



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

February 16, 2012

Mr. James Kirkham
934 Circle Bend Drive
Missouri City, Texas 77489

Reference: Account No. 9960-11-210-0053-907 – Precinct 2
Tax Year 2010

Dear Mr. Kirkham:

The County has received your request to waive penalty, interest and collection fees on Fort Bend County property. Fort Bend County is also authorized by Fort Bend Independent School District, Fort Bend WCID #2, City of Missouri City and Houston Community College-Missouri City to act on their behalf, bringing the total requested to \$184.14 for the referenced accounts for tax year 2010.

Commissioners Court is scheduled to consider your request on February 28, 2012, 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 your Commissioner, Grady Prestage, Precinct 2 at 281-403-8000 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", is written over a faint, larger version of the same signature.

Robert E. Hebert

/Enclosure

Copy: Commissioner Grady Prestage, Precinct 2

Section 33.011(a)(1) of the Texas Property Code states, "The governing body of a taxing unit: shall waive penalties and 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

COUNTY JUDGE
RECEIVED

FEB 14 2012

Patsy Schultz, RTA
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623
February 9, 2012

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

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

FROM: Tammy Staton T.S.
Tax Division Supervisor

Re: Waiver of Penalty and Interest – Kirkham Home Improvements: Account # 9960-11-210-0053-907,
2010 Tax Year; Legal Description: Personal Property Supp, Furn, Fix, Equip & Vehicles 03 Chevy
Silverado Located At 934 Circle Bend Dr In Missouri City

Precinct 2

James Kirkham, Owner of Kirkham Home Improvements, is requesting waiver of penalty, interest, and collection fees for 2010 tax year because Kirkham Home Improvement did not receive a tax statement due to Fort Bend CAD having made an error in using the incorrect city in the mailing address for 2010.

Tax Office Records Indicate:

1. 2010 Tax Roll reflects mailing information as Kirham Home Improvements, 934 Circle Bend Dr, Houston, TX 77031-3709.
2. October 27, 2010 – 2010 Original Statement was mailed to Kirkham Home Improvements, 934 Circle Bend Dr, Houston, TX 77031-3709. November 1, 2010, the 2010 Original Statement was returned by the Post Office as “Insufficient Address/Unable to Forward”.

3. February 25, 2011 – Linebarger 2010 33.11 Notice was mailed to Kirkham Home Improvements, 934 Circle Bend Dr, Houston, TX 77031-3709. March 3, 2011, the Linebarger 33.11 Notice was returned by the Post Office as “Unclaimed/Unable to Forward”.
4. February 28, 2011 – Perdue 2010 33.11 Notice, which was mailed to Kirkham Home Improvements, 934 Circle Bend Dr, Houston, TX 77031-3709, was returned by Post Office as “Insufficient Address/Unable to Forward”.
5. December 5, 2011 – 2011 December November Name/Address Report #11 processed, which changed mailing address **from** Kirkham Home Improvements, 934 Circle Bend Dr, **Houston, TX 77031-3709** to Kirkham Home Improvements, 934 Circle Bend Dr, **Missouri City, TX 77489-1513**.
6. Fort Bend Central Appraisal District verified that when they certified account for 2010 they used the incorrect city, Houston rather than Missouri City, for taxpayer’s certified mailing address, which caused the taxpayer to not receive his 2010 tax statement in a timely manner.
7. Fort Bend ISD, Fort Bend WCID #2, City of Missouri City and Houston Community College-Missouri City have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and collection fees, 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:

Account 9960-11-210-0053-907:

2010 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Fort Bend ISD	\$199.93	\$46.61	\$49.31	\$ 95.92
Fort Bend WCID#2	\$ 26.86	\$ 6.26	\$ 6.63	\$ 12.89
City Missouri City	\$ 78.84	\$18.37	\$14.58	\$ 32.95
HCC-Missouri City	\$ 13.76	\$ 3.21	\$ 3.39	\$ 6.60
FBC	\$ 74.56	\$17.39	\$18.75	\$ 35.78
Total	\$393.95	\$91.84	\$92.66	\$184.14

Total Penalty & Interest and Collection Fees: \$184.14

I **do** 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

Certified Owner:

KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX,
EQUIP & VEHICLE 03 CHEVY SILVERADO
LOCATED AT 934 CIRCLE BEND DR IN
MISSOURI CITY
Parcel Address: 934 CIRCLE BEND DR
Legal Acres: 0.0000

Deposit No: 0111222D1
Validation No: 900000022921976
Account No: **9960-11-210-0053-907**
Operator Code: AOCANAS

Remit Seq No: 19444075
Receipt Date: 12/15/2011
Deposit Date: 12/22/2011
Print Date: 12/27/2011

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2010	Fort Bend Isd	14,920	1.340000	136.60	31.41	33.60	201.61
2010	Fort Bend Wcid#2	14,920	0.180000	18.35	4.22	4.52	27.09
2010	City Of Missouri City	14,920	0.528400	53.87	12.38	9.94	76.19
2010	Houston Comm Coll Miss City	14,920	0.092220	9.40	2.16	2.31	13.87
2010	Fort Bend Co Drainage	14,920	0.019600	1.99	0.46	0.49	2.94
2010	Fort Bend Co Gen Fnd	14,920	0.480160	48.95	11.26	12.04	72.25
				\$269.16	\$61.89	\$62.90	\$393.95

Check Number(s):
1876

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$393.95

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Exemptions on this property:

Total Applied: \$393.95

Change Paid: \$0.00

REMAINING BALANCE

PAYER:
KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

(281) 341-3710

DUPLICATE TAX RECEIPT



PATSY SCHULTZ, RTA
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469

Certified Owner:

KIRKHAM HOME IMPROVEMENTS
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489-1513

Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX,
EQUIP & VEHICLE 03 CHEVY SILVERADO
LOCATED AT 934 CIRCLE BEND DR IN
MISSOURI CITY
Parcel Address: 934 CIRCLE BEND DR
Legal Acres: 0.0000

Deposit No: O120111D1
Validation No: 900000023118294
Account No: **9960-11-210-0053-907**
Operator Code: AOCANAS

Remit Seq No: 19805821
Receipt Date: 01/09/2012
Deposit Date: 01/11/2012
Print Date: 01/12/2012

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2010	Fort Bend Isd	14,920	1.340000	63.33	15.20	15.71	94.24
2010	Fort Bend Wcid#2	14,920	0.180000	8.51	2.04	2.11	12.66
2010	City Of Missouri City	14,920	0.528400	24.97	5.99	4.64	35.60
2010	Houston Comm Coll Miss City	14,920	0.092220	4.36	1.05	1.08	6.49
2010	Fort Bend Co Drainage	14,920	0.019600	0.93	0.22	0.23	1.38
2010	Fort Bend Co Gen Fnd	14,920	0.480160	22.69	5.45	5.63	33.77
				\$124.79	\$29.95	\$29.40	\$184.14

Check Number(s):
1877

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$184.14

Exemptions on this property:

Total Applied: \$184.14

Change Paid: \$0.00

REMAINING BALANCE

PAYER:

KRIKHAM HOME IMPROVMENTS
JIM KIRKHAM GENERAL CONTRACTOR
934 CIRCLE BEND DR
MISSOURI CITY, TX 77489

(281) 341-3710

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Kirkham Home Improvements
James R. Kirkham
934 Circle Bend Drive
Missouri City, TX 77489

December 20, 2011

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

**SUBJECT: Waiver of Penalty and Interest Request – Business Personal Property Tax
Kirkham Home Improvements – A/C P324298
Tax Year – 2010**

I would respectfully request that the facts in this letter be considered in lieu of my appearing in court. I am almost 72 years old and I believe I can outline the facts just as well in writing. The facts are as follows:

- 1) I filed my first Business Personal Property Rendition for the tax year 2010. Unknown to me, the Appraiser's office entered my address and zip code erroneously into the system, and all following correspondence was mailed to Houston rather than Missouri City, all mail, therefore, was returned to the Appraiser's and the Assessor's offices.
- 2) We did not follow up because having recently come from California, we thought that, like California, our business assets did not add up to enough to be taxed.
- 3) We filed our 2011 rendition and again received no correspondence (e.g. no Notice of Appraised Value). But this past week, we received a tax billing for 2011. The next day, we received a "Final Warning" from an attorney's office – for our 2010 taxes due – taxes we were not even aware we owed.
- 4) We promptly telephoned the Assessor's office to find out the amount of the 2010 liability, and paid the tax due immediately. We have a very limited income and were unable to pay the penalties and interest that had been assessed and still pay the 2011 taxes on a timely basis.
- 5) We talked with the Appraiser's office and spoke with Mr. Paul Torres. He sent us documentation that shows that the 2010 rendition was correctly filed, but that they sent all notices to the wrong address.
- 6) If we have erred in any way in presenting this appeal, it is because we have made 4 telephone calls to the Appraiser's or Assessor's office and been transferred to someone's voice mail; after leaving a message we have received no return calls.
- 7) We attach the following:
 - Appraiser's Property Field Sheet (with erroneous address)
 - Copy of 2010 Rendition (with correct address)
 - Copy of envelope returned to Appraiser's office (with erroneous address)
 - Copy of Notice of Appraised Value dated 6/13/11 (with erroneous address)
 - Copy of Personal Property Correction Request/Motion (recommended by Mr. Paul Torres, Appraiser's office on 12/14/11)

Since the error was completely on the part of the Appraiser's office, which translated to the Assessor's office in sending tax bills, we respectfully request that all penalty and interest for 2010 be waived. A look at our Homeowner's tax records will show that we always pay our taxes on a timely basis, and we would have paid the taxes immediately if we had been aware we owed anything.

We appreciate your consideration of this matter.

James Kirkham, Owner
Kirkham Home Improvements

COUNTY JUDGE
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