

## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

August 26, 2015

Eric Nessler  
1918 Kingsmill Lane  
Richmond, TX 77406

Reference: Account Number: 5740-02-005-0220-907  
Tax Year 2014, Precinct 3

Dear Mr. and/or Mrs. Nessler:

The County has received your request to waive penalty and interest 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 \$464.48 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, September 8, 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, Andy Meyers, prior to September 8, 2015, at telephone 281-238-1400 or by email at [andy.meyers@fortbendcountytexas.gov](mailto:andy.meyers@fortbendcountytexas.gov), to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

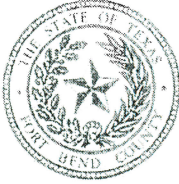
A handwritten signature in blue ink that reads "Robert E. Hebert".

Robert E. Hebert

Enclosure

Copy: Commissioner Andy Meyers, Precinct No. 3

\*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: August 18, 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 – Eric Nessler: Account #5740-02-005-0220-907, 2014 Tax Year;  
Legal Description: Pecan Grove Plantation Sec 2, Block 5, Lot 22.

### Precinct 3 ✓

Eric Nessler is requesting waiver of penalty and interest for 2014 tax year, stating he was denied the ability to pay his account in full prior to the late period.

Tax Office Records Indicate:

- November 10, 2014 – Original 2014 tax statement mailed to Nessler Eric C & Kimberly K, 1918 Kingsmill Ln, Richmond, Tx 77406-1331. **This statement was not returned by the Post Office.**
- January 31, 2015 – Fort Bend County Tax office received payment of \$5,160.91 from Nessler Eric C & Kimberly K for 2014 taxes.  
February 25, 2015 – Bank returned payment of \$5,160.91 for insufficient funds.
- March 5, 2015 – Insufficient letter along with delinquent statement mailed to Eric C & Kimberly K Nessler, 1918 Kingsmill Ln, Richmond, Tx 77406-1331 informing them \$5,655.39 (amount includes \$30.00 return check fee) due if paid in March 2015 with additional penalty and interest continue to accumulate each month on the unpaid balance. **This letter was not returned by the Post Office.**
- March 19, 2015 – Received payment of \$5,655.39 including \$30.00 insufficient funds along with 9% penalty and interest.

- There is no evidence of an error by the Fort Bend County Tax Office or Fort Bend Central Appraisal District.
- 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 9960-13-208-0030-901:**

**2014 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$3,938.26	<b>\$354.44</b>	<b>\$354.44</b>
FBC	\$1,222.65	<b>\$110.04</b>	<b>\$110.04</b>
Return Check Fee	\$30.00		
<b>Total</b>	<b>\$5,190.91</b>	<b>\$464.48</b>	<b>\$464.48 ✓</b>

**Total Penalty & Interest Fees: \$464.48 ✓**

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

March 25, 2015

County Judge Robert E. Hebert

301 Jackson, Suite 719

Richmond, Texas 77469

Request for Waiver of Penalty and Interest

This is a request for waiver of penalty and interest as per the instructions in section 33.011 of the Texas Property Tax Code. I have proof that an error was made by the Tax Office or Central Appraisal District that resulted in an unnecessary charge of a late fee with penalty and interest amounts totaling \$464.48. Please let me know how I can show my evidence to have this penalty and interest refunded. Below is the information required by the instructions for waiver of penalty and interest:

- 1) Account must be paid in full within 21 days of knowing of the delinquency...
  - a. Paid in full on 3/19/2015.
  - b. Notice letter rcvd by mail on 3/16/15, dated 3/5/2015, therefore less than 21 days.
- 2) The taxpayer must issue a written request for waiver of penalty, interest and attorney fees...
  - a. I am requesting a waiver/refund of the \$464.48 penalty and interest
- 3) The request must include: Account number, legal description, year in question, plus the taxpayers current mailing address and telephone number.
  - a. Account Number: 5740-02-005-0220-907
  - b. Legal Description: Pecan Grove Plantation SEC2, Block 5, Lot 22
  - c. Year in Question: 2014 Tax Statement
  - d. Current mailing address:

Eric Nessler

1918 Kingsmill Lane

Richmond, TX 77406

- e. Telephone number: 713-503-5028

Thank you,



Eric Nessler

COUNTY CLERK  
RECEIVED  
JUN 03 2015

May 30, 2015

County Judge Robert E. Hebert

301 Jackson, Suite 719

Richmond, Texas 77469

Request for Waiver of Penalty and Interest: Amendment 1 – Reason for request

Regarding my "Request for Waiver of Penalty and Interest" -- mailed on 3/25/15

I was informed over the phone that I need to provide the reason for my request for waiver of penalty and interest as an amendment to my previous submitted information.

My reason for requesting the waiver of penalty on my 2014 tax payments is because I was denied the ability to pay my account in full prior to the late period. I initially remitted an electronic check which was delivered on 1/30/2015, returned for insufficient funds on 2/11/2015, reprocessed and returned again for insufficient funds on 2/17/2015. I was never notified by Fort Bend County Tax Assessor-Collector about the problem until a letter received on 3/16/2015. (I called the office twice in February to try and fix the mistake telling them that my check was returned and I would like to pay the balance only to be told that my account was paid in full and that there was nothing I could do.) I even went to the office on 3/03/2015 to try and pay the balance only to be turned away with a receipt showing that my account was paid in full.

I apologize for the original payment being returned for insufficient funds, I am not disputing the bounced check fee. I am only disputing the late fees since I was denied the ability to rectify the situation in a timely manner.

Thank you,



Eric Nessler

DUPLICATE TAX RECEIPT



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

Certified Owner:

NESSLER ERIC C & KIMBERLY K  
1918 KINGSMILL LN  
RICHMOND, TX 77406-1331

Legal Description:

PECAN GROVE PLANTATION SEC 2, BLOCK 5,  
LOT 22

Parcel Address: 1918 KINGSMILL LN  
Legal Acres: 0.0000

Remit Seq No: 28979261  
Receipt Date: 03/19/2015  
Deposit Date: 03/19/2015  
Print Date: 05/20/2015 08:23 AM  
Printed By: MANDYO

Deposit No: O150319W9  
Validation No: 900000036099017  
Account No: 5740-02-005-0220-907  
Operator Code: MVARGAS

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2014	Fort Bend Isd	TL	293,900	1.340000	3,938.26	354.44	0.00	4,292.70
2014	Fort Bend Co Drainage	TL	247,120	0.022000	54.37	4.89	0.00	59.26
2014	Fort Bend Co Gen Fnd	TL	247,120	0.472760	1,168.28	105.15	0.00	1,273.43
2014	Return Check Fee	TL	0	0.000000	30.00	0.00	0.00	30.00
					<b>\$5,190.91</b>	<b>\$464.48</b>	<b>\$0.00</b>	<b>\$5,655.39</b>

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Check Number(s):  
000100829

PAYMENT TYPE:

Checks: \$5,655.39

Exemptions on this property:

HOMESTEAD

Total Applied: \$5,655.39

Change Paid: \$0.00

PAYER:  
ERIC NESSLER  
1918 KINGSMILL LN  
RICHMOND, TX 77406-1331

ACCOUNT PAID IN FULL

(281) 341-3710