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FORT BEND COUNTY FY 2009
COMMISSIONERS COURT AGENDA REQUEST FORM
 RETURN TO: AGENDA COORD-COUNTY JUDGE'S OFFICE

DATE SUBMITTED: March 31, 2009

SUBMITTED BY: Patsy Schultz

AGENDA DATE: April 28, 2009

DEPARTMENT: Tax Assessor /Collector

PHONE NO.: 281-341-3735

SUMMARY OF ITEM: Waiver of Penalty & Interest & Attorney Fees; Acct # 0248-00-000-1011-906; Tax Year 2004-2007;
 Precinct # 1

Alejandro Beltran

RENEWAL CONTRACT/AGREEMENT: Yes () No ()

REVIEWED BY COUNTY ATTORNEY'S OFFICE YES () NO ()

LIST SUPPORTING DOCUMENTS ATTACHED: 1. Request for Waiver
 2. Recommendation from the Tax Collector
 3. Tax Receipt

FINANCIAL SUMMARY:BUDGETED ITEM: YES NO

FUNDING SOURCE: FUND: _____ AGENCY _____ ORGANIZATION: _____ OBJECT: _____

REQUIRES AUDITOR TO CERTIFY FUNDS: YES NO **Original Form** Submitted with back up to County Judge's Office: Yes (x)If by E-Mail to ospindon@co.fort-bend.tx.us

If by Fax to 281-341-8609

Distribute copies with back-up to all listed below. If by Fax, send to numbers below

yes (x) Auditor	(281-341-3774)	yes (x) Comm. Pct. 1	(281-342-0587)
yes (x) Budget Officer	(281-344-3954)	yes (x) Comm. Pct. 2	(281-403-8009)
yes (x) County Attorney	(281-341-4557)	yes (x) Comm. Pct. 3	(281-242-9060)
yes () Purchasing Agent	(281-341-8642)	yes (x) Comm. Pct. 4	(281-980-9077)
yes (x) County Clrk	(281-341-8697)	yes () Facilities/Planning	(281-633-7022)

Instructions for submitting an Agenda Request:

1. Completely fill out agenda form, incomplete forms will not be processed.
2. Fax or inter-office copies of agenda form with all back up information by Wednesday at 2:00 p.m. to the departments listed above.
3. All original back-up must be received in the County Judges Office by 2:00 p.m. on Wednesday.

RECOMMENDATION / ACTION REQUESTED:

Tax Assessor Collector Patsy Schultz
 I do not recommend waiver of penalty and interest & Attorney Fees

AS PER ORIGINAL



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Patsy Schulz, RTA
County Tax Assessor/Collector
500 Liberty Street, Suite 101
Richmond, TX 77469

(281) 341-3710
Fax (281) 341-9267
Email: schulpat@co.fort-bend.tx.us
www.fortbendcountytax.com

DATE: March 24, 2009

TO: County Judge Robert E. Helbert
Commissioner Richard Morrison
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner James Patterson
Roy Cordes, County Attorney

FROM: Patsy Schultz, RTA
Tax Assessor/Collector *PAS*

RE: Waiver of Penalty and Interest - Beltran, Alejandro R: Acct#0248-00-000-1011-906
2004, 2005, 2006 & 2007 Tax Years; Legal Description: 0248 H and TX RY, Lot 2m, M/H
Only on acct#1002, Label #PFS519684;
Precinct 1

Mr. Beltran is requesting waiver of penalty and interest on the above referenced account for the 2004, 2005, 2006 & 2007 tax years because he states that he never received tax statements for the aforementioned years due to an incorrect address.

Tax Office records indicate:

- December 8, 2005—2005 1st Mailer, P O Returned, FOE Undeliverable.
- May 25, 2006—2005 May 2nd Notice, P O Returned, Not Deliverable as addressed, unable to fwd.
- November 22, 2006 - 2006 1st Mailer P O Returned, Not Deliverable as addressed. Unable to fwd.
- March 13, 2007—Name Information Changed—2006 Statement mailed to Beltran Alejandro R, 600 E Anderson Rd, Trlr 703, Houston, TX 77047-5132.
- April 20, 2007—2006 March Reminder P O Returned, Not Deliverable as addressed.
- June 7, 2007—33.07 Delinquent notice mailed to Beltran Alejandro R, 600 E Anderson Rd, Trlr 703, Houston, TX 77047-5132.
- June 26, 2007—2006 May 2nd Reminder P O Returned, Unable to forward, not deliverable as addressed.
- October 30, 2007—2007 1st Mailer—Mailed to Beltran Alejandro R, 600 E Anderson Rd, Trlr 703, Houston, TX 77047-5132. **No record of returned mail received.**
- February 22, 2008—2007 Reminder mailed to Beltran Alejandro R, 600 E Anderson Rd, Trlr 703, Houston, TX 77047-5132. **No record of returned mail received.**
- May 19, 2008—33.07 Notice mailed to Beltran Alejandro R, 600 E Anderson Rd, Trlr 703, Houston, TX 77047-5132. **No record of returned mail received.**
- February 13, 2009—Fort Bend Central Appraisal District receives address change request for account #0248-00-000-1011-906 to 10250 Wernecke Rd, Beasley, TX 77417.
- Needville ISD and Wharton County Junior College has authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and attorney fees and allow the Fort Bend County Commissioners Court to make the determination based on 33.011 of the State Property Tax Code.

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Breakdown of Taxes Paid:

<u>2004 Tax Year</u>	<u>Needville ISD</u>	<u>Wharton CJC</u>	<u>Ft Bend Co.</u>	<u>Total</u>
Base Tax	\$ 451.11	\$ 45.79	\$ 141.98	\$ 638.88
Penalty & Interest	279.69	28.39	88.03	396.11
Attorney Fees	<u>146.16</u>	<u>14.84</u>	<u>46.00</u>	<u>207.00</u>
Total	\$ 876.96	\$ 89.02	\$ 276.01	\$1,241.99

Total Penalty, Interest & Attorney Fees for 2004: \$515.08

<u>2005 Tax Year</u>	<u>Needville ISD</u>	<u>Wharton CJC</u>	<u>Ft Bend Co.</u>	<u>Total</u>
Base Tax	\$ 451.11	\$ 42.28	\$ 140.08	\$ 633.47
Penalty & Interest	225.56	21.14	70.04	316.74
Attorney Fees	<u>135.33</u>	<u>12.68</u>	<u>42.02</u>	<u>190.03</u>
Total	\$ 812.00	\$ 76.10	\$ 252.14	\$1,140.24

Total Penalty, Interest & Attorney Fees for 2005: \$506.77

<u>2006 Tax Year</u>	<u>Needville ISD</u>	<u>Wharton CJC</u>	<u>Ft Bend Co.</u>	<u>Total</u>
Base Tax	\$ 447.69	\$ 40.16	\$ 152.80	\$ 640.65
Penalty & Interest	170.12	15.26	58.06	243.44
Attorney Fees	<u>123.56</u>	<u>11.08</u>	<u>42.17</u>	<u>176.81</u>
Total	\$ 741.37	\$ 66.50	\$ 253.03	\$1,060.90

Total Penalty, Interest & Attorney Fees for 2006: \$420.25

<u>2007 Tax Year</u>	<u>Needville ISD</u>	<u>Wharton CJC</u>	<u>Ft Bend Co.</u>	<u>Total</u>
Base Tax	\$ 378.29	\$ 39.88	\$ 152.80	\$ 570.97
Penalty & Interest	98.36	10.37	39.72	148.45
Attorney Fees	<u>95.33</u>	<u>10.05</u>	<u>38.50</u>	<u>143.88</u>
Total	\$ 571.98	\$ 60.30	\$ 231.02	\$ 863.30

Total Penalty, Interest & Attorney Fees for 2007: \$292.33

Penalty, Interest & Attorney Fees Grand Total: \$1,822.46

I do not recommend waiver of penalty, interest and attorney fees. There is no evidence of an error by the Central Appraisal District or the Fort Bend County Tax Office. Property Tax Code Section 33.011 (a) (1). "The governing body of a taxing unit: shall waive penalties and interest 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..."

DUPLICATE TAX RECEIPT



PATSY SCHULTZ, RTA
FORT BEND COUNTY COUNTY TAX ASSESSOR/ COLLECTOR
500 LIBERTY STREET SUITE 101
RICHMOND, TEXAS 77469-3500
(281) 341-3710

Certified Owner:

BELTRAN ALEJANDRO R
10250 WERNECKE RD
BEASLEY, TX 77417-9806

Legal Description:

0248 H AND TC RY. LOT 2, M/H ONLY ON ACC
T #1002, LABEL #DPS519684

Parcel Address: 10250 WERNECKE RD
Legal Acres: 10.8274

Remit Seq No: 13902050
Receipt Date: 03/17/2009
Deposit Date: 03/17/2009
Print Date: 03/19/2009

> - -

Deposit No: 090317A1
Validation No: 900000016745604
Account No: 0248-00-000-1011-906
Operator Code: KERBCCAM

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Table with 8 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Atty Paid, Total. Rows include various tax units from 2004 to 2007.

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Check Number(s):
1361

PAYMENT TYPE:

Checks: \$4,306.43

Exemptions on this property:

Total Applied: \$4,306.43

Change Paid: \$0.00

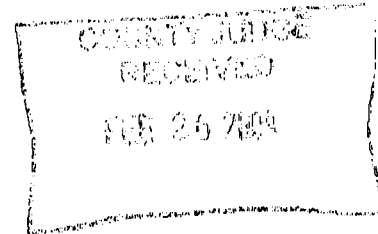
ACCOUNT PAID IN FULL

PAYER:
TERESA M OR ALEJANDRO R BELTRAN
16530 PENICK RD
WALLER, TX 77484-8158

AS PER ORIGINAL

Alexandre Beltran

16530 Penick Rd.
Waller, TX 77484
936-372-0063



February 24, 2009

County Judge Robert E. Hebert
301 Jackson, Suite 719
Richmond, TX 77460

Account # : 0248-00-000-1011-906

Regarding Tax Year s: 2004, 2005, 2006, 2007

Legal description: 0248 HAND TRUCK, LOT 2, M/H ONLY ON
ACCT#1002, LABEL #PFS519684

Current mailing address: 16530 Penick rd Waller, TX 77484
Phone number: 936-372-0063

Dear County Judge Robert E. Hebert,

Hi, my name is Alex Beltran and I would like to see if you could waive the interest and penalties that accumulated on account #0248-00-000-1011-906 throughout the years of 2004-2007. We have tried to get help through the Tax Assessor Collector Office and through the Appraisal District Office but they recommended we try to solve this issue by writing a letter to the County Judge explaining in detail how we got into this mess. The following letter will explain in details how we honestly skipped on paying taxes for the last four years on the mobile home.

I own this mobile home but was not living in it in 2003. This mobile home was parked at the Fountainhead Mobile Home Park at 509 Brand Ln #87 Stefford, TX 77477. My sister Gilda Olivo was living in it while at this park. They decided to move out in 2003 so I had to move back in to the home. A few months later I purchased a property in Beasley, TX 77417. I hired a contractor to move the home to this property. The contractor asked if all the property taxes be up to date in order for him to pull a permit to move the home. I then went to the tax office and paid off the taxes for 2003 on the mobile home which at the time were in Gilda Olivo's name. After bringing the receipt to the contractor he agreed to pull any permits required to move the mobile home. The contractor left us

2009-02-26

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under the impression he would let the tax office know where the mobile home was being moved while pulling out the transport permit. During the middle of 2003 we moved the mobile home to 10250 Wernecke Rd. Beasley, TX 77417. We lived at this address though out the middle part of 2004. We then let my wife's brother take over the mobile home and a portion of the property. The other portions of that property were divided between my father in law and my sister in law. As the years past by they paid the property off and in it they were paying there property taxes through an escrow account through the mortgage company. Now that they paid the property off I had my wife call to see when we were going to receive the release of lien on this property. That's when my wife was told by the mortgage company that we would be receiving an escrow payment to pay off the property taxes for 2008. While on the phone with the mortgage company my wife was updated on the delinquent taxes for the past five years due to the Fort Bend County Tax Office. That's when we found out we were delinquent for several years on the mobile home (account# 0248-00-000-1011-906). I wasn't receiving any tax bills on my mobile home for the last 4 years. This whole time I was under the impression my taxes were included in my payment since the property was under my name. Had we still been paying a mortgage payment on this property we would had never found out about this. I had my wife call the Fort Bend Tax Office to get an explanation on what was going on. The problem boiled down to not having the proper mailing address on the mobile home. The tax office had the following address on the mailing description, 600 E. Anderson Rd. #703 Houston, TX 77047. The tax office asked that we pay the taxes for 2008 in order for them to help us out. On Feb. 13, 2008 I went to the tax office and paid the 2008 property taxes for that mobile home. We were then sent to the Appraisal District Office to update the address. We were then told to put this in writing and send it to you to see if the penalties and interest could be waived for those prior tax years.

Attached are copies of 2003 and 2008 taxes which are paid off. Also attached is a copy of the change of address from the Appraisal District to the current address. I also attached a copy of the delinquent taxes.

We are eager to pay the taxes off but we would like to see if you could help us by waiving the penalty and interest charges for the 2004-2007 taxes. I apologize for this honest mistake and would greatly appreciated if you could help us out. We promise to never be in this position again. If you need any other paper work please do not hesitate to call either 936-372-0063 or 832-758-7058.

Sincerely,



Handwritten notes or signature