

## **COUNTY JUDGE**

Fort Bend County, Texas

Robert E. Hebert County Judge

July 12, 2018

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

Elena Denissov 4510 Oak Valley Dr. Missouri City, TX 77459

Reference:

Account Number: 6710-01-002-0040-907

Tax Year 2017, Precinct 4

Dear Ms. Denissov:

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, Missouri City and Houston Community College-Missouri City which represents a total amount of \$271.12 for penalties assessed on the referenced account for tax year 2017. 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 24, 2018 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 July 24, 2018, at telephone 281-980-2235 or by email at james.patterson@fortbendcountytx.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

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

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

www.fortbendcountytx.gov

Patsy Schultz, PCC
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

DATE:

July 9, 2018

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 7.5.
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Elena Denissov; Account # 6710-01-002-0040-907; 2017 Tax Year; Legal Description: Plantation Creek Sec 1, Block 2, Lot 4; Mailing Address: 4510 Oak Valley Drive, Missouri City TX 77459-2925.

### **Precinct 4**

Elena Denissov is requesting a waiver of penalty and interest for the 2017 tax year stating that she did not receive the 2017 tax statement until February 27, 2018.

## Tax Office Records Indicate:

- September 10, 2017 received 2017 Tax Statement request from Corelogic which is an agent for New York Community Bank. New York Community Bank has paid the taxes on this account since 2013.
- November 27, 2017 2017 Tax Statement for account 6710-01-002-0040-907 was submitted electronically to Corelogic per request; Amount due \$3,872.98. Per Property Tax Code Section 31.01 (i-1): "If an assessor mails a tax bill under subsection (a) or delivers a tax bill by electronic means under subsection (k) to a mortgagee of a property, the assessor is not required to mail or deliver by electronic means a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent."

- February 20, 2018 2017 Reminder Notice was mailed to Denissov Elena & Valeri,
   4510 Oak Valley Dr, Missouri City TX 77459-2925; Amount \$4,144.10. This statement was not returned by the Post Office.
- February 28, 2018 Elena Denissov called to request the penalty and interest be removed. The waiver instructions were explained to her.
- February 28, 2018 Received payment for 2017 taxes from Elena Denissov in the amount of \$4,144.10.
- 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 6710-01-002-0040-907:

#### 2017 Tax Year

Tax Unit Base		Penalty & Interest	Total Waiver Request	
FORT BEND ISD	\$ 2,021.39	\$ 141.50	\$ 141.50	
MISSOURI CITY	\$ 1,348.38	\$ 94.39	\$ 94.39	
HCC	\$ 91.50	\$ 6.41	\$ 6.41	
FBC	\$ 411.71	\$ 28.82	\$ 28.82	
Total	\$ 3,872.98	\$ 271.12	\$ 271.12	

## Total Penalty and Interest: \$271.12

I do not recommend waiver of penalty and interest for 2017. Per 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..."

PERMIT

Elena Denissov.

Property Account No.: 6710-01-002-0040-907 4510 Oak Valley Drive, Missouri City, TX, 77459

Attention to:

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

Your Honor,

I am writing to you to request waiver of penalty that was imposed on my account for the overdue property tax payment. I was late with this payment because the statement from Fort Bend County Tax Assessor-Collector Office came in mail only on February 27, 2018. I've paid it next day, but it was already past due. Note on the statement said "processed 02/15/2018". You may check my previous payments records, I was never late with payments before.

Respectfully,

Elena Denissov.

4510 Oak Valley Drive Missouri City, TX, 77459

## DUPLICATE TAX RECEIPT



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

Certified Owner:

DENISSOV ELENA & VALERI 4510 OAK VALLEY DR MISSOURI CITY, TX 77459-2925 Legal Description:

PLANTATION CREEK SEC 1, BLOCK 2, LOT 4

Parcel Address:

4510 OAK VALLEY DR

Legal Acres:

0.0000

Remit Seq No: 37926764 Receipt Date: 02/28/2018 Deposit Date: 03/02/2018

Print Date: 05/23/2018 11:39 AM

Printed By: IRENEA

Deposit No:

EK180302

Validation No:

101

Account No:

6710-01-002-0040-907

Operator Code:

GARZA

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2017	Fort Bend Isd	TL	199,730	1.320000	2,021.39	141.50	0.00	2,162.89
2017	City Of Missouri City	TL	224,730	0.600000	1,348.38	94.39	0.00	1,442.77
2017	Houston Comm Coll Miss City	TL	91,257	0.100263	91.50	6.41	0.00	97.91
2017	Fort Bend Co Drainage	TL	87,784	0.016000	14.05	0.98	0.00	15,03
2017	Fort Bend Co Gen Fnd	TL	87,784	0.453000	397.66	27.84	0.00	425.50
					\$3,872.98	\$271.12	\$0.00	\$4,144.10

Check Number(s):

PAYMENT TYPE:

Credit Card Authorization No:

Credit Cards:

\$4,144.10

Exemptions on this property:

DISABLED HOMESTEAD

Total Applied:

\$4,144.10

Change Paid:

\$0.00

PAYER:

ELENA DENISSOV 4510 OAK VALLEY DR MISSOURI CITY, TX 77459 ACCOUNT PAID IN FULL

(281) 341-3710

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