



## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

May 24, 2012

Mr. Gholam R. Razmdideh  
President, KPAS Corporation  
d/b/a La Magia Café & Pizza  
3699 Highway 6  
Sugar Land, Texas 77478

Reference: Account Number 9960-12-210-0015-907  
Tax Year 2011, Precinct 4

Dear Mr. Razmdideh:

The County has received your request to waive penalty and interest on Fort Bend County property taxes. Fort Bend County is also authorized by Fort Bend ISD and the City of Sugar Land to act on their behalf, bringing the total amount requested to \$33.35 for the referenced account for tax year 2011.

If you have documented proof of an *error* on the part of the County Tax Office or the Central Appraisal District, you may present that documentation to the Commissioners Court on Tuesday, June 5, 2012, at 1:00 p.m., when your request will be considered. 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, or by email at [james.patterson@co.fort-bend.tx.us](mailto:james.patterson@co.fort-bend.tx.us), if you wish to discuss your request in further detail.

State law mandates that the Commissioners Court cannot approve a waiver of penalty and interest on property taxes unless 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 Hebert", is written over a white background.

Robert E. Hebert

Copy: James Patterson, Precinct 4 Commissioner

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: May 14, 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 – KPAS Corporation: Account # 9960-12-210-0015-907, 2011 Tax Year; Legal Description: Personal Property Inv, Furn, Fix & Equip located @ 3699 Highway 6 in Sugar Land.

### Precinct 4

KPAS Corporation is requesting waiver of penalty and interest for 2011 tax year, stating they did not receive a statement.

#### Tax Office Records Indicate:

- November 9, 2011 – 2011 Original Statement was mailed to KPAS Corporation, 9804 Jones Road, Ste F, Houston, TX 77065-5277. **The 2011 Original Statement was not returned by the Post Office.**
- February, 2012 – 2011 LGBS & PBF 33.11 Notices were mailed to 9804 Jones Road, Ste F, Houston, TX 77065-5277. **The 2011 33.11 Notices were not returned by the Post Office.**
- Fort Bend Central Appraisal District has not received any written requests to change the mailing address on this account. Original owner/address information was retrieved by

appraisal clerks from the Texas Comptroller's website, through the "Taxpayer Search Detail" option.

- 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 and City of Sugar Land have 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 9960-12-210-0015-907:**

**2011 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
FBISD	\$231.82	<b>\$20.86</b>	<b>\$20.86</b>
City of Sugar Land	\$52.32	<b>\$4.71</b>	<b>\$4.71</b>
FBC	\$86.46	<b>\$7.78</b>	<b>\$7.78</b>
Total	\$370.60	<b>\$33.35</b>	<b>\$33.35</b>

**Total Penalty, Interest & Collection Fees: \$33.35**

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..."

KPAS CORPORATION  
3699 Highway 6  
Sugar Land, TX 77478  
(281) 565-0366

April 20, 2012

County Judge Robert E. Herbert  
301 Jackson, Suite 719  
Richmond, TX 77469

Re: A Request for a Waiver of Penalties and Interest under Sec. 33.011(d)

**Account No. 9960-12-210-0015-907**

**Tax Year: 2011**

Legal Description: Personal Property Inv., Furn. Fix & Equip.  
Located at 3699 Highway 6, Sugar Land, TX 77478

Dear Judge Herbert:

I hereby request that my request for a waiver of penalties and interest under Sec. 33.011(d) of the Property Code Tax be placed on the Commissioner's Court Agenda. The reason for this is that from the time KPAS Corporation d/b/a La Magia Café & Pizza started conducting business, its address has been in Fort Bend County, Texas. Additionally, its most recent rendition of property listed 3699 Highway 6, Sugar Land, Texas as its current address.

Therefore, it was not anything KPAS did or fail to do which caused it to pay its taxes late. It was that KPAS did not receive its tax statement.

Please advise me of the date in which I must appear before the Commissioner's Court at the following current address:

KPAS Corporation  
d/b/a La Magia Café & Pizza  
3699 Highway 6  
Sugar land, TX 77478  
(281) 565-0366

Thank you.

KPAS Corporation

  
Gholam R. Razmdideh  
Present, KPAS Corporation

COUNTY JUDGE  
RECEIVED  
APR 20 2012

DUPLICATE TAX RECEIPT



PATSY SCHULTZ, RTA
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623

Certified Owner:

KPAS CORPORATION
9804 JONES RD
STE F
HOUSTON , TX 77065-5277

Legal Description:

PERSONAL PROPERTY INV, FURN, FIX &
EQUIP LOCATED @ 3699 HIGHWAY 6 IN SUGAR
LAND

Parcel Address: 3699 HIGHWAY 6
Legal Acres: 0.0000

Remit Seq No: 20736812
Receipt Date: 03/23/2012
Deposit Date: 03/26/2012
Print Date: 04/24/2012

Deposit No: L1120323
Validation No: 13
Account No: 9960-12-210-0015-907
Operator Code: CRUZ

Table with 8 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include Fort Bend Isd, City Of Sugar Land, Fort Bend Co Drainage, and Fort Bend Co Gen Fnd.

Check Number(s):
001148

PAYMENT TYPE:

Checks: \$403.95

Exemptions on this property:

Total Applied: \$403.95

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

KPAS CORP
LA MAGIA CAFE AND PIZZA
3699 HIGHWAY 6
SUGAR LAND , TX 77478

(281) 341-3710