

## COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert  
County Judge

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

September 19, 2016

Robert Morehead - Mayfair Properties LLC on behalf of MAEDC-Briarstone LLC  
900 E Lakeview Drive  
McAllen, TX 78501

Reference: Account Number: 2735-00-000-0030-901  
Tax Year 2015, Precinct 1

Dear Mr. and/or Mrs. Morehead:

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 Lamar Consolidated Independent School District and the City of Rosenberg which represents a total amount of \$10,322.86 for penalties assessed on the referenced account for tax year 2015. 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, September 27, 2016 at 1:00 p.m. Commissioners Court is located at the Historic Courthouse, 401 Jackson Street, 2<sup>nd</sup> 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 September 27, 2016, at telephone 281-344-9400 or by email at [richard.morrison@fortbendcountytexas.gov](mailto:richard.morrison@fortbendcountytexas.gov), to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

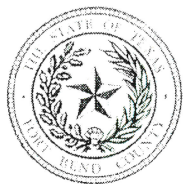
A handwritten signature in blue ink that reads "Robert E. Hebert".

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, 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: September 19, 2016

TO: County Judge Robert E. Hebert  
Commissioner Richard Morrison  
Commissioner Grady Prestage  
Commissioner Andy Meyers  
Commissioner James Patterson  
Roy Cordes, County Attorney

COUNTY CLERK  
RECEIVED

SEP 19 2016

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

Re: Waiver of Penalty and Interest – MAEDC-Briarstone LLC: Account # 2735-00-000-0030-901; 2015 Tax Year; Legal Description: Deedco Properties No 2, Acres 3.7384, Reserve C (PT)

### Precinct 1

Robert J Morehead, President and CFO of Mayfair Properties LLC, on behalf of MAEDC-Briarstone, LLC, is requesting a waiver of penalty and interest for the 2015 tax year, stating he did not receive the Supplement tax bill until taxes were delinquent.

Tax Office Records Indicate:

The above referenced account was certified on the 2015 Tax Roll with a Community Housing Development Organization (CHDO) exemption and was totally exempt from taxes when the 2015 tax statements were mailed.

The tax statement that's referred to in Mayfair Properties' letter stating "no taxes due" was actually printed from the internet on February 8, 2016 (Tax Office did not mail this statement). At that time, no taxes were due because the CHDO exemption remained on the account.

February 8, 2016 – Fort Bend Central Appraisal District received a fax from MAEDC-Briarstone LLC. The letter stated that MAEDC-Briarstone, LLC no longer qualified for the Community Housing Development Organization (CHDO) exemption as of December 29, 2014. The letter also stated a new mailing address: 900 East Lakeview Drive, McAllen, Texas 78501.

March 8, 2016-- Fort Bend County Tax Office received 2015 Supplement #9 from the Fort Bend Central Appraisal District to remove the CHDO exemption effective 01/01/2015, MAEDC-Briarstone LLC was no longer eligible per ownership change. Supplement #9 did not correct the mailing address. A Supplement Tax Statement was mailed to: MAEDC-Briarstone LLC,4739 Maple Ave, Dallas, TX 75219-1004; base amount due \$114,698.38. **Post Office did not return this tax statement.**

March 14, 2016 – Fort Bend County Tax Office received 2015 Name and Address Correction #2 from the Fort Bend Central Appraisal District. Mailing address changed to: MAEDC-Briarstone LLC, 900 E Lakeview Dr, McAllen TX 78501-5723 A corrected tax statement was mailed. **Post Office did not return this tax statement.**

May 12, 2016 – 33.07 Notice mailed to: MAEDC-Briarstone LLC, 900 E Lakeview Dr, McAllen TX 78501-5723; Amount Due: \$125,021.24. **Post Office did not return this tax statement.**

May 23, 2016 – A representative for MAEDC\_Briarstone LLC called, stating they never received tax statement and wanted the late penalties waived.

May 25 2016 --The Fort Bend County Tax Office received payment of \$125,021.24, which includes P & I for May 2016.

July 7, 2016 – Fort Bend Central Appraisal District issued letter to MAEDC-Briarstone LLC stating that they failed to properly notify MAEDC-Briarstone LLC regarding this correction and they will have until August 8, 2016 to file an appeal.

There is evidence that an error was made by the Fort Bend Central Appraisal District.

Lamar CISD and City of Rosenberg 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 2735-00-000-0030-901:**

**2015 Tax Year**

Tax Unit	Base	Penalty & Interest	Total Waiver Request
LAMAR CISD	\$ 67,959.54	\$ 6,116.36	\$ 6,116.36
CITY OF ROSENBERG	\$ 22,978.30	\$ 2,068.05	\$ 2,068.05
FBC	\$ 23,760.54	\$ 2,138.45	\$ 2,138.45
Total	\$114,698.38	\$10,322.86	\$10,322.86 ✓

**Total Penalty and Interest: \$10,322.86**

I do recommend waiver of penalty and interest for 2015. 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..."

# MAYFAIR PROPERTIES, L.L.C.

900 E. Lakeview Drive  
McAllen, Texas 78501

PHONE (956) 994-9009

FAX (956) 686-5494

May 26, 2016

COUNTY JUDGE  
RECEIVED  
MAY 31 2016

**VIA CERTIFIED MAIL RETURN RECEIPT**  
**REQUESTED #7009 1680 0000 7399 3749**

County Judge Robert E. Hebert  
401 Jackson  
Richmond, Texas 77469-3110

RE: Account No. 2735-00-000-0030-901

Judge Hebert,

On September 4, 2015, Mayfair Properties, LLC, on behalf of MAEDC-Briarstone, LLC, sent a letter (copy attached) to the Fort Bend Central Appraisal District, informing the appraisal district that this entity no longer qualified for the CHDO property tax exemption. At the time this letter was sent, it was not clear to us if the exemption would be removed on January 1, 2015, September 4, 2015 or January 1, 2016. After sending this letter, we received no communication of any kind from the appraisal district.

Approximately five and a half months later, on February 28, 2016, we were sent a tax statement from the Fort Bend Tax Assessor (copy attached), which indicated that there were no taxes due for 2015. We relied on that tax statement informing us that no taxes were due. And, we did not pursue the matter further, given that 2015 property taxes were due by January 31, 2016. It was our assessment that the change in status would be effective January 1, 2016.

However, on May 20, 2016 we received a past due notice from the Fort Bend Tax Assessor, indicating that not only was there \$114,698.38 in taxes due on the property for 2015, but that there was an additional \$10,322.86 due in penalty and interest. This is the first that we were aware that there were taxes due on the property for 2015.

In light of these circumstances, we request that the penalty of \$10,322.86 be waived and refunded to us. We have paid the total amount due, including penalty and interest, of \$125,021.24.

Thank you,



Robert J. Morehead  
President & CFO

RJM/es

# MAYFAIR PROPERTIES, L.L.C.

900 E. Lakeview Drive  
McAllen, Texas 78501

PHONE (956) 994-9009

FAX (956) 686-5494

September 4, 2015

Fort Bend Central Appraisal District  
2801 B.F. Terry Blvd.  
Rosenberg, Texas 77471-5600

RE: Property Account Number 2735-00-000-0030-901  
Owner: MAEDC-Briarstone, L.L.C.  
Property Address: 4719 Reading RD  
Rosenberg, TX 77471

Ladies/Gentlemen:

Please be advised that, effective December 29, 2014, the sole member of the owner of the above-described property has changed from Maple Avenue Economic Development Corporation of Dallas, Inc. to Reading 96, Ltd. The name of the owners, MAEDC-Briarstone, L.L.C. will remain unchanged.

With the change in the sole member of the owner, the owner is no longer a qualified CHDO and, thus, no longer qualifies for the property tax exemption previously granted to this property.

A copy of the "Restated Certificate of Formation with New Amendments," filed with the Texas Secretary of State on February 11, 2015, is attached for your reference.

Please make note of a change of address for the owner:

MAEDC-Briarstone, L.L.C.  
900 East Lakeview Drive  
McAllen, Texas 78501

In the event that you have questions or require any additional information, please contact our office.

Very truly yours,



Elisa Saenz  
Legal Department

/es  
Enclosures (as stated)

**DELINQUENT TAX STATEMENT SUMMARY**



PATSY SCHULTZ, PCC  
 FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR  
 1317 EUGENE HEIMANN CIRCLE  
 RICHMOND, TEXAS 77469-3623  
 (281) 341-3710

**Mail To:**  
 MAEDC-BRIARSTONE LLC  
 4739 MAPLE AVE  
 DALLAS, TX 75219-1004

**Legal Description:**  
 DBEDCO PROPERTIES NO 2, ACRES 3.7384,  
 RESERVE C (PT)

**Account No:** 2735-00-000-0030-901  
**As of Date:** 02/08/2016

2015 Value: \$4,889,000  
 Appr. Dist. No.: R62767

Legal Acres: 3.7384  
 Parcel Address: 4719 READING RD  
 Print Date: 02/08/2016 Printed By: ACT\_INQ

Year	Tax Units	Remaining Levy	IF PAID BY February 29, 2016		IF PAID BY March 31, 2016		IF PAID BY April 30, 2016	
			Penalty	Total	Penalty	Total	Penalty	Total
			Interest		Interest		Interest	

Tax Unit Codes:

**NO DELINQUENT TAXES ARE DUE AT THIS TIME**

*TO PAY BY CREDIT CARD VISIT [WWW.FORTBENDCOUNTYTX.GOV](http://WWW.FORTBENDCOUNTYTX.GOV)  
 CREDIT CARD PAYMENTS ARE CHARGED 2.4% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. NO FEE CHARGED FOR E-CHECK.  
 IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE  
 TAX COLLECTOR FOR FORT BEND COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN  
 INSTALLMENT AGREEMENT DIRECTLY WITH THE TAX COLLECTOR FOR FORT BEND COUNTY TAX OFFICE FOR THE  
 PAYMENT OF THESE TAXES.*

*IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE  
 HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE  
 PAYMENT OF THESE TAXES.*

PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

Print Date: 02/08/2016

31.1.19

Appr. Dist. No.: R62767

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

PATSY SCHULTZ, PCC  
 FORT BEND COUNTY TAX ASSESSOR/COLLECTOR  
 PO BOX 1028 - PAYMENT PROCESSING DEPT  
 SUGAR LAND, TX 77487-1028  
 (281) 341-3710



2735-00-000-0030-901

MAEDC-BRIARSTONE LLC  
 4739 MAPLE AVE  
 DALLAS, TX 75219-1004

\$ \_\_\_\_\_

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2015 YEAR TAX STATEMENT



PATSY SCHULTZ, PCC  
 FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR  
 1317 EUGENE HEIMANN CIRCLE  
 RICHMOND, TEXAS 77469-3623  
 PHONE NO. (281) 341-3710

Mail To:  
 MAEDC-BRIARSTONE LLC  
 4739 MAPLE AVE  
 DALLAS, TX 75219-1004

Legal Description:  
 DEEDCO PROPERTIES NO 2, ACRES 3.7384,  
 RESERVE C (PT)

Account No: 2735-00-000-0030-901

Legal Acres: 3.7384  
 Parcel Address: 4719 READING RD

CAD No: R62767

As of Date: 02/08/2016

Print Date: 02/08/2016 Printed By: ACT INQ

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Market Value	Non-Qualifying Value
Land	Improvement						
\$307,500	\$4,581,500	\$4,889,000	\$4,889,000	\$0	\$0	\$0	\$4,889,000

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Value			
LAMAR CISD- OPERATING	\$4,889,000	CHDO	\$4,889,000	\$0	1.390050	\$0.00
CITY OF ROSENBERG	\$4,889,000	CHDO	\$4,889,000	\$0	0.470000	\$0.00
<i>WITHOUT A CITY SALES TAX, YOUR CITY TAX WOULD INCREASE BY \$0.00</i>						
FORT BEND CO DRAINAGE	\$4,889,000	CHDO	\$4,889,000	\$0	0.021000	\$0.00
FORT BEND CO GEN FND	\$4,889,000	CHDO	\$4,889,000	\$0	0.465000	\$0.00

Total 2015 Tax: \$0.00  
 Total 2015 Levy Paid To Date: \$0.00  
 2015 Levy Due: \$0.00  
 Total 2015 Due: \$0.00

Exemptions:

CHDO CHDO

AMOUNT DUE IF PAID BY THE END OF:

02/29/2016 7%	03/31/2016 9%	04/30/2016 11%	05/31/2016 13%	06/30/2016 15%	07/31/2016 18%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

School Information:

LAMAR CISD- OPERATING 2015 M&O 1.0400500 I&S .35000000 Total 1.3900500 2014 M&O 1.0400500 I&S .35000000 Total 1.3900500

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.4% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. NO FEE CHARGED FOR E-CHECK.

PLEASE CUT AT THE DOTTED LINE AND RETURN THIS PORTION WITH YOUR PAYMENT.

7.149

AMOUNT DUE IF PAID BY THE END OF:

Print Date: 02/08/2016

02/29/2016 7%	03/31/2016 9%	04/30/2016 11%	05/31/2016 13%	06/30/2016 15%	07/31/2016 18%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

PATSY SCHULTZ, PCC  
 FORT BEND COUNTY TAX ASSESSOR/COLLECTOR  
 PO BOX 1028 - PAYMENT PROCESSING DEPT  
 SUGAR LAND, TX 77487-1028



\* 2 7 3 5 0 0 0 0 0 0 3 0 9 0 1 \*

2735-00-000-0030-901  
 MAEDC-BRIARSTONE LLC  
 4739 MAPLE AVE  
 DALLAS, TX 75219-1004

AMOUNT PAID:  
 \$ \_\_\_\_\_

00000000R62767 047 0000000000 0000000000 0000000000 0000000000 5

**33.07 NOTICE**  
**Patsy Schultz, PCC**  
**Fort Bend County Tax Assessor-Collector**  
 1317 EUGENE HEIMANN CIRCLE  
 RICHMOND, TEXAS 77469-3623  
 (281) 341-3710

REC'D MAY 20 2016

05/12/2016

ACCOUNT NO: 2735-00-000-0030-901

OWNER NAME AND ADDRESS		PROPERTY DESCRIPTION					
MAEDC-BRIARSTONE LLC 900 E LAKEVIEW DR MCALLEN TX 78501-5723		DEEDCO PROPERTIES NO 2, ACRES 3.7384, RESERVE C (PT)					
YEAR	BASE TAX	IF PAID IN MAY 2016		IF PAID IN JUNE 2016		IF PAID IN JULY 2016	
		PENALTY & INTEREST	33.07/33.48 FEES	PENALTY & INTEREST	33.07/33.48 FEES	PENALTY & INTEREST	33.07/33.48 FEES
2015	\$114,698.38	\$10,322.86	\$0.00	\$12,616.82	\$0.00	\$18,351.75	\$26,610.02
<b>TOTAL AMOUNT DUE</b>		\$125,021.24		\$127,315.20		\$159,660.15	

**NOTICE OF SECTION 33.07**

Pursuant to Section 33.07, Texas Property Tax Code, taxes that remain delinquent on July 1<sup>st</sup> of the year in which they become delinquent incur an additional penalty, in the amount of up to 20% of the taxes, penalty, and interest due, to defray the cost of collection.

**NOTICE TO TAXPAYER AGE 65 OR OLDER** IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED AND THE PROPERTY DESCRIBED IN THE DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF TAXES.

If you are in bankruptcy, this notice is only for the purpose of notifying you of the current status of your account and is not an attempt to collect your account.

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE FORT BEND CO TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE FORT BEND CO TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

**THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED ON.**

If this account is under legal action additional fees may be due.

PLEASE DETACH AND RETURN BOTTOM PORTION WITH YOUR PAYMENT

**FORT BEND COUNTY TAX OFFICE**

ACCOUNT NUMBER	DATE OF BILL	PAY AMOUNT SHOWN FOR MONTH OF PAYMENT		
		DURING MAY 2016	DURING JUNE 2016	DURING JULY 2016
2735-00-000-0030-901	05/12/2016	\$125,021.24	\$127,315.20	\$159,660.15

Please return this stub with your payment to ensure proper credit. TAXES ARE PAYABLE ONLY IN UNITED STATES CURRENCY, CREDIT CARD, CHECK OR MONEY ORDER. Please provide a day time telephone#:

**PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:**

**Patsy Schultz, PCC** Fort Bend County Tax Assessor-Collector Payment Processing Dept.  
 1317 Eugene Heimann Circle Richmond, Texas 77469-3623 (281) 341-3710



(No convenience fee charged for E-Checks)  
 Credit/Debit Cards are accepted at all Fort Bend County Tax Office locations and via the Internet by visiting [www.fortbendcountytx.gov](http://www.fortbendcountytx.gov)  
 (a convenience fee is charged by third party vendor for credit cards)

MAEDC-BRIARSTONE LLC  
 900 E LAKEVIEW DR  
 MCALLEN TX 78501-5723

AMOUNT PAID:

000000R62767 047 0012502124 0012731520 0015966015 0000000000 ?

DUPLICATE TAX RECEIPT



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

Certified Owner:

MAEDC-BRIARSTONE LLC
900 E LAKEVIEW DR
MCALLEN, TX 78501-5723

Legal Description:

DEEDCO PROPERTIES NO 2, ACRES 3.7384,
RESERVE C (PT)

Parcel Address: 4719 READING RD
Legal Acres: 3.7384

Remit Seq No: 32323075
Receipt Date: 05/25/2016
Deposit Date: 06/01/2016
Print Date: 06/03/2016 03:50 PM
Printed By: LINDAW

Deposit No: O160601H1
Validation No: 900000046848231
Account No: 2735-00-000-0030-901
Operator Code: RAQUELA

Table with 9 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include Lamar C I S D- Operating Fund, City Of Rosenberg, Fort Bend Co Drainage, and Fort Bend Co Gen Fnd.

> - - - - - <

Check Number(s):
0000006759

PAYMENT TYPE:

Checks: \$125,021.24

Exemptions on this property:

Total Applied: \$125,021.24

Change Paid: \$0.00

PAYER:
MAEDC - BRIARSTONE APARTMENTS
C/O WLS INTERESTS INC
3401 ALLEN PKWY STE 200
HOUSTON, TX 77019

ACCOUNT PAID IN FULL

(281) 341-3710