



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge
Carl Coward
324 Palmetto Street
Fresno, TX 77545

July 13, 2016

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

Reference: Account Number: 4600-00-358-1001-907
Tax Years 2010-2013, Precinct 1

Dear Mr. and/or Mrs. Coward:

Please note the new court date on this notice. The previous notice mailed to you on June 20, 2016 listed a court date of July 5th. Unfortunately; your request was not placed on the agenda as stated. 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 which represents a total amount of \$1620.44 for penalties assessed on the referenced account for tax years 2010-2013. 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, July 26, 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, Richard Morrison, prior to July 5, 2016, at telephone 281-344-9400 or by email at richard.morrison@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".

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.fortbendcountytax.com

DATE: June 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

Re: Waiver of Penalty and Interest – Coward, Carl: Account # 4600-00-358-1001-907, 2010, 2011, 2012
& 2013 Tax Years; Legal Description: Magnolia Place, Improvements Only on Leased Land (Grace
Haven's)

Precinct 1 ✓

Carl Coward is requesting waiver of penalty, interest and collection fees for 2010 through 2013 tax years, stating the taxes have always been paid in the amount shown on the statements. Carl Coward received a refund for the 2014 tax year per Supplement 18 due to the account was combined with his current tax account 4600-00-358-1002-907.

Tax Office Records Indicate:

- The 2010 through 2014 tax records reflect Mary Maude Coward as owner. Original taxes assessed were paid.
- July 21, 2015 – Fort Bend Central Appraisal District issued certified change orders for 2010 through 2014 to remove the homestead and over sixty-five exemptions as of 01/01/2010 because Mary Maude Coward passed away on 10/08/1999. Supplement tax statements were mailed to: Mary Maude Coward 324 Palmetto St Fresno Texas 77545. **Tax statements were not returned by the post office.**
- November 2, 2015 Year 2014 Supplement 18 deleted 4600-00-358-1001-907 and added the improvement value to 4600-00-358-1002-907 for 2014 and forward. **This created refunds on the deleted account.**

- December 1, 2015—refunds in the amount of \$190.82 and \$500.00 were issued/mailed to: Carl Coward 324 Palmetto Street Fresno TX 77545.
- January 6, 2016 – 33.08 Delinquent Notice mailed to Mary Maude Coward 324 Palmetto Street Fresno, TX 77545 and **was not returned by the Post Office.**
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Tax Office.
- Fort Bend Independent School District 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 4600-00-358-1001-907:

2010, 2011, 2012 & 2013 Tax Years

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
FORT BEND ISD	\$2,660.49	\$505.50	\$633.20	\$1,138.70 ✓
FBC	\$1,125.50	\$213.85	\$267.89	\$481.74 ✓
TOTAL	\$3,785.99	\$719.35 ✓	\$901.09 ✓	\$1,620.44 ✓

Total Penalty, Interest & Collection Fees: \$1,620.44 ✓

I do not recommend waiver of penalty, interest and collection fees for **2010, 2011, 2012 & 2013** Tax Years. 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 JUDGE
RECEIVED

APR 04 2016

March 31, 2016

County Judge Robert E. Hebert
401 Jackson
Richmond, TX 77469-3110

Re: Account Number - 4600-00-358-1001-907
Legal Description – MAGNOLIA PLACE, IMPROVEMENTS ONLY ON LEASED LAND (GRACE
HAVENS)
Years in question – 2010 to Current
Taxpayers Current Address – 324 Palmetto St., Fresno, TX 77545
Telephone Number – ()

Dear Sirs,

I will start with a brief history of the above mentioned account. Mary Maude Coward passed away, Joseph Coward (her son) and myself had been keeping the taxes current through the years. My father Joseph Coward has passed away as well. I received a letter from the Tax Office stating they realized Mary Maude Coward passed away and the homestead exemption would be removed from the account. I paid the taxes February 2015, I then received a refund from the tax office in November 2015. When I received this refund I was under the impression this account had been paid in full and closed therefore I was receiving a refund.

In January 2016 I went to the tax office to pay the taxes on account number 4600-00-358-1002-907 in the amount of \$2,863.75. It was only then I was told by the clerk that account number 4600-00-358-1001-907 was delinquent.

My position is this, I have attached to this letter the delinquent tax statement summary, payment records for 2010/2011/2012/2013/2014 which clearly shows the payments were made in the exact amount owed. In addition I have attached the detail of payments starting back from 1994 this is because I would like to show that tax payments have always been made and never delinquent.

As of March 31, 2016 this account number 4600-00-358-1001-907 is now paid in full including penalty and interest charges, please see also these payment receipts attached.

I would like to request to be refunded the penalty and interest charges on account number 4600-00-358-1001-907 as I feel I should not be penalized or charged interest due to the fact the taxes have always been paid in the amount shown on the statements. Also, the fact that I received a refund for payments that I made which lead me to believe the account had been overpaid versus the fact that at the time delinquent taxes were actually owed.

Thank you for your time and consideration in this matter. I look forward to hearing back from you soon. If you have any questions or concerns please contact me – Carl Coward or my wife – Autum Coward at

Kindest Regards,

Carl Coward