



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

April 17, 2013

Mr. Lalit M. Bhatnagar
21 Aspen Ave.
South Grafton, MA 01560-1373

Reference: Account Number 9305-07-001-0060-914
Tax Year 2012, Precinct 3

Dear Mr. Bhatnagar:

The County has received your request to waive penalty and interest on Fort Bend County property taxes. Fort Bend County is also authorized by Katy Independent School District and Fort Bend Emergency Services District #4 to act on their behalf, bringing the total amount requested to \$37.03 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, Andy Meyers, at telephone 281-238-1400, or by email at 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.

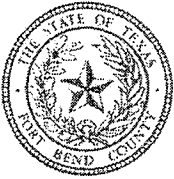
Sincerely,

A handwritten signature in black ink, reading "Robert E. Hebert".

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

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 – Lalit M. & Anjali Bhatnagar: Account # 9305-07-001-0060-914, 2012 Tax Year;
Legal Description: Westheimer Lakes North Sec 7, Block 1, Lot 6

Precinct 3

Lalit M. Bhatnagar, is requesting waiver of penalty and interest for 2012 tax year because he did not receive a tax statement in a timely manner.

Tax Office Records Indicate:

1. Original deed # 2012113092 was recorded on October 3, 2012, with the owner listed as Lalit M. Bhatnagar and Anjali Bhatnagar, 21 Aspen Ave, S Grafton, MA 01560.
2. For Tax Year 2012, tax system showed account coded for agent to receive tax information. 2012 Certified Tax Roll shows the certified owner as Beazer Homes Texas Inc.
3. November 29, 2012 – 2012 Original Statement was mailed to Ad Valorem Advisors Inc, 143 Ulrich St, Sugar Land, TX 77498-2939. **According to Tax Office records 2012 Original Statement was not returned by Post Office.**
4. December 13, 2012 – 2012 Nov Name Addr Change 11 was processed on tax system.

2012 statement mailed per 2012 Name/Address Batch #11 to: Bhatnagar Lalit M & Anjali, 21 Aspen Ave, South Grafton, MA 01560-1373. **According to Tax Office records 2012 Name/Address Batch #11 statement was not returned by Post Office.**

5. February 25, 2013 – Collections Clerk Specialist talked to taxpayer.

6. March 4, 2013 – 2012 Reminder Notice was mailed to: Bhatnagar Lalit M & Anjali, 21 Aspen Ave, South Grafton, MA 01560-1373.
7. There is no evidence of an error by the Tax Office or Fort Bend Central Appraisal District.
8. Katy ISD and Fort Bend ESD #4 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 9305-07-001-0060-914:

2012 Tax Year

| Tax Unit | Base | Penalty & Interest | Collection Fees | Total Waiver Request |
|-----------------|----------|--------------------|-----------------|----------------------|
| Katy ISD | \$383.33 | \$26.83 | 0.00 | \$26.83 |
| Fort Bend ESD#4 | \$ 20.35 | \$ 1.42 | 0.00 | \$ 1.42 |
| FBC | \$125.49 | \$ 8.78 | 0.00 | \$ 8.78 |
| Total | \$529.17 | \$37.03 | 0.00 | \$37.03 |

Total Penalty & Interest: \$37.03

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..."

Phone #: 508-839-9913

Lalit M. Bhatnagar
21 Aspen Ave.
S. Grafton, MA 01560

February 25, 2013

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

WAIVER OF INTEREST & PENALTY: 6107 NICHOLAS LN., KATY, TX 77494
Account # 9305-07-001-0060-914, CAD # R369346

Dear Judge Hebert:

I got possession of the property at 6107 Nicholas Ln. Katy, TX 77494 by end of September, 2012.

Today I received a reminder statement from Patsy Schultz, RTA, Fort Bend County Tax Assessor-Collector regarding payment of property tax of \$566.20.

I immediately called the concerned office and talked to Kim, who informed that the original statement for \$529.17 was sent in December, 2012 and the one in question carried interest and penalty amounting to \$37.03 since the payment had not been made. I informed her that this was the first bill ever received from the office of Patsy Schultz. I also conveyed that all bills received so far from other agencies like Barbara Wheeler, Tax A/C, Fort Bend MUD #142, Center Point Energy, Just Energy and EDP had been paid on receipt of the bills and the property tax bill from the office of Patsy Schultz was never received earlier and thus remained unpaid. In view of the fact that I had not received the bill earlier, I asked Kim if I could pay the original amount without interest and penalty. She said she wasn't authorized to permit this.

Kim then connected me to Susan, Property Tax Collection Supervisor. I again explained the facts of the case requesting her to allow me to pay the original amount without any interest and penalty but she too expressed her inability to do anything. When asked what I should be penalized if the bill wasn't received, she said that their responsibility was only to mail the statement and the owner of the property was responsible for any interest and/or penalty arising thereof even in case of non-receipt or delayed receipt of the bill. She further advised me to make the entire payment first and then write to your office for a waiver.

I've already mailed a check today for \$566.20.

COUNTY JUDGE
RECEIVED
MAR 04 2013

I'm aware of the consequences of not making timely payment since any delay adds extra amount. I'm also aware that one can request for a payment plan in case of inability to pay in time. However, such a need never arose in this case since the earlier statement wasn't received to start with.

In addition to the facts stated above, I would like to add that both of us are retired with no income in U. S. The net rental income on the property is very little after all the expenses. We are somehow managing within very limited means and shall request for waiver of \$37.03, the amount of interest and penalty.

Respectfully,


(Lalit Bhatnagar)

DUPLICATE TAX RECEIPT



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

Certified Owner:

BHATNAGAR LALIT M & ANJALI
21 ASPEN AVE
SOUTH GRAFTON, MA 01560-1373

Legal Description:

WESTHEIMER LAKES NORTH SEC 7, BLOCK 1,
LOT 6

Parcel Address: NICHOLAS LN
Legal Acres: 0.0000

Remit Seq No: 23186827
Receipt Date: 02/28/2013
Deposit Date: 03/04/2013
Print Date: 04/11/2013
Printed By: MARYP

Deposit No: L130301
Validation No: 65

Account No: 9305-07-001-0060-914
Operator Code: CRUZ

| Year | Tax Unit Name | Tax Value | Tax Rate | Levy Paid | P&I | Coll Fee Paid | Total |
|------|-----------------------|-----------|----------|-----------|---------|---------------|----------|
| 2012 | Katy Isd | 25,110 | 1.526600 | 383.33 | 26.83 | 0.00 | 410.16 |
| 2012 | Fort Bend Esd#4 | 25,110 | 0.081030 | 20.35 | 1.42 | 0.00 | 21.77 |
| 2012 | Fort Bend Co Drainage | 25,110 | 0.019000 | 4.77 | 0.33 | 0.00 | 5.10 |
| 2012 | Fort Bend Co Gen Fnd | 25,110 | 0.480760 | 120.72 | 8.45 | 0.00 | 129.17 |
| | | | | \$529.17 | \$37.03 | \$0.00 | \$566.20 |

Check Number(s):
000107

PAYMENT TYPE:

Checks: \$566.20

Exemptions on this property:

Total Applied: \$566.20

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

LALIT OR MANJULA BHATNAGAR
21 ASPEN AVE
S GRAFTON, MA 01560

(281) 341-3710

Page 1 of 1
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