



## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

January 9, 2012

Mr. Valdemar L. Reyes  
110 Riveredge Drive  
Richmond, Texas 77406

Reference: Account No. 0062-00-015-1057-901  
Tax Years 2004-2007, Precinct 1

Dear Mr. Reyes:

The County has received your request to waive penalty and interest and collection fees totaling \$1,254.87 on property taxes for the referenced account for tax years 2004 through 2007.

Commissioners Court is scheduled to consider your request on January 24, 2012, 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, Richard Morrison, 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

COUNTY JUDGE  
RECEIVED

JAN 05 2011

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: January 4, 2012

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 – Valdemar L Reyes: Account # 0062-00-015-1057-901, 2004 through 2007 Tax Years; Legal Description: 0062 WM MORTON, MH ONLY ACCT ON LAND ACCT # 000-0740, LABEL #RAD1059855, SERIAL #59FD12, FLEETWOOD M/H

## Precinct 1

Valdemar L. Reyes is requesting waiver of penalty, interest and collection fees for 2004 through 2007 tax years. He states he purchased this mobile home in January, 2007 and delinquent tax information was not disclosed to him.

### Tax Office Records Indicate:

1. 0062-00-015-1057-901 was delinquent from 2004 through 2010. Owner name on tax roll was Kathy Hlipala, 918 Hinson ST, Richmond, TX 77469.
2. In July, 2009, Mr. Reyes provided CAD with a bill of sale dated January 22, 2007 from Bobby Freeman (mobile home dealer). CAD created a new account, 9999-00-510-0495-901 for 2008 through 2011, and Mr. Reyes paid the taxes for this account. There was no ownership change provided to CAD to indicate transfer of mobile home ownership from Hlipala to Freeman.
3. Texas Department of Housing and Community Affairs Manufactured Mobile Home Division (TDHCA) requires all delinquent taxes to be paid and a Tax Lien Release form to be submitted by the county tax assessor/collector before a clear title can be issued for a mobile home. Mr. Reyes paid the delinquent taxes on 0062-00-015-1057-901 account for 2004 through 2010, and the Tax Lien Release form was issued.

4. Mr. Reyes' payment on the 0062-00-015-1057-901 account for 2008 through 2010 has been refunded to him, and the same tax years have been removed from the tax rolls as a double assessment of the 9999-00-510-0495-901 account.
5. Request for waiver includes only 2004 through 2007.
6. There is no evidence of an error by the Fort Bend Central Appraisal District or Fort Bend County Tax Office.
7. Lamar Consolidated Independent School District has authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and collection fees 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 0062-00-015-1057-901:**

**2004 Tax Year**

| Tax Unit     | Base            | Penalty & Interest | Collection Fees | Total Waiver Request |
|--------------|-----------------|--------------------|-----------------|----------------------|
| Lamar CISD   | \$208.30        | \$193.72           | \$80.40         | \$274.12             |
| FBC          | \$64.26         | \$59.76            | \$24.80         | \$84.56              |
| <b>Total</b> | <b>\$272.56</b> | <b>\$253.48</b>    | <b>\$105.20</b> | <b>\$358.68</b>      |

**2005 Tax Year**

| Tax Unit     | Base            | Penalty & Interest | Collection Fees | Total Waiver Request |
|--------------|-----------------|--------------------|-----------------|----------------------|
| Lamar CISD   | \$232.57        | \$188.38           | \$84.19         | \$272.57             |
| FBC          | \$70.80         | \$57.35            | \$25.63         | \$82.98              |
| <b>Total</b> | <b>\$303.37</b> | <b>\$245.73</b>    | <b>\$109.82</b> | <b>\$355.55</b>      |

### 2006 Tax Year

| Tax Unit   | Base     | Penalty & Interest | Collection Fees | Total Waiver Request |
|------------|----------|--------------------|-----------------|----------------------|
| Lamar CISD | \$221.47 | \$152.81           | \$74.86         | \$227.67             |
| FBC        | \$73.95  | \$51.02            | \$24.99         | \$76.01              |
| Total      | \$295.42 | \$203.83           | \$99.85         | \$303.68             |

### 2007 Tax Year

| Tax Unit   | Base     | Penalty & Interest | Collection Fees | Total Waiver Request |
|------------|----------|--------------------|-----------------|----------------------|
| Lamar CISD | \$202.69 | \$115.53           | \$63.64         | \$179.17             |
| FBC        | \$80.71  | \$34.71            | \$23.08         | \$57.79              |
| Total      | \$283.40 | \$150.24           | \$86.72         | \$236.96             |

**Total Penalty, Interest & Collection Fees: \$1,254.87**

I do not 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:

HLIPALA KATHY E
C/O DENISE DUGAS
918 HINSON ST
RICHMOND, TX 77469-4014

Legal Description:

0062 WM MORTON, MH ONLY ACCT ON LAND
ACCT #000-0740, LABEL #RAD1059855,
SERIAL #59FD12, FLEETWOOD M/H

Parcel Address: 916 HINSON RD 2
Legal Acres: 0.0000

Remit Seq No: 18831943
Receipt Date: 10/10/2011
Deposit Date: 10/10/2011
Print Date: 11/22/2011

Deposit No: O111010A11
Validation No: 900000022425501
Account No: 0062-00-015-1057-901
Operator Code: RACHELL

Table with 7 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include Lamar C I S D- Operating Fund, Fort Bend Co Drainage, Fort Bend Co Gen Fnd for years 2004-2007.

Check Number(s):
1080

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$2,271.12

Exemptions on this property:

Total Applied: \$2,271.12

Change Paid: \$0.00

REMAINING BALANCE

PAYER:
RICHMOND TRAILER VILLAGE OFFICE
110 RIVEREDGE DR
RICHMOND, TX 77406

DUPLICATE TAX RECEIPT



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

Certified Owner:

HLIPALA KATHY E
C/O DENISE DUGAS
918 HINSON ST
RICHMOND, TX 77469-4014

Legal Description:

0062 WM MORTON, MH ONLY ACCT ON LAND
ACCT #000-0740, LABEL #RAD1059855,
SERIAL #59FD12, FLEETWOOD M/H

Parcel Address: 916 HINSON RD 2
Legal Acres: 0.0000

Remit Seq No: 16462084
Receipt Date: 08/05/2010
Deposit Date: 08/05/2010
Print Date: 11/22/2011

Deposit No: O100805AY1
Validation No: 900000020055107
Account No: 0062-00-015-1057-901
Operator Code: JOSHUAM

Table with 7 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Includes handwritten 'refunded' next to 2008 entries.

Check Number(s): 935

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$336.55

Exemptions on this property:

Total Applied: \$336.55

Change Paid: \$0.00

REMAINING BALANCE

PAYER: RICHMOND TRAILER VILLAGE OFFICE
110 RIVEREDGE DR
RICHMOND, TX 77406

(281) 341-3710

10/18/11

Valdemar L. Reyes  
110 Riveredge Dr.  
Richmond, Texas 77406

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

This is my second request for a hearing for a waiver of penalty, interest and attorney's fees. I assume we agree that the mobile home that I purchased from Freeman Mobile Homes January 2011 tax account number 9999-00-510-0495-901 is the same mobile home identified by tax account number 0062-00-015-1057-901.

I have paid taxes on account number 9999-00-510-0495-901 for 2008, 2009, 2010. I have paid back taxes, penalty and interest on account number 0062-00-015-1057-901 for 2004, 2005, 2006 and 2007. I didn't know I had to repay taxes plus penalty for 2008, 2009 and 2010 on the same mobile home, double assessment?

I paid taxes, interest and penalty for account number 0062-00-015-1057-901 for 2008, 2009 and 2010 on 10/18/11 as per instructions in letter of 10-17-11 from Country Tax Assessor/Collector.

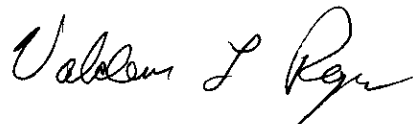
The reason for my initial request for a hearing is that I don't feel I should pay someone else's penalty for their negligence, for non-disclosure of back taxes by the bank that reposed it, the dealer that sold it, central appraisal and tax assessor/collector..

Legal Description: 0062 WM MORTON, MH ONLY ACCT ON LAND  
ACCT # 000-0740, LABEL, #RAD1059855,  
SERIAL #59FD12,FLEETWOOD M/H

281-342-4907.  
281-344-7212

COUNTY JUDGE  
RECEIVED  
OCT 20 2011

Yours truly,



Valdemar L. Reyes  
110 Riveredge Dr.  
Richmond, Texas 77406

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

This is my request for a hearing for a waiver of penalty, interest and attorney's fees.

I learned Thursday, 9/22/11 that I had to pay taxes and penalties for years 2004,  
2005, 2006 and 2007 on account # 0062-00-015-1057-901.

The name on the account is Hlipala, Kathy E. C/O Denise Dugas.

Legal Description: 0062 WM MORTON, MH ONLY ACCT ON LAND  
ACCT # 000-0740, LABEL, #RAD1059855,  
SERIAL #59FD12, FLEETWOOD M/H

My name is Valdemar L. Reyes, 110 Riveredge Dr., Richmond, Texas 77406  
281-344-7212 281-342-4907.

Yours truly,



COUNTY JUDGE  
RECEIVED  
OCT 14 2011