

## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

April 17, 2019

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

Andrew Castell  
5711 Ashley Spring Ct.  
Katy, TX 77494

Reference: Account Number: 3519-05-002-0790-914  
Tax Year 2018, Precinct 3

Dear Mr. Castell:

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 Harris Fort Bend Emergency Services District #100 which represents a total amount of \$503.04 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, 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 May 7, 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,

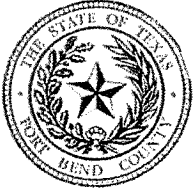
A handwritten signature in black ink, appearing to read "KP George", is written over a horizontal line.

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

COUNTY JUDGE  
REC'D

APR 16 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@fortbendcountytexas.gov  
www.fortbendcountytexas.gov

DATE: April 15, 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 – Andrew Brian Castell & Debra Frances Castell: Account # 3519-05-002-0790-914, 2018 Tax Year; Legal Description: Grand Lakes Sec 5, Block 2, Lot 79; Mailing Address: 5711 Ashley Spring Ct, Katy TX 77494-2213.

### Precinct 3

Andrew Castell is requesting a waiver of penalty and interest for the 2018 tax year, stating that payment was mailed on January 6, 2019. He stated that the payment was either not received by the tax office or was lost or misplaced by the tax office or the US postal service. He stated that he believes that due to the governmental shutdown the payment may have never reached their intended location or were never processed.

Tax Office records and research indicate:

1. November 2, 2018 - 2018 – Certified Statement mailed to: Castell Andrew Brian & Debra France, 5711 Ashley Spring Ct, Katy TX 77494-2213. **This statement was not returned by the Post Office.**
2. February 13, 2019 – 2018 Reminder Notice was mailed to: Castell Andrew Brian & Debra France, 5711 Ashley Spring Ct, Katy TX 77494-2213. **This statement was not returned by the Post Office.**

3. February 18, 2019 – The tax office received payment of \$7,689.53, including penalty and interest for 2018 tax year from Andrew & Debra Castell.
4. There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
5. Katy ISD and Harris/Fort Bend ESD #100 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 3519-05-002-0790-914:**

**2018 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$5,528.61	\$387.00	\$387.00
Harris/FB ESD #100	\$211.91	14.83	14.83
FBC	\$1,445.97	\$101.21	\$101.21
<b>Total</b>	<b>\$7,186.49</b>	<b>\$503.04</b>	<b>\$503.04</b>

**Total Penalty and Interest: \$503.04**

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

County Judge  
Received

FEB 22 2019

Andrew B Castell

5711 Ashley Springs Ct,

Katy, Tx 77494

February 20<sup>th</sup> 2019

County Judge KP George,

401 Jackson,

Richmond, Tx 77469-3110

**Subject:** Request for Waiver of Penalty and Interest per Section 33.011 of the Texas Property Code

**Account Name:** Andrew Brian Castell & Debra Frances Castell

**Account Number:** 3519-05-002-0790-914

**Description:** Single Family Dwelling

**Address:** 5711 Ashley Spring Ct, Katy, Tx 77494

**Tel:**

To whom it concerns,

I am writing this letter to appeal against the recent late charges of \$503. 04 that we were instructed to pay for late payment of property taxes related to 2018.

This request for a waiver of this penalty is being made as we had sent a check for payment, in time to avoid penalties, on January 6<sup>th</sup> 2019 that unbeknown to us seems to either not have been received by your office or was lost or misplaced by your office or the US postal service.

We have found out in the past 7-10 days that this has also happened to 4 other checks that were sent for payment against similar fees and taxes so it may be the case that due to the governmental shutdown that was ongoing at that time that all of these payments never reached their intended location or were never processed if those locations were governmental related.

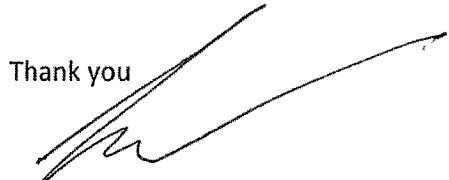
This will be our 15<sup>th</sup> year in this same house for which we have never once been late on any payment thus our kind request for this penalty to be waived for the reason payment had been sent, albeit during the governmental shutdown and thus never received or processed for reasons outside of our control.

Here attached to this letter are the following documents...

- A copy of our statement
- The carbon copy of the initial check which was mailed
- The carbon copy of the payment which was made including the penalties and fees
- A copy of the receipt showing payment was made in full

I am hoping you understand and agree this situation was out of our control and that penalties and fees can be waived.

Thank you

A handwritten signature in black ink, appearing to read 'Andrew B Castell', written in a cursive style.

Yours Faithfully

Andrew B Castell

**FORT BEND COUNTY TAX OFFICE**  
**(281) 341-3710**  
**2018 REMINDER STATEMENT**

**Patsy Schultz, PCC**  
 Fort Bend County Tax Assessor-Collector  
 1317 Eugene Heimann Circle  
 Richmond, Texas 77469-3623  
 www.fortbendcountytx.gov  
**RETURN SERVICE REQUESTED**

02403010110400 - 09M1UX00202403  
**CASTELL ANDREW BRIAN & DEBRA FRANCE**  
**5711 ASHLEY SPRING CT**  
**KATY TX 77494-2213**

Payments are processed by postmark date. Payment must be U.S. Legal Tender. 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) 344-8623



Account No: 3519-05-002-0790-914    Cad No: R237385    Legal Acres: .0000    Roll Code: REAL PROPERTY    Parcel Address: 5711 ASHLEY SPRING CT    Process Date: 02/11/2019

Tax Classification	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description	Appraised Values
KATY ISD	\$25,000	\$364,540	1.5166000	\$5,528.61	GRAND LAKES SEC 5, BLOCK 2, LOT 79	Land - Market Value \$80,000
HARRIS F/B ESD #100	\$77,908	\$311,632	.068800000	\$211.91		Impr - Market Value \$309,540
FORT BEND CO DRAINAGE	\$77,908	\$311,632	.019000000	\$59.21		Total Market Value \$389,540
FORT BEND CO GEN FND	\$77,908	\$311,632	.445000000	\$1,386.76		Less Capped Mkt Value \$0
						Appraised Value \$389,540
						Exemptions/Details
						HOM: HOMESTEAD

Page: 1 of 1

Total Amount Due By January 31, 2019 \$7,186.49

Payments Applied to 2018 Taxes \$0.00

Amount of 2018 Taxes Due (if Paid By)		
Penalties for Payment Lat	Current Taxes	Delinquent Taxes (Total)
By February 28, 2019	\$7,689.53	\$7,689.53
By March 31, 2019	\$7,833.27	\$7,833.27

Please refer to back for additional information



- Track your expenses...
- Clothing
- Food
- Credit Card
- Entertainment
- Insurance
- Transportation
- Utilities
- Mortgage
- Other

TAX-DEDUCTIBLE ITEM

1-6-19 2614

BALANCE FORWARD	
THIS ITEM	7186-49
BALANCE	
DEPOSIT	
OTHER	
BALANCE FORWARD	

Patsy Schultz, PCC  
 Seven Thousand, one hundred and  
 Eighty-Six  
 and 49 cents  
 319-05-002-0790-914



For added security, your name and account number do not appear on this copy.

NOT NEGOTIABLE

Track your expenses...

- Clothing
- Food
- Credit Card
- Utilities
- Entertainment
- Insurance
- Transportation
- Mortgage
- Other:

TAX-DEDUCTIBLE ITEM

2-18-19 2622

Patsy Schultz Pcc  
 Seven Thousand Six hundred and  
 Eighty Nine  
 and 53 Cents

3519-05-002-0790-91A

BALANCE FORWARD	7689.53
THIS ITEM	
BALANCE	
DEPOSIT	
OTHER	
BALANCE FORWARD	



For added security, your name and account number do not appear on this copy.

NOT NEGOTIABLE

TAX RECEIPT



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

Certified Owner:

CASTELL ANDREW BRIAN & DEBRA FRANCE
5711 ASHLEY SPRING CT
KATY, TX 77494-2213

Legal Description:

GRAND LAKES SEC 5, BLOCK 2, LOT 79

Parcel Address: 5711 ASHLEY SPRING CT

Legal Acres: 0.0000

Deposit No: O190218Q9
Validation No: 900000055178361
Account No: 3519-05-002-0790-914
Operator Code: TANYAS

Remit Seq No: 40779707
Receipt Date: 02/18/2019
Deposit Date: 02/18/2019
Print Date: 02/18/2019 02:57 PM
Printed By: TANYAS

Table with 9 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include 2018 entries for Katy Isd, Harris F/B Esd #100, Fort Bend Co Drainage, and Fort Bend Co Gen Fnd.

Check Number(s): 2622

PAYMENT TYPE:

Checks: \$7,689.53

Exemptions on this property: HOMESTEAD

Total Applied: \$7,689.53
Total Tendered: \$7,689.53
Change Paid: \$0.00

PAYER: ANDREW B CASTELL
DEBRA CASTELL
5711 ASHLEY SPRING CT
KATY, TX 77494-2213

ACCOUNT PAID IN FULL



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

**Certified Owner:**

CASTELL ANDREW BRIAN & DEBRA FRANCE  
5711 ASHLEY SPRING CT  
KATY, TX 77494-2213

**Legal Description:**

GRAND LAKES SEC 5, BLOCK 2, LOT 79

Parcel Address: 5711 ASHLEY SPRING CT  
Legal Acres: 0.0000

Remit Seq No: 40779707  
Receipt Date: 02/18/2019  
Deposit Date: 02/18/2019  
Print Date: 02/27/2019 11:12 AM  
Printed By: LINDAW

Deposit No: O190218Q9  
Validation No: 900000055178361  
Account No: 3519-05-002-0790-914  
Operator Code: TANYAS

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2018	Katy Isd	TL	364,540	1.516600	5,528.61	387.00	0.00	5,915.61
2018	Harris F/B Esd #100	TL	311,632	0.068000	211.91	14.83	0.00	226.74
2018	Fort Bend Co Drainage	TL	311,632	0.019000	59.21	4.14	0.00	63.35
2018	Fort Bend Co Gen Fnd	TL	311,632	0.445000	1,386.76	97.07	0.00	1,483.83
					\$7,186.49	\$503.04	\$0.00	\$7,689.53

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Check Number(s):  
2622

PAYMENT TYPE:

Checks: \$7,689.53

Exemptions on this property:

HOMESTEAD

Total Applied: \$7,689.53

Change Paid: \$0.00

PAYER:

ANDREW B CASTELL  
DEBRA CASTELL  
5711 ASHLEY SPRING CT  
KATY, TX 77494-2213

ACCOUNT PAID IN FULL