



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

November 12, 2014

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

Mr. Cory Alan Walker
12218 Scottsdale Drive
Meadows Place, TX 77477

Reference: Account Number: 6425-03-002-0120-901
Tax Year 2013, Precinct 1

Dear Mr. Walker:

This letter is to inform you that your request for waiver of penalty and interest regarding the above account, for tax year 2013 has been placed on the Agenda for the Commissioners Court meeting on Tuesday, November 25, 2014. Commissioners Court is located at the Historic Courthouse, 401 Jackson Street, 2nd Floor, in Richmond, Texas.

A copy of the research conducted by the Tax Assessor's Office is enclosed for your reference, and has also been provided to the Commissioners Court. You are not required to appear in order for the Court to consider your request.

If you have any questions regarding this matter, please contact the office of your Commissioner, Richard Morrison, at telephone 281-344-9400.

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 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: June 5, 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 – Walker Cory Alan & Tiffany Ground: Account # 6425-03-002-0120-901, 2013 Tax Year; Legal Description: River Forest Sec 3, Block 2, Lots 12, Acres 1.794

Precinct 1 ✓

Cory Walker is requesting a waiver of penalty and interest for the 2013 tax year, stating he did not receive a tax statement due to incorrect mailing address on tax account.

Tax Office Records Indicate:

- May 06, 2013 – Original deed #2013054273 recorded with owners Cory Alan Walker and Tiffany Ground Walker, 3103 River Forest Drive, Richmond, TX 77406.
- October 25, 2013 – The Original 2013 Tax Statement was mailed to Walker Cory Alan and Tiffany Ground, 3103 River Forest Dr, Richmond, TX 77406-8227. **This statement was returned by the Post Office for "No Such Number," without a forwarding address.**
- February, 2014 – 2013 Reminder Notice was mailed to Walker Cory Alan and Tiffany Ground, 3103 River Forest Dr, Richmond, TX 77406-8227. **This statement was returned by the Post Office for "No Mail Receptacle," without a forwarding address.**

- It is the policy of the Tax Office to immediately mail statements for remaining or delinquent balances upon receipt of ownership, mailing address or supplemental changes from the Fort Bend Central Appraisal District. No changes have been received for this account. Therefore, an additional tax statement was not mailed prior to the February Reminder Notice.
- Fort Bend Central Appraisal District updated the mailing address per deed and has not received any subsequent requests to change the address for this account.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- 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 6425-03-002-0120-901:

2013 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
LCISD	\$2203.23	\$242.36	\$242.36
FBC	\$792.12	\$87.14	\$87.14
Total	\$2995.35	\$329.50 ✓	\$329.50 ✓

Total Penalty and Interest: \$329.50 ✓

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..."

Cory Walker
12218 Scottsdale Drive
Meadows Place, Texas 77477

April 25, 2014

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

Regarding: Waiver of Penalty and Interest
Account No.: 6425-03-002-0120-901
Legal Description: River Forest Sec. 3, Block 2, Lot 12, Acres 1.794
Tax Year: 2013
Taxpayer: Walker, Cory Alan & Tiffany Ground
Mailing Address: 12218 Scottsdale Drive
Meadows Place, Texas 77477
Phone Number: 713-806-1751

COUNTY JUDGE
RECEIVED
APR 28 2014


Dear Judge Hebert:

Please accept this letter as notification that I am requesting a waiver of the penalty and interest paid on the account referenced above for tax year 2013. The reason for the request of waiver is that the taxing unit has not presented evidence that it sent tax bill(s) to the property owner in accordance with Section 33.011(b)(1) of the Texas Property Tax Code. This section states:

If a tax bill is returned undeliverable to the taxing unit by the United States Postal Service, the governing body of the taxing unit shall waive penalties and interest if the taxing unit does not send another bill on the property in question at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the appraisal district by the property owner for the tax bill before September 1 of the year in which the tax is assessed.

The mailing address that was submitted to the taxing unit by the owners' agent (title company) is 3103 River Forest Drive, Richmond, Texas 77406. I am requesting that the taxing unit submit evidence that (1) the initial tax bill was sent to this address and returned undeliverable to the taxing unit, and (2) that another tax bill was sent to this property at least 21 days before the delinquency date. Please send all further correspondence regarding this matter to the mailing address listed above.

Sincerely,


Cory Walker

DUPLICATE TAX RECEIPT



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

Certified Owner:

WALKER CORY ALAN & TIFFANY GROUND
3103 RIVER FOREST DR
RICHMOND, TX 77406-8227

Legal Description:

RIVER FOREST SEC 3, BLOCK 2, LOT 12,
ACRES 1.794

Parcel Address: 3103 RIVER FOREST DR
Legal Acres: 1.7940

Remit Seq No: 26152155
Receipt Date: 04/15/2014
Deposit Date: 04/15/2014
Print Date: 05/15/2014 12:12 PM
Printed By: SANDYG

Deposit No: 0140415AY1
Validation No: 900000031144240
Account No: 6425-03-002-0120-901
Operator Code: AMBERT

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2013	Lamar C IS D- Operating Fund	158,500	1.390050	2,203.23	242.36	0.00	2,445.59
2013	Fort Bend Co Drainage	158,500	0.015000	23.78	2.62	0.00	26.40
2013	Fort Bend Co Gen Fnd	158,500	0.484760	768.34	84.52	0.00	852.86
				\$2,995.35	\$329.50	\$0.00	\$3,324.85

Check Number(s):
1345

PAYMENT TYPE:

Checks: \$3,324.85

Exemptions on this property:

Total Applied: \$3,324.85

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
WALKER CORY ALAN & TIFFANY GROUND
3103 RIVER FOREST DR
RICHMOND, TX 77406-8227

(281) 341-3710

Page 1 of 1
21.1.166