

## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

June 27, 2019

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

Rev. Curtis Lucas  
Mt. Carmel Mission Baptist  
PO Box 933  
Richmond, TX 77406

Reference: Account Number: 5422-00-000-0002-914  
Tax Years 2011-2018, Precinct 3

Dear Rev. Lucas:

The County has received your request sent on behalf of Mt. Carmel Mission Baptist, to waive penalty, interest and collection fees on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Katy Independent School District and City of Katy which represents a total amount of \$10,858.02 for penalties assessed on the referenced account for tax years 2011-2018. 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, July 9, 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 July 9, 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", with a horizontal line extending to the right.

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



Carrie Surratt, PCC, CTOP  
County Tax Assessor/Collector  
1317 Eugene Heimann Circle  
Richmond, TX 77469-3623

County Judge  
Received  
JUN 13 2019

(281) 341-3710  
Fax (832) 471-1830  
Email: [fbcreg@fortbendcountytx.gov](mailto:fbcreg@fortbendcountytx.gov)  
[www.fortbendcountytx.gov](http://www.fortbendcountytx.gov)

DATE: June 12, 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, Interest and Collection Fees – MT Carmel Mission Baptist: Account # 5422-00-000-0002-914, 2011-2018 Tax Year; Legal Description: Katy Townsite U/R, acres .59; Mailing Address: P.O. Box 933, Richmond, TX 77406-0024

## Precinct 3

Rev. Curtis Lucas is requesting a waiver of penalty, interest and collection fees for the 2011-2018 tax years, stating the church was not properly notified of the religious exemption being removed which prohibited their ability to dispute the exemption removal and/or pay the taxes.

Tax Office records and research indicate:

- April 26, 2016 – Tax Office received 2011 Sup 63, 2012 Sup 54 and 2013 Sup 39 from the Fort Bend Central Appraisal District removing charitable exemption 2011 forward.
- April 27, 2016 – Tax Office received 2014 Sup 24 from the Fort Bend Central Appraisal District removing charitable exemption 2011 forward.
- May 9, 2016 – Tax Office received 2015 Sup 11 from the Fort Bend Central Appraisal District removing charitable exemption 2011 forward.
- May 10, 2016 – Statements for supplement years 2011-2015 were mailed to MT Carmel Mission Baptist, % Current Owner, 418 Danover St, Katy TX 77494-1230. **These statements were returned by the Post Office.**
- June 1, 2016 – 33.08 Delinquent notice mailed to MT Carmel Mission Baptist, % Current Owner, 418 Danover St., Katy TX 77494-1230. **This statement was returned by the Post Office.**

- November 7, 2016 – 2016 Certified statement was mailed to: MT Carmel Mission Baptist, % Current Owner,, 418 Danover St., Katy TX 77494-1230. **This statement was returned by the Post Office.**
- February 21, 2017 – 2016 Reminder notice was mailed to: MT Carmel Mission Baptist, % Current Owner,, 418 Danover St., Katy TX 77494-1230. **This statement was returned by the Post Office.**
- March 24, 2017 – 2016 33.07 Notice was mailed to: MT Carmel Mission Baptist, % Current Owner,, 418 Danover St., Katy TX 77494-1230. **This statement was returned by the Post Office.**
- July 17, 2017 – July Delinquent Notice was mailed out by Perdue, Brandon, Fielder, Collins and Motts.
- November 27, 2017 – 2017 Certified statement was mailed to: MT Carmel Mission Baptist, % Current Owner,, 418 Danover St., Katy TX 77494-1230. **This statement was returned by the Post Office.**
- February 20, 2018 – 2017 Reminder notice was mailed to: MT Carmel Mission Baptist, % Current Owner,, 418 Danover St., Katy TX 77494-1230. **This statement was returned by the Post Office.**
- May 31, 2018 – 2017 33.07 Notice was mailed to: MT Carmel Mission Baptist, % Current Owner,, 418 Danover St., Katy TX 77494-1230. **This statement was returned by the Post Office.**
- October 3, 2018 - Tax Office received 2018 Sept Name/Address change from the Fort Bend Central Appraisal District changing mailing address to: MT Carmel Mission Baptist, P.O. Box 933, Richmond TX 77406-0024.
- October 8, 2019 – 2018 Sept Name/Address statement was mailed to: MT Carmel Mission Baptist, P.O. Box 933, Richmond TX 77406-0024. **This statement was not returned by the Post Office.**
- November 2, 2018 – 2018 Certified statement was mailed to: MT Carmel Mission Baptist, P.O. Box 933, Richmond TX 77406-0024. **This statement was not returned by the Post Office.**
- February 13, 2019 – 2018 Reminder notice was mailed to: MT Carmel Mission Baptist, P.O. Box 933, Richmond TX 77406-0024. **This statement was not returned by the Post Office.**
- March 3, 2019 – Kim from the Fort Bend Central Appraisal District called and spoke with Ventura, to verify the delinquency date for years 2011-2015. Delinquency date was June 1, 2016.
- April 3, 2019 –Tax Office received letter from Fort Bend Central Appraisal District Deputy Chief Appraiser, Irene Klien stating that the previous mailing address listed for Mt. Carmel Mission Baptist Church was incorrect due to a clerical error. The correct address is P.O. Box 933, Richmond Texas 77406-0024.
- April 25, 2019 – Taxpayer came into the Research department inquiring about waiving penalty, interest and collection fees. Research Clerk informed her she will need to submit a waiver to the county judge and the account must be paid in full first. Tax payer requested to speak to a supervisor. Research Supervisor explained waiver instructions.
- May 20, 2019 – 2018 33.07 Notice was mailed to MT Carmel Mission Baptist, P.O.Box 933, Richmond TX 77406-0024.

- May 23, 2019 – Tammy Staton spoke with Ms. Lucas. Tammy let her know that the base tax amount will need to be paid before waiver can be placed on Commissioner Court for consideration.
- May 31, 2019 – Rev Lucas met with Carrie Surratt and Tammy Staton regarding the request for waiver of penalty, interest and collection fees. It was explained that any questions as to whether their property should or should not receive an exemption must be addressed by the Fort Bend Central Appraisal District. While reviewing the waiver request, it was discussed that there was an error on the part of the FBCAD which prohibited the taxpayer from receiving their 2011-2017 tax notices timely. The Lucas's acknowledged that the 2018 tax bill was delivered to the correct address in a timely fashion.
- June 4, 2019—Fort Bend County Tax Office received payment in the amount of \$18,980.85 (this payment was applied as a partial payment).
- There is evidence of an error by the Fort Bend Central Appraisal District for tax years 2011-2017.
- Katy ISD and City of Katy 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: 5422-00-000-0002-914**

**2011-2017 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fee	Total Waiver Request
Katy ISD	\$7,247.80	\$3,090.01	\$2,067.57	\$5,157.58
City of Katy	\$2,554.30	\$1,102.61	\$731.37	\$1,833.98
FBC	\$2,315.26	\$991.56	\$661.38	\$1,652.94
<b>Total</b>	<b>\$12,117.36</b>	<b>\$5,184.18</b>	<b>\$3,460.32</b>	<b>\$8,644.50</b>

**Total Penalty and Interest: \$8,644.50**

**2018 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fee	Total Waiver Request
Katy ISD	\$4,218.88	\$632.83	\$727.76	\$1,360.59
City of Katy	\$1,353.96	\$203.09	\$233.56	\$ 436.65
FBC	\$1,290.75	\$193.62	\$222.66	\$ 416.28
<b>Total</b>	<b>\$6,863.59</b>	<b>\$1,029.54</b>	<b>\$1,183.98</b>	<b>\$2,213.52</b>

**Total Penalty, Interest and Collection Fee's : \$2,213.52**

**Grand Total Penalty and Interest for all years: \$10,858.02**

I do recommend waiver of penalty, interest and collection fees for 2011-2017 Tax Year. I do not recommend waiver of penalty, interest and collection fees 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

MAY 3 2019

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

**RE: 5422-00-000-0002-914  
R127049**

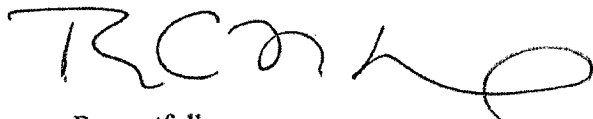
**Katy Townsite U/R, ACRES .59  
418 Danover St., Katy, TX 77494  
In question: 2011- 2018**

Mount Carmel Missionary Baptist Church  
C/O Reverend Lucas  
  
P.O. Box 933  
Richmond, TX 77406-0024

This letter is a request for a hearing for waiver of penalties, interest and collection fees for the years 2011-2018, according to Section 33.011 of the Texas Property Tax Code which allows waiver of penalties, interest and collection fees when substantial proof of an error by the Central Appraisal District has occurred. Section 41.411(c) Texas Property Tax Code allows a hearing to rectify the Motion for Correction denial filed on February 26, 2019, where the ARB raised the appraised value of the property in 2016 more than one-third of its present value in a single year.

The church was not properly notified of the religious exemption removal. The Fort Bend Central Appraisal District has accepted responsibility for its failure to provide proper notice which prohibited our ability to comply.

In conclusion we are requesting a hearing with the Commissioners Court, to discuss and review the submitted outline, exhibits and requests. Thank you in advance for your assistance in this matter.



Respectfully,

Mount Carmel Missionary Baptist Church  
C/O Rev. Curtis Lucas



## Waiver of Penalty and Interest

### Introduction

- A. An account of applications, hearings, motions and reviews
- B. Request to waive penalties and interest and collection fees

### Order of events

- A. Religious Exemption in 1989
  - 1. Application and approval of exemption-Exhibit A
  - 2. Removal of Religious Exemption-Exhibit B
- B. April 10, 2018 Court appointed Attorney Carla Freeman as Ad Leitem
  - 1. Court order-Exhibit D
- C. Submitted request to the Fort Bend Appraisal Board
  - 1. Fort Bend Appraisal Board hearing request and supporting documents- Exhibit E
    - A. Return to sender letters from FCAD noted in Deputy Chief Appraiser (Irene Klein)  
Exhibit E(1)
- D. Fort Bend Central Appraisal District Chief Appraiser submits a letter of acceptance
  - 1. FBAC Deputy Chief Appraiser Personal Letter-Exhibit F  
Addressed to Officer Patsy Schultz and Rev. Curtis Lucas
- E. Submission/Denial of Motion on Hearing to Correct One-Third Over -Appraisal Error
  - 1. Submitted on February 26, 2019 Exhibit -G
  - 2. Denial - General notice without explanation of denial, with inaccurate dates Exhibit -H
  - 3. Email correspondence Re: Exemption History/Removal and value history error  
Exhibit-I

**Conclusion**

1. Written request for waiver of years 2015-2018 taxes, penalties and interest.
2. Application for exemption for 1/1/2020
3. Application for a Motion for hearing to Correct One-Third Over-Appraisal Error

# DUPLICATE TAX RECEIPT



**CARRIE SURRETT, PCC, CTOP**  
**FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR**  
**1317 EUGENE HEIMANN CIRCLE**  
**RICHMOND, TEXAS 77469-3623**

**Certified Owner:**

**MT CARMEL MISSION BAPTIST**  
**PO BOX 933**  
**RICHMOND, TX 77406-0024**

**Legal Description:**

**KATY TOWNSITE U/R, ACRES .59**

**Parcel Address:** 418 DANOVER ST  
**Legal Acres:** 0.5900

**Remit Seq No:** 41290264  
**Receipt Date:** 06/04/2019  
**Deposit Date:** 06/04/2019  
**Print Date:** 06/06/2019 09:31 AM  
**Printed By:** CHRISTINAG

**Deposit No:** O190604AX1  
**Validation No:** 900000055856929  
**Account No:** 5422-00-000-0002-914  
**Operator Code:** CELISAS

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2017	Katy Isd	TL	128,990	1.516600	1,250.54	362.65	322.64	1,935.83
2017	City Of Katy	TL	128,990	0.486720	401.33	116.39	103.54	621.26
2017	Fort Bend Co Drainage	TL	128,990	0.016000	13.19	3.83	3.41	20.43
2017	Fort Bend Co Gen Fnd	TL	128,990	0.453000	373.52	108.32	96.37	578.21
2016	Katy Isd	TL	57,830	1.516600	877.05	359.59	247.33	1,483.97
2016	City Of Katy	TL	57,830	0.506720	293.04	120.15	82.64	495.83
2016	Fort Bend Co Drainage	TL	57,830	0.016000	9.25	3.79	2.61	15.65
2016	Fort Bend Co Gen Fnd	TL	57,830	0.458000	264.86	108.59	74.69	448.14
2015	Katy Isd	TL	57,830	1.516600	877.05	429.75	261.36	1,568.16
2015	City Of Katy	TL	57,830	0.526720	304.60	149.25	90.77	544.62
2015	Fort Bend Co Drainage	TL	57,830	0.021000	12.14	5.95	3.62	21.71
2015	Fort Bend Co Gen Fnd	TL	57,830	0.465000	268.91	131.77	80.14	480.82
2014	Katy Isd	TL	57,930	1.526600	884.36	433.34	263.54	1,581.24
2014	City Of Katy	TL	57,930	0.546720	316.71	155.19	94.38	566.28
2014	Fort Bend Co Drainage	TL	57,930	0.022000	12.74	6.24	3.80	22.78
2014	Fort Bend Co Gen Fnd	TL	57,930	0.472760	273.87	134.20	81.61	489.68

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**Check Number(s):**  
1254

**PAYMENT TYPE:** PARTIAL PAYMENT

**Checks:** \$18,980.95

**Exemptions on this property:**

**Total Applied:** \$18,980.95

**Change Paid:** \$0.00

**PAYER:**  
**CURTIS R LUCAS**  
**16934 PHEASANT RIDGE DR**  
**SUGAR LAND, TX 77478-4856**

**REMAINING BALANCE**

DUPLICATE TAX RECEIPT



CARRIE SURRETT, PCC, CTOP
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623

Certified Owner:

MT CARMEL MISSION BAPTIST
PO BOX 933
RICHMOND, TX 77406-0024

Legal Description:

KATY TOWNSITE U/R, ACRES .59

Parcel Address: 418 DANOVER ST
Legal Acres: 0.5900

Remit Seq No: 41290264
Receipt Date: 06/04/2019
Deposit Date: 06/04/2019
Print Date: 06/06/2019 09:31 AM
Printed By: CHRISTINAG

Deposit No: O190604AX1
Validation No: 900000055856929
Account No: 5422-00-000-0002-914
Operator Code: CELISAS

Table with 9 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include tax data for 2013 and 2012 for various units like Katy Isd, City Of Katy, and Fort Bend Co Drainage.

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Check Number(s):
1254

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$18,980.95

Exemptions on this property:

Total Applied: \$18,980.95

Change Paid: \$0.00

PAYER:
CURTIS R LUCAS
16934 PHEASANT RIDGE DR
SUGAR LAND, TX 77478-4856

REMAINING BALANCE