

COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert County Judge

September 10, 2014

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

Sandra Thompson on behalf of the George Foundation 310 Morton St, PMB Suite C Richmond, TX 77469

Reference:

Account Number: MK25-54-000-9049-RI

Tax Year 2006, Precinct 1

Dear Mrs. Thompson:

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 \$672.15 for penalties assessed on the referenced account for tax year 2006. 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, 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 September 23, 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: Co

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

DATE:

September 10, 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 – George Foundation: Account # MK25-54-000-9049-RI, 2006 Tax Year; Legal Description: Lease #K2554 George Ranch (Bass Enterprises Production), 0273 (A D Kelker), 25.000000% RI

Precinct 1 √

Sandra Thompson, on behalf of the George Foundation, is requesting a waiver of penalty and interest and collection fees for the 2006 tax year, stating they did not receive a tax statement for this account.

Tax Office Records Indicate:

- May 11, 2009 2006 Roll Corrections Report, Supplement #36 added this tax account with owner George Foundation, PMB Ste C, 310 Morton St, Richmond, TX 77469-3119.
- Tax Office records indicate a tax statement for \$624.68 was sent to George Foundation, PMB Ste C, 310 Morton St, Richmond, TX 77469-3119 on May 11, 2009. A copy of this statement or any subsequent delinquent statements for this account cannot be located.
- The Delinquency Date for 2006 was July 1, 2009. However, a 33.08 notice did not generate until July 1, 2014. The Delinquent Attorney's office has no record of delinquent notices being sent to this owner until the 33.08 notice was generated.

- There is evidence of an error by the Fort Bend County Tax Office, due to electronic system error and insufficient documentation for this tax account.
- Lamar Consolidated ISD 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 MK25-54-000-9049-RI:

2006 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$468.32	\$341.87	\$162.04	\$503.91 🗸
FBC	\$7.08	\$114.14	\$54.10	\$168.24 ✓
Total	\$149.28	\$456.01 \(\)	\$216.14 √	\$672.15 /

Total Penalty and Interest: \$672.15

I <u>do</u> recommend waiver of penalty and interest and collection fees for **2006**. 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..."

215 Morton Street
Mail to: 310 Morton Street
PMB Suite C
Richmond, Texas 77469



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

Re:

Request for Waiver of Penalty and Interest - Fort Bend County Property Tax

Account No: MK25540009049RI

Description: Lease #K2554 George Ranch (Bass Enterprises Production), 0273

(AD Kelker), 25.0% RI

Tax Year:

2006

Dear Honorable Judge Hebert:

The George Foundation is requesting the waiver of penalties and interest in the amount of \$672.15 and any related legal fees for the above referenced account.

On July 21, 2014 The George Foundation received its first notice (copy attached) from the collection law firm of Linebarger Goggan Blair and Sampson, LLP for delinquent property taxes for the above noted account. This account is/was for one of several oil and gas leases with Bass Enterprises. The property tax database maintained by The George Foundation was immediately searched to discover this account had never been A call was placed to the Fort Bend County tax office whereby I was instructed to contact the office of Hugh Landrum, oil and gas appraisal firm for Fort Bend County. Per my conversation with Jennifer at Hugh Landrum, she indicated the records reflected a correction was made to the Division Order (lease ownership) in March of 2008 (originally the Foundation's interest was billed to Bass Enterprises). This account was apparently a small allocation from a larger lease with Bass Enterprises and only had a taxable value for 2006. Per my follow up conversation with the Fort Bend County tax office, a statement was mailed in May of 2009. Neither the appraisal firm nor the tax office could explain why there was a delay in mailing the statement from the correction date of March 2008 to May 2009. To my knowledge this statement was never received by The George Foundation. The George Foundation is a responsible taxpayer and pays all known taxes due on a timely basis. payment including interest and taxes in the amount of \$1,296.83 was paid July 25, 2014.

Due to the fact The George Foundation was not aware of this account until July 21, 2014 and payment was made soon thereafter, the Foundation respectfully request a waiver of all related interest and penalties on the above referenced account. If you have any questions, please do not hesitate to contact me at the above address or email at sthompson@thegeorgefoundation.org.

Sincerely,

Sandra G. Thompson

CFO

cc: Roger Adamson, CEO

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW P.O. Box 3064 Houston, TX 77253-3064

PHONE: (713)844-3561 FAX: (713) 844-3501

July 15, 2014

RECEIVED

JUL 2 1 2014

THE GEORGE FOUNDATION

T2-P0-S439



GEORGE FOUNDATION PMB STEC 310 MORTON ST RICHMOND TX 77469-3119 1047869738 5,933 TOTAL AMOUNT DUE

If paid in JUL, 2014 : \$1,296.83 If paid in AUG, 2014 : \$1,304.34

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ACCOUNT NUMBER: MK25540009049RI

YEARS DUE: 2006 - 2006 (1)

PROPERTY DESCRIPTION: LEASE #K2554 GEORGE RANCH (BASS ENTERPRISES PRODUCTION), 0273 (A D KELKER),

25.000000% RI

DELINQUENT PROPERTY TAX NOTICE

Dear Property Owner:

Our law firm has been retained to initiate forced collection procedures to collect your delinquent taxes owed to the Fort Bend County Tax Office. This letter is your official notice that these taxes are delinquent and have been turned over to us for collection. Regardless of whether or not you have been previously contacted by any other party in reference to the collection of these delinquent taxes, please contact us immediately so that this account can be resolved.

Payment must be received within <u>ten</u> days from the date of this letter or you will face court proceedings designed to satisfy your tax delinquency by selling your property to the highest bidder for cash. Upon filing suit against you, we will request of the Court that you be required to pay all related costs, including attorney's fees, in addition to your delinquent taxes, penalty and interest.

In order to avoid the above proceedings with associated costs and inconveniences, please return this letter along with your check payable to:

Fort Bend County Tax Assessor-Collector 1317 Eugene Heimann Circle Richmond, TX 77469-3623

Please contact our office immediately if this property is involved in litigation or bankruptcy. If you are represented by an attorney in this matter, please forward the letter to him/her. If you believe that you do not owe this tax, if you are entitled to an exemption, or if you do not own the property, please call our Collections Department at (713)844-3400.

Payments received after July 7, 2014, are not reflected on this statement. The tax office accepts cash, check, cashier's check, money order or credit card. You may pay in person with your credit card (Mastercard, Visa, or Discover). You may also pay online with your credit card (Mastercard, Visa, American Express or Discover) by visiting www.fortbendcountytx.gov (a convenience fee is charged by a third party vendor).

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED, AND YOU OCCUPY THE PROPERTY DESCRIBED IN THIS DOCUMENT AS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

Sincerely,

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Norman J. Nelson Attorney at Law

B-118J