



COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

March 20, 2014

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

Mauricio Fredis Rauda (Iglesia Fe Viva)
PO Box 1106
Richmond, TX 77469

Reference: Account Numbers: 1740-01-011-0000-901, 1740-01-011-0002-901
1740-01-011-0003-901
Tax Year 2012, Precinct 1

Dear Pastor Rauda:

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 and the City of Richmond which represents a total amount of \$1339.04 for penalties assessed on the referenced accounts for tax year 2012. The Tax Assessor's Office has conducted research on your accounts; 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, April 1, 2014 at 1:00 p.m. Commissioners Court is located at the Historic Courthouse, 401 Jackson Street, 2nd Floor, 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 April 1, 2014, 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 E. Hebert", is 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.fortbendcountytexas.gov

DATE: March 13, 2014

TO: County Judge Robert E. Hebert
Commissioner Richard Morrison
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner James Patterson
Roy Cordes, County Attorney

FROM: Patsy Schultz RTA
Tax Assessor Collector

GAS

Re: Waiver of Penalty and Interest – Iglesia Fe Viva “Dios Habla Hoy”: 2012 Tax Year on Account #'s:

1740-01-011-0000-901, Legal Description: Bordens Addn Sec 1, Block 11, Lot 11 Acres 3.42,
less.418,.211,.229)

1740-01-011-0002-901; Legal Description: Bordens Addn Sec 1, Block 11, Lot 2 (PT), Acres 0.23

1740-01-011-0003-901; Legal Description: Bordens Addn Sec 1, Block 11, Lot 3 (PT), Acres 0.63

Precinct 1

Iglesia Fe Viva Inc is requesting waiver of penalty and interest for 2012 tax year on three accounts due to filed for Religious Organization Property Tax Exemption and being approved for March 29, 2012 and forward and not being aware that there were unpaid taxes from January 1, 2012 through March 29, 2012 prior to ownership.

Tax Office Records Indicate:

- April 2, 2012 – Special Warranty Deed with Vendor's Lien #2012033316 recorded owner Iglesia Fe Viva Dios Able Hoy, P O Box 1424, Richmond, Fort Bend County, Texas 77406

- November 16, 2012 – The Original 2012 Tax Statement was mailed to MCF Texas LLC, 8614 Westwood Center Dr, Ste 500, Vienna, VA 22182-2278 --- **PO Returned on 12/21/2012 Return to Sender-Not Deliverable as addressed**
- February 20, 2013 - 2012 Reminder Notices were mailed to Hoy Iglesia Fe Viva Dios Alba, P O Box 1424, Richmond, Texas 77406 ---**PO Returned on 03/04/2013-Return to Sender- Not Deliverable as addressed-Unable to Forward**
- May 24, 2013 – 2012 33.07 Notices were mailed to Hoy Iglesia Fe Viva Dios Alba, P O Box 1424, Richmond, Texas 77406 --- **PO Returned on 06/03/2013-Return to Sender-Not Deliverable as addressed-Unable to Forward**
- July 17, 2013 – Application for Religious Organization Property Exemption was filed with Fort Bend Central Appraisal District.
- July 31, 2013 - Exemption was denied by Fort Bend CAD due to insufficient documentation request did not include a Certificate 501(c)(3) from IRS.
- August 29, 2013 - Fort Bend CAD received needed documents and granted exemption. 2012 was prorated as of 03/29/2012 and fully exemption 2013 & forward.
- September 5, 2013 – Fort Bend Central Appraisal District records indicate a letter was sent to Hoy Iglesia Fe Viva Dios Abla, PO Box 1424, Richmond, TX 77406-0036 notifying them that the accounts have been prorated as of March 29, 2012 and fully exempt for 2013 and forward.
- September 23, 2013 – Inglesia Fe Viva Dios Habla Hoy fills out mailing address change form and sends to Fort Bend CAD.
- October 4, 2013 – 2012 Supplement 19 added Proration Exemption, effective March 29, 2012. Supplemental Statement was mailed to Hoy Iglesia Fe Viva Dios Abla, PO Box 1424, Richmond, TX 77406-0036---**These statements were returned by the Post Office without forwarding addresses**
- October 21, 2013 – S019 Yr 2012 Mailed Supl Delq Stmt – Detail: Hoy Iglesia Fe Viva Dios Abla, c/o Maurico Fredis Rauda, PO Box 1106, Richmond, TX 77406-1106 **This notice was not returned by the Post Office**
- Settlement statement indicates that the taxes were prorated for 01/01/2012-03/29/2012 in the amount of \$1,594.64 from Seller to Borrower at closing with the title company.
- There is no evidence of an error by the Fort Bend County Tax Office or Fort Bend Central Appraisal District.
- Lamar CISD & City of Richmond 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 1740-01-011-0000-901:****2012 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LAMAR CISD	\$187.71	\$39.42	\$45.43	\$84.85
CITY OF RICHMOND	\$106.21	\$22.30	\$25.70	\$48.00
FBC	\$67.49	\$14.17	\$16.33	\$30.50
Total	\$361.41	\$75.89	\$87.46	\$163.35

Total Penalty, Interest & Collection Fees: \$163.35**Account 1740-01-011-0002-901:****2012 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LAMAR CISD	\$242.34	\$50.89	\$58.65	\$109.54
CITY OF RICHMOND	\$137.12	\$28.80	\$33.18	\$61.98
FBC	\$87.13	\$18.30	\$21.08	\$39.38
Total	\$466.59	\$97.99	\$112.91	\$210.90

Total Penalty, Interest & Collection Fees: \$210.90

Account 1740-01-011-0003-901:

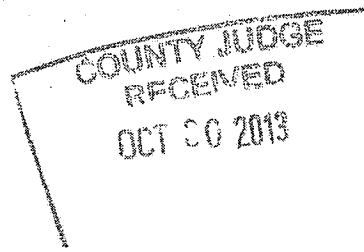
2012 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LAMAR CISD	\$1,108.63	\$232.81	\$268.29	\$501.10
CITY OF RICHMOND	\$627.27	\$131.73	\$151.80	\$283.53
FBC	\$398.58	\$83.70	\$96.46	\$180.16
Total	\$2,134.48	\$448.24	\$516.55	\$964.79

Total Penalty, Interest & Collection Fees: \$964.79

I do not recommend waiver of penalty, interest and collection fees for 2012. 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..."

October 24, 2013



The Honorable Robert E. Hebert
301 Jackson, Suite 719
Richmond, TX 77469

Re: Waiver of Penalty & Interest and Collection Fee Request for Iglesia Fe Viva "Dios Habla Hoy"
Account No.(s): 1740-01-011-0002-901, 1740-01-011-0003-901, 1740-01-011-0000-901 ✓
Legal Description: BORDENS ADDN SEC 1, BLOCK 11, LOT 2, 3, 11 (4.28 acres) ✓

Dear Judge Hebert,

Iglesia Fe Viva is a non-profit religious organization incorporated June 7, 2011. The church purchased property from MFC of Texas on March 29, 2012. As a non-profit religious organization we applied for tax exemption with Fort Bend County. In the meantime, we received three different tax statements at the beginning of 2013 in the amounts of \$1,935.25, \$1,499.00, & \$8,853.23. Iglesia Fe Viva did not pay these taxes since we were in the process of obtaining tax exemption status from Fort Bend County. On October 13, 2013, we received a letter from Linebarger Goggan Blair & Sampson's Office regarding a law suit that would be filed due to unpaid property taxes. We didn't understand why we were receiving this letter and what we were being charged if we had been approved by Ft. Bend County for property tax exemption since March 29, 2012 and forward. We personally went to the Fort Bend County's Tax Office and discovered there were unpaid taxes from January 1, 2012 through March 29, 2012 the months prior to our date of ownership. We never received a letter or any tax statements notifying the church of delinquent taxes during this entire time period (from the beginning of 2013 until September 2013). The staff at the Fort Bend County Appraisal District stated they had mailed delinquent tax statements to P.O. Box 1424 Richmond, TX 77406 which had been returned every time. It is then that we found out Fort Bend County Appraisal District had the incorrect mailing address. Our mailing address is and has been P.O. Box 1106 Richmond, TX 77406 since January 2013.

We kindly request that the penalty & interest fees along with collection fees be waived since we were unaware of the delinquent tax status due to statements not received because of an incorrect mailing address on file at the Fort Bend County Appraisal District Office. If we had known of the situation sooner, the church would have taken care of the taxes then and perhaps avoided the additional penalties and fees.

I have included a change of mailing address request we recently submitted to the Fort Bend County Appraisal District and the tax exemption letter indicating the incorrect mailing address.

Thank you for taking the time to read this letter. We will wait for your response.

Respectfully,

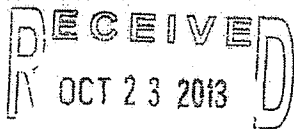
A handwritten signature in cursive script, appearing to read "M. Ventura".

Marlene Ventura, Secretary
Iglesia Fe Viva, Inc.
P.O. Box 1106 Richmond, Tx 77469
iglesiafeviva1@yahoo.com
(832) 603-2916

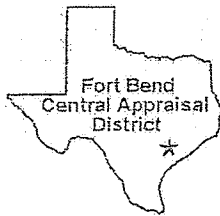
A handwritten signature in cursive script, appearing to read "Mauricio Fredis Rauda".

Mauricio Fredis Rauda, Pastor

iglesiafeviva1@yahoo.com



FORT BEND C.A.D.



FORT BEND CENTRAL APPRAISAL DISTRICT

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

(281) 344-8623

Mailing Address Change Request

1. CAD Account # : R53495, R53496, R53497
2. Property Location Address: P.O. Box 1424 Richmond, TX 77406
3. Legal Description: Iglesia Fe Viva Dios Habla Hoy
4. Move-out date: _____

Address changes can only be made with the signed written request of the actual owner 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).

Owner: _____

C/O Name (If not owner): _____

New Mailing Address: P.O. Box 1106

City: Richmond State: TX Zip: 77406

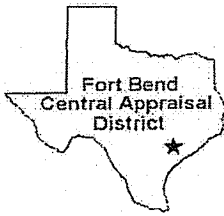
Daytime Phone: _____ Home Phone: _____

I am the owner of the property listed above and request that the address above be used for mailing. If my address should change at a later date, I will send a new request in writing.

Signature: M. A. Rouse

Date: 10/23/2013

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.



FORT BEND CENTRAL APPRAISAL DISTRICT

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

(281) 344-8623

Thursday, September 05, 2013

Iglesia Fe Viva Dios Abia Hoy
PO Box 1424
Richmond, TX 77406-0036

Accounts:

1740-01-011-0000-901	R53495
1740-01-001-0002-901	R53496
1740-01-001-0003-901	R53497

Year(s): 2012 Prorate and 2013 and Forward

Dear Applicant,

This is to inform you that the exemption for Iglesia Fe Viva Dios Abia Hoy has been prorated as of 3.29.2012 and fully exempt for 2013 and forward.

If you have any questions please call (281) 344-8623 X128.

Sincerely,

A handwritten signature in cursive script that reads "Aleida McDaniel".

Aleida McDaniel
Assistant Chief Appraiser

DUPLICATE TAX RECEIPT



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

Certified Owner:

HOY IGLESIA FE VIVA DIOS ABLA
PO BOX 1424
RICHMOND, TX 77406-0036

Legal Description:

BORDENS ADDN SEC 1, BLOCK 11, LOT 11,
ACRES 3.42, (LESS .418, .211, .229),

Parcel Address: 904 COLLINS RD
Legal Acres: 3.4200

Remit Seq No: 23874929

Receipt Date: 10/23/2013

Deposit Date: 10/23/2013

Print Date: 11/14/2013 03:31 PM

Printed By: DEANNS

Deposit No: 0131023P1
Validation No: 900000029275734

Account No: 1740-01-011-0000-901
Operator Code: TARAA

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2012	Lamar C I S D- Operating Fund	13,504	1.390050	187.71	39.42	45.43	272.56
2012	City Of Richmond	13,504	0.786500	106.21	22.30	25.70	154.21
2012	Fort Bend Co Drainage	13,504	0.019000	2.57	0.54	0.62	3.73
2012	Fort Bend Co Gen Fnd	13,504	0.480760	64.92	13.63	15.71	94.26
				\$361.41	\$75.89	\$87.46	\$524.76

Check Number(s):
1162

PAYMENT TYPE:

Checks: \$524.76

Exemptions on this property:

EXEMPT

Total Applied: \$524.76

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
IGLESIA FE VIVA DIOS ABLA HOY
1208 DAMON ST
ROSENBERG, TX 77471-3713

(281) 341-3710

DUPLICATE TAX RECEIPT



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

Certified Owner:

HOY IGLESIA FE VIVA DIOS ABLA
PO BOX 1424
RICHMOND, TX 77406-0036

Legal Description:

BORDENS ADDN SEC 1, BLOCK 11, LOT 2
(PT), ACRES 0.23,

Parcel Address: 904 COLLINS ST
Legal Acres: 0.2300

Remit Seq No: 23874929

Receipt Date: 10/23/2013

Deposit Date: 10/23/2013

Print Date: 11/14/2013 03:29 PM

Printed By: DEANNS

Deposit No: 0131023P1
Validation No: 900000029275734

Account No: 1740-01-011-0002-901
Operator Code: TARAA

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2012	Lamar C I S D- Operating Fund	17,434	1.390050	242.34	50.89	58.65	351.88
2012	City Of Richmond	17,434	0.786500	137.12	28.80	33.18	199.10
2012	Fort Bend Co Drainage	17,434	0.019000	3.31	0.70	0.80	4.81
2012	Fort Bend Co Gen Fnd	17,434	0.480760	83.82	17.60	20.28	121.70
				\$466.59	\$97.99	\$112.91	\$677.49

Check Number(s):
1162

PAYMENT TYPE:

Checks: \$677.49

Exemptions on this property:

EXEMPT

Total Applied: \$677.49

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
IGLESIA FE VIVA DIOS ABLA HOY
1208 DAMON ST
ROSENBERG, TX 77471-3713

(281) 341-3710

Page 1 of 1
21.1.161

DUPLICATE TAX RECEIPT



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

Certified Owner:

HOY IGLESIA FE VIVA DIOS ABLA
PO BOX 1424
RICHMOND, TX 77406-0036

Legal Description:

BORDENS ADDN SEC 1, BLOCK 11, LOT 3
(PT), ACRES 0.63,

Parcel Address: 904 COLLINS ST
Legal Acres: 0.6300

Remit Seq No: 23874929
Receipt Date: 10/23/2013
Deposit Date: 10/23/2013
Print Date: 11/14/2013 03:28 PM
Printed By: DEANNS

Deposit No: O131023P1
Validation No: 900000029275734
Account No: 1740-01-011-0003-901
Operator Code: TARAA

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2012	Lamar C.I.S.D- Operating Fund	79,755	1.390050	1,108.63	232.81	268.29	1,609.73
2012	City Of Richmond	79,755	0.786500	627.27	131.73	151.80	910.80
2012	Fort Bend Co Drainage	79,755	0.019000	15.15	3.18	3.67	22.00
2012	Fort Bend Co Gen Fnd	79,755	0.480760	383.43	80.52	92.79	556.74
				\$2,134.48	\$448.24	\$516.55	\$3,099.27

Check Number(s):
1162

PAYMENT TYPE:

Checks: \$3,099.27

Exemptions on this property:

EXEMPT

Total Applied: \$3,099.27

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

IGLESIA FE VIVA DIOS ABLA HOY
1208 DAMON ST
ROSENBERG, TX 77471-3713

(281) 341-3710