

**FORT BEND COUNTY      FY 2009**  
**COMMISSIONERS COURT AGENDA REQUEST FORM**  
RETURN TO: AGENDA COORD-COUNTY JUDGE'S OFFICE

DATE SUBMITTED: July 7, 2009

SUBMITTED BY: Patsy Schultz

DEPARTMENT: Tax Assessor /Collector

AGENDA DATE: July 14th, 2009

PHONE NO.: 281-341-3735

SUMMARY OF ITEM: Waiver of Penalty & Interest & Attorney Fees; A A Management; Account: #9960-10-208-0059-907; Tax Year 2008; Precinct # 4

RENEWAL CONTRACT/AGREEMENT:                      Yes ( )    No ( )

REVIEWED BY COUNTY ATTORNEY'S OFFICE    YES ( )    NO ( )

LIST SUPPORTING DOCUMENTS ATTACHED: 1. Request for Waiver  
2. Recommendation from the Tax Collector  
3. Tax Receipt

**FINANCIAL SUMMARY:**

BUDGETED ITEM:    YES     NO

FUNDING SOURCE:    FUND: \_\_\_\_\_ AGENCY \_\_\_\_\_ ORGANIZATION: \_\_\_\_\_ OBJECT: \_\_\_\_\_

REQUIRES AUDITOR TO CERTIFY FUNDS: YES     NO

Original Form Submitted with back up to County Judge's Office: Yes (x)

If by E-Mail to [ospindon@co.fort-bend.tx.us](mailto:ospindon@co.fort-bend.tx.us)

If by Fax to 281-341-8609

Distribute copies with back-up to all listed below. If by Fax, send to numbers below

yes ( x ) Auditor	(281-341-3774)	yes ( x ) Comm. Pct. 1	(281-342-0587)
yes ( x ) Budget Officer	(281-344-3954)	yes ( x ) Comm. Pct. 2	(281-403-8009)
yes ( x ) County Attorney	(281-341-4557)	yes ( x ) Comm. Pct. 3	(281-242-9060)
yes ( ) Purchasing Agent	(281-341-8642)	yes ( x ) Comm. Pct. 4	(281-980-9077)
yes ( x ) County Clerk	(281-341-8697)	yes ( ) Facilities/Planning	(281-633-7022)

**Instructions for submitting an Agenda Request:**

1. Completely fill out agenda form, incomplete forms will not be processed.
2. Fax or inter-office copies of agenda form with all back up information by Wednesday at 2:00 p.m. to the departments listed above.
3. All original back-up must be received in the County Judges Office by 2:00 p.m. on Wednesday.

**RECOMMENDATION / ACTION REQUESTED:**

Tax Assessor Collector Patsy Schultz  
I do not recommend waiver of penalty and interest & Attorney Fees



## COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Patsy Schultz, RTA  
County Tax Assessor/Collector  
1317 Ransom Road  
Richmond, TX 77469

(281) 341-3710  
Fax (281) 341-9267  
Email: schulpat@co.fort-bend.tx.us  
www.fortbendcountytax.com

DATE: May 21, 2009

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

FROM: Patsy Schultz, RTA  
Tax Assessor/Collector

*by Spaw Gulsowsky*

RE: Waiver of Penalty and Interest –AA Management, Inc.: Acct#9960-10-208-0059-907  
2008 Tax Year; Legal Description: Personal Property Furn & Fix & Equip located @13124  
Dairy Ashford Rd in Sugar Land;  
**Precinct 4**

Tejal Chokshi, Comptroller representing AA Management, Inc. is requesting waiver of penalty and interest on the above referenced account for the 2008 tax year because he states that a 2008 tax statement was never received.

Tax Office records indicate:

- June 22, 2007—Assignment and agreement (Lease) list the Assignor as Atour Eyvazian & Anil S. Yadav and the Assignee as AA Management, Inc. (a Texas Corporation) and Jack in the Box Eastern Division LP, a Texas limited Partnership (JIB). Street address of Franchised Restaurant is listed as 13124 Dairy Ashford, Sugar land, TX 77478.
- May 27, 2008—letter sent to FBCAD from Thomson Tax & Accounting on acct #9960-10-091-0007-907, which was the 2007 account for Jack in the Box, located at 13124 Dairy Ashford in Sugar Land, TX 77478. New owner for this account should be Atour Eyvazian % Jack in the Box, 9645 Westheimer, Houston, TX 77063. According to FBCAD account #9960-10-091-0007-907 was deleted for '08 per rendition and new account#9960-10-208-0059-907 was created.
- November 8, 2008—2008 Original Tax Statement was mailed to Jack in the Box % Atour Eyvazian 9645 Westheimer, Houston, TX 77063. (**Original statement was not returned by Post Office**).
- 2008 tax roll list the owner as Jack in the Box % Atour Eyvazian 9645 Westheimer, Houston, TX 77063.
- March 4, 2009—2008 33.11 tax statement was mailed to Jack in the Box % Atour Eyvazian, 9645 Westheimer, Houston, TX 77063.
- March 30, 2009—Personal property rendition for tax year 2009 list the owner & address as AA Management, Inc. DBA Jack in the Box, 3550 Mowry Ave, #301, Fremont, CA 94538. This was signed by Anvil Yadav as President.

- April 21, 2009—tax clerk faxed waiver instructions and delinquent statement to Jack in the Box –attn: Mona (510-791-1362).
- There is no evidence of an error by the Ft Bend Central Appraisal District or the Ft Bend County Tax Office.
- Fort Bend ISD & City of Sugar Land has authorized Fort Bend County Tax Office to handle the processing of the waiver of penalty and interest 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:**

<b>2008 Tax Year</b>	<b>FBISD</b>	<b>FBC</b>	<b>City of SL</b>	<b>Total</b>
Base Tax	\$ 2,012.57	\$ 791.97	\$ 475.41	\$ 3,279.95
<b>Penalty &amp; Interest</b>	<b>221.38</b>	<b>87.12</b>	<b>52.30</b>	<b>360.80</b>
<b>Attorney Fees</b>	<b>446.79</b>	<b>175.82</b>	<b>79.16</b>	<b>701.77</b>
Total	\$ 2,680.74	\$ 1,054.91	\$ 606.87	\$ 4,342.52

**Total Penalty & Interest: \$1,062.57**

I **do not** recommend waiver of penalty and interest. Property Tax Code Section 33.011 (a) (1). “The governing body of a taxing unit: shall waive penalties and interest 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...”

**From:** "Glen Whitehead" <glenwhitehead@fbcad.org>  
**To:** statotam@co.fort-bend.tx.us  
**Date:** 7/1/2009 1:37:17 PM  
**Subject:** RE: 9960-10-208-0059-907

Attached is the letter from the agent sent in May stating where to send all correspondence which is attached.

Glen Whitehead

-----Original Message-----

From: Tammy Staton [mailto:statotam@co.fort-bend.tx.us]  
Sent: Wednesday, July 01, 2009 12:21 PM  
To: Glen Whitehead  
Subject: 9960-10-208-0059-907

Glen,

We have a waiver of Penalty and Interest on the above account for 2008 taxes. The owner claims that the address should be per the rendition that he sent in on 02/28/2008 (see attached). Did CAD receive the rendition attached? What supporting documents did CAD receive to use the address shown below:

Our records show:

Jack in the Box  
% Atour Eyvazian  
9645 Westheimer  
Houston, Texas 77063

Really need this info ASAP today. This waiver was pulled from Com. Court last week and Patsy wants to get it back on the agenda soon.

Thanks

Sincerely,  
Tammy Staton  
Property Division Tax Supervisor

7/7/09 - Linda Harris out on  
Vacation. Spoke with  
Danielle Garrison - explained  
to her that CAD changed Address  
per attached letter from Agent.  
Danielle ask is this a "Do Not Recomeno."  
I told her yes."

PERSONAL PROPERTY FIELD SHEET

Date 6/2/08 Appraisal PT  
 Prop ID P 318166 SPUB Code 4  
 Acct. # 9960-10-208-0059-907 SIC Code 5814  
 Corporate BSN Name \_\_\_\_\_ R Number 114794  
 DBA Jack in the Box (00482060) Type Code \_\_\_\_\_  
 Situs Addr 13124 DAIRY ASHFORD RD Class Inv. \_\_\_\_\_  
 City of Situs & ZIP S.L. 77478  
 C/O Name ATOUR EYVAZIAN Class F/F. \_\_\_\_\_  
 Mailing Address 9645 KESATHENEE SF or Unit # 2000  
 City HOUSTON 77478 % Good F/F \_\_\_\_\_  
 Telephone # 713 784-8946 Flat Value Inv. 9460  
 Legal PP INV FF & Equip LOCATED @ Flat Value F/F 149010  
13124 DAIRY ASHFORD RD IN S.L. Adds \_\_\_\_\_  
 New Imp. Value \_\_\_\_\_

JURISDICTION CODES:

TUG 8  
 C \_\_\_ D \_\_\_ E \_\_\_ F \_\_\_ G \_\_\_ J \_\_\_ M \_\_\_ R \_\_\_ S \_\_\_ W \_\_\_

Attach Card Here

Property Code SUGAR POINT  
 Type of Business \_\_\_\_\_  
 Vehicles Observed \_\_\_\_\_

Date occupied: \_\_\_\_\_

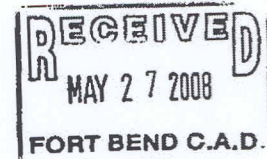
Discussed With \_\_\_\_\_

Comments & Notes:

JAK 6/3/08

Thomson Tax & Accounting  
P.O. Box 4900  
Scottsdale, AZ 85260  
Tel (480) 607-6444 Fax (480) 607-0333

THOMSON



May 22, 2008

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

Re: Appraisal Notice for Franchised Jack-in-the-Box site #3622.

Attention Appraiser:

I am returning this Personal Property Appraisal for Jack-in-the-Box #3622, and attaching a copy of the letter I mailed to you on April 8, 2008. The letter explains that this particular site converted from company-owned to franchise on June 25, 2007 and that all inquiries and correspondence should be sent to the franchisee of record. In addition, all business personal property is to be filed and paid for by the new owner.

As of 6/25/2007, the new owner for Jack-in-the-Box, Acct. # 9960-10-091-0007-907  
Located at 13124 Dairy Ashford in Sugar Land, TX 77478 is -

Atour Eyvazian  
c/o Jack in the Box  
9645 Westheimer  
Houston, TX 77063  
e\_mail: anilsyadav@sbcglobal.net  
Phone: (713) 784-8946

Sincerely,

A handwritten signature in cursive script that reads "Carol Erpelding". The ink is dark and the signature is written in a fluid, connected style.

Carol Erpelding  
Property Tax Analyst - Property Tax  
Thomson Tax & Accounting  
(480) 607-6444 Ext.1503  
[carol.erpelding@thomsonreuters.com](mailto:carol.erpelding@thomsonreuters.com)

Thomson Tax & Accounting  
P.O. Box 4900  
Scottsdale, AZ 85260  
Tel (480) 607-6444 Fax (480) 607-0333

COPY

Apr. 08, 2008

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

Re: Jack in the Box Business Personal Property Statement - Sites #681, #3622, #3903, #3904, and #3941

Attention Assessor:

Please find the enclosed business personal property statements for Jack in the Box indicating that these particular restaurants converted from company owned to franchisee on 06/25/2007. Please address all inquiries and correspondence to the franchisee of record at the mailing address indicated below. In addition, all business personal property is to be filed and paid for by the new owner.

As of 06/25/2007, Jack in the Box, Acct. # 9960-10-087-0011-910 located at 3204 S Main St in Stafford, TX 77477  
Acct. # 9960-10-091-0007-907 located at 13124 Dairy Ashford in Sugar Land, TX 77478  
Acct. # P214772 located at 11706 HWY 6 South in Sugar Land, TX 77478  
Acct. # 9960-06-099-0006-907 located at 1744 Dulles in Sugar Land, TX 77478  
and Acct. # 9960-10-202-0020-914 located at 25105 Market Place Drive in Katy, TX 77494

have a new owner ----

Atour Eyvazian  
c/o Jack in the Box  
9645 Westheimer  
Houston, TX 77063  
e\_mail: anilsyadav@sbcglobal.net  
Phone: (713) 784-8946

Thank you for your attention to this matter.

If you have any questions about this request, please contact me at (480) 607-6444 Ext. 1503

Sincerely,



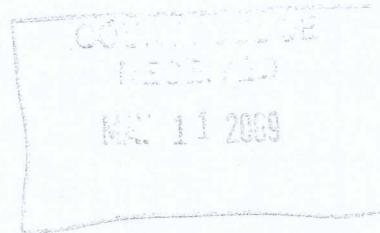
Carol Erpelding  
Property Tax Analyst - Property Tax  
Thomson Tax & Accounting  
eProperty Tax Division  
(480) 607-6444 Ext.1503  
[carol.erpelding@thomson.com](mailto:carol.erpelding@thomson.com)



AA Management, Inc.  
3550 Mowry Ave, Ste # 301  
Fremont, California-94538

Date: April 21, 2009

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



Re: Request for waive of penalty & interest for acct# 9960-10-208-0059-907

To Whom It May Concern:

This is to request for waive of penalty & interest for the Jack in the box# 3622 at 13124 Dairy Ashford rd, Sugarland Tx-77478. As you can check the attached statement for property tax has incorrect mailing address. Due to that we never received the tax statement. We were not at all aware of this delinquency of tax payment. So due to not receiving tax statement on time we couldn't pay the tax. I, therefore, request you to consider the fact and kindly waive the penalty charges for us.

Herewith I am sending you the copy of a property rendition of taxable property for your reference for correct location address. Also, please update our mailing address for any future correspondence.

AA Management, Inc.  
3550 Mowry Ave, St # 301  
Fremont, CA-94538

Thank you for your anticipated cooperation regarding this matter.

Sincerely,

A handwritten signature in cursive script that reads "Tejal Chokshi".

Tejal Chokshi  
Controller

MAY 08 2009

RESEARCH

**DUPLICATE TAX RECEIPT**



**PATSY SCHULTZ, RTA**  
**FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR**  
**1317 RANSOM ROAD**  
**RICHMOND, TEXAS 77469**  
**(281) 341-3710**

**Certified Owner:**

**JACK IN THE BOX**  
**C/O ATOUR EYVAZIAN**  
**9645 WESTHEIMER**  
**HOUSTON, TX 77063**

**Legal Description:**

PERSONAL PROPERTY FURN & FIX & EQUIP LOC  
 ATED @ 13124 DAIRY ASHFORD RD IN SUGAR L  
 AND

**Parcel Address:** 13124 DAIRY ASHFORD RD

**Legal Acres:** 0.0000

**Remit Seq No:** 14052575

**Receipt Date:** 04/28/2009

**Deposit Date:** 05/05/2009

**Print Date:** 05/19/2009

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**Deposit No:** RP90505AB1  
**Validation No:** 900000017195206

**Account No:** 9960-10-208-0059-907

**Operator Code:** ARLACHA

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Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Atty Paid	Total
2008	Fort Bend Isd	158,470	1.270000	2,012.57	221.38	446.79	2,680.74
2008	City Of Sugar Land	158,470	0.300000	475.41	52.30	79.16	606.87
2008	Fort Bend Co Drainage	158,470	0.016000	25.36	2.79	5.63	33.78
2008	Fort Bend Co Gen Fnd	158,470	0.483760	766.61	84.33	170.19	1,021.13
				<b>\$3,279.95</b>	<b>\$360.80</b>	<b>\$701.77</b>	<b>\$4,342.52</b>

>--

**Check Number(s):**  
 4598

**PAYMENT TYPE:**

**Checks:** \$4,342.52

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**Exemptions on this property:**

**Total Applied:** \$4,342.52

**Change Paid:** \$0.00

**ACCOUNT PAID IN FULL**

**PAYER:**

**AA MANAGEMENT INC**  
**3550 MOWRY AVE SUITE 301**  
**FREMONT, CA 94538**

(281) 341-3710