



COUNTY JUDGE

Fort Bend County, Texas

Robert E. Hebert
County Judge

September 11, 2014

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

Dr. Michael Sonabend on behalf of Complete Dermatology
15200 Southwest Fwy #150
Sugar Land, TX 77478

Reference: Account Number: 9960-21-211-0015-907
Tax Year 2013, Precinct 4

Dear Dr. Sonabend:

The County has received your request to waive penalty, interest, and collection 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 \$824.79 for penalties assessed on the referenced account for tax year 2013. 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, September 23, 2014 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, James Patterson, prior to September 23, 2014, at telephone 281-980-2235 or by email at james.patterson@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", is written over a horizontal line.

Robert E. Hebert

Enclosure

Copy: Commissioner James Patterson, 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, RTA
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

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

DATE: September 10, 2014

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 – U.S. Dermatology Medical Group: Account # 9960-21-211-0015-907, 2013 Tax Year; Legal Description: Personal Property Inv, Furn, Fix & Equip Located @ 15200 Southwest Fwy #150 in Sugar Land

Precinct 4 ✓

Michael Sonabend, on behalf of Complete Dermatology, is requesting a waiver of penalty and interest for the 2013 tax year, stating U.S. Dermatology no longer exists and he acquired some of their equipment in April, 2013. Mr. Sonabend states he did not receive a tax statement addressed to his office.

Tax Office Records Indicate:

- October 25, 2013 – The Original 2013 Tax Statement was mailed to U.S. Dermatology Medical Group, C/o Rob Mathuny, 19772 Macarthur BLVD Ste 210, Irvine, CA 92612-2405. **This statement was returned by the Post Office for “Attempted Not Known,” without a forwarding address.**
- February, 2014 – 2013 33.11 Notices were sent by both delinquent tax attorneys to U.S. Dermatology Medical Group, C/o Rob Mathuny, 19772 Macarthur BLVD Ste 210, Irvine, CA

92612. These statements were returned by the Post Office for "Vacant" and "Attempted Not Known," without a forwarding address.

- Fort Bend Central Appraisal District records indicate the last correspondence received from the company was the 2011 Rendition Form, which listed mailing address 19772 Macarthur BLVD Ste 201, Irvine, CA 92612-2405. All attempts by FBCAD to contact the company at this address, the situs address and another address provided to them by the Post Office have failed. FBCAD has not received any subsequent requests to change the address or owner for this account.
- There is no evidence of an error by the Fort Bend Central Appraisal District or the Fort Bend County Tax Office.
- Fort Bend ISD 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 9960-21-211-0015-907:

2013 Tax Year

Tax Unit	Base	Penalty & Interest	Collection Fees	Total Waiver Request
FBISD	\$1478.57	\$192.21	\$334.16	\$526.37 ✓
City S/L	\$340.90	\$44.32	\$57.78	\$102.10 ✓
FBC	\$551.45	\$71.69	\$124.63	\$196.32 ✓
Total	\$2370.92	\$308.22 ✓	\$516.57 ✓	\$824.79 ✓

Total Penalty and Interest: \$824.79 ✓

I do not recommend waiver of penalty and interest for 2013. 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..."



May 26, 2014

Re: Account # 9960-21-211-0015-907

To Whom It May Concern:

I am writing to request a waiver of any penalty, interest, or attorney fees associated with the Personal Property, Inv, Furn, Fix, and Equipment located at 15200 SW Fwy Suite #150 in Sugar Land, TX for the 2013 Tax Year.

At the start of 2013, I was working for a larger company called USDermatology. This company owned and managed dermatology practices, including the one where I have been the physician for 3 years and am now currently the owner. In April 2013, USDermatology began having financial trouble which led to them selling the assets of several of their practices. I purchased some of the assets which were at my location and broke away from USDermatology to start my own business, Michael Sonabend MD, PA d/b/a Complete Dermatology. I have a signed asset purchase agreement which shows that only some of the assets were actually transferred to me while some were returned to USDermatology's other offices. It was our agreement that all taxes would be paid before the sale of the practice. I therefore assumed that the 2013 taxes would be paid by USDermatology.

The 2013 tax bill was sent to USDermatology which, to the best of my knowledge, no longer exists. I had no way of knowing that there was an outstanding tax liability or that I was responsible for it. My first knowledge of this tax bill came on May 12th when my office was contacted by a lawyer. I immediately had my office manager and accountant call to inquire about the bill. When they still could not get full clarification, I personally called the tax office and the law office representing the collections. While I feel that USDermatology should be responsible for the taxes, I understand that they will be unable to meet the obligation and that trying to correct the bill to reflect the assets which remain in the office will be quite burdensome. I therefore quickly agreed to pay the taxes and had my accountant make an electronic payment for all of the taxes, penalties, and interest on May 29th.

I am requesting that the penalties, interest, and any legal fees be waived. While I understand that the county needs to collect taxes and I am happy to pay my fair share, I think it would be inappropriate to be penalized. I had no reasonable way to know that I was responsible for payment and promptly paid all taxes, without argument, within 17 days of first learning of the bill.

Thank you for your time and consideration.

Sincerely,

Michael Sonabend, M.D.
15200 Southwest Freeway, Suite 150
Sugar Land, TX 77478
(281)240-4313 Office

COUNTY JUDGE
RECEIVED
JUN 05 2014

DELINQUENT TAX STATEMENT SUMMARY



PATSY SCHULTZ, RTA
FORT BEND COUNTY TAX ASSESSOR/ COLLECTOR
 1317 EUGENE HEIMANN CIRCLE
 RICHMOND, TEXAS 77469-3623
 (281) 341-3710

Mail To:

U.S. DERMATOLOGY MEDICAL GROUP
C/O ROB MATHUNY
19772 MACARTHUR BLVD
STE 210
IRVINE, CA 92612-2405
Account No: 9960-21-211-0015-907

Legal Description:

PERSONAL PROPERTY INV, FURN, FIX &
 EQUIP LOCATED @ 15200 SOUTHWEST FWY
 #150 IN SUGAR LAND

As of Date: 05/29/2014

2013 Value: \$100,310
 Appr. Dist. No.: P326513

Legal Acres: .0000

Parcel Address: 15200 SOUTHWEST FWY

Print Date: 05/29/2014 Printed By: ACT_INQ

Year	Tax Units	Remaining Levy	IF PAID BY END OF MONTH		IF PAID BY END OF MONTH		IF PAID BY END OF MONTH	
			MAY	2014	JUNE	2014	JULY	2014
			Penalty Interest	Total	Penalty Interest	Total	Penalty Interest	Total
2013	1 7 78 79	\$2,370.92	\$824.79	\$3,195.71	\$881.35	\$3,252.27	\$966.18	\$3,337.10

TOTAL AMOUNT DUE: \$2,370.92 \$824.79 \$3,195.71 \$881.35 \$3,252.27 \$966.18 \$3,337.10

Tax Unit Codes:

1 FORT BEND ISD 7 CITY OF SUGAR LAND 78 FORT BEND CO DRAINAGE 79 FORT BEND CO GEN FND

TO PAY BY CREDIT CARD VISIT WWW.FORTBENDCOUNTYTX.GOV

CREDIT CARD PAYMENTS ARE CHARGED 2.4% CONVENIENCE FEE PER ACCOUNT BY CERTIFIED PAYMENTS. FEE FOR AN E-CHECK IS \$1.50

IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD. YOU SHOULD CONTACT THE FORT BEND COUNTY TAX OFFICE REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE FORT BEND COUNTY TAX OFFICE FOR THE PAYMENT OF THESE TAXES.

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.

THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED ON.

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

Print Date: 05/29/2014

Appr. Dist. No.: P326513

PLEASE NOTE YOUR ACCOUNT NUMBER ON YOUR CHECK AND MAKE CHECKS PAYABLE TO:

PATSY SCHULTZ, RTA
FORT BEND COUNTY TAX ASSESSOR/COLLECTOR
PO BOX 1028 - PAYMENT PROCESSING DEPT
SUGAR LAND, TX 77487-1028
(281) 341-3710



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9960-21-211-0015-907
 U.S. DERMATOLOGY MEDICAL GROUP
 C/O ROB MATHUNY
 19772 MACARTHUR BLVD
 STE 210
 IRVINE, CA 92612-2405

If Paid By	Amount Due
MAY 2014	\$3,195.71
JUN 2014	\$3,252.27
JUL 2014	\$3,337.10
Amount Paid:	\$ _____

000000P326513 047 0000319571 0000325227 0000333710 0000000000 8

DUPLICATE TAX RECEIPT



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

Certified Owner:

U.S. DERMATOLOGY MEDICAL GROUP
C/O ROB MATHUNY
19772 MACARTHUR BLVD
STE 210
IRVINE, CA 92612-2405

Legal Description:

PERSONAL PROPERTY INV, FURN, FIX &
EQUIP LOCATED @ 15200 SOUTHWEST FWY
#150 IN SUGAR LAND

Parcel Address: 15200 SOUTHWEST FWY
Legal Acres: 0.0000

Remit Seq No: 26320652
Receipt Date: 05/29/2014
Deposit Date: 06/05/2014
Print Date: 08/07/2014 10:53 AM
Printed By: SANDYG

Deposit No: EK140605
Validation No: 3
Account No: 9960-21-211-0015-907
Operator Code: CRUZ

Year	Tax Unit Name	Tax Value	Tax Rate	Levy Paid	P&I	Coll Fee Paid	Total
2013	Fort Bend Isd	100,310	1.340000	1,478.57	192.21	334.16	2,004.94
2013	City Of Sugar Land	100,310	0.308950	340.90	44.32	57.78	443.00
2013	Fort Bend Co Drainage	100,310	0.015000	16.56	2.15	3.74	22.45
2013	Fort Bend Co Gen Fnd	100,310	0.484760	534.89	69.54	120.89	725.32
				\$2,370.92	\$308.22	\$516.57	\$3,195.71

Check Number(s):

PAYMENT TYPE:

Credit Card Authorization No: 0

Credit Cards: \$3,195.71

Exemptions on this property:

Total Applied: \$3,195.71

Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

Michael Sonabend
15200 Southwest Fwy Ste 150
Sugar Land, TX 77478

(281) 341-3710

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