



COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

July 16, 2018

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

Debra Nelms
Sterling Inc.
375 Ghent Rd.
Fairlawn, OH 44333

Reference: Account Number: 9960-21-200-0005-914
Tax Year 2017, Precinct 3

Dear Ms. Nelms:

The County has received your request sent on behalf of Sterling Inc., to waive penalty and interest on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Katy Independent School District and City of Katy, which represents a total amount of \$4,460.20 for penalties assessed on the referenced account for tax year 2017. 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, July 24, 2018 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, Andy Meyers, prior to July 24, 2018, at telephone 281-238-1400 or by email at andy.meyers@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", written over a horizontal line.

Robert E. Hebert

Enclosure

Copy: Commissioner Andy Meyers, Precinct No. 3

*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@fortbendcountytexas.gov
www.fortbendcountytexas.gov

DATE: July 16, 2018

TO: County Judge Robert E. Hebert
Commissioner Vincent Morales
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 Collection Fees – Sterling Inc: Account #9960-21-200-0005-914, 2017 Tax Year: Legal Description: Personal Property Inv, Supp, Furn, Fix, & Equip located @ 5000 Katy Mills Cir #654 in Katy, TX.

Precinct 3

Debra Nelms, Senior Manager for BDO USA, LLP/Sterling, Inc., is requesting waiver of penalty, interest and collection fees for the 2017 tax year, stating the address on the 2017 Tax Statement was incorrect resulting in them not receiving the 2017 Tax Statement.

Tax Office Records Indicate:

- February 3, 2017 – Tax Office received an address change notification from Sterling, Inc, Account # 9960-21-200-0005-914. The new address was listed as Sterling Inc, Attn: Tax Dept., 3725 Ghent Rd, Akron, OH 44333. The change was forwarded to the Fort Bend Central Appraisal District on February 3, 2017.
- April 17, 2017 – Fort Bend Central Appraisal District received from Sterling Inc. the 2017 Business Personal Property Rendition of Taxable Property that listed the mailing address for Sterling Inc. DBA: Jared Vault #4098 as 375 Ghent Road, Akron, OH 44333-4600.

- November 27, 2017 – 2017 Certified Statement for account #9960-21-200-0005-914 was mailed to Sterling Inc. 122 S Michigan Ave #800, Chicago, IL 60603-6191.
- December 29, 2017 – 2017 1st Mailer returned by the Post Office and marked as **Attempted - Not Known**
- February 19, 2018 – 2017 33.11 Notice mailed to Sterling Inc, 122 S Michigan Ave. Ste 800, Chicago, IL 60603-6118 by the delinquent tax attorney, Perdue, Brandon, Fielder, Collins & Mott. The Delinquent Tax Notice was returned by the Post Office and marked **Attempted - Not Known.**
- February 26, 2018 – A Certified 2017 33.11 Notice was mailed to Sterling Inc, 122 S Michigan Ave #800, Chicago IL 60603-6191 by the delinquent tax attorney, Linebarger, Goggan, Blair & Sampson LLP. The Certified 33.11 Notice was returned by the Post Office labeled **Return to Sender.**
- March 20, 2018 – 2018 February Name and Address Correction was received from Fort Bend Central Appraisal District listing Sterling Inc's address as 375 Ghent Rd, Fairlawn, TX 44333-4601.
- April 6, 2018 – Tax Office received 2 separate payments from Sterling Jewlers for 2017 Taxes totaling \$31,997.34 including Penalty, Interest and Collection Fees.
- April 10, 2018 – Sterling, Inc. called the Tax Office inquiring about requirements for filing a Waiver of Penalty and Interest.
- There is evidence that an error was made by the Fort Bend Central Appraisal District.
- Katy Independent School District and City of Katy have authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty, interest and collection fees and allows 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 9960-21-200-0005-914:

2017 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fee	Total Waiver Request
Katy ISD	\$ 13,972.28	\$ 1,536.95	-0-	\$ 1,536.95
City of Katy	\$ 4,484.10	\$ 493.25	\$ 995.47	\$ 1,488.72
Fort Bend County	\$ 4,320.85	\$ 475.30	\$ 959.23	\$ 1,434.53
Total	\$ 22,777.23	\$ 2,505.50	\$ 1,954.70	\$ 4,460.20

Total Penalty and Interest: \$4,460.20

I do recommend waiver of penalty, interest and collection fees for **2017 Tax Year** per 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..."

RECEIVED
MAY 01 2018

April 11, 2018

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

RE: Delinquent 2017 Property Tax Bill, Account 9960-21-200-0005-914, P237680

To The Honorable Judge Hebert:

This written request for waiver of penalty, interest, and collection fees for Tax Year 2017 is for Sterling Inc. Account 9960-21-200-0005-914, Appraisal District #P237680, Jared's Vault jewelry store located at Katy Mills Mall, 5000 Katy Mills Circle, #654, Katy, Texas.

The necessity of this request is somewhat puzzling, since this is an account that has been in existence for over a decade and on which the tax bill has been sent to the correct location and been paid in a timely manner every year (see attached Inquiry and Payment System Payment Information).

The correct mailing address for Sterling Inc is 375 Ghent Road, Fairlawn, OH 44333 (see attached 2017 property tax rendition); this is the address that has been associated with the account since its creation. This year in processing the return, the Fort Bend Appraisal District incorrectly updated the mailing address as Fairlawn, TX. Curiously, the address on the other three Sterling accounts were not changed. This is an error FBCAD has acknowledged in phone conversations with Damian Lee and Raymond Herrera.

Absent notice of the tax bill, the account went delinquent. On April 2, 2018, BDO USA, LLP, agent for Sterling Inc. was contacted by Lydia Maroulis, a Field Collector for law firm Linebarger, Goggan, Blair & Sampson on behalf of Fort Bend. This was the first time anyone representing Sterling received notice of the delinquency.

BDO USA, LLP contacted the appraisal district which acknowledge the error, corrected it in the computer system for this year's renditions, and directed the agent to the Fort Bend County Tax Office for relief. On speaking with the tax office, the agent was instructed to file this written request for waiver of penalty and interest.

BDO USA, LLP, agent for Sterling Inc, requests relief in the form of a waiver of the penalty, interest, and collection fees for account 9960-21-200-0005-914 for the reasons listed above.

Thank you for your consideration.



Debra Nelms
Senior Manager
BDO USA, LLP

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Address change 2016 YEAR TAX STATEMENT

✓ 2/13/17 ar



FWD to
CAD

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

Mail To:
STERLING INC
122 S MICHIGAN AVE #800
CHICAGO, IL 60603-6191

please change
Attn: Tax Dept
3725 Ghent Rd
Akron, OH 44333

Legal Description:
PERSONAL PROPERTY INV, SUPP, FURN & FIX
LOCATED AT 5000 KATY MILLS CIR #440 IN
KATY

Legal Acres: .0000

Parcel Address: 5000 KATY MILLS CIR 440

Account No: 9960-21-200-0005-914

CAD No: P237680

As of Date: 01/31/2017

Print Date: 02/02/2017 Printed By: LORIL

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Market Value	Non-Qualifying Value
Land	Improvement						
\$0	\$869,050	\$869,050	\$869,050	\$0	\$0	\$0	\$869,050

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Value			
KATY ISD	\$869,050		\$0	\$869,050	1.516600	\$13,180.01
CITY OF KATY	\$869,050		\$0	\$869,050	0.506720	\$4,403.65
FORT BEND CO DRAINAGE	\$869,050		\$0	\$869,050	0.016000	\$139.05
FORT BEND CO GEN FND	\$869,050		\$0	\$869,050	0.458000	\$3,980.25

Total 2016 Tax: \$21,702.96
Total 2016 Levy Paid To Date: \$0.00
2016 Levy Due: \$21,702.96
Total 2016 Due: \$21,702.96

Exemptions:

AMOUNT DUE IF PAID BY THE END OF:		Taxes become delinquent on February 01, 2017.			
01/31/2017 0%	02/28/2017 7%	03/31/2017 9%	04/30/2017 11 + 20%	05/31/2017 13 + 20%	06/30/2017 15 + 20%
\$21,702.96	\$23,222.17	\$23,656.22	\$25,982.39	\$26,450.53	\$26,918.69

School Information :

KATY ISD 2016 M&O 1.1266000 I&S .39000000 Total 1.5166000 2015 M&O 1.1266000 I&S .39000000 Total 1.5166000

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.25% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. NO FEE CHARGED FOR E.

DUPLICATE TAX RECEIPT



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

Certified Owner:

STERLING INC
375 GHENT RD
FAIRLAWN, TX 44333-4601

Legal Description:

PERSONAL PROPERTY INV, SUPP, FURN, FIX,
& EQUIP LOCATED @ 5000 KATY MILLS CIR
#654 IN KATY

Parcel Address: 5000 KATY MILLS CIR 654

Legal Acres: 0.0000

Remit Seq No: 38169358

Receipt Date: 04/06/2018

Deposit Date: 04/19/2018

Print Date: 06/21/2018 02:36 PM

Printed By: ROSEL

Deposit No: O180419AJI
Validation No: 900000051915148

Account No: 9960-21-200-0005-914

Operator Code: CHRISTINAG

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2017	Fort Bend Co Drainage	TL	921,290	0.016000	147.41	16.22	32.73	196.36
2017	Fort Bend Co Gen Fnd	TL	921,290	0.453000	4,173.44	459.08	926.50	5,559.02
					\$4,320.85	\$475.30	\$959.23	\$5,755.38

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Check Number(s):
6267894

PAYMENT TYPE:

Checks: \$5,755.38

Exemptions on this property:

Total Applied: \$5,755.38

Change Paid: \$0.00

PAYER:
STERLING JEWELERS
375 GHENT RD
AKRON, OH 44333-2668

ACCOUNT PAID IN FULL

(281) 341-3710

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21.1.194

DUPLICATE TAX RECEIPT



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

Certified Owner:

STERLING INC
375 GHENT RD
FAIRLAWN, TX 44333-4601

Legal Description:

PERSONAL PROPERTY INV, SUPP, FURN, FIX,
& EQUIP LOCATED @ 5000 KATY MILLS CIR
#654 IN KATY

Parcel Address: 5000 KATY MILLS CIR 654

Legal Acres: 0.0000

Remit Seq No: 38169398

Receipt Date: 04/06/2018

Deposit Date: 04/19/2018

Print Date: 06/21/2018 02:36 PM

Printed By: ROSEL

Deposit No: 0180419AJ1
Validation No: 900000051915182

Account No: 9960-21-200-0005-914

Operator Code: CHRISTINAG

Year	Tax Unit Name	Rec Type	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2017	Katy Isd	TL	921,290	1.516600	13,972.28	1,536.95	0.00	15,509.23
2017	City Of Katy	TL	921,290	0.486720	4,484.10	493.25	995.47	5,972.82
2017	Overpay	TL	0	0.000000	0.00	0.00	0.00	4,759.91
					\$18,456.38	\$2,030.20	\$995.47	\$26,241.96

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Check Number(s):
6267893

PAYMENT TYPE:

Checks: \$26,241.96

Exemptions on this property:

Total Applied: \$26,241.96

Change Paid: \$0.00

PAYER:
STERLING JEWELERS
375 GHENT RD
AKRON, OH 44333-2668

ACCOUNT PAID IN FULL

(281) 341-3710

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