



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

April 15, 2014

James Krupa
1407 Stone Canyon Drive
Sugar Land, TX 77479

Reference: Account Number: 3020-02-002-0430-901
Tax Year 2013, Precinct 1

Dear Mr. and/or Mrs. Krupa:

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 \$246.32 for penalties assessed on the referenced account for tax year 2013. 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 6, 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 May 6, 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

April 15, 2014

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 – Krupa, James & Aaron Robb-Krupa: Account #3020-02-002-0430-901,
2013 Tax Year; Legal Description: Greatwood Brooks Mill Sec 2, Block 2, Lot 43

Precinct 1

Mr. James Krupa, is requesting waiver of penalty and interest for 2013 tax year because he did not receive a tax statement. He stated in his letter that his loan was paid off in November, 2013. He also stated in his letter that he did receive MUD and LID bills in late January, 2013, but never received a bill for the County property taxes.

Tax Office Records Indicate:

Original deed # 2007108579 recorded on August 28, 2007, with the owners listed as James Krupa and Aaron Robb-Krupa, 1407 Stone Canyon Drive, Sugar Land, Texas 77479.

October 10, 2013 -- Account was coded for 2013 original tax info to be sent to Chase Home Finance LLC.

October 14, 2013 – 2013 Supplement #2 added account information due to property being under protest at time of certification. Value change was per the ARB.

February 12, 2014 – Taxpayer called and told Tax Clerk he no longer was escrowing taxes. Waiver process was explained and how to obtain waiver procedure information from Tax Office website. He was also told how to request a statement for upcoming year if he did not receive one by December.

There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.

Lamar Consolidated ISD 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 3020-02-002-0430-901:

2013 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Lamar CISD	\$2,686.27	\$ 188.04	\$0.00	\$ 188.04
FBC	\$ 832.60	\$ 58.28	\$0.00	\$ 58.28
Total	\$3,518.87	\$246.32	\$0.00	\$ 246.32

Total Penalty & Interest : \$246.32

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..."

James Krupa
1407 Stone Canyon Drive
Sugar Land, TX 77479
February 14, 2014

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

COUNTY JUDGE
RECEIVED
FEB 24 2014

Dear Judge Hebert:

This letter is to serve as a request to waive the penalty and interest in the amount of **\$246.32** on our **2013** property taxes for **account #3020-02-002-0430-901**.

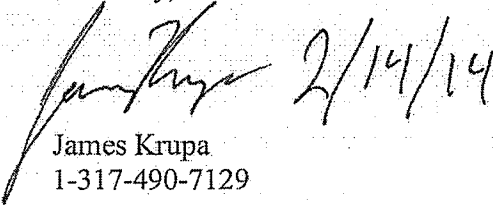
In November 2013, my wife and I paid off our mortgage which we worked really hard to do by a relatively young age of 37. Of course this meant we would be responsible for paying taxes directly as our mortgage company no longer kept our escrow.

We were a little naïve in that we expected to receive a bill from the county when our taxes were due. We did receive two bills for our MUD and LID taxes on January 27th which we paid prior to January 31st to avoid penalty, but we never received a bill from the county for our property taxes.

During the month of January, we were dealing with the death of my father-in-law and me starting a new job, all of which caused added confusion and stress. By the time my wife and I realized something was not right about our taxes, it was past January 31st. I called the county clerk to find out why we did not receive a bill mailed to us. I was informed the bill was sent to our mortgage company which of course does not help us because they are not paying the bill.

As soon as we recognized the error, we paid in full, including penalty & interest, which was on February 12th. We are asking for leniency from the county as our late payment was not malicious or intentional. Seeing as though this is our first time paying our taxes directly, it was a learning experience and we will ensure we are not tardy in the future. If the county would graciously refund us the penalty and interest in the amount of \$246.32, we would be grateful.

Sincerely,

 2/14/14
James Krupa
1-317-490-7129

DUPLICATE TAX RECEIPT



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

Certified Owner:

KRUPA JAMES & AARON ROBB-KRUPA
1407 STONE CANYON DR
SUGAR LAND, TX 77479-1973

Legal Description:

GREATWOOD BROOKS MILL SEC 2, BLOCK 2,
LOT 43

Parcel Address: 1407 STONE CANYON DR
Legal Acres: 0.0000

Remit Seq No: 25855618

Receipt Date: 02/12/2014

Deposit Date: 02/20/2014

Print Date: 03/11/2014 03:03 PM

Printed By: MARYP

Deposit No: EK140220

Validation No: 4

Account No: 3020-02-002-0430-901

Operator Code: GUEBARA

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2013	Lamar C I S D- Operating Fund	193,250	1.390050	2,686.27	188.04	0.00	2,874.31
2013	Fort Bend Co Drainage	166,600	0.015000	24.99	1.75	0.00	26.74
2013	Fort Bend Co Gen Fnd	166,600	0.484760	807.61	56.53	0.00	864.14
				\$3,518.87	\$246.32	\$0.00	\$3,765.19

Check Number(s):

PAYMENT TYPE:

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Credit Card Authorization No: 0

Credit Cards: \$3,765.19

Exemptions on this property:

HOMESTEAD

Total Applied: \$3,765.19

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

James Krupa
1407 Stone Canyon Drive
Sugar Land, TX 77479

(281) 341-3710

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