



## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

September 9, 2014

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

Calvin Tat  
1715 Batrum Trl  
Sugar Land, TX 77479

Reference: Account Number: 2278-42-003-0271-914  
Tax Year 2013, Precinct 3

Dear Mr. and/or Mrs. Tat:

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 \$648.81 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, September 23, 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 September 23, 2014, at telephone 281-238-1400 or by email at [andy.meyers@fortbendcountytexas.gov](mailto:andy.meyers@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 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.fortbendcountytexas.gov

DATE: September 8, 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 – Tat, Calvin: Account # 2278-42-003-0271-914, 2013 Tax Year; Legal Description: Cinco Ranch Southwest Sec 42, Block 3, Lot 27, Improvement Only

### Precinct 3 ✓

Calvin Tat is requesting a waiver of penalty and interest for the 2013 tax year, stating he did not realize that there was another account created for the Improvements until he received a notice from Perdue, Brandon, Fielder, Collins & Mott, LLP regarding a tax lien on his investment property. Mr. Tat states that this property is rental property and he and the tenant do not have a "good" relationship.

### Tax Office Records Indicate:

- March 5, 2014 – Fort Bend County Tax Office received change orders from Fort Bend Central Appraisal District (2013 Supplement #10). Certified change orders instructs Fort Bend County Tax Office to add improvement only account 2278-42-003-0271-914 and link to account 2278-42-003-0270-914. Change order reflects ownership and mailing address: Tat, Calvin, 10006 Western Pine Trl, Katy, TX 77494-5776. Account was added to tax system and taxpayer had until April 1, 2014 to pay at base amount. **Supplement tax statement was mailed to address stated above, this statement was not returned by the Post Office.**
- March 6, 2014 – 2013 Supl 10 Stmt mailed to Calvin Tat, 10006 Western Pine Trl, Katy, TX 77494-5776. **This statement was not return by the Post Office. – See Attachment "A"**
- May 20, 2014 – 2013 33.07 Notice mailed to Calvin Tat, 10006 Western Pine Trl, Katy, TX 77494-5776. **This statement was not returned by the Post Office. – See Attachment "B"**

- July 21, 2014 – Mr. Tat came into Tax Office because he received a Delinquent Statement that he states was sent to the wrong address, which was his rental property and tenant did not forward it to him because he does not have a good relationship with tenant.
- The Fort Bend Central Appraisal District has evidence of address change to Calvin Tat, 1715 Bartrum Trl, Sugar Land, TX 77479 on July 22, 2014 per address change request. – See Attachment "C"
- 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 2278-42-003-0271-~~6914~~:

#### 2013 Tax Year

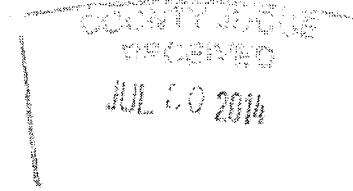
Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Katy ISD	\$1,199.75	\$191.96	\$278.34	\$470.30 ✓
Fort Bend ESD #4	\$62.59	\$10.01	\$14.52	\$24.53 ✓
FBC	\$392.76	\$62.85	\$91.13	\$153.98 ✓
Total	\$1,655.10	\$264.82 ✓	\$383.99 ✓	\$648.81 ✓

**Total Penalty and Interest: \$648.81**

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..."

July 25, 2014

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



RE:	<b>Waiver of Penalty, interest and attorney fees</b> Property ID and Legal Description R392358 2278-42-003-0270-914 <u>2278-42-003-0271-914</u> Cinco Ranch Southwest Sec 42, BLOCK <u>2</u> Lot 27 Tax Year: 2013	<b>Owner:</b> Calvin Tat 1715 Batrum Trl Sugar Land, Tx 77479 Cell # 713-391-7668
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Dear Judge Hebert,

I received a notice from *Perdue, Brandon, Fielder, Collins & Mott, LLP* on July 21, 2014 regarding a tax lien on my investment property. I realized there must be a problem since I had already paid in full the taxes for my investment properties on November 18, 2013.

I began to research and immediately discovered that the property was originally taxed on "land value" which is what I paid on Nov. 18, 2013. I went to the tax office and was made aware that they had done a revision on the 2013 appraisal to include "improved property" and mailed the new statement out to the property, which is a rental.

I have attached a judgment between the current tenant and myself to point out that I do not have a good relationship with them. They have not paid rent since February and have even gone so far as to dispute the eviction and file Chapter 11 Bankruptcy in order to remain in my house without paying for as long as they can.

I have attached both receipts showing that I took care of this matter the same day I received the correspondence from the law firm. Also, I drove to Fort Bend Central Appraisal District the next day to make sure all future notices would be mailed to my home address.

I hope that after reviewing this letter and the attached documents that you will agree that this was not intentional on my part and will agree to waive the penalties.

Respectfully,

*Calvin Tat*  
Calvin Tat

# DUPLICATE TAX RECEIPT



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

**Certified Owner:**

TAT CALVIN  
10006 WESTERN PINE TRL  
KATY, TX 77494-5776

**Legal Description:**

CINCO RANCH SOUTHWEST SEC 42, BLOCK 3,  
LOT 27, IMPROVEMENT ONLY

Parcel Address: 10006 WESTERN PINE TRL  
Legal Acres: 0.0000

Remit Seq No: 26451226  
Receipt Date: 07/21/2014  
Deposit Date: 07/21/2014  
Print Date: 08/06/2014 04:03 PM  
Printed By: DEANNS

Deposit No: 0140721AW1  
Validation No: 900000031801528  
Account No: 2278-42-003-0271-914  
Operator Code: DJONES

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2013	Katy Isd	78,590	1.526600	1,199.75	191.96	278.34	1,670.05
2013	Fort Bend Esd#4	78,590	0.079636	62.59	10.01	14.52	87.12
2013	Fort Bend Co Drainage	78,590	0.015000	11.79	1.89	2.74	16.42
2013	Fort Bend Co Gen Fnd	78,590	0.484760	380.97	60.96	88.39	530.32
				\$1,655.10	\$264.82	\$383.99	\$2,303.91

Check Number(s):  
2031

**PAYMENT TYPE:**

Checks: \$2,303.91

Exemptions on this property:

Total Applied: \$2,303.91

Change Paid: \$0.00

**ACCOUNT PAID IN FULL**

**PAYER:**  
CALVIN TAT  
PO BOX 1245  
STAFFORD, TX 77479

(281) 341-3710

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21.1.166