



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

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

December 28, 2009

Gonzalo Arjona
Vice President
Associated Mortgage Investors
710 North Post Oak Road
Houston, Texas 77024-3830

Email: gonzalo@houston-mortgage.com

Reference: Account Number 9960-13-206-0024-901
Tax Year 2007 & 2008, Precinct 1

Dear Mr. Arjona:

The County has received your request on behalf of Associated Mortgage Investors to waive penalty and interest on Fort Bend County property taxes including attorney fees. Fort Bend County is also authorized by Lamar CISD and City of Rosenberg to act on their behalf, bringing the total amount requested to \$15,199.81 for the referenced account for tax year 2007 & 2008.

If you have documented proof of an *error* on the part of the County Tax Office or the Central Appraisal District, you may present that documentation to the Commissioners Court on Tuesday, January 12 at 1:00 p.m., when your request will be considered. The Commissioners Court is located at the William B. Travis Building, 301 Jackson Street, Suite 700, in Richmond, Texas.

Please contact your Commissioner Richard Morrison at 281-344-9400 or richard.morrison@co.fort-bend.tx.us if you wish to discuss your request in further detail.

State law mandates that the Commissioners Court cannot approve a waiver of penalty and interest on property taxes unless an error can be proved on the part of either the County Tax Office or the Central Appraisal District.

Sincerely,

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

Robert E. Hebert

Copy: Richard Morrison, Commissioner Precinct 1

Section 33.011(a)(1) of the Texas Property Code states, "The governing body of a taxing unit: shall waive penalties and 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
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 *T.S.*
Tax Division Supervisor

RE: Waiver of Penalty and Interest –Associated Mortgage Investors:
Account #9960-13-206-0024-901; 2006, 2007 & 2008 Tax Years;
Legal Description: P/P Inv, Furn, Fix, Equip, Fuel Inv, Pumps, Tanks, & Carwash Located @
3326 Ave I in Rosenberg
Precinct 1

Mr. Gonzalo Arjona, Vice President of Associated Mortgage Investors, is requesting Waiver of penalty, interest & attorney fees for 2006, 2007 & 2008 tax years. Due to the foreclosure of this property, Associated Mortgage Investors were not aware that there were delinquent taxes on this account.

Tax Office records indicate:

- 2006 & 2007 Original Tax Statements were mailed to Post Oak 0321 LP, 9683 Southwest Fwy, Houston, TX 77074-1332. **Original statements were not returned by Post Office.**
- 2006 & 2007 Reminder Notices were mailed to Post Oak 0321 LP, 9683 Southwest Fwy, Houston, TX 77074-1332. Tax amount Due \$14,581.78. **Reminder Notices were not returned by Post Office.**
- November 5, 2008—2008 Original Tax Statement was mailed to Post Oak 0321 LP, 9683 Southwest Fwy, Houston, TX 77074-1332. **Original Statement Post Office Returned, Unable to Forward.**
- February 5, 2009—Ownership Change Report-Post Oak 0321 LP, 3326 Avenue I, Rosenberg, TX 77471-3801. 2008 Name/Address change statement mailed to Post Oak 0321 LP, 3326 Avenue I, Rosenberg, TX 77471-3801.
- March 4, 2009—2008 33.11 Notice mailed to Post Oak 0321 LP, 3326 Avenue I, Rosenberg, TX 77471-3801, Amount due \$10,098.68. **Reminder Notice was not returned by Post Office.**
- November 17, 2009—2009 Tax Statement mailed to Post Oak 0321 LP, 3326 Avenue I, Rosenberg, TX 77471-3801. **Original Statement not returned by Post Office.**
- December 10, 2009—received letter from Mr. Glen T. Whitehead, Chief Appraiser, Fort Bend Central Appraisal District, stating that for 2007 & 2008 the value was \$456,000. In 2009 a protest was filed for the appraised value and the Appraisal Review Board considered the protest and the adjusted value for 2009 is \$250,000. 2009 was the only year protest per Mr. Whitehead.
- There is no evidence of an error by the Ft Bend Central Appraisal District or the Ft Bend County Tax Office.

- Lamar CISD & City of Rosenberg 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:

2006 Tax Year	Lamar CISD	City of Rosenberg	FBC	Total
Base Tax	\$ 2,423.62	\$ 869.13	\$ 809.21	\$ 4,101.96
Penalty & Interest	1,114.87	399.80	372.23	1,886.90
Attorney Fees	707.70	253.79	236.29	1,197.78
Total	\$ 4,246.19	\$ 1,522.72	\$ 1,417.73	\$ 7,186.64

2006 Total Penalty, Interest & Attorney Fees: \$3,084.68

2007 Tax Year	Lamar CISD	City of Rosenberg	FBC	Total
Base Tax	\$ 6,517.58	\$ 2,737.32	\$ 2,595.39	\$11,850.29
Penalty & Interest	2,215.98	930.69	882.43	4,029.10
Attorney Fees	1,746.71	733.60	695.56	3,175.87
Total	\$10,480.27	\$ 4,401.61	\$ 4,173.38	\$19,055.26

2007 Total Penalty, Interest & Attorney Fees: \$7,204.97

2008 Tax Year	Lamar CISD	City of Rosenberg	FBC	Total
Base Tax	\$ 5,925.05	\$ 2,375.22	\$ 2,281.91	\$10,582.18
Penalty & Interest	1,303.52	522.55	502.02	2,328.09
Attorney Fees	1,445.72	579.56	556.79	2,582.07
Total	\$ 8,674.29	\$ 3,477.33	\$ 3,340.72	\$15,492.34

2008 Total Penalty, Interest & Attorney Fees: \$4,910.16

TOTAL PENALTY, INTEREST & ATTORNEY FEES: \$15,199.81

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:

**POST OAK 0321 LP
3326 AVENUE I
ROSENBERG , TX 77471-3801**

Legal Description:

**PERSONAL PROPERTY INV, FURN, FIX, EQUIP,
FUEL INV, PUMPS & TANKS LOCATED @ 3326
AVE I IN ROSENBERG**

**Parcel Address: 3326 AVENUE I
Legal Acres: 0.0000**

**Remit Seq No: 14532317
Receipt Date: 11/09/2009
Deposit Date: 11/10/2009
Print Date: 12/08/2009**

**> - -
Deposit No: O91110M1
Validation No: 900000018128552
Account No: 9960-13-206-0024-901
Operator Code: LORIG**

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Atty Paid	Total
2008	Lamar C I S D- Operating Fund	456,600	1.297650	5,925.05	1,303.52	1,445.72	8,674.29
2008	City Of Rosenberg	456,600	0.520200	2,375.22	522.55	579.56	3,477.33
2008	Fort Bend Co Drainage	456,600	0.016000	73.06	16.07	17.83	106.96
2008	Fort Bend Co Gen Fnd	456,600	0.483760	2,208.85	485.95	538.96	3,233.76
2007	Lamar C I S D- Operating Fund	456,600	1.297650	6,517.58	2,215.98	1,746.71	10,480.27
2007	City Of Rosenberg	456,600	0.545000	2,737.32	930.69	733.60	4,401.61
2007	Fort Bend Co Drainage	456,600	0.018000	90.41	30.74	24.23	145.38
2007	Fort Bend Co Gen Fnd	456,600	0.498740	2,504.98	851.69	671.33	4,028.00
2006	Lamar C I S D- Operating Fund	156,600	1.547650	2,423.62	1,114.87	707.70	4,246.19
2006	City Of Rosenberg	156,600	0.555000	869.13	399.80	253.79	1,522.72
2006	Fort Bend Co Drainage	156,600	0.023400	36.64	16.85	10.70	64.19
2006	Fort Bend Co Gen Fnd	156,600	0.493340	772.57	355.38	225.59	1,353.54
				\$26,534.43	\$8,244.09	\$6,955.72	\$41,734.24

**> - -
Check Number(s):
568000133**

PAYMENT TYPE: PARTIAL PAYMENT

Checks: \$41,734.24

Exemptions on this property:

Total Applied: \$41,734.24

Change Paid: \$0.00

REMAINING BALANCE

PAYER:

**CHICAGO TITLE INSURANCE COMPANY
2800 POST OAK SUITE 5800
HOUSTON, TX 77056**

(281) 341-3710



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B. F. Terry Blvd., Rosenberg, Texas 77471-5600

Phone 281•344•8623 Fax 281•344•8632

December 10, 2009

Fort Bend County Tax Office
Attn: Tammy Staton
1317 Eugene Heimann Circle
Richmond, TX 77469

Reference: 9960-13-206-0024-901

Dear Tammy,

Account 9960-13-206-0024-901, described as personal property inventory, fixtures, and equipment located at 3326 Avenue I, Rosenberg was valued for \$456,000 for 2007, 2008 and 2009. In 2009 a protest was filed on the account. The Appraisal Review Board considered the protest and adjusted the value for 2009 to \$250,000.

The only year the account was protested was 2009.

If you have any questions you can contact me at 2801 B. F. Terry Blvd., Rosenberg, Texas 77471-5600 or by phone at 281-344-8623 extension 140.

Sincerely,

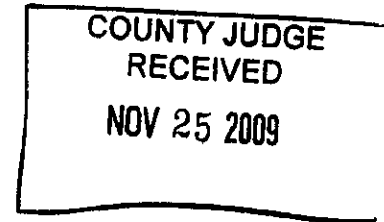
A handwritten signature in black ink, appearing to read "Glen T. Whitehead". The signature is stylized and cursive.

Glen T Whitehead, RPA
Chief Appraiser



**ASSOCIATED
MORTGAGE INVESTORS**

November 17, 2009



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

RE: Personal Property taxes for 2006, 2007, & 2008 Account 9960-13-206-0024-901 for Shell gas station located at 3326 Avenue I, Rosenberg 77472

Your honorable Judge Herbert:

My name is Gonzalo Arjona and I'm contacting you on behalf of Associated Mortgage Investors in reference the personal property taxes for account 9960-13-206-0024-901 for the property located at 3326 Avenue I, Rosenberg, TX 77471. The property in question is a Shell gas station.

Our company foreclosed on the property in question on October 6 of this year. We were able to sell the property shortly after our foreclosure (at a loss of more than \$75,000.00) and at the time of closing of the sale, we learned there was a total of \$ 41,734.27 owed by Post Oak 0321, LP (the borrower we foreclosed on) and that in order for our new buyer to be able to operate, had to be paid.

This created a terrible financial hardship on our end. These taxes were not owed by our company, but we agreed to pay them or run the risk of losing our buyer.

We understand these taxes need to be paid, however we have questions as to the amounts that were collected. The enclosed bill shows \$4,101.96 for taxes owed in 2006 and the tax bill for 2009 (which just came out) is \$ 5,743.53; yet the taxes for 2007 and 2008 are \$11,850.29 and \$10,582.21 respectively. How can they be double for 2007 and 2008?

The documentation we have been provided does not depict a breakdown of late charges and fees, that I'm sure are part of the total we've paid. We understand the taxes have to be paid, but you also have the authority to waive late charges and penalties. We pray that you would consider doing so.

Having this property occupied is beneficial for the county and for the community.

Your prompt attention to this matter will be greatly appreciated.

Sincerely,

Gonzalo Arjona
Vice President

Enclosed: (1) \$47,734.27 tax bill; (2) 2009 tax bill; (3) copy of payment check (4) copy of deed from forecolosure.