



COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

July 20, 2018

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

Daniel Law & Annabel Lai
831 Merrick Drive
Sugar Land, TX 77478

Reference: Account Number: 7550-03-006-0800-907
Tax Year 2017, Precinct 3

Dear Mr. Law & Ms. Lai:

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 and the City of Sugar Land, which represents a total amount of \$778.37 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, August 7, 2018 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 August 7, 2018, 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 black ink, appearing to read "Robert Hebert", written in a cursive style.

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

JUL 19 2018

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

DATE: July 18, 2018

TO: County Judge Robert E. Hebert
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner James Patterson
County Attorney Roy Cordes

FROM: Tammy Staton *T.S.*
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Daniel G Law: Account # 7550-03-006-0800-907, 2017 Tax Year; Legal Description: Sugar Creek Sec 3, Block 6, Lot 8; Mailing address: 831 Merrick Drive, Sugar Land, TX 77478

Precinct 3

Daniel Law & Annabel Lai are requesting a waiver of penalty and interest for the 2017 tax year, stating the Tax Assessor erroneously sent the tax statements to the previous owner of the property. They were not notified of the assessment and tax obligations until April 2018.

Tax Office records and research indicate:

- November 17, 2017 – General Warranty Deed #2017127067 recorded owner Daniel G. Law, 831 Merrick Drive, Sugar Land, TX 77478.
- November 27, 2017 – 2017 Certified Tax Statement was mailed to Avondale Enterprises LLC, 9229 Outpost Dr, Houston, TX 77041-9235. **This statement was not returned by the Post Office.**
- February 20, 2018 – 2017 Reminder Statement was mailed to Avondale Enterprises LLC, 9229 Outpost Dr, Houston, TX 77041-9235. **This statement was not returned by the Post Office.**

- January 8, 2018 – 2017 December Name and Address Correction received from the Fort Bend Central Appraisal District changing ownership to: Daniel G Law 831 Merrick Dr Sugar Land TX 77478-3743. Due to a tax office error this correction was not processed until March 29, 2018.
- April 2, 2018 – 2017 December Name/Address Change 12 Tax Statement was mailed Law Daniel G, 831 Merrick Dr, Sugar Land, TX 77478-3743. **This statement was not returned by the Post Office.**
- April 11, 2018 – The Fort Bend County Tax Office received payment of \$7,854.55 (includes April Penalty and Interest).
- There is evidence of an error by the Fort Bend County Tax Office.
- Fort Bend Independent School District and City of Sugar Land 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 7550-03-006-0800-907:

2017 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$4,604.82	\$506.53	\$506.53
City of Sugar Land	\$1,068.68	\$117.55	\$117.55
FBC	\$1,402.68	\$154.29	\$154.29
Total	\$7,076.18	\$778.37	\$778.37

Total Penalty and Interest: \$778.37

I do 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..."

RECEIVED

MAY 01 2018

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

Daniel Law, Annabel Lai
831 Merrick Drive,
Sugar Land, TX 77478
Phone:

April 29, 2018

Account number: 7550 -03-006-0800-907
Legal description: Sugar Creek Sec 3, Block 6, Lot 8
Tax year in question: 2017

Dear Judge Hebert,

We would like to request a waiver of penalty and interest for our property at 831 Merrick Drive, Sugar Land, TX 77478 ("**Property**") pursuant to section 33.011(a)(1) Texas Property Tax Code (Waivers due to error). In summary, the basis of this request is because the Tax Assessor had erroneously sent Tax Statements to the previous owner of the property, and we were not notified of the assessment and tax obligations until April 2018 (well after the due date of January 31, 2018).

1. Context

- 1.1 We are first time home owners (from Australia) and purchased the Property in November last year. The transaction closed on November 17, 2017.
- 1.2 At closing, the titles office arranged it such that the seller credited our account with 11 months of taxes (up to November 17, 2017), so that we would have to pay property taxes for the full 2017 year.
- 1.3 The titles office submitted the title deed with the county clerk's office on the closing date, November 17, 2017. See attached email correspondence.

2. Circumstances for waiver request

- 2.1 Despite the filing of the title deed with the county clerk's office on November 17, 2017, the Appraisal District did not pick up on the change of name until March 28, 2018. Consequently, the Appraisal District did not notify the Tax Assessor of the change of name until after March 28, 2018. This was advised to me by the office of Patsy Schultz, PCC during a telephone conversation I had with them on April 6.
- 2.2 On or around April 4, 2018, we received a 2017 December Name/Change Tax Statement with a tax charge of \$7,076.18. Also included in the statement was a penalty/interest charge of \$778.37, for a total of \$7,854.55. The Tax Statement was dated April 2, 2018.

2.3 The Tax Statement dated April 2, 2018 was the first such statement to have been received by us. From conversation with Patsy Schultz's office, it appears that tax statements had been erroneously sent to the previous owner prior to April. These statements had not been forwarded to us by the previous owner.

2.4 Consequently, until April 4, 2018, we were not aware of the amount of the tax assessment or our tax obligations.

2.5 As an indication of our full respect for the law, we paid the full amount of the assessment (including penalty/interest) on April 8, 2018 in good faith until this matter can be resolved. Had we received the Tax Statements earlier or been made aware of these obligations earlier, we would have paid the assessment by the due date.

2.6 In conclusion, we respectfully submit that the conditions of section 33.011(a)(1) have been satisfied, namely:

- a) The current roll did not have the correct tax payer's address until March 28, 2018
- b) We have paid the full amount of taxes (including penalty and interest) within 21 days of discovery
- c) An act or omission of the Appraisal District / Tax Assessor caused the failure to send a bill to the correct tax payer address at least 21 days prior to the delinquency

Judge Herbert, we are law-abiding, hard-working contributors to the City of Sugarland. We did not receive the Tax Statement until April 4, 2018, well after the due date of January 31, 2018. We did everything necessary for the name change to take effect, including filing the title deed promptly with the county clerk at closing. As first-time owners (and coming from Australia), we are still figuring out how the property tax system works in Texas but I am not aware of what else we could have done to ensure that we received the tax statements quicker.

As such, we respectfully submit that the failure to pay property taxes by the due date was caused by an error of the Appraisal District and Tax Assessor, and request a waiver and refund for penalties/interest paid of \$778.37.

Yours faithfully,



Daniel Law and Annabel Lai

DUPLICATE TAX RECEIPT



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

Certified Owner:

LAW DANIEL G
831 MERRICK DR
SUGAR LAND, TX 77478-3743

Legal Description:

SUGAR CREEK SEC 3, BLOCK 6, LOT 8

Parcel Address: 831 MERRICK DR
Legal Acres: 0.0000

Remit Seq No: 38149076
Receipt Date: 04/11/2018
Deposit Date: 04/12/2018
Print Date: 07/16/2018 04:44 PM
Printed By: RAQUELA

Deposit No: L180412
Validation No: 1
Account No: 7550-03-006-0800-907
Operator Code: VEGA

Table with 8 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include 2017 Fort Bend lsd, City Of Sugar Land, Fort Bend Co Drainage, and Fort Bend Co Gen Fnd.

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Check Number(s):
000164

PAYMENT TYPE:

Checks: \$7,854.55

Exemptions on this property:

CAPPED
HOMESTEAD

Total Applied: \$7,854.55

Change Paid: \$0.00

PAYER:
LAW DANIEL G
831 MERRICK DR
SUGAR LAND, TX 77478-3743

ACCOUNT PAID IN FULL