

COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

April 17, 2019

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

Jo Ann Morton
Morton's Western Power & Hardware, Inc.
PO Box 1537
Needville, TX 77461

Reference: Account Number: 5810-00-003-0022-906
Tax Year 2018, Precinct 1

Dear Ms. Morton:

The County has received your request sent on behalf of Morton's Western Power & Hardware, Inc. to waive penalty and interest on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Needville Independent School District, City of Needville and Wharton County Jr. College which represents a total amount of \$249.36 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, May 7, 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, Vincent Morales, prior to May 7, 2019, at telephone 281-344-9400 or by email at vincent.moralesjr@fortbendcountytx.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

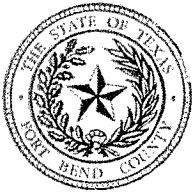
Sincerely,

KP George

Enclosure

Copy: Commissioner Vincent Morales, Precinct No. 1

*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

APR 12 2019

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

DATE: April 11, 2019

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

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

Re: Waiver of Penalty and Interest – Morton's Western Power & Hardware, Inc.: Account # 5810-00-003-0022-906, 2018 Tax Year; Legal Description: Needville, Block 3, Lot 4 (PT) (180 x 90); Mailing Address: P.O. Box 1537, Needville, TX 77461

Precinct 1

Jo Ann Morton on behalf of Morton's Western Power & Hardware, Inc. is requesting a waiver of penalty and interest for the 2018 tax year, stating they did not receive a bill until after January 31, 2019.

Tax Office records and research indicate:

- February 9, 2018 – The General Warranty deed was filed showing the Grantee as Morton's Western Power and Hardware, Inc. and grantee's mailing address as P.O. Box 1151, Needville, TX 77461.
- November 2, 2018 – 2018 Certified Tax Statement was mailed to Kohleffel Charles Allen, 14435 Dove Ln. Needville, TX 77461-9167. **This statement was not returned by the Post Office**
- February 4, 2019 – 2019 January Name Address Change received from Fort Bend Central Appraisal District to Change ownership to Morton's Western Power & Hardware, Inc. with address PO Box 1151, Needville, TX 77461-1151. **This statement was not returned by the Post Office**

- February 13, 2019 – Jo Ann Morton went into the Needville Tax Office and made payment of \$3,811.68 (including February penalty and interest).
- February 13, 2019 – 2018 Reminder Notice was mailed to Morton’s Western Power and Hardware, Inc. and grantee’s mailing address as P.O. Box 1151, Needville, TX 77461. **This statement was returned by the Post Office with a forwarding address (no statement mailed due to account paid in full)**
- February 26, 2019 – Received email notification from Fort Bend Central Appraisal District stating Deed 2018014410 listed 3 properties; however account number 5810-00-003-002-906 was listed on the deed but not included on the initial transfer. The mistake was discovered and corrected on January 31, 2019.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Needville ISD, City of Needville and Wharton County Jr College have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and allow 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 5810-00-003-0022-906:

2018 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Needville ISD	\$2,138.06	\$149.66	\$149.66
City of Needville	\$580.63	\$40.64	\$40.64
Wharton County Jr College	\$199.23	\$13.95	\$13.95
FBC	\$644.40	\$45.11	\$45.11
Total	\$3,562.32	\$249.36	\$249.36

Total Penalty and Interest: \$249.36

I do recommend waiver of penalty and interest for **2018**. 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...”

Written Request for Waiver of Penalty, Interest, and Collection Fees

COUNTY CLERK
RECEIVED

FEB 19 2019

Account #: 5810-00-003-0022-906
Legal Description: Needville, Block 3 Lot 4 (PT) (180 x 90)
Year: 2018
Current Mailing Address: Morton's Western Power & Hardware, Inc.
P.O. Box 1537
Needville, Texas 77461

Business Phone Number:

Direct Line to Secretary:

To Whom it May Concern;

Please find my written notes of explanation as to the events leading up to the Tax Notice being sent to me after the January 31st deadline. Thus, leading to my request for the Waiver of Penalties.

2/8/2018

We purchased Western Power & Hardware from the Kohleffels. (3 properties)
Select Title company did our paperwork.

March 1st, 2018

Kohleffels brought us a tax document to pay. We went to CAD and spoke to Damian Lee who said, "No, the Kohleffels owe this due to owning it Jan. 1st."

While there, we asked about changing the name and address to the proper new name and address. (He looked, and this hadn't been corrected yet.) Damian informed us it would be best to wait until tax time.

January 2019

We received 1 tax notice in the mail with our name, but an incorrect address. Kohleffels received 2 of our tax notices in the mail. (Still in their name and with their address.)

1/31/19

I went to pay taxes, assuming that's where I would fix the name and address. I paid all 3 tax notices...8928 Main St., the Personal Property for 8928 Main St., and our empty lot on Richmond Street.

I was told to complete a Mailing Address Change Request and submit it in writing to CAD.

I called CAD and spoke to Helen who helped me know how to change our name on our taxes. She told me the correct title and/or paperwork would be how to change the name, and they needed to be on file. Also, when I complete the new 2019 Rendition, and the Mailing Address Change Request. She emailed me the new rendition form for 2019.

I called CAD back when I noticed I didn't have 8814 property taxes. I spoke to Liz (ext. 122) who explained that I DID have them, and I paid them...they were the "Personal Taxes." I kept trying to explain to her this was incorrect...to no avail. She looked a little further and explained the names weren't correct and could only be changed with a Title or Deed Recording number, and requested I get that for her.

I called Select Title company...who completed our transactions for us last February 2018. Amanda Taylor was not available, but I spoke to her assistant Sarah. She assured me this was all sent in...for ALL 3 properties. The Recording # on the Deed...2018014410. Sarah explained that there is an Exhibit A and an Exhibit B with a Tract 1 and Tract 2 on it. (Exhibit B contained the properties where the names and address were not changed.)

I called CAD a 3rd time and spoke to Liz again. I gave her the Recording # information and explained about the 2 exhibits. Liz looked up the information and continued to tell me 8814 was "Personal Property." I asked her to describe it to me, and I could tell she still didn't understand what I was trying to explain to her. I requested she send me a picture of the properties on a map. She said that would be no problem to fax. (I never received it.)

I decided to go to the CAD office.

I spoke with Lindsey Gurecky. I explained everything to her. Being from Needville, she knew exactly where and what I was talking about when I explained the 3 Properties. She called Liz's desk to explain and look things up together. Lindsey found a different CAD number for the property in question. I think Liz finally understood. I gave Lindsey the Mailing Address Change Request forms. Liz was going to work on getting the names fixed on the 3 properties.

While here, I also went ahead and filed my 2019 Renditions.

2/11/19

We received another tax notice in our PO Box. (With the wrong address...it was forwarded.) I was confused. I thought I paid 3 taxes on 3 properties...we just needed to get the names and addresses straight. This tax notice also said we were late paying it...due to missing the January 31st deadline.

2/13/19

We went back to CAD. We needed to get this figured out. Ms. Como help us today. She saw all the confusion I had been dealing with and had someone from "Personal Taxes" and someone from I believe the "Commercial or Mapping" Dept. help us as well.

Long story short, this was for the 8814 property I was talking about back in January. The "Personal Property" was for the store at 8928 Main.

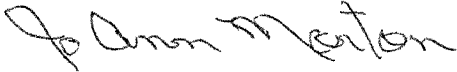
During conversation, I could tell things still weren't quite straight. I asked to look at a map with someone. I knew what I was saying, and now they could SEE and understand what I was saying as well. There were 2 different CAD numbers confusing everyone for this same piece of property.

So yes, I assume we owed the taxes, but NO, we should not be considered late because CAD was at error. They did not send the tax page out to me until after the January 31st deadline, when I went in to try and get things straight.

I was on the phone and in the CAD office most of my day on Jan. 31st trying to explain I owned 3 separate pieces of land. I even went as far as to have them look at the recording documentation and attempted to show them on a map. They wouldn't have even known about this property had I not brought the error to their attention.

I ask that you please NOT penalize Morton's Western Power and Hardware, Inc. for finding the original filing error of the person who never looked at "Exhibit B" and putting Tracts 1 & 2 in our name. (Back in 2018) I pointed it out and tried in good faith to get things straight. In fact, I'm still spending much of my time trying to get things straight.

Sincerely,



Jo Ann Morton ~ Secretary on behalf of
Morton's Western Power and Hardware, Inc.

Attachments:

- 1 - Mailing Address Change Request submitted for said property on Jan. 31st.
(Lindsey Gurecky changed the CAD #)
- 2 - Tax notice copy with a *Print Date* of 2-4-18 highlighted.
- 3 - Our Tax Receipt for being paid in full on 2/13/19



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623 / Fax (281) 762-9666

www.fbcad.org

Mailing Address Change Request

RECEIVED
JAN 31 2019

- 1. CAD Account #: 5810-00-003-0022-906
~~9960-23-210-0072-906~~ ← ?
- 2. Property Location Address: 8814 Main St.
- 3. Legal Description: Personal Prop. - Virtual Acct. located
@ 8814 Main St. ; Needville
- 4. Move-out date: 2/8/2018

FORT BEND C.A.D.

*Address changes can only be made with the signed written request of the **actual owner** as listed on the Fort Bend Central Appraisal District records or by the owner's agent (designated by Fiduciary Appointment of Agent on file at the Fort Bend Central Appraisal District).*

Owner: Morton's Western Power and Hardware, Inc.

C/O Name (If not owner): Merritt Morton

New Mailing Address: P.O. Box 1537

City: Needville State: Tx Zip: 77461

Daytime phone: 979-793-4711 Home/Cell phone: 979-793-6697

I am the owner of the property listed above and request that the address above be used for mailing. If my address should change at a later date, I will send a new request in writing.

Signature: Merritt Morton Date: 1/31/2019

Printed Name: Merritt Morton Title (If business): President

Any person who makes a false entry upon the foregoing record shall be subject to one of the following penalties: (1) imprisonment of not more than 10 years nor less than 2 years and/or a fine of not more than \$5000.00 or both such fine and imprisonment (2) confinement in jail for a term up to 1 year or a fine not to exceed \$2000.00 or both such fine and imprisonment as set forth in Section 37.10 Penal Code.

2019 JANUARY NAME/ADDRESS CHANGE TAX STATEMENT



PATSY SCHULTZ, PCC
 FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
 1317 EUGENE HEIMANN CIRCLE
 RICHMOND, TEXAS 77469-3623
 PHONE NO. (281) 341-3710

Mail To:

MORTON'S WESTERN POWER & HARDWARE I
 PO BOX 1151
 NEEDVILLE, TX 77461-1151

Legal Description:

NEEDVILLE, BLOCK 3, LOT 4 (PT) (180 X 90)

Account No: 5810-00-003-0022-906

CAD No: R93320

As of Date: 02/04/2019

Legal Acres: .0000

Parcel Address: 8814 MAIN ST

Print Date: 02/04/2019 Printed By: RAQUELA

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	AG/TIM Market Value	Non-Qualifying Value
Land	Improvement						
\$41,390	\$97,488	\$138,878	\$138,878	\$0	\$0	\$0	\$138,878

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Value			
NEEDVILLE ISD	\$138,878		\$0	\$138,878	1.539523	\$2,138.06
CITY OF NEEDVILLE <i>WITHOUT A CITY SALES TAX. YOUR CITY TAX WOULD INCREASE BY \$114.98</i>	\$138,878		\$0	\$138,878	0.418085	\$580.63
WHARTON COUNTY JR COLLEGE	\$138,878		\$0	\$138,878	0.143460	\$199.23
FORT BEND CO DRAINAGE	\$138,878		\$0	\$138,878	0.019000	\$26.39
FORT BEND CO GEN FND	\$138,878		\$0	\$138,878	0.445000	\$618.01

Total 2018 Tax: \$3,562.32
 Total 2018 Levy Paid To Date: \$0.00
 2018 Levy Due: \$3,562.32
 Total 2018 Due: \$3,811.68

Exemptions:

AMOUNT DUE IF PAID BY THE END OF:		Taxes become delinquent on February 01, 2019.			
02/28/2019 7%	03/31/2019 9%	04/30/2019 11%	05/31/2019 13%	06/30/2019 15%	07/31/2019 18 + 20%
\$3,811.68	\$3,882.94	\$3,954.18	\$4,025.42	\$4,096.66	\$5,044.24

2019 CERTIFIED CHANGE ORDER RECEIVED FROM FORT BEND CAD - JANUARY NAME CHANGE
 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.

School Information :

NEEDVILLE ISD 2018 M&O 1.1700000 I&S .36952300 Total 1.5395230 2017 M&O 1.1700000 I&S .37000000 Total 1.5400000

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.25% CONVENIENCE FEE PER ACCOUNT BY GOV PAY. NO FEE CHARGED FOR E-CHECK.

PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT. 7.1.53

AMOUNT DUE IF PAID BY THE END OF:

Print Date: 02/04/2019

02/28/2019 7%	03/31/2019 9%	04/30/2019 11%	05/31/2019 13%	06/30/2019 15%	07/31/2019 18 + 20%
\$3,811.68	\$3,882.94	\$3,954.18	\$4,025.42	\$4,096.66	\$5,044.24

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

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



5810-00-003-0022-906
 MORTON'S WESTERN POWER & HARDWARE I
 PO BOX 1151
 NEEDVILLE, TX 77461-1151

AMOUNT PAID:
 \$ _____

0000000R93320 047 0000381168 0000388294 0000395418 0000402542 7

TAX RECEIPT



8814
Main

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

Certified Owner:

MORTON'S WESTERN POWER & HARDWARE I
PO BOX 1151
NEEDVILLE, TX 77461-1151

Legal Description:

NEEDVILLE, BLOCK 3, LOT 4 (PT) (180 X
90)

Parcel Address: 8814 MAIN ST
Legal Acres: 0.0000

Deposit No: O190213AN8
Validation No: 900000055133818
Account No: **5810-00-003-0022-906**
Operator Code: KATIES

Remit Seq No: 40750975
Receipt Date: 02/13/2019
Deposit Date: 02/13/2019
Print Date: 02/13/2019 01:22 PM
Printed By: KATIES

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2018	Needville Isd	TL	138,878	1.539523	2,138.06	149.66	0.00	2,287.72
2018	City Of Needville	TL	138,878	0.418085	580.63	40.64	0.00	621.27
2018	Wharton County Jr College	TL	138,878	0.143460	199.23	13.95	0.00	213.18
2018	Fort Bend Co Drainage	TL	138,878	0.019000	26.39	1.85	0.00	28.24
2018	Fort Bend Co Gen Fnd	TL	138,878	0.445000	618.01	43.26	0.00	661.27
					<u>\$3,562.32</u>	<u>\$249.36</u>	<u>\$0.00</u>	<u>\$3,811.68</u>

Check Number(s):

1314

PAYMENT TYPE:

Checks: \$3,811.68

Exemptions on this property:

Total Applied: \$3,811.68
Total Tended: \$3,811.68
(for accounts paid on 02/13/2019)
Change Paid: \$0.00

PAYER:

MORTON'S WESTERN POWER & HARDWARE I
PO BOX 1151
NEEDVILLE, TX 77461-1151

ACCOUNT PAID IN FULL



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

Certified Owner:

MORTON'S WESTERN POWER & HARDWARE I
PO BOX 1151
NEEDVILLE, TX 77461-1151

Legal Description:

NEEDVILLE, BLOCK 3, LOT 4 (PT) (180 X 90)

Parcel Address: 8814 MAIN ST
Legal Acres: 0.0000

Remit Seq No: 40750975
Receipt Date: 02/13/2019
Deposit Date: 02/13/2019
Print Date: 02/21/2019 03:56 PM
Printed By: LORIMA

Deposit No: 0190213AN8
Validation No: 900000055133818
Account No: 5810-00-003-0022-906
Operator Code: KATIES

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2018	Needville Isd	TL	138,878	1.539523	2,138.06	149.66	0.00	2,287.72
2018	City Of Needville	TL	138,878	0.418085	580.63	40.64	0.00	621.27
2018	Wharton County Jr College	TL	138,878	0.143460	199.23	13.95	0.00	213.18
2018	Fort Bend Co Drainage	TL	138,878	0.019000	26.39	1.85	0.00	28.24
2018	Fort Bend Co Gen Fnd	TL	138,878	0.445000	618.01	43.26	0.00	661.27
					\$3,562.32	\$249.36	\$0.00	\$3,811.68

Check Number(s):
 1314

PAYMENT TYPE:

Checks: \$3,811.68

Exemptions on this property:

Total Applied: \$3,811.68

Change Paid: \$0.00

PAYER:
MORTON'S WESTERN POWER & HARDWARE I
PO BOX 1151
NEEDVILLE, TX 77461-1151

ACCOUNT PAID IN FULL