



## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

May 19, 2017

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

Scott Pitney  
2727 Commercial Center Blvd Apt 133  
Katy, TX 77494

Reference: Account Number: 9554-01-001-0820-914  
Tax Year 2016, Precinct 3

Dear Mr. and/or Mrs. Pitney:

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, Fort Bend Emergency Services District #1 and Willowfork Drainage which represents a total amount of \$837.27 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, June 6, 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 June 6, 2017, at telephone 281-238-1400 or by email at [andy.meyers@fortbendcountytexas.gov](mailto:andy.meyers@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 that reads "Robert E. Hebert".

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

County Judge  
Received

MAY 18 2017

DATE: May 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 – Dana Pitney: Account # 9554-01-001-0820-914, 2016 Tax Year;  
Legal Description: Willow Park Greens Sec 1, Block 1, Lot 82

### Precinct 31 ✓

Scott Pitney is requesting waiver of penalty and interest for 2016 tax year, stating that there was a legal issue which delayed the payment being made on the tax account and that there was no error made by any Fort Bend County Office.

#### Tax Office Records Indicate:

- April 19, 2016 – 2016 March Name/Address Change received from Fort Bend Central Appraisal District changing ownership to Dana Pitney.
- September 15, 2016 - Special Warranty Deed recorded owner, Dana Pitney 21327 Willow Glade, Katy, TX 77450.
- November – 2016 Certified Statement sent electronically to Nationstar Mortgage.

- February 21, 2017 – 2016 Reminder Notice was mailed to Dana Pitney, 21327 Willow Glade Dr., Katy, TX 77450-6310 and **was not returned by the Post Office.**
- April 5, 2017 –Mr. Pitney made payment on account in the amount of \$8,448.80 including penalty and interest.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Katy Independent School District, Fort Bend ESD #1 and Willowfork Drainage have 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 Section 33.011 of the State Property Tax Code.

### **Breakdown of Taxes Paid:**

**Account 9554-01-001-0820-914:**

**2016 Tax Year**

<b>Tax Unit</b>	<b>Base</b>	<b>Penalty &amp; Interest</b>	<b>Total Waiver Request</b>
Katy ISD	\$5129.14	<b>\$564.21</b>	<b>\$564.21</b>
Ft Bend ESD # 1	\$253.65	<b>\$27.90</b>	<b>\$27.90</b>
Willowfork Drainage	\$625.67	<b>\$68.82</b>	<b>\$68.82</b>
FBC	\$1603.07	<b>\$176.34</b>	<b>\$176.34</b>
<b>TOTAL</b>	<b>\$7611.53</b>	<b>\$837.27</b>	<b>\$837.27 ✓</b>

**Total Penalty & Interest: \$837.27 ✓**

I do not 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..."

County Judge Robert E. Hebert

301 Jackson, Suite 719

Richmond, TX. 77469

County Judge  
Received

APR 20 2017

Account number: 9554-01-001-0820-914

Legal Description: Willow Park Greens, Sec. 1, Block 1, Lot 82

Year in question: 2016

Tax payer current address:

2727 Commercial Center Blvd. Apt. 133, Katy, TX. 77494

Phone number:

Subject: Waiver of Penalty and Interest (\$837.27)

To whom it may concern;

I am requesting waiver of penalties and interest per attached receipt.

Although the reason is not due to an error made by the Tax Office, I am respectfully requesting this waiver due to a legal issue pertaining to the delayed payment.

Please refer to the following attachments. In summary, taxes were delayed as there was a conflict of understanding between a Special Warranty Deed, filed August 2016 and the original filed July 2014.

The language in the Special Warranty Deed implies that the responsibility of tax payment immediately shifts to the Grantee. After consultation with the attorney for the case, it was then understood that the decree should have been followed. Once the clarification was settled; taxes, penalties and interest were immediately paid.

I hope this clarifies by request and will be happy to answer any further questions pertaining to this matter.

Thank you and regards,



Scott Pitney

Enclosures; tax receipt, instructions for waiver, Special Warranty Deed,

, Attorney Email

# TAX RECEIPT



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

**Certified Owner:**

PITNEY DANA  
21327 WILLOW GLADE DR  
KATY, TX 77450-6310

**Legal Description:**

WILLOW PARK GREENS SEC 1, BLOCK 1, LOT  
82

**Parcel Address:** 21327 WILLOW GLADE DR

**Legal Acres:** 0.0000

**Remit Seq No:** 35201912

**Receipt Date:** 04/05/2017

**Deposit Date:** 04/05/2017

**Print Date:** 04/05/2017 04:12 PM

**Printed By:** GRAMOS

**Deposit No:** 0170405B9

**Validation No:** 900000049564911

**Account No:** 9554-01-001-0820-914

**Operator Code:** GRAMOS

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Katy Isd	TL	338,200	1.516600	5,129.14	564.21	0.00	5,693.35
2016	Fort Bend Esd #1	TL	338,200	0.075000	253.65	27.90	0.00	281.55
2016	Willowfork Drainage	TL	338,200	0.185000	625.67	68.82	0.00	694.49
2016	Fort Bend Co Drainage	TL	338,200	0.016000	54.11	5.95	0.00	60.06
2016	Fort Bend Co Gen Fed	TL	338,200	0.458000	1,548.96	170.39	0.00	1,719.35
					<b>\$4,611.52</b>	<b>\$837.37</b>	<b>\$0.00</b>	<b>\$8,448.80</b>

☒ **Track your expenses...**

☐ Clothing ☐ Food ☐ Transportation  
☐ Credit Card ☐ Utilities ☐ Mortgage  
☐ Entertainment ☐ Insurance ☐ Other: \_\_\_\_\_

☐ **TAX-DEDUCTIBLE ITEM**

4-5-17 231

*Patricia Schultze PCC*

BALANCE FORWARD	
THIS ITEM	8,448.80
BALANCE	
DEPOSIT	
OTHER	
BALANCE FORWARD	

**Check Number:**  
231

\$8,448.80

For added security, your name and account number do not appear on this copy

NOT NEGOTIABLE

**Exemptions on this property:**

**Total Applied:** \$8,448.80  
**Total Tendered:** \$8,448.80  
**(for accounts paid on 04/05/2017)**  
**Change Paid:** \$0.00

**ACCOUNT PAID IN FULL**

**PAYER:**  
SCOTT C PITNEY  
OR LAVONNE T PITNEY  
2727 COMMERCIAL CENTER BLVD  
KATY, TX 77494

(281) 341-3710

Page 1 of 1  
51.1.7

# DUPLICATE TAX RECEIPT



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

**Certified Owner:**

PITNEY DANA  
21327 WILLOW GLADE DR  
KATY, TX 77450-6310

**Legal Description:**

WILLOW PARK GREENS SEC 1, BLOCK 1, LOT  
82

Parcel Address: 21327 WILLOW GLADE DR  
Legal Acres: 0.0000

Remit Seq No: 35201912

Receipt Date: 04/05/2017

Deposit Date: 04/05/2017

Print Date: 04/26/2017 08:40 AM

Printed By: SOLEDADF

Deposit No: 0170405B9

Validation No: 900000049564911

Account No: 9554-01-001-0820-914

Operator Code: GRAMOS

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Katy Isd	TL	338,200	1.516600	5,129.14	564.21	0.00	5,693.35
2016	Fort Bend Esd # 1	TL	338,200	0.075000	253.65	27.90	0.00	281.55
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2016	Fort Bend Co Gen Fnd	TL	338,200	0.458000	1,548.96	170.39	0.00	1,719.35
					\$7,611.53	\$837.27	\$0.00	\$8,448.80

**Check Number(s):**

231

**PAYMENT TYPE:**

Checks:

\$8,448.80

**Exemptions on this property:**

Total Applied:

\$8,448.80

Change Paid:

\$0.00

**PAYER:**

SCOTT C PITNEY  
OR LAVONNE T PITNEY  
2727 COMMERCIAL CENTER BLVD  
KATY, TX 77494

ACCOUNT PAID IN FULL

(281) 341-3710