

COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert County Judge

June 4, 2013

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

Juan C. Garcia 8525 FM 359 Ste 300 Fulshear, TX 77441

Reference:

Account Number: 9960-22-212-009-901

Tax Year 2012. Precinct 3

Dear Mr. and/or Mrs. Garcia:

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 Lamar Consolidated Independent School District, Fort Bend Emergency Services District #4 and the City of Fulshear which represents a total amount of \$337.50 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, June 25, 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 June 25, 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

May 24, 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

Tax Division Supervisor

Re: Waiver of Penalty and Interest - Garcia's Mexican Restaurants LLC: Account #9960-22-212-0009-901, 2012 Tax Year; Legal Description: Personal Property Inventory, Furn, Fix & Equip Located @ 8525 FM 359 S #300 In Fulshear

Precinct 3

Juan C. Garcia, is requesting waiver of penalty and interest, and collection fees for 2012 tax year because he did not receive a tax statement in a timely manner.

Tax Office Records Indicate:

- August 1, 2012 2012 G01 Certified Tax Roll listed the business as Garcia's Mexican Restaurants LLC, with the mailing address of C/O Property Tax Dept, 22226 Cascade Spring Dr, Katy, TX 77494-2319.
- November 2, 2012 2012 Supplement 3 was processed on tax system to add Personal Property Rendition Penalty. Mailing address information was shown as Garcia's Mexican Restaurants LLC C/O Property Tax Dept, 22226 Cascade Spring Dr, Katy, TX 77494-2319.
- November 16, 2012 Original 2012 Tax Statement was mailed to Garcia's Mexican Restaurants LLC C/O Property Tax Dept, 22226 Cascade Spring Dr, Katy, TX 77494-2319. According to Tax Office records the 2012 Original Tax Statement was not returned by the Post Office.
- February 22, 2013 2012 LGBS 33.11 Notice was mailed to Garcia's Mexican Restaurants LLC C/O Property Tax Dept, 22226 Cascade Spring Dr, Katy, TX 77494-2319. According to Tax Office records the 2012 LGBS 33.11 Notice was not returned by the Post Office.
- April 1, 2013 Taxpayer phoned and talked to Tax Clerk. He was advised that taxes were due and the amount.

- The Tax Office requested additional research by Fort Bend Central Appraisal District to determine where the mailing address for the business was obtained. Their research determined that the Field Appraiser was given this address on the Field Inspection Sheet.
- There is no evidence of an error by Tax Office or Fort Bend Central Appraisal District.
- Lamar CISD, Fort Bend ESD #4 and the City of Fulshear have authorized Fort Bend County Tax Office
 to handle the processing of the waiver of penalty and interest, 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 9960-22-212-0009-901:

2012 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request		
Lamar CISD	\$ 649.85	\$ 71.48	\$144.27	\$215.75		
Fort Bend ESD#4	\$ 37.88	\$ 4.17	\$ 8.41	\$ 12.58		
City of Fulshear	\$ 95.21	\$ 10.47	\$ 21.14	\$ 31.61		
FBC	\$ 233.64	\$ 25.70	\$ 51.86	\$ 77.56		
Total	\$1,016.58	\$111.82	\$225.68	\$337.50		

Total Penalty & Interest and Collection Fees: \$337.50

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..."

Account: 9960-22-212-0009-901
Garcia's Mexican Restaurants, LLC
8525 FM 359 Ste 300
Fulshear, TX 77441
Tax Year 2012
22226 Springs Dr.
Katy, TX 77441
281-772-3491

Dear Sir,

I recently received in the mail a delinquent tax notice in or around March 29th 2013 and was unaware of the amount owed. I placed a call to the Fort Bend County Tax Assessor Collectors Office on April 1, 2013 and spoke with one of the clerks about the statement in question and tried to explain that I never received the first notice at all in the first place. I know we have had some problems with mail for the property address in question at 8525 FM 359 Ste 300 but I have been told by the clerk that it was mailed to 22226 Cascade Springs so I'm not sure what has happened. Today April 2, 2013 I drove to the office in person to pay the amount owed and was charged an additional amount for penalties and interest. I explained to the clerk that I never received the statement and had already been charged some penalties and interest and if there was any way to have them waived and she said that I needed to summit a letter to ask for a refund. So I am asking for you to please waive the penalties & fees in question and hope you understand that there has been some sort of misunderstanding. The original amount owed was \$1016.58 and the amount of the penalties and interest are \$337.50. I have also requested an address change to avoid any future problems or mistakes. . If you have any questions please feel free to contact me at 281-772-3491.

Best Regards, Juan C. Garcia

Garcia's Mexican Restaurants, LLC

8525 FM 359 Ste 300

Fulshear, TX 77441

COUNTY JUDGE
RECEIVED
APR 04 2013

FORT BEND CENTRAL APPRAISAL DISTRICT



2801 B.F. Terrý Blvd. Rosenberg, Texas 77471-5600

(281) 344-8623

Mailing Address Change Request

1.	CAD Account #:	99609	222/20	<u> </u>	01					
2.	Property Location A	Address:	8525	Fm	359	Str	300 ·			
		TV 774								
3.	Legal Description:						``			
	,					• .	١.,			
4.	Move-out date:	NA		······						
Address changes can only be made with the signed written request of the <u>actual owner</u> as listed on the Fort Bend Central Appraisal District records or by the owner's agent (designated by Fiduciary Appointment of Agent on file at the Fort Bend Central Appraisal District).										
Ow	mer: Juan	C. Gava	L.	Garage	3 M	est ocus	Resta	uvents	LLC	
C/C	Name (If not own		1						······	
Nev	New Mailing Address: 8525 FW 359 Str. 300									
		_ tulskea	v, TX	(1	-144	<u> </u>				
City	: Fulshean			State	e:			Zip:	7744	1
Day	Tulshear, TX 7741 City: Fulshear State: TV Zip: 77441 Daytime Phone: 281-772-3491 Home Phone: 281-392-8260									
	n the owner of the address should cha								e used fo	or mailing. If
·	nature:	Horner Torner	uate, I V	AIII OCHIC	. a ne	vv reduc	•	inding.	12/13	

Any person who makes a false entry upon the foregoing record shall be subject to one of the following penalties:(1) imprisonment of not more than 10 years nor less than 2 years and/or a fine of not more than \$5000.00 or both such fine and imprisonment (2) confinement in jail for a term up to 1 year or a fine not to exceed \$2000.00 or both such fine and imprisonment as set forth in Section 37.10 Penal Code.

TAX RECEIPT



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

Certified Owner:

GARCIA'S MEXICAN RESTAURANTS LLC C/O PROPERTY TAX DEPT 22226 CASCADE SPRING DR KATY, TX 77494-2319

Deposit No:

O130402Q1

Validation No:

900000027942209

Account No:

9960-22-212-0009-901

Operator Code:

JDELEON

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid		P&1	Coll Fee Paid	Total
2012	Lamar C I S D-Operating Fund	42,500	1.390050	649.85	*	71.48	144.27	865.60
2012	Fort Bend Esd#4	42,500	0.081030	37.88		4.17	8.41	50.46
2012	City Of Fulshear	42,500	0.203656	95.21	٠.	10.47	21.14	126.82
2012	Fort Bend Co Drainage	42,500	0.019000	8.89	,	0.98	1.97	11.84
2012	Fort Bend Co Gen Fnd	42,500	0.480760	224.75	•,	24.72	49.89	299.36
				\$1,016.58		\$111.82	\$225.68	\$1,354.08

Check Number(s):

Exemptions on this property:

PAYMENT TYPE:

Legal Description:

FULSHEAR

Parcel Address:

Remit Seq No: 23332897 Receipt Date: 04/02/2013 Deposit Date: 04/02/2013 Print Date: 04/02/2013

Printed By: JDELEON

Legal Acres:

PERSONAL PROPERTY INVENTORY, FURN, FIX

8525 FM 359 RD S

& EQUIP LOCATED @ 8525 FM 359 S #300 IN

0.0000

Checks:

\$1,354.08

Total Applied: Total Tendered:

\$1,354.08

(for accounts paid on 04/02/2013) Change Paid;

\$1,354.08 \$0.00

ACCOUNT PAID IN FULL

PAYER:

GARCIAS MEXICAN RESTAURANTS DBA VICTORS MEXICAN GRILLE 8525 FM 359 SUITE 300 FULSHEAR, TX 77441

(281) 341-3710