

COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

April 17, 2019

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

Lezonette Howard
3207 Cumberland Ct.
Missouri City, TX 77459

Reference: Account Number: 6660-02-004-0510-907
Tax Year 2018, Precinct 2

Dear Ms. Howard:

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, City of Missouri City and Houston Community College which represents a total amount of \$351.57 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, Grady Prestage, prior to May 7, 2019, at telephone 281-403-8000 or by email at james.prestage@fortbendcountytexas.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

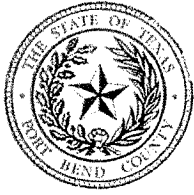
A handwritten signature in black ink, appearing to read "KP George", is written over a horizontal line.

KP George

Enclosure

Copy: Commissioner Grady Prestage, Precinct No. 2

*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

COUNTY JUDGE
REC-100
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 – Lezonette Howard: Account # 6660-02-004-0510-907, 2018 Tax Year; Legal Description: Sedona Creek Sec 2, Block 4, Lot 51; Mailing Address: 3207 Cumberland Ct, Missouri City, TX 77459-4860.

Precinct 2

Lezonette Howard is requesting a waiver of penalty and interest for the 2018 tax year, stating she mailed the payment on February 1, 2019 because the weeks leading up to the deadline that she was heavily involved in a Convention with her daughter.

Tax Office records and research indicate:

- November 2, 2018 - The 2018 Certified Tax Statement was mailed to Howard Lezonette & Roderick Stokes, 3207 Cumberland Ct, Missouri City, TX 77459-4860. **This statement was not returned by the Post Office**
- February 1, 2019 – Lezonette called the tax office stating that her husband will be mailing in the 2018 payment today and wanted to know if the penalty and interest could be waived. The clerk informed her that we could not waive them and explained the procedure of waiver instructions.
- February 4, 2018 – Received payment from Lezonette Howard in the amount of \$5,022.66 (base levy only)

- February 8, 2019 – Lezonette Howard came into the Missouri City office and paid the remaining amount due of \$351.57 (including February Penalty and Interest).
- There is no evidence of an error by the Fort Bend County Tax Office or Fort Bend Central Appraisal District.
- Fort Bend ISD, City of Missouri City and Houston Community College Missouri City 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 6660-02-004-0510-907:

2018 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	2,600.00	\$182.00	\$182.00
City of Missouri City	\$1,398.41	\$97.88	\$97.88
Houston Community College Missouri City	\$200.30	\$14.02	\$14.02
FBC	\$823.95	\$57.67	\$57.67
Total	\$5,022.66	\$351.57	\$351.57

Total Penalty and Interest: \$351.57

I do not 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..."

Lezonette Howard
3207 Cumberland Ct.
Missouri City, TX 77459-4860

COUNTY JUDGE
RECEIVED
MAR 21 2019

March 18, 2019

Honorable County Judge KP George
Fort Bend County Commissioners Court
401 Jackson Street
Richmond, TX 77469-3110

Re: Property Tax Account No: 6660-02-004-0510-907
Legal Description: SEDONA CREEK SEC 2, BLOCK 4, LOT 51
Tax Year: 2018

Dear Honorable County Judge George:

I am writing this letter in regard to the above-referenced property located at 3207 Cumberland Ct., Missouri City, TX 77459 ("the Property"). The 2018 property taxes for the Property were inadvertently mailed on February 1, 2019 instead of by the postmark date of January 31, 2019. Due to the postmark being February 1, 2019, the Property was assessed penalties and interest of \$351.57 (three hundred fifty-one dollars and fifty-seven cents). I respectfully request that the penalties and interest should be abated based on the following information.

During the weeks leading up to the property tax deadline of January 31, 2019, I was heavily involved in preparing for the Texas Junior Beta Convention ("the Convention") with and for my daughter. My intent was to mail the property taxes before I left on Wednesday, January 30, 2019, to drive to Grapevine, TX for the Convention.

Since there was non-stop competition activity at the Convention, I did not realize that the property taxes had not been mailed until very early morning February 1, 2019. I immediately called home to verify if the property taxes had been mailed the prior day. However, they were mailed the morning of February 1, 2019.

During the drive home on Friday, February 1, 2019, I frantically called the Fort Bend County Tax Assessor's office and explained the situation. I also explained that since the check had already been mailed, I could not come into the tax office to pay the property taxes that afternoon once I was back in town. If I had done so, there would have been a double tax payment charged to my bank account. The payment posted to the Property's tax account and my bank account on February 4, 2019.

Please know that it was not my intent to mail the property tax payment after the due date. I have owned my home since 1999, and have an established history of paying my property taxes on time. Furthermore, I have not ever made a late payment for any obligation (e.g., taxes, mortgage, etc.).

Based on the information provided above, I respectfully request the penalties and interest be abated in full based on my exemplary payment history.

Thank you and I appreciate your attention to this matter. If you have any questions or require additional information, please contact me at

Sincerely,



Lezonette Howard
Property Owner

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:

HOWARD LEZONETTE & RODERICK STOKES
 3207 CUMBERLAND CT
 MISSOURI CITY , TX 77459-4860

Legal Description:

SEDONA CREEK SEC 2, BLOCK 4, LOT 51

Parcel Address: 3207 CUMBERLAND CT

Legal Acres: 0.0000

Account No: 6660-02-004-0510-907

Year: 2018

Print Date: 03/28/2019

Operator Code: LORIMA

Rec Type: Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty & Interest	Coll. Fee	Refund	Total
2018	FORT BEND ISD	196,970	1.320000	2,600.00	182.00	0.00	0.00	2,782.00
2018	CITY OF MISSOURI CITY	221,970	0.630000	1,398.41	97.88	0.00	0.00	1,496.29
2018	HOUSTON COMM COLL MISS CITY	199,773	0.100263	200.30	14.02	0.00	0.00	214.32
2018	FORT BEND CO DRAINAGE	177,576	0.019000	33.74	2.36	0.00	0.00	36.10
2018	FORT BEND CO GEN FND	177,576	0.445000	790.21	55.31	0.00	0.00	845.52
Levy Total:				\$5,022.66	\$351.57	\$0.00	\$0.00	\$5,374.23
Gross Total:				\$5,022.66	\$351.57	\$0.00	\$0.00	\$5,374.23
Grand Total:				\$5,022.66	\$351.57	\$0.00	\$0.00	\$5,374.23

LAST PAYER:

LEZONETTE HOWARD
 3207 CUMBERLAND CT
 MISSOURI CITY , TX 77459-860

Payment Receipt Dates:

02/04/2019

02/08/2019

LAST PAYMENT DATE: 02/08/2019