



**COMMISSIONERS COURT
COMMUNICATION**

COURT ORDER NUMBER <#CourtOrderNumber#>

PAGE 1 OF 13

DATE: 2/4/2025

**SUBJECT: RECEIVE AND FILE AUDIT FINDINGS FROM THE TEXAS STATE
COMPTROLLER AUDIT OF TAXES AND FEES PAID OR DUE BY THE
TAX ASSESSOR-COLLECTOR**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the audit findings from the Texas State Comptroller audit of taxes paid by the Tax Assessor-Collector for the period April 1, 2022 through September 30, 2024.

BACKGROUND

Pursuant to Texas Administrative Code §111.008, if the Comptroller is not satisfied with a tax report or the amount of tax paid to the state, the Comptroller may compute and determine the tax amount owed based on the report or any other available information.

The Texas State Comptroller conducted an audit of the Motor Vehicle Division within the Tarrant County Tax Assessor-Collector's Office, reviewing taxes and fees for the period from April 1, 2022 through September 30, 2024. The Tarrant County Tax Assessor-Collector's Office received a favorable audit with no findings or variances. The attached audit confirmed that no additional amounts were due for the following:

- Motor Vehicle Registration Surcharge - \$0 amount due
- Motor Vehicle Title Application Fee - \$0 amount due
- Motor Vehicle Sales Tax - \$0 amount due

FISCAL IMPACT

There is no fiscal impact associated with this item.

SUBMITTED BY	Tax Assessor-Collector	PREPARED BY:	Charlotte Sadler
		APPROVED BY:	Andy Nguyen



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

January 15, 2025

WENDY BURGESS
TARRANT COUNTY TAC
THE HONORABLE WENDY BURGESS
100 E WEATHERFORD ST
FORT WORTH, TX 76196-0101

Re: THE HONORABLE WENDY BURGESS
Taxpayer Number: 3-20690-0055-5
Mv Registr Surcharge
April 01, 2022 through September 30, 2024

Dear Ms. Burgess:

I am pleased to tell you that the above referenced audit of your firm has shown no additional taxes are due. The Texas Notification of Audit Results is attached.

The results of this audit do not rescind or replace any previous notices you may have received regarding outstanding balances. You are liable for any amounts still due. The results of this audit should not be taken as approval of your tax reporting system. Law changes and new rulings might result in different findings in future audits and you will be responsible for any taxes found owing and due.

Let me commend you for your diligent and successful efforts to comply with the applicable Texas law. The manner in which you have handled your obligations helps make each tax dollar go further in paying for the essential services provided by state government.

I also want to thank you for the cooperation and courtesy extended to my auditor during the audit.

Please feel free to call on us anytime we can be of assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith Womack".

Keith Womack
Assistant Director, Audit Division

TEXAS NOTIFICATION OF AUDIT RESULTS
 (TEX.TAX CODE ANN.SEC.111.008)

Statement date
January 15, 2025

Taxpayer name		Taxpayer number	Review type
THE HONORABLE WENDY BURGESS (TARRANT COUNTY TAC)		3-20690-0055-5	AUDIT
Tax / Fee type		Assignment period	
MOTOR VEHICLE REGISTRATION SURCHARGE		04/01/2022 through 09/30/2024	
TAX		\$	TOTAL .00
AMOUNT DUE AS OF STATEMENT DATE		\$.00

This notification becomes final on 03/17/2025 , unless you request a redetermination hearing by this date. If a hearing is not requested, this determination becomes final on 03/17/2025.

Your taxpayer rights are on the back.

The results of this review do not rescind or replace any previous notices you may have received regarding outstanding balances. You are liable for any amounts still due. The results of this review should not be taken as approval of your tax reporting system. Law changes and new rulings might result in different findings in future audits and you will be responsible for any taxes found owing and due.

For information about this notification, call 800-531-5441, extension 3-3900 toll free nationwide, or call 512-463-3900.

Taxpayer name and mailing address
 THE HONORABLE WENDY BURGESS (TARRANT COUNTY TAC)
 100 E WEATHERFORD ST
 FORT WORTH TX 76196-0101

TAXPAYER RIGHTS SUMMARY

If you disagree with the review results, you may request a redetermination hearing. Your request must be received by our agency on or before 03/17/2025 .

Please note the following as to when it will be considered timely filed:

1. a hearing request submitted by mail is considered timely if submitted by the date-stamp affixed by the agency mail room is on or before the notice expiration date.
2. a hearing request submitted by hand-delivery is considered timely if received by agency staff on or before the notice expiration date.
3. a hearing request that is submitted electronically is considered timely when it is received on or before the expiration date at any time during the 24-hour period from 12:00 a.m. through 11:59 p.m. The date of receipt shall be determined by the time and date stamp recorded on the electronic transmission by the agency's system.

Hearing requests must include a Statement of Grounds that describes, in detail, the reasons you believe the determination is incorrect. Your statement should describe, as clearly as possible, the facts and the provisions of the tax laws and Comptroller rules upon which you are relying. All hearing requests should be in writing and sent to:

Comptroller of Public Accounts
Audit Processing Section - Audit Division
111 E. 17th Street
Austin, TX 78774-0100

Or emailed to: Audit.Processing@cpa.texas.gov

Hearing requests must be accompanied by a valid Statement of Grounds. Requests submitted by external representation must include a properly executed Power of Attorney (POA) as required by TEXAS TAX CODE SEC. 111.023.

The Comptroller wants to give all taxpayers full consideration in each case. There is more information in our brochures, "Contesting Disagreed Audits" and "The Rules of Practice and Procedure". You can obtain them at our local offices, or call 800-531-5441, ext. 3-3900 toll-free nationwide, or call 512-463-3900.



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

January 15, 2025

WENDY BURGESS
TARRANT COUNTY TAC
THE HONORABLE WENDY BURGESS
100 E WEATHERFORD ST
FORT WORTH, TX 76196-0101

Re: THE HONORABLE WENDY BURGESS
Taxpayer Number: 3-20690-0055-5
Mv Tax - Tac Surchar
April 01, 2022 through September 30, 2024

Dear Ms. Burgess:

I am pleased to tell you that the above referenced audit of your firm has shown no additional taxes are due. The Texas Notification of Audit Results is attached.

The results of this audit do not rescind or replace any previous notices you may have received regarding outstanding balances. You are liable for any amounts still due. The results of this audit should not be taken as approval of your tax reporting system. Law changes and new rulings might result in different findings in future audits and you will be responsible for any taxes found owing and due.

Let me commend you for your diligent and successful efforts to comply with the applicable Texas law. The manner in which you have handled your obligations helps make each tax dollar go further in paying for the essential services provided by state government.

I also want to thank you for the cooperation and courtesy extended to my auditor during the audit.

Please feel free to call on us anytime we can be of assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith Womack".

Keith Womack
Assistant Director, Audit Division

TEXAS NOTIFICATION OF AUDIT RESULTS
 (TEX. TAX CODE ANN. SEC. 111.008)

Statement date
January 15, 2025

Taxpayer name		Taxpayer number	Review type
THE HONORABLE WENDY BURGESS (TARRANT COUNTY TAC)		3-20690-0055-5	AUDIT
Tax / Fee type		Assignment period	
MOTOR VEHICLE SALES AND USE TAX - TAC SURCHARGE		04/01/2022 through 09/30/2024	
TAX		\$	TOTAL ----- .00
AMOUNT DUE AS OF STATEMENT DATE		\$.00 =====

This notification becomes final on 03/17/2025, unless you request a redetermination hearing by this date. If a hearing is not requested, this determination becomes final on 03/17/2025.

Your taxpayer rights are on the back.

The results of this review do not rescind or replace any previous notices you may have received regarding outstanding balances. You are liable for any amounts still due. The results of this review should not be taken as approval of your tax reporting system. Law changes and new rulings might result in different findings in future audits and you will be responsible for any taxes found owing and due.

For information about this notification, call 800-531-5441, extension 3-3900 toll free nationwide, or call 512-463-3900.

Taxpayer name and mailing address
 THE HONORABLE WENDY BURGESS (TARRANT COUNTY TAC)
 100 E WEATHERFORD ST
 FORT WORTH TX 76196-0101

TAXPAYER RIGHTS SUMMARY

If you disagree with the review results, you may request a redetermination hearing. Your request must be received by our agency on or before 03/17/2025 .

Please note the following as to when it will be considered timely filed:

1. a hearing request submitted by mail is considered timely if submitted by the date-stamp affixed by the agency mail room is on or before the notice expiration date.
2. a hearing request submitted by hand-delivery is considered timely if received by agency staff on or before the notice expiration date.
3. a hearing request that is submitted electronically is considered timely when it is received on or before the expiration date at any time during the 24-hour period from 12:00 a.m. through 11:59 p.m. The date of receipt shall be determined by the time and date stamp recorded on the electronic transmission by the agency's system.

Hearing requests must include a Statement of Grounds that describes, in detail, the reasons you believe the determination is incorrect. Your statement should describe, as clearly as possible, the facts and the provisions of the tax laws and Comptroller rules upon which you are relying. All hearing requests should be in writing and sent to:

Comptroller of Public Accounts
Audit Processing Section - Audit Division
111 E. 17th Street
Austin, TX 78774-0100

Or emailed to: Audit.Processing@cpa.texas.gov

Hearing requests must be accompanied by a valid Statement of Grounds. Requests submitted by external representation must include a properly executed Power of Attorney (POA) as required by TEXAS TAX CODE SEC. 111.023.

The Comptroller wants to give all taxpayers full consideration in each case. There is more information in our brochures, "Contesting Disagreed Audits" and "The Rules of Practice and Procedure". You can obtain them at our local offices, or call 800-531-5441, ext. 3-3900 toll-free nationwide, or call 512-463-3900.



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

January 15, 2025

WENDY BURGESS
TARRANT COUNTY TAC
THE HONORABLE WENDY BURGESS
100 E WEATHERFORD ST
FORT WORTH, TX 76196-0101

Re: THE HONORABLE WENDY BURGESS
Taxpayer Number: 3-20690-0055-5
Motor Veh Titl App
April 01, 2022 through September 30, 2024

Dear Ms. Burgess:

I am pleased to tell you that the above referenced audit of your firm has shown no additional taxes are due. The Texas Notification of Audit Results is attached.

The results of this audit do not rescind or replace any previous notices you may have received regarding outstanding balances. You are liable for any amounts still due. The results of this audit should not be taken as approval of your tax reporting system. Law changes and new rulings might result in different findings in future audits and you will be responsible for any taxes found owing and due.

Let me commend you for your diligent and successful efforts to comply with the applicable Texas law. The manner in which you have handled your obligations helps make each tax dollar go further in paying for the essential services provided by state government.

I also want to thank you for the cooperation and courtesy extended to my auditor during the audit.

Please feel free to call on us anytime we can be of assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith Womack".

Keith Womack
Assistant Director, Audit Division

TEXAS NOTIFICATION OF AUDIT RESULTS
 (TEX.TAX CODE ANN.SEC.111.008)

Statement date
January 15, 2025

Taxpayer name		Taxpayer number	Review type
THE HONORABLE WENDY BURGESS (TARRANT COUNTY TAC)		3-20690-0055-5	AUDIT
Tax / Fee type		Assignment period	
MOTOR VEHICLE TITLE APPLICATION FEE		04/01/2022 through 09/30/2024	
TAX		TOTAL \$ _____ .00	
AMOUNT DUE AS OF STATEMENT DATE		\$ _____ .00 =====	

This notification becomes final on 03/17/2025 , unless you request a redetermination hearing by this date. If a hearing is not requested, this determination becomes final on 03/17/2025.

Your taxpayer rights are on the back.

The results of this review do not rescind or replace any previous notices you may have received regarding outstanding balances. You are liable for any amounts still due. The results of this review should not be taken as approval of your tax reporting system. Law changes and new rulings might result in different findings in future audits and you will be responsible for any taxes found owing and due.

For information about this notification, call 800-531-5441, extension 3-3900 toll free nationwide, or call 512-463-3900.

Taxpayer name and mailing address
 THE HONORABLE WENDY BURGESS (TARRANT COUNTY TAC)
 100 E WEATHERFORD ST
 FORT WORTH TX 76196-0101

TAXPAYER RIGHTS SUMMARY

If you disagree with the review results, you may request a redetermination hearing. Your request must be received by our agency on or before 03/17/2025 .

Please note the following as to when it will be considered timely filed:

1. a hearing request submitted by mail is considered timely if submitted by the date-stamp affixed by the agency mail room is on or before the notice expiration date.
2. a hearing request submitted by hand-delivery is considered timely if received by agency staff on or before the notice expiration date.
3. a hearing request that is submitted electronically is considered timely when it is received on or before the expiration date at any time during the 24-hour period from 12:00 a.m. through 11:59 p.m. The date of receipt shall be determined by the time and date stamp recorded on the electronic transmission by the agency's system.

Hearing requests must include a Statement of Grounds that describes, in detail, the reasons you believe the determination is incorrect. Your statement should describe, as clearly as possible, the facts and the provisions of the tax laws and Comptroller rules upon which you are relying. All hearing requests should be in writing and sent to:

Comptroller of Public Accounts
Audit Processing Section - Audit Division
111 E. 17th Street
Austin, TX 78774-0100

Or emailed to: Audit.Processing@cpa.texas.gov

Hearing requests must be accompanied by a valid Statement of Grounds. Requests submitted by external representation must include a properly executed Power of Attorney (POA) as required by TEXAS TAX CODE SEC. 111.023.

The Comptroller wants to give all taxpayers full consideration in each case. There is more information in our brochures, "Contesting Disagreed Audits" and "The Rules of Practice and Procedure". You can obtain them at our local offices, or call 800-531-5441, ext. 3-3900 toll-free nationwide, or call 512-463-3900.



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

January 15, 2025

WENDY BURGESS
TARRANT COUNTY TAC
THE HONORABLE WENDY BURGESS
100 E WEATHERFORD ST
FORT WORTH, TX 76196-0101

Re: THE HONORABLE WENDY BURGESS
Taxpayer Number: 3-20690-0055-5
Motor Veh. Sales-Tac
April 01, 2022 through September 30, 2024

Dear Ms. Burgess:

I am pleased to tell you that the above referenced audit of your firm has shown no additional taxes are due. The Texas Notification of Audit Results is attached.

The results of this audit do not rescind or replace any previous notices you may have received regarding outstanding balances. You are liable for any amounts still due. The results of this audit should not be taken as approval of your tax reporting system. Law changes and new rulings might result in different findings in future audits and you will be responsible for any taxes found owing and due.

Let me commend you for your diligent and successful efforts to comply with the applicable Texas law. The manner in which you have handled your obligations helps make each tax dollar go further in paying for the essential services provided by state government.

I also want to thank you for the cooperation and courtesy extended to my auditor during the audit.

Please feel free to call on us anytime we can be of assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith Womack".

Keith Womack
Assistant Director, Audit Division

TEXAS NOTIFICATION OF AUDIT RESULTS
 (TEX. TAX CODE ANN. SEC. 111.008)

Taxpayer name		Statement date	
THE HONORABLE WENDY BURGESS (TARRANT COUNTY TAC)		January 15, 2025	
Tax / Fee type		Taxpayer number	Review type
MOTOR VEHICLE SALES AND USE TAX - TAC		3-20690-0055-5	AUDIT
		Assignment period	
		04/01/2022 through 09/30/2024	
TAX		TOTAL	
		\$.00	
AMOUNT DUE AS OF STATEMENT DATE		\$.00	

This notification becomes final on 03/17/2025, unless you request a redetermination hearing by this date. If a hearing is not requested, this determination becomes final on 03/17/2025.

Your taxpayer rights are on the back.

The results of this review do not rescind or replace any previous notices you may have received regarding outstanding balances. You are liable for any amounts still due. The results of this review should not be taken as approval of your tax reporting system. Law changes and new rulings might result in different findings in future audits and you will be responsible for any taxes found owing and due.

For information about this notification, call 800-531-5441, extension 3-3900 toll free nationwide, or call 512-463-3900.

Taxpayer name and mailing address THE HONORABLE WENDY BURGESS (TARRANT COUNTY TAC) 100 E WEATHERFORD ST FORT WORTH TX 76196-0101

TAXPAYER RIGHTS SUMMARY

If you disagree with the review results, you may request a redetermination hearing. Your request must be received by our agency on or before 03/17/2025 .

Please note the following as to when it will be considered timely filed:

1. a hearing request submitted by mail is considered timely if submitted by the date-stamp affixed by the agency mail room is on or before the notice expiration date.
2. a hearing request submitted by hand-delivery is considered timely if received by agency staff on or before the notice expiration date.
3. a hearing request that is submitted electronically is considered timely when it is received on or before the expiration date at any time during the 24-hour period from 12:00 a.m. through 11:59 p.m. The date of receipt shall be determined by the time and date stamp recorded on the electronic transmission by the agency's system.

Hearing requests must include a Statement of Grounds that describes, in detail, the reasons you believe the determination is incorrect. Your statement should describe, as clearly as possible, the facts and the provisions of the tax laws and Comptroller rules upon which you are relying. All hearing requests should be in writing and sent to:

Comptroller of Public Accounts
Audit Processing Section - Audit Division
111 E. 17th Street
Austin, TX 78774-0100

Or emailed to: Audit.Processing@cpa.texas.gov

Hearing requests must be accompanied by a valid Statement of Grounds. Requests submitted by external representation must include a properly executed Power of Attorney (POA) as required by TEXAS TAX CODE SEC. 111.023.

The Comptroller wants to give all taxpayers full consideration in each case. There is more information in our brochures, "Contesting Disagreed Audits" and "The Rules of Practice and Procedure". You can obtain them at our local offices, or call 800-531-5441, ext. 3-3900 toll-free nationwide, or call 512-463-3900.