

FORT BEND COUNTY FY 2010
COMMISSIONERS COURT AGENDA REQUEST FORM
RETURN TO: AGENDA COORD-COUNTY JUDGE'S OFFICE

DATE SUBMITTED: December 16, 2009

SUBMITTED BY: Patsy Schultz

AGENDA DATE: January 5, 2009

DEPARTMENT: Tax Assessor /Collector
PHONE NO.: 281-341-3735

SUMMARY OF ITEM: Waiver of Penalty & Interest & Attorney Fees; Terlingua Ventures; Account: # 7562-06-001-0010-907;
Tax Year 2008; Precinct # 3

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

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
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469

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

DATE: December 11, 2009

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
Tax Division Supervisor

T.S.

RE: Waiver of Penalty and Interest –Terlingua Ventures: Acct#7562-06-001-0010-907
2008 Tax Year; Legal Description: Sugar Land Central Sec 6, Block 1, Acres 3.1366,
Commercial Reserve "H4"
Precinct 3

Mr. James D. Murphy, representing Terlingua Ventures is requesting waiver of penalty, interest & attorney fees on the above referenced account for the 2008 tax year. He states that the address on the account is wrong and he did not receive the 2008 tax statement.

Tax Office records indicate:

- Original deed #2008004071 was recorded on January 10, 2008 with the owner listed as Terlingua Ventures, a Texas General Partnership, 5903 Braxton, Houston, TX 77063.
- November 11, 2009—2008 Original Tax Statement was mailed to Terlingua Ventures, 5903 Braxton, Houston, TX 77063. **Post Office Returned--unable to forward—not deliverable as addressed.**
- May 22, 2009—2008 33.07 Notice was mailed to Terlingua Ventures, 5903 Braxton, Houston, TX 77063. **Post Office Returned--unable to forward—attempted not known.**
- September 11, 2009—Ft Bend Central Appraisal District receives Mailing Address Change Request with mailing address corrected to 3902 Braxton, Houston, TX 77063.
- 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, interest and attorney 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:

2008 Tax Year	<u>FBISD</u>	<u>FBC</u>	<u>City of SL</u>	<u>Total</u>
Base Tax	\$5,481.45	\$2,157.02	\$1,294.83	\$8,933.30
Penalty & Interest	1,096.30	431.40	258.97	1,786.67
Attorney Fees	1,315.55	517.68	233.07	2,066.30
Total	\$7,893.30	\$3,106.10	\$1,786.87	\$12,786.27

Total Penalty, Interest & Attorney Fees: \$3,852.97

I **do not** recommend waiver of penalty, interest & attorney 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..."

DUPLICATE TAX RECEIPT



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

Certified Owner:

TERLINGUA VENTURES
5903 BRAXTON
HOUSTON, TX 77063

Legal Description:

SUGAR LAND CENTRAL SEC 6, BLOCK 1, ACRES
3.1366, COMMERCIAL RESERVE "H4"

Parcel Address: ELLEA LN
Legal Acres: 3.1366

> - -

Deposit No: 091012J1
Validation No: 900000017900920

Account No: 7562-06-001-0010-907
Operator Code: LAURAL

Remit Seq No: 14350949
Receipt Date: 09/30/2009
Deposit Date: 10/12/2009
Print Date: 10/13/2009

- - <

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Atty Paid	Total
2008	Fort Bend Isd	431,610	1.270000	45.68	9.14	10.96	65.78
2008	City Of Sugar Land	431,610	0.300000	1,294.83	258.97	233.07	1,786.87
2008	Fort Bend Co Drainage	431,610	0.016000	69.06	13.81	16.57	99.44
2008	Fort Bend Co Gen Fnd	431,610	0.483760	2,087.96	417.59	501.11	3,006.66
				\$3,497.53	\$699.51	\$761.71	\$4,958.75

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Check Number(s):
8127

PAYMENT TYPE:

Checks: \$4,958.75

- - <

Exemptions on this property:

Total Applied: \$4,958.75

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:
ENVIROTEST LTD
3902 BRAXTON DR
HOUSTON, TX 77063

(281) 341-3710

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DUPLICATE TAX RECEIPT



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

Certified Owner:

**TERLINGUA VENTURES
5903 BRAXTON
HOUSTON, TX 77063**

Legal Description:

**SUGAR LAND CENTRAL SEC 6, BLOCK 1, ACRES
3.1366, COMMERCIAL RESERVE "H4"**

Parcel Address: ELLEA LN

Legal Acres: 3.1366

> - -

Deposit No: O90929AB1

Validation No: 900000017842685

Account No: 7562-06-001-0010-907

Operator Code: ARLACHA

Remit Seq No: 14327868

Receipt Date: 09/23/2009

Deposit Date: 09/29/2009

Print Date: 10/01/2009

- - <

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Atty Paid	Total
2008	Fort Bend Isd	431,610	1.270000	1,629.21	325.85	391.01	2,346.07
				\$1,629.21	\$325.85	\$391.01	\$2,346.07

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Check Number(s):

8010

PAYMENT TYPE: PARTIAL PAYMENT

- - <

Checks: \$2,346.07

Exemptions on this property:

Total Applied: \$2,346.07

Change Paid: \$0.00

REMAINING BALANCE

PAYER:

**ENVIROTEST LTD
3902 BRAXTON DR
HOUSTON, TX 77063**

(281) 341-3710

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21.1.105

DUPLICATE TAX RECEIPT



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

Certified Owner:

TERLINGUA VENTURES
5903 BRAXTON
HOUSTON, TX 77063

Legal Description:

SUGAR LAND CENTRAL SEC 6, BLOCK 1, ACRES
3.1366, COMMERCIAL RESERVE "H4"

Parcel Address: ELLEA LN
Legal Acres: 3.1366

> - -

Deposit No: O90909M1
Validation No: 900000017759143

Account No: 7562-06-001-0010-907
Operator Code: LORIG

Remit Seq No: 14309011
Receipt Date: 09/02/2009
Deposit Date: 09/09/2009
Print Date: 10/01/2009

- - <

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Atty Paid	Total
2008	Fort Bend Isd	431,610	1.270000	3,806.56	761.31	913.58	5,481.45
				\$3,806.56	\$761.31	\$913.58	\$5,481.45

> - -

Check Number(s):
7925

PAYMENT TYPE: PARTIAL PAYMENT

- - <

Checks: \$5,481.45

Exemptions on this property:

Total Applied: \$5,481.45

Change Paid: \$0.00

REMAINING BALANCE

PAYER:
ENVIROTEST LTD
3902 BRAXTON DR
HOUSTON, TX 77063

(281) 341-3710

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

8 September 2009

Judge Hebert:


I wish to be placed on the agenda of the Commissioners' Court to request a Waiver of Penalty and Interest for the following property:

Owner ID: 00473609
Taxpayer ID: 32165
Legal Description: Sugar Land Central SE6, Block 1, Acres 3.1366, Commercial Reserve "H4"
Tax Year: 2008
Current
Mailing Address: 3902 Braxton, Houston, TX 77063
Phone Number
Business: 713-782-4411
Home: 281-342-7342
Cell: 281-850-2951

I have also attached for your information and as substantial proof that an error was made by the Tax Office or the Central Appraisal District, the following:

- Attachment 1 Correspondence with Adam Conlon of Perdue Brandon Fielder Collins & Mott, LLP showing the results of his research regarding the tax statements being sent to an erroneous address
- Attachment 2 Fort Bend Appraisal District Property Detail Sheet (R373777)
- Attachment 3 Tax Statement as prepared by Perdue Brandon Fielder Collins & Mott, LLP showing addition of P&I
- Attachment 4 Change of Address with Fort Bend Central Appraisal District

Sincerely,


James D. Murphy
Terlingua Ventures
3902 Braxton
Houston, TX 77063

COUNTY JUDGE
RECEIVED
SEP 14 2009

ATT # 1

RE: Fort Bend County Taxes**From:** Adam Coulon (acoulon@pbfc.com)**Sent:** Tue 9/01/09 1:32 PM**To:** 'JD Murphy' (mirfdasirf@hotmail.com)[http://www.fbcad.org/Appraisal/PublicAccess/PropertyDetail.aspx?](http://www.fbcad.org/Appraisal/PublicAccess/PropertyDetail.aspx?PropertyID=10390862&dbKeyAuth=Appraisal&TaxYear=2009&NodeID=11&PropertyOwnerID=11198239)[PropertyID=10390862&dbKeyAuth=Appraisal&TaxYear=2009&NodeID=11&PropertyOwnerID=11198239](http://www.fbcad.org/Appraisal/PublicAccess/PropertyDetail.aspx?PropertyID=10390862&dbKeyAuth=Appraisal&TaxYear=2009&NodeID=11&PropertyOwnerID=11198239)

The above link shows what the FBCAD has for your mailing address. When you Google that address or try to search it you find there is no such address. I did further research on the account and found a correct phone number for Envirotech and was able to track the correct owners down. Other than this information I have no more information, which I know of, to give you.

While you are disputing any penalties and interest we request that you at least pay the base tax of \$6,948.92. If you do this then any further action will not be taken at this time.

Payments for the base tax:

\$5,481.45 payable to Fort Bend ISD

\$1,467.47 payable to Fort Bend County MUD #21

I ask you send in the check to our office and to my attention so I can make sure this gets processed ASAP.

Perdue Brandon Fielder Collins & Mott, LLP
1235 North Loop West
Suite 600
Houston, TX 77008

Please contact me by email or phone if you have any additional questions.

Thank you for getting this resolved in a timely manner!

From: JD Murphy [mailto:mirfdasirf@hotmail.com]

Sent: Tuesday, September 01, 2009 1:13 PM

To: Adam Coulon

Cc: Stuart Williams

Subject:

Mr. Coulon,

I appreciate the advice you gave me re. Penalty and Interest on the Terlingua Ventures Tax Statement during our recent telephone conversation. After learning that the results of your research revealed the Taxing Authorities were sending the Terlingua Statements to the wrong address, one that may not exist, I have begun the appeal process for Waiver of Penalty and Interest. Part of that process is for the taxpayer to "show substantial proof that an error was made by the Tax Office or the Central Appraisal District and that penalty and interest should be waived".

Will you please provide me a simple written statement regarding the results of your research stating that the Tax Statements were in fact sent to the wrong address. These times are hard enough for small businesses to survive without having to bear unnecessary Penalty and Interest

<http://bl132w.bl132.mail.live.com/mail/PrintShell.aspx?type=message&cpids=5296ce70-6...> 9/8/2009

burdens. I think an email memo will suffice for my purposes.

My partner and I greatly appreciate your continuing assistance in this matter and I assure you the taxes will be paid promptly now that we have become aware of the issue.

J D Murphy, PhD, PG, CPG

Envirotest, Ltd.

When Quality is the Priority

Tel 713-782-4411

Fax 713-782-3428

murphy@envirotestltd.com

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ATT # 2



Fort Bend Central Appraisal District

Data on this Web site represents Preliminary 2009 values


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[General Information](#)
[News](#)
[FAQ](#)
[Searches](#)

- [Property ID Search](#)
- [Account Search](#)
- [Owner Search](#)
- [Address Search](#)

Property Data

[Detail Sheet](#)
[Datasheet](#)

Other

- [Taxing Units](#)
- [Neighborhoods](#)
- [Abstracts](#)
- [Subdivisions](#)
- [Forms](#)
- [Tax Rates](#)
- [2009 Rendition Form](#)
- [GIS MAP](#)
- [Protesting](#)

[Property Detail Sheet \(R373777\)](#)
[History](#)
[GIS Map](#)

[Datasheet](#)

Owner Information

Owner ID: 00473609

Owner Name: Terlingua Ventures

Owner Address: 5903 Braxton
Houston, TX 77063

Property Address: Ellea LN
Sugar Land, TX 77478

← INCORRECT
ADDRESS

Parcel Information

Legal Description: Sugar Land Central Sec 6, BLOCK 1, ACRES 3.1366, Commercial Reserve "H4"

Acreage: 3.1366

Cross Reference: 7562-06-001-0010-907

Undivided Interest:

Exemption Codes:

Entity Codes: S07 (Fort Bend ISD)
G01 (Ft Bend Co Gen)
D01 (Fort Bend Drng)
C21 (City of Sugar Land)
M39 (Ft Bend MUD 21)
F01 (Fort Bend Co LFRC)

Deed Type: DEED, SPECIAL WARRANTY WITH VENDORS LIEN

Deed Book:

Deed Page: 2008004071

Map Page: A-056-K, A-056-L, A-056-P, A-056-Q

Values Breakdown 2010 Preliminary Value

Land HS:	\$0 +
Land NHS:	\$431,610 +
Improvement HS:	\$0 +
Improvement NHS:	\$0 +
Ag Market:	\$0
Ag Use:	\$0 +
Timber Market:	\$0
Timber Use:	\$0 +
Assessed:	\$431,610 =

ID	Type	SPTB	Land	Acre	Market
<u>Land1</u>	CP (Commercial Prima	C1 (C1 - Vacant Res Lots/tracts		13.13	\$ 431,610

Get Adobe
Reader

* Adobe Acrobat Reader 5.0 (minimum) is required to view pdf documents. Acrobat Reader is a free program available [here](#).

ATT # 3

Tax Statement

FORT BEND COUNTY TAX OFFICE

1317 RANSOM ROAD
RICHMOND, TX 77469
Telephone: (281) 341-3710

TERLINGUA VENTURES
3902 BRAXTON
HOUSTON, TX 77063

Taxpayer ID: 32165

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

	Tax Year	Tax Due	P and I	Total Due
FORT BEND INDEPENDENT SCHOOL DISTRICT				
Legal: SUGAR LAND CENTRAL SEC 6, BLOCK 1, ACRES3.1366, COMMERCIAL RESERVE H4 GEO Code: 7562060010010907 Client Property Code: R373777				
	2008	\$5,481.45	\$2,346.07	\$7,827.52
FORT BEND INDEPENDENT SCHOOL DISTRICT TOTAL ->				\$7,827.52

Total If Paid By 8/31/2009 **\$7,827.52**

ATT.# 4

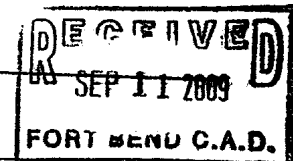


Fort Bend Central Appraisal District
 2801 B.F. Terry Blvd, Rosenberg, TX 77471-5600
 Phone 281-344-8623 Fax 281-762-9666

The Post Office has indicated that the CAD has an incorrect address for your property accounts(s). Please fill out the mailing address section of this letter and return to the above address as soon as possible.

MAILING ADDRESS CHANGE REQUEST

1. CAD Account #: 7562-06-001-0010-907 R 373777
2. Property Location Address : _____
3. Legal Description : _____



Address changes can only be made with the signed written request of the Actual Owner as listed on the Fort Bend Central Appraisal District records or by the Owners Agent (designated by fiduciary appointment of agent on file at the Fort Bend Central Appraisal District.)

Owner : TERLINGUA VENTURES

C/O Name (If not owner) : _____

New Mailing Address : 3902 BRAXTON

City: HOUSTON State: TX Zip: 77063

Daytime Phone: 713 782 4411 Home Phone: 281 342 7342

I AM THE OWNER OF THE PROPERTY LISTED ABOVE AND REQUEST THAT THE ADDRESS ABOVE BE USED FOR MAILING. IF MY ADDRESS SHOULD CHANGE AT A LATER DATE, I WILL SEND A NEW REQUEST IN WRITING.

Signature: [Signature] Date: 9/11/09

Any person who makes a false entry upon the foregoing record shall be subject to one of the following penalties: (1) Imprisonment of not more than 10 years nor less than 2 years and/or a fine of not more than \$5000.00 or both such fine and imprisonment (2) Confinement in jail for a term up to 1 year or a fine not to exceed \$2000.00 or both such fine and imprisonment as set forth in section 37.10 penal code.