



## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

July 10, 2012

Ms. Ann Noel  
303 Lakeside Blvd  
Sugar Land, Texas 77478-3959

Reference: Account Number 7750-34-000-0330-907  
Tax Year 2011, Precinct 3

Dear Ms. Noel:

The County has received your request to waive penalty, and interest on Fort Bend County property taxes. Fort Bend County is also authorized by the City of Sugar Land and Fort Bend Independent School District to act on their behalf, bringing the total amount requested to \$619.67 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, July 24, 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 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.

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", written in a cursive style.

Robert E. Hebert

Copy: Andy Meyers, Commissioner 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

*7/20/12*

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

June 19, 2012

TO: County Judge Robert E. Hebert  
Commissioner Richard Morrison  
Commissioner Grady Prestage  
Commissioner Andy Myers  
Commissioner James Patterson  
Roy Cordes, County Attorney

FROM: Tammy Staton T.S.  
Tax Division Supervisor

RE: Waiver of Penalty and Interest – Noel, Annie M.: Account # 7550-34-000-0330-907, 2011 Tax Year; Legal  
Description: Sugar Creek Sec 34, Lot 33

## Precinct 3

Ms. Ann Noel, is requesting waiver of penalty and interest for 2011 tax year due to their Check #2617 in the amount of \$4,568.61 never being received by the Fort Bend County Tax Office. Taxpayer states their check was mailed on December 19, 2011, and that their company bookkeeper, who balances their checkbook, did not notify her that this check had not cleared their bank.

## Tax Office Records Indicate:

1. November 9, 2011 – 2011 Original O65 Tax Statement was mailed to: Noel Annie M, 303 Lakeside Blvd, Sugar Land, TX 77478-3959. **Tax Office records do not indicate the 2011 Original Tax Statement being returned by the Post Office.**
2. May 17, 2012 – 2011 33.07 Notice was mailed to: Noel Annie M, 303 Lakeside Blvd, Sugar Land, TX 77478-3959. **Tax Office records do not indicate the 2011 33.07 Notice being returned by the Post Office.**
3. May 21, 2012 – Taxpayer phoned and talked to Tax Clerk to verify if taxes were paid. Taxpayer requested information regarding apply for Waiver of Penalty and Interest.
4. June 5, 2012 – Taxpayer phoned to inquire about waiver process. He was informed that reason for waiver must be put in writing. It is noted that he believed it was a mail box issue.

5. There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
6. Fort Bend ISD and the City of Sugar Land have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest, 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 7550-34-000-0330-907:**

**2011 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$ 2,748.81	\$ 357.35	\$0.00	\$ 357.35
City Sugar Land	\$ 892.94	\$ 116.08	\$0.00	\$ 116.08
FBC	\$ 1,124.95	\$ 146.24	\$0.00	\$ 146.24
<b>Total</b>	<b>\$ 4,766.70</b>	<b>\$ 619.67</b>	<b>\$0.00</b>	<b>\$ 619.67</b>

**Total Penalty & Interest: \$619.67**

I do not recommend waiver of penalty and interest. 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..."

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

Dear Sir—

We are writing to you to hopefully receive a refund of \$619.67 which we feel we should not have paid.

Enclosed please find a copy of cancelled check \$2617 for \$4568.61 dated December 19, 2011. This check never cleared my book. Our company bookkeeper balances our check book and never alerted me to the fact that the check had never cleared. As soon as we received the past due notice, we immediately took a check to the tax office and paid \$5386.87 in person. The additional taxes due from the original balance was paid on April 12, 2012; check #2694.

Please check our records; we have never been late on my taxes in 21 years as this address.

We are looking forward to a favorable outcome on this matter.

Thank you in advance,

Ann Noel.

F B C JUN 11 2012 T A X

Property Description: Sugar Creek Sec 34  
lot 33

Account # 7550-34-000-0330-907

Year in question 2011

Mailing address: Ed & ANN Noel  
303 Lakeside Blvd  
Sugarland Tex. 77478

COUNTY JUDGE  
RECEIVED  
JUN -7 2012

DUPLICATE TAX RECEIPT



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

Certified Owner:

NOEL ANNIE M
303 LAKESIDE BLVD
SUGAR LAND, TX 77478-3959

Legal Description:

SUGAR CREEK SEC 34, LOT 33

Parcel Address: 303 LAKESIDE BLVD
Legal Acres: 0.0000

Remit Seq No: 20916704
Receipt Date: 05/21/2012
Deposit Date: 05/21/2012
Print Date: 06/12/2012

Deposit No: O120521AZ6
Validation No: 900000025729625
Account No: 7550-34-000-0330-907
Operator Code: MELANIEM

Table with 7 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, Fort Bend Co Gen Fnd, and a total row.

Check Number(s):
2719

PAYMENT TYPE:

Checks: \$5,386.37

Exemptions on this property:

OVER 65
HOMESTEAD

Total Applied: \$5,386.37

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

EDWARD NOEL SR
ANN NOEL
303 LAKESIDE BLVD
SUGAR LAND, TX 77478-3959

(281) 341-3710