



## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

April 8, 2013

David E. Myers  
7573 Boehnemann Road  
Brenham, Texas 77833

Reference: Account No. MO90-00-394-5000-RI  
Tax Years 2004-2011, Precinct 1

Dear Mr. Myers:

The County has received your request to waive penalty, interest and collection fees on Fort Bend County property taxes. Fort Bend County is also authorized by Lamar Consolidated Independent School District and Fort Bend Emergency Services District #4 to act on their behalf, bringing the total amount requested to \$2469.07 for the referenced account for tax years 2004-2011.

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, April 23, 2013, 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](mailto: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, appearing to read "Robert E. Hebert", is written over a horizontal line.

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: April 08, 2013

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 – Myers Thomas G: Account # MO90-00-394-5000-RI, 2004 – 2011  
Tax Years; Legal Description: LEASE O9000 MCMILLIAN, HILCORP ENERGY CO, 26 JOHN FOSTER  
SEC 195108, 0.150500% RI

**Precinct 1**

David Myers is requesting waiver of penalty and interest for 2004 – 2011 tax years, stating statements were not sent to his brother, Thomas.

**Tax Office Records Indicate:**

- 2004 – 2011 Tax Rolls reflect owner Myers, Thomas, State Treasurer. No address was listed during this time. All tax statements from 2004 – 2011 were either returned by the Post Office due to insufficient address or were not mailed due to invalid address on file.
- December 13, 2005 – A Division Order was received in the office Fort Bend Central Appraisal District's agent for mineral accounts, Hugh Landrum and Associates. This Division Order added an address for Thomas Myers: P.O. Box 441265, Houston, TX 77244-1265. This information was not updated in Hugh Landrum's records, nor was it forwarded to FBCAD.

- December 21, 2012 – An Affidavit of Heirship named David Myers as sole heir to Thomas Myers' property.
- January 10, 2013 – Ownership Change Report added Myers Thomas G, C/o David E Myers, 7573 Boehnemann RD, Brenham, TX 77833-1673.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Lamar Consolidated ISD and Fort Bend ESD #4 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 MO90-00-394-5000-RI:**

#### **2004 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$20.54	\$22.59	\$0	\$22.59
FB ESD #4	\$0.73	\$0.80	\$0	\$0.80
FBC	\$6.34	\$6.98	\$0	\$6.98
Total	\$27.61	\$30.37	\$0	\$30.37

#### **2005 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$131.56	\$128.93	\$0	\$128.93
FB ESD #4	\$5.43	\$5.32	\$0	\$5.32
FBC	\$40.04	\$39.24	\$0	\$39.24
Total	\$177.03	\$173.49	\$0	\$173.49

**2006 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$895.32	\$769.98	\$333.06	\$1103.04
FB ESD #4	\$37.60	\$32.34	\$13.99	\$46.33
FBC	\$298.94	\$257.08	\$111.21	\$368.29
Total	\$1231.86	\$1059.40	\$458.26	\$1517.66

**2007 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$214.76	\$158.92	\$74.74	\$233.66
FB ESD #4	\$14.72	\$10.89	\$5.12	\$16.01
FBC	\$85.52	\$63.29	\$29.76	\$93.05
Total	\$315.00	\$233.10	\$109.62	\$342.72

**2008 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$151.31	\$93.81	\$49.02	\$142.83
FB ESD #4	\$9.91	\$6.14	\$3.21	\$9.35
FBC	\$58.28	\$36.13	\$18.89	\$55.02
Total	\$219.50	\$136.08	\$71.12	\$207.20

**2009 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$69.55	\$34.78	\$20.87	\$55.65
FB ESD #4	\$4.41	\$2.21	\$1.32	\$3.53
FBC	\$1.11	\$13.40	\$8.03	\$21.43
Total	\$75.07	\$50.39	\$30.22	\$80.61

**2010 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$53.76	\$20.43	\$14.84	\$35.27
FB ESD #4	\$3.07	\$1.17	\$0.85	\$2.02
FBC	\$19.69	\$7.48	\$5.43	\$12.91
Total	\$76.52	\$29.08	\$21.12	\$50.20

**2011 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$92.16	\$23.96	\$23.22	\$47.18
FB ESD #4	\$5.19	\$1.35	\$1.31	\$2.66
FBC	\$33.14	\$8.62	\$8.36	\$16.98
Total	\$130.49	\$33.93	\$32.89	\$66.82

**Total Penalty, Interest & Collection Fees: \$2469.07**

I do recommend waiver of penalty, interest and collection fees for **2004 through 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..."

DAVID E. MYERS

7573 Boehnemann Road

Brenham, Texas 77833

(979) 251-6213 E-mail: [dmcpcpa@texasbb.com](mailto:dmcpcpa@texasbb.com)

County Judge Robert E. Hebert

301 Jackson, Suite 719

Richmond, Texas 77469

Re: Legal Description: Lease 09000 McMillian, Hilcorp Energy Co.

26 John Foster Sec 195108, 0.150500% RI

Account No. MO90-00-394-5000-RI

Dear Judge Hebert

The taxes, penalties and interest on the above property have been fully paid for the years 2004 through 2011 as a pre-requisite of filing this request. Additionally please find an email from the Appraisal District taking responsibility for an error that occurred. I am asking that this request be placed on the next available Commissioners Court docket for a consideration of a waiver of penalty and interest in the amount of \$ 2469.07.

For informational purposes this RI belonged to my brother and I inherited it in January of 2013. My brother was diagnosed with dementia in 2009 and placed in a guardianship until his death in 2011. Neither my brother nor the guardianship paid the taxes for this period. I had no dealings with my brother's affairs and had no knowledge of the delinquent taxes until I took over his interest. I promptly paid the 2012 taxes. I have tried since then to find out how to request this waiver for the prior years due to the error and the extenuating circumstances. I was always willing to pay the tax even though the wells on this unit have declined to the point that it is unlikely I will ever recover the tax amount. Thank you for your consideration and for placing this matter on the Commissioners Court docket.

Respectfully,

David E. Myers

COUNTY JUDGE  
RECEIVED

MAR 27 2013

**Subject:** MO90-00-394-5000RI Thomas G Myers

**Date:** Monday, March 18, 2013 8:36:08 AM Central Daylight Time

**From:** Schultz, Patsy

**To:** Michelle Cox, Steven Saucedo

**CC:** David Myers

Michelle, my office has done research on the above referenced account and found that Hugh Landrum as agent for Fort Bend Central Appraisal District had a good address for the owner and did not pass it on to CAD. The taxpayer, David Myers, is making full payment and requesting waiver of P&I which I will recommend. Please stop any further lawsuit action for the rest of March. If payment is not received by the end of March I will let you know.

Patsy Schultz  
Fort Bend County  
Tax Assessor/Collector  
1317 Eugene Heimann  
Richmond, TX 77469  
281-341-3735  
281-238-3348 (fax)



# DELINQUENT TAX STATEMENT DETAIL



**PATSY SCHULTZ, RTA**  
**FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR**  
**1317 EUGENE HEIMANN CIRCLE**  
**RICHMOND, TEXAS 77469-3623**  
**(281) 341-3710**

**Mail To:**  
**MYERS THOMAS G**  
**C/O DAVID E MYERS**  
**7573 BOEHNEMANN RD**  
**BRENNHAM, TX 77833-1673**

**Legal Description:**  
**LEASE 09000 MCMILLIAN, HILCORP ENERGY**  
**CO, 26 JOHN FOSTER SEC 195108,**  
**0.150500% RI**

**Account No: MO90-00-394-5000-RI**

**2012 Value: \$9,010**  
**Appr. Dist. No.: N301016**

**Legal Acres: .0000**  
**Parcel Address:**

**As of Date: 03/08/2013**

**Print Date: 03/08/2013 Printed By: ACT\_INQ**

Year	Rec Type	Receipt	Tax Units	Delinq. Date MM/YY	Remaining Levy	IF PAID IN MARCH 2013		IF PAID IN APRIL 2013		IF PAID IN MAY 2013	
						Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2010	TL	161474135	78	02/11	\$0.77	\$0.50	\$1.27	\$0.51	\$1.28	\$0.53	\$1.30
	TL	161474135	79	02/11	\$18.92	\$12.41	\$31.33	\$12.64	\$31.56	\$12.87	\$31.79
<b>Subtotals for 2010 :</b>					\$76.52	\$50.20	\$126.72	\$51.12	\$127.64	\$52.04	\$128.56
2011	TL	184652305	36	02/12	\$92.16	\$47.18	\$139.34	\$48.29	\$140.45	\$49.39	\$141.55
	TL	184652305	38	02/12	\$5.19	\$2.66	\$7.85	\$2.72	\$7.91	\$2.78	\$7.97
	TL	184652305	78	02/12	\$1.25	\$0.65	\$1.90	\$0.66	\$1.91	\$0.67	\$1.92
	TL	184652305	79	02/12	\$31.89	\$16.33	\$48.22	\$16.71	\$48.60	\$17.09	\$48.98
<b>Subtotals for 2011 :</b>					\$130.49	\$66.82	\$197.31	\$68.38	\$198.87	\$69.93	\$200.42
<b>TOTAL AMOUNT DUE:</b>					\$2,278.75	\$2,469.07	\$4,747.82	\$2,496.00	\$4,774.75	\$2,522.90	\$4,801.65

**Tax Unit Codes:**

**36 LAMAR C I S D- OPERATING FUND 38 FORT BEND ESD#4 78 FORT BEND CO DRAINAGE 79 FORT BEND CO GEN FND**

**IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.**

**TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYGOV.COM**

**CREDIT CARD PAYMENTS ARE CHARGED 2.4% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. FEE FOR AN E-CHECK IS \$1.50**

**Print Date: 03/08/2013**

**PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.**

16.1.156

**PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:**

**Appr. Dist. No.: N301016**

**PATSY SCHULTZ, RTA**  
**FORT BEND COUNTY TAX ASSESSOR/COLLECTOR**  
**PO BOX 1028 - PAYMENT PROCESSING DEPT.**  
**SUGAR LAND, TEXAS 77487-1028**  
**(281) 341-3710**



**MO90-00-394-5000-RI**

**MYERS THOMAS G**  
**C/O DAVID E MYERS**  
**7573 BOEHNEMANN RD**  
**BRENNHAM, TX 77833-1673**

<b>If Paid By</b>	<b>Amount Due</b>
MAR 2013	\$4,747.82
APR 2013	\$4,774.75
MAY 2013	\$4,801.65
<b>Amount Paid: \$</b>	<b>_____</b>

000000N301016 047 0000474782 0000477475 0000480165 0000000000 8

# DELINQUENT TAX STATEMENT DETAIL



**PATSY SCHULTZ, RTA**  
**FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR**  
**1317 EUGENE HEIMANN CIRCLE**  
**RICHMOND, TEXAS 77469-3623**  
**(281) 341-3710**

**Mail To:**  
**MYERS THOMAS G**  
**C/O DAVID E MYERS**  
**7573 BOEHNEMANN RD**  
**BRENNHAM, TX 77833-1673**

**Legal Description:**  
**LEASE 09000 MCMILLIAN, HILCORP ENERGY**  
**CO, 26 JOHN FOSTER SEC 195108,**  
**0.150500% RI**

**Account No: MO90-00-394-5000-RI**

**2012 Value: \$9,010**  
**Appr. Dist. No.: N301016**

**Legal Acres: .0000**

**Parcel Address:**

**As of Date: 03/08/2013**

**Print Date: 03/08/2013 Printed By: ACT\_INQ**

Year	Rec Type	Receipt	Tax Units	Delinq Date MM/YY	Remaining Levy	IF PAID IN MARCH 2013		IF PAID IN APRIL 2013		IF PAID IN MAY 2013	
						Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2007	TL	80369898	38	02/08	\$14.72	\$16.01	\$30.73	\$16.19	\$30.91	\$16.37	\$31.09
	TL	80369898	78	02/08	\$2.98	\$3.25	\$6.23	\$3.28	\$6.26	\$3.31	\$6.29
	TL	80369898	79	02/08	\$82.54	\$89.80	\$172.34	\$90.80	\$173.34	\$91.78	\$174.32
<b>Subtotals for 2007 :</b>					<b>\$315.00</b>	<b>\$342.72</b>	<b>\$657.72</b>	<b>\$346.51</b>	<b>\$661.51</b>	<b>\$350.28</b>	<b>\$665.28</b>
2008	TL	109928485	36	02/09	\$151.31	\$142.83	\$294.14	\$144.66	\$295.97	\$146.47	\$297.78
	TL	109928485	38	02/09	\$9.91	\$9.35	\$19.26	\$9.47	\$19.38	\$9.59	\$19.50
	TL	109928485	78	02/09	\$1.87	\$1.77	\$3.64	\$1.79	\$3.66	\$1.81	\$3.68
	TL	109928485	79	02/09	\$56.41	\$53.25	\$109.66	\$53.93	\$110.34	\$54.60	\$111.01
<b>Subtotals for 2008 :</b>					<b>\$219.50</b>	<b>\$207.20</b>	<b>\$426.70</b>	<b>\$209.85</b>	<b>\$429.35</b>	<b>\$212.47</b>	<b>\$431.97</b>
2009	TL	141241912	36	02/10	\$69.55	\$55.65	\$125.20	\$56.47	\$126.02	\$57.31	\$126.86
	TL	141241912	38	02/10	\$4.41	\$3.53	\$7.94	\$3.58	\$7.99	\$3.63	\$8.04
	TL	141241912	78	02/10	\$1.11	\$0.89	\$2.00	\$0.91	\$2.02	\$0.92	\$2.03
	TL	141241912	79	02/10	\$25.67	\$20.54	\$46.21	\$20.84	\$46.51	\$21.15	\$46.82
<b>Subtotals for 2009 :</b>					<b>\$100.74</b>	<b>\$80.61</b>	<b>\$181.35</b>	<b>\$81.80</b>	<b>\$182.54</b>	<b>\$83.01</b>	<b>\$183.75</b>
2010	TL	161474135	36	02/11	\$53.76	\$35.27	\$89.03	\$35.92	\$89.68	\$36.55	\$90.31
	TL	161474135	38	02/11	\$3.07	\$2.02	\$5.09	\$2.05	\$5.12	\$2.09	\$5.16

**Print Date: 03/08/2013**

**PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.**

16.1.156

**PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:**

**Appr. Dist. No.: N301016**

**PATSY SCHULTZ, RTA**  
**FORT BEND COUNTY TAX ASSESSOR/COLLECTOR**  
**PO BOX 1028 - PAYMENT PROCESSING DEPT.**  
**SUGAR LAND, TEXAS 77487-1028**  
**(281) 341-3710**



**MO90-00-394-5000-RI**

**MYERS THOMAS G**  
**C/O DAVID E MYERS**  
**7573 BOEHNEMANN RD**  
**BRENNHAM, TX 77833-1673**

If Paid By	Amount Due
MAR 2013	\$4,747.82
APR 2013	\$4,774.75
MAY 2013	\$4,801.65
Amount Paid: \$	

000000N301016 047 0000474782 0000477475 0000480165 0000000000 8

# DELINQUENT TAX STATEMENT DETAIL



**PATSY SCHULTZ, RTA**  
**FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR**  
 1317 EUGENE HEIMANN CIRCLE  
 RICHMOND, TEXAS 77469-3623  
 (281) 341-3710

**Mail To:**  
 MYERS THOMAS G  
 C/O DAVID E MYERS  
 7573 BOEHNEMANN RD  
 BRENHAM, TX 77833-1673

**Legal Description:**  
 LEASE 09000 MCMILLIAN, HILCORP ENERGY  
 CO, 26 JOHN FOSTER SEC 19S108,  
 0.150500% RI

**Account No: MO90-00-394-5000-RI**      **2012 Value: \$9,010**      **Legal Acres: .0000**  
**As of Date: 03/15/2013**      **Appr. Dist. No.: N301016**      **Parcel Address:**  
**Print Date: 03/15/2013 Printed By: ACT\_INQ**

Year	Rec Type	Receipt	Tax Units	Delinq. Date MM/YY	Remaining Levy	IF PAID IN MARCH 2013		IF PAID IN APRIL 2013		IF PAID IN MAY 2013	
						Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2004	TL	1871895	36	02/05	\$20.54	\$22.59	\$43.13	\$22.80	\$43.34	\$23.00	\$43.54
	TL	1871895	38	02/05	\$0.73	\$0.80	\$1.53	\$0.81	\$1.54	\$0.82	\$1.55
	TL	1871895	78	02/05	\$0.29	\$0.32	\$0.61	\$0.32	\$0.61	\$0.32	\$0.61
	TL	1871895	79	02/05	\$6.05	\$6.66	\$12.71	\$6.72	\$12.77	\$6.78	\$12.83
<b>Subtotals for 2004 :</b>					\$27.61	\$30.37	\$57.98	\$30.65	\$58.26	\$30.92	\$58.53
2005	TL	18475552	36	02/06	\$131.56	\$128.93	\$260.49	\$130.24	\$261.80	\$131.56	\$263.12
	TL	18475552	38	02/06	\$5.43	\$5.32	\$10.75	\$5.38	\$10.81	\$5.43	\$10.86
	TL	18475552	78	02/06	\$1.81	\$1.77	\$3.58	\$1.79	\$3.60	\$1.81	\$3.62
	TL	18475552	79	02/06	\$38.23	\$37.47	\$75.70	\$37.85	\$76.08	\$38.23	\$76.46
<b>Subtotals for 2005 :</b>					\$177.03	\$173.49	\$350.52	\$175.26	\$352.29	\$177.03	\$354.06
2006	TL	51476939	36	02/07	\$895.32	\$1,103.04	\$1,998.36	\$1,113.78	\$2,009.10	\$1,124.52	\$2,019.84
	TL	51476939	38	02/07	\$37.60	\$46.33	\$83.93	\$46.77	\$84.37	\$47.23	\$84.83
	TL	51476939	78	02/07	\$13.54	\$16.68	\$30.22	\$16.84	\$30.38	\$17.01	\$30.55
	TL	51476939	79	02/07	\$285.40	\$351.61	\$637.01	\$355.04	\$640.44	\$358.46	\$643.86
<b>Subtotals for 2006 :</b>					\$1,231.86	\$1,517.66	\$2,749.52	\$1,532.43	\$2,764.29	\$1,547.22	\$2,779.08
2007	TL	80369898	36	02/08	\$214.76	\$233.66	\$448.42	\$236.24	\$451.00	\$238.82	\$453.58

Print Date: 03/15/2013      **PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.**

16.1.156

**PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:**

Appr. Dist. No.: N301016

PATSY SCHULTZ, RTA  
 FORT BEND COUNTY TAX ASSESSOR/COLLECTOR  
 PO BOX 1028 - PAYMENT PROCESSING DEPT.  
 SUGAR LAND, TEXAS 77487-1028  
 (281) 341-3710



MO90-00-394-5000-RI

MYERS THOMAS G  
 C/O DAVID E MYERS  
 7573 BOEHNEMANN RD  
 BRENHAM, TX 77833-1673

If Paid By	Amount Due
MAR 2013	\$4,747.82
APR 2013	\$4,774.75
MAY 2013	\$4,801.65
Amount Paid: \$	

000000N301016 047 0000474782 0000477475 0000480165 0000000000 8