

COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

October 9, 2017

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

Tammy Smith
First State Bank
PO Box 967
El Campo, TX 77437

Reference: Account Number: 0022-01-000-0191-906
Owners: Chad and Sara James
Tax Year 2016, Precinct 1

Dear Ms. Smith:

The County has received your request sent on behalf of Chad and Sara James to waive penalty and interest on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Needville Independent School District and Wharton County Jr. College which represents a total amount of \$2,594.04 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, October 24, 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, Vincent Morales, prior to October 24, 2017, at telephone 281-344-9400 or by email at vincent.moralesjr@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".

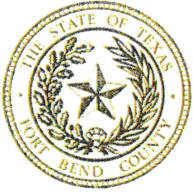
Robert E. Hebert

Enclosure

Copy: Commissioner Vincent Morales, Precinct No. 1

*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."

401 Jackson Street • Richmond, TX 77469



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

SEP 20 2017

DATE: September 20, 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 – The First State Bank: Account # 0022-01-000-0191-906,
2016 Tax Year; Legal Description: 0022 K W Davis, Tract 19, Imp. Only on Land Acct #000-
0190 for 2016

Precinct 1

The First State Bank is requesting a waiver of penalty and interest on behalf of the homeowner due to not receiving a tax statement.

Tax Office Records Indicate:

- February 24, 2017 – 2016 Supplement 8 added this account to the tax system as an improvement only. The 2016 Supplement 8 Statement was mailed to: James Chad & Sara, 14023 Lofty Mountain Ct. Houston, TX 77062-3244. Taxes did not become delinquent until April 1, 2017. **This statement was not returned by the Post Office.**
- May 24, 2017 – 2016 33.07 Notice was mailed to: James Chad & Sara 14023 Lofty Mountain Ct. Houston, TX 77062-3244. **This statement was not returned by the Post Office.**

- July 17, 2017- Perdue mailed a delinquent notice. **This statement was not returned by the Post Office.**
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Needville ISD and Wharton County Jr. College 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 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

Account: 0022-01-000-0191-906

2016 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Needville ISD	\$4,596.90	\$781.47	\$1,075.67	\$1,857.14
Wharton County Jr. College	\$409.12	\$69.55	\$95.73	\$165.28
FBC	\$1,414.89	\$240.53	\$331.09	\$571.62
Total	\$6,420.91	\$1,091.55	\$1,502.49	\$2,594.04

Total Penalty and Interest and Collection Fees: 2,594.04

I **do not** recommend waiver of penalty, interest, and collection fees 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..."



The First State Bank

"Friendliest Bank Anywhere"

www.fsblouise.com

August 15, 2017

County Judge
Received

AUG 15 2017

ATTN: County Judge Robert E. Hebert

RE: Chad and Sara James (281-704-5595)

PROPERTY CODE: R458985/R32254

PROPERTY LOCATION: 22611 Piper Rd., Needville, TX 77461

LEGAL DESCRIPTION: 0022 K W David, Tract 19, Acres 1.556, O/R Prairie Aire S/D

To Whom It May Concern,

I am writing this on behalf of Chad and Sara James. As their lender that manages their escrow account for taxes and insurance, it has recently come to our attention that this account has been selected for suit due to unpaid taxes for the year 2016 in the amount of \$9,014.95, as presented on the tax statement invoice attached. Until just recently, we were completely unaware of this issue and did not receive any notice of this until we received a phone call from Mr. James on August 9th, 2017. Mr. James was unaware of any issues until this time as well, as the letter for the intent for suit was first issued to him at this time.

Upon multiple phone calls with the Fort Bend County Appraisal District (spoke to Cheryl Garcia) and the Fort Bend County Tax Office (spoke to Megan Pond), it has been discovered that there has been a huge error on the Appraisal District behalf. After visiting with both parties, it was admitted that the James's property that is under suit was assigned to his neighbor's property—Claus Oestrich, Property ID# R32255. The newly built airplane hangar-style home was being taxed to Mr. Oestrich's property. Mr. Oestrich discovered the error and went to the appraisal district to have them separated and currently placed on December 9, 2016. However, there was still no communication about this error or the taxes due with either the James's or this bank, until August 2017, when the notice for suit was sent from attorneys Perdue Brandon Fielder Collins & Mott. It appears this wasn't translated to the FB Tax Office until a much later date as well.

Let it be known that we, at First State Bank, will pay the full amount due (\$9,014.95), which includes Penalties and Interest, at this time, to avoid suit. However, we are protesting the penalties and interest and expect a full refund in the amount of \$2,594.04 for the accessed penalties and interest due to the admitted negligence and clerical error of the Fort Bend County Appraisal District.

P.O. BOX 5
LOUISE, TEXAS 77455
(979) 648-2691

505 E. BOLING HWY.
WHARTON, TEXAS 77488
(979) 532-0404

P.O. BOX 967
EL CAMPO, TEXAS 77437
(979) 543-2274

P.O. BOX 826
SWEENEY, TEXAS 77480
(979) 548-2131

P.O. BOX 457
BLESSING, TEXAS 77419

P.O. BOX 254
GANADO, TEXAS 77962

P.O. BOX 2433
BAY CITY, TEXAS 77404

2904 N. VELASCO
ANGLETON, TEXAS 77515

5101 JOHN STOCKBAUER
VICTORIA, TEXAS 77904

We expect to hear from you soon. Please contact me, Tammy Smith, with any additional questions or concerns. A full refund can be mailed to: First State Bank, ATTN: Tammy Smith, PO Box 967, El Campo, TX 77437.

Respectfully Submitted,



Tammy Smith

First State Bank

Assistant Vice President

tsmith@fsblouise.com

979-543-2274

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:
JAMES CHAD & SARA
14023 LOFTY MOUNTAIN CT
HOUSTON, TX 77062-3244

Legal Description:
0022 K W DAVIS, TRACT 19, IMP ONLY ON
LAND #000-0190 FOR 2016

Account No: 0022-01-000-0191-906

CAD No: R458985

As of Date: 08/15/2017

Legal Acres: .0000

Parcel Address: PIPER RD

Print Date: 08/15/2017 Printed By: ACT_INQ

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Market Value	Non-Qualifying Value
Land	Improvement						
\$0	\$298,500	\$298,500	\$298,500	\$0	\$298,500	\$0	\$0

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Value			
NEEDVILLE ISD	\$298,500		\$0	\$298,500	1.540000	\$4,596.90
WHARTON COUNTY JR COLLEGE	\$298,500		\$0	\$298,500	0.137060	\$409.12
FORT BEND CO DRAINAGE	\$298,500		\$0	\$298,500	0.016000	\$47.76
FORT BEND CO GEN FND	\$298,500		\$0	\$298,500	0.458000	\$1,367.13

Total 2016 Tax: \$6,420.91
Total 2016 Levy Paid To Date: \$0.00
2016 Levy Due: \$6,420.91
Total 2016 Due: \$9,014.95

Exemptions:

AMOUNT DUE IF PAID BY THE END OF:		Taxes become delinquent on April 01, 2017.			
08/31/2017 17 + 20%	09/30/2017 18 + 20%	10/31/2017 19 + 20%	11/30/2017 20 + 20%	12/31/2017 21 + 20%	01/31/2018 22 + 20%
\$9,014.95	\$9,092.00	\$9,169.05	\$9,246.11	\$9,323.18	\$9,400.22

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 :

NEEDVILLE ISD 2016 M&O 1.1700000 I&S .37000000 Total 1.5400000 2015 M&O 1.0400000 I&S .53300000 Total 1.5730000

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: 08/15/2017

08/31/2017 17 + 20%	09/30/2017 18 + 20%	10/31/2017 19 + 20%	11/30/2017 20 + 20%	12/31/2017 21 + 20%	01/31/2018 22 + 20%
\$9,014.95	\$9,092.00	\$9,169.05	\$9,246.11	\$9,323.18	\$9,400.22

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



* 0 0 2 2 0 1 0 0 0 0 1 9 1 9 0 6 *

0022-01-000-0191-906
JAMES CHAD & SARA
14023 LOFTY MOUNTAIN CT
HOUSTON, TX 77062-3244

AMOUNT PAID:

\$

000000R458985 047 0000901495 0000909200 0000916905 0000924611 1

Tax Statement

FORT BEND COUNTY TAX OFFICE

1317 EUGENE HEIMANN CIRCLE
 RICHMOND, TX 77469-3623
 Telephone: (281) 341-3710

JAMES CHAD & SARA
 PO BOX 464
 NEEDVILLE, TX 77461

Taxpayer ID: 69855

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

Tax Year	Tax Due	P and I	Total Due
NEEDVILLE INDEPENDENT SCHOOL DISTRICT			
Legal: 0022 K.W.DAVIS, TRACT 19, IMP ONLY ON LAND #000-0190 FOR 2016			
Geo Code: 0022010000191906 Client Property Code: R458985			
Location: PIRER RD			
NEEDVILLE TX 77461			
2016	\$4,596.90	\$1,857.14	\$6,454.04 *
NEEDVILLE INDEPENDENT SCHOOL DISTRICT TOTAL -->			\$6,454.04

Total If Paid By 8/31/2017 \$6,454.04

* = Transaction has non-standard delinquency date.

TAX RECEIPT



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

Certified Owner:

JAMES CHAD & SARA
14023 LOFTY MOUNTAIN CT
HOUSTON, TX 77062-3244

Legal Description:

0022 K W DAVIS, TRACT 19, IMP ONLY ON
LAND #000-0190 FOR 2016

Parcel Address: 0 PIPER RD

Legal Acres: 0.0000

Remit Seq No: 35614190

Receipt Date: 08/15/2017

Deposit Date: 08/15/2017

Print Date: 08/15/2017 02:37 PM

Printed By: HECTORH

Deposit No: O170815Y1

Validation No: 900000050098324

Account No: 0022-01-000-0191-906

Operator Code: HECTORH

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Needville Isd	TL	298,500	1.540000	4,596.90	781.47	1,075.67	6,454.04
2016	Wharton County Jr College	TL	298,500	0.137060	409.12	69.55	95.73	574.40
2016	Fort Bend Co Drainage	TL	298,500	0.016000	47.76	8.12	11.18	67.06
2016	Fort Bend Co Gen Fnd	TL	298,500	0.458000	1,367.13	232.41	319.91	1,919.45
					\$6,420.91	\$1,091.55	\$1,502.49	\$9,014.95

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Check Number(s):

143260

PAYMENT TYPE:

Checks:

\$9,014.95

Exemptions on this property:

Total Applied:	\$9,014.95
Total Tended:	\$9,014.95
(for accounts paid on 08/15/2017)	
Change Paid:	\$0.00

PAYER:

FSB C/O

CHAD & SARA JAMES

PO BOX 5

LOUISE, TX 77455-0005

ACCOUNT PAID IN FULL

(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:

JAMES CHAD & SARA
14023 LOFTY MOUNTAIN CT
HOUSTON, TX 77062-3244

Legal Description:

0022 K W DAVIS, TRACT 19, IMP ONLY ON
LAND #000-0190 FOR 2016

Parcel Address: PIPER RD
Legal Acres: 0.0000

Remit Seq No: 35614190

Receipt Date: 08/15/2017

Deposit Date: 08/15/2017

Print Date: 08/17/2017 09:07 AM

Printed By: CANDACEC

Deposit No: 0170815Y1
Validation No: 900000050098324

Account No: **0022-01-000-0191-906**
Operator Code: HECTORH

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Needville Isd	TL	298,500	1.540000	4,596.90	781.47	1,075.67	6,454.04
2016	Wharton County Jr College	TL	298,500	0.137060	409.12	69.55	95.73	574.40
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2016	Fort Bend Co Gen Fnd	TL	298,500	0.458000	1,367.13	232.41	319.91	1,919.45
					<u>\$6,420.91</u>	<u>\$1,091.55</u>	<u>\$1,502.49</u>	<u>\$9,014.95</u>

Check Number(s):
143260

PAYMENT TYPE:

Checks: \$9,014.95

Exemptions on this property:

Total Applied: \$9,014.95

Change Paid: \$0.00

PAYER:
FSB C/O
CHAD & SARA JAMES
PO BOX 5
LOUISE, TX 77455-0005

ACCOUNT PAID IN FULL

(281) 341-3710

Page 1 of 1

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