

COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert County Judge

October 22, 2018

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

Allyssa DeCenzo Comcast Cable Communications Mgmt, LLC One Comcast Center, 32nd Floor Philadelphia, PA 19103

Reference:

Account Number: 9960-03-217-0032-907

Tax Year 2017, Precinct 4

Dear Ms. DeCenzo:

The County has received your request sent on behalf of Comcast Spotlight, LLC, 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 \$400.68 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, November 6, 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, James Patterson, prior to November 6, 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

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@fortbendcountytx.gov
www.fortbendcountytx.gov

DATE:

October 12, 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 1.5.

Chief of Property Taxes

Re: Waiver of Penalty, Interest and Collection Fees-Comcast Spotlight LLC: Account # 9960-03-217-0032-907, 2017 Tax Year; Legal Description: Personal Property Supp, Furn, Fix & Equip Located @ 245 Commerce Green Blvd Ste 270 in Sugar Land, TX.

Precinct 4

Allyssa DeCenzo, Property Tax Supervisor for Comcast Cable Communications Mgmt, LLC (fka: Comcast Spotlight LLC), is requesting waiver of penalty, interest and collection fees for the 2017 tax year stating Comcast Spotlight did not receive the 2017 Tax Statement for account # 9960-03-217-0032-907. Ms. DeCenzo stated Fort Bend Central Appraisal District acknowledged receipt of Business Personal Property Rendition of Taxable Property for 2017 in a timely manner but failed to update the mailing address.

Tax Office records and research indicate:

May 15, 2017 – Fort Bend Central Appraisal District received the 2017 Business
Personal Property Rendition of Taxable Property and forwarded it onto Hugh Landrum &
Associates for processing. Hugh Landrum & Associates handles all Industrial accounts
for the Fort Bend Central Appraisal District.

- November 27, 2017 2017 Certified Statement for account # 9960-03-217-0032-907 was mailed to Comcast Spot Light, 245 Commerce Green Blvd Ste 270, Sugar Land TX 77478-3684.
 The 2017 Tax Statement was not returned by the Post Office.
- February 19, 2018 2017 33.11 Notice mailed to Comcast Spot Light, 245 Commerce Green Blvd Ste 270, Sugar Land, TX 7748-3684 by the delinquent tax attorney, Perdue, Brandon, Fielder Collins & Mott. The 33.11 Notice was not returned by the Post Office.
- February 26, 2018 2017 33.11 Notice mailed to Comcast Spot Light, 245 Commerce Green Blvd Ste 270, Sugar Land, TX 7748-3684 by the delinquent tax attorney, Linebarger, Goggan, Blair & Sampson, LLP. The 33.11 Notice was not returned by the Post Office.
- May 16, 2018 Comcast Spotlight LLC called to verify the amount of 2017 taxes due on Account #9960-03-217-0032-907. The amount due was \$1,553.76.
- May 23, 2018 Comcast Spot Light paid 2017 taxes in the amount of \$1,553.76 including May 2018 penalty, interest and collection fees.
- July 5, 2018 Fort Bend County Tax Office requested a date-stamped copy of the Business Personal Property Rendition of Taxable Property that was received by the Fort Bend Central Appraisal District.
- July 5, 2018 The Fort Bend Central Appraisal District admitted that they received the rendition in a timely manner but forwarded the rendition to Hugh Landrum & Associates in error. The mistake resulted in Fort Bend Central Appraisal District's failure to update the mailing address on Account # 9960-03-217-0032-907.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- 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, interest, and collection fees and allows 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 9960-03-217-0032-907:

2017 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fee	Total Waiver Request	
Fort Bend ISD	\$ 722.51	\$ 93.93	\$163.29	\$257.22	
City of Sugar Land	\$ 173.86	\$ 22.60	\$ 29.47	\$ 52.07	
FBC	\$ 256.71	\$ 33.37	\$ 58.02	\$ 91.39	
Total	\$1,553.08	\$149.90	\$250.78	\$400.68	

Total Penalty and Interest: \$400.68

I <u>do</u> recommend waiver of penalty, interest, and collection fees for **2017** Tax Year. 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..."



MAY 2 1 2018

May 16, 2018

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

RE: 2017/2018 Business Personal Property Penalty and Interest Comcast Cable Communications Management, LLC (fka Comcast Spotlight) Account # 9960-03-217-0032-907 / CAD # P348132

Dear Judge Robert E. Hebert,

We received notices regarding the property on account #9960-03-217-0032-907/CAD# P348132 for Comcast Spotlight, stating a 2017 rendition was not filed for the property at 245 Commerce Green Blvd in Sugar Land, TX. We also received a 2017 delinquent tax bill from the Fort Bend County Tax Assessor/Collector.

We spoke to the assessor, specifically Irene Klein and Yvonne Duran, who acknowledge their office did receive our return but failed to assess and work the return. They also failed to update our mailing address to reflect that which is stated on the return, therefore causing us to never receive the tax bill timely. She stated to pay the delinquent bill and write this letter so they can move forward with refunding penalty and interest.

If you need anything further I can be contacted at

Thank you,

Allyssa DeCenzo

Property Tax Supervisor

One Comcast Center 32nd Floor

Philadelphia, PA 19103

May 1, 2018

Fort Bend Central Appraisal District ATTN: Irene Klein 2801 B.F. Terry Blvd Rosenberg, TX 77471-5600

RE: 2017/2018 Business Personal Property

Comcast Cable Communications Management, LLC (fka Comcast Spotlight)

Account # 9960-03-217-0032-907 / CAD # P348132

Dear Miss Klein,

We received notices regarding property on account #9960-03-217-0032-907/ CAD # P348132 for Comcast Spotlight, stating a 2017 rendition was not filed for property at 245 Commerce Green Blvd in Sugar Land, TX. We also received a 2017 delinquent tax bill from the Fort Bend County Tax Assessor Collector.

The legal entity, Comcast Spotlight, has been consolidated to Comcast Cable Communications Management, LLC, and all related property was reported on account # 9960-03-209-0063-907 / CAD # P318923 for the 2017 & 2018 tax years. Reviewing our records, it seems the last assessment & tax bill we received for P318923 was in 2016. In 2017, the property was assessed on P348132, and nothing was received for P318923.

I have enclosed copies of our 2017 & 2018 renditions for P318923, along with copies of the notices & tax bills for P348132 referenced above. It is our understanding these accounts are in duplicate, and request they be consolidated. Furthermore, we request the mailing address for all notices be updated to:

Comcast Cable Communications Management, LLC One Comcast Center, 32nd Floor Philadelphia, PA 19103

Sincerely,

Ross Vincent, CMI
Manager, Property Tax
Comcast Corporation

Fort Bend CAD Chief Appraiser 2801 B.F. Terry Blvd

Rosenberg, TX 77471

05/15/2017

Re: Return for Tax Year 2017 for Comcast Cable Communications Management LLC

Dear Chief Appraiser,

Attached please find a rendition for Assessor Account P318923.

Sincerely,

Altenburger, Christian

Manager: Property Tax



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600 Phone (281) 344-8623 | Fax (281) 344-8632 www.fbcad.org

January 3, 2018

Comcast Spot Light 245 Commerce Green BLVD #STE 270 Sugar Land, TX 77478-3684

Re: Failure to file Form 50-144 Business Personal Property Rendition for Tax Year 2017 Acct: P348132

Dear Comcast Spot Light,

Fort Bend Central Appraisal District did not receive Form 50-144 Business Personal Property Rendition for tax year 2017. Rendition statements and property reports must be delivered to the chief appraiser after January 1 and no later than April 15.

Pursuant to Texas Property Code Sec. 22.28 the chief appraiser shall impose a penalty on a person who fails to timely file a rendition statement or property report required by this chapter in an amount equal to 10 percent of the total amount of taxes imposed on the property for that year by taxing units participating in the appraisal district.

If you believe that this penalty is being applied in error, please notify Fort Bend Central Appraisal District by February 5, 2018 with proof of timely submission of your Business Personal Property Rendition. Your proof can be faxed to 281-344-8632, electronically through our website at FBCAD.org or mailed to our office at 2801 BF Terry BLVD, Rosenberg, TX 77471-5600.

If you have any additional questions please call (281)344-8623.

Regards,

Irene Klein

Deputy Chief Appraiser

(281) 341-3710

849 1 of 1



DELINQUENT TAX STATEMENT

NOTICE: AN ADDITIONAL COLLECTION PENALTY WILL BE ADDED TO THE 2017 TAXES ON THIS STATEMENT ON April 2, 2018. (SECTION 33.11 OF THE STATE OF TEXAS PROPERTY TAX CODE)

TAXES WILL ACCRUE ADDITIONAL PENALTIES AND INTEREST IN ACCORDANCE WITH SECTION 33.01 OF THE TEXAS STATE PROPERTY TAX CODE.

PURSUANT TO SECTION 33.045 OF THE TEXAS PROPERTY TAX CODE, 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.

If the property described in this document is your residence, please contact Fort Bend County Tax Office to setup a payment agreement at (281) 341-3710 or by visiting the Richmond Branch.

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 ON. PLEASE BE AWARE THAT YOU MAY OWE TAXES TO OTHER ENTITIES ON THIS PROPERTY AS WELL. IF THESE TAXES HAVE BEEN PAID SINCE FEBRUARY 1, 2017, PLEASE DISREGARD THIS NOTICE.

SEE REVERSE SIDE FOR TAX DETAIL (Remove this portion and return it with your payment in the envelope provided)

T/0892/073569/4 COMCAST SPOT LIGHT 245 COMMERCE GREEN BLVD STE 270 SUGAR LAND TX 77478 TOTAL IF PAID BY: 2/28/2018 PAYMENT DUE: \$773.09

3/31/2018 \$787.54

Property Accounts							
9960032170032907							
	•						

FORT BEND COUNTY TAX OFFICE 1317 EUGENE HEIMANN CIRCLE RICHMOND TX 77469-3623

MAKE PAYMENT TO:

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:

COMCAST SPOT LIGHT 245 COMMERCE GREEN BLVD Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX & EQUIP LOCATED @ 245 COMMERCE GREEN BLVD STE 270 IN SUGAR LAND

SUGAR LAND, TX 77478-3684

Account No: 9960-03-217-0032-907

2017 Value: \$49,760

Legal Acres: .0000

Appr. Dist. No.: P348132

Parcel Address: 245 COMMERCE GREEN BLVD S'

As of Date: 05/10/2018

Print Date: 05/10/2018 Printed By: ACT INO

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	Lawrence Control of Co	·						
1		Remaining	Penalty		Penalty	: 1	Penalty	
Year	Tax Units	Levy	Interest	Total	Interest	Total	Interest	Total
2017	1 7 78 79	\$1,153.08	\$400.68	\$1,553.76	\$428.17	\$1,581.25	\$469.42	\$1,622.50
TC	TAL AMOUNT DUE:	\$1,153.08	\$400.68	\$1,553.76	\$428,17	\$1,581.25	\$469.42	\$1,622.50

Tax Unit Codes:

FORT BEND ISD 7

CITY OF SUGAR LAND 78

FORT BEND CO DRAINAGE 79

FORT BEND CO GEN FND

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.4% CONVENIENCE FEE PER ACCOUNT BY GOV PAY, 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

31.1.27

Print Date: 05/10/2018

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE PAYABLE TO: PATSY SCHULTZ, PCC FORT BEND COUNTY TAX ASSESSOR/COLLECTOR PO BOX 1028 - PAYMENT PROCESSING DEPT

SUGAR LAND, TX 77487-1028

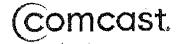
(281) 341-3710

9960-03-217-0032-907

COMCAST SPOT LIGHT 245 COMMERCE GREEN BLVD STE 270 SUGAR LAND, TX 77478-3684

If Paid By Amount Due May 31, 2018 \$1,553.76 June 30, 2018 \$1,581,25 \$1,622,50 July 31, 2018 Amount Paid:

Appr. Dist. No.: P348132



COMCAST FINANCIAL AGENCY CORPORATION A Comcast cable communications group company 1701 JFK Boulevard Philadelphia, PA 19103-2838

REMITTANCE ADVICE

Date: 14-May-18

Vendor Name: FORT BEND COUNTY OF TX

No.

Vendor No.:

INVOICE NO.	DATE	ACCOUNT NUMBER	DESCRIPTION	DISCOUNT AMOUNT	NET AMOUNT
TPT98246	11-May-18		PROPERTY TAX	0.00	1,553.76
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A CONTRACTOR OF THE PROPERTY O			TOTAL	0.00	1,553.76

THE FACE OF THIS DOCUMENT HAS A MULTI COLORED BACKGROUND - NOT A WHITE BACKGROUND (comcast. JP Morgan Chase NA COMCAST FINANCIAL AGENCY CORPORATION No. Columbus, OH 43271 A Comeast cable communications group company 56-754441 1701 JFK Boulevard Philadelphia, PA 19103-2838 Date: 14-May-18 "Vold After 180 Days Pay One Thousand Five Hundred Fifty-Three Dollars And Seventy-Six FORT BEND COUNTY OF TX To PO BOX 1028 AUTHORIZED SIGNATURE Order SUGARLAND, TX 77487-1028 Of

Comcast Corporation One Comcast Center Philadelphia, PA 19103-2838

7016 £000 0001 1106 E024

T000 0702 PUTT E024

U.S. Postal Service GEREIPT DOMESTIC MAIL® RECEIPT

yment Processing Dept. 77487-1028

DUPLICATE TAX RECEIPT



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

Certified Owner:

COMCAST SPOT LIGHT 245 COMMERCE GREEN BLVD STE 270 SUGAR LAND, TX 77478-3684 Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX & EQUIP LOCATED @ 245 COMMERCE GREEN BLVD STE 270 IN SUGAR LAND

Parcel Address: Legal Acres: 245 COMMERCE GREEN BLVD STE 2'

0.0000

Remit Seq No: 38280231 Receipt Date: 05/23/2018 Deposit Date: 05/23/2018

Print Date: 06/27/2018 12:09 PM

Printed By: ROSEL

Deposit No:

J180523AW6

Validation No:

0

9960-03-217-0032-907

Account No: Operator Code:

DJONES

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2017	Fort Bend Isd	TL	49,760	1,320000	722,51	93.93	163.29	979.73
2017	City Of Sugar Land	TL	49,760	0.317620	173.86	22.60	29.47	225,93
2017	Fort Bend Co Drainage	TL	49,760	0.016000	8.76	1.14	1.98	11.88
2017	Fort Bend Co Gen Fnd	TL	49,760	0.453000	247.95	32,23	56.04	336,22
					\$1,153.08	\$149.90	\$250.78	\$1,553.76

Check Number(s):

080923

PAYMENT TYPE:

Checks:

\$1,553.76

Exemptions on this property:

Total Applied:

\$1,553.76

Change Paid:

\$0.00

PAYER:

COMCAST SPOT LIGHT 245 COMMERCE GREEN BLVD STE 270 SUGAR LAND, TX 77478-3684 ACCOUNT PAID IN FULL

(281) 341-3710

Page 1 of 1