

Kristeen Roe, CTA, PCC
Brazos County Tax Assessor/Collector
4151 County Park Ct.
Bryan, TX 77802
979-775-9930
979-775-9938 - Fax



July 31, 2019

Thad Lasater
Director of Business Services
College Station ISD

RE: Refunds for agreed judgment rulings on Brazos Texas Land Development and Midway Hospitality LP

Dear Mr. Lasater:

I am including with this letter copies of two agreed judgments signed in June of this year. As previously discussed, this office does not have current collection amounts to cover the refunds that are required by the changes in the judgments. I have provided separate sheets on each judgment that lists the amount of the refund due from the ISD to each property owner, and the court ordered instructed handling of the refunds.

Additionally, I have included a copy of both judgments and a copy of a refunds due report from our collection system documenting the refunds created. The agreements require refunds delivered within 90 days of the agreement to avoid penalty and interest provided under Sec. 42.43 of the Texas Property Tax Code. Payment after that date would result in additional interest.

Once the payments are generated, I am requesting a copy of the remittance for my records. This will be my documentation and audit trail that will allow me to remove the refunds from the collection system. Please contact me with any questions you may have or if I can be of service in this matter.
Respectfully,

Kristeen Roe, CTA, PCC
Tax Assessor/Collector
Brazos County

Enc

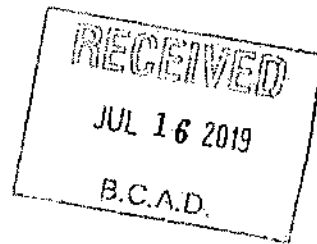
CAUSE NO. 17-002415-CV-272

BRAZOS TEXAS LAND DEVELOPMENT LLC	§	IN THE DISTRICT COURT OF
<i>Plaintiff</i>	§	
	§	
vs.	§	BRAZOS COUNTY, TEXAS
	§	
BRAZOS CENTRAL APPRAISAL DISTRICT,	§	
<i>Defendant</i>	§	272 nd JUDICIAL DISTRICT

AGREED FINAL JUDGMENT

On this day, Plaintiff and Defendant appeared by and through their attorneys of record and announced to the Court that they had reached a final settlement regarding the matters in controversy. This suit pertains to the appraised values for tax year 2017 for the properties described in the records of Brazos Central Appraisal District by the following PID numbers:

346081
365241
365246
395422
407235
407236
407237



Of the properties listed above, the parties have agreed to entry of this judgment which sets the agreed value of the property with the PID number 365241. The claims regarding the other properties are non-suited.

5. It is further ordered that in the event that the terms of this Agreed Judgment result in a refund of taxes for the year or years in question, then such refund or refunds and any applicable interest shall be sent by first class mail to the person and at the address stated below:

Hugh L. McKenney
MCKENNEY & ASSOCIATES, P.C.
2200 North Loop West, Ste. 333
Houston, TX 77018

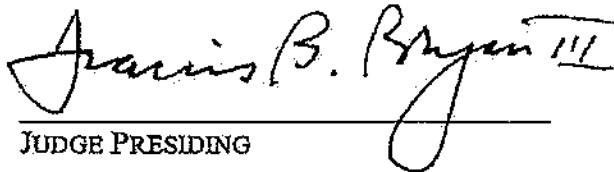
6. It is further ordered that in the event of a conflict between the above order and a form filed by the owner of the property pursuant to §42.43(g), Property Tax Code, the above order shall prevail.

7. It is further ordered that if any refund is payable due to the terms of this Agreed Judgment, and if such refund is paid within 90 days of the date of this Agreed Judgment, then no interest shall be paid on the refund.

8. All costs of Court are taxed against the party incurring same; and

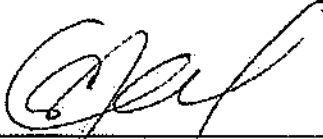
9. All relief not expressly granted herein is hereby DENIED.

Signed on June 21, 2019


JUDGE PRESIDING

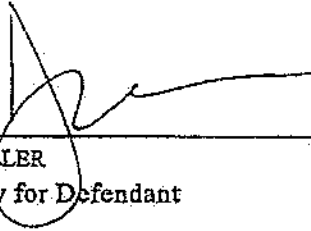
AGREED AS TO FORM AND SUBSTANCE:

MCKENNEY & ASSOCIATES, P.C.



Craig J. McClelland
Attorney for Plaintiff

RODGERS, MILLER & RODRIGUEZ, P.C.



JON MILLER
Attorney for Defendant

**Agreed Judgment
Cause No. 17-002415-CV-272**

Entity	Property ID	Year of Tax	Refund Amount
College Station ISD	365241	2017 \$	670.84

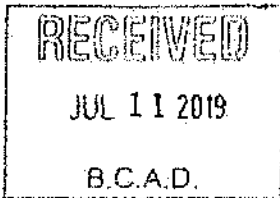
Payable to: Remit to:

Brazos Texas Land Development LLC
P. O. Box 2864
Bryan, TX 77805-2864

Hugh L. McKenney
2200 North Loop West, STE. 333
Houston, TX 77018

NOTE:

Please forward a copy of your remittance to the Brazos County Tax Assessor/Collector



Received & Filed 6/18/2019 3:25 PM
Gabriel Garcia, District Clerk
Brazos County, Texas
Donise Ray
Envelope# - 34473185

CAUSE NO. 16-002142-CV-85

MIDWAY HOSPITALITY, L.P.,
Plaintiffs

IN THE DISTRICT COURT OF

VS.

BRAZOS COUNTY, TEXAS

BRAZOS CENTRAL APPRAISAL DISTRICT,
Defendant

85th JUDICIAL DISTRICT

AGREED FINAL JUDGMENT

On this day, Plaintiff and Defendant appeared by and through their attorneys of record and announced to the Court that they had reached a final settlement regarding the appraised values of the properties made the basis of this suit. The Court finds that the properties made the basis of this suit are described in the records of the Brazos Central Appraisal District by the following PID numbers:

376311
393932

The parties have agreed that the appraised values of the properties shall be as follows:

<u>Tax Year</u>	<u>Property</u>	<u>Value</u>
2016	PID 376311	\$ 1,971,150
2016	PID 393932	\$36,443,150

The Court having reviewed the pleadings on file herein and having reviewed the terms of the settlement is of the belief that it should be in all ways approved.

IT IS ORDERED, ADJUDGED AND DECREED THAT:

1. The appraised value placed by the BRAZOS CENTRAL APPRAISAL DISTRICT and the Brazos County Appraisal Review Board upon Plaintiff's properties, described below by PID number, are hereby cancelled and set aside.

2. The Court hereby fixes the appraised values for Plaintiff's properties described below as of January 1 of 2016 as follows:

<u>Tax Year</u>	<u>Property</u>	<u>Value</u>
2016	PID 376311	\$ 1,971,150
2016	PID 393932	\$36,443,150

3. The BRAZOS CENTRAL APPRAISAL DISTRICT shall correct the 2016 appraisal roll in conformity with this judgment to reflect the above appraised values for the subject properties;

4. The BRAZOS CENTRAL APPRAISAL DISTRICT shall certify said corrections to the taxing units in which the subject properties are taxable in conformity with the post-appeal procedures provided by Chapter 42, Texas Property Tax Code.

5. It is further ordered that in the event that the terms of this Agreed Judgment result in a refund of taxes for the year in question, then such refund or refunds and any applicable interest shall be sent by first class mail to the person and at the address stated below:

Wilson & Franco
Attn: Carla Saldana
11000 Richmond Avenue, Ste. 350
Houston, Texas 77042

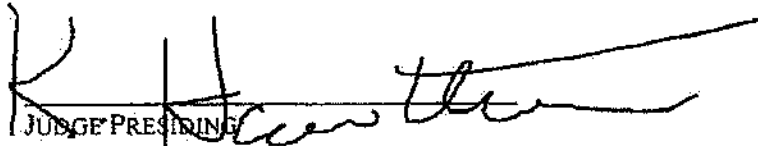
6. It is further ordered that in the event of a conflict between the above order and a form filed by the owner of the property pursuant to §42.43(g), Property Tax Code, the above order shall prevail.

7. It is further ordered that if any refund is payable due to the terms of this Agreed Judgment, and if such refund is paid within 90 days of the date of this Agreed Judgment, then no interest shall be paid on the refund.

8. All costs of Court are taxed against the party incurring same; and

9. All relief not expressly granted herein is hereby DENIED.

Signed on 6/20/2019

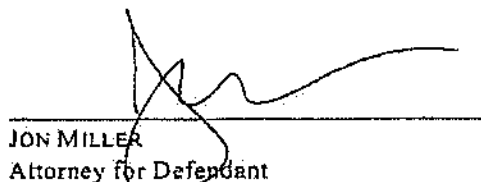

JUDGE PRESIDING

AGREED AS TO FORM AND SUBSTANCE:

MCBRYDE FIRM, PLLC


Gavin McBryde
Attorney for Plaintiff

RODGERS, MILLER & RODRIGUEZ, P.C.


JON MILLER
Attorney for Defendant

Agreed Judgment
Cause No. 16-002142-CV-85

Entity	Property ID	Year of Tax	Refund Amount	TOTAL
College Station ISD	376311	2016	\$ 112,347.99	
	393932	2016	\$ 68,875.44	\$ 181,223.43

Payable to:

Midway Hospitality, L.P.
ATTN: General Partner
800 Town and Country BLVD., STE 200
Houston, TX 77024-4555

Remit to:

Wilson & Franco
Attn: Carla Saldana
11000 Richmond Avenue, STE 350
Houston, TX 77042

NOTE:

Please forward a copy of your remittance to the Brazos County Tax Assessor/Collector