## McCreary, Veselka, Bragg & Allen, P.C. Attorneys at Law

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October 17, 2014

Mr. Brett McKibben Chief Appraiser Brown County Appraisal District 403 Fisk Avenue, Brownwood, Texas 76801-2929

Re: Waiver of Penalty and Interest

Dear Mr. McKibben:

This letter is in response to your inquiry concerning the request of CDH Holdings, Inc. for waiver of the penalties and interest charged against an unpaid tax for the 2013 tax year.

The Texas Property Tax Code requires that delinquent taxes incur charges of penalties and interest if the taxes are not timely paid. Taxing authorities do not have the discretion as whether penalties and interest are charged against unpaid delinquent taxes.

Section 33.011, Texas Property Tax Code authorizes the governing body of a taxing unit to waive penalties and/or interest charged delinquent taxes under certain circumstances. The statute authorizes the governing body to waive penalties and interest "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 and if the tax is paid not later than the 21<sup>st</sup> day after the date the taxpayer knew or should have known of the delinquency."

I do not believe that neither the tax office nor the appraisal district's actions caused the taxpayer not to pay its taxes before they became delinquent. Therefore, in this instance, the Property Tax Code does not authorize the waiver of penalty and/or interest.

Should you have any questions concerning this matter, please give me a call.

Sincerely,

Robert L. Meyers

Robert L. Meyers

October 20, 2014 (Exhibit #1.)

ROUND ROCK

**ABILENE** 

DENTON

**GEORGETOWN** 

LONGVIEW

October 7, 2014

TO:

**Brown County** 

200 S. Broadway Room 111

Brownwood, Texas 76801

FROM:

CDH Holdings LLC

601 Carnegie St.

Brownwood, Texas 76801

RE:

BCAD #28733

804 E. Hall St, Bangs, Texas 76823

Dear Sir/Madam,

I am writing to request relief from penalties and fees incurred on above referenced property.

I receive my property tax statements after October 1<sup>st</sup> every year and make all payments on time by Jan. 31<sup>st</sup> to avoid any penalty or increased expense for all my rental properties. I currently pay for 25 tax statements totaling over \$53,000 in Brown County alone. I paid 24 of them in January, thinking it was all of them.

On October 8, 2013, I experienced engine failure on approach to Brownwood Regional Airport and crashed. This caused extensive burns to 24% of my body placing me in ICU at Parkland Burn Unit in Dallas. I have a son in Brownwood who did his best to continue my responsibilities as well as his during recovery, however, this one property slipped by us without knowing.

I was notified in July 2014 of the delinquent tax and immediately paid all the base tax due. See Attached. I am asking this entity to release me from further expense of \$796.56 in penalties and fees.

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Regretfully,

Thomas C. Hall, Pres

Thoma C. Mall, Progr

BROWN COUNTY APPRAISAL DISTRICT 403 FISK ST 325-643-5676 BROWNWOOD, TX 76801

## PAID BY:

DUNAMIS, INC 601 CARNEGIE BROWNWOOD, TX 76801

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\*\*\* Payment code of 'Partial' indicates this transaction is considered a partial payment. Please contact the Tax Office for balance due information.

BRIDGETM 10688 (BM 7/31/14)