

COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

July 11, 2017

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

Mita & Rajesh Ghosh
1831 Waterside Dr
Missouri City, TX 77459

Reference: Account Number: 2158-01-003-0370-907
Tax Year 2016, Precinct 4

Dear Mr. & Mrs. Ghosh:

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 \$607.83 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, July 25, 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, James Patterson, prior to July 25, 2017, at telephone 281-980-2235 or by email at james.patterson@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 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, RTA
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

(281) 341-3710
Fax (281) 341-9267
Email: schulpat@co.fort-bend.tx.us
www.fortbendcountytax.com

DATE: July 11, 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 – Mita & Rajesh Ghosh; Account # 2158-01-003-0370-907; 2016
Tax Year; Legal Description: Brightwater Point Estates Sec 1, Block 3, Lot 37

Precinct 4

Mita & Rajesh Ghosh are requesting a waiver of penalty and interest for the 2016 tax year, stating that they initiated payment through online bill pay with their bank to pay 2016 taxes on January 30, 2017. They stated that they were under the impression that as long as the payment was initiated before January 31, 2017 there would not be any penalty and interest.

Tax Office Records Indicate:

- November 7, 2016 – 2016 Original Tax Statement mailed to Ghosh Rajesh K & Mita, 1831 Waterside Drive, Missouri City TX 77459-1671; Amount \$8,683.22.
- February 8, 2017 – The Fort Bend County Tax Office received online bill payment in the amount of \$8,683.22 through the United States Post Office. There is no postmark on the envelope and the check is dated February 2, 2017.
- February 17, 2017 – Short notice, along with receipt and statement was sent to Mita Ghosh requesting payment of \$607.83 (includes February penalty and interest).

- March 9, 2017 – The Fort Bend County Tax Office received payment of \$607.83 from Rajesh Ghosh & Mita Ghosh. (includes February penalty and interest).
- The payment made by check dated February 2, 2017 was received after the delinquency date in an envelope without a postmark. There is no evidence submitted by the taxpayer showing that the taxpayer or bank delivered payment for the taxes before the delinquency date to the United States Postal Service.
- There is no evidence that an error was made by the Fort Bend County Tax Office or Fort Bend Central Appraisal District.
- 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 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 2158-01-003-0370-907:

2016 Tax Year

Tax Unit	Base	Penalty & Interest		Total Waiver Request
FORT BEND ISD	\$ 4,764.91	\$ 333.54		\$ 333.54
MISSOURI CITY	\$ 2,131.68	\$ 149.22		\$ 149.22
HCC-MC	\$ 343.43	\$ 24.04		\$ 24.04
FBC	\$ 1,443.20	\$ 101.03		\$ 101.03
Total	\$ 8,683.22	\$ 607.83		\$ 607.83

Total Penalty and Interest: \$607.83

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 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..."

Mita & Rajesh Ghosh
1831 Waterside Dr
Missouri City, TX 77459
Ph:832-434-9779
Email: mitaboseghosh@gmail.com

COLL. REC'D DGL
MAR 15 2017

March 13,, 2017

COUNTY JUDGE ROBERT E. HEBERT
401 JACKSON
RICHMOND, TEXAS 77469-3110

REF: ACCOUNT NO 2158-01-003-0370-907
PROP LEGAL DESCRIP: BRIGHTWATER POINT ESTATES, SEC 1, BLOCK 3, LOT 37
TAX YEAR – 2016
TAX PAYER CURRENT MAILING ADDRESS & PH NO : 1831 Waterside Dr, Missouri City, TX 77459
Ph :832-434-9779

Mailed : USPS Recorded Delivery

Respected Judge Robert:

Please refer to note (COPY ENCLOSED) requesting for an additional payment of \$607.83. Please note the following in this regard. I would like to appeal to waive the penalty and interest amount charged of \$607.83 due to the following reasons:

- 1) Full payment of \$8683.22 as per your Bill was paid by us by Check no 5733 through ONLINE BILL PAY , payment being initiated on January 30, 2017
- 2) Please see my Bank confirmation of payment being initiated by me on January 30, 2017 .(actually we initiated it on January 28th which being a Saturday, the initiation was recorded on January 30 (Monday) We were under the impression that as long as we initiate the payment BEFORE January 31, 2017 , there will be no penalty or interest on the Tax payable.
- 3) There was no indication on our Online Bill Pay system to say that the payment will be mailed AFTER January 31, 2017.
- 4) Moreover , the rule is to avoid the additional charges , the Payment needs to be postmarked by January 31, 2017 . In our case too, we had initiated the payment well before the January 31, 2017 deadline. As any payment postmarked by January 31 would reach your office AFTER this deadline date, our payment too as it had been initiated in our Bank on January 28th , should be treated as having been postmarked BEFORE the deadline date .
- 5) In view of the above I would like to draw your attention to the following provision of Section 33.011 of the Texas Property Tax Code which states :

(j) The governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date to:

- (2) a private delivery service for delivery, but an act or omission of the private carrier resulted in the taxpayer's payment being received by the taxing unit after the delinquency date. -

In this case we instructed our Bank to pay the Tax before January 31, 2017 but the delivery of the actual check was delayed by the Bank to February 2, 2017.

In view of the above, we request you to please waive the additional charges of \$607.83 and help us as this is a burden very hard for us to bear!!

Please also note that we will be out of town on the following dates in case you wish to set dates for our Hearing :

March 14, 2017 – March 26, 2017

April 1- May 3, 2017

We have already paid the penalty amount of \$607.83 by check no 10184 which has since been encashed by the County Office

If you have any further questions or need additional information, please contact me at the

Looking forward to hearing from you favorably,

Sincerely,



Mita & Rajesh Ghosh

Enclosure: 1 Copy of demand letter of the county tax assessor / collector 2) copy of our bank confirming that we instructed our bank to pay on January 30, 2017

B

CHECK. PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT. 7.1.49 ✂

AMOUNT DUE IF PAID BY THE END OF: Print Date: 02/08/2017

02/28/2017 7%	03/31/2017 9%	04/30/2017 11%	05/31/2017 13%	06/30/2017 15%	07/31/2017 18 + 20%
\$9,291.04	\$9,464.70	\$9,638.37	\$9,812.04	\$9,985.70	\$12,169.68

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:
 PATSY SCHULTZ, POC
 FORT BEND COUNTY TAX ASSESSOR/COLLECTOR
 PO BOX 1028 - PAYMENT PROCESSING DEPT
 SUGAR LAND, TX 77487-1028

2158-01-003-0370-907
 GHOSH RAJESH K & MITA
 1831 WATERSIDE DR
 MISSOURI CITY, TX 77459-1671

AMOUNT PAID:
 \$

000000R187186 047 0000929104 0000946470 0000963837 0000981204 4

-1 2/8/2017 2:47:53 PM 8683.22

DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. "VOID" FEATURING SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER.
 PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER

Account: XXXXXXXXXX **\$8,683.22**

Please Direct Any Questions To
 (800) 278-8302
 COMERICA BANK

75/1110

MITA GHOSH
 1831 WATERSIDE DR
 MISSOURI CITY, TX 77459

MEMO: 2016 Prop Tax - 1831 Waterside Dr

February 02, 2017

Pay **EIGHT THOUSAND SIX HUNDRED EIGHTY THREE AND 22/100** DOLLARS

\$ ***8,683.22**


TO FORT BEND COUNTY TAX ASSESSOR
 THE 1317 EUGENE HEIMANN CIR
 ORDER RICHMOND, TX 77469-3623
 OF

Void After 180 DAYS.
 Signature On File
 This check has been authorized
 by your depositor

WARNING: THIS BORDER CONTAINS MICRO-TYPE WHICH WILL NOT REPRODUCE ON A COPIED

005733 2/8/2017 2:47:53 PM 8683.22



Printer Friendly 

Message

[Return to Messages](#)

[Reply](#)

Date: MAR 11 2017 11:41:15 AM

Subject: RE:RE:Bill Pay Inquiry

Thank you for replying to our message and my name is Joni. I reviewed your online activity and confirmed that you initiated the payment to Patsy Schultz FB County on 01/30/17. If I can help further, please do not hesitate to write me again or, if you prefer, you may call our Online Banking Department directly at 1.888.444.9876. Thank you for banking online with us!

12/19
The Fort Bend County Tax Office received your property tax payment on 02/08/2017.

Your payment was short or miswritten. There is an additional \$607.83 due. Payment MUST be received by 03/08/2017. For payments postmarked after 03/08/2017 please call the

Tax Office for correct amount due since penalty and interest continue to accrue.

Account No. 2158-01-003-0370-907.

Please submit payment to: **Patsy Schultz, PCC**
1317 Eugene Heumann Circle
Richmond, TX 77469-3623
Ph# 281-341-3710

AC
Candace Cortez
Clerk's Name

*3/11/2017
Patsy Schultz
Fort Bend County
Tax Office*

DELINQUENT TAX STATEMENT DETAIL



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

Mail To:
GHOSH RAJESH K & MITA
1831 WATERSIDE DR
MISSOURI CITY, TX 77459-1671

Legal Description:
BRIGHTWATER POINT ESTATES SEC 1, BLOCK
3, LOT 37

Account No: 2158-01-003-0370-907
As of Date: 02/17/2017

2016 Value: \$407,830
Appr. Dist. No.: R187186

Legal Acres: .0000
Parcel Address: 1831 WATERSIDE DR
Print Date: 02/17/2017 Printed By: CANDACEC

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	1	02/17	\$311.72	\$21.82	\$333.54	\$28.05	\$339.77	\$34.29	\$346.01
	TL	1	61	02/17	\$139.46	\$9.76	\$149.22	\$12.55	\$152.01	\$15.34	\$154.80
	TL	1	62	02/17	\$22.47	\$1.57	\$24.04	\$2.02	\$24.49	\$2.47	\$24.94
	TL	1	78	02/17	\$3.19	\$0.22	\$3.41	\$0.29	\$3.48	\$0.35	\$3.54
	TL	1	79	02/17	\$91.23	\$6.39	\$97.62	\$8.21	\$99.44	\$10.04	\$101.27
Subtotals for 2016:					\$568.07	\$39.76	\$607.83	\$51.12	\$619.19	\$62.49	\$630.56
TOTAL AMOUNT DUE:					\$568.07	\$39.76	\$607.83	\$51.12	\$619.19	\$62.49	\$630.56

Tax Unit Codes:
1 FORT BEND ISD 61 CITY OF MISSOURI CITY 62 HOUSTON COMM COLL MISS CITY 78 FORT BEND CO DRAINAGE
79 FORT BEND CO GEN FND

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: 02/17/2017 PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

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

Appr. Dist. No.: R187186

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



2158-01-003-0370-907

GHOSH RAJESH K & MITA
1831 WATERSIDE DR
MISSOURI CITY, TX 77459-1671

If Paid By	Amount Due
February 28, 2017	\$607.83
March 31, 2017	\$619.19
April 30, 2017	\$630.56
Amount Paid: \$	

000000R187186 047 0000060783 0000061919 0000063056 0000000000 4

DUPLICATE TAX RECEIPT



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

Certified Owner:

GHOSH RAJESH K & MITA
1831 WATERSIDE DR
MISSOURI CITY, TX 77459-1671

Legal Description:

BRIGHTWATER POINT ESTATES SEC 1, BLOCK
3, LOT 37

Parcel Address: 1831 WATERSIDE DR
Legal Acres: 0.0000

Remit Seq No: 34843848

Receipt Date: 02/08/2017

Deposit Date: 02/08/2017

Print Date: 04/11/2017 11:21 AM

Printed By: LINDAW

Deposit No: J170208AW14
Validation No: 16

Account No: 2158-01-003-0370-907
Operator Code: JONES

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Fort Bend Isd	TL	355,590	1.340000	4,453.19	311.72	0.00	4,764.91
2016	City Of Missouri City	TL	380,590	0.560100	1,992.22	139.46	0.00	2,131.68
2016	Houston Comm Coll Miss City	TL	342,531	0.100263	320.96	22.47	0.00	343.43
2016	Fort Bend Co Drainage	TL	304,472	0.016000	45.53	3.19	0.00	48.72
2016	Fort Bend Co Gen Fnd	TL	304,472	0.458000	1,303.25	91.23	0.00	1,394.48
					\$8,115.15	\$568.07	\$0.00	\$8,683.22

Check Number(s):
005733

PAYMENT TYPE:

Checks: \$8,683.22

Exemptions on this property:

CAPPED
HOMESTEAD

Total Applied: \$8,683.22

Change Paid: \$0.00

PAYER:

GHOSH RAJESH K & MITA
1831 WATERSIDE DR
MISSOURI CITY, TX 77459-1671

ACCOUNT PAID IN FULL

(281) 341-3710

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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:

GHOSH RAJESH K & MITA
1831 WATERSIDE DR
MISSOURI CITY, TX 77459-1671

Legal Description:

BRIGHTWATER POINT ESTATES SEC 1, BLOCK
3, LOT 37

Parcel Address: 1831 WATERSIDE DR
Legal Acres: 0.0000

Remit Seq No: 35047719

Receipt Date: 02/08/2017

Deposit Date: 03/09/2017

Print Date: 04/11/2017 11:21 AM

Printed By: LINDAW

Deposit No: 0170309C1
Validation No: 900000048636953

Account No: 2158-01-003-0370-907

Operator Code: ASHLEYR

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Fort Bend Isd	TL	355,590	1.340000	311.72	21.82	0.00	333.54
2016	City Of Missouri City	TL	380,590	0.560100	139.46	9.76	0.00	149.22
2016	Houston Comm Coll Miss City	TL	342,531	0.100263	22.47	1.57	0.00	24.04
2016	Fort Bend Co Drainage	TL	304,472	0.016000	3.19	0.22	0.00	3.41
2016	Fort Bend Co Gen Fnd	TL	304,472	0.458000	91.23	6.39	0.00	97.62
					\$568.07	\$39.76	\$0.00	\$607.83

Check Number(s):

10184

PAYMENT TYPE:

Checks: \$607.83

Exemptions on this property:

CAPPED
HOMESTEAD

Total Applied: \$607.83

Change Paid: \$0.00

PAYER:

RAJESH GHOSH
OR MITA GHOSH
1831 WATERSIDE DR
MISSOURI CITY, TX 77459-1671

ACCOUNT PAID IN FULL

(281) 341-3710

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