ACCOUNT  
2825 WILCREST DR STE 570  
HOUSTON, TX 77042

(281) 341-3710

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## Pinnacle Realty Advisors, Inc.

May 18, 2011

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

RE: Account: # 0068-00-000-0200-907  
Legal Description: 0068 WM PETTUS, ACRES 14.996  
Year: 2009

Pinnacle Realty Advisors, Inc. is the lender for the property located at 707 County Road 56. In 2009 the property was owned by David Grissom. A tax statement from the Fort Bend County Tax Office showed \$672.00 due for 2009 taxes, they were paid in November 2009 by Pinnacle. The property was foreclosed upon on February 2010. The new owner is Greg Bordelon and Pinnacle is the lender. Around February 2011, a tax statement was sent to Pinnacle for delinquent taxes due for 2009.


Pinnacle contacted the Fort Bend Tax Office and the Fort Bend Appraisal District to further research the delinquent taxes. We were told by John Boden of the Fort Bend Appraisal District Mapping Department that there was an error in the posting of the legal description, that was prompted by the Deed that was recorded as a result of the foreclosure.

The Fort Bend County Appraisal District Mapping Department posted an incorrect the legal description for account#0068-00-000-0200-907, ID# R37332, which is the correct information for this property. Pinnacle received tax bills for account#0068-00-000-0300-907 which belonged to Jesus Lara, but the statement had Greg Bordelon's name on it. Pinnacle Realty Advisors, Inc. paid \$4,281.86 towards the incorrect account based on the tax statement that was sent to Pinnacle by the tax office.

The error was corrected by the appraisal district, but additional time was spent in issuing supplemental statements to the tax office by the appraisal district to correct the accounts. Much time has lapsed during this entire process. If the correct information would have been sent to Pinnacle, all taxes would have been paid in a timely manner.

Pinnacle Realty Advisors, Inc. would greatly appreciate that the penalties and interest be waived and refunded. I can be reached at 713 781-5810 for any questions you may have.

Sincerely,

  
James Murnane  
President

COUNTY JUDGE  
RECEIVED  
MAY 23 2011