

COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

June 23, 2016

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

Louie Crapitto
335 Knipp Road
Houston, TX 77024

Reference: Account Number: 9960-19-215-0110-914
Tax Year 2015, Precinct 3

Dear Mr. and/or Mrs. Crapitto:

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 Katy Independent School District, Fort Bend Emergency Services District #2, Cinco MUD #5 and Willow Fork Drainage which represents a total amount of \$761.31 for penalties assessed on the referenced account for tax year 2015. 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, July 5, 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, Andy Meyers, prior to July 5, 2016, 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.

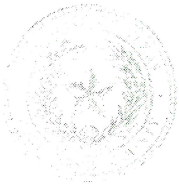
Sincerely,

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, 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: May 3, 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

JUN 23 2016

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

Re: Waiver of Penalty and Interest – Louie Crapitto: Account # 9960-19-215-0110-914, 2015 Tax Year;
Legal Description: Personal property inv, sup, furn, fix, & equip located @ 22167 Westheimer PKWY
#130 near Katy.

Precinct 3 ✓

Louie Crapitto is requesting waiver of penalty and interest for 2015 tax year, stating he made the payment on time and to the correct account.

Tax Office Records Indicate:

1. November 05, 2015- Certified owner statement was mailed to BBCD Cinco Ranch East 335 Knipp Rd Houston, Tx 77024-5024. **The statement was not returned to our office.**
2. November 17, 2016- Taxpayer sent in three checks. All checks referenced account #9960-19-215-0067-907 and a telephone number was not listed on the checks. The payments were applied in the order received: Check #1479703 in the amount of \$4,341.72 was posted first to the 2015 taxes in the amount of \$2,024.35. The remainder, \$2,317.37 was flagged as an overpayment refund to the payer. When check #1479701 for

\$5,959.02 and check #1479699 for \$2,024.35 were applied to the listed account number, they were also flagged as overpayment refunds as there was no additional information to link them to an unpaid account. These refunds were issued to the payer: Louis Crapitto 335 Knipp Rd Houston, Tx 77024 on December 17, 2015.

3. March 23, 2016- Mr. Crapitto called in regards to delinquent taxes on account 9960-19-214-0068-914 and why he received refunds. The clerk explained to Mr. Crapitto that the refund was issued as an overpayment and the original payment only referenced account number 9960-19-215-0067-907. The tax office would not have known by the information given there were other accounts to pay with those funds. At this time there is no record of conversation about delinquent taxes on 9960-19-215-0110-914.
4. May 26, 2016- Mr. Crapitto called in regards to delinquent taxes on account 9960-19-215-0110-914 and feels that the tax office should have applied refunds mailed in December to pay the delinquent taxes on this account. The tax office was not provided any information to locate additional accounts when the original payment was made. All three accounts are listed in different business names and payment was received from Mr. Crapitto: 9960-19-215-0067-907 account in the name of BCCD Sugar land Holdings LLC, 9960-19-214-0068-9147 account in the name of BCCD Cinco Ranch West and 9960-19-215-0110-914 account in the name of BCCD Cinco Ranch East.
5. There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
6. Katy Independent School District, Fort Bend ESD #2, Cinco MUD #5, and Willow Fork Drainage 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 9960-19-215-0110-914:

2015 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$ 2,470.24	\$ 321.13	\$ 321.13
Fort Bend ESD #2	\$ 159.62	\$ 56.82	\$ 56.82
Willowfork Drainage	\$ 301.33	\$ 21.09	\$ 21.09
Cinco MUD #5	\$ 618.94	\$ 80.46	\$ 80.46
FBC	\$ 791.59	\$ 281.81	\$ 281.81
TOTAL	\$ 4,341.72	\$ 761.31	\$ 761.31 ✓

Total Penalty & Interest: \$ 761.31 ✓

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...”

May 26, 2016

Attention: County Judge- Robert E. Hebert
401 Jackson
Richmond, Texas 77469-3110

COUNTY JUDGE
RECEIVED

MAY 31 2016

RE: Waive of Penalty and Interest

Account # 9960-19-215-0110-914 (BCCD Cinco Ranch East)
Legal Description: 22167 Westheimer Parkway #130 (Near Katy)
Year in Question: 2015

Mr. Hebert-

I own three (3) Sola Salons in the Fort Bend County district, two (2) in Katy and one (1) in Sugarland. I received my tax bills in November 2015 for all three (3) locations and promptly made payments in the amount of \$2,024.35 (Sugarland), \$4,341.72 (Cinco Ranch East) and \$5,959.02 (Cinco Ranch West). All payments were made out of my Bank online banking which is where the confusion begins. These checks did not contain the actual coupons, since they were made online, but did contain the name of the entity for paying the account based on the amounts and locations mentioned above. After making payment a month or so later, I received a refund for 2 or the 3 accounts above (Cinco Ranch East and West) with an explanation "overpayment" on the account with no further detail. We have a handful of these stores across Houston and pay hundreds of bills, so I was under the assumption one of my partners or my accountant had already made the payment and mine was a duplicate. Fast forward a few months (March 2016) and I receive a bill for Cinco Ranch West and spent an hour on the phone with a representative from Patsy Schultz office trying to figure out the discrepancy, why there was a refund and why the checks were not originally applied to the correct accounts. After that call I was under the impression from the rep, that Cinco Ranch West was the only account requiring payment, so I immediately funded the difference on that account. Fast forward a couple more months (May 2016) and I receive a delinquency notice for Cinco Ranch East (see attached documentation). I immediately pick up the phone and spend another hour with a representative from Patsy Schultz office trying to sort out where these past payments had gone, and why I had never heard or seen any notice that I was delinquent in Cinco Ranch East especially when I had spoken to someone 2 months earlier who never mentioned that. So, in the essence of time and penalties and interest, I made the full payment today and writing to request that the penalties and interest be waived based on the outline above.

In summary, we are a very solid business, there was never any intention to not pay the taxes as evidenced by my full and prompt payments in November, and due to the coding of these payments into the wrong accounts it adds up to a significant penalty that I was not even aware of until I opened the letter on May 23, 2016. I am happy to discuss in greater detail or provide additional documentation if required.

Thanks,




Louie Crapitto
335 Knipp Road
Houston, Tx 77024

Crapitto, Louie

From: OnlinePayments@!
Sent: Thursday, May 26, 2016 2:31 PM
To: Crapitto, Louie
Subject: Your payment was submitted

This email is for your records. Please do not reply directly to this system-generated email. Contact the Tax Office directly if you have any questions.

	<p>Your payment was submitted to the tax office and will be submitted for approval to your financial institution. Please print this page for your records.</p>
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PROPERTY PAYMENT INFORMATION

9960192150110914 **Tax Payment Amount:** \$4,780.61
BCCD CINCO RANCH EAST
335 KNIPP RD
HOUSTON, TX 77024-5024

PAYMENT INFORMATION

Reference ID:
Payment Method: E-Check
Payment Date: May 26, 2016 02:30 PM
Total Payment: \$4,780.61

BANK ACCOUNT INFORMATION

Routing Number:
Account Number:

CONTACT INFORMATION

Name: Louie Crapitto
Street: 335 Knipp Road
City: Houston
State: TX
Zipcode: 77024
EMail:
Phone:

A288

33.07 NOTICE
Patsy Schultz, PCC
Fort Bend County Tax Assessor-Collector
 1317 EUGENE HEIMANN CIRCLE
 RICHMOND, TEXAS 77469-3623
 (281) 341-3710

11/17/15 - 4341.72
 7/16/16 - 1,036.86
 05/12/2016

ACCOUNT NO: 9960-19-215-0110-914

OWNER NAME AND ADDRESS		PROPERTY DESCRIPTION					
BCCD CINCO RANCH EAST 335 KNIPP RD HOUSTON TX 77024-5024		PERSONAL PROPERTY INV, SUPP, FURN, FIX & EQUIP LOCATED @ 22167 WESTHEIMER PKWY #130 NEAR KATY					
YEAR	BASE TAX	IF PAID IN MAY 2016		IF PAID IN JUNE 2016		IF PAID IN JULY 2016	
		PENALTY & INTEREST	33.07/33.48 FEES	PENALTY & INTEREST	33.07/33.48 FEES	PENALTY & INTEREST	33.07/33.48 FEES
2015	\$4,040.39	\$525.25	\$214.97	\$606.06	\$218.78	\$727.27	\$953.53
TOTAL AMOUNT DUE		\$4,780.61		\$4,865.23		\$5,721.19	

NOTICE OF SECTION 33.07

Pursuant to Section 33.07, Texas Property Tax Code, taxes that remain delinquent on July 1st of the year in which they become delinquent incur an additional penalty, in the amount of up to 20% of the taxes, penalty, and interest due, to defray the cost of collection.

NOTICE TO TAXPAYER AGE 65 OR OLDER IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THE DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF TAXES.

If you are in bankruptcy, this notice is only for the purpose of notifying you of the current status of your account and is not an attempt to collect your account.

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

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 ON.

If this account is under legal action additional fees may be due.

PLEASE DETACH AND RETURN BOTTOM PORTION WITH YOUR PAYMENT

FORT BEND COUNTY TAX OFFICE

ACCOUNT NUMBER	DATE OF BILL	PAY AMOUNT SHOWN FOR MONTH OF PAYMENT		
		DURING MAY 2016	DURING JUNE 2016	DURING JULY 2016
9960-19-215-0110-914	05/12/2016	\$4,780.61	\$4,865.23	\$5,721.19

Please return this stub with your payment to ensure proper credit. **TAXES ARE PAYABLE ONLY IN UNITED STATES CURRENCY, CREDIT CARD, CHECK OR MONEY ORDER.** Please provide a day time telephone#: _____

**AMOUNT OF
YOUR CHECK**

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

Patsy Schultz, PCC Fort Bend County Tax Assessor-Collector Payment Processing Dept.
 1317 Eugene Heimann Circle Richmond, Texas 77469-3623 (281) 341-3710



(No convenience fee charged for E-Checks)
 Credit/Debit Cards are accepted at all Fort Bend County Tax Office locations and via the Internet by visiting www.fortbendcountytx.gov
 (a convenience fee is charged by third party vendor for credit cards)

BCCD CINCO RANCH EAST
 335 KNIPP RD
 HOUSTON TX 77024-5024

AMOUNT PAID:

000000P340446 047 0000478061 0000486523 0000572119 0000000000 1

Payment History

patsy

Q Advanced Search ▼

Search Results: 7 payments found
Return to all payment history

SEND DATE ▼	PAYEE ▼	AMOUNT ▼	STATUS ▼
03/23/2016	Patsy Schultz, PCC	\$3,273.08	Completed
02/29/2016	Patsy Schultz, PCC	\$1,659.65	Completed
02/29/2016	Patsy Schultz, PCC	\$1,036.86	Completed — East
11/16/2015	Patsy Schultz, PCC	\$2,024.35	Completed
11/16/2015	Patsy Schultz, PCC	\$4,341.72	Completed — East
11/16/2015	Patsy Schultz, PCC	\$5,959.02	Completed
01/21/2015	Patsy Schultz, PCC	\$635.08	Completed

Print Close



Bill Payment History:

May 26, 2016

Keyword search

<u>Send Date</u>	<u>Payee</u>	<u>Amount</u>	<u>Status</u>
01/21/2015	Patsy Schultz, PCC	\$635.08	Completed

Type: Check
Delivery Date: 01/28/2015
Pay From: Cinco Ranch West
Memo:
Ref #:

 Print  Close



Bill Payment History:

May 26, 2016

Keyword search

<u>Send Date</u>	<u>Payee</u>	<u>Amount</u>	<u>Status</u>
11/16/2015	Patsy Schultz, PCC	\$4,341.72	Completed

Type: Check
Delivery Date: 11/23/2015
Pay From: Cinco Ranch East
Memo:
Ref #:

 Print  Close



Bill Payment History:

May 26, 2016

Keyword search

<u>Send Date</u>	<u>Payee</u>	<u>Amount</u>	<u>Status</u>
11/16/2015	Patsy Schultz, PCC	\$2,024.35	Completed

Type: Check
Delivery Date: 11/23/2015
Pay From: Sugarland
Memo:
Ref #:

 Print  Close



Bill Payment History:

May 26, 2016

Keyword search

<u>Send Date</u>	<u>Payee</u>	<u>Amount</u>	<u>Status</u>
11/16/2015	Patsy Schultz, PCC	\$5,959.02	Completed

Type: Check
Delivery Date: 11/23/2015
Pay From: Cinco Ranch West
Memo:
Ref #:

 Print  Close

Bill Payment History:

May 26, 2016

Keyword search

<u>Send Date</u>	<u>Payee</u>	<u>Amount</u>	<u>Status</u>
02/29/2016	Patsy Schultz, PCC	\$1,659.65	Completed

Type: Check
Delivery Date: 03/07/2016
Pay From: Cinco Ranch West
Memo:
Ref #:

Print Close



Bill Payment History:

May 26, 2016

Keyword search

<u>Send Date</u>	<u>Payee</u>	<u>Amount</u>	<u>Status</u>
02/29/2016	Patsy Schultz, PCC	\$1,036.86	Completed

Type: Check
Delivery Date: 03/07/2016
Pay From: Cinco Ranch East
Memo:
Ref #:

 Print  Close

Bill Payment History:

May 26, 2016

Keyword search

<u>Send Date</u>	<u>Payee</u>	<u>Amount</u>	<u>Status</u>
03/23/2016	Patsy Schultz, PCC	\$3,273.08	Completed

Type: Check
Delivery Date: 03/23/2016
Pay From: Cinco Ranch West
Memo:
Ref #:

DUPLICATE TAX RECEIPT



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

Certified Owner:

BCCD CINCO RANCH EAST
335 KNIPP RD
HOUSTON, TX 77024-5024

Legal Description:

PERSONAL PROPERTY INV, SUPP, FURN, FIX
& EQUIP LOCATED @ 22167 WESTHEIMER PKWY
#130 NEAR KATY

Parcel Address: 22167 WESTHEIMER PKWY 130
Legal Acres: 0.0000

Remit Seq No: 32310857
Receipt Date: 05/26/2016
Deposit Date: 05/31/2016
Print Date: 06/03/2016 08:45 AM
Printed By: CANDACEC

Deposit No: EK160531
Validation No: 11
Account No: 9960-19-215-0110-914
Operator Code: CRUZ

Table with 8 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include 2015 Katy Isd, Fort Bend Esd#2, Cinco Mud # 5, Fort Bend Co Drainage, Fort Bend Co Gen Fnd.

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Check Number(s):

Credit Card Authorization No: 0

Exemptions on this property:

PAYMENT TYPE:

Credit Cards: \$4,780.61

Total Applied: \$4,780.61

Change Paid: \$0.00

PAYER:
Louie Crapitto
335 Knipp Road
Houston, TX 77024

ACCOUNT PAID IN FULL

(281) 341-3710

DUPLICATE TAX RECEIPT



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

Certified Owner:

BCCD CINCO RANCH EAST
335 KNIPP RD
HOUSTON, TX 77024-5024

Legal Description:

PERSONAL PROPERTY INV, SUPP, FURN, FIX
& EQUIP LOCATED @ 22167 WESTHEIMER PKWY
#130 NEAR KATY

Parcel Address: 22167 WESTHEIMER PKWY 130
Legal Acres: 0.0000

Remit Seq No: 31992089
Receipt Date: 02/26/2016
Deposit Date: 03/10/2016
Print Date: 06/03/2016 08:45 AM
Printed By: CANDACEC

Deposit No: O160310AB1
Validation No: 900000046336622
Account No: 9960-19-215-0110-914
Operator Code: ARLACHA

Table with 8 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Row 1: 2015 Willowfork Drainage TL 162,880 0.185000 301.33 21.09 0.00 322.42. Row 2: \$301.33 \$21.09 \$0.00 \$322.42

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Check Number(s):
1690950

PAYMENT TYPE:

Checks: \$322.42

Exemptions on this property:

Total Applied: \$322.42

Change Paid: \$0.00

PAYER:
LOUIS CRAPITTO III
335 KNIPP RD
HOUSTON, TX 77024

ACCOUNT PAID IN FULL

(281) 341-3710