

COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

March 29, 2019

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

Kurt & Louise Muller
6127 City Shores Lane
Katy, TX 77494

Reference: Account Number: 9305-06-002-0390-914
Tax Year 2018, Precinct 3

Dear Mr. & Mrs. Muller:

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 #4 which represents a total amount of \$105.32 for penalties assessed on the referenced account for tax year 2018. 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, April 9, 2019 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 April 9, 2019, 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,

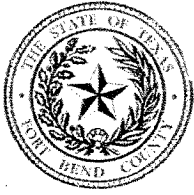
A handwritten signature in black ink, appearing to read "KP George", written over a horizontal line.

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

COUNTY JUDGE
RECEIVED

MAK 28 2019

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: March 28, 2019

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

FROM: Tammy Staton ^{T.S.}
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Louise and Kurt Muller: Account #9305-06-002-0390-914; 2018 Tax Year; Legal Description: Westheimer Lakes North Sec 6, Block 2, Lot 39; Mailing Address: 6127 City Shores Ln, Katy, TX 77494-2099

Precinct 3

Louise and Kurt Muller, are requesting waiver of penalty and interest for the 2018 tax year stating they did not receive a statement.

Tax Office records and research indicate:

- September 24, 2018 – General Warranty Deed was filed listing the Grantee as: Louise and Kurt Muller, 6127 City Shores Ln, Katy, TX 77494-2099.
- November 2, 2018 – 2018 Certified Statement for account #9305-06-002-0390-914 was mailed to: Edward and Kahmeng Louie, 6127 City Shores Ln, Katy, TX 77494-2099. **This statement was returned by the Post Office.**
- November 9, 2018 – 2018 October Name/Address Change 10 received from the Fort Bend Central Appraisal District creating an ownership change. A tax statement was mailed to: Louise and Kurt Muller, 6127 City Shores Ln, Katy, TX 77494-2099. **This statement was not returned by the Post Office.**

- February 4, 2019 – Tax Office received payment from Louise A Muller in the amount of \$6,123.46 including February 2018 penalty and interest (7% penalty and interest was assessed only on the first quarter payment of \$1,504.54).
- 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 #4 have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest, and collection fees and allow the Fort Bend County Commissioner’s Court to make the determination based on 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

Account 9305-06-002-0390-914:

2018 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$4,579.53	\$80.14	\$80.14
Ft Bend ESD #4	\$403.78	\$7.07	\$7.07
FBC	\$1,034.83	\$18.11	\$18.11
Total	\$6,018.14	\$105.32	\$105.32

Total Penalty and Interest: \$105.32

I **do not** recommend waiver of penalty and interest for 2018. 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

FEB 08 2019

Kurt and Louise Muller
6127 City Shores Lane
Katy, TX 77494

County Judge KP George
401 Jackson
Richmond, TX 77469-3110

February 4, 2019

Re: Account Number 9305-06-002-0390-914

Requesting refund of penalty charged of \$105.32

To Whom It May Concern:

We closed on our home September 21, 2018. We were told that we would receive a property tax bill in the mail. We never did.

At the beginning of January my husband, Kurt went to the Appraisal Office to fill out the Exemption forms. He was told that it would take a while to process the exemption forms. She also said that we would receive the tax bill by mail. I went to a family reunion in Houston and asked about it and was told taxes were due by the end of January. Unfortunately, it was Friday night on February 1. So today, February 4, we went to the offices in question and paid the taxes.

We were told by the office in Richmond that the original bill had been mailed to Edward Louie and returned to them November 11, 2018 by the Post Office (see enclosed). They then mailed a bill to us but she didn't say the date it was mailed. We never received any tax bills. We had no way of knowing when property taxes are due here.

Since we went on February 4 to pay the bill, we obviously had the money. No logical person would incur fees for nonpayment when they have the money.

We don't know what happened but we did not receive the bill. We went in person to both offices and paid the taxes.

Please refund our \$105.32. We don't think it is fair that we should pay a penalty when we never received the tax bill.

Thank you, Louise Muller and Kurt Muller

Louise Muller

Kurt Muller

Richmond, Texas 77469-3623
www.fortbendcountytx.gov
RETURN SERVICE REQUESTED

G94RFV00301216
LOUIE EDWARD & KAHMENG
6127 CITY SHORES LN
KATY TX 77494-2099

Payments are processed by postmark date. Payment must be U.S. Legal Tender. The tax office is here to assist you with problems or answer your questions, please call (281) 341-3710. Taxes are due and payable upon receipt. Failure to receive a statement does not relieve you of the liability. Please take time to be sure your statement is correct. If you do not own this property or you have a question on values or exemptions - contact the Appraisal District below. The Appraisal District is a separate local agency and not part of the Fort Bend County Tax Office. The Appraisal District is the only agency allowed to make changes or corrections. Fort Bend County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of service.

FORT BEND CENTRAL APPRAISAL DISTRICT
2801 B F TERRY BLVD
ROSENBERG TX 77471
(281) 344-6623

Account No: 9305-06-002-0390-914 Cad No: R369047 Legal Acres: .0000 Roll Code: REAL PROPERTY Parcel Address: 6127 CITY SHORES LN Process Date: 10/29/2018

Tax Jurisdiction	Exemptions	Exempt Value	Rate per \$100	Tax
KATY ISD	\$45,000	\$358,780	1.5166000	\$4,579.53
FORT BEND ESD#4	\$0	\$403,780	.10000000	\$403.78
FORT BEND CO DRAINAGE	\$180,756	\$223,024	.01900000	\$42.37
FORT BEND CO GEN FND	\$180,756	\$223,024	.44500000	\$992.46

Property Description	
WESTHEIMER LAKES NORTH SEC 8, BLOCK 2, LOT 39	

Appraised Values	
Land - Market Value	\$47,000
Impr - Market Value	\$356,780
Total Market Value	\$403,780
Less Capped Mkt Value	\$0
Appraised Value	\$403,780

Exemptions/Details	
HOM	HOMESTEAD
065	OVER 65

Page: 1 of 1

Total Amount Due By January 31, 2019	\$6,018.14
Payments Applied to 2018 Taxes	\$.00
Total Current Taxes Due (including Penalties)	\$6,018.14
Prior Year(s) Delinquent Taxes Due (if any) 0000 - 0000 if Paid in January 2019	\$.00
Total Amount Due By January 31, 2019	\$6,018.14

Penalties for Paying Late	Current Taxes	Delinquent Taxes	TOTAL
By February 28, 2019	\$6,439.41	\$.00	\$6,439.41
By March 31, 2019	\$6,559.77	\$.00	\$6,559.77

←

NOTES: Keep for your records
If Paying Delinquent Taxes Prior To January 2019, Contact The Tax Office

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

2018 TAXES BECOME DELINQUENT FEB 1, 2019 * AMOUNT OF 2018 TAXES DUE IF PAID BY THE END OF:

JAN 2019	FEB 2019 7%	MAR 2019 9%
\$6,018.14	\$6,439.41	\$6,559.77

"If there is an active lawsuit on prior year delinquent taxes pending as of February 1, 2019 or filed prior to July 1, 2019 there will be an additional collection fee added to any 2018 taxes that remain delinquent at that time".

PLEASE NOTE YOUR ACCOUNT NUMBER AND CURRENT DAYTIME TELEPHONE ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

Patsy Schultz, PCC Fort Bend County Tax Assessor-Collector
P.O. Box 1028 • Payment Processing Dept • SugarLand, Texas 77487-1028
(281) 341-3710
Please provide a daytime telephone #: _____



(E-Check accepted via internet only.)
Credit/Debit Cards are accepted at all Fort Bend County Tax Office locations and via the internet by visiting www.fortbendcountytx.gov
(a convenience fee is charged by a third party vendor)

9305-06-002-0390-914
LOUIE EDWARD & KAHMENG
6127 CITY SHORES LN
KATY TX 77494-2099

AMOUNT PAID: _____

THEY BUY
US POSTAGE
\$00.40
NOV 09 2018
ZIP 00000
213008679



PRESORTED
FIRST CLASS

772 442 127091810011/11/18
RETURN TO SENDER

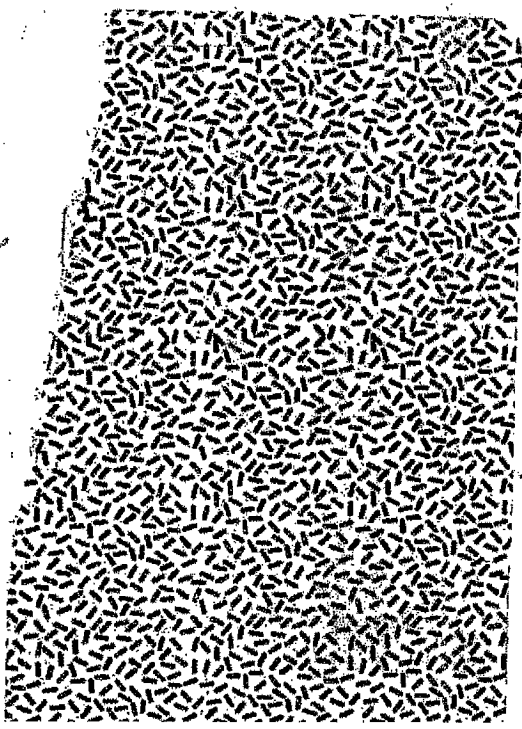
LOUIE
523 BOWROCK LN
ROSENBERG TX 77459-2301

RETURN TO SENDER

77469X3623

1055-121B

19



77469X3623
1055-121B
19

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:

MULLER LOUISE & KURT
 6127 CITY SHORES LN
 KATY , TX 77494-2099

Legal Description:

WESTHEIMER LAKES NORTH SEC 6, BLOCK 2,
 LOT 39

Parcel Address: 6127 CITY SHORES LN

Legal Acres: 0.0000

Account No: 9305-06-002-0390-914

Year : 2018

Print Date : 02/25/2019

Operator Code: AREYES

Rec Type : Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty & Interest	Coll. Fee	Refund	Total
2018	KATY ISD	358,780	1.516600	4,579.53	80.14	0.00	0.00	4,659.67
2018	FORT BEND ESD#4	403,780	0.100000	403.78	7.07	0.00	0.00	410.85
2018	FORT BEND CO DRAINAGE	223,024	0.019000	42.37	0.74	0.00	0.00	43.11
2018	FORT BEND CO GEN FND	223,024	0.445000	992.46	17.37	0.00	0.00	1,009.83
Levy Total :				\$6,018.14	\$105.32	\$0.00	\$0.00	\$6,123.46
Gross Total :				\$6,018.14	\$105.32	\$0.00	\$0.00	\$6,123.46
Grand Total :				\$6,018.14	\$105.32	\$0.00	\$0.00	\$6,123.46

LAST PAYER:

LOUISE A MULLER
 6127 CITY SHORES RD
 KATY , TX 77494

Payment Receipt Dates:

02/04/2019

LAST PAYMENT DATE: 02/04/2019