

## **COUNTY JUDGE**

Fort Bend County, Texas

Robert E. Hebert County Judge

May 22, 2014

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

Alice & Richard Barnett 23422 Fairway Valley Lane Katy, TX 77494

Reference:

Account Number: 6780-03-003-0080-914

Tax Year 2013, Precinct 3

Dear Mr. and/or Mrs. Barnett:

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 and Fort Bend Emergency Services District #4 which represents a total amount of \$1,051.88 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, June 10, 2014 at 1:00 p.m. Commissioners Court is located at the Historic Courthouse, 401 Jackson Street, 2<sup>nd</sup> 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, Andy Meyers, prior to June 10, 2014, 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.fortbendcountytx.gov

DATE:

May 21, 2014

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 T.S.

Tax Division Supervisor

Re: Waiver of Penalty and Interest – Barnett Alice & Richard: Account # 6780-03-003-0080-914, 2013 Tax Year; Legal Description: Seven Meadows Sec 3, Block 3, Lot 8

## Precinct 3 ✓

Alice & Richard Barnett are requesting a waiver of penalty and interest for the 2013 tax year, stating they never received the statement.

#### Tax Office Records Indicate:

- August 22, 2013 The Tax Office received a request for the 2013 Tax Statement by the
  previous owner's mortgage company, UPF Services, LLC Tax Service. Our office sent
  this statement to UPF Services, LLC Tax Service in November, 2013.
- No statement was requested by or sent to the current owner prior to the delinquency.
- There is no evidence of an error by the Fort Bend Central Appraisal District or Fort Bend County Tax Office.
- Katy ISD & Fort Bend ESD #4 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 680-03-003-0080-914:

#### 2013 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request		
Katy ISD	\$8,472.02	\$762.48	\$762.48 <sub>V</sub>		
Fort Bend ESD #4	\$441.95	\$39.79	\$39.79 🗸		
FBC	\$2,773.46	\$249.61	\$249.61 ✓		
Total	\$11,687.43	\$1,051.88	\$1,051.88 ✓		

Total Penalty and Interest: \$1,051.88

I do not recommend waiver of penalty and interest for 2013. 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..."

#### Alice and Richard Barnett

23422 Fairway Valley Lane Katy, TX 77494 Phone: (832) 437 9493

## County Judge Robert E. Hebert

301 Jackson, Suite 719 Richmond, TX 77469

424 1 2014

## **Dear Judge Hebert:**

The purpose of this letter is to request waiver of penalty and interest for our 2013 property taxes pursuant to Section 33.011 of the Texas Property Tax Code. When working with our accountant to prepare our 2013 tax return, he discovered that we had never paid our property taxes for our home in Katy last year. We bought the house in March 2013. Alice spoke with someone in the county tax assessor/collector's office that same afternoon, since we were very surprised that we had never received a tax statement from their office. She learned that the statement was mailed to an address in Washington state. There is no escrow on our mortgage, so this was clearly done in error.

We sent a check for the full tax amount that same evening. However, we feel that it is not fair to charge us the penalty and interest since we never received any information about the specific amount owed. We are sorry we did not recognize this gap, but we believe it was not unreasonable that we should wait for the tax bill to come so that we could pay off that.

Therefore, we respectfully request that the penalty and interest be waived for our account, 6780-03-003-0080-914. The legal description for this property is Seven Meadows Section 3, Block 3, Lot 8. Our telephone number and mailing address are listed above, and as stated this is only for 2013. Thank you for your help in this matter. Please advise as to the next steps to get this cleared up.

Robert Banette

Sincerely,

Alice and Richard Barnett

4/14/2014

## **DUPLICATE TAX RECEIPT**



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

Certified Owner:

BARNETT ALICE & RICHARD 23423 FAIRWAY VALLEY LN KATY, TX 77494-2021 Legal Description:

SEVEN MEADOWS SEC 3, BLOCK 3, LOT 8

Parcel Address: Legal Acres: 23422 FAIRWAY VALLEY LN

0.0000

Remit Seq No: 26118610 Receipt Date: 03/27/2014 Deposit Date: 04/03/2014

Print Date: 04/21/2014 05:57 PM

Printed By: DEANNS

Deposit No: Validation No: O140403AB1 900000031086126

Account No:

6780-03-003-0080-914

Operator Code:

ARLACHA

Year	Tax Unit Name		Tax Value	Tax Rate	Levy Paid	P&I C	Coll Fee Paid	Total	:
2013	Katy Isd		554,960	1.526600	7,772,50	699.52	0.00	8,472.02	
2013	Fort Bend Esd#4		554,960	0.079636	405.45	36.50	0.00	441.95	
2013	Fort Bend Co Drainage		554,960	0:015000	76.37	6.87	0.00	83.24	
2013	Fort Bend Co Gen Fnd		554,960	0.484760	2,468.09	222.13	0.00	2,690.22	
					\$10,722.41	\$965.02	\$0.00	\$11,687.43	

Check Number(s):

PAYMENT TYPE:

Checks:

\$11,687.43

Exemptions on this property:

Total Applied:

\$11,687.43

Change Paid:

\$0.00

ACCOUNT PAID IN FULL

PAYER:

ALICE G BARNETT RICHARD R BARNETT 23422 FAIRWAY VALLEY LN KATY, TX 77494-2020

(281) 341-3710

Page 1 of 1 21.1.166

# **DUPLICATE TAX RECEIPT**



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

Certified Owner:

BARNETT ALICE & RICHARD 23423 FAIRWAY VALLEY LN KATY, TX 77494-2021

Legal Description:

SEVEN MEADOWS SEC 3, BLOCK 3, LOT 8

Parcel Address:

23422 FAIRWAY VALLEY LN

Legal Acres: 0.0000

Remit Seq No: 26159621 Receipt Date: 03/27/2014 Deposit Date: 04/17/2014

Print Date: 05/14/2014 08:21 AM

Printed By: DEANNS

Deposit No:

O140417BF1

Validation No:

900000031161318

Account No:

6780-03-003-0080-914

Operator Code:

**VTORRES** 

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2013	Katy Isd	554,960	1.526600	699.52	62.96	0.00	762.48
2013	Fort Bend Esd#4	554,960	0.079636	36.50	3.29	0.00	39.79
2013	Fort Bend Co Drainage	554,960	0.015000	6.87	0.62	0.00	7.49
2013	Fort Bend Co Gen Fnd	554,960	0.484760	222.13	19.99	0.00	242.12
			neeserie entere -	\$965.02	\$86.86	\$0.00	\$1,051.88

Check Number(s):

PAYMENT TYPE:

Checks:

\$1,051.88

Exemptions on this property:

Total Applied:

\$1,051.88

Change Paid:

\$0.00

ACCOUNT PAID IN FULL

PAYER:

ALICE G BARNETT RICHARD R BARNETT 23422 FAIRWAY VALLEY LN KATY, TX 77494-2020

(281) 341-3710

Page 1 of 1 21.1.166