

**COUNTY JUDGE**  
Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

June 14, 2018

Betty Ann W. McNair  
23307 Garden Chase Dr.  
Katy, TX 77494

Reference: Account Number: 2273-02-002-0480-914  
Tax Year 2017, Precinct 3

Dear Mrs. McNair:

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 Katy Independent School District, Fort Bend Emergency Services District #2, Willowfork Drainage and Cinco MUD 2, which represents a total amount of \$560.48 for penalties assessed on the referenced account for tax year 2017. 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 26, 2018 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 June 26, 2018, 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,

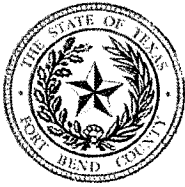
A handwritten signature in black ink, appearing to read "Robert E. Hebert", is written over a white background.

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, PCC  
County Tax Assessor/Collector  
1317 Eugene Heimann Circle  
Richmond, TX 77469-3623

(281) 341-3710  
Fax (281) 341-9267  
Email: [patsy.schultz@fortbendcountytexas.gov](mailto:patsy.schultz@fortbendcountytexas.gov)  
[www.fortbendcountytexas.gov](http://www.fortbendcountytexas.gov)

DATE: June 14, 2018

TO: County Judge Robert E. Hebert  
Commissioner Vincent Morales  
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 – Betty Ann W. McNair: Account # 2273-02-002-0480-914, 2017 Tax Year; Legal Description: Cinco Ranch Greenway Village, Sec 2, Block 2, Lot 48; Mailing Address: 23307 Garden Chase Dr., Katy, TX 77494

### Precinct 3

Betty Ann W. McNair is requesting a waiver of penalty and interest for the 2017 tax year, stating she did not receive a bill until after she mailed her payment on February 20, 2018.

### Tax Office Records Indicate:

- November 16, 2017 – Copy of the Warranty Deed dated November 16, 2017 shows the Grantee as Timothy D. McNair and Betty Ann W. McNair with the mailing address 23307 Garden Chase Dr, Katy, TX 77494.
- November 20, 2017 - 2017 Tax Statement for account # 2273-02-002-0480-914 was sent electronically to Bayview Loan Servicing LLC. Per Property Tax Code Section 31.01 (i-1) If an assessor mails a tax bill under subsection (a) or delivers a tax bill by electronic means under subsection (k) to a mortgagee of a property, the assessor is not required to mail or deliver by electronic means a copy of the bill to any mortgagor under the mortgage or to the mortgagor's authorized agent.
- January 8, 2018 – 2017 December Name and Address Correction received from Fort Bend Central Appraisal district changing ownership to: McNair Timothy D & Betty Ann

W, 23307 Garden Chase Dr, Katy, TX 77494-2138. Due to a tax office error this correction was not processed until March 29, 2018.

- February 14, 2018 Timothy McNair called to see if the property had been put into his name yet, he was told not at this time and was referred to contact the Fort Bend Central Appraisal District.
- February 20, 2018 – 2017 Reminder Notice was mailed to Makavandi Cyrus, 23307 Garden Chase Dr, Katy, TX 77494-2138. **This statement was returned by the Post Office with forwarding address.**
- February 27, 2018 – 2017 Current Statement was mailed to Makavandi Cyrus (J), 2855 Commercial Center Blvd, Apt 917, Katy, TX 77494-6380. **This statement was not returned by the Post Office.**
- March 1, 2018 – Received payment of \$8,567.27 (including February penalty and interest) from Betty Ann W McNair and Timothy D. McNair with postmarked date February 20, 2018.
- There is evidence of an error by the Fort Bend County Tax Office.
- Katy ISD, Fort Bend ESD # 2, Willowfork Drainage, and Cinco Mud 9 have 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:**

**Account 2273-02-002-0480-914:**

**2017 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Katy ISD	\$4,558.90	<b>\$319.12</b>	<b>\$319.12</b>
Fort Bend ESD # 2	\$294.59	<b>\$20.62</b>	<b>\$20.62</b>
Willowfork Drainage	\$556.11	<b>\$38.93</b>	<b>\$38.93</b>
Cinco Mud 9	\$1,187.37	<b>\$83.12</b>	<b>\$83.12</b>
FBC	\$1,409.82	<b>\$98.69</b>	<b>\$98.69</b>
<b>Total</b>	<b>\$8,006.79</b>	<b>\$560.48</b>	<b>\$560.48</b>

**Total Penalty and Interest: \$560.48**

I do recommend waiver of penalty and interest for 2017. 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..."

Betty Ann W. McNair  
23307 Garden Chase Dr.  
Katy, TX 77494

4051  
MAR 12 2018

March 5, 2018

Legal Description: Cinco Ranch Greenway Village, Sec 2, Block 2, Lot 48  
Appraisal District No: R149031  
Parcel Address: 23307 Garden Chase Dr  
Account Number under Previous Owner's Name: 2273-02-002-0480-914  
Previous Owner: Cyrus Makavandi  
Current Owners as of November 15, 2017: Timothy D and Betty Ann W McNair

Honorable Judge Robert E. Hebert  
401 Jackson  
Richmond, TX 77469-3110

Honorable Judge Hebert,

I am writing to request a waiver of penalties and interest that were included in our recent payment of property taxes on the above described property. Payment of \$8,567.27 was made via check #6065, dated February 16, 2018, via certified mail, return receipt requested dated February 20, 2018. Included in the payment were penalties/interest totaling \$560.48.

My husband and I bought the property on November 15, 2017. We did not receive a tax bill until AFTER we mailed our payment on February 20, 2018. The tax bill still showed the previous owner's name and account number. The original tax bill was mailed to the previous owner at the 23307 Garden Chase Dr address; however, since his mail is being forwarded to his new address by the postal service, we did not receive the bill. Additionally, the previous owner did not forward any tax billings he received to us so that we could pay it.

Again, given that we did not receive a tax bill until after we mailed our payment on February 20, 2018, I am respectfully requesting that the \$560.48 assessed for penalties and interest be waived and refunded to us.

Thank you for your consideration. We look forward to your response.

Regards,

  
Betty Ann W. McNair

DELINQUENT TAX STATEMENT SUMMARY



PATSY SCHULTZ, PCC  
 FORT BEND COUNTY TAX ASSESSOR/COLLECTOR  
 1317 EUGENE HERMANN CIRCLE  
 RICHMOND, TEXAS 77469-3625  
 (281) 341-3710

*should be:*  
 Timothy D & Betty Ann W. McNair

Mail To:  
 MAKAVANDI CYRUS  
 23307 GARDEN CHASE DR  
 KATY, TX 77494-2138

Legal Description:  
 CINCO RANCH GREENWAY VILLAGE SEC 2  
 BLOCK 2 LOT 48

Account No: 2273-02-002-0480-914  
 As of Date: 02/14/2018

2017 Value: \$300,600  
 Appr. Dist. No.: R149031

Legal Acres: .6000  
 Parcel Address: 23307 GARDEN CHASE DR  
 Print Date: 02/14/2018 Printed By: ACTJNQ

Year	Tax Units	Remaining Levy	IF PAID BY February 28, 2018			IF PAID BY March 31, 2018		IF PAID BY April 30, 2018			
			Penalty	Interest	Total	Penalty	Interest	Total	Penalty	Interest	Total
2017	2 34 59 60 78 79	\$8,006.79	\$560.48		\$8,567.27	\$720.60		\$8,727.39	\$880.74		\$9,608.13
<b>TOTAL AMOUNT DUE:</b>			\$560.48		\$8,567.27	\$720.60		\$8,727.39	\$880.74		\$9,608.13
<b>Tax Unit Codes:</b>											
2	KATY ISD 34		FORT BEND ESP#2 59		WILLOWFORK DRAINAGE 60		CINCO MUD 9				
78	FORT BEND CO DRAINAGE 78		FORT BEND CO GEN FND								

**TOTAL PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV**  
 CREDIT CARD PAYMENTS ARE CHARGED 2.4% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. NO FEE CHARGED FOR E-CHECK.  
 IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE TAX-COLLECTOR FOR THE FORT BEND COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE TAX COLLECTOR FOR THE FORT BEND COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

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.

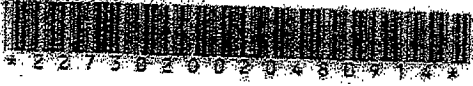
**THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED.**

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

31.127

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE PAYABLE TO:  
 PATSY SCHULTZ, PCC  
 FORT BEND COUNTY TAX ASSESSOR/COLLECTOR  
 PO BOX 1028 - PAYMENT PROCESSING DEPT  
 SUGARLAND, TX 77477-1028  
 (281) 341-3710

Appr. Dist. No.: R149031



If Paid By	Amount Due
Amount Paid	\$

2273-02-002-0480-914  
 MAKAVANDI CYRUS  
 23307 GARDEN CHASE DR  
 KATY, TX 77494-2138

*Bill was sent to previous owner. He had his mail forwarded. We never received the bill.*

000000R149031 047 000048727 0000872739 0000882753 0000000000 2



# DUPLICATE TAX RECEIPT



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

**Certified Owner:**

MAKAVANDI CYRUS  
23307 GARDEN CHASE DR  
KATY, TX 77494-2138

**Legal Description:**

CINCO RANCH GREENWAY VILLAGE SEC 2,  
BLOCK 2, LOT 48

Parcel Address: 23307 GARDEN CHASE DR  
Legal Acres: 0.0000

Remit Seq No: 37912482  
Receipt Date: 02/28/2018  
Deposit Date: 03/01/2018  
Print Date: 05/29/2018 03:39 PM  
Printed By: LORIMA

Deposit No: J180301KJ  
Validation No: 6  
Account No: 2273-02-002-0480-914  
Operator Code: YBARDALE

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2017	Katy Isd	TL	300,600	1.516600	4,558.90	319.12	0.00	4,878.02
2017	Fort Bend Esd#2	TL	300,600	0.098000	294.59	20.62	0.00	315.21
2017	Willowfork Drainage	TL	300,600	0.185000	556.11	38.93	0.00	595.04
2017	Cinco Mud 9	TL	300,600	0.395000	1,187.37	83.12	0.00	1,270.49
2017	Fort Bend Co Drainage	TL	300,600	0.016000	48.10	3.37	0.00	51.47
2017	Fort Bend Co Gen Fnd	TL	300,600	0.453000	1,361.72	95.32	0.00	1,457.04
					\$8,006.79	\$560.48	\$0.00	\$8,567.27

**Check Number(s):**  
006065

**PAYMENT TYPE:**

Checks: \$8,567.27

**Exemptions on this property:**

Total Applied: \$8,567.27

Change Paid: \$0.00

**PAYER:**  
BETTY ANN W MCNAIR  
TIMOTHY D MCNAIR

ACCOUNT PAID IN FULL

(281) 341-3710

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21.1.194