

## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

January 15, 2019

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

Ruth & David Henderson  
27015 Calaway Falls Ln  
Katy, TX 77494

Reference: Account Number: 5797-23-004-0400-914  
Tax Years 2014, 2015 and 2016, Precinct 3

Dear Mr. & Mrs. Henderson:

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 Katy Independent School District and Fort Bend Emergency Services District #2 which represents a total amount of \$304.19 for penalties assessed on the referenced account for tax years 2014, 2015 and 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, January 29, 2019 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, Andy Meyers, prior to January 29, 2019, at telephone 281-238-1400 or by email at [andy.meyers@fortbendcountytexas.gov](mailto:andy.meyers@fortbendcountytexas.gov), to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

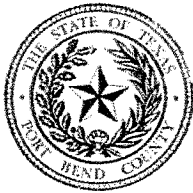
A handwritten signature in black ink, appearing to read "KP George", is written over a horizontal line.

KP George

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

JAN 03 2019

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

DATE: January 2, 2019

TO: County Judge KP George  
Commissioner Vincent Morales  
Commissioner Grady Prestage  
Commissioner Andy Meyers  
Commissioner Ken R. DeMerchant  
County Attorney Roy Cordes

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

Re: Waiver of Penalty and Interest – David Keith & Ruth Ann Henderson: Account # 5797-23-004-0400-914, 2014-2016 Tax Years; Legal Description: Pine Mill Ranch Sec 23, Block 4, Lot 40; Mailing address: 27015 Calaway Falls Lane, Katy, TX 77494-3736

### Precinct 3

Ruth & David Henderson are requesting a waiver of penalty and interest for 2014 thru 2016 tax years, stating David Henderson did not claim dual homestead exemption in both Harris and Fort Bend Counties.

Tax Office records and research indicate:

- November 8, 2017 – The tax office received and processed the 2014 Supplement 41B and 2015 Supplement 28B Changes. The supplements removed the homestead exemption effective 01/01/2014 due to exemption being claimed at 19422 Colony Trail Ln, Katy, TX 77449 and no show to Arbitration Hearing. Tax Statements were mailed to David Keith & Ruth Ann Henderson, 27015 Calaway Falls Ln, Katy, TX 77494-3736. **These statements were not returned by the Post Office.**
- November 9, 2017 – The tax office received and processed the 2016 Supplement 17B Changes. Tax Statement was mailed to David Keith & Ruth Ann Henderson, 27015 Calaway Falls Ln, Katy, TX 77494-3736. **This statement was not returned by the Post Office.**

- March 1, 2018 – 33.08 Delinquent Notice was mailed to David Keith & Ruth Ann Henderson, 27015 Calaway Falls Ln, Katy, TX 77494-3736. **This statement was not returned by the Post Office.**
- March 30, 2018 – The Fort Bend County Tax Office received payment of \$2,644.06 (includes March Penalty and Interest).
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Katy Independent School District and Fort Bend Esd #2 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 5797-23-004-0400-914:**

**2014 thru 2016 Tax Years**

**2014 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$228.99	<b>\$29.77</b>	<b>\$29.77</b>
Fort Bend Esd #2	\$61.70	<b>\$8.02</b>	<b>\$8.02</b>
FBC	\$311.45	<b>\$40.49</b>	<b>\$40.49</b>
Total	\$602.14	<b>\$78.28</b>	<b>\$78.28</b>

**2015 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$509.43	<b>\$66.23</b>	<b>\$66.23</b>
Fort Bend Esd #2	\$76.28	<b>\$9.92</b>	<b>\$9.92</b>
FBC	\$378.27	<b>\$49.17</b>	<b>\$49.17</b>
Total	\$963.98	<b>\$125.32</b>	<b>\$125.32</b>

2016 Tax Year	Base	Penalty & Interest	Total Waiver Request
Tax Unit			
Katy ISD	\$379.15	\$49.29	\$49.29
Fort Bend Esd #2	\$67.60	\$8.79	\$8.79
FBC	\$327.00	\$42.51	\$42.51
Total	\$773.75	\$100.59	\$100.59

**Total Penalty and Interest: \$304.19**

I **do not** recommend waiver of penalty and interest for **2014 thru 2016**. 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..."

County Judge  
Received

NOV 05 2018

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

**RE: Request for Waiver of Penalty and Refund for taxes in the amount of \$2644.06**

Account number: 5797-23-004-0400-914  
legal description: PINE MILL RANCH SEC 23, BLOCK 4, LOT 40  
year(s) in question: 2014,2015,2016  
taxpayer's current mailing address: 27015 Calaway Falls Lane, Katy Tx 77494  
telephone number:

**To County Judge Robert E. Hebert,**

Five years after filing homestead and living in my Fort Bend residence (2013-2018), I unexpectedly received a notice via parcel post from the post office of delinquent property taxes. The delinquent taxes were paid on time to avoid any additional penalties. Thru a phone call to the Fort Bend Tax Office I was told that during a Fort Bend tax audit it was discovered that my husband, David Henderson, had dual homestead filed – both in Harris and Fort Bend Counties.

The documents included are evidence that David Henderson did not have dual homestead filed for the Harris County Appraisal District residence (LT 48 BLK 3 WINDSTONE COLONY SEC 2) for the years 2014-2017 and therefore the fact remains that an error has been made by the Tax Office and the delinquent property taxes in the amount of \$2644.06 should be refunded.

Thank you



Ruth and David Henderson

27015 Calaway Falls Lane  
Katy Texas 77494

## Tax Year: 2014

Owner and Property Information							
Owner Name & Mailing Address: <b>HENDERSON SUZZANE B 19422 COLONY TRAIL LN KATY TX 77449-6072</b>				Legal Description: <b>LT 48 BLK 3 WINDSTONE COLONY SEC 2</b>  Property Address: <b>19422 COLONY TRAIL LN HOUSTON TX 77449</b>			
State Class Code	Land Use Code	Land Area	Total Living Area	Neighborhood	Neighborhood Group	Map Facet	Key Map®
A1 -- Real, Residential, Single-Family	1001 -- Residential Improved	6,600 SF	2,260 SF	12.04	4054	4560B	446D

Value Status	Notice Date	Shared CAD
Noticed	03/31/2014	No

Exemption Type	Districts	Jurisdictions	Exemption Value	ARB Status	2013 Rate	2014 Rate
<b>Residential Homestead</b>	004	CYPRESS-FAIRBANKS ISD	43,600	Supplemental: 09/12/2014	1.450000	1.440000
	040	HARRIS COUNTY	28,600	Supplemental: 09/12/2014	0.414550	0.417310
	041	HARRIS CO FLOOD CNTRL	28,600	Supplemental: 09/12/2014	0.028270	0.027360
	042	PORT OF HOUSTON AUTHY	28,600	Supplemental: 09/12/2014	0.017160	0.015310
	043	HARRIS CO HOSP DIST	28,600	Supplemental: 09/12/2014	0.170000	0.170000
	044	HARRIS CO EDUC DEPT	28,600	Supplemental: 09/12/2014	0.006358	0.005999
	045	LONE STAR COLLEGE SYS	5,000	Supplemental: 09/12/2014	0.116000	0.108100
	190	HC MUD 284	0	Supplemental: 09/12/2014	1.150000	1.030000
	633	HC EMERG SRV DIST 9	7,150	Supplemental: 09/12/2014	0.060000	0.060000

Value as of January 1, 2013			Value as of January 1, 2014		
	Market	Appraised		Market	Appraised
Land	21,281		Land	21,281	
Improvement	108,719		Improvement	128,719	
Total	130,000	130,000	Total	150,000	143,000

[illegible]

## Tax Year: 2015

Owner and Property Information							
Owner Name & Mailing Address: <b>HENDERSON SUZZANE B 19422 COLONY TRAIL LN KATY TX 77449-6072</b>			Legal Description: <b>LT 48 BLK 3 WINDSTONE COLONY SEC 2</b>  Property Address: <b>19422 COLONY TRAIL LN HOUSTON TX 77449</b>				
State Class Code	Land Use Code	Land Area	Total Living Area	Neighborhood	Neighborhood Group	Map Facet	Key Map®
A1 -- Real, Residential, Single-Family	1001 -- Residential Improved	6,600 SF	2,260 SF	12.04	4054	4560B	446D

Value Status	Notice Date	Shared CAD
Noticed	03/31/2015	No

Exemption Type	Districts	Jurisdictions	Exemption Value	ARB Status	2014 Rate	2015 Rate
<b>Residential Homestead</b>	004	CYPRESS-FAIRBANKS ISD	55,500	Certified: 08/14/2015	1.440000	1.440000
	040	HARRIS COUNTY	30,500	Certified: 08/14/2015	0.417310	0.419230
	041	HARRIS CO FLOOD CNTRL	30,500	Certified: 08/14/2015	0.027360	0.027330
	042	PORT OF HOUSTON AUTHY	30,500	Certified: 08/14/2015	0.015310	0.013420
	043	HARRIS CO HOSP DIST	30,500	Certified: 08/14/2015	0.170000	0.170000
	044	HARRIS CO EDUC DEPT	30,500	Certified: 08/14/2015	0.005999	0.005422
	045	LONE STAR COLLEGE SYS	5,000	Certified: 08/14/2015	0.108100	0.107900
	190	HC MUD 284	0	Certified: 08/14/2015	1.030000	0.940000
	633	HC EMERG SRV DIST 9	7,625	Certified: 08/14/2015	0.060000	0.055000

Valuations					
Value as of January 1, 2014			Value as of January 1, 2015		
	Market	Appraised		Market	Appraised
Land	21,281		Land	21,281	
Improvement	128,719		Improvement	131,219	
Total	150,000	143,000	Total	152,500	152,500

[illegible]

## Tax Year: 2016

Owner and Property Information							
Owner Name & Mailing Address: <b>HENDERSON SUZZANE B 19422 COLONY TRAIL LN KATY TX 77449-6072</b>				Legal Description: <b>LT 48 BLK 3 WINDSTONE COLONY SEC 2</b>  Property Address: <b>19422 COLONY TRAIL LN HOUSTON TX 77449</b>			
State Class Code	Land Use Code	Land Area	Total Living Area	Neighborhood	Neighborhood Group	Map Facet	Key Map®
A1 -- Real, Residential, Single-Family	1001 -- Residential Improved	6,600 SF	2,260 SF	12.04	4054	4560B	446D

Value Status	Notice Date	Shared CAD
Noticed	03/31/2016	No

Exemption Type	Districts	Jurisdictions	Exemption Value	ARB Status	2015 Rate	2016 Rate
<b>Residential Homestead</b>	004	CYPRESS-FAIRBANKS ISD	58,550	Certified: 08/12/2016	1.440000	1.440000
	040	HARRIS COUNTY	33,550	Certified: 08/12/2016	0.419230	0.416560
	041	HARRIS CO FLOOD CNTRL	33,550	Certified: 08/12/2016	0.027330	0.028290
	042	PORT OF HOUSTON AUTHY	33,550	Certified: 08/12/2016	0.013420	0.013340
	043	HARRIS CO HOSP DIST	33,550	Certified: 08/12/2016	0.170000	0.171790
	044	HARRIS CO EDUC DEPT	33,550	Certified: 08/12/2016	0.005422	0.005200
	045	LONE STAR COLLEGE SYS	5,000	Certified: 08/12/2016	0.107900	0.107800
	190	HC MUD 284	0	Certified: 08/12/2016	0.940000	0.890000
	633	HC EMERG SRV DIST 9	8,388	Certified: 08/12/2016	0.055000	0.053310

Value as of January 1, 2015			Value as of January 1, 2016		
	Market	Appraised		Market	Appraised
Land	21,281		Land	25,410	
Improvement	131,219		Improvement	144,490	
Total	152,500	152,500	Total	169,900	167,750

[illegible]



## COMPOSITE TAX RECEIPT



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

**Certified Owner:**

HENDERSON DAVID KEITH & RUTH ANN  
27015 CALAWAY FALLS LN  
KATY, TX 77494-3736

**Legal Description:**

PINE MILL RANCH SEC 23, BLOCK 4, LOT 40

Parcel Address: 27015 CALAWAY FALLS LN

Legal Acres: 0.0000

Account No: 5797-23-004-0400-914

Year: 2014

Print Date: 12/18/2018

Operator Code: RAQUELA

Rec Type: Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty & Interest	Coll. Fee	Refund	Total
2014	KATY ISD	314,750	1.526600	4,804.97	29.77	0.00	0.00	4,834.74
2014	FORT BEND ESD#2	314,750	0.098000	308.46	8.02	0.00	0.00	316.48
2014	FORT BEND CO DRAINAGE	314,750	0.022000	69.25	1.80	0.00	0.00	71.05
2014	FORT BEND CO GEN FND	314,750	0.472760	1,488.01	38.69	0.00	0.00	1,526.70
Levy Total:				\$6,670.69	\$78.28	\$0.00	\$0.00	\$6,748.97
Gross Total:				\$6,670.69	\$78.28	\$0.00	\$0.00	\$6,748.97
Grand Total:				\$6,670.69	\$78.28	\$0.00	\$0.00	\$6,748.97

**LAST PAYER:**

DAVID HENDERSON  
27015 CALAWAY FALLS LN  
KATY, TX 77494

**Payment Receipt Dates:**

12/26/2014  
03/30/2018

LAST PAYMENT DATE: 03/30/2018

## COMPOSITE TAX RECEIPT



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

**Certified Owner:**

HENDERSON DAVID KEITH & RUTH ANN  
 27015 CALAWAY FALLS LN  
 KATY, TX 77494-3736

**Legal Description:**

PINE MILL RANCH SEC 23, BLOCK 4, LOT 40

**Parcel Address:** 27015 CALAWAY FALLS LN

**Legal Acres:** 0.0000

**Account No:** 5797-23-004-0400-914

**Year:** 2015

**Print Date:** 12/18/2018

**Operator Code:** RAQUELA

**Rec Type:** Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty & Interest	Coll. Fee	Refund	Total
2015	KATY ISD	354,820	1.516600	5,381.20	66.23	0.00	0.00	5,447.43
2015	FORT BEND ESD#2	354,820	0.098000	347.72	9.92	0.00	0.00	357.64
2015	FORT BEND CO DRAINAGE	354,820	0.021000	74.51	2.12	0.00	0.00	76.63
2015	FORT BEND CO GEN FND	354,820	0.465000	1,649.91	47.05	0.00	0.00	1,696.96
<b>Levy Total :</b>				<b>\$7,453.34</b>	<b>\$125.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,578.66</b>
<b>Gross Total :</b>				<b>\$7,453.34</b>	<b>\$125.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,578.66</b>
<b>Grand Total :</b>				<b>\$7,453.34</b>	<b>\$125.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,578.66</b>

**LAST PAYER:**

DAVID HENDERSON  
 27015 CALAWAY FALLS LN  
 KATY, TX 77494

**Payment Receipt Dates:**

12/23/2015  
 03/30/2018

**LAST PAYMENT DATE: 03/30/2018**

## COMPOSITE TAX RECEIPT



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

**Certified Owner:**

HENDERSON DAVID KEITH & RUTH ANN  
27015 CALAWAY FALLS LN  
KATY, TX 77494-3736

**Legal Description:**

PINE MILL RANCH SEC 23, BLOCK 4, LOT 40

Parcel Address: 27015 CALAWAY FALLS LN

Legal Acres: 0.0000

Account No: 5797-23-004-0400-914

Year: 2016

Print Date: 12/18/2018

Operator Code: RAQUELA

Rec Type: Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty & Interest	Coll. Fee	Refund	Total
2016	KATY ISD	344,930	1.516600	5,231.21	49.29	0.00	0.00	5,280.50
2016	FORT BEND ESD#2	344,930	0.098000	338.03	8.79	0.00	0.00	346.82
2016	FORT BEND CO DRAINAGE	344,930	0.016000	55.19	1.44	0.00	0.00	56.63
2016	FORT BEND CO GEN FND	344,930	0.458000	1,579.78	41.07	0.00	0.00	1,620.85
Levy Total :				\$7,204.21	\$100.59	\$0.00	\$0.00	\$7,304.80
Gross Total :				\$7,204.21	\$100.59	\$0.00	\$0.00	\$7,304.80
Grand Total :				\$7,204.21	\$100.59	\$0.00	\$0.00	\$7,304.80

**LAST PAYER:**

DAVID HENDERSON  
27015 CALAWAY FALLS LN  
KATY, TX 77494

**Payment Receipt Dates:**

12/23/2016

03/30/2018

**LAST PAYMENT DATE: 03/30/2018**