

# **COUNTY JUDGE**

Fort Bend County, Texas

Robert E. Hebert County Judge

July 22, 2014

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

Andrea Allen 7735 Bayshore Mason, OH 45040

Reference:

Account Number: MF94-36-004-9568-RI

Tax Years 2007-2013, Precinct 1

Dear Mr. and/or Mrs. Allen:

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 Fort Bend Emergency Services District #3 which represents a total amount of \$99.27 for penalties assessed on the referenced account for tax years 2007-2013. 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, August 5, 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, Richard Morrison, prior to August 5, 2014, at telephone 281-344-9400 or by email at richard.morrison@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 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.fortbendcountytx.gov

June 11, 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 – Andrea Allen: Account # MF94-36-004-9568-RI, 2013 through 2007 Tax Years; Legal Description: Lease #F9436 Colony #6, ConocoPhillips Co, A-66 J S O'Conner 203324, 0.066900% RI (2013 through 2009); Lease #F9436 Colony #6, ConocoPhillips Co, A-66 J S O'Conner 203324, 0.067% RI (2008 through 2006)

# Precinct 1 √

Ms. Andrea Allen, is requesting waiver of penalty, interest, and collection fees for 2007 through 2013 tax years due to not receiving tax statements in a timely manner.

## Tax Office Records Indicate:

- Tax rolls from 2013 through 2006 reflect certified owner information as Andrea Allen, 2910 Grants Lake Blvd Unit 1606, Sugar Land, TX 77479-1240.
- 2013 through 2006 Original Statements and all other tax related correspondence was mailed to Allen Andrea, 2910 Grants Lake Blvd Unit 1606, Sugar Land, TX 77479-1240. Tax Office records do not indicate any of these documents being returned by the Post Office.
- May 2, 2014 Hugh Landrum advised that all division orders they have on file show the taxpayer's 7735 Bayshore, Mason, OH 45040-8615 mailing address.
- February 29, 2008 The Andrea Allen that lives at the 2910 Grants Lakes Blvd Unit 1606, Sugar Land, TX 77479-1240, phoned and told Tax Clerk she did not own any mineral accounts. She was referred to Hugh Landrum & Associates for further inquiry.

- November 18, 2006 -- When Ms. Allen mailed in her 2006 tax payment from her 7735 Bayshore, OH 45040-8615 address, she added note on Tax Office website printout that she had not received a tax statement.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Fort Bend ESD #3 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 MF94-36-004-9568-RI:

#### 2013 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request	
Fort Bend ESD #3	\$ 3.43	\$ .24	\$0.00	\$ .24	
FBC	\$ 18.85	\$ 1.32	\$0.00	\$ 1.32	
Total	\$ 22.28	\$ 1.56 🗸	\$0.00	\$ 1.56 🗸	

#### 2012 Tax Year

Tax Unit	Base	Penalty & Interest Collection	Fees Total Waiver
			Request
Fort Bend ESD #3	\$ 3.02	\$ .79 \$ .76	\$ 1.55 /
FBC	\$ 16.59	\$ 4.31 \$ 4.18	\$ 8.49 ✓
Total	\$ 19.61	\$ 5.10 / \$ 4.94 \	\$ 10.04 /

## 2011 Tax Year

Tax Unit	Base	Penalty & Interes	t Collection Fees	Total Waiver
				Request
Fort Bend ESD #3	\$ 2.69	\$ 1.02	\$ .74	\$ 1.76 🗸
FBC	\$ 14.80	\$ 5.62	\$ 4.08	\$ 9.70 ✓
Total	\$ 17.49	\$ 6.64 \( \square\$	\$ 4.82 ✓	\$ 11.46 ✓

2010 Tax Year		•	en de la companya de	
Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ESD #3	\$ 3.09	\$ 1.55	\$ .93	\$ 2.48 /
FBC	\$ 18.25	\$ 9.13	\$ 5.48	\$ 14.61 /
Total	\$ 21.34	\$ 10.68 \(  \)	\$ 6.41 /	\$ 17.09 🗸
2009 Tax Year				
Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ESD #3	\$ 2.93	\$ 1.82	\$ .95	\$ 2.77 \(  \)
FBC	\$ 18.54	\$ 11.50	\$ 6.01	\$ 17.51 🗸
Total	\$ 21.47	\$ 13.32 J	\$ 6.96 J	\$ 20.28 J
2008 Tax Year				
Tax Unit	Base	Penalty & Interest	Collection Fees	Total Walver Request
Fort Bend ESD #3	\$ 2.00	\$ 1.48	\$ .70	\$ 2.18 J
FBC	\$ 14.85	\$ 10.99	\$ 5.17	\$ 16.16 /
Total	\$ 16.85	\$ 12.47 \	\$ 5.87 ✓	\$ 18.34 🗸
e e e e e e e e e e e e e e e e e e e				
2007 Tax Year				
Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver
				Request
Fort Bend ESD #3	\$ 1.92	\$ 1.65	\$ .71	\$ 2.36 /
FBC	\$ 14.72	\$ 12.66	\$ 5.48	\$ 18.14
Total	\$ 16.64	\$ 14.31	\$ 6.19 J	\$ 20.50 J

Total Penalty & Interest and Collection Fees: \$99.27 \int \text{

I do recommend waiver of penalty and interest for 2013 through 2007. 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..."

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

9568

Re: Waiver Request for Account # MF94-36-004-9638-RI

The purpose of this letter is to respectfully request waiver and refund for penalty and interest for the above account for 2007, 2008, 2009, 2010, 2011, 2012, and 2013.

The request is submitted because I never received statements and was unaware of the tax liability. I am the responsible person that notified Fort Bend County and Austin County Appraisal District (numerous telephone calls and finally a letter dated 2/18/2014) that I believed based on my research that the Tax Statements were being forwarded to an incorrect address..

Finally, I received a letter dated March 13, 2014 instructed me to pay the taxes, penalty and interest and then submit a "Waiver Request".

I have always paid the taxes due on my share of this inherited property and did not purposefully omit these taxes.

I have attached all correspondents to support my efforts in trying to rectify and bring closure to this matter. Your consideration to refund me the penalty and interest would be greatly appreciated

Thanks in Advance for your consideration to this matter,

Andrea Allen

7735 Bayshore Mason, Ohio 45040 Cell # 513-254-7028

Email: aallen54@hotmail.com

COUNTY JUDGE RECEIVED APR 22 2014

## **DUPLICATE TAX RECEIPT**



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

Certified Owner:

ALLEN ANDREA 7735 BAYSHORE MASON, OH 45040-8615 Legal Description:

LEASE #F9436 COLONY #6, CONOCOPHILLIPS CO, A-66 J S O'CONNER 203324, 0.066900%

PI

Parcel Address:

Legal Acres:

0.0000

Remit Seq No: 25973277 Receipt Date: 02/28/2014 Deposit Date: 03/07/2014

Print Date: 05/02/2014 09:05 AM

Printed By: MARYP

Deposit No:

L140303

Validation No:

152

MF94-36-004-9568-RI

Account No: Operator Code:

**GUEBARA** 

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&1	Coll Fee Paid	Total
2013	Fort Bend Esd#3	3,770	0.091000	3,43	0.24	0.00	3.67
2013	Fort-Bend Co Drainage	3,770	0.015000	0.57	0.04	0.00	0.61
2013	Fort Bend Co Gen Fnd	3,770	0.484760	18.28	1.28	0.00	19.56
				\$22.28	\$1.56	\$0.00	\$23.84

Check Number(s): 003411

PAYMENT TYPE:

Checks:

\$23.84

Exemptions on this property:

Total Applied:

\$23.84

Change Paid:

\$0.00

ACCOUNT PAID IN FULL

PAYER: ALLEN ANDREA 7735 BAYSHORE MASON, OH 45040-8615

(281) 341-3710

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# DUPLICATE TAX RECEIPT



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RI

Parcel Address:

Legal Acres:

0.0000

Remit Seq No: 26070465 Receipt Date: 03/27/2014 Deposit Date: 03/27/2014

Print Date: 04/09/2014 11:26 AM

Printed By: MARYP

Deposit No:

J140327IA1

Validation No:
Account No:

8

MF94-36-004-9568-RI

Operator Code:

ARREGUIN

Year	Tax Unit Name		Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2012	Fort Bend Esd#3		3,320	0.091000	3.02	0.79	0.76	4.57
2012	Fort Bend Co Drainage		3,320	0.019000	0.63	0.16	0.16	0.95
2012	Fort Bend Co Gen Fnd	the second of the	3,320	0.480760	15.96	4.15	4.02	24.13
2011	Fort Bend Esd#3		2,960	0.091000	2.69	1.02	0.74	4.45
2011	Fort Bend Co Drainage		2,960	0.018800	0.56	0.21	0.15	0.92
2011	Fort Bend Co Gen Fnd		2,960	0.480960	14.24	5.41	3.93	23.58
2010	Fort Bend Esd#3		3,650	0.084600	3.09	1.55	0.93	5.57
2010	Fort Bend Co Drainage		3,650	0.019600	0.72	0.36	0.22	1.30
2010	Fort Bend Co Gen Fnd		3,650	0.480160	17.53	8.77	5.26	31.56
2009	Fort Bend Esd#3		3,710	0.079000	2.93	1.82	0.95	5.70
2009	Fort Bend Co Drainage		3,710	0.020760	0.77	0.48	0.25	1.50
2009	Fort Bend Co Gen Fnd		3,710	0.479000	17.77	11.02	5.76	34,55
2008	Fort Bend Esd#3		2,970	0.067500	2.00	1.48	0.70	4.18
2008	Fort Bend Co Drainage		2,970	0.016000	0.48	0.36	0.17	1.01
2008	Fort Bend Co Gen Fnd		2,970	0.483760	14.37	10.63	5.00	30.00
2007	Fort Bend Esd#3		2,850	0.067500	1,92	1.65	0.71	4.28

Check Number(s): 003414

PAYMENT TYPE:

Checks:

\$211.11

Exemptions on this property:

Total Applied:

\$211.11

Change Paid:

\$0.00

ACCOUNT PAID IN FULL

PAYER:

ALLEN ANDREA 7735 BAYSHORE MASON, OH 45040-8615

(281) 341-3710

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Deposit No:

J140327IA1

Validation No:

MF94-36-004-9568-RI

Account No: Operator Code:

ARREGUIN

Year Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2007 Fort Bend Co Drainage	2,850	0.018000	0.51	0.44	0.19	1,14
2007 Fort Bend Co Gen Fnd	2,850	0.498740	14.21	12.22	5,29	31.72
			\$113.40	\$62.52	\$35.19	\$211.11

Check Number(s): 003414

PAYMENT TYPE:

Checks:

\$211.11

Exemptions on this property:

Total Applied:

\$211.11

Change Paid:

\$0.00

ACCOUNT PAID IN FULL

PAYER:

ALLEN ANDREA 7735 BAYSHORE MASON, OH 45040-8615

(281) 341-3710 Page 2 of 2

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