



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

September 11, 2014

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

Eugene Liu on behalf of Rose Guajardo
16 Stillforest
Houston, TX 77024

Reference: Account Number: 8100-05-004-0500-907
Tax Year 2013, Precinct 3

Dear Mr. and/or Mrs. Liu:

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 Independent School District and Fort Bend Emergency Services District #5 which represents a total amount of \$577.88 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, 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, Andy Meyers, prior to September 23, 2014, at telephone 281-238-1400 or by email at 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 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 – Guajardo Rose: Account # 8100-05-004-0500-907, 2013 Tax Year;
Legal Description: Townewest Sec 5, Block 4, Lot 50, R/P

Precinct 3 ✓

Eugene Liu, on behalf of Rose Guajardo, is requesting a waiver of penalty and interest for the 2013 tax year, stating he sent his payment for this property with three other properties prior to the delinquency date but it was not posted with the other payments.

Tax Office Records Indicate:

- June 2, 2010 – Deed #2010050183 was recorded with owner Rose Guajardo and mailing address 10718 Highland Woods Drive, Sugar Land, TX 77478.
- The Original 2013 Tax Statement, the Reminder Notice and the 33.07 Notice were all mailed to Rose Guajardo, 10718 Highland Woods Dr, Sugar Land, TX 77498-1741.
These statements were not returned by the Post Office.
- Tax Office findings indicate that payments for eight accounts were received in the same envelope from Eugene Liu and Sandy Ho, which was postmarked December 27, 2013. This envelope did not include a payment for the above referenced tax account.

- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Fort Bend ISD and Fort Bend ESD # 5 have 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 8100-05-004-0500-907:

2013 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
FBISD	\$967.88	\$174.22	\$228.42	\$402.64 ✓
FB ESD#5	\$60.25	\$10.85	\$14.22	\$25.07 ✓
FBC	\$360.97	\$64.98	\$85.19	\$150.17 ✓
Total	\$1389.10	\$250.05 ✓	\$327.83 ✓	\$577.88 ✓

Total Penalty and Interest: \$577.88 ✓

I do not recommend waiver of penalty and interest and collection fees 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 29, 2014

Account Number: 8100050040500907

Legal Description: Townewest Sec 5, Block 4, Lot 50, R/P

Year: 2013

Mailing Address: 16 Stillforest

Houston, TX 77024

Phone number: 713-377-8012

AUG 01 2014

Dear Judge Hebert,

I am filing this waiver because I received a delinquent property tax notice last week, from an attorney, stating that we had not paid the 2013's county property taxes for 10718 Highland Woods Drive. As a result, we have to pay over \$500 penalties, interests and attorney fees on \$1300 owed taxes. Once we have received the notice, we paid the owed taxes and penalties immediately in full.

We feel this sever penalty is extremely unfair for the following reasons:

- We have paid the taxes in a check with 3 other properties in Fort Bend County. We don't know why the tax assessor didn't deposit this one but cleared the other 3.
- Why the county assessor didn't inform us in January when the penalties were insignificant? Why we have never received any late payment notices from the tax assessor's office but the first notice from the attorney's office.
- Are they doing a favor to the law firm they have hired to collect taxes?
- We always pay taxes on time. Please check our paying record.

I believe this severe punishment is for the dead-beat home owners; not for owners like us whose only mistake is not reconciling their checking accounts closely enough to find out their check to the county tax office wasn't cleared.

The tax assessor's office bears some faults too including negligence. But why we have to pay the severe total penalty? *Please don't let them abuse their power.*

Therefore, I respectfully to request you to waive the penalties and requesting the Tax assessor sending late payment notices to tax payers in January in the future.

Respectfully,



Eugene Liu

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

77-29-82-650



1047867586

1927

GUALADY ROSE
10718 HIGHLAND WOODS DR
SUGAR LAND TX 77498-1741



TOTAL AMOUNT DUE

If paid in JUL, 2014 :

\$596.46

If paid in AUG, 2014 :

\$601.51

2013

Turned in

7-844

-3540

ACCOUNT NUMBER: 8100050040500907

YEARS DUE: 2013-2014 (1)

PROPERTY DESCRIPTION: TOWNWEST SEC 5, BLOCK 4, LOT 50, R/P

DELINQUENT PROPERTY TAX NOTICE

This 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 120 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 notice to the attorney. 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

DUPLICATE TAX RECEIPT



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

Certified Owner:

GUAJARDO ROSE
10718 HIGHLAND WOODS DR
SUGAR LAND, TX 77498-1741

Legal Description:

TOWNEWEST SEC 5, BLOCK 4, LOT 50, R/P

Parcel Address: 10718 HIGHLAND WOODS DR
Legal Acres: 0.0000

Deposit No: EK140730
Validation No: 4
Account No: 8100-05-004-0500-907
Operator Code: GUEBARA

Remit Seq No: 26476756
Receipt Date: 07/23/2014
Deposit Date: 07/30/2014
Print Date: 08/12/2014 04:51 PM
Printed By: SANDYG

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2013	Fort Bend Isd	72,230	1.340000	967.88	174.22	228.42	1,370.52
2013	Fort Bend Esd #5	72,230	0.083411	60.25	10.85	14.22	85.32
2013	Fort Bend Co Drainage	72,230	0.015000	10.83	1.95	2.56	15.34
2013	Fort Bend Co Gen Fnd	72,230	0.484760	350.14	63.03	82.63	495.80
				\$1,389.10	\$250.05	\$327.83	\$1,966.98

Check Number(s):

PAYMENT TYPE:

Credit Card Authorization No: 0

Credit Cards: \$1,966.98

Exemptions on this property:

Total Applied: \$1,966.98

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
Eugene Liu
16 Stillforest
Houston, TX 77024

(281) 341-3710

Page 1 of 1
21.1.166