

COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert County Judge

May 17, 2013

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

Magen & Christopher Brown 28506 N. Firethorne Rd. Katy, TX 77494

Reference:

Account Number: 3105-10-002-0250-914

Tax Year 2012, Precinct 3

Dear Mr. and/or Mrs. Brown:

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 to act on behalf of Katy Independent School District which represents a total amount of \$324.40 for penalties assessed on the referenced account for tax year 2012. The Tax Assessor's Office has conducted research on your account; a copy of the research is enclosed with this letter, and has also been provided to the Commissioners Court.

The information you provided, along with the Tax Office research, has been placed on the Agenda, becoming part of public record, for the Commissioners Court meeting on Tuesday, May 28, 2013 at 1:00 p.m. Commissioners Court is located at the William B. Travis Building, 301 Jackson Street, Suite 700, in Richmond, Texas.

Action by the Court is governed by guidelines set forth under Texas Tax Code, Chapter 33, Section 33.011. You are not required to appear in order for the Court to consider your request. However, if you wish to discuss the research findings, please contact your Commissioner, Andy Meyers, prior to May 28, 2013, at telephone 281-238-1400 or by email at andy.meyers@fortbendcountytx.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely.

Robert E. Hebert

Enclosure

Copy:

Commissioner Andy Meyers, Precinct No. 3

Section 33.011(a)(1) of the Texas Tax Code states, "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

DATE:

April 23, 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 7.5.

Tax Division Supervisor

Re: Waiver of Penalty and Interest – Brown Magen & Christoper: Account #3105-10-002-0250-914, 2012 Tax Year; Legal Description: Firethorne Sec 10, Block 2, Lot 25

Precinct 3

Christopher Brown is requesting waiver of penalty and interest for 2012 tax year, stating he did not receive a statement.

Tax Office Records Indicate:

- May 17, 2012 Original Deed #212052675 was filed with owner Christopher Brown and Magen Brown, 28506 North Firestone Road, Katy, TX 77494.
- October 31, 2012 An electronic data error occurred while processing a Name and Address correction from FBCAD.
- November 16, 2012 The Original 2012 Tax Statement was mailed to the previous owner in error.
- February 20, 2013 2012 Reminder Notice was mailed to the current owner.
- There is evidence of an electronic error during the data transfer in the tax office.
- Katy ISD has 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 3105-10-002-0250-914:

2012 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$3491.33	\$244.39	\$244.39
FBC	\$1142.95	\$80.01	\$80.01
Total	\$4634.28	\$324.40	\$324.40

Total Penalty, Interest & Collection Fees: \$324.40

I <u>do</u> recommend waiver of penalty and interest for **2012** tax year. 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..."

Dated: 3/2/2013

Dear Honorable Judge Herbert,

On Friday February 22nd of 2013 My wife and I received a late payment tax notice from the Fort Bend County Tax Assessor-Collector's Office, which proposed that we owed an extra 7% Interest because we had not paid by the deadline of February 1st. The problem is that my wife and I never received an initial notice of taxes due. I have since paid the entirety of the bill including the 7% late fee, as required by the waver form, but request reimbursement of that fee on account of never receiving an initial notice by no fault of my own.

Enclosed in this package I have included a copy of the initial payment request sent by the Tax Assessor's Office, which was addressed to FMR Land Holdings LLC in November of 2012. You will also find an enclosed copy of the county's public record showing FMR Land holdings had not had title to the property since October of 2011 when the property was sold to PTSHP, MHI, and subsequently sold to my wife and I.

This is the first home for my wife and I to own, so we did not know to be expecting a tax notice in November, so had no reason to reach out to the tax assessor in search of one. Obviously they were able to find the correct party to send the late notice to, but did not do so with the original notice. We paid the tax with late fee as soon as it was received, so there was no lack of good will on our part. I appreciate your review of my situation, and hope that you see that a reimbursement is proper.

Account Number: 3105-10-002-0250-914

Property/taxpayer address: 28506 N Firethorne Rd. Katy, TX 7749.

Legal Description: Firethorne Sec 10, Block 2, Lot 25

Year in Question: 2012

Phone #: 713-628-7894

Sincerely,

Christopher Brown

MAR 07 2013

Patsy Schultz, RTA
Fort Bend County Tax Assessor-Collector
1317 Eugene Heimann Circle
Richmond, Texas 77469-3623
www.fortbendcountygov.com
RETURN SERVICE REQUESTED

FMR LAND HOLDINGS LLC 7676 WOODWAY DR STE 104 HOUSTON TX 77063-1521

FORT BEND COUNTY 2012 TAX STATEMENT

Payments are processed by postmark date. Payment must be U.S. Legal Tender. The tax office is here to assist you with problems or answer your questions, please call (281) 341-3710. Taxes are due and payable upon receipt. Failure to receive a statement does not relieve you of the liability.

the liability. Please take time to be sure your statement is correct. If you do not own this property or you have a question on values or exemptions - contact the Appraisal District below. The Appraisal District is a separate local agency and not part of the Fort Bend County Tax office. The Appraisal District is the only agency allowed to make changes or corrections. Fort Bend County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of service.

FORT BEND CENTRAL APPRAISAL DISTRICT 2801 B F TERRY BLVD ROSENBERG TX 77471 (281) 344-8623

11/09/2012

Legal Description: FIRETHORNE SEC 10, BLOCK 2, LOT 25

		CAD NO: R379714				Parcel Address: 28506 N FIRETHORNE RD	
Market Value		Appraised	Assessed	Capped	Homesite	Agricultural	Non-Qualifying
Land	Improvement	Value	Value	Value	Value	Value	Value
\$99,000	\$129,700	\$228,700	\$228,700				\$228,700

7 . 1 . 1	Assessed	Exer	nptions	Taxable	Tax	**	
Taxing Unit	Value (100%)	Code	Value	Value	Rate	Tax	
KATY ISD	\$228,700		\$0	\$228,700	1,5266000	\$3.491.33	
FORT BEND CO DRAINAGE	\$228,700		\$0	\$228,700	.01900000	\$43.45	
FORT BEND CO GEN FND	\$228,700		\$0	\$228,700	.48076000	\$1,099.50	
	:						

Exemptions:

Total Tax Due Before February 1, 2013 is \$4,634.28

PLEASE TEAR AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT

TAXES BECOME DELINQUENT FEB 1, 2013. AMOUNT DUE IF PAID BY THE END OF:

JAN 2013	FEB 2013 7%	MAR 2013 9%
\$4,634.28	\$4,958.68	\$5,051.37

"If there is an active lawsuit on prior year delinquent taxes pending as of February 1, 2013 or filed prior to July 1, 2013, there will be an additional collection fee added to any 2011 taxes that remain delinquent at that time".

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

Patsy Schultz, RTA • Fort Bend County Tax Assessor-Collector
P.O. Box 1028 • Payment Processing Dept • SugarLand, Texas 77487-1028
(281) 341-3710









(American Express Credit Card and E-Check accepted via internet only.)
Credit/Debit Cards are accepted at all Fort Bend County Tax Office
locations and via the internet by visiting
www.fortbendcountygov.com

www.fortbendcountygov.com (a convenience fee is charged by a third party vendor)

AMOUNT PAID:

3105-10-002-0250-914FMR LAND HOLDINGS LLC
7676 WOODWAY DR
STE 104
HOUSTON TX 77063-1521

MAR - 8 2013 RESEARCH Public Records > Property History > Search Results

Terms: street address(28506 N Firethorne Rd.) city(Katy) state(TX) zip code(77494)

28506 N FIRETHORNE RD KATY, TX 77494-5082

3 30-00	man triange	History
11.31	SECTION	ruscorv

Sale Date	Buyer	Seller	Sale Price	Loan Amount	Lender	Recording Date	Source
05/11/2012	BROWN, CHRISTOPHER BROWN, MAGEN	PTSHP, MIII	\$249,105.00	\$199,284.00	FIRST CONTINENTAL MTG	05/17/2012	A
05/11/2012	BROWN, CHRISTOPHER BROWN, MAGEN	PARTNERSHP, MHI		\$199,284.00	FIRST CONTINENTAL MORTGAGE LTD	05/17/2012	ñ
	PTSHP, MHI PTSHP, MHI				BANK OF AMERICA	11/23/2011	A
	PTSHP, MHI PTSHP, MHI	LLC, FMR LAND HOLDINGS				10/11/2011	A
	LLC, FMR LAND HOLDINGS LLC, FMR LAND HOLDINGS	LTD, JDC OF FIRETHORNE				08/11/2011	Α

Additional Information

WARNING: \$5 deed transfers in the last 18 months

Property Information

Address:	28506 N FIRETHORNE RD KATY, TX 77494-5082	Stories:
APN:	3105-10-002-0250-914	Number of Bedrooms:
Alt Parcel Number:		Baths:
Legal Description:	FIRETHORNE SEC 10, BLOCK 2, LOT 25	Style:
Subdivision Name:	FIRETHORNE SEC 10	Year Built:
Land Use:	INVENTORY	Square Footage:
Land Value:	\$99,000.00	Lot Size:
Improvement Value:	\$129,700.00	Condition:
Total Value:		Fireplace:
Assessed Value:	\$228,700.00	Pool
Market Land Value:	\$99,000.00	Air Conditioning:
Market Improvement Value:	\$129,700.00	Heating:
Total Market Value:	\$228,700.00	Fuel:
Tax Amount:		Sewer:
Tax Year:		Water:
•		Electric:
		Frame:

Current Residents

Nahre	SSN	Date	Actions
MAGEN BETH BROWN	XXX-XX-XXXX	01/2013	
CHRISTOPHER JAMES BROWN	xxx-xx-xxxx	12/2012	
TIFFANY ANNE DENTON	XXX-XX-XXXX	12/2012	

Your DPPA Permissible Use: I have no permissible use Your GLBA Permissible Use: I have no permissible use

This service is for identity verification purposes only, as required by the USA Patriot Act of 2001, and is not intended to be a "consumer report" as defined in the Fair Credit Reporting Act, 15 USC § 1681 et seq. ("FCRA"). The scores and other information provided with this service may not be used as a factor in establishing a consumer's eligibility for credit, insurance, employment or any other purposes identified under the FCRA. Furthermore, the information provided may not be used to take "adverse action", as defined in the FCRA, with respect to any consumer. Neither LexisNevis® nor this service may be identified in any declination communication with a consumer as having provided information upon which such declination was based in whole or in part.

Roof:

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MAR - 8 2013 RESEARCH

IMPORTANT 2012 TAX YEAR COMPARISON INFORMATION

In accordance with Senate Bill #18 passed during the 2005 Legislative Session, the 2012 tax comparison information is furnished below. The 2012 assessed value, taxable value, tax rate, and the tax amount due is compared to the 2007 tax year information. The percentage increase/decrease is expressed for each comparison. The percentage increase/decrease in the taxes calculated is also compared to each prior year since the 2007 tax year.

TAXING								5th Year
JURISDICTION		2012	5011	2010	2009	2008	2007	Difference
	APPRAISED	\$228,700	\$34,960	\$34,960	\$13,550			
KATY ISD	TAX VALUE	\$228,700	\$34,960	\$34,960	\$13,550			
	TAX RATE	1.5266000	1.5266000	1.5266000	1.5266000			
	LEVY	\$3,491.33	\$533.70	\$533.70	\$206.85			
	%DIFF	554.17	.00	158.01				
FBC-DF	TAX VALUE	\$228,700	\$34,960	\$34,960	\$13,550			
	TAX RATE	.01900000	.01880000	.01960000	.02076000			
	LEVY	\$43.45	\$6.57	\$6.85	\$2.81			
	%DIFF	561.34	-4.09	143.77				
FBC-GF	TAX VALUE	\$228,700	\$34,960	\$34,960	\$13,550			
	TAX RATE	.48076000	. 48096000	.48016000	.47900000			
	LEVY	\$1,099.50	\$168.14	\$167.86	\$64.90			
	%DIFF	553.92	.17	158.64				
	TAX VALUE							
	TAX RATE							
	LEVY							
	%DIFF							
	TAX VALUE							
	TAX RATE							
	LEVY							
	%DIFF							
	TAX VALUE							
	TAX RATE							
	LEVY							
	%DIFF							

NOTE: BLANK MEANS INFORMATION IS NOT AVAILABLE FOR THIS YEAR

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.

DUPLICATE TAX RECEIPT



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

Certified Owner:

BROWN MAGEN & CHRISTOPHER 28506 N FIRETHORNE RD KATY, TX 77494-5082

Legal Description:

FIRETHORNE SEC 10, BLOCK 2, LOT 25

Parcel Address: 28506 N FIRETHORNE RD

Legal Acres:

0.0000

Remit Seq No: 23196500 Receipt Date: 02/28/2013 Deposit Date: 03/05/2013 Print Date: 04/19/2013 Printed By: IRENEA

Deposit No:

L130304

Validation No:

Account No:

3105-10-002-0250-914

CRUZ Operator Code:

Year Tax Un	it Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2012 Katy Iso	i	228,700	1.526600	3,491.33	244.39	0.00	3,735.72
2012 Fort Ber	nd Co Drainage	228,700	0.019000	43.45	3.04	0.00	46.49
2012 Fort Ber	nd Co Gen Fnd	228,700	0.480760	1,099.50	76.97	0.00	1,176.47
				\$4,634.28	\$324.40	\$0.00	\$4,958.68

Check Number(s): 000495

PAYMENT TYPE:

Checks:

\$4,958.68

Exemptions on this property:

Total Applied:

\$4,958.68

Change Paid:

\$0.00

ACCOUNT PAID IN FULL

PAYER:

CHRISTOPHER J BROWN MAGEN B BROWN 4209 LAKE VISTA DR BENBROOK, TX 76132

(281) 341-3710

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