

FORT BEND COUNTY FY 2009
 COMMISSIONERS COURT AGENDA REQUEST FORM

12B

Return Completed Form by E-Mail to: Agenda Coordinator, County Judge's Office

Date Submitted: September 1, 2009 Submitted By: Karen Stell
 Department: Tax
 Court Agenda Date: September 8, 2009 Phone Number: 281-341-3723

SUMMARY OF ITEM: 10/20 Year Write Off of Property Taxes for Fort Bend County Lateral Road and Flood Control District in the amount of \$3,951.98 per Texas Property Tax Code Section 33.05 "Limitation of Collection of Taxes"

RENEWAL AGREEMENT/APPOINTMENT YES NO
 REVIEWED BY COUNTY ATTORNEY'S OFFICE: YES NO

List Supporting Documents Attached:

FINANCIAL SUMMARY:

BUDGETED ITEM: YES NO

FUNDNG SOURCE: Accounting Unit: _____ Account Number: _____
 Activity (If Applicable): _____

DESCRIPTION OF LAWSON ACCOUNT: _____

COUNTY JUDGE
 RECEIVED
 SEP 02 2009

Instructions to submit Agenda Request Form:

- Completely fill out agenda form: incomplete forms will not be processed.
- Agenda Request Forms should be submitted by e-mail, fax, or inter-office mail, and all back-up information must be provided by Wednesday at 2:00 p.m. to all those listed below.
- All original back-up must be received in the County Judge's Office by 2:00 p.m. on Wednesday.

DISTRIBUTION:

Original Form Submitted with back up to County Judge's Office (✓ when completed)
 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:

<input checked="" type="checkbox"/> Auditor (281-341-3774)	<input checked="" type="checkbox"/> Comm. Pct. 1 (281-342-0587)
<input checked="" type="checkbox"/> Budget Officer (281-344-3954)	<input checked="" type="checkbox"/> Comm. Pct. 2 (281-403-8009)
<input type="checkbox"/> Facilities/Planning (281-633-7022)	<input checked="" type="checkbox"/> Comm. Pct. 3 (281-242-9060)
<input type="checkbox"/> Purchasing Agent (281-341-8642)	<input checked="" type="checkbox"/> Comm. Pct. 4 (281-980-9077)
<input type="checkbox"/> Information Technology (281-341-4526)	<input checked="" type="checkbox"/> County Clerk (281-341-8697)
<input type="checkbox"/> Other:	<input checked="" type="checkbox"/> County Atny (281-341-4557)

RECOMMENDATION / ACTION REQUESTED:

Please list on consent agenda to be recorded in Commissioners Court minutes for the office of Patsy Schultz – 10/20 Year Write Off of Property Taxes for Fort Bend County Lateral Road & Flood Control District.

Special Handling Requested (specify):

ALDA copy received



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

PATSY SCHULTZ, RTA
TAX ASSESSOR/COLLECTOR
FORT BEND COUNTY
1317 EUGENE HEIMANN CIR.
RICHMOND, TX. 77469

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

September 1, 2009

Fort Bend County Judge
Attn: County Judge Robert Hebert
309 South Fourth Street, Ste 719
Richmond TX 77469

RE: 10/20 Year Write Off of Property Taxes

Dear Judge Hebert:

Attached is a summary of the 10/20 Year Write Off per Texas Property Tax Code Section 33.05 "Limitation on Collection of Taxes". Please submit and record this summary into your next board meeting and return an original signed letter along with a copy of the supporting minutes for our records.

If further assistance is needed you may contact me direct at (281) 341-3735.

Sincerely,

Patsy Schultz, RTA
Fort Bend County Tax Assessor/Collector

Enclosures

NAME OF JURISDICTION: Fort Bend County Lateral Road & Flood Control

Jurisdiction Signature
Robert Hebert
County Judge

September 8, 2009
Date

FISCAL START: 10/01/2008 END: 09/30/2009 JURISDICTION: 0077 LATERAL ROAD & FLOOD CONTROL

CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
0	300-	300-	0.034200	2,186.96	597

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
1994	2,208.40	.00	21.44-	0.00	108.99	2,077.97	4.98	21.34-
1993	2,367.44	.00	26.33-	0.00	119.22	2,221.89	5.09	26.22-
1992	2,448.84	.00	24.13-	0.00	106.34	2,318.37	4.39	24.01-
1991	2,695.01	.00	20.71-	0.00	125.09	2,549.21	4.68	20.59-
1990	1,898.62	.00	16.15-	0.00	109.67	1,772.80	5.83	16.03-
1989	3,442.67	.00	21.44-	0.00	128.75	3,292.48	3.76	21.32-
1988	3,898.52	2,865.89-	2,888.04-	0.00	124.48	886.00	12.32	22.02-
1987	5,885.61	1,086.09-	1,164.95-	0.00	565.49	4,155.17	11.98	78.86-
***	24,845.11	3,951.98- ✓	4,183.19-	0.00	1,388.03	19,273.89		230.39-

FORT BEND COUNTY
10/20 YEARS ACCOUNTS
LEVY WRITE-OFF BY TAXUNIT SUMMARY
POST - PROCESS

writeoff_accounts_post.rep v1.10

Run-Date: 08/20/2009

Run-Time: 12:11:19

For Effective Change Date: 19-AUG-09

Lateral Road & Flood Control Yearly Tot	Year	Num. Acct(s)	Levy	Levy Paid	Remain Levy
	1972	1	\$0.60	\$0.00	\$0.60
	1973	1	\$1.20	\$0.00	\$1.20
	1974	2	\$5.58	\$0.00	\$5.58
	1975	2	\$5.58	\$0.00	\$5.58
	1976	2	\$5.58	\$0.00	\$5.58
	1977	4	\$5.43	\$0.00	\$5.43
	1978	4	\$12.33	\$0.00	\$12.33
	1979	4	\$12.33	\$0.00	\$12.33
	1980	7	\$19.04	\$0.00	\$19.04
	1981	12	\$18.06	\$0.00	\$18.06
	1982	23	\$88.97	\$0.00	\$88.97
	1983	25	\$79.59	\$0.00	\$79.59
	1984	30	\$170.16	\$1.42	\$168.74
	1985	34	\$363.98	\$0.00	\$363.98
	1986	36	\$164.57	\$0.00	\$164.57
	1987	36	\$134.51	\$0.00	\$134.51
	1988	1754	\$2,958.16	\$92.27	\$2,865.89
Totals for Jurisdiction	1977		\$4,045.67	\$93.69	\$3,951.98

TEXAS PROPERTY TAX CODE

Sec. 33.05. LIMITATION ON COLLECTION OF TAXES. (a) Personal property may not be seized and a suit may not be filed:

(1) to collect a tax on personal property that has been delinquent more than four years; or

(2) to collect a tax on real property that has been delinquent more than 20 years.

(b) A tax delinquent for more than the limitation period prescribed by this section and any penalty and interest on the tax is presumed paid unless a suit to collect the tax is pending.

(c) If there is no pending litigation concerning the delinquent tax at the time of the cancellation and removal, the collector for a taxing unit shall cancel and remove from the delinquent tax roll:

(1) a tax on real property that has been delinquent for more than 20 years;

(2) a tax on personal property that has been delinquent for more than 10 years; and

(3) a tax on real property that has been delinquent for more than 10 years if the property has been owned for at least the preceding eight years by a home-rule municipality in a county with a population of more than 3.3 million.

Acts 1979, 66th Leg., p. 2291, ch. 841, Sec. 1, eff. Jan. 1, 1982. Amended by Acts 1991, 72nd Leg., ch. 836, Sec. 5.4, eff. Aug. 26, 1991; Acts 1997, 75th Leg., ch. 63, Sec. 1, eff. Sept. 1, 1997; Acts 2001, 77th Leg., ch. 669, Sec. 119, eff. Sept. 1, 2001.