

COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

June 1, 2017

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

Jeff Kim
446 S St Andrews Pl #7
Los Angeles, CA 90020

Reference: Account Number: 0077-00-000-0400-907
Tax Years 2015 and 2016, Precinct 2

Dear Mr. Kim:

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, the City of Missouri City and Houston Community College - Missouri City which represents a total amount of \$5,043.77 for penalties assessed on the referenced account for tax years 2015 and 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 13, 2017 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, Grady Prestage, prior to June 13, 2017, at telephone 281-403-8000 or by email at james.prestage@fortbendcountytexas.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

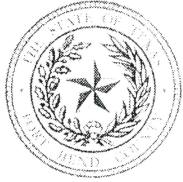
A handwritten signature in blue ink, appearing to read "Robert E. Hebert", is written over a horizontal line.

Robert E. Hebert

Enclosure

Copy: Commissioner Grady Prestage, Precinct No. 2

*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 3-1 2017

DATE: March 30, 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 – Jeff B. Kim: Account #0077-00-000-0400-907, 2015 and 2016 Tax Years; Legal Description: 0077 E Roark, Acres 0.587, Restricted Reserve "A", Vicksburg Point Replat No. 1 *9650 Hwy 6, Missouri City*

Precinct 2 ✓

Jeff Kim is requesting a waiver of penalty and interest for the 2015 and 2016 tax years stating he did not receive a tax statement.

2015 Tax Office Records Indicate:

- October 23, 2003- Appointment of Agent was filed with Fort Bend Central Appraisal District with no expiration date. This was the previous owners Agent: Clarke & Company 13201 Northwest Freeway #503 Houston, Texas 77040-6024.
- April 6, 2015- Name and Address Change was received from Fort Bend Central Appraisal District and processed to update the owner information to: Jeff B Kim: 446 S St Andrews Pl Los Angeles, CA 90020-4308.

- November 5, 2015 – The Original 2015 Tax Statement was mailed to Clarke & Company 13201 Northwest FWY STE 503 Houston, TX 77040-6023 per the appointment of agent on file
- February 19, 2016—2015 Reminder Notice was mailed to: Jeff B. Kim: 446 S. St Andrews PL Los Angeles, CA 90020-4308. **This tax statement was not returned by the Post Office.**
- March 11, 2016—Mr. Kim called after receiving his reminder notice and spoke with Yolanda Velez. It was explained to Mr. Kim that his original 2016 tax statement was mailed to the previous owner's agent. The instructions for a waiver of penalty and interest were explained to him at this time. Mr. Kim states that it was not his fault and he should not have to follow the waiver process. He wanted to speak to Yolanda's supervisor, Helen Steffey. Mrs. Steffey spoke with Mr. Kim to inform him that it was not our error. Once the taxes are paid in full he would be able to file for the waiver of penalty and interest. Mr. Kim said he would do his own investigation. **2015 Waiver was not filed at this time.**
- March 24, 2016—2015 Property Taxes were paid with penalty and interest- \$30,591.13.
- March 21, 2017—2015 Waiver of Penalty and Interest was filed.
- **There is evidence of an error made by Fort Bend Central Appraisal District but according to the property tax code Section 33.011 (d) A request for waiver of penalty and interest under section (a) (1) or (3), (b), (h), or (j) must be made before the 181st day after the delinquency date. 2015 taxes became delinquent on February 1, 2016, Mr. Kim did not file for Waiver until March 17, 2017. That is 410 days passed the delinquency date.**
- Fort Bend ISD, City of Missouri City, and Houston Community College Missouri City have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest allows the Fort Bend County Commissioner's Court to make the determination based on Section 33.011 of the State Property Tax Code.

2016 Tax Office Records Indicate:

- March 16, 2015—Original deed #2015026463 recorded owner Jeff B. Kim whose address is 446 S. St Andrews Place, Los Angeles CA 90020.
- April 6, 2015—Name and Address Correction was received from Fort Bend Central Appraisal District and processed to update the owner information to: Jeff B. Kim, 446 S St Andrews PL Los Angeles, CA 90020-4308.
- November 07, 2016 Certified Owner Tax Statement was mailed to: Jeff B. Kim, 446 S St Andrews PL Los Angeles CA 90020-4308. **This tax statement was returned by the Post Office as "Attempted Not Known".**

- February 17, 2017- 2016 Reminder Notice was mailed to: Kim Jeff: 446 S. St. Andrews Pl. Los Angeles, CA 90020-4308- **This was returned by the Post Office as “Insufficient Address”**
- March 6, 2017—Mr. Kim called because he hadn’t gotten his tax statement. He was told that his 2016 original tax statement was mailed and Jeff B. Kim 446 S St Andrews Pl Los Angeles, CA 90020-4308 and that the Post Office returned as “Attempted not Known”. Mr. Kim verified this was the correct address he is not sure why it was returned.
- March 14, 2017—Request to change the mailing address was received by Fort Bend Central Appraisal District. Address was corrected to: Jeff B. Kim 358 S Westmoreland Ave Los Angeles, CA 90020.
- March 17, 2017—2016 taxes were paid with March penalty and interest.
- April 5, 2017—Fort Bend County Tax Office received Name and Address change from Fort Bend Central Appraisal District. Address was corrected to: Jeff B. Kim 358 S Westmoreland Ave Los Angeles, CA 90020-1316.
- There is no evidence of an error by Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Fort Bend ISD, City of Missouri City, and Houston Community College Missouri City have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest allows the Fort Bend County Commissioner’s Court to make the determination based on Section 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

Account: 0077-00-000-0400-907

2015 Tax Year:

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$15,209.54	\$1,368.86	\$1,368.86
City of Missouri City	\$ 6,182.34	\$ 556.41	\$ 556.41
HCC-Missouri City	\$ 1,157.08	\$ 104.14	\$ 104.14
FBC	\$5,516.30	\$ 496.46	\$ 496.46
Total	\$28,065.26	\$2,525.87	\$2,525.87 ✓

Total Penalty and Interest: \$2,525.87 ✓

I **do not** recommend waiver of penalty and interest for **2015**. Property Tax Code Section 33.011 (d) A request for waiver of penalties and interest under section (a) (1) or (3), (b), (h), or (j) must be made before the 181st day after the delinquency date. 2015 taxes became delinquent on February 1, 2016. Mr. Kim did not file waiver until March 17, 2017. That is 410 days past the delinquency date.

Break down of Taxes Paid:

Account: 0077-00-000-0400-907

2016 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$15,150.84	\$1,363.58	\$1,363.58
City of Missouri City	\$6,332.83	\$569.95	\$569.95
HCC-Missouri City	\$1,133.63	\$102.03	\$102.03
FBC	\$5,359.33	\$482.34	\$482.34
Total	\$27,976.63	\$2,517.90	\$2,517.90 ✓

Total Penalty and Interest: \$2,517.90 ✓

I **do not** recommend waiver of penalty and 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 admission of an officer, employee, or agent of the tax 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..."

CCU DGE
RECEIVED

MAR 17 2017

Fort Bent County Tax/ Assessor
Re: waiver of penalty and interest

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

Jeff Kim
446 S. St. Andrews Pl. #7
Los Angeles, CA 90020

Account #: 0077-00-000-0400-907

To whom it may concern,

Hello,

my name is Jeff Kim. I am writing a letter to request for waiver of penalty, interest, and collection fees for the tax years of 2015 and 2016.

I purchased a commercial property that is in Fort Bent County in 2015. In March 2016 I received a delinquent letter from Fort Bent County Assessor's office, so I called the office to find out the reason why I received a delinquent letter. The office staff told me that the original statement sent out to the previous owner, and never forwarded to my attention. I made a full payment with a penalty at that time, then I contacted the office a numerous times for waiver of penalty since the statement sent to the previous owner, and that I received a delinquent letter in March. I also confirmed an office a proper, and correct address where the statement has to be mailed.

In the beginning January 2017 I received a statement from Fort Bent County MUD. I made a full payment as soon as I received it, then I was expecting a Fort Bent County Property Tax Statement shortly followed by MUD statement. It did not come again this year. In the beginning of March I contacted assessor's office, and found out the statement was returned back to the office somehow. I was furious and frustrated because I gave them a correct address where the statement has to be mailed in 2016. I requested a copy of the statement, and finally received it a few days ago. I made a full payment with the penalty, but I am requesting for waiver of penalty please.

I do get a full refund for the property taxes that I pay from the company whom I leased it, so there is no intention of making a delinquent. It had happened because the statement sent out to the previous owner in 2015, and 2016 statement returned back to the assessor's office without my knowledge.

Should you have any further question please contact me at _ _

Sincerely,

Jeff Kim

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MAR 20 2017

T
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DUPLICATE TAX RECEIPT



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

Certified Owner:

KIM JEFF B
446 S ST ANDREWS PL
LOS ANGELES, CA 90020-4308

Legal Description:

0077 E ROARK, ACRES 0.587, RESTRICTED
RESERVE "A", VICKSBURG POINT REPLAT NO
1

Parcel Address: 9650 HIGHWAY 6

Legal Acres: 0.5870

Remit Seq No: 32064112

Receipt Date: 03/24/2016

Deposit Date: 03/28/2016

Print Date: 05/26/2017 08:35 AM

Printed By: CANDACEC

Deposit No: J160328BN1

Validation No: 21

Account No: 0077-00-000-0400-907

Operator Code: CARLISLE

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2015	Fort Bend Isd	TL	1,135,040	1.340000	15,209.54	1,368.86	0.00	16,578.40
2015	City Of Missouri City	TL	1,135,040	0.544680	6,182.34	556.41	0.00	6,738.75
2015	Houston Comm Coll Miss City	TL	1,135,040	0.101942	1,157.08	104.14	0.00	1,261.22
2015	Fort Bend Co Drainage	TL	1,135,040	0.021000	238.36	21.45	0.00	259.81
2015	Fort Bend Co Gen Fnd	TL	1,135,040	0.465000	5,277.94	475.01	0.00	5,752.95
					\$28,065.26	\$2,525.87	\$0.00	\$30,591.13

Check Number(s):

001361

PAYMENT TYPE:

Checks:

\$30,591.13

Exemptions on this property:

Total Applied:

\$30,591.13

Change Paid:

\$0.00

PAYER:

KIM JEFF B
446 S ST ANDREWS PL
LOS ANGELES, CA 90020-4308

ACCOUNT PAID IN FULL

(281) 341-3710

DUPLICATE TAX RECEIPT



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

Certified Owner:

KIM JEFF B
446 S ST ANDREWS PL
LOS ANGELES, CA 90020-4308

Legal Description:

0077 E ROARK, ACRES 0.587, RESTRICTED
RESERVE "A", VICKSBURG POINT REPLAT NO
1

Parcel Address: 9650 HIGHWAY 6
Legal Acres: 0.5870

Remit Seq No: 35097503

Receipt Date: 03/17/2017

Deposit Date: 03/20/2017

Print Date: 05/26/2017 08:57 AM

Printed By: CANDACEC

Deposit No: L170317

Validation No: 19

Account No: 0077-00-000-0400-907

Operator Code: GUEBARA

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Fort Bend Isd	TL	1,130,660	1.340000	15,150.84	1,363.58	0.00	16,514.42
2016	City Of Missouri City	TL	1,130,660	0.560100	6,332.83	569.95	0.00	6,902.78
2016	Houston Comm Coll Miss City	TL	1,130,660	0.100263	1,133.63	102.03	0.00	1,235.66
2016	Fort Bend Co Drainage	TL	1,130,660	0.016000	180.91	16.28	0.00	197.19
2016	Fort Bend Co Gen Fnd	TL	1,130,660	0.458000	5,178.42	466.06	0.00	5,644.48
					\$27,976.63	\$2,517.90	\$0.00	\$30,494.53

Check Number(s):

001430

PAYMENT TYPE:

Checks: \$30,494.53

Exemptions on this property:

Total Applied: \$30,494.53

Change Paid: \$0.00

PAYER:

KIM JEFF B
446 S ST ANDREWS PL
LOS ANGELES, CA 90020-4308

ACCOUNT PAID IN FULL

(281) 341-3710