

## **COUNTY JUDGE**

Fort Bend County, Texas

Robert E. Hebert County Judge

April 21, 2017

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

Michael Robin Edwards 5302 Briarwick Meadown Lane Sugar Land, TX 77479

Reference:

Account Number: 9005-01-001-0230-907

Tax Year 2016, Precinct 4

Dear Mr. and/or Mrs. Edwards:

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 Fort Bend Independent School District which represents a total amount of \$719.26 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, James Patterson, prior to May 2, 2017, at telephone 281-980-2235 or by email at james.patterson@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 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@fortbendcountytx.gov www.fortbendcountytx.gov

County Judge Received

APR 2-1 2017

DATE:

April 18, 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.** Chief of Property Taxes

Re: Waiver of Penalty and Interest – Edwards Michael Robin: Account # 9005-01-001-0230-907, 2016

Tax Year; Legal Description: Vintage Trail at Riverstone, Block 1, Lot 23

Precinct 4

Michael Robin Edwards is requesting waiver of penalty and interest for 2016 tax year, stating the office updated his new ownership and mailing address except they did not remove the previous owner's email address.

## Tax Office Records Indicate:

- May 16, 2016 Processed 2016 April "Name and Address Change" received from the Fort Bend Central Appraisal District changing ownership to Edwards Michael Robin, 2615 Parana Dr, Houston, TX 77080-3822.
- November 10, 2016 2016 Original Tax Statement was sent via e-statement to raymondckng@ymail.com (previous owner).

- February 17, 2017 -- 2016 Reminder Statement was mailed to Edward Michael Robin, 2615 Parana Dr, Houston, TX 77080-3822. This statement was not returned by the Post Office.
- February 27, 2017 -- The Fort Bend Tax Office received payment of \$10,994.49 (includes February P&I).
- March 16, 2017 Taxpayer's mother called wanted to know why the Original 2016 Statement was not mailed out and they only received a delinquent statement. The tax office clerk informed her that statement was emailed to previous owner's email address. Was advised to email tax office requesting the previous owner's email to be removed and statements to be mailed to the new owner.
- There is evidence of an error by the Fort Bend 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 9005-01-001-0230-907:

#### 2016 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$7,590.30	\$531.32	\$531.32
FBC	\$2,684.93	\$187.94	\$187.94
Total	\$10,275.23	\$719.26	\$719.26

Total Penalty & Interest: \$719.26

I do recommend waiver of penalty & interest for 2016. 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..."

March 28, 2017

County Judge Received

MAR 3 0 2017

Judge Robert E. Hebert 401 Jackson Street Richmond, TX 77469

Michael Robin Edwards
Account No. 9005-o1-001-0230-907
5302 Briarwick Meadow Lane
Sugar Land, TX
Fort Bend County Tax Office

Judge Hebert:

On February 16, 2017, I received a delinquent tax notice from the Fort Bend County Tax Assessor Office. This was the first and only notice I received, and it was already past due, with a delinquent penalty added. I phoned the Tax Office to ask about the original statement and why it was not mailed to my correct address before December 31, 2016, in customary manner. The office clerk reviewed the records, and said that the original statement was sent to "Raymond" in 2016 annual mail-out date by e-mail. After the 2016 tax became past due, a further effort to collect was made by the delinquent notice sent in postal mail to my correct address—2615 Parana Dr., Houston, TX 77080.

This same thing happened with my taxes for 2015, and I followed their instructions to be sure the tax office had correct information for 2016 in April 2016. They confirmed my records were correct. (I filled out a specific form to correct the information and submitted it, per their requirement.)

HOWEVER, the office updated my new ownership and mailing address EXCEPT they did not REMOVE the PREVIOUS owner's e-mail address ("Raymond"). I submitted the change form showing NO e-mail for record. Even so, they first sent the bill to "Raymond" by his e-mail for the regular mail-out process. I intentionally did NOT include an e-mail address for annual tax collection. Routinely, upon change of ownership, all information for the previous owner should have been removed in all records. Keeping HIS e-mail (with his name) on MY records has caused me to be delinquent two years.

I paid the full amount including the penalty in February, 2017. (I also paid the penalty amount in 2015.)

Clearly, this error is the fault of the Tax Office. I hereby request your consideration of this situation, and, in fairness, approve a refund to me of the \$719.26 delinquent penalty.

M. Rahin Edwards

Michael Robin Edwards

### **DUPLICATE TAX RECEIPT**



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

Certified Owner:

EDWARDS MICHAEL ROBIN 2615 PARANA DR HOUSTON, TX 77080-3822 Legal Description:

VINTAGE TRAIL AT RIVERSTONE, BLOCK 1,

LOT 23

Parcel Address:

5302 BRIARWICK MEADOW LN

Legal Acres:

0.0000

Remit Seq No: 35043519
Receipt Date: 02/27/2017
Deposit Date: 03/08/2017

Print Date: 04/17/2017 11:51 AM

Printed By: RAQUELA

Deposit No:

O170308AL6

Validation No: 900000048628251

Account No:

9005-01-001-0230-907

Operator Code:

LINDSEYM

Year Tax Unit Nam	e Rec Ty	pe Tax Valu	e Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016 Fort Bend Isd	T	L 566,44	0 1.340000	7,590.30	531.32	0.00	8,121.62
2016 Fort Bend Co D	Drainage T	L 566,44	0.016000	90.63	6,34	0.00	96.97
2016 Fort Bond Co C	Gen Fnd T	L 566,44	0.458000	2,594.30	181.60	0.00	2,775.90
			<u>.</u>	\$10,275.23	\$719.26	\$0.00	\$10,994.49

Check Number(s):

2382

PAYMENT TYPE:

Checks:

\$10,994.49

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Exemptions on this property:

Total Applied:

\$10,994.49

Change Paid:

\$0.00

PAYER:

M R EDWARDS 2615 PARANA DR HOUSTON , TX 77080-3822 ACCOUNT PAID IN FULL

(281) 341-3710

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