



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

February 16, 2012

Mr. Gumercindo E. Guzman
9825 S. Mason Road #240
Richmond, Texas 77406

Reference: Account No. 9960-20-210-0032-907
Tax Year 2010, Precinct 3

Dear Mr. Guzman:

The County has received your request to waive penalty, interest and collection fees totaling \$866.96 on property taxes for the referenced account for tax year 2010.

Commissioners Court is scheduled to consider your request on February 28, 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, Andy Meyers, at 281-238-1400, 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,

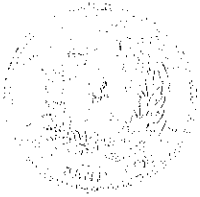
A handwritten signature in black ink that reads "Robert E. Hebert". The signature is written in a cursive style.

Robert E. Hebert

/Enclosure

Copy: Commissioner Andy Meyers, Precinct 3

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

FEB 14 2012

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: February 9, 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, Interest & Collection Fees – Tico's Grill & Bar: Acct#9960-20-210-0032-907; 2010 Tax Year; Legal Description: Personal Property Inv, Furn, Fix & Equip located @ 9825 S Mason Rd #240 near Richmond.
Precinct 3

Mr. Gumercido E. Guzman, owner of Las Mananitas Mexican Restaurant, in requesting waiver of penalty, interest and collection fees for 2010. He states he bought the personal property inventory from Tico's Grill & Bar in July, 2010 and he feels he does not owe the 2010 taxes.

Tax Office records indicate:

Account #9960-20-210-0032-907:

- The 2010 Tax Roll reflects the owner as Tico's Grill & Bar, 9825 S Mason Rd., Ste. 240, Richmond, TX 77406-5813.
- October 28, 2010—2010 Original Tax Statement was mailed to Tico's Grill & Bar, 9825 S Mason Rd., Ste. 240, Richmond, TX 77406-5813. **Post Office returned original tax statement-not deliverable as addressed.**
- February 23, 2011—2010 33.11 Notice (LGB) was mailed to Tico's Grill & Bar, 9825 S Mason Rd., Ste. 240, Richmond, TX 77406-5813. **Post Office returned original 33.11 Notice—not deliverable as addressed.**
- February 24, 2011—2010 33.11 Notice (Perdue) was mailed to Tico's Grill & Bar, 9825 S. Mason Rd., Ste 240, Richmond, TX 77406-5813. **Post Office returned original 33.11 Notice—not deliverable as addressed.**
- July 7, 2011—2010 Delinquent Tax Statement (Perdue) was mailed to Tico's Grill & Bar, Orlando Lee Lopez DBA, 1702 Brazoswood Pl, Richmond, TX 77406-1772. **Statement was not returned by Post Office.**
- November 2, 2011—Mr. Guzman called the Tax Office and spoke with a tax clerk and he stated that he bought the personal property form Tico's Grill & Bar either in June or July, 2010. He also stated that he has been receiving 2010 delinquent tax statements and that he felt he did not owe the taxes as he had his own account for 2011. On December 27, 2011, Mr. Guzman called the tax office and again spoke with a tax clerk and stated again that he bought the personal property in July 2010 and said he

did not feel he should pay taxes. The tax clerk explained the waiver request process and did tell him 2010 taxes had to be paid.

- There is no evidence of an error by the Fort Bend County Tax Office or Fort Bend Central Appraisal District.
- Fort Bend Independent School District has 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.

Breakdown of Taxes Paid:

Account 9960-20-210-0032-907

2010 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$1,326.60	\$305.12	\$326.34	\$631.46
FBC	\$ 494.75	\$113.79	\$121.71	\$235.50
Total	\$1,821.35	\$418.91	\$448.05	\$866.96

Total Penalty & Interest: \$866.96

I do not recommend waiver of penalty, interest & 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:

TICO'S GRILL & BAR
C/O ORLANDO LOPEZ
1702 BRAZOSWOOD PL
RICHMOND, TX 77406-1772

Legal Description:

PERSONAL PROPERTY INV, FURN, FIX &
EQUIP LOCATED @ 9825 S MASON RD #240
NEAR RICHMOND

Parcel Address: S 9825 S MASON RD
Legal Acres: 0.0000

Deposit No: 011122711
Validation No: 900000022929068
Account No: **9960-20-210-0032-907**
Operator Code: MAGGIEP

Remit Seq No: 19455804
Receipt Date: 12/27/2011
Deposit Date: 12/27/2011
Print Date: 01/18/2012

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2010	Fort Bend Isd	90,000	1.340000	1,326.60	305.12	326.34	1,958.06
2010	Fort Bend Co Drainage	90,000	0.019600	19.40	4.46	4.77	28.63
2010	Fort Bend Co Gen Fnd	90,000	0.480160	475.35	109.33	116.94	701.62
				\$1,821.35	\$418.91	\$448.05	\$2,688.31

Check Number(s):
1962

PAYMENT TYPE:

Checks: \$2,688.31

Exemptions on this property:

Total Applied: \$2,688.31

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
LAS MANANITAS MEXICAN RESTAURANT
9825 MASON RD STE 240
RICHMOND, TX 77406-5813

(281) 341-3710



9825 S. Mason Rd # 240

Richmond Texas 77406

281-762-7417

January 10, 2012

To: Fort Bend Tax Collector:

I am Writing you this letter to request a waiver of penalty, Interest and Attorney fees for the following account numbers. Account #1) 9900-032-2729 for the amount of \$1137.77, and the Account #2) 9960-20-210-0032-907 for the amount of \$2688.31. These two accounts belonged to "Ticos Grill" for the 2010 taxes. I bought this property on July of 2010 which is located on 9825 S. Mason Rd #240, Richmond Texas 77406. Therefore of my letter of request. Hoping to hear from you soon and hoping that you will take the time and consideration for a good settlement on this matter.

Sincerely,

Gumercindo E. Guzman (281) 352-1759

Owner of Las Mananitas Mexican Restaurant

COUNTY JUDGE
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JAN 13 2012