

COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

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

April 19, 2016

James Kirkham
2655 Country Road 1714
Jacksonville, TX 75766

Reference: Account Number: 9960-11-210-0053-907
Tax Year 2014, Precinct 2

Dear Mr. and/or Mrs. Kirkham:

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, Fort Bend WCID #2, the City of Missouri City and Houston Community College-Missouri City which represents a total amount of \$193.59 for penalties assessed on the referenced account for tax year 2014. 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, May 3, 2016 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, Grady Prestage, prior to May 3, 2016, at telephone 281-403-8000 or by email at james.prestage@fortbendcountytexas.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

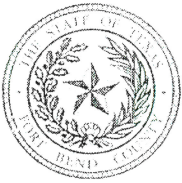
A handwritten signature in blue ink, appearing to read "Robert E. Hebert", is written over a light blue horizontal line.

Robert E. Hebert

Enclosure

Copy: Commissioner Grady Prestage, Precinct No. 2

*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, PCC
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

(281) 341-3710
Fax (281) 341-9267
Email: patsy.schultz@fortbendcountytexas.gov
www.fortbendcountytexas.gov

DATE: April 15, 2016

TO: County Judge Robert E. Hebert
Commissioner Richard Morrison
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner James Patterson
Roy Cordes, County Attorney

COUNTY JUDGE
RECEIVED

APR 15 2016

FROM: Tammy Staton *T.S.*
Chief of Property Taxes

Re: Waiver of Penalty, Interest & Collection Fees – Kirkham Home Improvements: Account # 9960-11-210-0053-907, 2014 Tax Year; Legal Description: Personal Property Supp, Furn, Fix, Equip & Vehicle 2007 Ford Ranger Located at 934 Circle Bend Dr. in Missouri City.

Precinct 2 ✓

James R. & Ora Lee Kirkham, on behalf of Kirkham Home Improvements, are requesting a waiver of penalty, interest, and collection fees for the 2014 tax year, stating Kirkham Home Improvements did not receive a tax statement and was unaware that they were responsible for 2014 property taxes.

Tax Office Records Indicate:

- November 10, 2014 – Original 2014 Tax Statement for account # 9960-11-210-0053-907 was mailed to: Kirkham Home Improvements, 934 Circle Bend Dr., Missouri City, TX 77489-1513. **This statement was not returned by the Post Office**

- February 17, 2015 – 2014 33.11 Notice created by LGBS for account # 9960-11-210-0053-907 was mailed to: Kirkham Home Improvements, 934 Circle Bend Dr., Missouri City, TX 77489-1513. **This notice was not returned by the Post Office**
- October 29, 2015 – Tax Office received letter from James R. Kirkham stating that they received a delinquent notice from Linebarger. Mr. Kirkham states that he notified Fort Bend Central Appraisal District and Fort Bend County Tax Office in July 2014 that his business closed on April 30, 2014. Tax Clerk replied to letter stating that 2014 taxes were assessed as of January 1, 2014 and he would owe for the entire year.
- November 19, 2015 – Partial payment was posted to 2014 taxes on account # 9960-11-210-0053-907 with a receipt date of 11/10/2015 in the amount of \$420.46 leaving a remaining balance outstanding balance due on account.
- December 21, 2015 – Tax payer called to ask why she received enforcement letter from attorney's office. Tax clerk told her that it would be researched and she would return her call. Tax clerk did not return phone call to tax payer.
- January 21, 2016 – Tax Payer called our office to ask why she still was receiving notices from the attorney's office. Tax clerk explained that her November 19, 2015 payment was not the full amount due at the time it was received, advised her to pay the remaining balance due on account, and then file for a waiver of penalty and interest.
- February 12, 2016 – The Tax Office received a request for waiver of penalty and interest. At this time, there was a balance still due on the account and the taxpayer was called to remit the remaining balance. Later this day the tax payer made the remaining payment.
- There is evidence of an error made by the Fort Bend Tax Office.
- Fort Bend ISD, Fort Bend WCID #2, City Of Missouri City, and Houston Community College Missouri City 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 9960-11-210-0053-907:

2014 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$209.71	\$48.09	\$51.56	\$99.65
HCC-Missouri City	\$16.73	\$3.79	\$4.10	\$7.89
City Of Missouri City	\$88.42	\$20.00	\$16.26	\$36.26
FB WCID#2	\$28.17	\$6.37	\$6.90	\$13.27
FBC	\$77.43	\$17.52	\$19.00	\$36.52
Total	\$420.46	\$95.77	\$97.82	\$193.59 ✓

Total Penalty, Interest and Collection fees: \$193.59 ✓

I do recommend waiver of penalty, interest and collection fees for 2014. 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..."

JAMES R. & ORA LEE KIRKHAM
2655 County Road 1714
Jacksonville, TX 75766

Waiver
RESEARCH

FEB - 1 2016

January 25, 2016

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

SUBJECT: Request for Waiver of Penalty and Interest
Kirkham Home Improvements
Property Account Number: 9960-11-210-0053-907
Business Personal Property Tax, 2014, 2015

RECEIVED
JAN 21 2016

Your Honor:

I have been billed for 2014 taxes plus penalty, interest and possibly collection fees, and have paid everything, but I request a waiver of the penalty, interest and fees in the amount of \$95.80 for the following reasons:

- 1) I closed my business on April 30, 2014, retired and moved to Cherokee County, Texas.
- 2) On July 16, 2014, I sent letters to both the Fort Bend Central Appraisal District and the Fort Bend County Tax Assessor/Collector notifying them of the change (Attachment 1).
- 3) Since I did not hear anything from either agency, I assumed the records had been corrected.
- 4) On October 21, 2015, I received an "Enforcement of Tax Lien" letter from attorneys retained by the Assessor/Collector (Attachment 2). Since there was nothing in the letter to indicate what the alleged liability was for, I sent a letter dated October 21, 2015 questioning the accuracy of the assessment (Attachment 3).
- 5) I then received a letter dated October 29, 2015 from the Tax Assessor/Collectors Office explaining that I owed the tax for 2014 because I operated in Fort Bend County for part of the year. Please note that I had received neither appraisal notices nor tax bills until the October 21 notice, and the accompanying copy of the "Delinquent Tax Statement Detail" still had my Missouri City address on it (Attachment 4).
- 6) On November 2, I sent a check for the amount of the 2014 taxes, \$420.46, and a letter requesting that the interest and penalty be waived since we had done our due diligence by sending the change of address letter and, apparently because of a clerical error, the address was never changed in the system, nor did we get a response to that letter. (Attachment 5).

- 7) On December 21, 2015 we received a "Notice of Forced Collections" (Attachment 6) from the attorneys retained to collect the penalty and interest. My wife promptly telephoned the Assessor/Collector's office to try to sort things out. She spoke with Tammy and after looking at the account, Tammy said she needed to research it further and would phone back after Christmas, but not to be concerned at this point with the attorney's letter.
- 8) We did not receive a return call from Tammy, but on January 21, 2016 received an "Account Referred for Legal Enforcement" letter from the attorney/collector's office (Attachment 7). My wife telephoned Tammy in the Fort Bend County Assessor/Collector's office again and she indicated that we had also been assessed tax for 2015. She suggested we go ahead and pay the 2014 interest and penalty (which we did, immediately) and write to you to request a waiver (and refund) of the \$95.80 we paid.
- 9) Tammy also suggested we telephone the Appraiser's Office and notify them of the change since tax had been assessed for 2015 (although we have not received any notices of that). My wife telephoned the Appraiser's Office and they instructed her to fill out 2 forms to notify them of the changes, which we did, on January 21, 2015.

Since the entire issue began with a "clerical error" in that no one correctly recorded our new address or telephoned us about anything more that was required, we would greatly appreciate your considering this letter as our hearing. Since we live 200 miles from Fort Bend County, it would be difficult for us to physically appear for a hearing. We would also appreciate your granting this waiver of the 2014 penalty and interest and also abating any taxes, penalty and interest that have been assessed for 2015. We thank you for your consideration.

Sincerely yours,

A handwritten signature in cursive script that reads "James R. Kirkham". The signature is written in dark ink and is positioned above the printed name.

James R. Kirkham

JAMES R. & ORA LEE KIRKHAM
2655 County Road 1714
Jacksonville, TX 75766
July 16, 2014

Fort Bend Central Appraisal District
2801 B.F. Terry Blvd.
Rosenberg, TX 77471-5600

SUBJECT: Property ID# P324298
Business Personal Property Tax
Kirkham Home Improvements

To Whom it May Concern:

This letter is to inform you of my change of address. I closed my business at 934 Circle Bend Drive, Missouri City, TX 77489 on April 30, 2014, and have moved to the following address:

2655 County Road 1714
Jacksonville, TX 75766

My new telephone number is and my email address is
I would appreciate your correcting your records accordingly.

Sincerely yours,

James R. Kirkham

Attachment 1 - p. 1 of 2

JAMES R. & ORA LEE KIRKHAM
2655 County Road 1714
Jacksonville, TX 75766
July 16, 2014

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

SUBJECT: Property ID# P324298
Business Personal Property Tax
Kirkham Home Improvements

To Whom it May Concern:

This letter is to inform you of my change of address. I closed my business at 934 Circle Bend Drive, Missouri City, TX 77489 on April 30, 2014, and have moved to the following address:

2655 County Road 1714
Jacksonville, TX 75766

My new telephone number is _____, and my email address is _____.
I would appreciate your correcting your records accordingly.

Sincerely yours,

James R. Kirkham

Attachment 1 - p. 2 of 2

ENFORCEMENT OF TAX LIEN

Lawsuits are being filed against taxpayers who have not paid their taxes. Your delinquent account is being considered for a lawsuit to enforce the Fort Bend County tax lien.

TO AVOID LITIGATION AND POSSIBLE FORCED SALE
YOU MUST PAY THE FULL AMOUNT DUE OR EXECUTE A WRITTEN
INSTALLMENT AGREEMENT WITH THE DISTRICT LISTED BELOW

Payment should be made to **Fort Bend County Tax Office** and mailed to:

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

IMMEDIATE REPLY REQUIRED

RECENT PAYMENTS MAY NOT BE POSTED

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, American Express or Discover). You may also pay online by eCheck or with your credit card (Mastercard, Visa, American Express or Discover) by visiting www.fortbendcountytexas.gov. A convenience fee is charged by a third party vendor for credit card payments. There is no convenience fee for eCheck payments.

PLEASE BE AWARE THAT YOU MAY HAVE OUTSTANDING TAXES DUE TO OTHER TAXING JURISDICTIONS.

Please disregard this notice if: (1) you have paid these taxes since October 12, 2015, (2) you are timely paying these taxes under an installment agreement with the tax collector, or (3) you are now a debtor in a pending bankruptcy. If you are in bankruptcy, please furnish to us in writing the number of your bankruptcy case and the identification of the court in which it is pending so as to enable us to code your account and avoid further mailings to you.

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.

Esta correspondencia se trata de sus impuestos y de la posibilidad de poder perder su propiedad. Para mas informacion, llame a (713) 844-3553 y alguien le podra asistir.

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW
(713) 844-3553

TO ENSURE PROPER CREDIT - PLEASE RETURN BOTTOM PORTION WITH YOUR PAYMENT

E-104A

Balance due does not represent all entities collected by Patsy Schultz, PCC.

ACCOUNT NUMBER: 9960112100053907

YEARS DUE: 2014 - 2014 (1)

PROPERTY DESCRIPTION: PERSONAL PROPERTY SUPP, FURN, FIX, EQUIP & VEHICLE 2007 FORD RANGER LOCATED AT 934 CIRCLE BEND DR IN MISSOURI CITY

T9-P0-S2,954



KIRKHAM HOME IMPROVEMENTS
2655 COUNTY ROAD 1714
JACKSONVILLE TX 75766-8647

1053288571
1,091

TOTAL AMOUNT DUE

If paid in OCT, 2015 : \$300.67

If paid in NOV, 2015 : \$303.14

AMOUNT ENCLOSED \$



F
B
C

OCT 26 2015

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A
X

Attachment 2

JAMES R. & ORA LEE KIRKHAM
2655 County Road 1714
Jacksonville, TX 75766
October 21, 2015

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

SUBJECT: Property ID# P323298
Acct. #: 9960112100053907
Business Personal Property Tax
Kirkham Home Improvements

To Whom it May Concern:

Today I received the attached billing from Linebarger Goggan Blair and Sampson, LLP, Attorneys at Law. They are obviously trying to collect an alleged Business Personal Property Tax billing for 2014.

Please note that on July 16, 2014 I wrote to let you know that I had closed my business at 934 Circle Bend Drive, Missouri City, TX on April 30, 2014 (copy of letter attached) and therefore had no business assets on December 31, 2014. I did not receive a Rendition Form and assumed my letter had served as enough notice to you that I was no longer doing business in Fort Bend County. I am retired now and living in Cherokee County.

I would greatly appreciate your correcting your records and adjusting the "tax due" amount to zero. Thank you for your assistance.

Sincerely yours,

James R. Kirkham

Attachment 3



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

10/29/2015

James R. & Ora Lee Kirkham
2655 County Road 1714
Jacksonville, TX 75766-8647

RE: 9960-11-210-0053-907

Dear Taxpayer,

We received your letter regarding the closing of your business located at 934 Circle Bend Drive, Missouri City TX as of April 30, 2014. Since property taxes are assessed as of January 1st, you are still responsible for the entire year. We will forward your letter to the Fort Bend Appraisal District for recording; however see attached tax statement for balance due.

Should you have any questions, please contact our office at 281-341-3710

Sincerely,

Kaysie Pasteka
Tax Clerk

DELINQUENT TAX STATEMENT DETAIL



PATSY SCHULTZ, PCC
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623
(281) 341-3710

Mail To:

KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX,
EQUIP & VEHICLE 2007 FORD RANGER
LOCATED AT 934 CIRCLE BEND DR IN
MISSOURI CITY

Account No: 9960-11-210-0053-907

As of Date: 10/30/2015

2015 Value: \$15,650

Appr. Dist. No.: P324298

Legal Acres: .0000

Parcel Address: 934 CIRCLE BEND DR

Print Date: 10/30/2015 Printed By: ARLACHA

Year	Rec Type	Receipt	Tax Units	Delinq. Date MM/YY	Remaining Levy	IF PAID BY October 31, 2015		IF PAID BY November 30, 2015		IF PAID BY December 31, 2015	
						Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.4% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. NO FEE CHARGED FOR E-CHECK.

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD. YOU SHOULD CONTACT THE TAX COLLECTOR FOR FORT BEND COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE TAX COLLECTOR FOR FORT BEND COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

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.

Print Date: 10/30/2015

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

32120

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

PATSY SCHULTZ, PCC
FORT BEND COUNTY TAX ASSESSOR/COLLECTOR
PO BOX 1028 - PAYMENT PROCESSING DEPT
SUGAR LAND, TX 77487-1028
(281) 341-3710

Appr. Dist. No.: P324298



9960-11-210-0053-907

KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

If Paid By	Amount Due
October 31, 2015	\$605.17
November 30, 2015	\$610.16
December 31, 2015	\$615.17
Amount Paid: \$	

Attachment 4 - p 2 of 3

000000P324298 047 0000060517 0000061016 0000061517 0000000000 0

DELINQUENT TAX STATEMENT DETAIL



PATSY SCHULTZ, PCC
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623
(281) 341-3710

Mail To:

KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX,
EQUIP & VEHICLE 2007 FORD RANGER
LOCATED AT 934 CIRCLE BEND DR IN
MISSOURI CITY

Account No: 9960-11-210-0053-907

2015 Value: \$15,650

Legal Acres: .0000

As of Date: 10/30/2015

Appr. Dist. No.: P324298

Parcel Address: 934 CIRCLE BEND DR

Print Date: 10/30/2015 Printed By: ARLACHA

Year	Rec Type	Receipt	Tax Units	Delinq. Date MM/YY	Remaining Levy	IF PAID BY October 31, 2015		IF PAID BY November 30, 2015		IF PAID BY December 31, 2015	
						Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2014	TL	1	1	02/15	\$209.71	\$94.79	\$304.50	\$97.31	\$307.02	\$99.82	\$309.53
	TL	1	54	02/15	\$28.17	\$12.74	\$40.91	\$13.07	\$41.24	\$13.41	\$41.58
	TL	1	61	02/15	\$88.42	\$34.62	\$123.04	\$35.63	\$124.05	\$36.65	\$125.07
	TL	1	62	02/15	\$16.73	\$7.56	\$24.29	\$7.76	\$24.49	\$7.97	\$24.70
	TL	1	78	02/15	\$3.44	\$1.55	\$4.99	\$1.60	\$5.04	\$1.64	\$5.08
	TL	1	79	02/15	\$73.99	\$33.45	\$107.44	\$34.33	\$108.32	\$35.22	\$109.21
Subtotals for 2014:					\$420.46	\$184.71	\$605.17	\$189.70	\$610.16	\$194.71	\$615.17
TOTAL AMOUNT DUE:					\$420.46	\$184.71	\$605.17	\$189.70	\$610.16	\$194.71	\$615.17

Tax Unit Codes:

1 FORT BEND ISD 54 FORT BEND WCID#2 61 CITY OF MISSOURI CITY 62 HOUSTON COMM COLL MISS CITY
78 FORT BEND CO DRAINAGE 79 FORT BEND CO GEN FND

THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED.

Print Date: 10/30/2015

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



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

PATSY SCHULTZ, PCC
FORT BEND COUNTY TAX ASSESSOR/COLLECTOR
PO BOX 1028 - PAYMENT PROCESSING DEPT
SUGAR LAND, TX 77487-1028
(281) 341-3710

Appr. Dist. No.: P324298



9960-11-210-0053-907

KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

If Paid By	Amount Due
October 31, 2015	\$605.17
November 30, 2015	\$610.16
December 31, 2015	\$615.17
Amount Paid: \$	

Attachment 4- p.3 of 3

000000P324298 047 0000060517 0000061016 0000061517 0000000000 0

JAMES R. & ORA LEE KIRKHAM
2655 County Road 1714
Jacksonville, TX 75766
November 2, 2015

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

SUBJECT: Property ID# P323298
Acct. #: 9960-11-210-0053-907
Business Personal Property Tax - 2014
Kirkham Home Improvements

ATTN: Kaysie Pasteka, Tax Clerk

I am in receipt of your October 29 letter, and enclose our check for \$420.46, the total of taxes due.

I take issue with the additional interest and penalty shown on your billing because on July 16, 2014 I wrote to let you and the tax assessor's office know that I had closed my business at 934 Circle Bend Drive, Missouri City, TX on April 30, 2014 (copy of letter attached) and gave you my new address. Since I **did not receive an appraisal notice or a tax bill** for 2014, I assumed my letter had served as enough notice to you that I was no longer doing business in Fort Bend County and that nothing else was required. It seems strange to me that a collection agency can get an "Enforcement of Tax Lien" to me, but none of the official Fort Bend County Tax Assessor's/Collector's mail came to us. **Please note: Even the Delinquent Tax Statement Notice that you sent to us on October 29 had our old Missouri City address on it!**

I am retired now and living in Cherokee County and would appreciate your waiver of the penalty and interest and accepting the enclosed amount as full-payment on this account.

Sincerely yours,

James R. Kirkham



Attachment 5

Balance due does not represent all entities collected by Patsy Schultz, PCC

ACCOUNT NUMBER: 9960112100053907

YEARS DUE: 2014 - 2014 (1)

PROPERTY DESCRIPTION: PERSONAL PROPERTY SUPP, FURN, FIX, EQUIP & VEHICLE 2007 FORD RANGER LOCATED AT 934 CIRCLE BEND DR IN MISSOURI CITY

T7-P0-S2,472



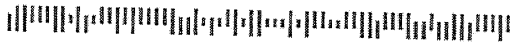
1053797328
1,250

KIRKHAM HOME IMPROVEMENTS
2655 COUNTY ROAD 1714
JACKSONVILLE TX 75766-8647

TOTAL AMOUNT DUE

If paid in DEC, 2015 : \$95.01

If paid in JAN, 2016 : \$95.80



AMOUNT ENCLOSED: \$

TO ENSURE PROPER CREDIT - PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

NOTICE OF FORCED COLLECTIONS

We previously notified you in writing that our client is no longer willing to allow your taxes to remain delinquent. Despite our good faith effort to contact you in regard to your delinquency and to help you avoid litigation, you have ignored our attempts. Therefore, your account has been designated for delivery to our Litigation Department for the filing of a lawsuit. If suit is filed, we will seek a judgment and an order of sale authorizing an auction of your property to the highest bidder on the courthouse steps. We will also abstract the judgment as public notice of your status as a delinquent taxpayer. Various credit-monitoring companies may also discover the abstract when and/or if you apply for credit or loans.

YOU HAVE TEN DAYS TO TENDER FULL PAYMENT.

Please make your check payable to **Fort Bend County** and mail your payment to:

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

587-341-3710
Please disregard this notice if: (1) you have paid these taxes since December 7, 2015, (2) you are timely paying these taxes under an installment agreement with the tax collector, or (3) you are now a debtor in a pending bankruptcy. If you are in bankruptcy, please furnish to us **in writing** the number of your bankruptcy case and the identification of the court in which it is pending so as to enable us to code your account and avoid further mailings to you.

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, American Express or Discover). You may also pay online by eCheck or with your credit card (Mastercard, Visa, American Express or Discover) by visiting www.fortbendcountytexas.gov. A convenience fee is charged by a third party vendor for credit card payments. There is no convenience fee for eCheck payments.

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.

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW
(800)242-9167

Attachment 6

H-135A

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW

PO Box 3064

Houston, TX 77253-3064

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

January 14, 2016

T7-P2-S2,384



KIRKHAM HOME IMPROVEMENTS
2655 COUNTY ROAD 1714
JACKSONVILLE TX 75766-8647

1053882959
963

TOTAL AMOUNT DUE

If paid in JAN, 2016 : \$95.80
If paid in FEB, 2016 : \$96.56



ACCOUNT NUMBER: 9960412100053907

YEARS DUE: 2014 - 2014 (1)

PROPERTY DESCRIPTION: PERSONAL PROPERTY SUPP, FURN, FIX, EQUIP & VEHICLE 2007 FORD RANGER LOCATED AT
934 CIRCLE BEND DR IN MISSOURI CITY

ACCOUNT REFERRED FOR LEGAL ENFORCEMENT

Dear Fort Bend County Taxpayer:

This law firm has been retained to institute forced collection procedures to collect your delinquent taxes owed to the Fort Bend County Tax Assessor-Collector's Office on the above referenced account. This letter and the detailed tax statement enclosed are your notice that these taxes are delinquent and must be paid immediately to avoid legal enforcement.

You must make payment within ten (10) days from the date of this letter. In order to be fair to the vast majority of people who timely pay their taxes, we are in the process of filing suit against those who remain delinquent. Once a suit is filed, court costs in addition to the taxes must be paid to clear the tax lien.

In order to avoid having a suit filed, you should make payment immediately by returning the enclosed statement along with your check payable to:

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

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, American Express or Discover). You may also pay online by eCheck or with your credit card (Mastercard, Visa, American Express or Discover) by visiting www.fortbendcountytexas.gov. A convenience fee is charged by a third party vendor for credit card payments. There is no convenience fee for eCheck payments.

If you believe this statement is in error, or that you are entitled to an exemption, or if you do not own the property, please **WRITE** this law office at PO Box 3064, Houston, TX 77253-3064 and supply the **ACCOUNT NUMBER** along with your comments.

TEXAS LAW REQUIRES THAT WE NOTIFY YOU THAT IF YOU ARE 65 YEARS OF AGE OR OLDER OR 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

Attachment 1 - p 1 of 2

ESTA CORRESPONDENCIA ES SOBRE LOS IMPUESTOS QUE ESTÁN DELINCUENTE Y QUE ESTÁN DEBIDO EN ESTA PROPIEDAD. SI
USTED DESEA ASISTENCIA POR UNA PERSONA QUE HABLA ESPAÑOL, LLAME USTED A (713)844-3553 Y UNA PERSONA LE
AYUDARA.

DUPLICATE TAX RECEIPT



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

Certified Owner:

KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX,
EQUIP & VEHICLE 2007 FORD RANGER
LOCATED AT 934 CIRCLE BEND DR IN
MISSOURI CITY

Parcel Address: 934 CIRCLE BEND DR
Legal Acres: 0.0000

Deposit No: R151119E1
Validation No: 900000042786275
Account No: **9960-11-210-0053-907**
Operator Code: LINDAW

Remit Seq No: 29939355
Receipt Date: 11/10/2015
Deposit Date: 11/19/2015
Print Date: 02/22/2016 08:52 AM
Printed By: SOLEDADF

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2014	Fort Bend Isd	TL	15,650	1.340000	144.52	31.79	35.26	211.57
2014	Fort Bend Wcid#2	TL	15,650	0.180000	19.42	4.27	4.73	28.42
2014	City Of Missouri City	TL	15,650	0.565000	60.93	13.40	11.15	85.48
2014	Houston Comm Coll Miss City	TL	15,650	0.106890	11.53	2.54	2.81	16.88
2014	Fort Bend Co Drainage	TL	15,650	0.022000	2.37	0.52	0.58	3.47
2014	Fort Bend Co Gen Fnd	TL	15,650	0.472760	50.98	11.22	12.44	74.64
					\$289.75	\$63.74	\$66.97	\$420.46

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Check Number(s):
245

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$420.46

Exemptions on this property:

Total Applied: \$420.46

Change Paid: \$0.00

PAYER:
JAMES R KIRKHAM
ORA LEE KIRKHAM
2655 COUNTY ROAD 1714
JACKSON, TX 75766

REMAINING BALANCE

(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:

KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX,
EQUIP & VEHICLE 2007 FORD RANGER
LOCATED AT 934 CIRCLE BEND DR IN
MISSOURI CITY

Parcel Address: 934 CIRCLE BEND DR
Legal Acres: 0.0000

Remit Seq No: 31301650

Receipt Date: 01/22/2016

Deposit Date: 01/28/2016

Print Date: 02/22/2016 08:52 AM

Printed By: SOLEDADF

Deposit No: O160128AH1
Validation No: 900000045858323

Account No: **9960-11-210-0053-907**

Operator Code: MISTYM

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2014	Fort Bend Wcid#2	TL	15,650	0.180000	8.75	2.10	2.17	13.02
2014	City Of Missouri City	TL	15,650	0.565000	27.49	6.60	5.11	39.20
2014	Houston Comm Coll Miss City	TL	15,650	0.106890	5.20	1.25	1.29	7.74
2014	Fort Bend Co Drainage	TL	15,650	0.022000	1.07	0.26	0.27	1.60
2014	Fort Bend Co Gen Fnd	TL	15,650	0.472760	23.01	5.52	5.71	34.24
					\$65.52	\$15.73	\$14.55	\$95.80

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Check Number(s):

266

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$95.80

Exemptions on this property:

Total Applied: \$95.80

Change Paid: \$0.00

PAYER:

JAMES R KIRKHAM
OR ORA LEE KIRKHAM
2655 COUNTY ROAD 1714
JACKSONVILLE, TX 75766

REMAINING BALANCE

(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:

KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX,
EQUIP & VEHICLE 2007 FORD RANGER
LOCATED AT 934 CIRCLE BEND DR IN
MISSOURI CITY
Parcel Address: 934 CIRCLE BEND DR
Legal Acres: 0.0000

Remit Seq No: 31832720

Receipt Date: 02/12/2016

Deposit Date: 02/17/2016

Print Date: 02/22/2016 08:51 AM

Printed By: SOLEDADF

Deposit No: EK160217

Validation No: 26

Account No: 9960-11-210-0053-907

Operator Code: GUEBARA

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2014	Fort Bend Isd	TL	15,650	1.340000	65.19	16.30	16.30	97.79
					\$65.19	\$16.30	\$16.30	\$97.79

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Check Number(s):

PAYMENT TYPE: PARTIAL PAYMENT

Credit Card Authorization No: 0

Credit Cards: \$97.79

Exemptions on this property:

Total Applied: \$97.79

Change Paid: \$0.00

PAYER:

James R Kirkham
2655 County Road 1714
Jacksonville, TX 75766

REMAINING BALANCE

(281) 341-3710

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