

COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

June 23, 2017

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

Robert Gray
2727 Commercial Center Blvd Apt 346
Katy, TX 77494

Reference: Account Number: 2706-10-001-0171-914
Tax Year 2013, 2014 and 2015, Precinct 3

Dear Mr. Gray:

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 \$8816.57 for penalties assessed on the referenced account for tax year 2013, 2014 and 2015. 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, July 11, 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, Andy Meyers, prior to July 11, 2017, at telephone 281-238-1400 or by email at andy.meyers@fortbendcountytexas.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

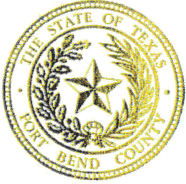
A handwritten signature in blue ink, appearing to read "Robert E. Hebert", is written over a horizontal line.

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

DATE: June 19, 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 – Robert Gray: Account # 2706-10-001-0171-914 2013, 2014 and 2015; Legal Descriptions: Cross Creek Ranch Sec 10, Block 1, Lot 17, **Improvement only** on land #001-0170.

Precinct 3

Robert Gray is requesting a waiver of penalty, interest and collection fees that were assessed on the tax account number referenced above. Mr. Gray states that his property was back charged for the 2013, 2014, and 2015 tax years in August 2016 and feels he paid these taxes when he paid the taxes on 2706-10-001-0170-914 **land only** account.

Tax Office Records and Research Indicates:

- 06/22/2016—Account number 2706-10-001-0171-914 was created for tax years 2013, 2014, & 2015 when it was discovered that the improvement value was left off the roll for the original account number 2706-10-001-0170-914 for these years. Mr. Gray was sent a **Correction Notice of Appraised Value for Property Tax Purpose** on the new improvement only account for each of the tax years in question from Fort Bend Central Appraisal District. The notices state the value and tax account number and encourages the taxpayer to file a notice of protest. The deadline to protest the values was July 22, 2016.

- 08/04/2016—Processed certified change orders from Fort Bend Central Appraisal District to add tax account number 2706-10-001-0171-914 for 2013, 2014, & 2015. Tax Statements were mailed to: Gray, Robert C, 27523 Haven Trace Ln, Fulshear, TX 77441-1112. **Tax statements were not returned by the post office. Taxes became delinquent on September 1, 2016.**
- 09/01/2016—33.08 Delinquent notice for 2013 thru 2015 Taxes was mailed to: Gray Robert C 27523 Haven Trace Ln Fulshear TX 77441-1112. **Tax Statements were not returned by the post office.**
- 09/16/2016—Taxpayer called to inquire about a payment agreement and was referred to Linebarger Law firm to set up payment agreement.
- 10/01/2016—Payment agreement was set up to start on 10/31/2016.
- 10/24/2016—Fort Bend Central Appraisal District issued a correction to add homestead exemption to 2706-10-001-0171-914 for tax year 2015. This lowered the taxes for 2015 tax year. Corrected tax statement was mailed to: Gray Robert C, 27523 Haven Trace Ln Fulshear TX 77441-1112. **Tax statement was not returned by the post office.**
- 11/01/2016—33.08 Delinquent notice was mailed to: Gray Robert C, 27523 Haven Trace Ln Fulshear TX 77441-1112. **Tax statement was not returned by the post office.**
- 01/30/2017—The Fort Bend County Tax Office received a payment in the amount of \$25,996.55 from Texas Southern Land Title to pay the remaining 2013 thru 2015 property taxes.
- 06/01/2017—Received request to waive penalty, interest and collection fees for 2013 thru 2015.
- There is no evidence that an error was made by the Fort Bend County Tax Office or Fort Bend Central Appraisal District.
- Katy ISD, City of Fulshear, and Fort Bend ESD #4 have 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 Section 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:**Account : 2706-10-001-0171-914****2013 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
KATY ISD	\$ 4,808.18	\$ 477.15	725.65	\$ 1,202.80
FB ESD #4	\$ 250.82	\$ 24.90	37.87	\$ 62.77
CITY OF FULSHEAR	\$ 620.86	\$ 61.63	93.70	\$ 155.33
FBC	\$ 1,574.04	\$ 156.21	237.56	\$ 393.77
Total	\$ 7,253.90	\$ 719.89	\$ 1,094.78	\$ 1,814.67

Total 2013 Penalty ,Interest and Collection Fees : \$1,814.67**2014 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
KATY ISD	\$ 5,743.99	\$ 861.60	\$ 1,321.12	\$ 2,182.72
FB ESD #4	\$ 338.63	\$ 50.79	\$ 77.88	\$ 128.67
CITY OF FULSHEAR	\$ 670.83	\$ 100.62	\$ 154.29	\$ 254.91
FBC	\$ 1,861.59	\$ 279.24	\$ 428.17	\$ 707.41
Total	\$ 8,615.04	\$ 1,292.25	\$ 1,981.46	\$ 3,273.71

Total 2014 Penalty ,Interest and Collection Fees : \$3,273.71

2015 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
KATY ISD	\$ 6,827.73	\$ 1,024.16	\$ 1,570.38	\$ 2,594.54
FB ESD #4	\$ 475.20	\$ 71.28	\$ 109.30	\$ 180.58
CITY OF FULSHEAR	\$ 660.54	\$ 99.08	\$ 151.92	\$ 251.00
FBC	\$ 1,847.57	\$ 277.13	\$ 424.94	\$ 702.07
Total	\$ 9,811.04	\$ 1,471.65	\$ 2,256.54	\$ 3,728.19

Total 2015 Penalty ,Interest and Collection Fees : \$3,728.19

I do not recommend waiver of penalty, interest and collection fees for 2013, 2014, and 2015 tax years.
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
Received

MAY 26 2017

Robert Gray
2727 Commercial Center Blvd
Apartment # 346
Katy, Texas, 77494
Cell: 832-284-3184

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

May 24th 2017

Dear Judge Robert E. Hebert.

Back charge of Property taxes for 27523 Haven Trace Lane, Fulshear, TX, 77441
Account Number: 2706-10-001-0171-914 and 2706-10-001-0170-914
Years: 2013, 2014 and 2015

I am writing to you regarding an unusual situation relating to my property being back charged for taxes for the years 2013, 2014 and 2015 in August 2016. I had paid the taxes for those years on time per their assessment and values presented to me. The value of the back tax charge was \$40,715 for both Property taxes and mud taxes. The demand gave me 21 days to pay.

I immediately contact the FCBAD, Property tax and Mud tax offices to understand why now we were being charged more taxes, the initial response was that I did not owe any taxes for those years as I had paid them in full. On further investigation by them they found that a 2nd account number had been opened for the property which now had a significantly higher value assigned to the property. I requested them to investigate why this was being done and I was told that there was nothing I could do until I paid the taxes in full. The demand gave me 21 days to pay, which as you can imagine I did not nor do I have \$40k available for an unforeseen event.

To provide some context to the above, we purchased the home in December 2012 and each year we received our tax statement each year (2013, 14 and 15) and paid on time. During this time we added a pool in 2013, which was approved and reviewed by Cross Creek and the county. Each year the tax value remained constant.

I looked into options to contest the charges but my only option is to pay and then engage your help, I visited the Property Taxes lawyers, Linebarger Goggan, Blair & Sampson LLP to discuss the situation. They looked into this and told me that it was very strange and that something is not right and that I should pay the bill and challenge the charges. I stated that I did not have the means to raise \$40k in the timeframe, nor anytime soon (Home Equity loan was not possible due to property being on sale), so what could I do to avoid a lien being put on my property as we had just put it on the market for sale. We agreed that I would make a payment agreement with them for approximately \$2,000 per month and that I could pay off the full amount when the property was sold. I also signed an agreement with the Mud Taxes for approximately \$1,400 per month to avoid the same issue with them, there was no way to consolidate the \$40k to make an easy monthly payment.

As you can imagine \$3,400 per month in additional expenses, through no fault of my own was very difficult for my family. We finally sold the property on January 30th 2017 and the amounts were paid in full, but during that time I manage to make all the monthly payments on the agreements, despite suffering some major hardship. I was also put on a Heart Monitor due to a work medical that identified rhythms in my heart beat, which came down to stress. We had 2 sales of the property fall thru, finally on the 3rd attempt we sold the house.

Only now am I able to finally get my head around what happened and get back to some sort of normality and in doing so I write this letter to you in the hope that you can look into this unfortunate situation and determine if there was foul play, mistakes or if the taxes were indeed due or have been overcharged (initial payments I made in the years do not seem to be offset in the latest demands). Plus they did not allow more than 1 year homestead exemption to be applied to the back charge as that was their policy (1 year to 2015 and then they applied it on 2016).

From talking to the lawyers, we understand that we are eligible to request relief on the penalties and interest that was paid but given the circumstances in the back charge of taxes we should request a full review as the whole situation as something is not right and this is not normal practice.

I would really appreciate if you could look into this unfortunate situation for me and let me know how I should proceed or if there is anything that can be done.

Yours sincerely

A handwritten signature in black ink, appearing to be 'R. Gray', written in a cursive style.

Robert Gray

Gray, Robert

From: Oyugi, Mandy <Mandy.Oyugi@fortbendcountytexas.gov>
Sent: Tuesday, April 25, 2017 8:46 AM
To: Gray, Robert
Cc: Steffey, Helen; Velez, Yolanda
Subject: RE: [EXTERNAL] FW: Query on Property Tax Payment for 27523 Haven Trace Lane, Fulshear, TX 77441
Attachments: Jan 27 2016 yr 2015 Payment.pdf; Jan 31 2017 yr 2016 Payment.pdf

Good morning,

I have attached the tax receipts for year 2015 & 2016 for account number 2706100010170914. I can only assist you with the calculation of taxes, that is based off the value provided by the Fort Bend Central Appraisal District office (FBCAD). According to the value provided for year 2015 & 2016, your taxes are calculated correctly.

I understand what you are asking, however our office can't assist you with determining what the value is made up of for each account. The FBCAD office has assigned 2 account numbers for you land and home. You will need to contact the Fort Bend Central Appraisal District Office and have them explain to you what the values on both accounts consist of. If there is an error or double assessment, then the Fort Bend Central Appraisal District will provide us with that information and if corrections are necessary then we will update our system, if that causes a refund, then we will issue a refund.

I will provide with FBCAD office information.
Fort Bend Central Appraisal District
2801 B. F. Terry BLVD
Rosenberg, TX 77471
281-344-8623 – Phone
www.fbcad.org

Thank you,

Mandy E. Oyugi
Tax Research Clerk Specialist
Fort Bend County Tax Office
1317 Eugene Heimann Circle
Richmond, TX 77469
(281) 341-3733 (direct)
(281) 341-3734 (fax)
mandy.oyugi@fortbendcountytexas.gov

