

COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

May 30, 2017

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

James M. Wade
23242 Dewflower Drive
Katy, TX 77494

Reference: Account Number: 6780-11-001-0340-914
Tax Year 2016, Precinct 3

Dear Mr. Wade:

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 Harris Fort Bend Emergency Services District #100 which represents a total amount of \$368.48 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 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, Andy Meyers, prior to June 13, 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,

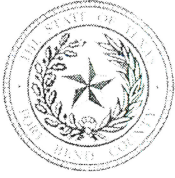
A handwritten signature in blue ink, appearing to read "Robert E. Hebert", is written over a horizontal line.

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

County Judge
Received

MAY 25 2017

(281) 341-3710
Fax (281) 341-9267
Email: patsy.schultz@fortbendcountytexas.gov
www.fortbendcountytexas.gov

DATE: May 25, 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
Chief of Property Taxes

Re: Waiver of Penalty and Interest – James M. Wade: Account # 6780-11-001-0340-914, 2016 Tax Year; Legal Description: Seven Meadows Sec 11, Block 1, Lot 34; Mailing Address: 23242 Dewflower Drive Katy, TX 77494-4246 *property 1*

Precinct 3 ✓

James M. Wade is requesting a waiver of penalty and interest for the 2016 tax year, stating his brother in law mailed the payment in the form of personal check before the due date. Mr. Wade believes the check was stolen from the mail box, allowing access to his personal checking account information causing the check to never arrive to the tax office, and ultimately causing fraudulent activity in his checking account.

Tax Office Records Indicate:

- November 7, 2016 - 2016 – Certified Statement mailed to: James Michael Wade & Van Thi Hong 23242 Dewflower Drive Katy, TX 77494-4246. **This statement was not returned by the Post Office**
- February 14, 2017 – Received payment from James Michael Wade & Van Thi Hong in the amount of \$5,263.75, base levy only.
- February 17, 2017 – 2016 Reminder Notice was mailed to: James Michael Wade & Van Thi Hong 23242 Dewflower Drive Katy, TX 77494-4246. **This statement was not returned by the Post Office**

- February 21, 2017 – Short Notice mailed to James Michael Wade & Van Thi Hong 23242 Dewflower Drive Katy, TX 77494-4246. Additional \$368.48 due by 3/10/2017 **This notice was not returned by the Post Office**
- February 28, 2017 - James M. Wade & Van Thi Hong paid the remaining amount due of \$368.48 including February 2017 penalty and interest.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Katy ISD and Harris Fort Bend ESD #100 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 6780-11-001-0340-914:****2016 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$3,868.09	\$270.77	\$270.77
Harris F/B ESD#100	\$186.72	\$13.08	\$13.08
FBC	\$1208.94	\$84.63	\$84.63
Total	\$5,263.75	\$368.48	\$368.48 ✓

Total Penalty and Interest: \$368.48 ✓

I do not recommend waiver of penalty, interest and collection fees for **2016** Tax Year. 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 CLERK
RECEIVED

MAR 09 2017

March 6, 2017

James & Van Wade
23242 Dewflower Drive
Katy, TX 77494

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

Ref: Request of Waiver of Penalty and Interest Per Section 33.011 of the Texas Property Code

Your Honor,

My name is James Michael Wade (Texas DL _____), my wife is Van Thi Hong Wade (Texas DL _____). We hereby request a waiver of Penalty and Interest applied in the month of February for the properties summarized in the table below. This request is made in accordance with Section 33.011 of the Texas Property Code.

Parcel Address	Account No.	Tax Jurisdiction	Payment Due to:	2016 Tax Due In Jan	2016 Tax Due in Feb	Penalty Applied for late payment in February
23242 Dewflower Drive Katy, TX 77494	6780-11-001-0340-914	Katy ISD Harris F/B ESD #100 Fort Bend Co. Drainage Fort Bend Co Gen Fnd	Patsy Schultz, PCC	\$ 5,263.75	\$ 5,632.22	\$ 368.47
7127 Lucky Star Lane Katy, TX 77494	6780-02-005-0110-914	Katy ISD Harris F/B ESD #4 Fort Bend Co. Drainage Fort Bend Co Gen Fnd	Patsy Schultz, PCC	\$ 6,365.86	\$ 6,811.47	\$ 445.61
2642 Marquette Trail Katy, TX 77494	5739-01-003-0020-914	Katy ISD Harris F/B ESD #2 Willowfork Drainage Fort Bend Co. Drainage Fort Bend Co Gen Fnd	Patsy Schultz, PCC	\$ 4,647.90	\$ 4,973.26	\$ 325.36
2642 Marquette Trail Katy, TX 77494	70-5739-01-003-0020-914	Harris-Ft. Bend Co MUD#1	Equi-Tax Inc.	\$ 1,420.20	\$ 1,519.61	\$ 99.41
23242 Dewflower Drive Katy, TX 77494	6780-11-001-0340-914	Fort Bend County MUD #35	www.taxtech.net	\$ 1,122.22	\$ 1,200.78	\$ 78.56
Total Waiver of February Penalties Requested:						\$ 1,317.41

Current Status of Taxes

All of the current taxes due for the properties listed are fully paid up, including the penalties that were assessed and this waiver is requested. Evidence that all taxes and penalties have been paid is provided in Attachments A.1, A.2, A.3, A.4 and A.5. It is understood that this is a requirement before this request will be considered.

Basis for Penalty and Interest Waiver Request

The basis for this request is from the Texas Property Code Sec. 33.011 (3) (A) which states:

'(3) may waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence showing that:

(A) The taxpayer attempted to pay the tax before the delinquent date by mail;'

Summary of Events

A brief summary of what occurred is provided below, and where relevant supporting documentation is attached. This evidence demonstrates that my wife and I did attempt to pay all taxes due on time by mail.

I work overseas as a Petroleum Engineer and reside with my wife in Ho Chi Minh City, Vietnam. To pay our 2016 property taxes we prepared checks for each statement we received. The checks were placed in envelopes with postage affixed. My wife's brother was visiting us and hand carried the envelopes with the checks back to Oklahoma City, OK where he resides. Copies of the duplicates for the checks from our check book are shown in Attachment B.

On January 12, 2017 my wife's brother placed the envelopes (there were a total of seven) in his home mailbox for the postman to pick up.

On February 3, 2017 we check our bank account online to make sure the checks had cleared. Upon inspection of our account we discovered there were 4 fraudulent charges on our account. Two of the charges were made with counterfeit checks using our bank account number and 2 of the check numbers from the ones we mailed to pay our property tax. These were to create two electronic charges that were not ours to a Target and Walmart. Two other fake checks that used our account number were cashed at Braum's. All of these businesses were located in Oklahoma City.

We immediately contacted our bank and disputed the charges. Affidavits for these claims are provided in Attachments C.1, C.2, C.3 and C.4.

Our bank required that our checking account number be immediately taken out of service and new account number was assigned to us. We also put a stop payment on the checks that were mailed to pay our property taxes. A letter from our bank, _____ is in Attachment D.

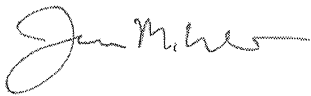
We wrote new checks from a different account, and a relative assisted us in mailing these new checks. As stated previously all the taxes have now been paid, along the penalties assessed for late payment which we are requesting to be waived.

In discussing our case with the bank, it was suspected that the checks were stolen from the mail and the account then fraudulently used. They informed us they would contact the police and would fully prosecute anyone that was caught. We have not heard any update on the investigation.

Summary

My wife I did in fact attempt to pay our property taxes on time and in full by mail. Due to apparent theft our checks from the U.S. postal system the original checks never arrived and new checks were issued as soon as we became aware of the problem. This resulted in the payments arriving in February 2017. Under Sec. 33.011 of the Texas Property Code we respectfully request a waiver of the Penalties and Interest as summarized in the Table above.

Respectfully yours,



James M. Wade

2016 YEAR TAX STATEMENT



PATSY SCHULTZ, PCC
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623
PHONE NO. (281) 341-3710

Mail To:

WADE JAMES MICHAEL & VAN THI HONG
23242 DEWFLOWER DR
KATY, TX 77494-4246

Legal Description:

SEVEN MEADOWS SEC 11, BLOCK 1, LOT 34

Account No: 6780-11-001-0340-914

Legal Acres: .0000

Parcel Address: 23242 DEWFLOWER DR

CAD No: R320600

As of Date: 03/04/2017

Print Date: 03/04/2017 Printed By: ACT INQ

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Market Value	Non-Qualifying Value
Land	Improvement						
\$48,000	\$207,050	\$255,050	\$255,050	\$0	\$255,050	\$0	\$0

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Value			
KATY ISD	\$255,050		\$0	\$255,050	1.516600	\$3,868.09
HARRIS F/B ESD #100	\$255,050		\$0	\$255,050	0.073210	\$186.72
FORT BEND CO DRAINAGE	\$255,050		\$0	\$255,050	0.016000	\$40.81
FORT BEND CO GEN FND	\$255,050		\$0	\$255,050	0.458000	\$1,168.13

Total 2016 Tax: \$5,263.75
Total 2016 Levy Paid To Date: \$5,263.75
2016 Levy Due: \$0.00
Total 2016 Due: \$0.00

Exemptions:**AMOUNT DUE IF PAID BY THE END OF:**

03/31/2017 9%	04/30/2017 11%	05/31/2017 13%	06/30/2017 15%	07/31/2017 18 + 20%	08/31/2017 19 + 20%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

School Information :

KATY ISD 2016 M&O 1.1266000 I&S .39000000 Total 1.5166000 2015 M&O 1.1266000 I&S .39000000 Total 1.5166000

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.25% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. NO FEE CHARGED FOR E-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: 03/04/2017

03/31/2017 9%	04/30/2017 11%	05/31/2017 13%	06/30/2017 15%	07/31/2017 18 + 20%	08/31/2017 19 + 20%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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



* 6 7 8 0 1 1 0 0 1 0 3 4 0 9 1 4 *

6780-11-001-0340-914
WADE JAMES MICHAEL & VAN THI HONG
23242 DEWFLOWER DR
KATY, TX 77494-4246

AMOUNT PAID:

\$ _____

000000R320600 047 0000000000 0000000000 0000000000 0000000000 8

PAYMENT RECORD



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

Certified Owner:

WADE JAMES MICHAEL & VAN THI HONG
 23242 DEWFLOWER DR
 KATY , TX 77494-4246

Legal Description:

SEVEN MEADOWS SEC 11, BLOCK 1, LOT 34

Parcel Address: 23242 DEWFLOWER DR

Legal Acres: 0.0000

Account No: 6780-11-001-0340-914

Year : 2016

Print Date : 03/04/2017

Operator Code: WEB-PRINT

Rec Type : Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Penalty &		Coll. Fee	Refund	Total
				Levy	Interest			
2016	KATY ISD	255,050	1.516600	3,868.09	270.77	0.00	0.00	4,138.86
2016	HARRIS F/B ESD #100	255,050	0.073210	186.72	13.08	0.00	0.00	199.80
2016	FORT BEND CO DRAINAGE	255,050	0.016000	40.81	2.86	0.00	0.00	43.67
2016	FORT BEND CO GEN FND	255,050	0.458000	1,168.13	81.77	0.00	0.00	1,249.90
Levy Total :				\$5,263.75	\$368.48	\$0.00	\$0.00	\$5,632.23
Gross Total :				\$5,263.75	\$368.48	\$0.00	\$0.00	\$5,632.23
Grand Total :				\$5,263.75	\$368.48	\$0.00	\$0.00	\$5,632.23

LAST PAYMENT DATE: 02/28/2017

Payment Receipt Dates:

02/14/2017

02/28/2017

DUPLICATE TAX RECEIPT



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

Certified Owner:

WADE JAMES MICHAEL & VAN THI HONG
23242 DEWFLOWER DR
KATY, TX 77494-4246

Legal Description:

SEVEN MEADOWS SEC 11, BLOCK 1, LOT 34

Parcel Address: 23242 DEWFLOWER DR
Legal Acres: 0.0000

Remit Seq No: 34887013

Receipt Date: 02/14/2017

Deposit Date: 02/15/2017

Print Date: 04/20/2017 01:18 PM

Printed By: MANDYO

Deposit No: L170214

Validation No: 1

Account No: 6780-11-001-0340-914

Operator Code: GUEBARA

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Katy Isd	TL	255,050	1.516600	3,615.03	253.06	0.00	3,868.09
2016	Harris F/B Esd #100	TL	255,050	0.073210	174.50	12.22	0.00	186.72
2016	Fort Bend Co Drainage	TL	255,050	0.016000	38.14	2.67	0.00	40.81
2016	Fort Bend Co Gen Fnd	TL	255,050	0.458000	1,091.71	76.42	0.00	1,168.13
					\$4,919.38	\$344.37	\$0.00	\$5,263.75

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Check Number(s):
000113

PAYMENT TYPE:

Checks: \$5,263.75

Exemptions on this property:

Total Applied: \$5,263.75

Change Paid: \$0.00

PAYER:

WADE JAMES MICHAEL & VAN THI HONG
23242 DEWFLOWER DR
KATY, TX 77494-4246

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:

WADE JAMES MICHAEL & VAN THI HONG
23242 DEWFLOWER DR
KATY, TX 77494-4246

Legal Description:

SEVEN MEADOWS SEC 11, BLOCK 1, LOT 34

Parcel Address: 23242 DEWFLOWER DR
Legal Acres: 0.0000

Remit Seq No: 35000306

Receipt Date: 02/28/2017

Deposit Date: 03/02/2017

Print Date: 04/20/2017 01:18 PM

Printed By: MANDYO

Deposit No: BK170302

Validation No: 33

Account No: 6780-11-001-0340-914

Operator Code: GUEBARA

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Katy Isd	TL	255,050	1.516600	253.06	17.71	0.00	270.77
2016	Harris F/B Esd #100	TL	255,050	0.073210	12.22	0.86	0.00	13.08
2016	Fort Bend Co Drainage	TL	255,050	0.016000	2.67	0.19	0.00	2.86
2016	Fort Bend Co Gen Fnd	TL	255,050	0.458000	76.42	5.35	0.00	81.77
					\$344.37	\$24.11	\$0.00	\$368.48

Check Number(s):

PAYMENT TYPE:

Credit Card Authorization No: 0

Credit Cards: \$368.48

Exemptions on this property:

Total Applied: \$368.48

Change Paid: \$0.00

PAYER:

Jim M Wade
23242 Dewflower Drive
Katy, TX 77494

ACCOUNT PAID IN FULL

(281) 341-3710

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21.1.190