

FORT BEND COUNTY FY 2010
COMMISSIONERS COURT AGENDA REQUEST FORM
 RETURN TO: AGENDA COORD-COUNTY JUDGE'S OFFICE

DATE SUBMITTED: December 16, 2009 SUBMITTED BY: Patsy Schultz
 DEPARTMENT: Tax Assessor /Collector
 AGENDA DATE: January 5, 2009 PHONE NO.: 281-341-3735

SUMMARY OF ITEM: Waiver of Penalty & Interest & Attorney Fees; Donald Gibson; Account: # 7232-01-001-0040-901; Tax Year 2007, 2008; Precinct # 1

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 recommend waiver of penalty and interest & Attorney Fees



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

December 28, 2009

Michael W. Elliott
Attorney at Law on behalf of
Mr. Donald Gibson
905 Front Street
Richmond, Texas 77469

Email: mwelliott@sbcglobal.net

Reference: Account Number 7232-01-001-0040-901
Tax Year 2007 & 2008, Precinct 1

Dear Mr. Elliott:

The County has received your request on behalf of Mr. Donald Gibson to waive penalty and interest on Fort Bend County property taxes including attorney fees. Fort Bend County is also authorized by Lamar CISD to act on their behalf, bringing the total amount requested to \$15,897.10 for the referenced account for tax year 2007 & 2008.

Commissioners Court is scheduled to consider your request on January 5, 2010, at 1:00 p.m., during regular session. The Commissioners Court is located on the seventh floor of the William B. Travis Building, 301 Jackson Street, Suite 700, in Richmond, Texas.

Please contact Commissioner, Richard Morrison, at 281-344-9400 if you wish to discuss your request in further detail. Your presence is not mandatory for the Court to act upon your request.

Section 33.011 (a) of the Texas Tax Code provides Commissioners Court with authority to consider a waiver of penalty and interest on property taxes in situations where an error can be proved on the part of either the County Tax Office or the Central Appraisal District.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Hebert", written over a horizontal line.

Robert E. Hebert

Copy: Richard Morrison, Commissioner, Precinct 1



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: December 10, 2009

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

FROM: Tammy Staton *T.S.*
Tax Division Supervisor

RE: Waiver of Penalty and Interest -Gibson, Donald: Acct#7232-01-001-0040-901
2007 & 2008 Tax Years; Legal Description: Sovereign Shores Estates Sec 1, Block 1, Lot 4,
Acres 1.2249
Preclnt 1

Mr. Michael W. Elliott, Attorney at Law, representing Mr. Donald Gibson is requesting waiver of penalty, interest & attorney fees on the above referenced account for the 2007 & 2008 tax year. He states that Mr. Gibson never received these tax statements due to an error on the address made by the Ft Bend Central Appraisal District.

Tax Office records indicate:

- Original deed #2006121341 was recorded on September 28, 2006 with the owner listed as Dr. Donald Gibson, 13313 S.W. Fwy #230, Sugar Land, TX 77478.
- October 31, 2007—2007 Original Tax Statement was mailed to Gibson Donald, 13313 Southwest Fwy, Sugar Land, TX 77478-3669. Original statement Post Office Returned -Unable to Forward.
- 2007 tax roll list the owner as Gibson Donald, 13313 Southwest Fwy, Sugar Land, TX 77478-3669.
- February 22, 2008—2007 Reminder Notice sent 02/22/2009 to Gibson Donald, 13313 Southwest Fwy, Sugar Land, TX 77478-3669. 2007 Tax Reminder Notice Post Office Returned—Not Deliverable as addressed—Unable to forward.
- May 29, 2008—33.07 Notice mailed May 19, 2008 to Gibson Donald, 13313 Southwest Fwy, Sugar Land, TX 77478-3669.
- November 10, 2008—Linebarger filed 08-DCV-167851 Fort Bend County ET AL VS Donald Gibson.
- November 24, 2008—2008 Original Tax Statement Post Office Returned—Unable to Deliver.
- June 2, 2009—2008 33.07 Notice Post Office Returned—Insufficient Address—Unable to Forward.
- October 5, 2009—received letter from Mr. Glen T. Whitehead, RPA, Chief Appraiser with the Fort Bend Central Appraisal District. Mr. Whitehead stated that this was the Fort Bend Central Appraisal District's error and the record has been corrected to include #230 as found on the deed.
- Lamar CISD 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.

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 SERVICES

Breakdown of Taxes Paid:

2007 Tax Year	Lamar CISD	FBC	Total
Base Tax	\$ 4,450.55	\$ 1,772.26	\$ 6,222.81
Penalty & Interest	1,468.68	584.84	2,053.52
Attorney Fees	<u>1,183.85</u>	<u>471.42</u>	<u>1,655.27</u>
Total	\$ 7,103.08	\$ 2,828.52	\$ 9,931.60

Penalty, Interest & Attorney Fees for 2007: \$3,708.79

2008 Tax Year	Lamar CISD	FBC	Total
Base Tax	\$ 19,467.73	\$ 7,497.55	\$ 26,965.28
Penalty & Interest	4,088.22	1,574.49	5,662.71
Attorney Fees	<u>4,711.19</u>	<u>1,814.41</u>	<u>6,525.60</u>
Total	\$ 28,267.14	\$10,886.45	\$ 39,153.59

Penalty, Interest & Attorney Fees for 2008: \$12,188.31

Total Penalty, Interest & Attorney Fees: \$15,897.10

I do recommend waiver of penalty, interest and attorney fees. 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:

GIBSON DONALD
13313 SOUTHWEST FWY
SUGAR LAND, TX 77478-3669

Legal Description:

SOVEREIGN SHORES ESTATES SEC 1, BLOCK
 1, LOT 4, ACRES 1.2249

Parcel Address: 8 SOVEREIGN CIR
Legal Acres: 1.2249

Remit Seq No: 14376215
Receipt Date: 10/16/2009
Deposit Date: 10/16/2009
Print Date: 12/11/2009

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Deposit No: 091016AG7
Validation No: 900000017921278
Account No: 7232-01-001-0040-901
Operator Code: ANNETTEB

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Atty Paid	Total
2008	Lamar C I S D- Operating Fund	1,500,230	1.297650	19,467.73	4,088.22	4,711.19	28,267.14
2008	Fort Bend Co Drainage	1,500,230	0.016000	240.04	50.41	58.09	348.54
2008	Fort Bend Co Gen Fnd	1,500,230	0.483760	7,257.51	1,524.08	1,756.32	10,537.91
2007	Lamar C I S D- Operating Fund	342,970	1.297650	4,450.55	1,468.68	1,183.85	7,103.08
2007	Fort Bend Co Drainage	342,970	0.018000	61.73	20.37	16.42	98.52
2007	Fort Bend Co Gen Fnd	342,970	0.498740	1,710.53	564.47	455.00	2,730.00
				\$33,188.09	\$7,716.23	\$8,180.87	\$49,085.19

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Check Number(s):
 1188500365

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$49,085.19

Exemptions on this property:

Total Applied: \$49,085.19

Change Paid: \$0.00

REMAINING BALANCE

PAYER:
GIBSON DONALD
13313 SOUTHWEST FWY
SUGAR LAND, TX 77478-3669

(281) 341-3710

Page 1 of 1
 21.1.105

MICHAEL W. ELLIOTT

Attorney at Law

905 Front St.

Richmond, Texas 77469

(832) 496-5000

(281) 238-8141 (fax)

mwelllott@sbcglobal.net

December 2, 2009

FORT BEND COUNTY COMMISSIONERS COURT

301 Jackson

Richmond, Texas 77469

COUNTY JUDGE
RECEIVED

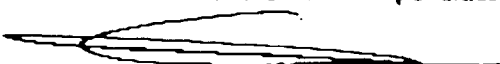
DEC 02 2009

Dear Judge Hebert:

I have been retained to represent Mr. Donald Gibson, the owner of a piece of real property located at 8 Sovereign Shores Circle, Richmond, Texas 77469. The said property is legally described as Lot 4, Block 1 of Sovereign Shores Estates and is carried on the Fort Bend County Central Appraisal Roles as account number 7232-01-001-0040-901. The taxes and penalties have been fully paid as a prerequisite of filing this request. (See attached receipt of the payment of the taxes, penalties and interest on said property). Additionally, please find a letter from the Fort Bend Central Appraisal District taking responsibility for an error made by the district with the address of Mr. Gibson causing him to not receive his tax statements on the property. Therefore, I, on behalf of Mr. Gibson, hereby that this request be placed on the next available Commissioners Court docket for consideration of a waiver of \$3,708.79 in Penalty and Interest for 2007 and \$12,188.31 of penalty and interest for 2008, totalling \$15,897.10.

For informational purposes, this property was an incomplete home that Mr. Gibson was building which he thought the builder was taking care of the taxes, ect. which turned out to be false. That was complicated by the fact that the tax bill was sent to an address with 500 or so offices, none of which were Mr. Gibson's with no suite or office number. Additionally, The property was very over-valued for 2008 and 2009 but it was too late to legally file for a 2008 reduction, so included in the property taxes paid is approximately 500,000.00 worth of over-valuation for 2008 (1,500,000.00) which we cannot legally request a reduction for but can ask that the court consider in equity when deciding to grant the waiver of the penalties and interest as requested herein. The 2009 valuation has been reduced based upon the incomplete nature of the construction to \$1,000.00.

Thanks again for your consideration and for placing this mater on the Commissioners Court docket for consideration of the waiver of penalties and interest of \$15,897.10.



Michael W. Elliott

Attorney at Law on behalf of Mr. Donald Gibson