



**COUNTY JUDGE**  
Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

May 18, 2015

Carrie Law  
27 Castello Ln  
Missouri City, TX 77459

Reference: Account Number: 8132-25-001-0100-907  
Tax Year 2014, Precinct 2

Dear Mr. and/or Mrs. Law:

The County has received your request to waive penalty and interest fees on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District which represents a total amount of \$77.06 for penalties assessed on the referenced account for tax year 2014. The Tax Assessor's Office has conducted research on your account; a copy of the research is enclosed with this letter, and has also been provided to the Commissioners Court.

The information you provided, along with the Tax Office research, has been placed on the Agenda, becoming part of public record, for the Commissioners Court meeting on Tuesday, June 2, 2015 at 1:00 p.m. Commissioners Court is located at the Historic Courthouse, 401 Jackson Street, 2<sup>nd</sup> Floor, in Richmond, Texas.

You are not required to appear in order for the Court to consider your request. Action by the Court is governed by guidelines under Texas Tax Code, Chapter 33, Section 33.011\*, Commissioners Court cannot waive penalty, interest and/or collection fees unless there is evidence of an error by the appraisal district or the County. However, if you have any new information showing proof of an error that was not researched by the Tax Assessor and wish to discuss, please contact your Commissioner, Grady Prestage, prior to June 2, 2015, at telephone 281-403-8000 or by email at [james.prestage@fortbendcountytexas.gov](mailto:james.prestage@fortbendcountytexas.gov), to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

A handwritten signature in black ink that reads "Robert E. Hebert".

Robert E. Hebert

Enclosure

Copy: Commissioner Grady Prestage, Precinct No. 2

\*Section 33.011(a)(1) of the Texas Tax Code states, "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."



## COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

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

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

DATE: May 14, 2015

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.*  
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Law Carrie Ann & Irwin Chi-Wei: Account # 8132-25-001-0100-907; 2014 Tax Year; Legal Description: Sienna Village of Bees Creek, Sec 25, Block 1, Lot 10

**Precinct 2** ✓

Carrie Law is requesting a waiver of penalty and interest for the 2014 tax year, stating she did not receive the original statement.

#### Tax Office Records Indicate:

- November 10, 2014 – Certified Agent Tax Statement was mailed to Schwalls Jim & Associates Inc, PO Box 3075, McKinney, TX 75070, Agent of previous owner, Highland Homes-Houston LTD. No record of statement being returned.
- November 10, 2014 – Certified Courtesy Tax Statement was mailed to current owner, Law Carrie Ann & Irwin Chi-Wei, 27 Castello Ln, Missouri City, TX 77459-1119. No record of statement being returned.
- February 20, 2015 – The 2014 Reminder Notice was mailed to – Law Carrie Ann & Irwin Chi-Wei, 27 Castello Ln, Missouri City, TX 77459-1119.

- February 24, 2015 – Carrie Law called the Richmond Office stating she just received the Delinquent Notice but never got the original tax statement.
- The Fort Bend County Tax Office received the February E-check payment of \$1,177.92 (including February P & I) and the payment was posted to her account on February 26, 2015 with a receipt date of February 24, 2015.
- There is no evidence that an error was made by the Fort Bend County Tax Office.
- Fort Bend ISD has 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 8132-25-001-0100-907:**

**2014 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
FT BEND ISD	\$804.00	\$56.28	\$56.28
FBC	\$296.86	\$20.78	\$20.78
Total	\$1,100.86	\$77.06	\$77.06 ✓

**Total Penalty and Interest: \$77.06 ✓**

I do not recommend waiver of penalty and interest for 2014. 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..."

Dear Honorable Judge Hebert,

I am writing to request that you waive the \$77.06 interest and penalty I was assessed for making a late payment on my 2014 property taxes.

I paid the property tax and penalty in full on February 24, 2015, just one day after receiving a notice that my taxes were delinquent (see attached Exhibits A and B). The reason that I did not pay my taxes by the January 31, 2015 deadline is because I never received a tax bill advising me of when my taxes were due, where to send the payment, and the amount due (as explained below). I believe that the Fort Bend County ("FBC") tax office did not send the initial tax bill, or that it never reached us due to some error on its part. Therefore, I request that you find that the FBC Tax Office made an omission under Section 33.011(1) of the Texas Property Tax Code resulting in my failure to timely pay my property tax.

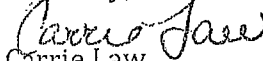
My husband and I purchased our home in August 2014, having moved from California. We knew that some property taxes would be due and that we would receive a tax bill for them. In October we received two property tax statements from the MUD and LID districts, which we timely paid (see attached Exhibits C). We never received any other tax bills, so we assumed that we paid all of our property taxes for 2014 (in California you only pay property taxes to one entity).

Upon receiving the delinquency notice, I called the FBC Tax Office to try to resolve the matter. I advised them that I never received the tax bill. The person I spoke with told me that according to their records the tax bill was sent to an agent for the homebuilder and a courtesy copy was sent to my correct address in mid-November. She advised that the computer marks the notice as having been sent upon the tax bill being printed. However, she could not otherwise confirm that the notice was actually correctly placed in an envelope mailed to my address. Therefore, it is my belief that the courtesy copy was not actually properly mailed to me since I never received it.

Unfortunately, I have no way of proving whether the notice was actually sent or not, but can only submit circumstantial evidence to meet my burden. As proof, I submit that I paid my property tax one day after receiving the delinquency notice, thereby indicating that I had every intention of paying my bill as soon as I received the notice, and I did so. In addition, I am submitting a copy of my husband and my exemplary credit scores as further proof that we always pay all our bills timely (see attached Exhibit D). I am also submitting proof that we timely paid our MUD and LID property taxes as evidence that we timely paid all of our other property taxes upon receiving a tax bill and would have done the same in this case if we received the bill.

I respectfully request that you rule in my favor and allow me to recuperate the penalty assessed to me.

Sincerely,

  
Carrie Law

Account Number: 8132-25-001-0100-907, ph. 714-679-2591

27 Castello Lane, Missouri City, TX 77459

Legal Description: Sienna Village of Bees Creek Sec 25, Block 1, Lot 10

RECEIVED  
PROPERTY  
MAR 03 2015

**Patsy Schultz, PCC**  
 Fort Bend County Tax Assessor-Collector  
 1317 Eugene Heimann Circle  
 Richmond, Texas 77469-3623  
 www.fortbendcountytx.gov  
 RETURN SERVICE REQUESTED

**FORT BEND COUNTY  
 2014 REMINDER STATEMENT**

Payments are processed by postmark date. Payment must be U.S. Legal Tender. The tax office is here to assist you with problems or answer your questions, please call (281) 341-3710. Taxes are due and payable upon receipt. Failure to receive a statement does not relieve you of the liability.  
 Please take time to be sure your statement is correct. If you do not own this property or you have a question on values or exemptions - contact the Appraisal District below. The Appraisal District is a separate local agency and not part of the Fort Bend County Tax office. The Appraisal District is the only agency allowed to make changes or corrections. 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 service.

FORT BEND CENTRAL APPRAISAL DISTRICT  
 2801 B F TERRY BLVD  
 ROSENBERG TX 77471  
 (281) 344-8623

1404000



005475 000001

LAW CARRIE ANN & IRWIN CHI-WEI  
 27 CASTELLO LN  
 MISSOURI CITY TX 77459-1119

2/20/2015 Legal Description:  
 SIENNA VILLAGE OF BEES CREEK SEC 25,  
 BLOCK 1, LOT 10

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE FORT BEND COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE FORT BEND COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

**THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED ON.**

Acct No: 8132-25-001-0100-907 CAD NO: R423614 Legal Acres: .0000 Roll Code: REAL PROPERTY Parcel Address: 27 CASTELLO LN

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Value	Non-Qualifying Value
Land	Improvement						
\$60,000		\$60,000	\$60,000				\$60,000

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Value			
FORT BEND ISD	\$60,000		\$0	\$60,000	1.3400000	\$804.00
FORT BEND CO DRAINAGE	\$60,000		\$0	\$60,000	.02200000	\$13.20
FORT BEND CO GEN FND	\$60,000		\$0	\$60,000	.47276000	\$283.66

Exemptions:

**Total Tax Due On Or Before February 28, 2015 is \$1,177.92**

PLEASE TEAR AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT

TAXES BECOME DELINQUENT FEB 1, 2015 • AMOUNT DUE IF PAID BY THE END OF:

FEBRUARY 2015 (7%)	MARCH 2015 (9%)	APRIL 2015 (11%)
\$1,177.92	\$1,199.94	\$1,221.95

"If there is an active lawsuit on prior year delinquent taxes pending as of February 1, 2015 or filed prior to July 1, 2015, there will be an additional collection fee added to any 2014 taxes that remain delinquent at that time."

PLEASE NOTE YOUR ACCOUNT NUMBER AND CURRENT DAYTIME TELEPHONE ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

**Patsy Schultz, PCC** • Fort Bend County Tax Assessor-Collector  
 1317 Eugene Heimann Circle • Richmond, Texas 77469-3623  
 (281) 341-3710  
 Please provide a daytime telephone #: \_\_\_\_\_



(American Express Credit Card and E-Check accepted via internet only.)  
 Credit/Debit Cards are accepted at all Fort Bend County Tax Office locations and via the internet by visiting  
[www.fortbendcountytx.gov](http://www.fortbendcountytx.gov)  
 (a convenience fee is charged by a third party vendor)

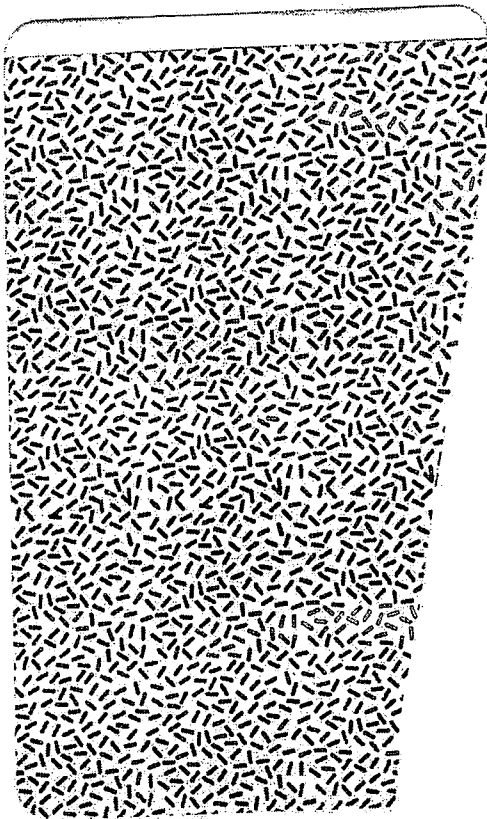
8132-25-001-0100-907  
 LAW CARRIE ANN & IRWIN CHI-WEI  
 27 CASTELLO LN  
 MISSOURI CITY TX 77459-1119

AMOUNT PAID:  
 \_\_\_\_\_



000000R423614 047 0000117792 0000119994 0000122195 0000000000 7

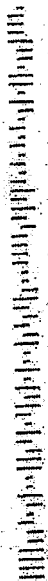
Exh. A



55

4900-10000

774555



012

PRE-SORTED  
FIRST-CLASS  
2614

DATA PAC

POSTAGE

\$00.43  
FEB 20 2005  
NIP  
0501 162555

Exh.  
A

PAYMENT RECORD



PATSY SCHULTZ, PCC  
 FORT BEND COUNTY TAX ASSESSOR/COLLECTOR  
 1317 EUGENE HEIMANN CIRCLE  
 RICHMOND, TEXAS 77469-3623  
 (281) 341-3710

Certified Owner:

LAW CARRIE ANN & IRWIN CHI-WEI  
 27 CASTELLO LN  
 MISSOURI CITY, TX 77459-1119

Legal Description:

SIENNA VILLAGE OF BEES CREEK SEC 25,  
 BLOCK I, LOT 10.

Parcel Address: 27 CASTELLO LN

Legal Acres: 0.0000

Account No: 8132-25-001-0100-907

Year: 2014

Print Date: 03/01/2015

Operator Code: WEB-PRINT

Rec Type: Levy

Year	Tax Unit Name	Tax Value	Tax Rate	Levy	Penalty & Interest	Coll. Fee	Refund	Total
2014	FORT BEND ISD	60,000	1.340000	804.00	56.28	0.00	0.00	860.28
2014	FORT BEND CO DRAINAGE	60,000	0.022000	13.20	0.92	0.00	0.00	14.12
2014	FORT BEND CO GEN FND	60,000	0.472760	283.66	19.86	0.00	0.00	303.52
Levy Total:				\$1,100.86	\$77.06	\$0.00	\$0.00	\$1,177.92
Gross Total:				\$1,100.86	\$77.06	\$0.00	\$0.00	\$1,177.92
Grand Total:				\$1,100.86	\$77.06	\$0.00	\$0.00	\$1,177.92

LAST PAYMENT DATE: 02/24/2015

Payment Receipt Date:  
 02/24/2015

*Exh. B*


**2014 TAX RECEIPT**

SIENNA PLANTATION M.U.D. #12  
 ESTHER BUENTELLO FLORES, RTA  
 873 DULLES AVE., STE A  
 STAFFORD, TX 77477-5753

Phone: 281-499-1223  
 Fax: 281-499-1244

Web: www.taxtech.net

Jur No	Stmt Date	Delinquent Date	Receipt No
M186	2/10/2015	2/3/2015	1029
Account No		8132-25-001-0100-907	
TAXES ARE DUE UPON RECEIPT. TAXES WILL BECOME DELINQUENT AFTER February 02, 2015. PAYMENT MUST BE POSTMARKED BEFORE DELINQUENT DATE TO AVOID ADDITIONAL PENALTIES AND INTEREST. Taxes that remain delinquent on July 01, 2015 will incur an additional penalty to defray costs of collection per Section 33.07, 33.08 and/or 33.11 of the Texas Property Tax Code.  Please contact the Appraisal District concerning any corrections in appraised value, ownership, address changes or any application for exemptions. Fort Bend Appraisal District www.fbcad.org 281-344-8623			

Owner Name and Address
 LAW CARRIE ANN & IRWIN CHI-WEI 27 CASTELLO LN MISSOURI CITY, TX 77459-1119

Appraised Values		Property Information		Comparisons of the last six (6) tax years						
Land Non HS	60,000	SIENNA VILLAGE OF BEES CREEK SEC 25, BLOCK 1, LOT 10		Year	Appraised	Taxable	Rate	Taxes	% Change	
		O Service Address 27 CASTELLO LN MISSOURI CITY TX 77459		2014	60,000	60,000	0.940000	564.00	N/A	
				N/A	N/A	N/A	N/A	N/A	N/A	N/A
				N/A	N/A	N/A	N/A	N/A	N/A	N/A
				N/A	N/A	N/A	N/A	N/A	N/A	N/A
				N/A	N/A	N/A	N/A	N/A	N/A	N/A
				N/A	N/A	N/A	N/A	N/A	N/A	N/A
100% Assessed Value	60,000			% Change between 2014 and 2014						
				N/A	N/A	N/A	N/A	N/A	N/A	
Taxing Unit		Less Exemptions		Taxable Value		Tax Rate		Tax Levy		
SIENNA PLANTATION M.U.D. #12				60,000		0.940000 per \$100		564.00		
IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.								Current Taxes Due		564.00
								Other Charges		0.00

**2014 TAX RECEIPT**

SIENNA PLANTATION M.U.D. #12

Information Current as of	2/10/2015
Tax Levy & CAD Penalties	564.00
Penalty & Interest	0.00
Collection Fee (0%)	0.00
Other Charges	0.00
<b>Total</b>	<b>564.00</b>

Date	Transaction	Amount
1/30/2015	Payment	564.00
Balance Due as of 2/10/2015		0.00

Exh. C

DUPLICATE TAX RECEIPT



PATSY SCHULTZ, PCC
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
1317 EUGENE HEIMANN CIRCLE
RICHMOND, TEXAS 77469-3623

Certified Owner:

LAW CARRIE ANN & IRWIN CHI-WEI
27 CASTELLO LN
MISSOURI CITY, TX 77459-1119

Legal Description:

SIENNA VILLAGE OF BEES CREEK SEC 25,
BLOCK 1, LOT 10

Parcel Address: 27 CASTELLO LN
Legal Acres: 0.0000

Remit Seq No: 28849124
Receipt Date: 02/24/2015
Deposit Date: 02/26/2015
Print Date: 04/14/2015 09:52 AM
Printed By: HELENS

Deposit No: EK150226
Validation No: 11
Account No: 8132-25-001-0100-907
Operator Code: GUBBARA

Table with columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include 2014 Fort Bend Isd, 2014 Fort Bend Co Drainage, 2014 Fort Bend Co Gen Fnd, and a total row.

Check Number(s):

Credit Card Authorization No: 0

Exemptions on this property:

PAYMENT TYPE:

Credit Cards: \$1,177.92

Total Applied: \$1,177.92

Change Paid: \$0.00

PAYER:

Irwin Law
27 Castello Lane
Missouri City, TX 77459

ACCOUNT PAID IN FULL