

COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George
County Judge

April 17, 2019

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

Andrew Castell
5711 Ashley Spring Ct.
Katy, TX 77494

Reference: Account Number: 3519-05-002-0790-914
Tax Year 2018, Precinct 3

Dear Mr. Castell:

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 Harris Fort Bend Emergency Services District #100 which represents a total amount of \$503.04 for penalties assessed on the referenced account for tax year 2018. 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, May 7, 2019 at 1:00 p.m. Commissioners Court is located at the Historic Courthouse, 401 Jackson Street, 2nd 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 May 7, 2019, at telephone 281-238-1400 or by email at andy.meyers@fortbendcountytexas.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

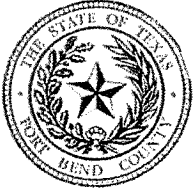
A handwritten signature in black ink, appearing to read "KP George", is written over a horizontal line.

KP George

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

COUNTY JUDGE
REC'D

APR 16 2019

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
www.fortbendcountytexas.gov

DATE: April 15, 2019

TO: County Judge KP George
Commissioner Vincent Morales
Commissioner Grady Prestage
Commissioner Andy Meyers
Commissioner Ken R DeMerchant
Roy Cordes, County Attorney

FROM: Tammy Staton T.S.
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Andrew Brian Castell & Debra Frances Castell: Account # 3519-05-002-0790-914, 2018 Tax Year; Legal Description: Grand Lakes Sec 5, Block 2, Lot 79; Mailing Address: 5711 Ashley Spring Ct, Katy TX 77494-2213.

Precinct 3

Andrew Castell is requesting a waiver of penalty and interest for the 2018 tax year, stating that payment was mailed on January 6, 2019. He stated that the payment was either not received by the tax office or was lost or misplaced by the tax office or the US postal service. He stated that he believes that due to the governmental shutdown the payment may have never reached their intended location or were never processed.

Tax Office records and research indicate:

1. November 2, 2018 - 2018 – Certified Statement mailed to: Castell Andrew Brian & Debra France, 5711 Ashley Spring Ct, Katy TX 77494-2213. **This statement was not returned by the Post Office.**
2. February 13, 2019 – 2018 Reminder Notice was mailed to: Castell Andrew Brian & Debra France, 5711 Ashley Spring Ct, Katy TX 77494-2213. **This statement was not returned by the Post Office.**

3. February 18, 2019 – The tax office received payment of \$7,689.53, including penalty and interest for 2018 tax year from Andrew & Debra Castell.
4. There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
5. Katy ISD and Harris/Fort Bend ESD #100 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 Section 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

Account 3519-05-002-0790-914:

2018 Tax Year

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$5,528.61	\$387.00	\$387.00
Harris/FB ESD #100	\$211.91	14.83	14.83
FBC	\$1,445.97	\$101.21	\$101.21
Total	\$7,186.49	\$503.04	\$503.04

Total Penalty and Interest: \$503.04

I do not recommend waiver of penalty and interest for 2018 Tax Year. 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 Judge
Received

FEB 22 2019

Andrew B Castell

5711 Ashley Springs Ct,

Katy, Tx 77494

February 20th 2019

County Judge KP George,

401 Jackson,

Richmond, Tx 77469-3110

Subject: Request for Waiver of Penalty and Interest per Section 33.011 of the Texas Property Code

Account Name: Andrew Brian Castell & Debra Frances Castell

Account Number: 3519-05-002-0790-914

Description: Single Family Dwelling

Address: 5711 Ashley Spring Ct, Katy, Tx 77494

Tel:

To whom it concerns,

I am writing this letter to appeal against the recent late charges of \$503. 04 that we were instructed to pay for late payment of property taxes related to 2018.

This request for a waiver of this penalty is being made as we had sent a check for payment, in time to avoid penalties, on January 6th 2019 that unbeknown to us seems to either not have been received by your office or was lost or misplaced by your office or the US postal service.

We have found out in the past 7-10 days that this has also happened to 4 other checks that were sent for payment against similar fees and taxes so it may be the case that due to the governmental shutdown that was ongoing at that time that all of these payments never reached their intended location or were never processed if those locations were governmental related.

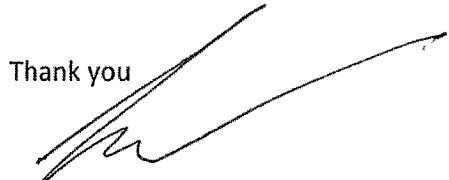
This will be our 15th year in this same house for which we have never once been late on any payment thus our kind request for this penalty to be waived for the reason payment had been sent, albeit during the governmental shutdown and thus never received or processed for reasons outside of our control.

Here attached to this letter are the following documents...

- A copy of our statement
- The carbon copy of the initial check which was mailed
- The carbon copy of the payment which was made including the penalties and fees
- A copy of the receipt showing payment was made in full

I am hoping you understand and agree this situation was out of our control and that penalties and fees can be waived.

Thank you

A handwritten signature in black ink, appearing to read 'Andrew B Castell', written in a cursive style.

Yours Faithfully

Andrew B Castell

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

FORT BEND COUNTY TAX OFFICE
(281) 341-3710
2018 REMINDER STATEMENT

Payments are processed by postmark date. Payment must be U.S. Legal Tender. 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



G9MIUX00202403
CASTELL ANDREW BRIAN & DEBRA FRANCE
5711 ASHLEY SPRING CT
KATY TX 77494-2213

Account No: 3519-05-002-0790-914 Cad No: R237385 Legal Acres: .0000 Roll Code: REAL PROPERTY Parcel Address: 5711 ASHLEY SPRING CT Process Date: 02/11/2019

Tax Jurisdiction	Exemptions	Taxable Value	Rate per \$100	Taxes	Property Description
KATY ISD	\$25,000	\$364,540	1.5166000	\$5,528.61	GRAND LAKES SEC 5, BLOCK 2, LOT 79
HARRIS F/B ESD #100	\$77,908	\$311,632	.06800000	\$211.91	
FORT BEND CO DRAINAGE	\$77,908	\$311,632	.01900000	\$59.21	
FORT BEND CO GEN FND	\$77,908	\$311,632	.44500000	\$1,386.76	
PAST DUE					
Appraised Values					
Land - Market Value				\$80,000	
Impr - Market Value				\$309,540	
Total Market Value				\$389,540	
Less Capped Mkt Value				\$0	
Appraised Value				\$389,540	
Exemptions/Deferrals					
HOM: HOMESTEAD					
Page: 1 of 1					
Total Amount Due By January 31, 2019				\$7,186.49	
Payments Applied to 2018 Taxes				\$.00	
Amount of 2018 Taxes Due If Paid By					
Penalties for Paying Late	Current Taxes	Delinquent Taxes	Total		
By February 28, 2019	\$7,689.53	\$.00	\$7,689.53		
By March 31, 2019	\$7,833.27	\$.00	\$7,833.27		

024030101:0400 - G9MIUX00202403



Please refer to back for additional information

Track your expenses...

TAX-DEDUCTIBLE ITEM

- Clothing Food Transportation
- Credit Card Utilities Mortgage
- Entertainment Insurance Other: _____

1-6-19

2614

Patsy Schultz, PCC
 Seven Thousand, one hundred and
 Eighty-Six
 and 49 cents

BALANCE FORWARD

THIS ITEM

BALANCE

DEPOSIT

OTHER

BALANCE FORWARD

7186-49

319-05-002-0790-914



Track your expenses...

- Clothing
- Credit Card
- Entertainment
- Food
- Utilities
- Insurance
- Transportation
- Mortgage
- Other: _____

TAX-DEDUCTIBLE ITEM

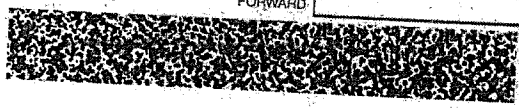
2-18-19

2622

Patsy Schultz PCC
 Seven Thousand Six hundred and
 Eighty Nine
 and 53 Cents

BALANCE FORWARD	
THIS ITEM	7689-53
BALANCE	
DEPOSIT	
OTHER	
BALANCE FORWARD	

3519-05-002-0790-914



For added security, your name and account number do not appear on this copy.

NOT NEGOTIABLE

TAX RECEIPT



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

Certified Owner:

CASTELL ANDREW BRIAN & DEBRA FRANCE
5711 ASHLEY SPRING CT
KATY, TX 77494-2213

Legal Description:

GRAND LAKES SEC 5, BLOCK 2, LOT 79

Parcel Address: 5711 ASHLEY SPRING CT

Legal Acres: 0.0000

Remit Seq No: 40779707

Receipt Date: 02/18/2019

Deposit Date: 02/18/2019

Print Date: 02/18/2019 02:57 PM

Printed By: TANYAS

Deposit No: O190218Q9

Validation No: 900000055178361

Account No: 3519-05-002-0790-914

Operator Code: TANYAS

Table with 9 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include 2018 entries for Katy Isd, Harris F/B Esd #100, Fort Bend Co Drainage, and Fort Bend Co Gen Fnd.

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Check Number(s):

2622

PAYMENT TYPE:

Checks: \$7,689.53

Exemptions on this property:

HOMESTEAD

Total Applied: \$7,689.53

Total Tendered: \$7,689.53

(for accounts paid on 02/18/2019)

Change Paid: \$0.00

PAYER:

ANDREW B CASTELL
DEBRA CASTELL
5711 ASHLEY SPRING CT
KATY, TX 77494-2213

ACCOUNT PAID IN FULL

(281) 341-3710

Page 1 of 1

51.1.9



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

Certified Owner:

CASTELL ANDREW BRIAN & DEBRA FRANCE
5711 ASHLEY SPRING CT
KATY, TX 77494-2213

Legal Description:

GRAND LAKES SEC 5, BLOCK 2, LOT 79

Parcel Address: 5711 ASHLEY SPRING CT
Legal Acres: 0.0000

Remit Seq No: 40779707
Receipt Date: 02/18/2019
Deposit Date: 02/18/2019
Print Date: 02/27/2019 11:12 AM
Printed By: LINDAW

Deposit No: O190218Q9
Validation No: 900000055178361
Account No: **3519-05-002-0790-914**
Operator Code: TANYAS

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2018	Katy Isd	TL	364,540	1.516600	5,528.61	387.00	0.00	5,915.61
2018	Harris F/B Esd #100	TL	311,632	0.068000	211.91	14.83	0.00	226.74
2018	Fort Bend Co Drainage	TL	311,632	0.019000	59.21	4.14	0.00	63.35
2018	Fort Bend Co Gen Fnd	TL	311,632	0.445000	1,386.76	97.07	0.00	1,483.83
					\$7,186.49	\$503.04	\$0.00	\$7,689.53

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Check Number(s):
2622

PAYMENT TYPE:

Checks: \$7,689.53

Exemptions on this property:

HOMESTEAD

Total Applied: \$7,689.53

Change Paid: \$0.00

PAYER:
ANDREW B CASTELL
DEBRA CASTELL
5711 ASHLEY SPRING CT
KATY, TX 77494-2213

ACCOUNT PAID IN FULL