



# BEVERLY OAKS

Homeowners Association

Mr. Stephen Hillier  
121 Brentwood Court  
Irving, TX 75061

November 25, 2009

Dear Steve;

In your recent communication ([see email dated 11-11-09](#)) you raised questions about the validity of “*State of the Association*” published by the board (see letter dated 10-1-09). I thought the following summary of the general ledgers, tax returns, and paint contracts may help answer most questions that you have.

Year	Dues Income*	Expenses*	Net	Status at Yr End / Estimated Cost to Complete <sup>oa</sup>
2004	\$52,932	-\$58,751	-\$5,819	21 homes not painted in 5 yrs / (-\$21,000)
2005	\$48,542	-\$44,637	\$3,905	21 homes not painted in 5 yrs / (-\$21,000)
2006	\$49,744	-\$50,402	-\$658	33 homes not painted in 5 yrs / (-\$33,000)
2007	\$49,548	-\$46,859	\$2,689	45 homes not painted in 5 yrs / (-\$45,000)
2008	\$51,079	-\$79,591	-\$28,512	58 homes not painted in 5 yrs / (-\$58,000)
<b>Total</b>	<b>\$251,845</b>	<b>-\$280,240</b>	<b>-\$28,395</b>	<b>-\$58,000</b> to paint homes behind schedule

**Note:** No funds were contributed to capital reserves in any of the above years.

\* The general ledgers, and tax returns supporting this table are located here: ([beverly-oaks.org](http://beverly-oaks.org))

<sup>oa</sup> The paint contracts supporting this table are located here: ([R Wilson letter dated 11-23-09](#)).

In your letter, you also stated “*We are a non-profit organization and thus eligible for sales tax exemption*”. While we greatly appreciate your input, as you know, the state has not concurred with this claim now or in the past. As a legal corporation, the Association must rely upon the comptrollers letter as the official determinant of our current and past tax status (see attached).

There are a few other issues that you raised that we feel are not really central to the immediate budget discussion and I prefer to reserve comment for another time.

I sincerely hope that this helps us all move closer to being on the same page so that we can work on the challenges facing the community together.

Sincerely,

Brenda Madison  
Board Secretary



## TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

SUSAN COMBS • COMPTROLLER • AUSTIN, TEXAS 78774

August 18, 2009

### BEVERLY OAKS HOMEOWNERS ASSOCIATION, INC

12700 PARK CENTRAL DR STE 600  
DALLAS, TX 75251-1537

According to the records of the Comptroller of Public Accounts, the following exemption from Texas taxes applies to the above organization:

Franchise tax, as of 05-01-1987

The organization is not exempt from Texas sales and use tax or hotel occupancy tax.

A Certificate of Account Status is available at [www.window.state.tx.us/taxinfo/coasintr.html](http://www.window.state.tx.us/taxinfo/coasintr.html).

Texas taxpayer identification number: 30006620329

This exemption verification does not mean that the organization holds a permit for collecting or remitting any Texas taxes.

Exempt organizations must collect tax on most sales. For more information, please see our publication [Exempt Organizations - Sales and Purchases](#) (96-122). [Online registration is available](#). For information concerning sales taxpayer permit status, please use the [vendor search](#) we provide online.

Corporations that are registered in Texas with the Secretary of State must maintain a current registered agent and registered office address. Information is available from [Business and Nonprofit Forms page](#) of the [Secretary of State's Web site](#). Additionally, out-of-state corporations, limited liability companies, or limited partnerships transacting business in Texas may need to file a Certificate of Authority or Registration with the Texas Secretary of State. More information is available from the [Foreign or Out-of State Entities page](#) on the Secretary of State's Web site.

Our publications and other helpful information are available on our [web site](#). If you need more information, write to us at [exempt.orgs@cpa.state.tx.us](mailto:exempt.orgs@cpa.state.tx.us), or call us toll-free at (800) 252-5555.