

COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

February 18, 2016

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

Judith Sanford on behalf of Houston Aviation Center
12888 Hwy 6 S Suite 113
Sugar Land, TX 77498

Reference: Account Number: 9960-08-207-0008-907
Tax Year 2014, Precinct 4

Dear Mr. and/or Mrs. Sanford:

The County has received your request to waive penalty and interest fees on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District and the City of Sugar Land which represents a total amount of \$942.29 for penalties assessed on the referenced account for tax year 2014. 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, March 1, 2016 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, James Patterson, prior to March 1, 2016, at telephone 281-980-2235 or by email at james.patterson@fortbendcountytexas.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

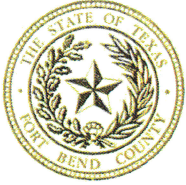
A handwritten signature in blue ink that reads "Robert E. Hebert".

Robert E. Hebert

Enclosure

Copy: Commissioner James Patterson, Precinct No. 4

*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

(281) 341-3710
Fax (281) 341-9267
Email: patsy.schultz@fortbendcountytx.gov
www.fortbendcountytx.gov

DATE: February 11th, 2016

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.*
Chief of Property Taxes

Re: Waiver of Penalty, Interest and Attorney Fees – Judith R. Sanford C/O Houston Aviation Center:
Account # 9960-08-207-0008-907, 2014 Tax Year; Legal Description: Personal Property Supp, Furn,
Fix, Mach & Equip Located at 12888 S Highway 6 Hanger #104 Sugar Land, TX 77498 ✓

Precinct 4 ✓

Judith R. Sanford is requesting waiver of penalty, interest and attorney fees for 2014 tax year, ✓
stating she did not receive a tax statement.

Tax Office Records Indicate:

- November 10, 2014 – 2014 Certified Owner Statement was mailed to Houston Aviation Center LLC/ High P 224 Terminal Lane STE 106 Sugar Land, TX 77498-5750 **was not returned by the Post Office.**
- October 2014 – Per Khekie Chanthanark, she spoke to Judith R. Sanford regarding an address change and per her e-mail she stated the address change would be for 2015 and forward.
- Fort Bend Tax office updated the mailing address per Jan Name Change 1 on February 5, 2015.
- February 6, 2015 – 2014 Statement was mailed to Houston Aviation Center LLC 12888 S Highway 6 STE 113 Sugar Land, TX 77498-5702 **was not returned by the Post Office.**

- February 18, 2015 – 2014 33.11 Notices mailed by Linebarger Goggan Blair & Sampson LLP and Law Office of Perdue Brandon Collins Fielder & Mott to Houston Aviation Center LLC 12888 S Highway 6 STE 113 Sugar Land, TX 77498-5702 **was not returned by the Post Office.**
- July 20, 2015 received a call from an Agent with Houston Aviation Center stating that our office had the wrong mailing address.
- July 23, 2015 received a call from Judith with Houston Aviation Center stating that our office had the wrong mailing address.
- August 5, 2015 – 2014 Statement was mailed to Houston Aviation Center LLC 12888 S Highway 6 STE 113 Sugar Land, TX 77498-5702 **was not returned by the Post Office.**
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Fort Bend Independent School District, City of Sugar Land, 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 33.011 of the State Property Tax Code.

Breakdown of Taxes Paid:

Account 9960-08-207-0008-907:

2014 Tax Year

| Tax Unit | Base | Penalty & Interest | Attorney Fees | Total Waiver Request | |
|--------------------|-------------------|--------------------|---------------|----------------------|---|
| Fort Bend ISD | \$1,400.30 | \$599.33 | | \$1,999.63 | ✓ |
| City Of Sugar Land | \$330.17 | \$121.67 | | \$451.84 | ✓ |
| FBC | \$517.02 | \$221.29 | | \$738.31 | ✓ |
| TOTAL | \$2,247.49 | \$942.29 ✓ | | \$3,189.78 | ✓ |

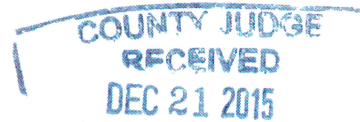
Total Penalty & Interest: \$942.29 ✓

I do 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...”

Houston Aviation Center
12888 Hwy 6 S Ste 113
Sugar Land, TX 77498
281-494-5800
281-494-5803 (fax)



December 16, 2015



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

RE: Account No. 9960-08-207-0008-907

Legal Description: Personal Property Supp, Furn, Fix, Mach & Equip Located @12888 S Highway 6 HNCR #104 in Sugar Land for tax year 2014

Judge Hebert,

I am requesting waiver of all penalties, interest and attorney fees for the account and tax year referenced above, for the following reasons:

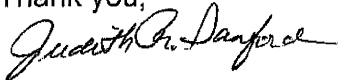
- 1) In October 2014, after receiving the 2014 Notice of Appraised Value from the appraisal district, I called the appraisal district and spoke with Khekie Chanthanark, regarding incorrect situs and mailing address for our business. Ms. Chanthanark corrected this information at that time. The error in the address was the result of incorrect information provided to her in June 2014 by personnel at Sugar Land Regional Airport. It is unclear how this notice got to us, as the mailing address was also incorrect, with the exception of our company name being listed first.
- 2) July 2015, I was contacted by Ms. Lydia Maroulis, Field Collector, from the law firm of Linebarger Goggan Blair & Sampson, LLP, regarding delinquent taxes and a possible tax lien. This was the first communication we received, regarding unpaid property taxes.
- 3) After speaking with Ms. Maroulis, I contacted the tax accessor's office to obtain more information, and enquire as to why we did not receive a) the tax bill for 2014, and b) a late notice, when the taxes had not been paid by the due date. I was informed that these had been mailed to the situs address, which I believed had been corrected in October of 2014 by the appraisal district.
- 4) On July 22, 2015, I spoke with Ms. Chanthanark again, regarding the address issue. She informed me that she had, in fact, corrected the situs address with the appraisal district, however, had not provided the supplement to the accessor's office for 2014;

only for 2015, and not until January of 2015, apparently after the tax bills are sent out.

- 5) On July 27, 2015, I scanned and emailed a copy of our tax payment to Mrs. Maroulis, per her instructions, which was being mailed to the accessor's office that day.
- 6) On August 6, 2015, Ms. Maroulis called, asking about the payment once again; I forwarded her the original email I had sent on July 27th. She replied on August 11th, that she could not open the attachment, and requested the banking information for the payment, which I provided. I also checked our bank account, and advised her that the check had not posted to our account.
- 7) On August 13, 2015, I called the accessor's office to verify receipt of the payment. I was told no record of the payment existed, and was then given information on making an on line payment. I placed a stop payment on the check, and processed an on line payment in the amount of \$3,189.78 that same day (additional penalties were incurred).
- 8) On August 30, 2015, the check was returned to us via USPS, marked "Return to Sender, Attempted – Not Known, Unable to Forward. It was discovered that the address was input into our accounting system with an incorrect city.

Based upon this information, I believe the fees and interest incurred were due to the error in our situs and mailing address, the accessor's office not being notified by the appraisal district in October 2014 of the address correction, resulting in an inability to receive the tax statement for 2014, any delinquent notice, and any other notices, which may have been mailed to us. I also find fault that the USPS was unable to deliver the check, as it is my understanding that the mail is sorted and delivered by zip code, not by city name, and the zip code on the check was correct. This resulted in additional penalties.

Thank you,



Judith R. Sanford
Office Manager
Houston Aviation Center, LLC

enclosures

DUPLICATE TAX RECEIPT



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

Certified Owner:

HOUSTON AVIATION CENTER LLC
12888 S HIGHWAY 6 STE 113
SUGAR LAND, TX 77498-5702

Legal Description:

PERSONAL PROPERTY SUPP, FURN, FIX, MACH
 & EQUIP LOCATED @ 12888 S HIGHWAY 6
 HNGR #104 IN SUGAR LAND

Parcel Address: S 12888 S HIGHWAY 6
Legal Acres: 0.0000

Remit Seq No: 29520010
Receipt Date: 08/13/2015
Deposit Date: 08/17/2015
Print Date: 12/23/2015 12:00 PM
Printed By: CANDACEC

Deposit No: EK150817
Validation No: 1
Account No: 9960-08-207-0008-907
Operator Code: GUEBARA

| Year | Tax Unit Name | Rec Type | Tax Value | Tax Rate | Levy Paid | P&I | Coll Fee Paid | Total |
|------|-----------------------|----------|-----------|----------|-------------------|-----------------|-----------------|-------------------|
| 2014 | Fort Bend Isd | TL | 95,000 | 1.340000 | 1,400.30 | 266.06 | 333.27 | 1,999.63 |
| 2014 | City Of Sugar Land | TL | 95,000 | 0.315950 | 330.17 | 62.73 | 58.94 | 451.84 |
| 2014 | Fort Bend Co Drainage | TL | 95,000 | 0.022000 | 22.99 | 4.37 | 5.47 | 32.83 |
| 2014 | Fort Bend Co Gen Fnd | TL | 95,000 | 0.472760 | 494.03 | 93.87 | 117.58 | 705.48 |
| | | | | | \$2,247.49 | \$427.03 | \$515.26 | \$3,189.78 |

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Check Number(s):

PAYMENT TYPE: PARTIAL PAYMENT

Credit Card Authorization No: 0

Credit Cards: \$3,189.78

Exemptions on this property:

Total Applied: \$3,189.78

Change Paid: \$0.00

PAYER:

Houston Aviation Center
12888 HWY 6 S Suite 113
SUGAR LAND, TX 77498

REMAINING BALANCE

(281) 341-3710