



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

September 26, 2013

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

E.D. Christensen
595 Woods Lane
Katy, TX 77494

Reference: Account Number: MH45-00-091-0500-RI
Tax Years 2005-2012, Precinct 1

Dear Mr. and/or Mrs. Christensen:

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 which represents a total amount of \$1,366.32 for penalties assessed on the referenced account for tax years 2005-2012. 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, October 8, 2013 at 1:00 p.m. Commissioners Court is located at the William B. Travis Building, 301 Jackson Street, Suite 700, in Richmond, Texas.

You are not required to appear in order for the Court to consider your request. Action by the Court is governed by guidelines under Texas Tax Code, Chapter 33, Section 33.011*, Commissioners Court cannot waive penalty, interest and/or collection fees unless there is evidence of an error by the appraisal district or the County. However, if you have any new information showing proof of an error that was not researched by the Tax Assessor and wish to discuss, please contact your Commissioner, Richard Morrison, prior to October 8, 2013, at telephone 281-344-9400 or by email at richard.morrison@fortbendcountytexas.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

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

Robert E. Hebert

Enclosure

Copy: Commissioner Richard Morrison, Precinct No. 1

*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

September 5, 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 – E. D. Christensen.: Account # MH45-00-091-0500-RI, 2012 through 2005 Tax Years; Legal Description: Lease H4500 Edwards & Riggins, Jetta Operating Compan, 44 S Kennedy 57.4 acres, 0.520800% RI (2012 through 2009); Lease H4500 Edwards & Riggins, Jetta Operating Compan, 44 S Kennedy 57.4 acres, 0.521% RI (2008 through 2005)

Precinct 1

E. D. Christensen, is requesting waiver of penalty, interest, and collection fees for 2005 through 2012 tax years due to not receiving tax statements in a timely manner.

Tax Office Records Indicate:

- Tax rolls from 2012 through 2007 reflect certified owner information as E. D Christensen, 1314 Texas St Ste 1520, Houston, TX 77002-3536, and for 2006 and 2005 as E. D. Christensen, 1314 Texas St Ste 1520, Houston, TX 77002-3512.
- November 16, 2012 – 2012 Original Statement was mailed to Christensen E D, 1314 Texas St Ste 1520, Houston, TX 77002-3536. **Tax Office records indicate 2012 Original Statement was returned by the Post Office as “Not Deliverable As Addressed/Unable To Forward”.**
- February 20, 2013 – 2012 Reminder Notice was mailed to Christensen E D, 1314 Texas St Ste 1520, Houston, TX 77002-3536. **Tax Office records indicate 2012 February Reminder Notice was returned by the Post Office as “Not Deliverable As Addressed/Unable To Forward”.**

- May 24, 2013 – 2012 33.07 Notice was mailed to Christensen E D, 1314 Texas St Ste 1520, Houston, TX 77002-3536. **Tax Office records indicate 2012 33.07 Notice was returned by the Post Office as “Not Deliverable As Addressed/Unable To Forward”.**
- June 6, 2013 – Tax Clerk mailed 2012 through 2005 delinquent tax statement to address listed on prior receipt for 2002 through 2004, E D Christensen, 595 Woods Lane, Katy, TX 77494-1233.
- June 14, 2013 – Taxpayer came into office and advised Tax Clerk we have incorrect mailing address and he has not received a tax statement from us since 2005. He was given Waiver Instructions. Taxpayer also turned in to Tax Clerk, Address Change Request to forward to Fort Bend CAD.
- All Original Statements, Reminder Notices and Delinquent Notices for 2011 through 2005 tax years were mailed to E. D. Christensen, 1314 Texas St Ste 1520, Houston, TX 77002. **Tax Office records indicate such correspondence was returned by the Post Office as “Not Deliverable As Addressed/Unable To Forward”.**
- May 10, 2005 – Tax Clerk corrected Payer address information on receipt for 2002 through 2004 payments from Christensen E D, 1314 Texas St Ste 1520, Houston, TX 77002-3512 to E D Christensen, 595 Woods Lane, Katy, TX 77494. Tax Clerk mailed Change of Address Form along with corrected receipt to Taxpayer.
- The Tax Office requested additional research by Fort Bend Central Appraisal District regarding the certified mailing request. Their research shows the only address correction request they have received was for 2013 tax year.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Lamar CISD 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 MH45-00-091-0500-RI:

2012 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Lamar CISD	\$ 84.93	\$ 12.74	\$0.00	\$ 12.74
FBC	\$ 30.53	\$ 4.58	\$0.00	\$ 4.58
Total	\$115.46	\$ 17.32	\$0.00	\$ 17.32

2011 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Lamar CISD	\$ 67.42	\$ 19.55	\$17.39	\$ 36.94
FBC	\$ 24.24	\$ 7.03	\$ 6.25	\$ 13.28
Total	\$ 91.66	\$ 26.58	\$23.64	\$ 50.22

2010 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Lamar CISD	\$ 37.12	\$ 15.22	\$10.47	\$ 25.69
FBC	\$ 13.59	\$ 5.57	\$ 3.83	\$ 9.40
Total	\$ 50.71	\$ 20.79	\$14.30	\$ 35.09

2009 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Lamar CISD	\$ 39.58	\$ 20.98	\$12.11	\$ 33.09
FBC	\$ 15.24	\$ 8.07	\$ 4.66	\$ 12.73
Total	\$ 54.82	\$ 29.05	\$16.77	\$ 45.82

2008 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Lamar CISD	\$ 53.46	\$ 34.75	\$17.64	\$ 52.39
FBC	\$ 20.59	\$ 13.38	\$ 6.80	\$ 20.18
Total	\$ 54.82	\$ 48.13	\$24.44	\$ 72.57

2007 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Lamar CISD	\$ 141.44	\$ 108.91	\$ 50.07	\$ 158.98
FBC	\$ 56.32	\$ 43.37	\$ 19.93	\$ 63.30
Total	\$ 197.76	\$ 152.28	\$ 70.00	\$ 222.28

2006 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Lamar CISD	\$ 266.20	\$ 236.92	\$ 100.62	\$ 337.54
FBC	\$ 88.87	\$ 79.10	\$ 33.59	\$ 112.69
Total	\$ 197.76	\$ 316.02	\$ 134.21	\$ 450.23

2005 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Lamar CISD	\$ 358.87	\$ 362.46	\$ 0.00	\$ 362.46
FBC	\$ 109.24	\$ 110.33	\$ 0.00	\$ 110.33
Total	\$ 197.76	\$ 472.79	\$ 0.00	\$ 472.79

Total Penalty & Interest and Collection Fees: \$1,366.32

I **do not** recommend waiver of penalty and interest for 2012 through 2005. 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..."

To County Judge Robert E Hebert
301 Jackson, Suite 719
Richmond Tex 77469

Dear Sir

7-11-13

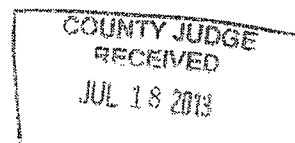
Please accept this as my request
for waiver of penalty and interest
and attorney fees on the following Tax
acct.

Lease H4500 Edwards + Riggins
Jeth operating Co 445 Kennedy
57.4 acres, 0.520800% R1

account # M# 45-00-091-0500-R1
2012 Value \$6,110⁰⁰ appx Dist.

N 200000 281, legal acres - 0

I was billed each year until
2005, and paid promptly. I
received no tax bills until
2012 and paid \$2773⁹⁶ of which
\$1366³² is penalty & interest,



this is an interest in a oil &
gas royalty and I could not know
how much tax, "if any" unless I
was billed for it. I live at the
same address I did then and
the same address they reach
me at and I ask the penalty
and interest be waived

Sincerely

B K Christensen
595 Woods Lane
Katy Tex 77494

DEFINITIVE 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:
 CHRISTENSEN E D
 1314 TEXAS ST
 STE 1520
 HOUSTON, TX 77002-3536

Legal Description:
 LEASE H4500 EDWARDS & RIGGINS, JETTA
 OPERATING COMPAN, 44 S KENNEDY 57.4
 ACRES, 0.520800% RI

Account No: MH45-00-091-0500-RI
As of Date: 06/14/2013

2012 Value: \$6,110
Appr. Dist. No.: N200000281

Legal Acres: .0000
Parcel Address:

Print Date: 06/14/2013 Printed By: PHYLLISM

Year	Rec Type	Receipt	Tax Units	Delinq. Date MM/YY	Remaining Levy	IF PAID IN		IF PAID IN		IF PAID IN	
						JUNE	2013	JULY	2013	AUGUST	2013
						Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2005	TL	18474598	36	02/06	\$358.87	\$362.46	\$721.33	\$366.05	\$724.92	\$369.64	\$728.51
	TL	18474598	78	02/06	\$4.95	\$5.00	\$9.95	\$5.05	\$10.00	\$5.10	\$10.05
	TL	18474598	79	02/06	\$104.29	\$105.33	\$209.62	\$106.38	\$210.67	\$107.42	\$211.71
Subtotals for 2005:					\$468.11	\$472.79	\$940.90	\$477.48	\$945.59	\$482.16	\$950.27
2006	TL	51475891	36	02/07	\$266.20	\$337.54	\$603.74	\$340.74	\$606.94	\$343.93	\$610.13
	TL	51475891	78	02/07	\$4.02	\$5.10	\$9.12	\$5.15	\$9.17	\$5.20	\$9.22
	TL	51475891	79	02/07	\$84.85	\$107.59	\$192.44	\$108.61	\$193.46	\$109.62	\$194.47
Subtotals for 2006:					\$355.07	\$450.23	\$805.30	\$454.50	\$809.57	\$458.75	\$813.82
2007	TL	80422539	36	02/08	\$141.44	\$158.98	\$300.42	\$160.67	\$302.11	\$162.38	\$303.82
	TL	80422539	78	02/08	\$1.96	\$2.20	\$4.16	\$2.23	\$4.19	\$2.25	\$4.21
	TL	80422539	79	02/08	\$54.36	\$61.10	\$115.46	\$61.75	\$116.11	\$62.40	\$116.76
Subtotals for 2007:					\$197.76	\$222.28	\$420.04	\$224.65	\$422.41	\$227.03	\$424.79
2008	TL	110036532	36	02/09	\$53.46	\$52.39	\$105.85	\$53.03	\$106.49	\$53.68	\$107.14
	TL	110036532	78	02/09	\$0.66	\$0.65	\$1.31	\$0.66	\$1.32	\$0.66	\$1.32
	TL	110036532	79	02/09	\$19.93	\$19.53	\$39.46	\$19.77	\$39.70	\$20.01	\$39.94
Subtotals for 2008:					\$74.05	\$72.57	\$146.62	\$73.46	\$147.51	\$74.35	\$148.40

Print Date: 06/14/2013

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

16.1.157

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

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

Appr. Dist. No.: N200000281



If Paid By	Amount Due
JUN 2013	\$2,773.96
JUL 2013	\$2,819.28
AUG 2013	\$2,835.25
Amount Paid: \$	_____

MH45-00-091-0500-RI

CHRISTENSEN E D
 1314 TEXAS ST
 STE 1520
 HOUSTON, TX 77002-3536

000N200000281 047 0000277396 0000281928 0000283525 0000000000 2

DEFERRED FREQUENT 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:
CHRISTENSEN E D
1314 TEXAS ST
STE 1520
HOUSTON, TX 77002-3536

Legal Description:
LEASE H4500 EDWARDS & RIGGINS, JETTA
OPERATING COMPAN, 44 S KENNEDY 57.4
ACRES, 0.520800% RI

Account No: MH45-00-091-0500-RI **2012 Value:** \$6,110 **Legal Acres:** .0000
As of Date: 06/14/2013 **Appr. Dist. No.:** N200000281 **Parcel Address:**
Print Date: 06/14/2013 **Printed By:** PHYLLISM

Year	Rec Type	Receipt	Tax Units	Delinq. Date MM/YY	Remaining Levy	IF PAID IN JUNE 2013		IF PAID IN JULY 2013		IF PAID IN AUGUST 2013	
						Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2009	TL	141244074	36	02/10	\$39.58	\$33.09	\$72.67	\$33.56	\$73.14	\$34.04	\$73.62
	TL	141244074	78	02/10	\$0.63	\$0.52	\$1.15	\$0.53	\$1.16	\$0.55	\$1.18
	TL	141244074	79	02/10	\$14.61	\$12.21	\$26.82	\$12.39	\$27.00	\$12.57	\$27.18
Subtotals for 2009:					\$54.82	\$45.82	\$100.64	\$46.48	\$101.30	\$47.16	\$101.98
2010	TL	161331237	36	02/11	\$37.12	\$25.69	\$62.81	\$26.13	\$63.25	\$26.58	\$63.70
	TL	161331237	78	02/11	\$0.53	\$0.37	\$0.90	\$0.37	\$0.90	\$0.38	\$0.91
	TL	161331237	79	02/11	\$13.06	\$9.03	\$22.09	\$9.20	\$22.26	\$9.36	\$22.42
Subtotals for 2010:					\$50.71	\$35.09	\$85.80	\$35.70	\$86.41	\$36.32	\$87.03
2011	TL	184635186	36	02/12	\$67.42	\$36.94	\$104.36	\$37.76	\$105.18	\$38.56	\$105.98
	TL	184635186	78	02/12	\$0.91	\$0.49	\$1.40	\$0.51	\$1.42	\$0.52	\$1.43
	TL	184635186	79	02/12	\$23.33	\$12.79	\$36.12	\$13.07	\$36.40	\$13.34	\$36.67
Subtotals for 2011:					\$91.66	\$50.22	\$141.88	\$51.34	\$143.00	\$52.42	\$144.08
2012	TL	214713833	36	02/13	\$84.93	\$12.74	\$97.67	\$35.33	\$120.26	\$36.35	\$121.28
	TL	214713833	78	02/13	\$1.16	\$0.17	\$1.33	\$0.48	\$1.64	\$0.50	\$1.66
	TL	214713833	79	02/13	\$29.37	\$4.41	\$33.78	\$12.22	\$41.59	\$12.57	\$41.94
Subtotals for 2012:					\$115.46	\$17.32	\$132.78	\$48.03	\$163.49	\$49.42	\$164.88

Print Date: 06/14/2013 **PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.**



PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:
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PO BOX 1028 - PAYMENT PROCESSING DEPT.
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(281) 341-3710

Appr. Dist. No.: N200000281



MH45-00-091-0500-RI

CHRISTENSEN E D
1314 TEXAS ST
STE 1520
HOUSTON, TX 77002-3536

If Paid By	Amount Due
JUN 2013	\$2,773.96
JUL 2013	\$2,819.28
AUG 2013	\$2,835.25
Amount Paid: \$	

000N200000281 047 0000277396 0000281928 0000283525 0000000000 2

DUPLICATE TAX RECEIPT



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

Certified Owner:

CHRISTENSEN E D
1314 TEXAS ST
STE 1520
HOUSTON, TX 77002-3536

Legal Description:

LEASE H4500 EDWARDS & RIGGINS, JETTA
OPERATING COMPAN, 44 S KENNEDY 57.4
ACRES, 0.520800% RI

Parcel Address:

Legal Acres: 0.0000

Remit Seq No: 23560434

Receipt Date: 06/14/2013

Deposit Date: 06/14/2013

Print Date: 07/22/2013

Printed By: MARYP

Deposit No: 0130614A1
Validation No: 900000028432859

Account No: MH45-00-091-0500-RI
Operator Code: PHYLLISM

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2012	Lamar C I S D- Operating Fund	6,110	1.390050	84.93	12.74	0.00	97.67
2012	Fort Bend Co Drainage	6,110	0.019000	1.16	0.17	0.00	1.33
2012	Fort Bend Co Gen Fnd	6,110	0.480760	29.37	4.41	0.00	33.78
2011	Lamar C I S D- Operating Fund	4,850	1.390050	67.42	19.55	17.39	104.36
2011	Fort Bend Co Drainage	4,850	0.018800	0.91	0.26	0.23	1.40
2011	Fort Bend Co Gen Fnd	4,850	0.480960	23.33	6.77	6.02	36.12
2010	Lamar C I S D- Operating Fund	2,720	1.364550	37.12	15.22	10.47	62.81
2010	Fort Bend Co Drainage	2,720	0.019600	0.53	0.22	0.15	0.90
2010	Fort Bend Co Gen Fnd	2,720	0.480160	13.06	5.35	3.68	22.09
2009	Lamar C I S D- Operating Fund	3,050	1.297650	39.58	20.98	12.11	72.67
2009	Fort Bend Co Drainage	3,050	0.020760	0.63	0.33	0.19	1.15
2009	Fort Bend Co Gen Fnd	3,050	0.479000	14.61	7.74	4.47	26.82
2008	Lamar C I S D- Operating Fund	4,120	1.297650	53.46	34.75	17.64	105.85
2008	Fort Bend Co Drainage	4,120	0.016000	0.66	0.43	0.22	1.31
2008	Fort Bend Co Gen Fnd	4,120	0.483760	19.93	12.95	6.58	39.46
2007	Lamar C I S D- Operating Fund	10,900	1.297650	141.44	108.91	50.07	300.42

Check Number(s):
19535

PAYMENT TYPE:

Checks: \$2,773.96

Exemptions on this property:

Total Applied: \$2,773.96

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
E D CHRISTENSEN
OFFICE ACCOUNT
595 WOODS LANE
KATY, TX 77494-1233

(281) 341-3710

Page 1 of 2
21.1.157

DUPLICATE TAX RECEIPT



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

Certified Owner:

CHRISTENSEN E D
1314 TEXAS ST
STE 1520
HOUSTON, TX 77002-3536

Legal Description:

LEASE H4500 EDWARDS & RIGGINS, JETTA
OPERATING COMPAN, 44 S KENNEDY 57.4
ACRES, 0.520800% RI

Parcel Address:

Legal Acres: 0.0000

Remit Seq No: 23560434

Receipt Date: 06/14/2013

Deposit Date: 06/14/2013

Print Date: 07/22/2013

Printed By: MARYP

Deposit No: 0130614A1

Validation No: 900000028432859

Account No: MH45-00-091-0500-RI

Operator Code: PHYLLISM

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2007	Fort Bend Co Drainage	10,900	0.018000	1.96	1.51	0.69	4.16
2007	Fort Bend Co Gen Fnd	10,900	0.498740	54.36	41.86	19.24	115.46
2006	Lamar C I S D- Operating Fund	17,200	1.547650	266.20	236.92	100.62	603.74
2006	Fort Bend Co Drainage	17,200	0.023400	4.02	3.58	1.52	9.12
2006	Fort Bend Co Gen Fnd	17,200	0.493340	84.85	75.52	32.07	192.44
2005	Lamar C I S D- Operating Fund	21,140	1.697600	358.87	362.46	0.00	721.33
2005	Fort Bend Co Drainage	21,140	0.023400	4.95	5.00	0.00	9.95
2005	Fort Bend Co Gen Fnd	21,140	0.493340	104.29	105.33	0.00	209.62
				\$1,407.64	\$1,082.96	\$283.36	\$2,773.96

Check Number(s):
19535

PAYMENT TYPE:

Checks: \$2,773.96

Exemptions on this property:

Total Applied: \$2,773.96

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

E D CHRISTENSEN
OFFICE ACCOUNT
595 WOODS LANE
KATY, TX 77494-1233

(281) 341-3710