



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

June 23, 2011

Ms. Sarah Hopkins Samore
2715 E. Comanche Drive
Salt Lake City, Utah 84108

Reference: Account No. MT80-00-0197-RI and
Account No. MJ90-00-000-0197 RI
Tax Years 2000 and 2001, Precinct 1

Dear Ms. Samore:

The County has received your request to waive penalty and interest and collection fees totaling \$3,457.06 on property taxes for the referenced accounts for tax years 2000 and 2001.

Commissioners Court is scheduled to consider your request on July 5, 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.

The precinct commissioner where the property resides is Commissioner, Richard Morrison. You may contact him at telephone 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) (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 that reads "Robert E. Hebert".

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 – Bess House Hopkins Estate:

Account #: MT80-00-0197-RI

Legal Description: Lease T8000 Tigner 1, Cobra Oil & Gas Corpor, RI 0.0137700, A68 WM Pettus

Account #: MJ90-00-000-0197-RI

Legal Description: Lease J9000 Gemini G U, Cobra Oil & Gas Corpor, RI 0.0053850, A68 WM Pettus

Precinct 1

On behalf of all heirs to Bess House Hopkins Estate, Sarah Hopkins Samore is requesting waiver of penalty and interest on the above referenced accounts for the 2000 and 2001 tax years.

Tax Office Records Indicate:

- 2000 Tax Roll reflects ownership on the above referenced account numbers (MT80-00-000-0197-RI and MJ90-00-000-0197-RI) as Hopkins Bess House Estate, William A Lowell Executor, 53 State St, Boston, MA 02109.
- 2001 Tax Roll reflects ownership on account number MT80-00-000-0197-RI as Hopkins Bess House Estate, William A Lowell Executor, 53 State St, Boston, MA 02109.
- On November 13, 2000, the Original 2000 Statements for both of these accounts were returned by the post office without a forwarding address, marked "Return to Sender." This returned mail is no longer available.

- On March 20, 2001, the March Reminders for both accounts were returned by the post office without a forwarding address, stating "Address must include office complex name and suite number."
- On May, 21 and May 23, 2001, the 2000 May 2nd Notices for both accounts were returned by the post office without a forwarding address.
- On November 7, 2001, the 2001 Original Statement for account MT80-00-000-0197-RI was returned by the post office, stating "Attempted not known."
- On March 27, 2002, the 2001 March Reminder for account MT80-00-000-0197-RI was returned by the post office, stating "Attempted not known."
- On June 24, 2002, the 2001 May Reminder for account MT80-00-000-0197-RI was returned by the post office, stating "Attempted not known."
- On May 13, 2011, Sarah Samore called the tax office requesting delinquent statements and explanation of taxes due on both accounts referenced above. She requested delinquent statements and waiver instructions be mailed to her.
- No evidence of error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office has been found.
- 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 MJ90-00-000-0197-RI:

2000 Tax Year

| Tax Unit | Base | Penalty & Interest | Collection Fees | Total Waiver Request |
|---------------|-----------------|--------------------|-----------------|----------------------|
| Fort Bend ISD | \$444.62 | \$604.69 | \$157.40 | \$762.09 |
| FBC | \$158.70 | \$215.83 | \$56.18 | \$272.01 |
| Total | \$603.32 | \$820.52 | \$213.58 | \$1034.10 |

Account MT80-00-000-0197-RI:

2000 Tax Year

| Tax Unit | Base | Penalty & Interest | Collection Fees | Total Waiver Request |
|---------------|------------------|--------------------|-----------------|----------------------|
| Fort Bend ISD | \$747.07 | \$1016.02 | \$264.46 | \$1280.48 |
| FBC | \$266.65 | \$362.64 | \$94.40 | \$457.04 |
| Total | \$1013.72 | \$1378.66 | \$358.86 | \$1737.52 |

2001 Tax Year

| Tax Unit | Base | Penalty & Interest | Collection Fees | Total Waiver Request |
|---------------|----------|--------------------|-----------------|----------------------|
| Fort Bend ISD | \$320.01 | \$396.81 | \$107.52 | \$504.33 |
| FBC | \$107.29 | \$133.04 | \$48.07 | \$181.11 |
| Total | \$427.30 | \$529.85 | \$155.59 | \$685.44 |

Total Penalty & Interest and Collection Fees: \$3457.06

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:

HOPKINS BESS HOUSE ESTATE
WILLIAM A LOWELL EXECUTOR
53 STATE ST
BOSTON , MA 02109-0000

Legal Description:

LEASE J9000 GEMINI G U, COBRA
OIL & GAS CORPOR, RI
0.0053850, A68 WM PETTUS

Parcel Address: 0
Legal Acres: 0.0000

Deposit No: O110531AB1
Validation No: 900000022008091
Account No: MJ90-00-000-0197-RI
Operator Code: ARLACHA

Remit Seq No: 18575932
Receipt Date: 05/24/2011
Deposit Date: 05/31/2011
Print Date: 06/06/2011

Table with 7 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include Fort Bend Isd, Drainage District, and Fort Bend County General Fund.

Check Number(s):
969

PAYMENT TYPE:

Checks: \$1,637.40

Exemptions on this property:

Total Applied: \$1,637.40

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
MATTHEW H SAMORE
SARAH HOPKINS SAMORE
2715 E COMANCHE DRIVE
SALT LAKE CITY , UT 84108

(281) 341-3710

DUPLICATE TAX RECEIPT



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

Certified Owner:

HOPKINS BESS HOUSE ESTATE
WILLIAM A LOWELL EXECUTOR
53 STATE ST
BOSTON, MA 02109-0000

Legal Description:

LEASE J9000 GEMINI G U, COBRA
OIL & GAS CORPOR, RI
0.0053850, A68 WM PETTUS

Parcel Address: 0
Legal Acres: 0.0000

Deposit No: O110602BC1
Validation No: 900000022024508
Account No: MJ90-00-000-0197-RI
Operator Code: VICKYG

Remit Seq No: 18589483
Receipt Date: 06/02/2011
Deposit Date: 06/02/2011
Print Date: 06/06/2011

| Year | Tax Unit Name | Tax Value | Tax Rate | Levy Paid | P&I | Coll Fee Paid | Total |
|------|---------------|-----------|----------|-----------|--------|---------------|--------|
| 2000 | Fort Bend Isd | 26,270 | 1.692500 | 0.01 | 0.01 | 0.00 | 0.02 |
| | | | | \$0.01 | \$0.01 | \$0.00 | \$0.02 |

Check Number(s):

PAYMENT TYPE:

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Cash: \$0.02

Exemptions on this property:

Total Applied: \$0.02

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
HOPKINS BESS HOUSE ESTATE
WILLIAM A LOWELL EXECUTOR
53 STATE ST
BOSTON, MA 02109-0000

(281) 341-3710

DUPLICATE TAX RECEIPT



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

Certified Owner:

HOPKINS BESS HOUSE ESTATE
WILLIAM A LOWELL EXECUTOR
53 STATE ST
BOSTON , MA 02109-0000

Legal Description:

LEASE T8000 TIGNER I, COBRA
 OIL & GAS CORPOR, RI
 0.0137700, A68 WM PETTUS

Parcel Address: 0
 Legal Acres: 0.0000

Deposit No: O110531AB1
 Validation No: 900000022008091
 Account No: **MT80-00-000-0197-RI**
 Operator Code: ARLACHA

Remit Seq No: 18575932
 Receipt Date: 05/24/2011
 Deposit Date: 05/31/2011
 Print Date: 06/06/2011

| Year | Tax Unit Name | Tax Value | Tax Rate | Levy Paid | P&I | Coll Fee Paid | Total |
|------|-------------------------------|-----------|----------|-------------------|-------------------|-----------------|-------------------|
| 2001 | Fort Bend Isd | 19,020 | 1.682500 | 320.01 | 396.81 | 107.52 | 824.34 |
| 2001 | Drainage District | 19,020 | 0.026500 | 5.04 | 6.25 | 2.26 | 13.55 |
| 2001 | Fort Bend County General Fund | 19,020 | 0.537600 | 102.25 | 126.79 | 45.81 | 274.85 |
| 2000 | Fort Bend Isd | 44,140 | 1.692500 | 747.07 | 1,016.02 | 264.46 | 2,027.55 |
| 2000 | Drainage District | 44,140 | 0.028780 | 12.70 | 17.27 | 4.50 | 34.47 |
| 2000 | Fort Bend County General Fund | 44,140 | 0.575320 | 253.95 | 345.37 | 89.90 | 689.22 |
| | | | | \$1,441.02 | \$1,908.51 | \$514.45 | \$3,863.98 |

Check Number(s):
 969

PAYMENT TYPE:

Checks: \$3,863.98

Exemptions on this property:

Total Applied: \$3,863.98

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
MATTHEW H SAMORE
SARAH HOPKINS SAMORE
2715 E COMANCHE DRIVE
SALT LAKE CITY , UT 84108

(281) 341-3710

May 23, 2011

County Judge Robert E. Hebert

301 Jackson, Suite 719

Richmond, Texas 7746

Ref: Account # MT80-00-000-0197-RI

Account # MJ90-00-000-0197-RI

Dear Judge Hebert:

This letter concerns an unpaid Minerals Lease Tax Bill dating back to the year 2000. The accounts in question are attached to this letter.

Approximately three weeks ago my three siblings and I each received phone messages from an attorney named Maura Sanchez. She stated in the messages that we, the heirs of our deceased Mother (Mrs. Bess House Hopkins), collectively owe approximately \$2,000 in taxes dating back to royalty income we received in the year 2000. Added to that tax bill is approximately \$3,500 in fines. Please note that neither my siblings nor I have ever received the tax bill mentioned above.

During the 2nd week of May, 2011, we contacted the Research Office of the Fort Bend Co. Tax Office to inquire about this Tax charge. We were informed that when the Taxes were charged, the name on the bill was that of the original owner of the lease (our deceased Great Uncle, Mr. Edward M. House) and our Mother's Lawyer and his Law Firm: William Lowell, Esq., at Choate, Hall and Stewart of Boston, MA. Our names and addresses were not present on the Bill.

In light of this discovery last week we contacted Mr. Lowell's office at Choate, Hall and Stewart and initiated an inquiry re: the 2000 Tax Bill. Our Mother's file was recalled and they found the period of time in question. In that file there is a copy of every bill received and every bill paid on our Mother's behalf. A Tax Bill from Ft. Bend Co., TX was never received or paid. The Lawyer whom we spoke with, Andree Saulnier of Choate, Hall and Stewart, confirmed three letters (please find attached) in the file which request that Cobra Oil and Gas change the name on the leases to reflect our names. This did not happen until sometime in the year 2001, which is when we began receiving royalty income and Tax Bills each in our own names, at our own separate addresses. Before that time, Choate, Hall and Stewart distributed the Royalty income to us.

COUNTY JUDGE
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MAY 31 2011

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In summary, we take full responsibility for the \$2,044 of taxes owed on the royalty income dated from 2000. We submit this Waiver to request that we be made exempt from owing \$3,500 in penalties since we never personally received the Tax Bill in question.

Sincerely,



Sarah Hopkins Samore

2715 E. Comanche Dr.

Salt Lake City, UT. 84108

On behalf of myself and my 3 siblings:

James A. Hopkins

38 Townhouse Terrace

Hyannis, MA. 02601

Thomas W. H. Hopkins

245 E. 25th St.

NY, NY 10010

Albert L. Hopkins

Clevedale, The Avenue

Twyford, Hampshire

S021-1NJ UK

5 *attachments*