



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

April 17, 2013

Mr. Leonard Chan
PO Box 19058
Houston, Texas 77224

Reference: Account Number 4160-11-001-0150-907
Tax Year 2012, Precinct 4

Dear Mr. Chan:

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 Independent School District, the City of Missouri City and Houston Community College-Missouri City to act on their behalf, bringing the total amount requested to \$43.90 for the referenced account for tax year 2012.

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, May 7, 2013, 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, 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,

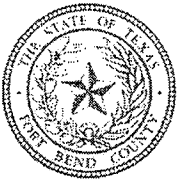
A handwritten signature in black ink, appearing to read "Robert E. Hebert", is written over a horizontal line.

Robert E. Hebert

Copy: James Patterson, Commissioner Precinct 4

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."

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 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

April 12, 2013

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 – Leonard Chan: Account #4160-11-001-0150-907, 2012 Tax Year; Legal Description: Jade Island At Lake Olympia Sec 1 Amending Plat, Block 1, Lot 15, Slide 2571/B & 2572/A (Slide 20010657)

Precinct 4

Leonard Chan, is requesting waiver of penalty and interest for 2012 tax year due to not receiving tax information for this account when his wife called the Tax Office on December 3, 2012, and said she had mentioned they owned two (2) properties under the name Leonard Chan. He states she requested taxes due for both accounts but was only given amount for one.

Tax Office Records Indicate:

1. Original deed # 2010109477 recorded on November 8, 2010, with the owner listed as Leonard Chan, P.O. Box 11532, Spring, Texas 77391.
2. December 12, 2012 – 2012 Supplement 7 added the account to the tax system for 2012 with reason being "Added properties under protest at certification, no value change per ARB".
3. December 13, 2012 – 2012 Supplement 7 tax statement was mailed to: Chan Leonard, PO Box 11532, Spring, TX 77391-1532. **According to Tax Office records, the statement was not returned by the Post Office.**
4. December 17, 2012 – Tax Clerk received phone call from taxpayer requesting 2012 amount due.

2012 Current Statement was mailed to: Chan Leonard, PO Box 19058, Houston, TX 77224-9058.
According to Tax Office records, the statement was not returned by the Post Office.

5. February 7, 2013 – 2012 Jan Name Addr Change 01 was processed on tax system.

2012 statement mailed per Name Addrs Change 1 Batch 01 to: Chan Leonard, PO Box 19058, Houston, TX 77224-9058. **According to Tax Office records, the statement was not returned by the Post Office.**

6. February 12, 2013 – Tax Clerk received phone call from taxpayer stating he did not receive 2012 statement and restated that Tax Clerk his wife talked to previously did not pull both accounts. He also stated he no longer has the PO Box. Tax Clerk mailed him 2012 Delinquent Statement, FBCAD Change of Address Form and Waiver of Penalty and Interest Instructions to: Chan Leonard, 12466 Mooredale Lane, Houston, TX 77024.
7. February 28, 2013 – Tax Clerk received phone call from taxpayer verifying that 2012 taxes were paid. He was told they were on February 20, 2013. Also was advised he could file for Waiver of Penalty and Interest once taxes were paid in full.
8. March 3, 2013 – 2012 Reminder Notice was mailed to: Chan Leonard, PO Box 19058, Houston, TX 77224-9058.
9. There is no evidence of an error by the Tax Office or Fort Bend Central Appraisal District.
10. Fort Bend ISD, City of Missouri City and Houston Community College-Missouri City has 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 4160-11-00-0150-907:

2012 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$338.62	\$23.70	0.00	\$23.70
City of Missouri City	\$137.67	\$ 9.64	0.00	\$ 9.64
Hou Com Coll-MC	\$ 24.56	\$ 1.72	0.00	\$ 1.72
FBC	\$126.29	\$ 8.84	0.0	\$ 8.84
Total	\$627.14	\$43.90	0.00	\$43.90

Total Penalty & Interest and Collection Fees: \$43.90

Leonard Chan

PO Box 19058

Houston, TX 77224

Cell: 832-681-0988

Legal Description:

Jade Island Lake Olympia Sec 1

Amending Plat, Block 1, Lot 15, Side

2571/B & 2572/A (Slide 20010657)

Account No: 4160-11-001-0150-907

Appr. Dist No: R313285

Request for Waiver of Penalty Interest for the Tax Year 2012

Dear Mr. County Judge Robert E. Herbert,

I had paid \$627.14 tax and \$43.90 penalty interest for this account and I was confirmed that Fort Bend County Tax Collector received the payment in total \$671.04 on 2/20/2013 by phone today.

The tax payment was delayed by Fort Bend County Staff's misleading info instead of my intention. We moved out from our old home to new location in last October, so we could not receive the tax bills from you before due days. Due to moving, we could not find any tax documents about the properties I owned in your county, so my wife contacted Fort Bend County Tax Collector office at 281-341-3710 about our tax due on 12/3/2012. She did mention that I own two lands in Fort Bend under my name Leonard Chan and request the tax due total for both lands. The officer ONLY gave my wife one total after searching and said that was all for my tax due in 2012. My wife thought two lands might be under one account according to what the officer said. I had paid for the amount as the officer instructed under the account no(4160-11-001-0260-907) before due day. I realize that the officer was missing another account No: 4160-11-001-0150-907 and gave my wife wrong instruction to pay.

Please accept my request to waive the penalty interest and refund me \$43.90 to the above address.

Thank you for your consideration

Sincerely,



Leonard Chan

COUNTY JUDGE
RECEIVED

MAR 04 2013

DUPLICATE TAX RECEIPT



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

Certified Owner:

CHAN LEONARD
PO BOX 19058
HOUSTON, TX 77224-9058

Legal Description:

JADE ISLAND AT LAKE OLYMPIA SEC 1
AMENDING PLAT, BLOCK 1, LOT 15, SLIDE
2571/B & 2572/A (SLIDE 20010657)

Parcel Address: ISLAND BLVD
Legal Acres: 0.0000

Remit Seq No: 23116038
Receipt Date: 02/20/2013
Deposit Date: 02/21/2013
Print Date: 04/10/2013
Printed By: MARYP

Deposit No: L130220
Validation No: 66
Account No: **4160-11-001-0150-907**
Operator Code: CRUZ

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2012	Fort Bend Isd	25,270	1.340000	338.62	23.70	0.00	362.32
2012	City Of Missouri City	25,270	0.544800	137.67	9.64	0.00	147.31
2012	Houston Comm Coll Miss City	25,270	0.097173	24.56	1.72	0.00	26.28
2012	Fort Bend Co Drainage	25,270	0.019000	4.80	0.34	0.00	5.14
2012	Fort Bend Co Gen Fnd	25,270	0.480760	121.49	8.50	0.00	129.99
				\$627.14	\$43.90	\$0.00	\$671.04

Check Number(s):
001508

PAYMENT TYPE:

Checks: \$671.04

Exemptions on this property:

Total Applied: \$671.04

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
LEONARD CHAN SHELLY CHAN
12466 MOOREDALE LN
HOUSTON, TX 77024

(281) 341-3710

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