



**COUNTY JUDGE**  
Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

May 27, 2016

Nan Puthaaron and Jayesh Shah  
1011 Penny Worth Drive  
Sugar Land, TX 77479

Reference: Account Number: 8707-34-001-0110-907  
Tax Year 2014, Precinct 4

Dear Mr. and/or Mrs. Puthaaron:

The County has received your request to waive penalty and interest fees on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District and the City of Sugar Land which represents a total amount of \$446.53 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, June 7, 2016 at 1:00 p.m. Commissioners Court is located at the Historic Courthouse, 401 Jackson Street, 2<sup>nd</sup> 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, James Patterson, prior to June 7, 2016, at telephone 281-980-2235 or by email at [james.patterson@fortbendcountytexas.gov](mailto:james.patterson@fortbendcountytexas.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: Commissioner James Patterson, Precinct No. 4

\*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](mailto:patsy.schultz@fortbendcountytexas.gov)  
[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

DATE: May 20, 2016

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.*  
Chief of Property Taxes

COUNTY JUDGE  
RECEIVED  
MAY 27 2016

Re: Waiver of Penalty and Interest – Nan Puthaaron and Jayesh Shah: Account # 8707-34-001-0110-907; 2014 Tax Year; Legal Description: Telfair Sec 34, Block 1, Lot 11

### Precinct 4 ✓

Nan Puthaaron and Jayesh Shah are requesting a waiver of penalty and interest for the 2014 tax year, stating he did send payment for 2014 taxes on time but, because of vandalism at the Sugar Land Post Office, the payment was received late by the tax office.

#### Tax Office Records Indicate:

March 26, 2015 – 2014 Supplement 10 added property under protest. The delinquency date for the 2014 taxes was May 1, 2014. The Supplement 10 Tax Statement was mailed to current owner, Nan Puthaaron, 1011 Penny Worth Dr., Sugar Land TX 77479. No record of statement being returned.

May 7, 2015 – 33.07 Notice was mailed to Nan Puthaaron, 1011 Penny Worth Dr., Sugar Land TX 77479. No record of statement being returned.

The Fort Bend County Tax Office received payment of \$6,378.90 with a postmark date of May 11, 2015 and was posted on May 11, 2015.

May 13, 2015—Partial Pay Notice with Delinquent Statement mailed to Puthaaroon, Nan, 1011 Penny Worth Dr, sugar Land TX 77479-3492, Amount due \$446.53.

The Fort Bend County Tax Office received payment of \$446.53 with a postmark date of May 31, 2015 and payment was posted on June 9, 2015.

Mr. Puthaaroon enclosed a letter from the Sugar Land Post Office as evidence indicating there were some damages reported after a vandalism in some of the mailboxes between the time period of April 25, 2015 to May 2015.

There is sufficient evidence to show that the taxpayer delivered payment for the taxes before the delinquency date to the United States Postal Service for delivery.

Fort Bend ISD and City of Sugar Land have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest 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 8707-34-001-0110-907:

#### 2014 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
FORT BEND ISD	\$4,143.15	\$290.02	\$290.02
CITY OF SUGAR LAND	\$ 952.58	\$ 66.68	\$ 66.68
FBC	\$1,283.17	\$ 89.83	\$ 89.83
Total	\$6,378.90	\$446.53	\$446.53 ✓

**Total Penalty and Interest: \$446.53 ✓**

I do recommend waiver of penalty and interest for 2014. Property Tax Code Section 33.011 (j) (1). "The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to: (1) the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date;

COUNTY CLERK  
RECEIVED

APR 04 2016

To The Commissioner's Court:

I am respectfully writing to request a waiver of penalty and interest for the 2014 tax year for my current residence outlined below.

Account Number: 8707-34-001-0110-907

Legal Description: Telfair Sec 34, BLOCK 1, Lot 11

Current Address (which is the property referenced above): 1011 Penny Worth Dr. Sugar Land, TX 77479

Phone Number:

In 2015, I paid my 2014 taxes in full after receiving my statement by way of a USPS mailbox in my neighborhood. The envelope containing my full tax payment of \$6,378.90 was postmarked before the tax statement due date and my check payment also reflects an on-time payment prior to the due date.

As a result of my mailing my payment on time, I was surprised when a few weeks later I received a subsequent statement from the county stating that I had not paid my taxes in full on time and that I needed to pay an additional amount of \$446.53. I immediately paid the full late payment amount assessed, but began immediately investigating why the payment was received late when I sent it on time with The Fort Bend County Research Department, my HOA (due to a community mailbox), and USPS.

After multiple discussions and a 12 month investigation process, I was able to work with the postmaster general of my USPS to isolate the reason why my payment was delayed even though I mailed it on time. Effectively, the cause of the delay was due to a vandalism and damage to my neighborhood mailbox that prevented outgoing mail from being sent over a period of two weeks, which also is the time frame in which my payment was sent/due. The Postmaster has also provided me a letter which I have included in this correspondence outlining and documenting this issue and referencing that my address was affected by this issue.

Thank you for reading through this complex issue and as a result, this novel of a letter. Thank you also for considering my request for reimbursement of the late fees associated with my 2014 tax statement. I have never been delinquent on my taxes and I am certain that this unusual, outlier issue is something you can help resolve.

Respectfully,

Nan Puthaaron and Jayesh Shah



Sugarland Post Office  
225 Matlage Way  
Sugarland, TX 787478

02/24/2016

To Whom it may concern:

This is to inform you all that there was some damages reported after a vandalism in some of the mailboxes in Sugarland 77479 area. This was reported in a time period from April 25, 2015 to May 2015.

1011 Penny Worth Drive Sugarland, TX was also one of the addresses affected this.

Any further questions please call Sugarland Post office at 281-494-0013.

Maurice Hughes  
Post Master  
Sugarland, TX 77478

475 L'ENFANT PLAZA SW  
WASHINGTON DC 20280-

FAX:

DUPLICATE TAX RECEIPT



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

Certified Owner:

PUTHAARON NAN
1011 PENNY WORTH DR
SUGAR LAND, TX 77479-3492

Legal Description:

TELFAIR SEC 34, BLOCK I, LOT 11

Parcel Address: 1011 PENNY WORTH DR
Legal Acres: 0.0000

Remit Seq No: 29181088
Receipt Date: 05/11/2015
Deposit Date: 05/11/2015
Print Date: 05/20/2016 10:27 AM
Printed By: LINDAW

Deposit No: J150511AW3
Validation No: 11
Account No: 8707-34-001-0110-907
Operator Code: JONES

Table with 9 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include Fort Bend Isd, City Of Sugar Land, Fort Bend Co Drainage, and Fort Bend Co Gen Fnd.

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Check Number(s):
000109

PAYMENT TYPE:
Checks: \$6,378.90

Exemptions on this property:
CAPPED
HOMESTEAD

Total Applied: \$6,378.90
Change Paid: \$0.00

PAYER:
JAYESH SHAH
1011 PENNY WORTH DR
SUGAR LAND, TX 77479

ACCOUNT PAID IN FULL

DUPLICATE TAX RECEIPT



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

Certified Owner:

PUTHAARON NAN
1011 PENNY WORTH DR
SUGAR LAND, TX 77479-3492

Legal Description:

TELFAR SEC 34, BLOCK 1, LOT 11

Parcel Address: 1011 PENNY WORTH DR
Legal Acres: 0.0000

Remit Seq No: 29290131
Receipt Date: 05/31/2015
Deposit Date: 06/09/2015
Print Date: 05/20/2016 10:27 AM
Printed By: LINDAW

Deposit No: J150609U4
Validation No: 14
Account No: 8707-34-001-0110-907
Operator Code: TURNER

Table with 9 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include 2014 Fort Bend Isd, City Of Sugar Land, Fort Bend Co Drainage, and Fort Bend Co Gen Fnd.

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Check Number(s):
000115

PAYMENT TYPE:
Checks: \$446.53

Exemptions on this property:
CAPPED
HOMESTEAD

Total Applied: \$446.53
Change Paid: \$0.00

PAYER:
JAYESH SHAH
1011 PENNY WORTH DR
SUGAR LAND, TX 77479

ACCOUNT PAID IN FULL