

## **COUNTY JUDGE**

Fort Bend County, Texas

Robert E. Hebert County Judge

November 7, 2018

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

Nuzhat Tabani & Shifa Allana 27023 Barrington Lodge Ln. Katy, TX 77494

Reference:

Account Number: 2279-04-002-0131-914 & 2279-04-002-0132-914

Tax Years 2015 and 2016, Precinct 3

Dear Ms. Tabani & Ms. Allana:

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 and Fort Bend Emergency Services District #2 which represents a total amount of \$7,035.52 for penalties, interest and collections assessed on the referenced accounts for tax years 2015 and 2016. The Tax Assessor's Office has conducted research on your accounts; 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, November 27, 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 November 27, 2018, at telephone 281-238-1400 or by email at andy.meyers@fortbendcountytx.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

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

NOV 0 1 2018

(281) 341-3710 Fax (281) 341-9267

Email: patsy.schultz@fortbendcountytx.gov www.fortbendcountytx.gov

DATE:

November 1, 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 7.5. Chief of Property Taxes

Re: Waiver of Penalty, Interest and Collection fees – Nuzhat Tabani & Shifa Allana: Account #: 2279-04-002-0131-914 for 2015 & 2016 Tax Years; Legal Description: Cinco Ranch Northwest Sec 4, Block 2, Lot 13, 50.000000% UDI; Mailing Address: 27023 Barrington Lodge Ln, Katy, TX 77494-2725

#### Precinct 3

Nuzhat Tabani & Shifa Allana are requesting a waiver of penalty, interest and collection fees for the 2015 & 2016 tax years, stating that payments for both 2015 & 2016 taxes were paid before due date. The account was deleted and two UDI accounts were created. They stated that they did not receive any letter to transfer funds from deleted account to pay UDI accounts. They received refund checks for payments made to the deleted account which they deposited into their bank account.

### Tax Office Records and Research Indicate:

- 1. Taxes for Original Tax Account number 2279-04-002-0130-914 for Tax Years 2015 and 2016 were paid on time.
- 2. December 27, 2017 2015 Supplement #29 and 2016 Supplement #18 issued by Fort Bend Central Appraisal District to deleted account 2279-04-002-0130-914 and created two new undivided interest accounts 2279-04-002-0131-914 and 2279-04-002-0132-914 for exemption purposes.

- 3. December 28, 2017 2015 and 2016 Supplement tax statements were mailed to: Allana Shifa Sattar 27023 Barrington Lodge Ln, Katy TX 77494-2725. Tax will become delinquent on February 1, 2018. These tax statements were not returned by the post office.
- 4. February 27, 2018 2015 Supplement #30 issued-by-Fort-Bend-Central Appraisal District to add homestead exemption for 2015. 2015 Taxes are delinquent.
- 5. March 1, 2018 2016 Supplement #19 issued by Fort Bend Central Appraisal District to add homestead exemption for 2016. 2016 Taxes are delinquent.
- 6. March 7, 2018 -- 2015 Supplement #30 and 2016 Supplement #16 tax statements were mailed to: Allana Shifa Sattar, 27023 Barrington Lodge Ln, Katy TX. This statement was not returned by the Post Office
- 7. March 7, 2018 Taxpayer concerned and asked why he is receiving statements for 2015 and 2016 tax years for new accounts 2279-04-002-0131-914 and 2279-04-002-0132-914 and his old account 2279-04-002-0130-914 for 2017 taxes. Taxpayer stated that he paid those years. Clerk explained that when the old account was deleted for 2015 and 2016 refunds will be created. We will then send him a letter to transfer the refunds to pay the 2015 and 2016 taxes due on the new accounts 2279-04-002-0131-914 and 2279-04-002-0132-914. Clerk also stated that signed letter must be returned within 12 days in order to receive original postmark date.
- 8. March 14, 2018 Due to the system error Tax Office manually deleted the old account #2279-04-002-0130-914 for 2015 and 2016 deletion created refunds for both years.
- 9. March 22, 2018 A Refund transfer letters mailed to: Shifa Allana, 1619 Jasmine Hollow Ln, Houston TX 77041 (pending signed folder). This letter was not returned by the Post Office.
- 10. April 12, 2018 There was no reply to refund transfer letters, so refunds for 2015 & 2016 were released to be issued on old account number 2279-04-002-0130-914. Taxes remain delinquent on this account for 2015 & 2016.
- 11. April 19, 2018 Refund check number 136604 in the amount of \$12,084.75 for tax year 2015 and refund check 136605 in the amount of \$11,147.29 for tax year 2016 were mailed to: Shifa Allana, 12619 Jasmine Hollow Lane, Houston, TX 77041. Both refund checks were deposited by taxpayer on April 23, 2018.
- 12. April 23, 2018 Both refund checks were deposited by taxpayer.
- 13. April 30, 2018 Taxpayer called to find out why the 2015 and 2016 taxes are delinquent. Clerk explained there was no response to the refund transfer letter therefore refunds were issued and taxes are now delinquent. Received payment for 2015 and 2016 taxes in the amount of \$14,113.37 this includes penalty, interest and collection fees.

14. Katy ISD and Fort Bend ESD #2 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 Section 33.011 of the State Property Tax Code.

#### Breakdown of Taxes Paid:

#### Account 2279-04-002-0131-914:

#### 2016 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
KATY ISD	\$3,857.62	\$424.34	\$856.39	\$1,280.73
FB ESD #2	\$209.22	\$23.01	\$46.45	\$69.46
FT BEND	\$1,011.94	\$111.32	\$224.65	\$335.97
TOTAL	\$5,078.78	\$558.67	\$1,127.49	\$1,686.16

Total Penalty, Interests and Collection Fees: \$1,686.16

#### 2015 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	<b>Total Waiver Request</b>
Katy ISD	\$4,172.92	\$459.02	\$926.39	\$1,385.41
FB ESD #2	\$225.52	\$24.81	\$50.07	\$74.88
FB County	\$1,118.39	\$123.03	\$248.28	\$371.31
Total	\$5,516.83	\$606.86	\$1,224.74	\$1,831.60

Total Penalty, Interest and Collection Fees: \$1,831.60

I do not recommend waiver of penalty, interest and collection fees for 2015 & 2016 tax years. Per 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..."



## COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas



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

NOV 0 1 2018

(281) 341-3710 Fax (281) 341-9267

Email: patsy.schultz@fortbendcountytx.gov www.fortbendcountytx.gov

DATE:

November 1, 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, Interest and Collection fees – Nuzhat Tabani & Shifa Allana: Account #: 2279-04-002-0132-914 for 2015 & 2016 Tax Years; Legal Description: Cinco Ranch Northwest Sec 4, Block 2, Lot 13, 50.000000% UDI; Mailing Address: 27023 Barrington Lodge Ln, Katy, TX 77494-2725

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WY Diwill

# Nuzhat Tabani & Shifa Allana 27023 Barrington Lodge Lane, Katy, TX 77494

May 2<sup>nd</sup> 2018

To: Honorable Judge Robert E Hebert

Re: 2279-04-002-0132-914

Property Description: Cinco Ranch northwest Sec 4, Block 2, Lot 13 Property Location: 27023 Barrington Lodge Lane, Katy, Texas 77494

I am writing to you today requesting a waiver on penalties, interest and collection fees on tax account number listed above. Below is a synopsis of events that lead to delinquency.

- 1- Taxes for our home have been paid in full before due dates for tax years 2015, 2016 and 2017.
- 2- Homestead exemption for tax years 2015 and 2016 applied for in March 2018.
- 3- The residence is jointly owned by Nuzhat Tabani and Shifa Aliana. We are sisters. Upon receiving the application for homestead, Fort Bend County had to proportionately apply the exemptions. For this, they had to close the existing tax account and open another.
- 4- A letter requiring a signature to transfer payment on the new account was sent by Fort Bend County that has not been received to this date.
- 5- Fort Bend County issued the refund in the amount of \$12,084,75 for year 2015 and \$11,147.29 year 2016 on 4/17/2018. These checks were deposited in my bank account on 4/23/2018 and cleared on 5/2/2018.
- 6- A payment for both delinquent years was paid on 4/30/2018 in the amount of \$28,226.74 in good faith before funds being cleared from Forf Bend County.

The total penalties, fees and interest charged is \$4,994.74. As you might have read above, the events that lead to this are no persons fault but a letter lost/misplaced by USPS that Fort Bend County might have mailed. I would also like to request you to note, my account with the tax office has never been delinquent

At this time, I would like to request a hearing to appear before you to plead my case.

Sincerely,

Nuzhat Tabani & Shifa Allana

S Allama

Waiver



FP TRANSACTION 04-23-18 14:45:18 MEMBER

FOR SHIFA S ALLANA

RECEIVED 12084.75 IN 1 CHECK

12084.75

REF: 2708580

DEPOSIT OF

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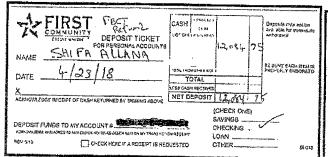
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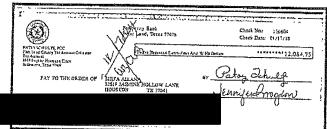
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Member Signature

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FP TRANSACTION 04-23-18 14:42:36 MEMBER

FOR SHIFA S ALLANA RECEIVED 1 CHECK

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REF: 2708580

DEPOSIT OF

HOLD OF

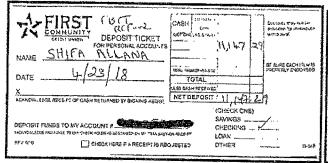
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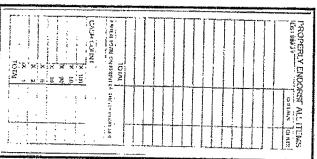
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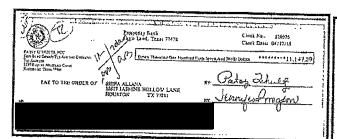
TEXANS CHECKING AVAILABLE 05-02-18

Member Signature

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### NUZHAT TABANI & SHIFA ALLANA 27023 BARRINGTON LODGE LANE, KATY TEXAS 77494

August 6th 2018

Dear Ms. Woodward,

This letter is in reference to our request to appeal the collection fees and penalties. Our property tax accounts are listed as follows:

Original account# 2279-04-002-0130-914 had all historic tax payments posted to it. Due to our request for homestead exemption, the following 2 accounts New Account number 2279-04-002-0131-914 & account number 2279-04-002-0132-914 are the accounts post homestead exemption.

Kindly let me know if there is any additional information you require for your research to help put us on the docket.

Many thanks in advance.

Shifa Allana



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

Certified Owner:

ALLANA SHIFA SATTAR & NUZHAT KAMRAN 27023 BARRINGTON LODGE LN KATY, TX 77494-2725

Legal Description:

CINCO RANCH NORTHWEST SEC 4, BLOCK 2,

LOT 13

Parcel Address: Legal Acres:

27023 BARRINGTON LODGE LN

0.0000

Remit Seq No: 34518597 Receipt Date: 01/27/2017

Deposit Date: 01/31/2017

Print Date: 09/17/2018 02:24 PM

Printed By: LINDAW

Deposit No:

EK170131

Validation No:

2279-04-002-0130-914 Account No:

Operator Code:

**GUEBARA** 

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
	Katy Isd	TL	0	1.516600	8,094.40	0.00	0.00	8,094,40
	Fort Bend Esd#2	TL	0	0.098000	523.05	0.00	0.00	523,05
	Fort Bend Co Drainage Fort Bend Co Gen Fnd	TL	0	0.016000	85.40	0.00	0.00	85.40
2010	For Dend Ce Cell Find	TL	0	0.458000	2,444.44	0.00	0.00	2,444.44
					\$11,147.29	\$0.00	\$0.00	\$11,147.29

Check Number(s):

PAYMENT TYPE:

Credit Card Authorization No:

Credit Cards:

\$11,147.29

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Exemptions on this property:

Total Applied:

\$11,147.29

Change Paid:

\$0.00

PAYER:

Shifa Allana

12619 Jasmine Hollow Lane Houston, TX 77041

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ACCOUNT PAID IN FULL

(281) 341-3710 Page 1 of 1

21.1.194



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

Certified Owner:

ALLANA SHIFA SATTAR & NUZHAT KAMRAN 27023 BARRINGTON LODGE LN KATY, TX 77494-2725

Legal Description:

CINCO RANCH NORTHWEST SEC 4, BLOCK 2,

LOT 13

Parcel Address:

27023 BARRINGTON LODGE LN

Legal Acres:

0.0000

Remit Seq No: 31531003 Receipt Date: 01/30/2016 Deposit Date: 02/02/2016

Print Date: 09/17/2018 02:24 PM

Printed By: LINDAW

Deposit No:

EK160202

Validation No:

377

Account No:

2279-04-002-0130-914

Operator Code:

**GUEBARA** 

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2015	Katy Isd	TL	0	1.516600	8,725.00	0.00	0.00	8,725.00
2015	Fort Bend Esd#2	$\mathtt{TL}$	0	0.098000	563,79	0.00	0.00	563.79
2015	Fort Bend Co Drainage	TL	0	0.021000	120.81	0.00	0.00	120.81
2015	Fort Bend Co Gen Fnd	TL	0	0.465000	2,675.15	0.00	0.00	2,675.15
					\$12,084.75	\$0.00	\$0.00	\$12,084.75

Check Number(s):

PAYMENT TYPE:

Credit Card Authorization No:

0

Credit Cards:

\$12,084.75

Exemptions on this property:

Total Applied:

\$12,084.75

Change Paid:

\$0.00

PAYER:

Shifa Allana 12619 Jasmine hollow Lane Houston, TX 77041 ACCOUNT PAID IN FULL

(281) 341-3710

Page 1 of 1 21.1.194



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

Certified Owner:

**ALLANA SHIFA SATTAR** 27023 BARRINGTON LODGE LN KATY, TX 77494-2725

Legal Description:

CINCO RANCH NORTHWEST SEC 4, BLOCK 2, LOT 13, 50,000000% UDI

Parcel Address:

27023 BARRINGTON LODGE LN

Legal Acres:

0.0000

Remlt Seq No: 38213747 Receipt Date: 04/30/2018

Deposit Date: 05/02/2018 Print Date: 06/26/2018 03:33 PM

Printed By: LINDAW

EK180502

Validation No:

118

Account No:

Deposit No:

2279-04-002-0131-914

Operator Code:

GARZA

Year	Tax Unit Name	Rec Type	Tax Value	Tex Rate	Levy Paid	P&I	Coll Fee Paid	Total
2016	Katy Isd	TL	254,360	1.516600	3,857.62	424.34	856,39	5,138,35
2016	Fort Bend Esd#2	TL	213,488	0.098000	209,22	23.01	46.45	278.68
	Fort Bend Co Drainage	TL	213,488	0.016000	34.16	3.76	7.58	45.50
	Fort Bend Co Gen Fnd	TL	213,488	0.458000	977,78	107.56	217.07	1,302.41
	Katy isd	TL	275,150	1.516600	4,172.92	459.02	926.39	5,558.33
	Fort Bend Esd#2	TL,	230,120	0.098000	225.52	24.81	50.07	300.40
	Fort Bend Co Drainage	TL	230,120	0.021000	48.33	5.32	10.73	64.38
2015	Fort Bend Co Gen Fnd	TL	230,120	0.465000	1,070.06	117.71	237.55	1,425.32
	•				\$10,595.61	\$1,165.53	\$2,352.23	\$14,113,37

UDI/Exempt %: 0.500000

Check Number(s):

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0

PAYMENT TYPE:

Credit Card Authorization No:

Credit Cards:

\$14,113.37

Exemptions on this property:

HOMESTEAD

Total Applied:

\$14,113.37

Change Paid:

\$0.00

PAYER:

SHIFA ALLANA 12619 JASMINE HOLLOW LANE HOUSTON, TX 77041

ACCOUNT PAID IN FULL

(281) 341-3710 Page 1 of f

21.1.194



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

Certified Owner:

TABANI NUZHAT KAMRAN 27023 BARRINGTON LODGE LN KATY, TX 77494-2725

Legal Description:

CINCO RANCH NORTHWEST SEC 4, BLOCK 2.

LOT 13, 50.000000% UDI

Parcel Address:

27023 BARRINGTON LODGE LN

Legal Acres:

0.0000

Remit Seq No: 38213748 Receipt Date: 04/30/2018

Deposit Date: 05/02/2018

Print Date: 06/26/2018 03:33 PM

Printed By: LINDAW

UDI/Exempt %: 0.500000

Deposit No:

EK180502

Validation No:

2279-04-002-0132-914

Account No: Operator Code:

GARZA

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2016	Katy Isd	TL	254,360	1.516600	3,857.62	424,34	856.39	5,138,35
2016	Fort Bond Esd#2	TL	213,488	0.098000	209.22	23.01	46.45	278.68
2016	Fort Bend Co Drainage	TL	213,488	0.016000	34.16	3.76	7.58	45.50
	Fort Bend Co Gen Fnd	TL	213,488	0.458000	977.78	107.56	217.07	1,302.4[
	Katy Isd	TL	275,150	1,516600	4,172.92	459.02	926.39	5,558.33
	Fort Bend Esd#2	TĻ	230,120	0.098000	225.52	24.81	50.07	300,40
	Fort Bend Co Drainage	TL	230,120	0.021000	48.33	5.32	10.73	64.38
2015	Fort Bend Co Gen Fad	TL	230,120	0.465000	1,070.06	117.71	237.55	1,425_32
					\$10,595.61	\$1,165.53	\$2,352.23	\$14,113.37

Check Number(s):

PAYMENT TYPE:

Credit Card Authorization No:

0

Credit Cards:

\$14,113.37

- - <

Exemptions on this property:

HOMESTEAD

Total Applied:

\$14,113.37

Change Paid:

\$0.00

PAYER:

SHIFA ALLANA 12619 JASMINE HOLLOW LANE HOUSTON, TX 77041

ACCOUNT PAID IN FULL

(281) 341-3710 Page 1 of 1

21.1,194