



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

October 4, 2011

Mr. John Paul Ledger
9630 Oberrender Road
Needville, Texas 77461

Reference: Account No. 0222-00-000-1885-RO6 (Precinct 1)
Agricultural Rollback Taxes 1992-1996

Dear Mr. Ledger:

The County has received your request to waive penalty, interest and collection fees for Fort Bend County property. Fort Bend County is also authorized by Needville Independent School District and Wharton Junior College to act on their behalf, bringing the total requested to \$1,513.68 for the referenced account for tax years 1992-1996.

Commissioners Court is scheduled to consider your request on October 11, 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,

A handwritten signature in black ink, appearing to read "Robert E. Hebert", is written over the typed name.

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 77469-3623

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

DATE: September 26, 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, Interest & Collection Fees – Ledger, John Paul: Acct# 0222-00-000-1885-R06, 1992 through 1996 Tax Years; Legal Description: Abstr 222 H and TC RY, Rollback 6.0 acres, Rollback 1992 through 1996.
Precinct 1

Mr. John P Ledger is requesting waiver of penalty, interest and collection fees for the 1992 through 1996 tax years for Agricultural Rollback Taxes. He states that he did not receive the Original Rollback Tax Statement.

Tax Office records indicate:

Account #0222-00-000-1885-R06:

- Original rollback tax was billed by Needville Independent School District to: Luspo, Jesus & Minerva, 5917 Gleneagles Cir, San Jose, CA 95138-2372 on 11/12/1998. Fort Bend County & Wharton County Junior College rollback taxes were paid. Needville ISD rollback taxes were delinquent when the county tax office started collecting the school taxes in 2002.
- Due to an error in software conversion historical rollback data was not linked to the current account number. Current owner, Mr. Ledger was not mailed a delinquent tax statement.
- There is evidence of an error by the Fort Bend County Tax Office.
- Needville ISD and Wharton County Junior College have 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.

COUNTY JUDGE
RECEIVED
SEP 28 2011

Breakdown of Taxes Paid:

Account 0222-00-000-1885-R06

Needville ISD Rollback Taxes

Years	Base	Penalty & Interest	Collection Fees	Total Waiver Request
1992	\$206.73	\$339.04	\$81.87	\$420.91
1993	\$140.43	\$230.31	\$55.61	\$285.92
1994	\$136.12	\$223.24	\$53.90	\$277.14
1995	\$132.69	\$217.61	\$52.55	\$270.16
1996	\$127.48	\$209.07	\$50.48	\$259.55
Total	\$743.45	\$1,219.27	\$294.41	\$1,513.68

Total Penalty, Interest & Collection Fees: \$1,513.68

I do recommend waiver of penalty, interest and collection fees. 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:

LUSPO JESUS J
5917 GLENEAGLES CIR
SAN JOSE , CA 95138-2372

Legal Description:

ABSTR 222 H AND TC RY,
ROLLBACK 6.0 ACRES, ROLLBACK
1992 THRU 1996

Parcel Address: 0
Legal Acres: 0.0000

Remit Seq No: 18783680
Receipt Date: 09/06/2011
Deposit Date: 09/06/2011
Print Date: 09/26/2011

Deposit No: O110906D1
Validation No: 900000022315009
Account No: 0222-00-000-1885-R06
Operator Code: JONATHANE

Table with 7 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include years 1992-1996 for Needville Isd and a total row.

Check Number(s):
3585

PAYMENT TYPE:

Checks: \$2,257.13

Exemptions on this property:

Total Applied: \$2,257.13

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

JOHN P LEDGER
9630 OBERRENDER RD
NEEDVILLE , TX 77461

September 7, 2011

COUNTY JUDGE
RECEIVED
SEP 13 2011

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

Re: **John Paul Ledger**
9630 Oberrender Road
Needville, Texas 77461
830-385-6084

Legal Description: **0222 H and TC RY, Acres 6.00**

County Tax Number: **0222-00-000-1885-906**

I am contacting you today in reference to my property located at 9630 Oberrender Road; Needville, Texas, 77461. I bought this property in 2006. Due to the lower interest rates, I have since refinanced my home three times, in 2008, 2009 and again today September 7, 2011. Not one title search came up showing any unpaid taxes. I also was recently given by CAD, an agricultural exemption on my property this year.

In January of this year, 2011, I received a call from a lawyer's office stating that there where unpaid taxes on the property that needed to be paid. I went to the Ft. Bend County tax office and they pulled up my account number and said that there were no unpaid taxes for this property. I spoke with the lawyer's office and informed them that I checked with the Ft. Bend County tax office and they did not show any unpaid taxes for said property. The lawyer's office said they would look into this and return my call. A month later they called and said the unpaid taxes where from 1992 to 1996 in the amount of \$743.45 plus P & I. Again, I went to the Ft. Bend County tax office and they said there are no unpaid taxes and they did not know where the lawyer's office received their information.

I again informed the lawyer's office and they again told me they would look into it some more. They found the error was with the County tax number that was assigned to the unpaid taxes. I asked to negotiate the P & I. The lawyer's office said they would look into it and call back. This continued for an approximately 4 to 5 more months where the lawyer's office said they were looking into stuff and would get back with me.

I went out of town for work for 6 week and I returned this past Friday, September 2, 2011. I went on Tuesday, September 6, 2011 to pay the unpaid amount and find out why I should have to pay the P & I when the error was because either the CAD or Ft. Bend County tax office assigned the wrong tax

account number to the unpaid taxes. The number they put it under was **0222-00-000-1885-R06**. The tax office said I needed to go to CAD and speak with them about why this was assigned the wrong number and never attached to the property as unpaid. I spoke with a Joe Doenges, at first he was very nice to speak with about the issue. He then went to find out what happened and that took about 30 minutes. When he came back, he was very short. He would not give me a straight answer just that his office sent the information with the correct account number on it to Ft. Bend county tax office in 1996 and they were the ones who assigned the wrong number to the tax lien. He said it did not matter due to the law I would still have to pay the taxes regardless. I informed him I understood this, but just wanted to find out where the error accured and who was at fault. Again he said it was Ft. Bend County tax office's error and not CAD's fault.

His actions and tone leads me to believe that it was not Ft. Bend County tax office's fault but CAD's fault for not putting the proper account number on the past due tax invoice.

I also asked why I did not receive any written notification of this, being that I purchased the house in 2006. No one at either office could provide me any proof that they sent me any notifications of a tax lien from the time I purchased the home in 2006 to 2011 or to the previous 3 owner's before me. If they could show me documentation that they did try to notify the previous owner's of the unpaid taxes, I would be more than happy to pay the tax with P & I up until when I purchased the property in 2006.

I am an honest man, and do not mind paying the amount that was due from 1992-1996 in the amount of \$743.45 and P & I up until 2006. I do not feel I should be responsible for paying the P & I and the collection fee's which total \$1513.68. I feel that the error was not on my part. If I was never notified, it seems the fault lies with CAD or Ft. Bend County tax office for not filing the paper work correctly or putting the wrong account number to the account in which it could be traced. I know mistakes can happen, and this could have been a grave over site. There may be more uncollected taxes due to errors like mine. Maybe it should be looked into because there could be unpaid taxes that could go toward benefiting our school in this economy. On the other hand, this could have been a grave mistake if the home was purchased for a family with kids and they then found out about the unpaid taxes. The amount could have been more and if they were unable to pay it, then they would lose the home and all they invested in it.

I was told by the multiple people at CAD and Ft. Bend County tax office that I should fill this information out and send it to you to try and receive the \$1513.68 back. This also leads me to believe they agree I should not be held responsible due to the error.

I thank you for your time and await your response on the matter.

Sincerely,



John Paul Ledger