

OCCC CASE NO. L21-00140

IN THE MATTER OF:	§	BEFORE THE
	§	
MASTER FILE NO.: 13866	§	OFFICE OF CONSUMER
TAX RESCUE II, LLC	§	
P.O. BOX 741109	§	CREDIT COMMISSIONER
HOUSTON, TEXAS 77274	§	
	§	STATE OF TEXAS

**ORDER IMPOSING ADMINISTRATIVE PENALTY**

The Office of Consumer Credit Commissioner (“OCCC”) issues this Order Imposing Administrative Penalty against Tax Rescue II, LLC (“Tax Rescue”).<sup>1</sup>

**Statement of Facts and Law**

Tax Rescue is a property tax lender licensed by the OCCC under Chapter 351 of the Texas Finance Code. Tax Rescue operates under master file number 13866 at one licensed location, under license number 54537. Tax Rescue’s compliance officer is Jose Torres, and its designated contact address is P.O. Box 741109, Houston, Texas 77274.

A property tax lender must file annual reports with the Consumer Credit Commissioner (“Commissioner”).<sup>2</sup> A property tax lender must comply with all instructions from the OCCC relating to submitting the report.<sup>3</sup> The report is due by March 31 of each year for the prior calendar year’s loan activity.<sup>4</sup>

Tax Rescue did not file its 2020 annual report with the Commissioner for one licensed location, under license number 54537 by March 31, 2021.

On June 23, 2020, the OCCC issued an Order to Issue Timely and Accurate Annual Reports (the “Order”) against Tax Rescue for failing to timely file its 2019 annual report. The Order required Tax Rescue to timely file all future annual reports.

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<sup>1</sup> Tex. Fin. Code § 14.208(a), (c).

<sup>2</sup> Tex. Fin. Code § 351.164.

<sup>3</sup> 7 Tex. Admin. Code § 89.404.

<sup>4</sup> 7 Tex. Admin. Code § 89.404.

Tax Rescue did not file its 2020 annual report with the Commissioner for one licensed location, under license number 54537, by March 31, 2021. Tax Rescue violated the Order by failing to timely file its 2020 annual report and is therefore subject to an administrative penalty for violation of the Order.<sup>5</sup>

## Order

IT IS ORDERED that Tax Rescue II, LLC:

1. pay an administrative penalty in the amount of **\$500.00**, calculated as \$500.00 each for Tax Rescue's one licensed location, within 30 days of service of this Order; and
2. file its 2020 annual report within 30 days of service of this Order, if it has not already done so.

Property tax lender annual reports must be submitted either by mail to 2601 N. Lamar Blvd., Austin, Texas 78705, or through the OCCC's Application Licensing Examination and Compliance System (ALECS): [alecs.occc.texas.gov](http://alecs.occc.texas.gov). Instructions are available by clicking the "File Annual Report" button on the OCCC's home page, [occc.texas.gov](http://occc.texas.gov).

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<sup>5</sup> Tex. Fin. Code § 14.208(c).

## Response and Right to Request Hearing

You have the right to request a hearing regarding this Order.<sup>6</sup> Your request must be made in writing and sent to the OCCC not later than 30 days after you receive this Order. You must send your request to:

Audrey Spalding  
Office of Consumer Credit Commissioner  
2601 N. Lamar Blvd.  
Austin, Texas 78705  
Fax: (512) 936-7610

If you request a hearing, a hearing on this matter will be set and conducted in accordance with Chapter 2001 of the Texas Government Code.<sup>7</sup> If you fail to request a hearing by this deadline, this Order is considered final and enforceable.<sup>8</sup>

All communications with the OCCC concerning this matter must be through Audrey Spalding, Assistant General Counsel, who may be contacted by mail at 2601 N. Lamar Blvd., Austin, Texas 78705, by telephone at (512) 936-7659, or by email to [audrey.spalding@occc.texas.gov](mailto:audrey.spalding@occc.texas.gov).

Signed this 25th day of June, 2021.

/s/ Leslie Pettijohn  
Leslie L. Pettijohn  
Consumer Credit Commissioner  
State of Texas

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<sup>6</sup> Tex. Fin. Code § 14.208(b).

<sup>7</sup> Tex. Fin. Code § 14.208(b).

<sup>8</sup> Tex. Fin. Code § 14.208(c).

## CERTIFICATE OF SERVICE

I certify that on June 25, 2021, a true and correct copy of this Order Imposing Administrative Penalty has been sent to Tax Rescue II, LLC d/b/a by regular mail and certified mail, return receipt requested, at:

CMRRR# 9214 8901 9403 8300 0039 8027 80

Tax Rescue II, LLC

Attn: Jose Torres, Compliance Officer

P.O. Box 741109

Houston, TX 77274

jose@SWEHOMES.com

CMRRR# 9214 8901 9403 8300 0039 8027 97

Tax Rescue II, LLC

Attn: R. Gary Laws, Registered Agent

333 Camella Dr.

Corpus Christi, TEXAS 78404

/s/ Audrey Spalding

Audrey Spalding

Assistant General Counsel

Office of Consumer Credit Commissioner

State Bar No. 24111055

2601 North Lamar Blvd.

Austin, Texas 78705

(512) 936-7659 (phone)

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