



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

August 15, 2012

James and Jan Elliott
189 CR 499A
Chilton, TX 76632

Reference: Account No. 7395-00-058-0012-901
7395-00-058-0110-901
Tax Year 2011, Precinct 1

Dear Mr. and Mrs. Elliott:

The County has received your request to waive penalty and interest on Fort Bend County property taxes. Fort Bend County is also authorized by Lamar Consolidated Independent School District and the City of Richmond to act on their behalf, bringing the total amount requested to \$464.68 for the referenced accounts 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, August 28, 2012, at 1:00 p.m., during regular session. Please contact your Commissioner, Richard Morrison, at telephone 281-344-9400 or by email at richard.morrison@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 that reads "Robert E. Hebert".

Robert E. Hebert

Copy: Richard Morrison, Commissioner Precinct 1



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: August 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 – Greenwald Trust, c/o James & Jan Elliot: 2011 Tax Year on Account #'s:

7395-00-058-0012-901 – Richmond, Block 58, Lot 8, 9, 10 (N 70')

7395-00-058-0110-901 – Richmond, Block 58, Lot 11, 12, MH Serial #P1047 Label #DLS0057073, Chaparral M/H

Precinct 1

James and Jan Elliot are requesting waiver of penalty and interest for 2011 tax year on two accounts, stating they did not receive tax statements due incorrect mailing address on these accounts.

Tax Office Records Indicate:

- Original deed, Volume 1528, Page 700-702 was recorded September 21, 1984 with owner Richard Elliott, P.O. Box 41, Richmond, TX 77469. --- See Attachment "A"
- Special Warranty Deed #2003016239 was recorded on December 6, 2002 with owner TJD-MB Investments, LTD, 1526 Chestnut Lane, Richmond, TX 77469. This information was not updated in FBCAD records until **July 20, 2012**. --- See Attachment "B"
- 2011 Original Statements, Reminder Notices and 33.07 Notices for both accounts were mailed to Greenwald Trust, c/o James R & Jan G Elliott, P.O. Box 41, Richmond, TX 77406-0041. **These Statements were returned by the Post Office without forwarding addresses.** --- See Attachment "C"

- There is evidence of an error by the Fort Bend Central Appraisal District.
- Lamar Consolidated ISD and City of Richmond 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 7395-00-058-0012-901:

2011 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
LCISD	\$1070.34	\$160.55	\$160.55
City of Richmond	\$605.61	\$90.84	\$90.84
FBC	\$384.82	\$57.72	\$57.72
Total	\$2060.77	\$309.11	\$309.11

Account 7395-00-058-0110-901:

2011 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
LCISD	\$538.64	\$80.80	\$80.80
City of Richmond	\$304.77	\$45.72	\$45.72
FBC	\$7.29	\$29.05	\$29.05
Total	\$1037.07	\$155.57	\$155.57

Total Penalty, Interest & Collection Fees: \$464.68

I do recommend waiver of penalty and interest for 2011. 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..."

189 CR 499A
Chilton, TX 76632
July 10, 2012

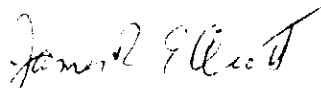
Dear County Judge Robert E. Herbert and Commissioners Court:

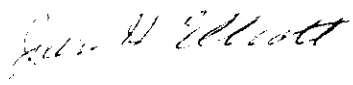
My wife Jan Greenwald Elliott and I, James Richard Elliott, lived in Ft. Bend County for over 65 years. Together we purchased multiple properties over the years. If your court would check our tax payment history, it would notice prompt payments until our move over two years ago when we closed our P.O. Box 41, Richmond address. We still received mail at our 1526 Chestnut address in Richmond until we forwarded our mail to the present address listed above in Chilton, which was over two years ago. Since our daughter Dee bought our home on Chestnut over a year ago, we still easily received any misdirected mail. The two properties in question are under the account numbers of 7395-00-058-0110-901 and 7395-00-058-0012-901 and are the only ones we did not receive. I just totaled the taxes and did not go back and double check off each of the properties. It is difficult to understand that it was sent to the P.O. twice before someone figured out our current address. When we did receive the tax statement, we called and were told we had to pay the penalties of over \$2200.00 and then write an appeal.

I also have had a second problem which I have been trying to unsuccessfully resolve. Back in 2006, several of the properties were suddenly listed under the name of Greenwald Trust in care of James R. & Jan G. Elliott. We have been to the tax and CAD offices numerous times to have this corrected. I have enclosed a copy of a document which shows Jan G. Elliott's affidavit dated March 27, 2002. My wife Jan G. Elliott is stating in this letter that these two properties were never owned or a part of the Greenwald Trust. Both properties were purchased by James and Jan Elliott long before there was a Greenwald Trust. In addition, we have gone to the courthouse and shown deeds and changed the name on most of our properties to TJD-MB Investments, LLC with the correct Chilton address. The other properties which were changed at the same time have come to the current address with the proper name. I would like to report that today I again went to the CAD office and was able hopefully, to get the name corrected and address changed on the enclosed two properties. This trip the correct deeds were able to be pulled up and the history of the problems were addressed.

We would greatly appreciate and expect a refund of the penalty amount since we feel an error of the name and address was the cause of the problem rather than a lack of prompt payment on our part. Thank you for your prompt consideration.

Sincerely,


James R. Elliott


Jan G. Elliott



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

Certified Owner:

**GREENWALD TRUST
C/O JAMES R & JAN G ELLIOT
PO BOX 41
RICHMOND , TX 77406-0041**

Legal Description:

RICHMOND , BLOCK 58, LOT 8,9,10 (N 70')

Parcel Address: 1005 FORT ST
Legal Acres: 0.0000

Remit Seq No: 21006955
Receipt Date: 06/19/2012
Deposit Date: 06/20/2012
Print Date: 06/21/2012
Printed By: ROXANNC

Deposit No: L120619
Validation No: 0
Account No: 7395-00-058-0012-901
Operator Code: CRUZ

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2011	Lamar C I S D- Operating Fund	77,000	1.390050	1,070.34	160.55	0.00	1,230.89
2011	City Of Richmond	77,000	0.786500	605.61	90.84	0.00	696.45
2011	Fort Bend Co Drainage	77,000	0.018800	14.48	2.17	0.00	16.65
2011	Fort Bend Co Gen Fnd	77,000	0.480960	370.34	55.55	0.00	425.89
				\$2,060.77	\$309.11	\$0.00	\$2,369.88

Check Number(s):
004881

PAYMENT TYPE:

Checks: \$2,369.88

Exemptions on this property:

Total Applied: \$2,369.88
Total Tendered: \$3,562.52
(for accounts paid on 06/19/2012)
Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
**TJD MB INVESTMENTS LTD
189 COUNTY RD 499A
CHILTON , TX 76632**

(281) 341-3710

21.1.154



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

Certified Owner:

GREENWALD TRUST
C/O JAMES R & JAN G ELLIOT
PO BOX 41
RICHMOND, TX 77406-0041

Legal Description:

RICHMOND, BLOCK 58, LOT 11,12, MH
 SERIAL # P1047 LABEL # DLS0057073,
 CHAPARRAL M/H

Parcel Address: 1009 FORT ST
 Legal Acres: 0.0000

Remit Seq No: 21006955
 Receipt Date: 06/19/2012
 Deposit Date: 06/20/2012
 Print Date: 06/21/2012
 Printed By: ROXANNC

Deposit No: L120619
 Validation No: 0
 Account No: **7395-00-058-0110-901**
 Operator Code: CRUZ

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2011	Lamar C I S D- Operating Fund	38,750	1.390050	538.64	80.80	0.00	619.44
2011	City Of Richmond	38,750	0.786500	304.77	45.72	0.00	350.49
2011	Fort Bend Co Drainage	38,750	0.018800	7.29	1.09	0.00	8.38
2011	Fort Bend Co Gen Fnd	38,750	0.480960	186.37	27.96	0.00	214.33
				\$1,037.07	\$155.57	\$0.00	\$1,192.64

Check Number(s):
 004881

PAYMENT TYPE:

Checks: \$1,192.64

Exemptions on this property:

Total Applied: \$1,192.64
 Total Tendered: \$3,562.52
 (for accounts paid on 06/19/2012)
 Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
TJD MB INVESTMENTS LTD
189 COUNTY RD 499A
CHILTON, TX 76632

(281) 341-3710