



## COUNTY JUDGE

Fort Bend County, Texas

The Honorable KP George  
County Judge

February 1, 2019

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

Lori Kugler  
Volkswagen Credit Leasing LTD  
P.O. Box 7498  
Libertyville, IL 60048-7498

Reference: Account Number: 9964-22-217-0013-907  
Tax Year 2017, Precinct 4

Dear Ms. Kugler:

The County has received your request sent on behalf of Volkswagen Credit Leasing LTD to waive penalty, interest and collections 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 \$15,720.58 for penalties assessed on the referenced account for tax year 2017. The Tax Assessor's Office has conducted research on this 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, February 12, 2019 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, Ken R. DeMerchant, prior to February 12, 2019, at telephone 281-980-2235 or by email at [commpt4@fortbendcountytexas.gov](mailto:commpt4@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 "KP George", with a horizontal line extending to the right.

KP George

Enclosure

Copy: Commissioner Ken R. DeMerchant, 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

COUNTY JUDGE  
RECEIVED

JAN 25 2019

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

DATE: January 25, 2019

TO: County Judge KP George  
Commissioner Vincent Morales  
Commissioner Grady Prestage  
Commissioner Andy Meyers  
Commissioner Ken R. DeMerchant  
Roy Cordes, County Attorney

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

Re: Waiver of Penalty, Interest and Collection Fees– VW Credit Leasing LTD: Account #9964-22-217-0013-907, 2017 Tax Year; Legal Description: Personal Property Leased Vehicles located in Sugar Land, TX.

## Precinct 4

Lori Kugler with Volkswagen Credit/VW Credit Leasing LTD, is requesting waiver of penalty, interest and collection fees for the 2017 tax year stating Volkswagen Credit did not receive the 2017 Tax Statement for account #9964-22-217-0013-907.

Tax Office records and research indicate:

- April 17, 2017 – Fort Bend Central Appraisal District received a 2017 Rendition from VW Credit Leasing LTD listing all properties on one form. The mailing address on the form is 1401 Franklin BLVD, Libertyville, IL 60048-4460. They submitted one Rendition for all properties.
- November 27, 2017 – 2017 Certified Statement for account #9964-22-217-0013-907 was mailed to VW Credit Leasing LTD c/o Tax Dept., 1401 Franklin BLVD, Libertyville IL 60048-4460. **The 2017 Certified Statement was not returned by the Post Office.**
- February 19, 2018 – 2017 33.11 Notice mailed to VW Credit Leasing LTD c/o Tax Dept., 1401 Franklin BLVD, Libertyville IL 60048-4460 by the delinquent tax attorney, Perdue, Brandon, Fielder Collins & Mott. **The 33.11 Notice was not returned by the Post Office.**

- February 26, 2018 - 2017 33.11 Notice mailed to VW Credit Leasing LTD c/o Tax Dept., 1401 Franklin BLVD, Libertyville IL 60048-4460 by delinquent tax attorney, Linebarger, Goggan, Blair & Sampson, LLP. **The 33.11 Notice was not returned by the Post Office.**
- April 17, 2018 – Tax Office received payment for 2017 taxes from VW Credit Leasing LTD c/o Tax Dept., in the amount of \$64,296.08 including penalty, interest and collection fees.
- There is no evidence of an error by the Fort Bend County Tax Office or the Fort Bend Central Appraisal District.
- Fort Bend Independent School District and 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 9964-22-217-0013-907:**

**2017 Tax Year**

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
Ft Bend ISD	\$30,437.22	\$ 3,348.09	\$ 6,757.06	\$10,105.15
City of Sugar Land	\$ 7,323.84	\$ 805.62	\$ 1,219.42	\$ 2,025.04
FBC	\$10,814.44	\$ 1,189.59	\$ 2,400.80	\$ 3,590.39
<b>Total</b>	<b>\$48,575.50</b>	<b>\$ 5,343.30</b>	<b>\$10,377.28</b>	<b>\$15,720.58</b>

**Total Penalty, Interest and Collection Fees: \$15,720.58**

I **do not** recommend waiver of penalty, interest and collection fees for 2017. 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...”

# Volkswagen Credit



April 16, 2018

County Judge  
Received

APR 17 2018

Volkswagen Credit  
P.O. Box 7498  
Libertyville IL 60048-7498

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

RE: Account Number: 9964-22-217-0013-907  
Year: 2017  
Description: Personal Property leased Vehicles located in Sugar land

To whom it may concern,

VW credit leasing, LTD would like protest the fee for the 2017 BPP in the amount \$15,720.58 due to error for the following reasons:

- 1) VCLL paid all bills received for the 2017 year, VCLL did not receive a copy of this bill.
- 2) The bill was not available on the Fort Bend website while searching under the name "VW credit" or "VW Credit leasing" and could only be found under the account number itself. VW did not have access to the account number as the bill was not received, therefore we could not have received the bill online. I have enclosed a copy of the pages that appear when our name is searched.
- 3) Due to a system error, VCLL received multiple incorrect bills for a prior years taxes. The accounts billed were closed and VCLL has confirmed with the assessor's office that they should not have been sent to VCLL. This caused a delay in response time as VCLL received and processed all bills, including prior years incorrect billing, and had a larger than normal bill volume for the 2017 year.

VCLL kindly asks that due to the above information, as well as our good standing relationship with Fort Bend County for many years, the fee be removed from the 2017 account above.

If there are any questions or additional requirements you may contact our Tax Department at  
. Office hours are Monday through Friday 8:00 AM to 5:00 PM CST.

Sincerely,

Lori Kugler

2017 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:**  
 VW CREDIT LEASING LTD  
 C/O TAX DEPT  
 1401 FRANKLIN BLVD  
 LIBERTYVILLE, IL 60048-4460

**Legal Description:**  
 PERSONAL PROPERTY LEASED VEHICLES  
 LOCATED IN SUGAR LAND

Account No: 9964-22-217-0013-907

Legal Acres: .0000  
 Parcel Address: 10330 HIGHWAY 90A

CAD No: V353559

As of Date: 04/04/2018

Print Date: 04/04/2018 Printed By: ACT INQ

Market Value		Appraised Value	Assessed Value	Capped Value	Homesite Value	Agricultural Market Value	Non-Qualifying Value
Land	Improvement						
\$0	\$2,305,850	\$2,305,850	\$2,305,850	\$0	\$0	\$0	\$2,305,850

Taxing Unit	Assessed Value (100%)	Exemptions		Taxable Value	Tax Rate	Tax
		Code	Value			
FORT BEND ISD	\$2,305,850		\$0	\$2,305,850	1.320000	\$30,437.22
CITY OF SUGAR LAND <i>WITHOUT A CITY SALES TAX, YOUR CITY TAX WOULD INCREASE BY \$2,226.07</i>	\$2,305,850		\$0	\$2,305,850	0.317620	\$7,323.84
FORT BEND CO DRAINAGE	\$2,305,850		\$0	\$2,305,850	0.016000	\$368.94
FORT BEND CO GEN FND	\$2,305,850		\$0	\$2,305,850	0.453000	\$10,445.50

Total 2017 Tax: \$48,575.50  
 Total 2017 Levy Paid To Date: \$0.00  
 2017 Levy Due: \$48,575.50  
 Total 2017 Due: \$64,296.08

**Exemptions:**

AMOUNT DUE IF PAID BY THE END OF:						Taxes become delinquent on February 01, 2018.					
04/30/2018 11 + 20%	05/31/2018 13 + 20%	06/30/2018 15 + 20%	07/31/2018 18 + 20%	08/31/2018 19 + 20%	09/30/2018 20 + 20%						
\$64,296.08	\$65,454.58	\$66,613.08	\$68,350.80	\$68,930.06	\$69,509.29						

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 :**

FORT BEND ISD 2017 M&O 1.0600000 I&S .2600000 Total 1.3200000 2016 M&O 1.0400000 I&S .3000000 Total 1.3400000

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.25% CONVENIENCE FEE PER ACCOUNT BY GOV PAY. NO FEE CHARGED FOR E-CHECK.

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

7.150

AMOUNT DUE IF PAID BY THE END OF:

Print Date: 04/04/2018

04/30/2018 11 + 20%	05/31/2018 13 + 20%	06/30/2018 15 + 20%	07/31/2018 18 + 20%	08/31/2018 19 + 20%	09/30/2018 20 + 20%
\$64,296.08	\$65,454.58	\$66,613.08	\$68,350.80	\$68,930.06	\$69,509.29

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



9964-22-217-0013-907  
 VW CREDIT LEASING LTD  
 C/O TAX DEPT  
 1401 FRANKLIN BLVD  
 LIBERTYVILLE, IL 60048-4460

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

000000V353559 047 0006429608 0006545458 0006661308 0006835080 7

DUPLICATE TAX RECEIPT



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

Certified Owner:

VW CREDIT LEASING LTD
C/O TAX DEPT
1401 FRANKLIN BLVD
LIBERTYVILLE, IL 60048-4460

Legal Description:

PERSONAL PROPERTY LEASED VEHICLES
LOCATED IN SUGAR LAND

Parcel Address: 10330 HIGHWAY 90A
Legal Acres: 0.0000

Remit Seq No: 38172544 , 38172543
Receipt Date: 04/17/2018
Deposit Date: 04/20/2018
Print Date: 06/22/2018 03:36 PM
Printed By: ROSEL

Deposit No: O180420M6
Validation No: 900000051919196
Account No: 9964-22-217-0013-907
Operator Code: EDITHCR

Table with 8 columns: Year, Tax Unit Name, Rec Type, Tax Value, Tax Rate, Levy Paid, P&I, Coll Fee Paid, Total. Rows include Fort Bend Isd, City Of Sugar Land, Fort Bend Co Drainage, Fort Bend Co Gen Fnd, and a summary row.

Check Number(s):
2549648 , 2546793

PAYMENT TYPE:

Checks: \$64,296.08

Exemptions on this property:

Total Applied: \$64,296.08

Change Paid: \$0.00

PAYER:
VW CREDIT LEASING LTD
C/O TAX DEPT
1401 FRANKLIN BLVD
LIBERTYVILLE, IL 60048-4460

ACCOUNT PAID IN FULL