

## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

October 10, 2017

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

Brian Jarrard - Holcomb Properties Company  
3800 Southwest Fwy, Ste 302  
Houston, TX 77027

Reference: Account Number: 0062-00-00-2421-907  
Tax Year 2016, Precinct 4

Dear Mr. Jarrard:

The County has received your request sent on behalf of Waterside at Mason LP, 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 which represents a total amount of \$12,076.76 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, 2<sup>nd</sup> 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 October 24, 2017, at telephone 281-980-2235 or by email at [james.patterson@fortbendcountytexas.gov](mailto: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, 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](mailto:patsy.schultz@fortbendcountytexas.gov)  
[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

DATE: October 9, 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 - Holcomb Properties Company on behalf of Waterside at Mason LP:  
Account # 0062-00-000-2421-907, 2016 Tax Year; Legal Description: 0062 WM Morton, Acres 6.598,  
Restricted Reserve "A", Block 1, Waterside Mason Apartments; Mailing address: 3800 Southwest  
Freeway, Suite 302, Houston, Texas 77027.

### Precinct 4

Holcomb Properties Company on behalf of Waterside at Mason LP is requesting waiver of penalty and interest for 2016 tax year, stating an error was made in updating the ownership mailing address by the Fort Bend Central Appraisal District.

#### Tax Office Records Indicate:

- November 26, 2014 – Special Warranty Deed # 2014129402 recorded owner Waterside at Mason LP. Grantee's mailing address was listed "3800 Southwest Freeway, Suite 302, Houston, Texas 77027". No other grantee address was listed on deed.
- March 6, 2015 – Fort Bend Central Appraisal District received a letter from Pace Property Tax Services stating owner name and address will be Waterside at Mason LP, c/o Holcomb Properties, 1300 Post Oak Lane, Suite 1110, Houston, TX 77056.

- August 13, 2015 – Processed 2015 July “Name and Address Change” received from the Fort Bend Central Appraisal District changing ownership to Waterside at Mason LP, c/o Holcomb Properties, 1300 Post Oak Ln, Ste 1110, Houston, TX 77056-3018.
- November 7, 2016 – 2016 Certified Tax Statement was mailed to Waterside at Mason LP, c/o Holcomb Properties, 1300 Post Oak Ln, Ste 1110, Houston, TX 77056-3018.  
**This statement was not returned by the Post Office.**
- February 17, 2017 – 2016 Reminder Statement was mailed to Waterside at Mason LP, c/o Holcomb Properties, 1300 Post Oak Ln, Ste 1110, Houston, TX 77056-3018. **This statement was not returned by the Post Office.**
- April 19, 2017 – The Fort Bend County Tax Office received payment of \$121,865.48 (includes April Penalty and Interest).
- September 25, 2017 – Per the Fort Bend Central Appraisal District the mailing address should not have been changed to 1300 Post Oak Ln, Ste 1110, Houston, TX 77056-3018 as Pace Property Tax Services was not an authorized agent for Waterside at Mason LP. The address should have read 3800 Southwest Freeway, Suite 302, Houston, Texas 77027 as stated on the deed.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Fort Bend Independent School District has 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 0062-00-000-2421-907:

#### 2016 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$81,100.82	<b>\$8,921.09</b>	<b>\$8,921.09</b>
FBC	\$28,687.90	<b>\$3,155.67</b>	<b>\$3,155.67</b>
Total	\$109,788.72	<b>\$12,076.76</b>	<b>\$12,076.76</b>

#### Total Penalty & Interest: **\$12,076.76**

I do 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...”



Waterside at Mason, LP  
3800 Southwest Freeway, Suite 302  
Houston, TX 77027

COUNTY CLERK  
JUDGE  
ED  
MAR 15 2017

March 13, 2017

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

Re: Acct # 0062-00-00-2421-907; Restricted Yeserve "A", being 6.598 Acres in the  
William Morton Survey No. 0062; Year 2016 Taxes

Dear Judge Hebert,

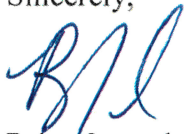
We have recently discovered that our 2016 property tax payments were not made on time and request abatement of the penalty and interest. A brief summary of the facts are as follows:

The property was sold from Belt 15 Partners, Ltd. to Waterside at Mason, LP, effective November 25, 2014. The deed was recorded on November 26, 2014, which listed the correct address for the new owner – 3802 Southwest Freeway, Suite 302, Houston, TX 77027. It is customary for Fort Bend Central Appraisal District to update ownership and mailing information based on the deed of record, however, in this case the mailing address was updated to an address that matched neither the current owner nor the previous owner. As you can see on the attached property tax statement, the address is indicated as 1300 Post Oak **LN**, Suite 1110, Houston, TX 77056. This explains why neither party received the notice, as the address for the previous owner is 1300 Post Oak **BLVD**, Suite 1110, Houston, TX 77056. Post Oak Ln is a street nearby Post Oak Blvd, but the post office would not be able to make that connection.

We are asking Fort Bend County to waive the penalties and interest in exchange for immediate payment of the outstanding 2016 taxes, due to the error made in updating the ownership mailing address by Fort Bend Appraisal District. State law provides that this is the appropriate action to take in this circumstance.

Please provide a response at your earliest convenience to: [bjarrard@holcombproperties.com](mailto:bjarrard@holcombproperties.com) or via phone: (713) 843-0813.

Sincerely,



Brian Jarrard

Director of Land Development – Holcomb Properties Company



# DELINQUENT TAX STATEMENT SUMMARY



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

Mail To:

WATERSIDE AT MASON LP  
C/O HOLCOMB PROPERTIES  
1300 POST OAK LN  
STE 1110

HOUSTON, TX 77056-3018

Account No: 0062-00-000-2421-907

As of Date: 03/02/2017

Legal Description:

0062 WM MORTON, ACRES 6.598, RESTRICTED  
RESERVE "A", BLOCK 1, WATERSIDE MASON  
APARTMENTS

2016 Value: \$6,052,300  
Appr. Dist. No.: R436843

Legal Acres: 6.5980

Parcel Address: 1901 W GRAND PKWY S

Print Date: 03/02/2017 Printed By: AC1\_INQ

Year	Tax Units	Remaining Levy	IF PAID BY March 31, 2017		IF PAID BY April 30, 2017		IF PAID BY May 31, 2017	
			Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2016	1 78 79	\$109,788.72	\$9,880.98	\$119,669.70	\$12,076.76	\$121,865.48	\$14,272.54	\$124,061.26
TOTAL AMOUNT DUE:		\$109,788.72	\$9,880.98	\$119,669.70	\$12,076.76	\$121,865.48	\$14,272.54	\$124,061.26
Tax Unit Codes:								
1	FORT BEND ISD	78	FORT BEND CO DRAINAGE	79	FORT BEND CO GEN FND			

TO PAY BY CREDIT CARD VISIT [WWW.FORTBENDCOUNTYTX.GOV](http://WWW.FORTBENDCOUNTYTX.GOV)

CREDIT CARD PAYMENTS ARE CHARGED 2.4% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. NO FEE CHARGED FOR E-CHECK.

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE TAX COLLECTOR FOR THE FORT BEND COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE TAX COLLECTOR FOR THE FORT BEND COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

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.

**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.**

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

Print Date: 03/02/2017

Appr. Dist. No.: R436843

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  
(281) 341-3710



\* 0 0 6 2 0 0 0 0 0 2 4 2 1 9 0 7 \*

If Paid By	Amount Due
March 31, 2017	\$119,669.70
April 30, 2017	\$121,865.48
May 31, 2017	\$124,061.26
Amount Paid:	\$ _____

0062-00-000-2421-907  
WATERSIDE AT MASON LP  
C/O HOLCOMB PROPERTIES  
1300 POST OAK LN  
STE 1110  
HOUSTON, TX 77056-3018

000000R436843 047 0011966970 0012186548 0012406126 0000000000 9

# DUPLICATE TAX RECEIPT



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

**Certified Owner:**

WATERSIDE AT MASON LP  
C/O HOLCOMB PROPERTIES  
1300 POST OAK LN  
STE 1110  
HOUSTON, TX 77056-3018

**Legal Description:**

0062 WM MORTON, ACRES 6.598, RESTRICTED  
RESERVE "A", BLOCK 1, WATERSIDE MASON  
APARTMENTS

Parcel Address: 1901 W GRAND PKWY S  
Legal Acres: 6.5980

Remit Seq No: 35246248  
Receipt Date: 04/19/2017  
Deposit Date: 04/21/2017  
Print Date: 04/24/2017 11:45 AM  
Printed By: RAQUELA

Deposit No: EK170421  
Validation No: 14

Account No: 0062-00-000-2421-907  
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	6,052,300	1.340000	81,100.82	8,921.09	0.00	90,021.91
2016	Fort Bend Co Drainage	TL	6,052,300	0.016000	968.37	106.52	0.00	1,074.89
2016	Fort Bend Co Gen Fnd	TL	6,052,300	0.458000	27,719.53	3,049.15	0.00	30,768.68
					\$109,788.72	\$12,076.76	\$0.00	\$121,865.48

**Check Number(s):**

Credit Card Authorization No: 0

**Exemptions on this property:**

**PAYMENT TYPE:**

Credit Cards: \$121,865.48

Total Applied: \$121,865.48

Change Paid: \$0.00

**PAYER:**

Guefen Development Company  
3800 Southwest Freeway, Suite  
Houston, TX 77027

ACCOUNT PAID IN FULL

(281) 341-3710