

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

DATE SUBMITTED: August 20, 2009

SUBMITTED BY: Patsy Schultz

DEPARTMENT: Tax Assessor /Collector

AGENDA DATE: September 1st, 2009

PHONE NO.: 281-341-3735

SUMMARY OF ITEM: Waiver of Penalty & Interest & Attorney Fees; Cindy T Le, LLC; Account: # 6100-00-043-0000-907 & 6100-00-044-0000-907; Tax Year 2008; Precinct # 3

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

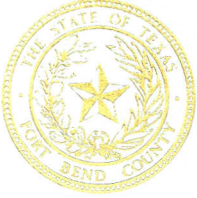
| | | | |
|---------------------------|----------------|-----------------------------|----------------|
| yes (x) Auditor | (281-341-3774) | yes (x) Comm. Pct. 1 | (281-342-0587) |
| yes (x) Budget Officer | (281-344-3954) | yes (x) Comm. Pct. 2 | (281-403-8009) |
| yes (x) County Attorney | (281-341-4557) | 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 Clerk | (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



COUNTY TAX ASSESSOR / COLLECTOR


Fort Bend County, Texas

Patsy Schultz
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469

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

DATE: August 14, 2009

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

FROM: Patsy Schultz, RTA
Tax Assessor/Collector 

RE: Waiver of Penalty and Interest –Cindy T. Le, LLC. #6100-00-043-0000-907 &
6100-00-044-0000-907
2008 Tax Year; Legal Descriptions:
6100-00-043-0000-907: Richmond Road Farms (Gardens), Block 1, Lot 43, 1.64 acres;
6100-00-044-0000-907: Richmond Road Farms (Gardens), Lot 44 (Pt), Acres 1.629
Precinct 3

Ms. Cindy Le is requesting waiver of penalty and interest on the above referenced accounts for the 2008 tax year because she states she did not receive the 2008 tax statements because her mailing address was changed.

Tax Office records indicate:

- Original deed #2004101976 was recorded on August 19, 2004 with the owner listed as Cindy T. LE, LLC, 1419 Pine Forest Dr., Pearland, TX 77581.
- May 22, 2008—Ft Bend Central Appraisal District receives Notice of appraised value protest with the owners mailing address of 1419 Pine Forest Dr, Pearland, TX 77581-8748 crossed out and the address of 1708 Live Oak St., Houston, TX 77003-5208 was written in its place. The form was signed with the signature of Cindy Le and dated May 1, 2008.
- November 11, 2008—2008 Original Tax Statements were mailed to Cindy T. Le, LLC 1708 Live Oak St., Houston, TX 77003-5308. **Original Tax Statements were not returned by Post Office.**
- 2008 tax roll list the owner as Cindy T. Le LLC, 1708 Live Oak St., Houston, TX 77003-5208.
- April 21, 2009—Ft Bend Central Appraisal District receives Mailing address of 1419 Pine Forest Dr., Pearland, TX 77581-8746.
- August 11, 2009—Letter from Harris Watson, Deputy Chief Appraiser, stating that all documents were in order when the May 22, 2008 address change was processed.
- There is no evidence of an error by the Ft Bend Central Appraisal District or the Ft Bend County Tax Office.
- Fort Bend ISD has 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 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

2008 Tax Year

Account #6100-00-043-0000-907

| | <u>FBISD</u> | <u>FBC</u> | <u>Total</u> |
|--------------------|---------------|---------------|---------------|
| Base Tax | \$1,732.15 | \$681.62 | \$2,413.77 |
| Penalty & Interest | 259.82 | 102.24 | 362.06 |
| Total | \$1,991.97 | \$783.86 | \$2,775.83 |

Account #6100-00-043-000-907

| | <u>FBISD</u> | <u>FBC</u> | <u>Total</u> |
|--------------------|---------------|---------------|---------------|
| Base Tax | \$1,720.60 | \$677.08 | \$2,397.68 |
| Penalty & Interest | 258.09 | 101.56 | 359.65 |
| Total | \$1,978.69 | \$778.64 | \$2,757.33 |

Total Penalty & Interest: \$ 721.71

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

DUPLICATE TAX RECEIPT



PATSY SCHULTZ, RTA
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469
(281) 341-3710

Certified Owner:

CINDY T LE LLC
1419 PINE FOREST DR
PEARLAND, TX 77581-8746

Legal Description:

RICHMOND ROAD FARMS (GARDENS), LOT 44 (P
T), ACRES 1.629

Parcel Address: BELKNAP RD
Legal Acres: 1.6290

Remit Seq No: 14171785
Receipt Date: 06/24/2009
Deposit Date: 06/25/2009
Print Date: 08/12/2009

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Deposit No: O90625AB1
Validation No: 900000017457497
Account No: 6100-00-044-0000-907
Operator Code: ARLACHA

| Year | Tax Unit Name | Tax Value | Tax Rate | Levy Paid | P&I | Atty Paid | Total |
|------|-----------------------|-----------|----------|-------------------|-----------------|---------------|-------------------|
| 2008 | Fort Bend Isd | 135,480 | 1.270000 | 1,720.60 | 258.09 | 0.00 | 1,978.69 |
| 2008 | Fort Bend Co Drainage | 135,480 | 0.016000 | 21.68 | 3.25 | 0.00 | 24.93 |
| 2008 | Fort Bend Co Gen Fnd | 135,480 | 0.483760 | 655.40 | 98.31 | 0.00 | 753.71 |
| | | | | \$2,397.68 | \$359.65 | \$0.00 | \$2,757.33 |

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Check Number(s):
179

PAYMENT TYPE:

Checks: \$2,757.33

Exemptions on this property:

Total Applied: \$2,757.33

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
CINDY T LE
1419 PINE FOREST DR
PEARLAND, TX 77581

(281) 341-3710

DUPLICATE TAX RECEIPT



PATSY SCHULTZ, RTA
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469
(281) 341-3710

Certified Owner:

CINDY T LE LLC
1419 PINE FOREST DR
PEARLAND, TX 77581-8746

Legal Description:

RICHMOND ROAD FARMS (GARDENS), BLOCK 1,
LOT 43, 1.64 ACRES

Parcel Address: BELKNAP RD
Legal Acres: 0.0000

Remit Seq No: 14171791
Receipt Date: 06/24/2009
Deposit Date: 06/25/2009
Print Date: 08/12/2009

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Deposit No: O90625AB1
Validation No: 900000017457504
Account No: 6100-00-043-0000-907
Operator Code: ARLACHA

Table with 7 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Atty Paid, Total. Rows include 2008 Fort Bend Isd, 2008 Fort Bend Co Drainage, 2008 Fort Bend Co Gen Fnd, and a total row.

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Check Number(s):
178

PAYMENT TYPE:

Checks: \$2,775.83

Exemptions on this property:

Total Applied: \$2,775.83

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

CINDY T LE
1419 PINE FOREST DR
PEARLAND, TX 77581

(281) 341-3710

CINDY T. LE, LLC
1419 PINE FOREST DR.
PEARLAND, TX 77469

4 August 2009

County Judge Robert E. Hebert
301 Jackson, Suite 719
Richmond, TX 77469

COUNTY JUDGE
RECEIVED
AUG 06 2009

The Honorable Judge Robert E. Hebert.

Dear Judge Hebert:

My name is Cindy Le and I am the Manager for Cindy T. Le, LLC. I respectfully request an abatement of interest and penalties for the year 2008 for the following reasons:

1. Account numbers for the two properties:
 - 6100-00-043-0000-907
 - 6100-00-044-0000-907
2. And the legal description of properties:
 - Richmond Road Farms (Gardens), Block 1, Lot 43, 1.64 Acres, and
 - Richmond Road farms (Gardens) Lot 44 (PT), Acres 1.629.
3. Year in question for abatement request: 2008.
4. Current mailing address: 1419 Pine Forest Dr.
Pearland, TX 77581-8746
5. Telephone number: 832-495-1465

I have not received any notification of taxes due for 2008. I went to the appraisal district and found out that someone has changed my address to 1708 Live Oak Street, Houston, TX 77003-5208, and address that is completely unknown to me resulting in me getting all the tax due notices late. Should I have known the taxes due, I would have made the taxes payment on time. For this reason, I respectfully request your office to abate the penalty and interest for these two accounts. I have enclosed a copy of my payment for the taxes for the year 2008 in question.

Respectfully submitted,


Cindy Thu Le, Manager