



## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

July 10, 2012

Andrea Krokowski  
On Behalf of Wells Fargo Bank, N.A.  
90 S 7<sup>th</sup> St MAC N9305-150  
Minneapolis, Minnesota 55402

Reference: Account No. 9960-23-211-0036-914  
Tax Year 2011, Precinct 3

Dear Ms. Krokowski:

The County has received your request on behalf of Wells Fargo Bank, N.A., to waive penalty, interest, and collection fees on Fort Bend County property taxes. Fort Bend County is also authorized by Fort Bend Emergency Services District No. 2 to act on their behalf, bringing the total amount requested to \$7,341.29 for the referenced account for tax year 2011.

I am also in receipt of a letter from the Tax Assessor/Collector for Fort Bend County, and Commissioners Court is scheduled to consider your request on Tuesday, July 24, 2012, at 1:00 p.m., during regular session. Please contact your Commissioner, Andy Meyers, at telephone 281-238-1400 or by email at [andy.meyers@co.fort-bend.tx.us](mailto:andy.meyers@co.fort-bend.tx.us) 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 Hebert", is written over a white background.

Robert E. Hebert

Copy: Andy Meyers, Commissioner Precinct 3

# 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: June 18, 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 – Wells Fargo Commodities LLC: Account # 9960-23-211-0036-914, 2011 Tax Year; Legal Description:

## **Precinct 3**

Wells Fargo Commodities LLC is requesting waiver of penalty and interest and collection fees for 2011 tax year, stating they did not receive a statement due to the wrong state code in the mailing address on file.

Tax Office Records Indicate:

- November 9, 2011 – 2011 Original Tax Statement was mailed to Wells Fargo Commodities, C/o Property Tax Dept-Tracy Hilke, 320 S Boston Ave, Ste 840, Tulsa, AZ 74103-3728. This statement was returned without a forwarding address by the Post Office on December 2, 2011 for “Not Deliverable as Addressed.”
- February 21, 2012 – 2011 33.11 Notices were mailed by both delinquent attorneys, each mailed to Wells Fargo Commodities C/o Property Tax Dept-Tracy Hilke, 320 S Boston Ave, Ste 840, Tulsa, AZ 74103-3728. These notices were returned without a forwarding address by the Post Office on March 2, 2012 for “Not Deliverable as Addressed.”

- The Tax Office received ownership/address records from the Fort Bend Central Appraisal District, which indicate the correct address of 320 South Boston Avenue, Suite 840, Tulsa, Oklahoma, 74103 was provided to their office.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Fort Bend ESD #2 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 9960-23-211-0036-914:**

**2011 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
FB ESD #2	\$3625.22	\$398.77	\$804.80	\$1,203.57
FBC	\$18,487.12	\$2,033.58	\$4,104.14	\$6,137.72
Total	\$22,112.34	\$2,432.35	\$4,908.94	\$7,341.29

**Total Penalty, Interest & Collection Fees: \$7341.29**

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...”



Wells Fargo Bank, N.A.  
90 South 7th Street  
Minneapolis, MN 55479

May 16, 2012

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

RE: Request for waiver of penalty and interest

Wells Fargo Commodities LLC  
Account Number: 9960-23-211-0036-914  
Legal Description: Personal Property Gas Inventory in Storage Located @ 25959 Westheimer  
Pky Near Katy (HLA)  
2011 Tax Year

Dear Judge Hebert:

On April 23, 2012, Wells Fargo was notified by Kay Atchison with Enstor Inc. that Wells Fargo had an outstanding personal property tax amount due to Fort Bend County. Enstor, who is the owner of the natural gas storage facility where Wells Fargo's property is being stored, received a Notice of Seizure letter from Linebarger Goggan Blair & Sampson, LLP for our account number referenced above. In review of the documents, we noticed that the address on the past due tax bill and the notice of seizure being used by the Central Appraisal District was incorrect. The State code on file, per a phone conversation with Roxanne Cortez on April 23, 2012 is Arizona but the address the account was originally created under should be Oklahoma. Wells Fargo did not receive any communication from the Fort Bend County Tax Assessor's office prior to the forwarded documents from Enstor on April 23, 2012.

An Address Change Form has been submitted to the Fort Bend Central Appraisal District. Wells Fargo Commodities, LLC is requesting all penalties and interest for the 2011 personal property tax on account #9960-23-211-0036-914 be waived due to a clerical error by the Central Appraisal District.

COUNTY JUDGE  
RECEIVED  
MAY 21 2012

Together we'll go far




The taxes, penalties and interest were paid on 4/26/12 on check number 1004526836 for \$29,453.63 which included the penalties and interest assessed.

As this was a one-time omission by Wells Fargo Commodities LLC we are asking for the penalty and interest assessment of \$7,341.29 be refunded.

If you have any questions, please feel free to call me at 612-667-7728.

Respectfully,

A handwritten signature in black ink that reads "Andrea Krokowski". The signature is written in a cursive style with a large initial "A".

Andrea Krokowski

Sales and Use Tax

90 S 7<sup>th</sup> St MAC N9305-150

Minneapolis, MN 55402

DUPLICATE TAX RECEIPT



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

Certified Owner:

WELLS FARGO COMMODITIES
C/O PROPERTY TAX DEPT- TRACEY HILKE
320 S BOSTON AVE
STE 840
TULSA , AZ 74103-3728

Legal Description:

PERSONAL PROPERTY GAS INVENTORY IN
STORAGE LOCATED @ 25959 WESTHEIMER PKWY
NEAR KATY (HLA)

Parcel Address: 25959 WESTHEIMER PKWY
Legal Acres: 0.0000

Remit Seq No: 20870556
Receipt Date: 04/30/2012
Deposit Date: 05/03/2012
Print Date: 05/24/2012

Deposit No: L1120502
Validation No: 14
Account No: 9960-23-211-0036-914
Operator Code: CRUZ

Table with 7 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include 2011 Fort Bend Esd#2, 2011 Fort Bcnd Co Drainage, 2011 Fort Bend Co Gen Fnd, and a total row.

Check Number(s):
526836

PAYMENT TYPE:

Checks: \$29,453.63

Exemptions on this property:

Total Applied: \$29,453.63

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
WELLS FARGO BANK N A
90 SOUTH 7TH ST
MINNEAPOLIS , MN 55479

(281) 341-3710