

FORT BEND COUNTY FY 2010
COMMISSIONERS COURT AGENDA REQUEST FORM
RETURN TO: AGENDA COORD-COUNTY JUDGE'S OFFICE

DATE SUBMITTED: April 5, 2010

SUBMITTED BY: Patsy Schultz

DEPARTMENT: Tax Assessor /Collector

AGENDA DATE: April 27, 2010

PHONE NO.: 281-341-3735

SUMMARY OF ITEM: Waiver of Penalty & Interest & Attorney Fees; Melanie Stafford Ventures LLC; Account: # 0089-00-000-4626-910; Tax Year 2009; Precinct # 2

RENEWAL CONTRACT/AGREEMENT: Yes () No ()

REVIEWED BY COUNTY ATTORNEY'S OFFICE YES () NO ()

LIST SUPPORTING DOCUMENTS ATTACHED: 1. Request for Waiver
2. Recommendation from the Tax Collector
3. Tax Receipt

FINANCIAL SUMMARY:

BUDGETED ITEM: YES ☐ NO ☐

FUNDING SOURCE: **FUND:** _____ **AGENCY** _____ **ORGANIZATION:** _____ **OBJECT:** _____

REQUIRES AUDITOR TO CERTIFY FUNDS: YES ☐ NO ☐

Original Form Submitted with back up to County Judge's Office: Yes (x)

If by E-Mail to ospindon@co.fort-bend.tx.us

If by Fax to 281-341-8609

Distribute copies with back-up to all listed below. If by Fax, send to numbers below

yes (x) Auditor	(281-341-3774)	yes (x) Comm. Pct. 1	(281-342-0587)
yes (x) Budget Officer	(281-344-3954)	yes (x) Comm. Pct. 2	(281-403-8009)
yes (x) County Attorney	(281-341-4557)	yes (x) Comm. Pct. 3	(281-242-9060)
yes () Purchasing Agent	(281-341-8642)	yes (x) Comm. Pct. 4	(281-980-9077)
yes (x) County Clerk	(281-341-8697)	yes () Facilities/Planning	(281-633-7022)

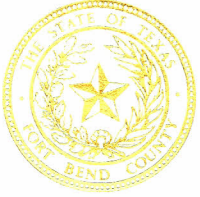
Instructions for submitting an Agenda Request:

1. Completely fill out agenda form, incomplete forms will not be processed.
2. Fax or inter-office copies of agenda form with all back up information by Wednesday at 2:00 p.m. to the departments listed above.
3. All original back-up must be received in the County Judges Office by 2:00 p.m. on Wednesday.

RECOMMENDATION / ACTION REQUESTED:

Tax Assessor Collector Patsy Schultz

I do recommend waiver of penalty and interest & Attorney Fees



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

PATSY SCHULTZ, RTA
TAX ASSESSOR/COLLECTOR
FORT BEND COUNTY
1317 EUGENE HEIMANN CIR.
RICHMOND, TX. 77469

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

DATE: April 5, 2010

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
Tax Division Supervisor

RE: Waiver of Penalty and Interest –Melanie Stafford Ventures LLC:
Acct#0089-00-000-4626-910
2009 Tax Year; Legal Description: 0089 Wm Stafford, Block 1, Acres 13.8523, Unrestricted
Reserve "N", Freeport Southwest Sec 8/RTRON
Precinct 2

Mr. Sherman, representing Melanie Stafford Ventures LLC, is requesting waiver of penalty and interest on the above referenced account for the 2009 tax year because he did not receive his 2009 tax statement.

Tax Office records indicate:

- Original deed #2005070106 was recorded June 10, 2005, with owner listed as Melanie Stafford Ventures, LLC, Attn: David S. Sherman, 73-441 Mariposa Drive, Palm Desert, California 92260.
- November 13, 2009—2009 OCTOBER Name/Address Report #10 processed, which changed ownership from previous owner (NL Ventures IV Cash Rd LP) to new owner (Melanie Stafford Ventures LLC).
- 2009 Original tax statement was mailed to agent: Price Waterhouse Coopers, LLP, PO Box 131211, Dallas, TX 75313. **Original statement was not returned by Post Office.**
- January 4, 2010—2009 Stmt mailed to: Miller Janan, 301 Congress Avenue, Suite 320, Austin, TX 78701 (previous owner's address) per online request. **The statement was not returned by Post Office.**
- February 9, 2010—Tax Clerk's note on tax system states: "Tp wanted to verify amt due if pd in Feb 175165.71.
- February 11, 2010—Tax Clerk printed delinquent statement and emailed it to: DSHERMAN@MSN.COM.
- Tax Clerk talked to Mr. Sherman and discussed waiver process since he has printed waiver instructions from Tax Office website. Faxed copy of Original 2009 statement to Mr. Sherman which shows agent's mailing address. At this time he stated that Price Waterhouse is not his agent.
- Tax Clerk talked to Mr. Sherman. He wanted to know if there was any way to avoid paying February amount. Also discussed agent being sent statement and mailing address Fort Bend County Tax Office shows on our tax system.

- Assistant Division Property Tax Supervisor explained waiver procedure and advised him to contact Fort Bend Central Appraisal District for backup as to how agent was added to account. She also emailed waiver instructions.
- March 31, 2010—Fort Bend County Tax Office received letter from Fort Bend Central Appraisal District stating they received an appointment of agent for Price Waterhouse Coopers LLP to handle all tax matters for the property. Unfortunately the document is not in the Appraisal District's agent folder since it was older than two years and has been destroyed. The Appraisal District has contacted Price Waterhouse Coopers LLP several times direct for a copy of the appointment of agent document, but Price Waterhouse Coopers LLP is unable to locate this document in their records. Price Waterhouse Coopers LLP acknowledged that they had been appointed agent for this property. Price Waterhouse Coopers LLP has been filing abatement applications for the property since 2007. The Appraisal District noted that in addition to Price Waterhouse Coopers LLP filing for the 2009 abatement, that Melanie Stafford Ventures also filed for 2009. The Appraisal District also stated they received a request on October 30, 2009, by the tenant (Flextronics) to remove the agent.
- Fort Bend Central Appraisal District was unable to provide documentation of Agent Designation.

Breakdown of Taxes Paid:

2009 Tax Year	<u>FBWCID#2</u>	<u>HCC-J03</u>	<u>SMSD</u>	<u>FBC</u>	<u>Total</u>
Base Tax	\$ 11,403.85	\$ 8,414.22	\$112,226.06	\$ 31,662.14	\$163,706.27
Penalty & Interest	<u>798.27</u>	<u>588.99</u>	<u>7,855.82</u>	<u>2,216.35</u>	<u>11,459.43</u>
Total	\$ 12,202.12	\$ 9,003.21	\$120,081.88	\$ 33,878.49	\$175,165.70

Total Penalty and Interest and Attorney Fees: \$11,459.43

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

DUPLICATE TAX RECEIPT



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

Certified Owner:

MELANIE STAFFORD VENTURES LLC
ATTN: DAVID S SHERMAN
2844 HUTTON DR
BEVERLY HILLS, CA 90210-1218

Legal Description:

0089 WM STAFFORD, BLOCK 1, ACRES 13.8523
, UNRESTRICTED RESERVE "N", FREEPORT SOU
THWEST SEC 8/RTRON

Parcel Address: 10900 CASH RD
Legal Acres: 13.8523

Remit Seq No: 15969121
Receipt Date: 02/12/2010
Deposit Date: 02/18/2010
Print Date: 02/26/2010

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Deposit No: O100218AB1
Validation No: 900000019123044

Account No: **0089-00-000-4626-910**

Operator Code: ARLACHA

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Atty Paid	Total
2009	Fort Bend Wcid#2	6,335,470	0.180000	746.05	52.22	0.00	798.27
2009	Houston Comm College Stfd	9,124,070	0.092220	550.46	38.53	0.00	588.99
2009	Stafford Msd	9,124,070	1.230000	7,341.94	513.94	0.00	7,855.88
2009	Fort Bend Co Drainage	6,335,470	0.020760	86.05	6.02	0.00	92.07
2009	Fort Bend Co Gen Fnd	6,335,470	0.479000	1,985.25	138.97	0.00	2,124.22
2009	Tolerance Overpay	0	0.000000	0.00	0.00	0.00	0.01
				\$10,709.75	\$749.68	\$0.00	\$11,459.44

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Check Number(s):
2300

PAYMENT TYPE:

Checks: \$11,459.44

Exemptions on this property:

ABATEMENT

Total Applied: \$11,459.44

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

D SHERMAN
H SHERMAN (TTEES)
2844 HUTTON DR
BEVERLY HILLS, CA 90210-1218

(281) 341-3710

DUPLICATE TAX RECEIPT



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

Certified Owner:

MELANIE STAFFORD VENTURES LLC
ATTN: DAVID S SHERMAN
2844 HUTTON DR
BEVERLY HILLS, CA 90210-1218

Legal Description:

0089 WM STAFFORD, BLOCK 1, ACRES 13.8523
, UNRESTRICTED RESERVE "N", FREEPORT SOU
THWEST SEC 8/RTRON

Parcel Address: 10900 CASH RD
Legal Acres: 13.8523

Remit Seq No: 15969088
Receipt Date: 02/12/2010
Deposit Date: 02/18/2010
Print Date: 02/26/2010

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Deposit No: O100218AB1
Validation No: 900000019123003

Account No: **0089-00-000-4626-910**

Operator Code: ARLACHA

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Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Atty Paid	Total
2009	Fort Bend Wcid#2	6,335,470	0.180000	10,657.80	746.05	0.00	11,403.85
2009	Houston Comm College Stfd	9,124,070	0.092220	7,863.76	550.46	0.00	8,414.22
2009	Stafford Msd	9,124,070	1.230000	104,884.12	7,341.88	0.00	112,226.00
2009	Fort Bend Co Drainage	6,335,470	0.020760	1,229.19	86.05	0.00	1,315.24
2009	Fort Bend Co Gen Fnd	6,335,470	0.479000	28,361.65	1,985.31	0.00	30,346.96
				\$152,996.52	\$10,709.75	\$0.00	\$163,706.27

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Check Number(s):
1666

PAYMENT TYPE:

Checks: \$163,706.27

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Exemptions on this property:

ABATEMENT

Total Applied: \$163,706.27

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

MELANIE STAFFORD VENTURES LLC
2844 HUTTON DRIVE
BEVERLY HILLS, CA 90210

(281) 341-3710

February 21, 2010

County Judge Robert E. Hebert
301 Jackson, Suite 719
Richmond, Texas 77469

COUNTY JUDGE
RECEIVED

FEB 23 2010

FEB 24 2010

RESEARCH

RE: REQUEST FOR WAIVER OF PENALTY AND INTEREST

I, **David Sherman**, am the member manager of Melanie Stafford Ventures, LLC, owner of the property located at 10900 Cash Road, 77477 (CAD Number R247510).

Fort Bend County Tax Assessor Number: 0089-00-000-4626-910
Legal Description: 0089 WM STAFFORD, BLOCK 1, ACRES
13.8523 UNRESTRICTED RESERVE "N",
FREEPORT SOUTHWEST SEC 8/RTRON
Year in Question: 2009 Tax Bill
Current Mailing Address: David Sherman (Melanie Stafford Ventures, LLC)
c/o CRITERIA CORP - SUITE 405
10780 Santa Monica Blvd.
Los Angeles, CA 90025-7655
Telephone Number: (800) 878-1793
(310) 654-9950 Cell

The property taxes of \$163,706.27 (by company check) along with a penalty of \$11,459.44 (by my separate personal check) have all been paid in full. I respectfully request that a waiver of penalty and interest charges be granted on this account for the following reasons:

1) I never received the 2009 tax bill for this property. The address I have used in the past, was my home address on Hutton Drive, but I requested this be changed to my office address on Santa Monica Blvd. because I have often had difficulty receiving mail at my home. There are a couple of possible reasons for this.

2) On the tax bill, a copy that was faxed to me on February 11, 2010, my name is listed underneath Melanie Stafford Ventures, LLC. Melanie Stafford is a triple net lease and there are no other bills or mail that come, email is most often used for correspondence.

My home address is 2844 Hutton Drive but the mailbox is actually located on Drake Lane, and has been since I purchased the house. I believe that it is there because of the short Hutton frontage and the stop sign located at the corner would make a mailbox on Hutton unsafe. Occasionally I have not gotten mail or received it late, especially when a different postal delivery person is covering the route. That is why I called, sometime last year, although I did not write down the date, that my address be changed to my office Criteria Corp-David Sherman, Suite 405,

10780 Santa Monica Blvd., Los Angeles, CA 90025. I do not have a copy of any change of address form, but I recall that I had to call because there was no way to change it online.

3) The name and address on the tax bill (that was faxed to me on 2/11/10 by Linda White) shows Price Waterhouse Coopers LLP with a Dallas address. Last year the tax bill did have Melanie Stafford Ventures, LLC listed on both the upper and lower portion of the tax bill, why it did not this year, I do not know. In calling to check why it had Price Waterhouse Coopers LLC listed, I was told that they were the agent listed, evidently requested by someone else, and that they had been removed on October 30, 2009, at the request of the tenant (see attached paperwork faxed to me by Fort Bend County Tax Appraisal Center). I was told that now there is actually no agent and that no one would be notified until a mailing goes out in April 2010. On February 11th Tammy Statin (spelling?) at the Tax Assessors office said that the tax bill would have gone out to Price Waterhouse Coopers. I had not requested that Price Waterhouse Coopers LLC be added or removed, I do not have any business relationship with them; evidently they are associated with the tenant.

4) I manage another property in Tennessee and property taxes in Tennessee are due at the end of February rather than the end of January. I called the Fort Bend County Tax Assessor's office on February 10th just to make sure things were okay, since I did not have the bill, and I was told the bill had to be paid by the end of February. I called back on February 11 because I still did not have a copy of the bill and I asked for a copy to be faxed or emailed to me. I figured that, as has happened in the past, I did not get a mailed copy. When it arrived and showed it was delinquent I was horrified because the funds for the taxes are literally sitting in the checking account waiting and I have never been late with any bills before. I tried to think if I may have misplaced it because I have had an emotional month, my father was just diagnosed with melanoma in January and started chemotherapy last week, but I keep all bills to pay neatly organized on my desk and this is not a bill I ever received. I immediately scoured my desk and files and there was no tax bill anywhere. Obviously, if I had received the bill there would have been no reason whatsoever to delay or not pay it.

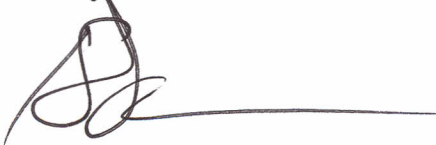
I would guess this is not the place for a personal plea, but this is such a huge personal penalty. I respectfully ask you to please grant my waiver, everything I have written is true and I swear that I will never miss another deadline (as I said, this was my first). Please, the penalty and interest have been paid by me personally. If it was intentional or for business reasons, I could understand the need for a punishment but this was not intentional and will never happen again. I will take all measures necessary to insure that.

If you do decide that there is a need for me to be punished, wouldn't the lost interest charges alone be sufficient to insure this will not happen again? When I found out on the phone that it was late, I explained I would wire transfer the funds immediately, to avoid interest charges piling up but everyone I spoke with told me that the interest and penalty is the same for the entire month, so I sent the checks by mail (return receipt) on Friday. Interest only, prorated for the month would be much less than the \$11,459.44 charged and would certainly have the same effect, to make certain this would not happen again. Seven percent interest on the taxes due would equal the \$11,459.44 but for one month would only be \$954.95, even less if computed based on days late (which was why I wanted to do an immediate transfer). I'm sorry; I know

this should not be an emotional plea but this is a significant amount that has literally come out of my pocket, at a very tough economic time.

Thank you so much for your consideration of my request. Please contact me at 800.878.1793, on my cell phone 310.654.9950, or by email dsherman@msn.com if you have any questions or require any other information to grant my request for waiver of interest and penalty.

Sincerely,

A handwritten signature in dark ink, appearing to be 'DS', followed by a long horizontal line extending to the right.

David S. Sherman

Encl: Property tax statement (faxed on 2/11/10 by Linda White)
Hutton map and photo
Fax from Flextronics (tenant) asking for address change