



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

August 8, 2014

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

John Deterling, on behalf of Deterling Company: Agent for VFS Financing Inc.
4323 South Drive
Houston, TX 77053

Reference: Account Number: 9963-22-212-0010-907
Tax Year 2013, Precinct 1

Dear Mr. and/or Mrs. Deterling:

The County has received your request to waive penalty, interest, and collection fees on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District which represents a total amount of \$1063.91 for penalties assessed on the referenced account for tax year 2013. 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, August 26, 2014 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, Richard Morrison, prior to August 26, 2014, at telephone 281-344-9400 or by email at richard.morrison@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 horizontal line.

Robert E. Hebert

Enclosure

Copy: Commissioner Richard Morrison, Precinct No. 1

*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, 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.fortbendcountytexas.gov

DATE: August 6, 2014

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 – VFS Financing Inc: Account # 9963-22-212-0010-907, 2013 Tax Year; Legal Description: Personal Property Equipment Leased to Deterling Company Inc Located @ 4323 South Dr Near Houston Serial # 87060720010001

Precinct 1 ✓

John A Deterling, on behalf of Deterling Company, is requesting a waiver of penalty and interest for the 2013 tax year, stating his office did not receive the 2013 tax statement as requested by Deterling Company- as the lessee and designated agent on file for owner VFS Financing.

Tax Office Records Indicate:

- October 21, 2013 – This account was coded for Agent, Deterling Company Inc, to receive the 2013 Tax Statement. However, when 2013 Supplement 5 was updated on the tax account, a statement was not sent to the Agent on file.
- October 30, 2013 – The 2013 Supplement 5 Tax Statement was mailed to VFS Financing Inc, P.O. Box 5043, Chicago, IL 60680-5043. **This statement was not returned by the Post Office.**
- February, 2014 – 2013 33.11 Notices were sent by both delinquent tax attorneys to VFS Financing Inc, P.O. Box 5043, Chicago, IL 60680-5043. **These statements were not returned by the Post Office.**

- There is evidence of an error by the Fort Bend County Tax Office.
- Fort Bend 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:

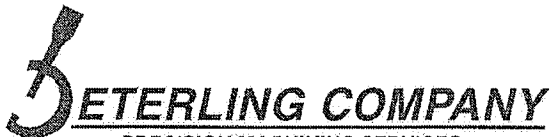
Account 9963-22-212-0010-907:

2013 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
FBISD	\$2176.70	\$282.97	\$491.93	\$774.90 ✓
FBC	\$811.81	\$105.54	\$183.47	\$289.01 ✓
Total	\$2988.51	\$388.51 ✓	\$675.40 ✓	\$1063.91 ✓

Total Penalty and Interest: \$1063.91 ✓

I do recommend waiver of penalty and interest and collection fees for **2013**. 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..."



PRECISION MACHINING SERVICES
INDUSTRIAL REPAIRS

4323 SOUTH DRIVE • HOUSTON, TX 77053
PHONE 832-399-9393 FAX 832-399-3903

COUNTY JUDGE

RECEIVED

JUL 07 2014

June 27, 2014

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

RE: Waiver of Penalty, Interest and Attorney Fees
Taxpayer ID: 54980
Legal: Personal Property Equipment Leased to Deterling Company, Inc.
Client Property Code: P331953
GEO Code: 9963222120010907 ✓

The Honorable Judge Hebert,

On June 2, 2014, Deterling Company, Inc. received a delinquent tax statement from Perdue, Brandon, Fielder, Collins & Mott L.L.P (PBFC&M) in the amount of \$3,003.85 for VFS Financing / GE Capital's (GE) overdue account with Fort Bend Central Appraisal District (FBCAD). Last year in June 2013, Deterling Company, Inc. was appointed as the agent for this piece of equipment (see attached Exhibit A) by GE.

Deterling Co was not made aware by either GE (the leasing company of this equipment) or FBCAD that tax was owed. We immediately contacted the Fort Bend tax office and discovered the actual amount owed was \$4,124.16 and issued Check #26003 immediately. FBCAD has yet to send us a receipt of payment.

We have been informed by FBCAD that they cannot guarantee Deterling Co. will receive a tax statement this year; however we have taken action on our end to ensure we receive a copy of the tax statement in the future and ensure Deterling Co. will pay the tax on time.

Since this was our first year as Agent on Record, we were not aware that we would not be the ones to receive the tax notice. In contacting GE & FBCAD, we have learned that GE contacted FBCAD in February and requested that FBCAD forward the delinquent notices to Deterling Company, Inc. FBCAD failed to forward the delinquent notices as requested by GE. GE contacted FBCAD again on June 5 and we received a response via email from FBCAD (see attached Exhibit B).

We are requesting a waiver of penalties, interest and attorney fees in the amount of \$1,135.65. We are requesting this refund due to the fact that Deterling Company was never notified of the tax in addition to the fact that immediate payment was made by Deterling upon notice of this tax.

Sincerely,

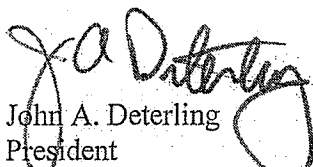

John A. Deterling
President
Deterling Company, Inc.

Exhibit A



Appointment of Agent for Property Taxes

Property Tax
Form 50-162

Fort Bend County Appraisal District

Appraisal district name

2801 B.E. Terry Blvd. Rosenberg, TX 77471

Address

Date received (Appraisal district use only)

(281) 344-8623

Appraisal district phone (area code and number)

INSTRUCTIONS

You can use this form:

- To name a tax agent to represent you on property tax matters;
- To direct that tax notices be mailed to a person you name.

Read the instructions carefully. This form will be in effect until you file another form with the appraisal district that revokes it or until you file a form that names a different agent.

STEP 1: Owner's name and address

VFS FINANCING, INC.

Owner's name

500 W MONROE ST

Present mailing address (number and street)

CHICAGO, IL 60661

City, town or post office, state, ZIP code

866.614.7562

Phone (area code and number)

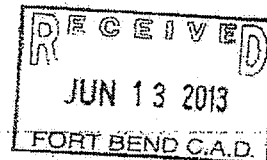
STEP 2: Describe the property

- ☐ All property listed for this owner at the above address
- ☒ The following property (give account number or legal description)

Equipment specifically limited to property leased to lessee under Account Schedule 8706072-001.
asset 1, WEILER X 2M STEADY REST W/ROLL

STEP 3: Specify the agent's authority for property tax matters (skip to step 6 if you want to change tax notice mailing)

- ☒ General power to represent me in property tax matters concerning this property
- ☐ Specified powers: the agent has only the powers checked below
- ☐ file notices of protest and present protests before the appraisal review board
 - ☐ receive confidential information
 - ☐ negotiate and resolve disputed tax matters
 - ☐ other action (specify)



STEP 4: Name the agent for property tax matters

DETERLING COMPANY, INC

Agent's name

4323 SOUTH DR

Present mailing address (number and street)

HOUSTON, TX 77053

City, town or post office, state, ZIP code

83239999393

Phone (area code and number)

STEP 5: Date the agent's authority ends

If you do not fill in a date, the agent's authority will continue indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority.

Date December 14, 2016

For more information, visit the website at www.window.state.tx.us/taxinfo/proptax

For more information, visit the website at www.window.state.tx.us/taxinfo/proptax

50-162 • 08-09-06

FBCAD - This Acct is coded to the lessee -
Lessee has been given Authority right per lease Co.
6/13/13

Complete steps 6-9 if you want tax notices mailed to an agent.
 SKIP TO STEP 10 IF YOU DON'T WANT TO CHANGE TAX NOTICE MAILING.

STEP 6: Check if you want property tax notices delivered to an agent.

☒ I want my agent to receive all my property tax notices and other communication for this property, including appraisal notices, appraisal review board orders and hearing notices, tax bills and collection notices.

☐ I want my agent to receive only the following:

- ☐ All communications from the chief appraiser.
- ☐ All orders, notices and other communications from the ARB.
- ☐ All tax bills and notices from all taxing entities served by the appraisal district.

NOTE: These notices can affect your legal rights. The affected offices are not required by law to send you duplicate copies.

STEP 7: Describe the property for which property tax notices will be delivered

☐ The following property (give account number or legal description)

Equipment specifically limited to property leased to lessee under Account Schedule 8706072-001,

asset 1. WEILER X 2M STEADY REST W/ROLL

(include or attach page 6 history)

☐ My agent will provide a list

NOTE: the designation of an agent to receive communication only applies to properties you expressly identify and only affects notices generated after the date you file the list identifying the property with the appraisal district.

STEP 8: Name the person who will get the notices

DETERLING COMPANY, INC

Name of person or firm

4323 SOUTH DR

Present mailing address number and street

HOUSTON, TX 77053

City, town or post office, state, ZIP code

8323999393

Phone (area code and number)

STEP 9: Date the change of delivery ends

If you do not fill in a date, tax notices will continue to be mailed to your agent indefinitely. You must file a statement revoking this form or designate a new agent to end the agent's authority.

Date December 14, 2016

STEP 10: Sign the form

sign
here

J. M. L. O'G

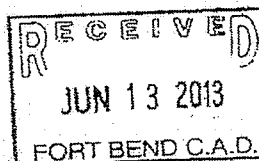
Owner, property manager, or person authorized to act on behalf of the owner.

6-12-13

Date the designation took effect

This form must be signed by the property owner; a property manager authorized to designate agents for the owner; or another person authorized to act on behalf of the owner other than the person being designated as agent on this form. A property manager or other person should attach a copy of the document authorizing the person to designate agents or act on behalf of the owner.

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.



Sarah Deterling

From: Robison, Heather (GE Capital) <Heather.Robison1@ge.com>
Sent: Thursday, June 05, 2014 4:40 PM
To: Sarah Deterling
Cc: yvonnevasquez@fbcad.org; Madill, Bryan (GE Capital)
Subject: RE: VFS Financing Inc. - Deterling Company AOA on account

Hi Sara,

I am sorry to hear about your negative experience with 2013 business personal property tax bills for the equipment you lease from us. Based on the mutual agreement between our two companies, the Appointment of Agent (please see copy attached) for your account was filed with the Fort Bend Central Appraisal District on June 13, 2013. Unfortunately, we cannot comment on the fact that Fort Bend CAD has not yet changed the mailing address in their systems.

Allow me to assure you that each time that GE has received any communications regarding your account we have contacted the Fort Bend CAD immediately and requesting that all communication was conducted directly with you, as requested in the agreement. We are hopeful that Fort Bend CAD will be able to make all necessary adjustments going forward.

GE is always willing to assist in any way to make sure that all assets are filed to the correct jurisdiction, taxes are paid properly and timely and that any errors on any account are fixed as soon as they are discovered. In the future, I will ask that if any communications are received by GE for this account that the customer service team contact you directly.

Should you have any other concerns with this account please feel free to contact me.

Thank you,
Heather

Heather Robison
Lead Tax Planner
Property Tax
GE Capital
Americas

T +1 406 373 7759
M +1 406 702 0487
F +1 406 794 0416
E Heather.Robison1@ge.com

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c/o Property Tax- Heather Robison
P.O. Box 5043
Chicago, IL 60680-5043

3333 Hesper Rd
Billings, Mt. 59102
General Electric Company

GE imagination at work

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From: Sarah Deterling [mailto:sarahd@deterling.com]
Sent: Thursday, June 05, 2014 12:53 PM
To: Yvonne Duran
Cc: Madill, Bryan (GE Capital)
Subject: RE: VFS Financing Inc. - Deterling Company AOA on account
Importance: High

Yvonne,

We became aware of this delinquent tax on Monday, June 2 for the first time, thru a notice from Perdue, Brandon, Fielder, Collins & Mott LLP, and immediately contacted Fort Bend County Tax Assessor/Collector's office. A check was written in the amount of \$4,124.16 and went out in the mail on Tuesday, June 3. All these notes should be noted in your system, after several conversations we had with staff at FBCAD. A supervisor at FBCAD's office said all statements had been mailed to VFS only and that we would need to file a letter with the judge to have all penalties waived, which we will do as soon as we receive notification our check has been received. We have also added a reminder on our calendar to contact FBCAD the first of December if we have not received a statement, as we could not be guaranteed we would automatically receive a statement again this year.

I am very disappointed in the fact that VFS / GE Capital did not once notify us of this statement, as they have our contact information and could have easily sent this information directly to us. I have had several conversation with Ron in their tax department over the last several months, as GE Capital tries to move our property from Fort Bend County to Harris County every couple months; and I have to spend countless hours trying to correct their mistakes. Who knows how many other companies they are trying to file property tax for in the wrong county; but I will guarantee I will continue to make sure our property is filed and paid for in Fort Bend County!

We are available, should you need to contact us to confirm any additional information.

Thank you,
Sarah Deterling
Deterling Company, Inc.
4323 South Drive
Houston, TX 77053
832-399-9393
832-399-3903 Fax
sarahd@deterling.com

From: Yvonne Duran [mailto:yvonnevasquez@fbcad.org]
Sent: Thursday, June 05, 2014 1:14 PM
To: Sarah Deterling
Cc: Madill, Bryan (GE Capital)
Subject: FW: VFS Financing Inc. - Deterling Company AOA on account
Importance: High

Hi Sarah,

Attached is a delinquent tax statement that VFS received regarding your leased equipment. VFS has concerns regarding the delinquency due to the fact that delinquent statements have been sent multiple times. We have Deterling Company coded to this account so a copy of all statements, notices and renditions should be sent to your company. Please follow up on this and if you have any questions or concerns feel free to contact Bryan Madill with GE Capital (information below). Thank you

From: Madill, Bryan (GE Capital) [<mailto:Bryan.Madill@ge.com>]
Sent: Thursday, June 05, 2014 1:04 PM
To: Yvonne Duran
Subject: RE: VFS Financing Inc. - Deterling Company AOA on account

Hello Yvonne,

Per our conversation, here is the most recent bill received for Deterling. Please forward to the necessary person

Thanks for your help,

Bryan Madill Jr.
Property Tax Analyst
GE Capital Americas

T 406.373.7661
F 406.403.0312
E Bryan.Madill@ge.com

Mail Delivery to:
General Electric
c/o Property Tax – Bryan Madill
PO Box 5043
Chicago, IL 60680-5043

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From: Yvonne Duran [<mailto:yvonnevasquez@fbcad.org>]
Sent: Monday, March 03, 2014 11:45 AM
To: Madill, Bryan (GE Capital)
Subject: RE: VFS Financing Inc. - Deterling Company AOA on account

Thank you

From: Madill, Bryan (GE Capital) [<mailto:Bryan.Madill@ge.com>]
Sent: Friday, February 28, 2014 3:15 PM

To: Yvonne Duran
Subject: VFS Financing Inc. - Deterling Company AOA on account

Hello Yvonne,

Per our conversation yesterday, please find attached 2 tax bills I have received showing delinquencies. The account number in question is P331953.

As confirmed by our conversation, you are in fact seeing the same thing I am and there is an appointment of agent in your system. With that being said, if you could please forward these bills to Deterling Company or contact the tax office to do so, that would be greatly appreciated.

If there is anything else you need, please do not hesitate to contact me.

Please respond to this email letting me know that you have received it.

Thanks so much for your help,

Bryan Madill Jr.
Property Tax Analyst
GE Capital Americas

T 406.373.7661
F 406.403.0312
E Bryan.Madill@ge.com

Mail Delivery to:
General Electric
c/o Property Tax – Bryan Madill
PO Box 5043
Chicago, IL 60680-5043

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DUPLICATE TAX RECEIPT



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

Certified Owner:

VFS FINANCING INC
PO BOX 5043
CHICAGO, IL 60680-5043

Legal Description:

PERSONAL PROPERTY EQUIPMENT LEASED TO
DETERLING COMPANY INC LOCATED @ 4323
SOUTH DR NEAR HOUSTON SERIAL
#87060720010001
Parcel Address: 4323 SOUTH DR
Legal Acres: 0.0000

Deposit No: O140609BH7
Validation No: 900000031442243
Account No: 9963-22-212-0010-907
Operator Code: DTHOMPSON

Remit Seq No: 26334241
Receipt Date: 05/31/2014
Deposit Date: 06/09/2014
Print Date: 07/17/2014 12:30 PM
Printed By: SANDYG

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2013	Fort Bend Isd	162,440	1.340000	2,176.70	282.97	491.93	2,951.60
2013	Fort Bend Co Drainage	162,440	0.015000	24.37	3.17	5.51	33.05
2013	Fort Bend Co Gen Fnd	162,440	0.484760	787.44	102.37	177.96	1,067.77
2013	Overpay	0	0.000000	0.00	0.00	0.00	71.74
				\$2,988.51	\$388.51	\$675.40	\$4,124.16

Check Number(s):
26003

PAYMENT TYPE:

Checks: \$4,124.16

Exemptions on this property:

Total Applied: \$4,124.16

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
DETERLING COMPANY INC
GENERAL ACCOUNT
4323 SOUTH DR
HOUSTON, TX 77053-4820

(281) 341-3710