

**COUNTY JUDGE**  
Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

April 26, 2017

Brittany Morton  
1902 Penny Lake Dr  
Wallis, TX 77485

Reference: Account Number: 2020-00-000-0040-903  
Tax Year 2016, Precinct 1

Dear Mr. and/or Mrs. Morton:

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 Emergency Services District #3 which represents a total amount of \$17.38 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 9, 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, Vincent Morales, prior to May 9, 2017, at telephone 281-344-9400 or by email at [vincent.moralesjr@fortbendcountytexas.gov](mailto:vincent.moralesjr@fortbendcountytexas.gov), to discuss any additional documentation you may wish to provide to the Court when they consider your request.

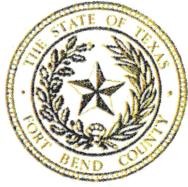
Sincerely,

Robert E. Hebert

Enclosure

Copy: Commissioner Vincent Morales, 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, 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: April 24, 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

County Judge  
Received  
APR 25 2017

Re: Waiver of Penalty and Interest – Brittany Morton: Account # 2020-00-000-0040-903, 2016 Tax  
Year; Legal Description: Penny Lake, Acres 3.4358, Tract 4 *1902 Penny Lake, Wallis TX*

### Precinct 1 ✓

Brittany Morton is requesting waiver of penalty and interest for 2016 tax year, stating 2016 tax statement was mailed to her previous address and she did not receive it.

Tax Office Records Indicate:

- April 23, 2015 – Warranty Deed for this property was filed at the Fort Bend County Clerk's office which states the mailing address for the owner to be 24758 Grand Harbor Drive Apt. # 209; Katy, TX 77494.
- November 7, 2016 – 2016 Tax Statement was mailed to Kenneth A & Brittany Morton, 24758 Grand Harbor Drive Apt. # 209; Katy, TX 77494 for the amount of \$248.31 and **was not returned by the Post Office.**

- October 31, 2016 – The Fort Bend Appraisal District received a homestead exemption application for account # 2020-00-000-0040-903 which listed the address of 1902 Penny Lake Dr., Wallis, TX 77485. Due to a back log it was not processed until February 17, 2017. .
- February 13, 2017 - The Fort Bend Appraisal District received Mailing Address Change Request for account # 2020-00-000-0040-903 which listed the new address of: 1902 Penny Lake Dr., Wallis, TX 77485.
- February 17, 2017 – 2016 Reminder Notice was mailed to Kenneth A & Brittany Morton, 24758 Grand Harbor Drive Apt. # 209; Katy, TX 77494 for the amount of \$265.69 and **was not returned by the Post Office.**
- February 17, 2017 – Mrs. Morton contacted our office requesting penalty and interest be waived. Irene advised her we cannot remove penalty and interest in office and gave her instructions for a waiver.
- February 28, 2017 – Taxpayer paid account in full including penalty and interest totaling \$ 265.69.
- March 2, 2017 - Tax Office received Feb 2017 Name/Address Change and was processed. Changed address to: Kenneth A & Brittany Morton, 1902 Penny Lake Dr., Wallis, TX 77485-8624.
- March 9, 2017 – Tax office received waiver from taxpayer including correspondence from Austin County CAD stating they removed penalty and interest using the documents provided by Fort Bend Central Appraisal District to support their decision in office.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Fort Bend ESD # 3 has 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 2020-00-000-0040-903:**

**2016 Tax Year**

Tax Unit	Base	Penalty & Interest		Total Waiver Request
Ft Bend ESD # 3	\$43.26	<b>\$3.03</b>		<b>\$3.03</b>
FBC	\$205.05	<b>\$14.35</b>		<b>\$14.35</b>
TOTAL	\$248.31	<b>\$17.38</b>		<b>\$17.38</b> ✓

**Total Penalty & Interest: \$17.38** ✓

**I do** recommend waiver of penalty and interest. 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..."

2/25/17

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

RE: 2016 Taxes - P&I Charged on two accounts: 2020-00-000-0041-903 (R458925) & 2020-00-000-0040-903 (R228104) and Homestead Exemption credit not applied

Brittany and Kenneth Morton  
1902 Penny Lake Dr. Wallis, Tx 77485 (Current Residence and Correct Mailing Address)  
\*Legal Description: Penny Lake, Tract 4, Imp only on Land, Penny Lake, Acres 3.4358, Tract 4

I am writing this letter to request reimbursement of the P&I charged on both accounts listed above. I would like to also be reimbursed for the Homestead Exemption credit not applied to the bills, and would like the opportunity to protest our 2016 appraisal which I missed the time frame to that due to mailings sent to the wrong address. I will further explain.

We purchased a tract of land - Penny Lake Dr, Acres 3.4358, Tract 4 in Wallis, Tx. We built a house on it in 2016. Since we pay taxes to two counties (Austin and Fort Bend), I was able to take care of the issue of the P&I with Austin CAD via email correspondence, they were able to see the error after verifying with Fort Bend CAD that I had provided a current correct mailing address on the homestead exemption form filed in November; they were able to remove the P&I from the Austin CAD billings they had sent me for the school taxes. I was then advised by Austin CAD to write a letter to request reimbursement of the P&I Charged on this account by Patsy Schultz, PCC Fort Bend Tax Assessor/Collector. Fort Bend CAD told me that they could not waive the P&I, that I would have to pay the bill and then request reimbursement. I notified Fort Bend CAD of our correct mailing address on the Homestead Exemption form. In addition to this notification, I had made two calls to the offices of Fort Bend CAD inquiring about the whereabouts of our appraisal notice and tax bill, which I had not received in the mail. I was informed both times, once in December 2016 and once in January 2017 that my property still did not have an account number assigned, and that the notice and tax bill were not processed yet. I was instructed to just wait, that they would be mailed out soon. I did not know at that point that the address showing on their computer screens during both phone conversations with two different service representatives was an old address in Katy where we lived while we built the house. At neither time was I asked by the representatives to confirm the mailing address showing on their computers, and I did not think of asking since I had provided my current mailing address previously on the Homestead Exemption form.

As a young first time homeowner, I am learning what my responsibilities are and what steps I need to follow, I wasn't sure of how the process works, and as I became more concerned after time passed without receiving anything, I began doing more research and inquires to find out what happened. Through the advice and help of Tina Swonke at Austin CAD, I found out that the Notice of Appraisal and the bills for Austin CAD and Fort Bend CAD had been mailed to an old address in Katy. As a result, I missed the 30-day window of opportunity to protest the appraised value of the home, and P & I had been charged to the bills listed above.

As proof, I am attaching copies of email communications I had with Tina Swonke at Austin CAD, who was kind enough to help me find out and verify that I had, indeed, notified Fort Bend CAD of our correct mailing address on the Homestead Exemption.

Sincerely,

Brittany Morton  
1902 Penny Lake Dr  
Wallis, Tx 77485

MAR 23 2017



Deborah Morton &lt;

**RE: 1902 Penny Lake**

6 messages

Tina Swonke &lt;tswonke@austincad.org&gt;

Thu, Feb 16, 2017 at 3:07 PM

To: "

Cc: Barbara Lunsford &lt;blunstor@austincad.org&gt;

Mrs. Morton,

I have received correspondence in reference to the two Fort Bend accounts that were on the roll for 2016. I have updated the address so that we have the correct address on the accounts. I have spoken with Fort Bend and they stated they received notification on February 13<sup>th</sup> in which corrected the mailing address. It seems as we sent the statement to the address supplied to us. From the initial statement you were given 21 days to pay in which is what the Property Code states. I do not see where I have any jurisdiction to waive penalty and interest.

Some additional things to consider... Is this your homestead? Are you eligible for the homestead exemption for 2017? Were you eligible January 1, 2016? If any of these apply you would want to apply with Fort Bend County Appraisal District.

Let me know if you have any additional questions.

Tina Swonke



Austin County Appraisal District

906 E Amelia St.

Bellville, TX 77418

979-865-9124 x 18

Deborah Morton <  
To: Tina Swonke <tswonke@austincad.org>

Thu, Feb 16, 2017 at 3:40 PM

But when i spoke to Barbie she told that the larger bill for the house (improvements) was just mailed out on 1/11/17. How can you office expect us to pay it in less than 30 days. Fort Bend cad gives property owners until the end of Feb to pay without P & I. I am just asking for that courtesy. The smaller bill for the land only also incurred P & I but I understand that it was mailed way before. Do you see what I mean? We are making every effort to find out what happened to all the notifications and bills. I made multiple calls to FB cad to find out where this information was, and both time both clerks never asked if the address on their computer was correct. They

also informed me to just wait for the notices and bill because my account was being processed being that it was a newly constructed house. Even though everyone is telling me it is the property owner responsibility, there is a degree of professionalism and proper training for clerk at a tax office to ask if they have the correct address, had they done this all these problems would have been non-existent. I just want the opportunity to be able to pay the larger bill without the P & I, I think that is not an unreasonable request. Please call me if you need to discuss further.  
 Brittany Morton  
 [Quoted text hidden]

Tina Swonke <tswonke@austincad.org>

Fri, Feb 17, 2017 at 10:07 AM

To: [Redacted]  
 Cc: Barbara Lunstora <blunstord@austincad.org>

After verification of the information that you supplied to me yesterday regarding the homestead exemption; I have waived the penalty and interest. Penalty and interest will accrue April 1<sup>st</sup>, 2017. I did ask FB about the homestead exemption, they will be releasing the data to me in March in which the exemption will lower the taxes. Do not wait to pay the taxes for the homestead as granting the exemption late does not allow me to waive penalty. If you pay before the exemption is applied the process will issue you a refund.

Should you have additional questions let me know. I am waiving penalty and interest on both accounts as you had supplied a change of address on both accounts. I am mailing statement to you today showing the amount due.

Thank you,

Tina

**From:** Deborah Morton [mailto: [Redacted]]  
**Sent:** Thursday, February 16, 2017 3:40 PM  
**To:** Tina Swonke  
**Subject:** RE: 1902 Penny Lake

[Quoted text hidden]

Deborah Morton < [Redacted] >  
 To: Tina Swonke <tswonke@austincad.org>

Sat, Feb 25, 2017 at 4:35 PM

Hello Tina, just want to reconfirm what we discussed, as well as, what I'm understanding from your last reply to me on Feb 17th. You have waived the P&I on both accounts, the bills I received still have the P&I included in the grand total, I am going to subtract the P&I and will send in that amount as my true total payment, correct?  
 Also, Do I have to pay both these accounts by the end of Feb or do I have until end of March before new P&I would be charged?  
 Sorry for the multiple inquires I just want to be sure, I don't want to risk getting charged P&I again. I am new at this:)  
 Thank you,  
 Brittany Morton  
 [Quoted text hidden]

Tina Swonke <tswonke@austincad.org>  
 To: Deborah Morton < [Redacted] >

Mon, Feb 27, 2017 at 7:47 AM

My system shows no penalty and interest until 4/1. You may be receiving correspondence from before our conversation.

Select	Account Number	Owner Information	Property Location	Owner ID	Total Due	Current Due
<input checked="" type="checkbox"/>	69987593869	MORTON KENNETH A & BRITTANY 1902 PENNY LAKE RD	PENNY LAKE DR WALLIS TX 77485	0	4082.46	4082.46

2/28/2017

Gmail - RE: 1902 Penny Lake

Tina

**From:** Deborah Morton [mailto:  
**Sent:** Saturday, February 25, 2017 4:36 PM  
**To:** Tina Swonke  
**Subject:** Re: 1902 Penny Lake

[Quoted text hidden]

**Deborah Morton** <  
To: Britt <

Mon, Feb 27, 2017 at 8:34 AM

See below

----- Forwarded message -----

**From:** "Tina Swonke" <tswonke@austincad.org>  
**Date:** Feb 27, 2017 7:47 AM  
**Subject:** RE: 1902 Penny Lake  
[Quoted text hidden]

DELINQUENT TAX STATEMENT DETAIL



PATSY SCHULTZ, PCC  
 FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR  
 1317 EUGENE HEIMANN CIRCLE  
 RICHMOND, TEXAS 77469-3623  
 (281) 341-3710

*Wagon address*

*(Land)*

Mail To:  
 MORTON KENNETH A & BRITTANY  
 24758 GRAND HARBOR DR.  
 APT 209  
 KATY, TX 77494-0871

Legal Description:  
 PENNY LAKE, ACRES 3.4358, TRACT 4

Account No: **2020-00-000-0040-903**      2016 Value: \$43,260      Legal Acres: 3.4358  
 As of Date: 02/16/2017      Appr. Dist. No.: R228104      Parcel Address: PENNY LAKE DR  
 Print Date: 02/16/2017      Printed By: AREYES

Year	Rec Type	Receipt	Tax Units	Delinq. Date MM/YY	Remaining Levy	IF PAID BY February 28, 2017		IF PAID BY March 31, 2017		IF PAID BY April 30, 2017	
						Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2016	TL		1 39	02/17	\$43.26	\$3.03	\$46.29	\$3.89	\$47.15	\$4.76	\$48.02
	TL		1 78	02/17	\$6.92	\$0.48	\$7.40	\$0.62	\$7.54	\$0.76	\$7.68
	TL		1 79	02/17	\$198.13	\$13.87	\$212.00	\$17.83	\$215.96	\$21.79	\$219.92
<b>Subtotals for 2016:</b>					<b>\$248.31</b>	<b>\$17.38</b>	<b>\$265.69</b>	<b>\$22.34</b>	<b>\$270.65</b>	<b>\$27.31</b>	<b>\$275.62</b>
<b>TOTAL AMOUNT DUE:</b>					<b>\$248.31</b>	<b>\$17.38</b>	<b>\$265.69</b>	<b>\$22.34</b>	<b>\$270.65</b>	<b>\$27.31</b>	<b>\$275.62</b>

Tax Unit Codes:  
 39 FORT BEND ESD#3    78 FORT BEND CO DRAINAGE    79 FORT BEND CO GEN FND

*☆ @ to Commissioners  
 court  
 FB co tx gov taxes  
 Rap instructions  
 judge Robert*

*Tina Swonke  
 @ Austin call  
 719 865 9124  
 x 18*

*Chief: CARMEN ARTMER*

**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.**

Print Date: 02/16/2017      PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.      32.723

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

PATSY SCHULTZ, PCC  
 FORT BEND COUNTY TAX ASSESSOR/COLLECTOR  
 PO BOX 1028 - PAYMENT PROCESSING DEPT  
 SUGAR LAND, TX 77487-1028  
 (281) 341-3710

Appr. Dist. No.: R228104



*P4I  
 248  
 109  
 358*

2020-00-000-0040-903  
 MORTON KENNETH A & BRITTANY  
 24758 GRAND HARBOR DR  
 APT 209  
 KATY, TX 77494-0871

*Letter -  
 1902 Penny Lake DR,  
 Wallis, TX  
 77485*

If Paid By	Amount Due
February 28, 2017	\$265.69
March 31, 2017	\$270.65
April 30, 2017	\$275.62
Amount Paid: \$	

DUPLICATE TAX RECEIPT



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

Certified Owner:

MORTON KENNETH A & BRITTANY
24758 GRAND HARBOR DR
APT 209
KATY, TX 77494-0871

Legal Description:

PENNY LAKE, ACRES 3.4358, TRACT 4

Parcel Address: PENNY LAKE DR
Legal Acres: 3.4358

Remit Seq No: 34976262
Receipt Date: 02/28/2017
Deposit Date: 02/28/2017
Print Date: 03/09/2017 10:51 AM
Printed By: SOLEDADP

Deposit No: O170228AN8
Validation No: 900000048567960
Account No: 2020-00-000-0040-903
Operator Code: KATIES

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 Esd#3, Fort Bend Co Drainage, Fort Bend Co Gen Fnd, and a total row.

Check Number(s):
4615

PAYMENT TYPE:

Checks: \$265.69

Exemptions on this property:

Total Applied: \$265.69

Change Paid: \$0.00

PAYER:
DEBORAH I OR DUGAN G MORTON
12418 WESTVIEW CIRCLE
NEEDVILLE, TX 77461-5686

ACCOUNT PAID IN FULL