



COUNTY JUDGE
Fort Bend County, Texas

Robert E. Hebert
County Judge

December 3, 2015

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

Emil Vujic - Ryan LLC on behalf of Daimler Trust
150 3rd Avenue South Suite 2020
Nashville, TN 37201

Reference Accounts: 9964-04-214-0549-907, 9964-04-214-0413-907, 9964-04-214-0207-910
9964-04-214-0206-907, 9964-04-214-0217-907, 9964-04-214-0214-901, 9964-04-214-0415-910
Tax Year 2014, Precincts 2, 3 and 4

Dear Mr. and/or Mrs. Vujic:

The County has received your request to waive penalty and interest fees on Fort Bend County property taxes. Fort Bend County is also authorized to act on behalf of Fort Bend Independent School District, Stafford Municipal School District, Lamar Consolidated Independent School District, the City of Missouri City, the City of Sugar Land, Fort Bend Water Control & Improvement District #2, Fort Bend Emergency Services District #4, Houston Community College - Missouri City and Houston Community College - Stafford which represents a total amount of \$763.99 for penalties assessed on the referenced accounts for tax year 2014. The Tax Assessor's Office has conducted research on your accounts; 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, December 15, 2015 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. 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, Grady Prestage, prior to December 15, 2015, at telephone 281-403-8000 or by email at james.prestage@fortbendcountytexas.gov, to discuss any additional documentation you may wish to provide to the Court when they consider your request.

Sincerely,

Robert E. Hebert

Enclosure

Copy: Commissioner Grady Prestage, Precinct No. 2

*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

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

DATE: November 30, 2015

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. .
Chief of Property Taxes

Re: Waiver of Penalty and Interest – Daimler Trust: 2014 Tax Year:

Account # 9964-04-214-0206-907, Legal Description: Personal Property Leased Vehicle 2014 Mercedes
Located @ 7726 Cicada Drive In Missouri City - Precinct 2

Account # 9964-04-214-0207-910, Legal Description: Personal Property Leased Vehicle 2014 Mercedes
Located @ 1002 Texas parkway In Stafford - Precinct 2

Account # 9964-04-214-0214-901, Legal Description: Personal Property Leased Vehicle 2012 Mercedes
Located @ 6903 Highway 359 Near Fulshear - **Precinct 3**

Account # 9964-04-214-0217-907, Legal Description: Personal Property Leased Vehicle 2010 Mercedes
Located @ 5306 Fenwick Way CT in Sugar Land - **Precinct 4**

Account # 9964-04-214-0413-907, Legal Description: Personal Property Leased vehicle 2013 Mercedes
Located @ 1449 Highway 6 South #320 In Sugar Land - **Precinct 4**

Account # 9964-04-214-0415-910, Legal Description: Personal Property Leased Vehicle 2014 Mercedes
Located @ 12315 Pare Crest Drive # 100 in Stafford - Precinct 2

Account # 9964-04-214-0549-907, Legal Description: Personal Property Leased Vehicle 2014 Mercedes
Located @ 3023 Arrowhead Drive Sugar Land - **Precinct 4**

Ryan, LLC Agent for Daimler Trust are requesting waiver of penalty and interest for 2014 tax year, stating tax statements were not sent to Agent Ryan LLC for payment per the Appointment of Agent for property Tax Matters that was filed with the Fort Bend Central Appraisal District.

Tax Office Records Indicate On All Accounts:

- March 25, 2015 – Account created in Act Per Supplement 10 –Add Vehicle for 2014.
- March 25, 2015- 2014 Tax Statement mailed Per Supplement 10 to Dailmer Trust Tax Affairs CIMS 405-24-00, P.O. Box 9217 Farmington Hills, MI 48333-9217 **A statement was sent to this address and was not returned by the Post Office.**
- Appointment of Agent for Property Taxes for owner Daimler Trust listing Ryan LLC was filed 4/11/2013
- The tax office requested additional research from the FBCAD to determine whether these accounts were supposed to be coded for an Agent for 2014 or not. We have received correspondence from the FBCAD Office confirming that the agent Ryan LLC should have received the 2014 tax statements for all the accounts.
- There is evidence of an error by the Fort Bend Central Appraisal District.
- Fort Bend Independent School District, Stafford Municipal School District, Lamar Consolidated Independent School District, City of Missouri City, City of Sugar Land, Houston Community College – Missouri City, Houston Community College – Stafford, Fort Bend WCID #2, and Fort Bend ESD #4, 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:
2014 Tax Year**

Account 9964-04-214-0206-907:

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$795.29	\$71.58	\$71.58
City of Missouri City	\$335.33	\$30.18	\$30.18
Houston Community College- Missouri City	\$63.44	\$5.71	\$5.71
FBC	\$293.64	\$26.43	\$26.43
Total	\$1,487.70	\$133.90	\$133.90

Total Penalty and Interest: \$133.90 ✓

Account: 9964-04214-0207-910

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Stafford MSD	\$523.30	\$47.10	\$47.10
WCID #2	\$75.96	\$6.84	\$6.84
Houston Community College- Stafford	\$45.11	\$4.06	\$4.06
FBC	\$208.78	\$18.80	\$18.80
Total	\$853.15	\$76.80	\$76.80

Total Penalty and Interest: \$76.80 ✓

Account: 9964-04-214-0214-901

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Lamar CISD	\$520.57	\$46.85	\$46.85
Fort Bend ESD #4	\$33.71	\$3.03	\$3.03
FBC	\$185.29	\$16.67	\$16.67
Total	\$739.57	\$66.55	\$66.55

Total Penalty and Interest: \$66.55 ✓

Account: 9964-04-214-0217-907

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$445.55	\$40.10	\$40.10
City of Sugar Land	\$105.05	\$9.45	\$9.45
FBC	\$164.51	\$14.81	\$14.81
Total	\$715.11	\$64.36	\$64.36

Total Penalty and Interest: \$64.36 ✓

Account: 9964-04-214-0413-907

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$961.85	\$86.57	\$86.57
City Of Sugar Land	\$226.79	\$20.41	\$20.41
FBC	\$355.14	\$31.96	\$31.96
Total	\$1,543.78	\$138.94	\$138.94

Total Penalty and Interest: \$138.94 ✓

Account: 9964-04-214-0415-910

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Stafford MSD	\$1,070.78	\$96.37	\$96.37
Fort Bend WCID #2	\$155.43	\$13.99	\$13.99
Houston Community College - Stafford	\$92.30	\$8.31	\$8.31
FBC	\$427.23	\$38.45	\$38.45
Total	\$1,745.74	\$157.12	\$157.12

Total Penalty and Interest: \$157.12 ✓

Account: 9964-04-214-0549-907

Tax Unit	Base	Penalty & Interest	Total Waiver Request
Fort Bend ISD	\$874.48	\$78.70	\$78.70
City Of Sugar Land	\$206.19	\$18.56	\$18.56
FBC	\$322.88	\$29.06	\$29.06
Total	\$1403.55	\$126.32	\$126.32

Total Penalty and Interest: \$126.32

Grand Total Penalty and Interest for all above accounts: \$763.99 ✓

I do recommend waiver of penalty and interest for 2014. 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..."



Ryan, LLC
150 3rd Avenue South
Suite 2020
Nashville, TN 37201
Phone: 615.514.6409
Fax: 615.238.6432

www.ryan.com

June 30, 2015

To whom it may concern,

Daimler Trust recently paid 2014 delinquent personal property taxes to various jurisdictions for the following accounts,

- 9964-04-214-0549-907
- 9964-04-214-0413-907
- 9964-04-214-0207-910
- 9964-04-214-0206-907
- 9964-04-214-0217-907
- 9964-04-214-0214-901
- 9964-04-214-0415-910

The vehicles on the above mentioned accounts were rendered as exempt, so no tax bills were expected. There was no indication that the vehicles were not going to be granted an exemption until we received the bills, by which time penalty and interest had already been added.

We respectfully request for penalty and interest to be waived since we did not receive proper notice.

Thank you for your consideration.

Respectfully,

Emil Vujic
Sr. Associate Consultant
Ryan, LLC
615.514.6402
emil.vujic@ryan.com

RECEIVED
JUL 07 2015

COUNTY JUDGE
RECEIVED
OCT 10 2015

Burket, Matt

From: Burket, Matt
Sent: Wednesday, July 08, 2015 5:44 PM
To: 'Yvonne Duran'
Cc: Vongsamphanh, Robin; Vujic, Emil; Garvin, Drew; Evans, Shannon
Subject: Issues with 2014 Daimler Trust Bills
Attachments: DAIM TX PT 2014 FT BEND TAX BILLS 07-08-2015.pdf; DAIM TX PT 2014 FT BEND TAX BILLS 07-08-2015-1.pdf; 2014 50-162 AOA Daimler Trust (signed).pdf

Hi, Yvonne,

Per your request, I am writing to explain the current situation and to rationalize our stance on, in our opinion, incorrectly applied penalties & interest on several 2014 Daimler Trust bills received from the Ft. Bend County collector's office over the past several months.

Initially, these assets in question were rendered for tax year 2014 as "Exempt for Personal Use". These assets are filed as such based on information fed to us by our client, Daimler Trust. There were fully executed personal use affidavits to accompany each of these assets. After these accounts were worked in late fall of 2014, we did not receive any correspondence stating these assets would be taxed. In past tax years we did not receive assessment notices for exempted assets; this is what we deduced had happened this year (2014).

Because we did not receive notices for these vehicles, we coded them as exempt in our system and were not tracking for any bills. Several bills appeared at our Nashville address at 150 3rd Ave. South Nashville, TN 37201 on May 7, 2015. These bills were already showing a delinquency and included penalties & interest. After several attempts to reach the CAD throughout the month of May, we were able to eventually contact you (Yvonne) on June 1, 2015. At that point you informed us the CAD had no control of the penalties & interest and the vehicles were being taxed because they were in a business name. Up until this point, we were under the impression these vehicles were not going to be taxed, but we are prepared to pay this base tax amount. We also noticed the address on these delinquent bills did not match what was on our Appointment of Agent form – this led to the bills initially being sent to an incorrect address, located in Michigan. We have included a copy of the Appointment of Agent showing our Nashville, TN address. This Appointment of Agent form was included with the original rendition.

In order to avoid additional penalties & interest, we went ahead and paid the June 2015 amount (including penalties & interest) from the bills that arrived in May 2015. Shortly after paying these bills, on June 1, new bills arrived with even more penalties & interest. We contacted the collector's office and made them aware of the situation. We inquired with the collector's office about filing a request for waiver of these penalties & interest, but were told they would not honor the form if we sent it. At this point the collector's office is sending our June 2015 payments back to us, since they are now "incorrect" and are not made out for the correct dollar amount. I have included the Daimler Trust VINs and corresponding account numbers in question and have also attached all of the bills we paid in June of 2015. You will notice the attached tax bills in the first PDF are those which arrived in May – these were paid in June. The second PDF includes bills date stamped June 29 which came *after* we had paid those bills that had arrived in May. All of these bills have a hand written number in the top left corner – this number corresponds to the VIN and Account Number shown in the table below.

	VIN	Account Number
1		9964-04-214-0207-910
2		9964-04-214-0206-907
3		9964-04-214-0214-901

4		9964-04-214-0415-910
5		9964-04-214-0413-907
6		9964-04-214-0549-907
7		9964-04-214-0217-907

I know this is a lot of information and some parts may be confusing so I understand if you need clarification on anything. Please let me know if this is the case.

Thank you,

Matt Burket
Consultant
Ryan, LLC
150 3rd Avenue South, Suite 2020
Nashville, TN 37201

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Innovative Solutions to Taxing Problems

