



## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

July 18, 2011

Mr. William Nakanishi  
4935 Menlo Park Drive  
Sugar Land, Texas 77479

Reference: Account No. 7800-04-001-0390-907  
Tax Year 2010, Precinct 4

Dear Mr. Nakanishi:

The County has received your request to waive penalty and interest totaling \$1,989.95 on property taxes for the referenced account for tax year 2010.

Commissioners Court is scheduled to consider your request on August 2, 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, James Patterson, at telephone 281-980-2235, 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 James Patterson, 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

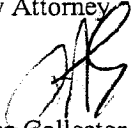
Fort Bend County, Texas

Patsy Schultz, RTA  
County Tax Assessor/Collector  
1317 Eugene Heimann Circle  
Richmond, TX 77469-3623

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

DATE: July 12, 2011

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

FROM: Pasty Schultz, RTA   
County Tax Assessor-Collector

Re: Waiver of Penalty and Interest – William Y. Nakanishi: Account # 7800-04-001-0390-907, 2010  
Tax Year; Legal Description: Sweetwater Sec 4, Block 1, Lot 39  
**Precinct 4**

William Nakanishi is requesting waiver of penalty and interest for 2010 tax year due to incorrect ownership information on his account.

#### Tax Office Records Indicate:

- Original deed # 9717981 recorded on March 31, 1997 with the owners listed as William Y. Nakanishi and Melinda K. Nakanishi, 3115 Water Locust Drive, Sugar Land, TX 77479.
- Original deed # 2010070744 recorded on July 27, 2010 with the owner listed as William Y. Nakanishi, 4935 Menlo Park Drive, Sugar Land, TX 77479.
- 2010 Original Statement was sent to Melinda Kay Nakanishi, 3723 Meadow Spring Dr, Sugar Land, TX 77479. **The 2010 Original Statement was not returned by the Post Office.**
- November 4, 2010 – 2010 October Name and Address Correction changed ownership to William Y. Nakanishi. A statement was sent to the situs address of the property, which is also the current mailing address of Mr. Nakanishi. **The 2010 October Name Change Statement was not returned by the Post Office.**
- February 18, 2011 – 2010 Property Tax Reminder Statement was sent to William Y. Nakanishi, 4935 Menlo Park Dr, Sugar Land, TX 77479. **The 2010 Property Tax Reminder Statement was not returned by the Post Office.**

- May 18, 2011 – 2010 33.07 Notice was sent to William Y. Nakinishi, 4935 Menlo Park Dr, Sugar Land, TX 77479. **The 2010 33.07 Notice was not returned by the Post Office.**
- June 23, 2011 – The tax office requested additional research by FBCAD regarding the owner information changes made to this account. We received correspondence from Mr. Glen Whitehead, stating the ownership information was updated to reflect the owner as William Y. Nakanishi on August 3, 2010 per deed. Our office received this information in the October Name and Address Correction report.
- There is no evidence of an error by the Ft Bend Central Appraisal District or the Ft Bend County Tax Office.
- 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:**

**Account 7800-04-001-0390-907:**

**2010 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$10,092.75	<b>\$1,312.06</b>	<b>\$1,312.06</b>
City of Sugar Land	\$2,143.25	<b>\$278.62</b>	<b>\$278.62</b>
FBC	\$3,071.28	<b>\$399.27</b>	<b>\$399.27</b>
Total	\$15,307.28	<b>\$1,989.95</b>	<b>\$1,989.95</b>

**Total Penalty & Interest: \$1,989.95**

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:

NAKANISHI WILLIAM Y
4935 MENLO PARK DR
SUGAR LAND , TX 77479-3827

Legal Description:

SWEETWATER SEC 4, BLOCK 1, LOT 39

Parcel Address: 4935 MENLO PARK DR
Legal Acres: 0.0000

Deposit No: O110524S6
Validation No: 900000021980560
Account No: 7800-04-001-0390-907
Operator Code: JESSICAY

Remit Seq No: 18554872
Receipt Date: 05/24/2011
Deposit Date: 05/24/2011
Print Date: 07/11/2011

Table with 7 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include 2010 Fort Bend Isd, 2010 City Of Sugar Land, 2010 Fort Bend Co Drainage, 2010 Fort Bend Co Gen Fnd.

Check Number(s):
9428504195

PAYMENT TYPE:

Checks: \$17,297.23

Exemptions on this property:

HOMESTEAD

Total Applied: \$17,297.23

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

NAKANISHI WILLIAM Y
4935 MENLO PARK DR
SUGAR LAND , TX 77479-3827

(281) 341-3710

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

June 18, 2011

RE: SWEETWATER SEC 4, BLOCK1, LOT39

Dear Judge,

I request to be placed on Commissioner's Court agenda to present my case.  
(For waiver of penalty and interest)

Account number: R197821

Legal description: SWEETWATER SEC 4, BLOCK1, LOT39

Year in question: 2010

Current address: 4935 Menlo Park Dr. Sugar Land, Texas 77479

Phone number: cell (713) 582-6688 home (281) 980-8252

Above property was awarded to William Y. Nakanishi on July, 27 2010 under  
SPECIAL WARRANTY DEED WITH ASSUMPTION upon my divorce.

My attorney and I walk the appraisal district on the same day to turn in necessary paper  
work to change name of the ownership of above property.

However, mistake was made. Above property was transfer to my ex-wife.

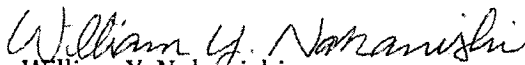
When I found out this mistake in late October 2010, I try to correct this error.

Took me several attempt to central appraisal district (many phone calls and few faxes)

Error was finally corrected in the May 2011.

Please consider above reason for the waver of penalty and interest.

Thank you,



William Y. Nakanishi

4935 Menlo Park Dr.

Sugar Land, Texas 77479

Cell (713) 582-6688

Attached 5 copies for references

COUNTY JUDGE  
RECEIVED

JUN 21 2011