



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

July 10, 2012

Mr. Douglas E. Koger
On behalf of MCF Texas, LLC
14090 Southwest Freeway, Suite 300
Sugar Land, Texas 77478

Reference: Account Number 1740-01-011-0000-901 and
Account Number 1740-01-011-0003-901
Tax Year 2011, Precinct 1

Dear Mr. Koger:

The County has received your request to waive penalty, and interest on Fort Bend County property taxes. Fort Bend County is also authorized by Lamar Consolidated Independent School District to act on their behalf, bringing the total amount requested to \$5,015.83 for the referenced account for tax year 2011.

If you have documented proof of an *error* on the part of the County Tax Office or the Central Appraisal District, you may present that documentation to the Commissioners Court on Tuesday, July 24, 2012, at 1:00 p.m., when your request will be considered. The Commissioners Court is located at the William B. Travis Building, 301 Jackson Street, Suite 700, in Richmond, Texas.

Please contact your Commissioner Richard Morrison, at telephone 281-344-9400, or by email at richard.morrison@co.fort-bend.tx.us, if you wish to discuss your request in further detail.

State law mandates that the Commissioners Court cannot approve a waiver of penalty and interest on property taxes unless an error can be proved on the part of either the County Tax Office or the Central Appraisal District.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Hebert", written in a cursive style.

Robert E. Hebert

Copy: Richard Morrison, Commissioner Precinct 1

Section 33.011(a)(1) of the Texas Property Code states, "The governing body of a taxing unit: shall waive penalties and 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.fortbendcountytax.com

DATE: June 18, 2012

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.
Tax Division Supervisor

Re: Waiver of Penalty and Interest – MFC Texas LLC: Account #'s:

1740-01-011-0000-901 – BORDENS ADDN SEC 1, BLOCK 11, LOT 11, ACRES 3.42, (LESS .418, .211, .229), EXEMPT

1740-01-011-0003-901 – BORDENS ADDN SEC 1, BLOCK 11, LOT 3 (PT), ACRES 0.63, EXEMPT

Precinct 1

MCF Texas LLC is requesting waiver of penalty and interest for 1996 tax year, stating they were not the owner at the time these taxes became delinquent and did not find record of delinquent balances prior to their purchase of these properties in August, 2011.

Tax Office Records Indicate:

1. 1996 Taxes for Fort Bend County and City of Richmond were paid on January 30, 1997 by Richmond Mount Carmel Missionary Baptist Church. The 1996 delinquent taxes for Lamar Consolidated ISD were added to the tax system on August 17, 1999. Multiple statements and delinquent notices were sent to Richmond Mount Carmel Missionary Baptist Church.
2. August 9, 2011 – Trustee's Deed # 2011079088 was filed with "Buyer" MCF Texas LLC, 8614 Westwood Center Drive Suite 500, Vienna, VA 22182. This was a bank foreclosure.

3. The Fort Bend Central Appraisal District's website will not reference tax levy. Their office does not collect taxes.
4. The 1996 Taxes for both accounts were showing delinquent on the Tax Office website at the time of purchase, August 12, 2011.
5. There is no record of anyone from MCF Texas LLC contacting the tax office to request delinquent tax information prior to their purchase of these properties.
6. There is no evidence of an error by the Fort Bend Central Appraisal District or the Tax Office.
7. Lamar Consolidated 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 1740-01-011-0000-901:

1996 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$712.31	\$1374.76	\$313.06	\$1687.82
Total	\$712.31	\$1374.76	\$313.06	\$1687.82

Account 1740-01-011-0003-901:

1996 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
LCISD	\$1404.52	\$2710.72	\$617.29	\$3328.01
Total	\$1404.52	\$2710.72	\$617.29	\$3328.01

Total Penalty, Interest & Collection Fees: \$5,015.83

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..."

Douglas E. Koger

Attorney at Law

14090 Southwest Freeway, Ste. 300

Sugar Land, Texas 77478

Telephone (281) 340-2050

Facsimile (281) 340-2052

E Mail: dekoger@kogerlaw.com

February 16, 2012

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

Via Certified Mail RRR

Re: Tax Account No. 1740010110000901
Tax Account No. 1740010110003901
Tax Years: 1996 – 1996(1)

Dear Sir:

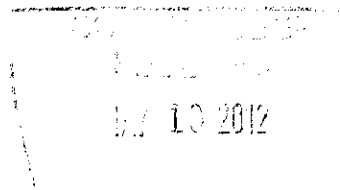
MCF Texas, LLC hereby requests a waiver of penalties and interest charged on past due taxes for the referenced account for the tax year 1996. MCF Texas, LLC respectfully requests the waiver because an error was made by the Tax Office or Central Appraisal District for the following reasons:

(a) The property that is the subject of the referenced tax accounts is located a 904 Collins Richmond, TX (“904 Collins”).

(b) MCF Texas, LLC acquired the property at a foreclosure sale that occurred on August 2, 2011; more than fifteen (15) years after the tax year in question. Accordingly, MCF Texas, LLC was not the owner of the property at the time the taxes first became due or when the interest and penalties were accruing.

(c) Prior to bidding on and purchasing 904 Collins at the foreclosure sale, MCF Texas, LLC checked the online tax appraisal district records for 904 Collins and the record owner, Richmond Mount Carmel Missionary Baptist Church. Those records did not reflect any past due taxes. Further, they indicated the property was tax exempt going back to at least 2001. Accordingly, there was no indication of the past due taxes, penalties or interest.

(d) Additionally, a search of Fort Bend County Court records do not reflect any suit against the property owner to foreclose the taxes. It was a mistake and unreasonable for the Tax



Office or Central Appraisal District to wait more than fifteen (15) years to undertake any collection efforts.

(e) In December 2011, MCF Texas, LLC first received notice that taxes for the year 1996 and associated penalty and interest were due. MCF Texas, LLC paid those taxes, penalties and interest promptly.

(f) The account numbers and legal descriptions of the property are:

Tax Account No. 1740010110000901:

Property Description: Bordens Addn Sec 1, Block 11, Lot 11

Tax Account No. 1740010110003901:

Property Description: Bordens Addn Sec 1, Block 11 Lot 3(PT)

See enclosed Exhibit A for more complete legal description of the property at issue.

(g) Current mailing address and telephone number:

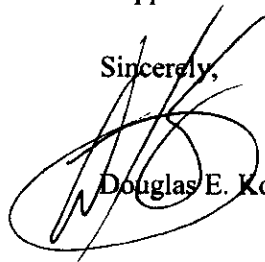
Address for notices concerning this request:

MCF Texas, LLC
c/o Douglas Koger
14090 Southwest Freeway #300
Sugar Land, TX 77478
Tel. 281.340.2050

(h) MCF Texas, LLC paid the taxes, penalties and interest required as a condition precedent to the consideration of a request for waiver.

Please notify me of the date I am scheduled to appear.

Sincerely,



Douglas E. Koger

DEK:dk

DUPLICATE TAX RECEIPT



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

Certified Owner:

MCF TEXAS LLC
8614 WESTWOOD CENTER DR
STE 500
VIENNA, VA 22182-2278

Legal Description:

BORDENS ADDN SEC 1, BLOCK 11, LOT 11,
ACRES 3.42, (LESS .418,.211,.229),
EXEMPT

Parcel Address: 904 COLLINS RD
Legal Acres: 3.4200

Remit Seq No: 20521877
Receipt Date: 02/10/2012
Deposit Date: 02/14/2012
Print Date: 05/23/2012

Deposit No: O120214P1
Validation No: 900000023603073
Account No: 1740-01-011-0000-901
Operator Code: TAAAA

Table with 7 columns: Year, Tax Unit Name, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Row 1: 1996 Lamar C I School District, 0, 1.570000, 712.31, 1,374.76, 313.06, 2,400.13. Row 2: 5712.31, 51,374.76, 5313.06, 52,400.13

Check Number(s):
3360

PAYMENT TYPE:

Checks: \$2,400.13

Exemptions on this property:

PRORATED

Total Applied: \$2,400.13

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

MOORING CAPITAL FUND LLC
8614 WESTWOOD CENTER DR SUITE 500
VIENNA, VA 22182

(281) 341-3710

DUPLICATE TAX RECEIPT



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

Certified Owner:

MCF TEXAS LLC
8614 WESTWOOD CENTER DR
STE 500
VIENNA, VA 22182-2278

Legal Description:

BORDENS ADDN SEC 1, BLOCK 11, LOT 3
(PT), ACRES 0.63, EXEMPT

Parcel Address: 904 COLLINS ST
Legal Acres: 0.6300

Remit Seq No: 20521877

Receipt Date: 02/10/2012

Deposit Date: 02/14/2012

Print Date: 05/23/2012

Deposit No: O120214P1
Validation No: 900000023603073
Account No: **1740-01-011-0003-901**
Operator Code: TARAA

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
1996	Lamar C I School District	0	1.570000	1,404.52	2,710.72	617.29	4,732.53
				<u>\$1,404.52</u>	<u>\$2,710.72</u>	<u>\$617.29</u>	<u>\$4,732.53</u>

>--
Check Number(s):
3360

PAYMENT TYPE:

Checks: \$4,732.53 --<

Exemptions on this property:

PRORATED

Total Applied: \$4,732.53

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
MOORING CAPITAL FUND LLC
8614 WESTWOOD CENTER DR SUITE 500
VIENNA, VA 22182

(281) 341-3710

Page 1 of 1
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