

# **COUNTY JUDGE**

Fort Bend County, Texas

Robert E. Hebert County Judge

April 18, 2017

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

Corbin Tubbs 10414 Pebblecreek Xing Katy, TX 77494

Reference:

Account Number: 2278-21-003-0070-914

Tax Year 2016, Precinct 3

Dear Mr. and/or Mrs. Tubbs:

The County has received your request to waive penalty and interest 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 #4 which represents a total amount of \$1,659.20 for penalties assessed on the referenced account for tax year 2016. 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 2, 2017 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, Andy Meyers, prior to May 2, 2017, at telephone 281-238-1400 or by email at andy.meyers@fortbendcountytx.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 County Judge Received

APR 1 7 2017

(281) 341-3710 Fax (281) 341-9267

Email: patsy.schultz@fortbendcountytx.gov www.fortbendcountytx.gov

DATE:

March 15, 2017

TO:

County Judge Robert E. Hebert Commissioner Vincent Morales 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 – Corbin Tubbs: Account # 2278-21-003-0070-914, 2016 Tax Year; Legal Description: Cinco Ranch Southwest Sec. 12, Block 3, Lot 7.

### Precinct 3

Corbin Tubbs is requesting waiver of penalty and interest for 2016 tax year because he refinanced his home and was under the impression that his prior mortgage company (Everhome Mortgage) would notify the tax office to mail tax statements to him.

Tax Office Records Indicate:

- November 7, 2016 2016 Certified statement was requested by Everhome Mortgage Company. Per Property Tax Code Section 31.01 (i-1) If an assessor mails a tax bill under subsection (a) or delivers a tax bill by electronic means under Subsection (k) to a mortgagee of a property, the assessor is not required to mail or deliver by electronic means a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent.
- February 8, 2017- Tax payer called the Richmond Office to get the February amount due-\$25,362.17.
- Tax payer paid delinquent amount due in full at the Katy location and left correspondence to send all future tax statements to him directly.
- There is no evidence of an error by the Fort Bend County Tax Office.

• Katy Independent School District and Fort Bend ESD #4 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 2278-21-003-0070-914:

#### 2016 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver		
			Request		
Katy ISD	\$17,920.75	\$1,254.45	\$1,254.45		
FBC ESD #4	\$1,206.64	\$84.46	\$84.46		
FBC	\$4,575.58	\$320.29	\$320.29		
TOTAL	\$23,702.97	\$1,659.20	\$1,659.20 🗸		

Total Penalty, Interest & Collection Fees: \$1,659.20 ✓

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..."



Corbin & Christina Tubbs 10414 Pebblecreek Xing

FFB / U 2017 Katy, TX 77494-8597

February 14, 2017

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

Dear County Judge Robert E. Hebert

I am writing to request a waiver of penalties, interests and collection fees for my 2016 Fort Bend County Property Taxes. In September of 2016 I refinanced my home from a 30-year to a 15-year mortgage and switched mortgage companies to also hold my own escrow. I was under the impression that the prior mortgage company would make the County of Fort Bend aware of this change and have my tax information sent to me at the house. This was apparently not the case! I called the county tax office on Feb 8 to find out when taxes are due. This was when I found out that they had not been paid for 2016 and were in fact due on Jan 31 (at the latest). I got all of the information together and paid my taxes on Feb 10...as soon as I could request the money transferred to my checking account.

While I do understand that this is not an error made by the Tax Office, due to the fact that my taxes had previously been escrowed and I had no idea what time of year they were typically paid and as soon as I found out I made sure that my error was righted that you please grant me a waiver for 2016.

My address is above. Other pertinent information is:

Account Number: 2278-21-003-0070-914

Legal Description: Cinco Ranch Southwest Sec 21, Block 3, Lot 7

Total Amount of Penalties & Interest: \$1,659.20

Please take into account my situation and the fact that I paid the taxes in full 2 days after finding out my error and just 10 days after the due date. Thanks!

Sincerely,

Corbin Tubbs

### DUPLICATE TAX RECEIPT



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

Certified Owner:

TUBBS CORBIN D & CHRISTINA 10414 PEBBLECREEK XING KATY, TX 77494-8597

Legal Description:

CINCO RANCH SOUTHWEST SEC 21, BLOCK 3,

LOT 7

Parcel Address: 10414 PEBBLECREEK XING

Legal Acres:

Remit Seq No: 34865975 Receipt Date: 02/10/2017 Deposit Date: 02/10/2017

Print Date: 03/08/2017 08:59 AM

Printed By: CANDACEC

Deposit No:

017021059

900000048434456

Validation No: Account No:

2278-21-003-0070-914

Operator Code:

CGASSER

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Katy Isd	TL	1,181,640	1.516600	17,920.75	1,254.45	0.00	19,175.20
2016	Fort Bend Esd#4	TL	1,206,640	0.100000	1,206,64	84,46	0.00	1,291.10
2016	Fort Bend Co Drainage	TL	965,312	000010.0	154.45	10.81	0.00	165.26
2016	Fort Bend Co Gen Fnd	TL	965,312	0.458000	4,421,13	309.48	0.00	4,730.61
					\$23,702.97	\$1,659.20	\$0,00	\$25,362.17

Check Number(s):

1071

PAYMENT TYPE:

Checks:

\$25,362,17

- - <

Exemptions on this property:

HOMESTEAD

Total Applied:

\$25,362,17

Change Paid:

\$0.00

PAYER:

**CORBIN TUBBS** OR CHRISTY TUBBS JTWROS 10414 PEBBLECREEK CROSSING KATY, TX 77494-8597

ACCOUNT PAID IN FULL

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21.1.190