



COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

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

November 12, 2014

Lynette Naeger on behalf of CJ's Yardworks Inc
1443 Katy Flewellen Rd.
Katy, TX 77494

Reference: Account Number: 0149-00-015-1003-914
Tax Year 2013, Precinct 3

Dear Mr. and/or Mrs. Naeger:

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 #2 which represents a total amount of \$122.91 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, November 25, 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 November 25, 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: November 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 – C.J.'s Yardworks, Inc: Account # 0149-00-015-1003-914, 2013
Tax Year; Legal Description: 0149 G W Cartwright-Label PFS0847196-MH only on Acct #015-1000

Precinct 3 ✓

Lynette Naeger on behalf of CJ's Yardworks Inc. is requesting waiver of penalty and interest for 2013 tax year, stating CJ's purchased a mobile home sitting on 1443 Katy Flewellen Rd, Katy, TX 77494. They state they lease the property the mobile home sits on for business purposes. On August 27, 2014, they state is the first time they received a 2013 statement for the mobile home and it was addressed to Naeger Christopher, 2203 Temecula Cv, Katy, TX 77494-4682.

Tax Office Records Indicate:

- October 25, 2013 – 2013 Certified Statement was mailed to Nulisch Amanda L, 1443 Katy Flewellen Rd, Katy, TX 77494-6350. **The 2013 Original Statement was returned by the Post Office-Not Deliverable as Addressed-Unable to Forward.**
- February 20, 2014 – 2013 Reminder Statement was mailed to Nulisch Amanda L, 1443 Katy Flewellen Rd, Katy, TX 77494-6350. **This 2013 Reminder Statement was returned by the Post Office as Not Deliverable as Addressed-Unable to Forward.**
- May 20, 2014 – 2013 33.07 Notice was mailed to Nulisch Amanda L, 1443 Katy Flewellen Rd, Katy, TX 77494-6350. **This 2013 33.07 Notice was not returned by the Post Office.**

- August 15, 2014 – 2013 Name/Address Statement was mailed to Naeger Christopher J, 2203 Temecula Cv, Katy, TX 77494-4682. **This 2013 Name/Address Statement was not returned by the Post Office.**
- Fort Bend Central Appraisal District did not receive an official address change request. Fort Bend Central Appraisal District received return mail from current owner stating Amanda L Nulisch no longer resides at 1443 Katy Flewellen Rd, Katy, TX 77494-6350 and provided Title showing Christopher Naeger is now the new owner.
- There is no evidence of an error by the Fort Bend County Tax Office or Fort Bend Central Appraisal District.
- Katy ISD and Fort Bend ESD #2 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 0149-00-015-1003-914:

2013 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fee	Total Waiver Request
Katy ISD	\$195.40	\$41.04	\$47.29	\$88.33 ✓
Ft Bend ESD #2	\$12.54	\$2.63	\$3.04	\$5.67 ✓
FBC	\$63.33	\$13.43	\$15.48	\$28.91 ✓
Total	\$271.27	\$57.10 ✓	\$65.81 ✓	\$122.91 ✓

Total Penalty, Interest & Collection Fees: \$122.91 ✓

I **do not** recommend waiver of penalty, interest and collection fees. 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 CLERK
RECEIVED
SEP 08 2014

1443 Katy Flewellen Rd.
Katy, Texas 77494

August 28, 2014

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

RE: Account No. 0149-00-015-1003-914
Legal Description: 0149 GW CARTWRIGHT-LABEL PFS0847196-MH
Year in Question: 2013
Taxpayer: C.J.'s Yardworks, Inc.
1443 Katy Flewellen Rd.
Katy, Texas 77494
281.578.5999

Dear Judge Hebert:

In 2012, CJ's Yardworks, Inc. (CJs) purchased a mobile home sitting on the above-referenced property. CJs leases the property for business purposes. CJs typically receive our tax bills made out to CJs Yardworks at the above address. On August 27, 2014, I received a tax bill made out to Chris Naeger (President of CJs) and sent to our home address for taxes that were considered past due on the Katy Flewellen property. I called the tax office and was told by Tammy that the taxes I paid were for personal property located at the above address and the new tax bill is for the mobile home. According to Tammy, previous tax bills for the mobile home were sent to the previous owner and returned undeliverable to the tax office.

I was instructed by Tammy at the tax office to pay the bill and then request a Waiver of Penalty and Interest for reimbursement of the penalty and interest in the amount of \$116.38 since this was the first tax bill for the mobile home that I received. Therefore, I respectfully request that you waive the penalty and interest mentioned above. Should you grant my request, would it be possible for me to appear in Commissioner's Court as Vice President of CJs rather than Chris Naeger (President), due to my schedule being much more flexible. Thank you for your consideration.

Sincerely,

Lynette Naeger
Vice President

2013 NAME/ADDRESS CHANGE 7 TAX STATEMENT



mobil home

PATSY SCHULTZ, RTA
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE 12:50 p.m.
RICHMOND, TEXAS 77469-3623
PHONE NO. (281) 341-3710

Tammy
8/15/14

Tax bill was being sent
to Amanda Naegele.
Said we have to pay whole
thing and then have some
letter to judge requesting
waiver of penalty/interest

Mail To:
NAEGER CHRISTOPHER J
2203 TEMECULA CV
KATY, TX 77494-4682

Legal Description:
0149 GW CARTWRIGHT-LABEL PFS0847196-MH
ONLY ON ACCT #015-1000

Account No: 0149-00-015-1003-914

CAD No: R363845

As of Date: 08/15/2014

Legal Acres: .0000

Parcel Address: 1443 KATY FLEWELLEN RD

Print Date: 08/15/2014 Printed By: YOLANDAV

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Market Value	Non-Qualifying Value
Land	Improvement						
\$0	\$12,800	\$12,800	\$12,800	\$0	\$12,800	\$0	\$0

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Value			
KATY ISD	\$12,800		\$0	\$12,800	1.526600	\$195.40
FORT BEND ISD#2	\$12,800		\$0	\$12,800	0.096000	\$12.34
FORT BEND CO DRAINAGE	\$12,800		\$0	\$12,800	0.015000	\$1.92
FORT BEND CO GEN FND	\$12,800		\$0	\$12,800	0.484760	\$62.05

base
+ penalty interest

Total 2013 Tax: \$271.91
Total 2013 Levy Paid To Date: \$0.00
2013 Levy Due: \$271.91
Total 2013 Due: \$388.29

Exemptions:

AMOUNT DUE IF PAID BY THE END OF:					
Taxes become delinquent on February 01, 2014.					
AUG 2014 19 + 20%	SEP 2014 20 + 20%	OCT 2014 21 + 20%	NOV 2014 22 + 20%	DEC 2014 23 + 20%	JAN 2015 24 + 20%
\$388.29	\$391.55	\$394.80	\$398.08	\$401.32	\$404.61

2013 CERTIFIED CHANGE ORDER RECEIVED FROM FORT BEND CAD - NAME CHANGE 7
IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE
HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE
PAYMENT OF THESE TAXES.

School Information:

KATY ISD 2013 M&O 1.1266000 I&S .40000000 Total 1.5266000 2012 M&O 1.1266000 I&S .40000000 Total 1.5266000

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.4% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. THE FEE FOR E-CHECK IS \$1.50.

PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

7.1.42

AMOUNT DUE IF PAID BY THE END OF:

Print Date: 08/15/2014

AUG 2014 19 + 20%	SEP 2014 20 + 20%	OCT 2014 21 + 20%	NOV 2014 22 + 20%	DEC 2014 23 + 20%	JAN 2015 24 + 20%
\$388.29	\$391.55	\$394.80	\$398.08	\$401.32	\$404.61

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

PATSY SCHULTZ, RTA
FORT BEND COUNTY TAX ASSESSOR/COLLECTOR
PO BOX 1028 - PAYMENT PROCESSING DEPT
SUGAR LAND, TX 77487-1028



* 0 1 4 9 0 0 0 1 5 1 0 0 3 9 1 4 *

0149-00-015-1003-914
NAEGER CHRISTOPHER J
2203 TEMECULA CV
KATY, TX 77494-4682

AMOUNT PAID:

\$

000000R363845 047 0000038829 0000039155 0000039480 0000039808 8

DUPLICATE TAX RECEIPT



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

Certified Owner:

NAEGER CHRISTOPHER J
2203 TEMECULA CV
KATY, TX 77494-4682

Legal Description:

0149 GW CARTWRIGHT-LABEL PFS0847196-MH
ONLY ON ACCT #015-1000

Parcel Address: 1443 KATY FLEWELLEN RD
Legal Acres: 0.0000

Remit Seq No: 26645295
Receipt Date: 10/10/2014
Deposit Date: 10/13/2014
Print Date: 11/06/2014 02:21 PM
Printed By: DEANNS

Deposit No: O141013AB1
Validation No: 900000033357486
Account No: 0149-00-015-1003-914
Operator Code: ARLACHA

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2013	Katy Isd	12,800	1.526600	193.78	40.70	46.90	281.38
2013	Fort Bend Esd#2	12,800	0.098000	12.43	2.61	3.01	18.05
2013	Fort Bend Co Drainage	12,800	0.015000	1.90	0.40	0.46	2.76
2013	Fort Bend Co Gen Fnd	12,800	0.484760	61.54	12.92	14.90	89.36
				\$269.65	\$56.63	\$65.27	\$391.55

Check Number(s):
26197

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$391.55

Exemptions on this property:

Total Applied: \$391.55

Change Paid: \$0.00

REMAINING BALANCE

PAYER:
C J'S YARDWORKS INC
1443 KATY FLEWELLEN RD
KATY, TX 77494-6350

(281) 341-3710

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DUPLICATE TAX RECEIPT



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

Certified Owner:

NAEGER CHRISTOPHER J
2203 TEMECULA CV
KATY, TX 77494-4682

Legal Description:

0149 GW CARTWRIGHT-LABEL PFS0847196-MH
ONLY ON ACCT #015-1000

Parcel Address: 1443 KATY FLEWELLEN RD
Legal Acres: 0.0000

Remit Seq No: 26740987
Receipt Date: 10/10/2014
Deposit Date: 10/29/2014
Print Date: 11/06/2014 02:20 PM
Printed By: DEANNS

Deposit No: 0141029AY9
Validation No: 900000034134755
Account No: 0149-00-015-1003-914
Operator Code: ALMAR

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2013	Katy Isd	12,800	1.526600	1.62	0.34	0.39	2.35
2013	Fort Bend Isd#2	12,800	0.098000	0.11	0.02	0.03	0.16
2013	Fort Bend Co Drainage	12,800	0.015000	0.02	0.00	0.00	0.02
2013	Fort Bend Co Gen Fnd	12,800	0.484760	0.51	0.11	0.12	0.74
				\$2.26	\$0.47	\$0.54	\$3.27

Check Number(s):
26364

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$3.27

Exemptions on this property:

Total Applied: \$3.27

Change Paid: \$0.00

REMAINING BALANCE

PAYER:
CJ'S YARDWORKS INC
1443 KATY FLEWELLEN RD
KATY, TX 77494-6350

(281) 341-3710

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