



**LINEBARGER**

**ATTORNEYS AT LAW**

**Quarterly Delinquent Tax Collection  
Report for Eagle Pass ISD**



**July – September 2017**

**Linebarger Goggan Blair & Sampson, LLP**

Travis Park Building, 711 Navarro, Suite 300, San Antonio, Texas 78205

(210) 225-6763 (800) 876-6144 Fax (210) 225-6410

[www.lgbs.com](http://www.lgbs.com)



October 10, 2017

School Board of Trustees  
Eagle Pass ISD  
1420 Eidson Road  
Eagle Pass, Texas 78852

RE: July – September 2017 Quarterly Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this quarterly report for the period of July - September 2017 summarizing the delinquent tax collection services we have provided Eagle Pass ISD. Our work plan and activity reports reflect a consistent effort by the firm to maximize results. While we work to collect all eligible accounts referred to the firm, we are mindful to expedite the collection of the District's largest accounts as quickly as possible. Our technology and experienced professionals enable us to work and monitor every delinquent account. The aggressive, but fair approach we take continues to receive good response from taxpayers. Recognizing that legal enforcement is a last resort option, we encourage payment plans for those needing such arrangements to meet their obligations to the District. We want to assure you that while our program is fair and aggressive, we continue to place a high priority on providing professional courteous taxpayer assistance to help those taxpayers that are experiencing financial hardship during these tough economic times.

Our entire staff remains focused on delivering services with the high degree of excellence that you have come to expect from our firm. If you, the school board, or other administrative personnel have any questions about this report or the services we provide Eagle Pass ISD, please contact us.

Kindest regards,

A handwritten signature in blue ink that reads 'Sonia Gonzalez'.

SONIA A. GONZALEZ  
Partner

CFD&SG /dt

cc: Gilberto Gonzalez, Superintendent of Schools  
Ismael Mijares, Assistant Superintendent for Business & Finance  
Tohui Valero, Risk Management Director  
Rolando Martinez, Tax Assessor Collector

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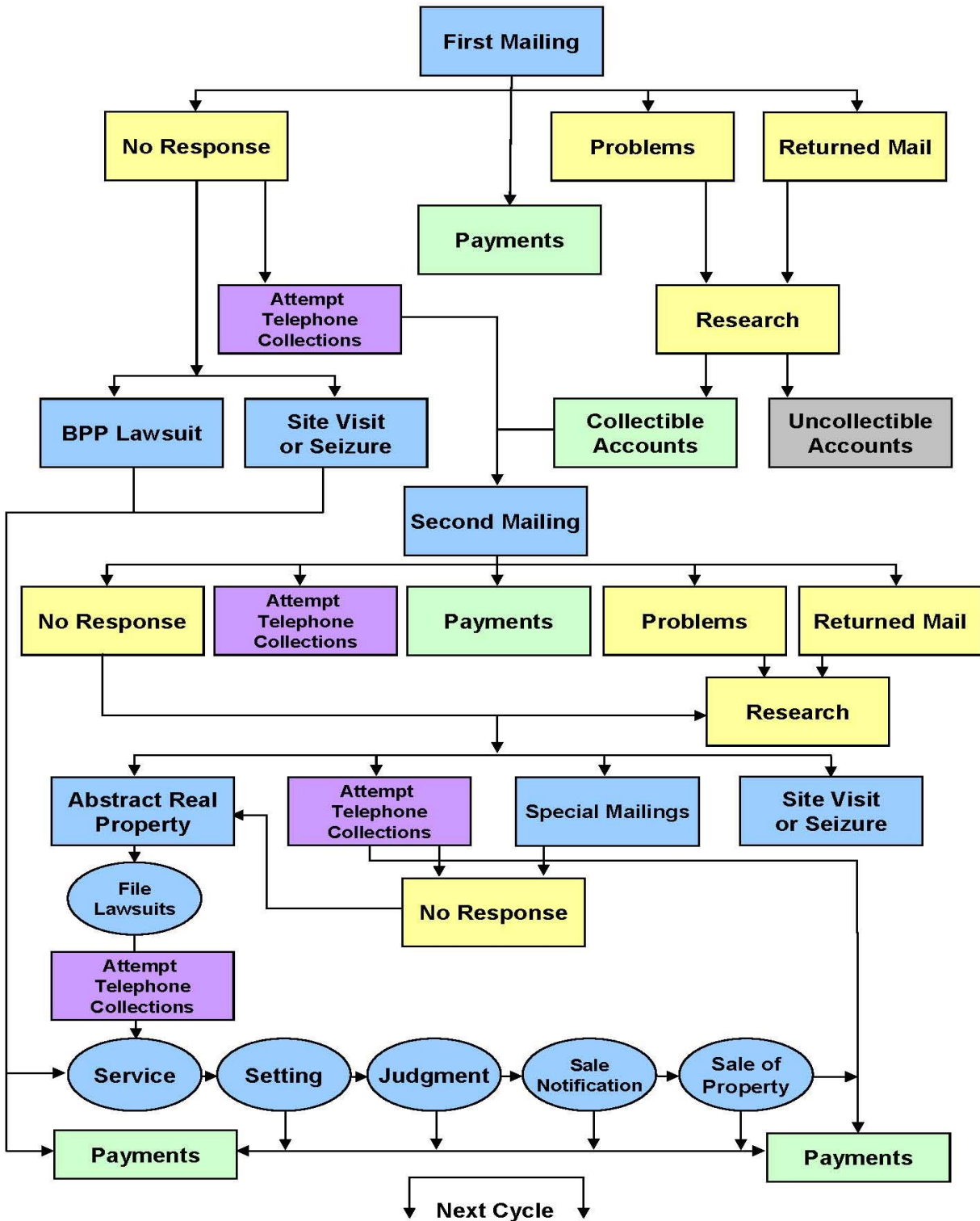
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# CHAPTER I

## Collection Process



# **EAGLE PASS ISD WORK PLAN**

## **Notifications**

- Mail BPP notice of intent to seize when necessary
- Mail second notification and 1<sup>st</sup> follow-up notice in September
- Mail 3<sup>rd</sup> notice and 2<sup>nd</sup> follow-up notice in December
- Mail special, targeted communications monthly depending on account status each month

## **Litigation**

- Randomly file lawsuits, with focus on high dollar, chronic accounts each month
- Take necessary steps to move all pending cases through the court system each month
- Conduct bi-yearly Sheriff sales
- File proof of claims in bankruptcy courts throughout the United States where taxes are due the District, and take actions necessary to secure taxes in the discharge of the bankruptcy

## **Research**

- Conduct skip tracing research on all accounts flagged with bad address
- Secure an abstract of title on property before filing suit on delinquent accounts
- Conduct follow-up research on defendants where citations have not been successfully served
- Initiate any other title or ownership research necessary to expedite resolution and payment of accounts

## **Taxpayer Communication**

- Initiate contact with Real and business personal property accounts to expedite payment
- Set up payment plans as authorized by the Tax Office
- Remain available during all business hours to assist taxpayers by phone or in person
- Respond to incoming correspondence within three business days

## **Other Workplan Goals**

- Maintain communication with all governmental departments (ie: Tax Office, Appraisal District, District Clerks Office, Sheriffs Department, and Judiciary) involved in the collection process to ensure the collection program remains as efficient as possible and serves to maximize collections while serving the needs of taxpayers
- Provide reports and information whenever necessary to the District

# EAGLE PASS ISD

## JULY - SEPTEMBER 2017 ACTIVITY SUMMARY

### Taxpayer Notifications:

Mass Mailing Activity			
Letter Date	Letter Type	Account	Dollar Amount
July 2017	Tax Lien Notice	3,715	\$4,457,929.65
<b>TOTAL</b>		<b>3,715</b>	<b>\$4,457,929.65</b>

### Target Mailing Activity:

Target Mailing Activity		
Time Period	Number of Letters	Dollar Amount
July – September 2017	302	\$1,163,820.60

### Taxpayer Assistance and Payment Arrangements:

July – September 2017		
	Number of Accounts	Dollar Amount
Outbound Collection Calls	809	\$1,774,362.48
Taxpayer Walk Ins	417	\$1,097,440.07
In Bound Phone Inquiries & Correspondence	612	\$1,481,153.67
Law Firm Payment Holds	15	\$62,614.62
Tax Office Payment Arrangements	10	\$29,102.74

### Research and Litigation:

July – September 2017		
Activity	Number of Accounts	Dollar Amount
Abstracts of Title and Ownership Research	677	N/A
Lawsuits Filed	39	\$121,465.41
Judgments Entered	19	\$92,614.11

## CHAPTER II

### *Delinquent Collection Activity*

#### A. Mass Mailings

*We mail personalized letters to all accounts on the tax roll that are not involved in litigation or have a condition that would prevent immediate legal action such as a payment arrangement, exemption, age or disability deferral, appraisal dispute, or other conditions that negate legal action. The mailing initiated on July 2017 is reflected below.*

<b>MASS MAILING ACTIVITY</b>			
<b>Letter Date</b>	<b>Letter Type</b>	<b>Account</b>	<b>Dollar Amount</b>
July 2017	Tax Lien Notice	3,715	\$4,457,929.65
<b>TOTAL</b>		<b>3,715</b>	<b>\$4,457,929.65</b>

*Sample letter can be found on the following page.*

#### B. Targeted Mailing

*Each week the Firm mails personalized letters to groups of taxpayers based on the status of the account. The letters include Notice of Default, Trial Notice, Notice of Court Costs Due, Notice of Intent to Enforce Judgment, Notice of Seizure, Notice of Tax Foreclosure, Notice of Non-Suit Letters, and Notice of Lawsuit Dismissal.*

<b>TARGET MAILING ACTIVITY</b>		
<b>Time Period</b>	<b>Number of Accounts*</b>	<b>Dollar Amount</b>
July 2017	122	\$595,612.36
August 2017	68	\$233,701.07
September 2017	112	\$334,507.17
<b>TOTAL</b>	<b>302</b>	<b>\$1,163,820.60</b>

\*Targeted Letters are sent to all identified property owners and lien holders associated with the delinquent accounts and any related pending lawsuit.

**LINEBARGER GOGGAN BLAIR & SAMPSON, LLP**

ATTORNEYS AT LAW  
711 Navarro Street, Ste 300  
San Antonio, TX 78205

PHONE: (210) 225-4422 FAX: (210)225-6410  
(800) 876-6144

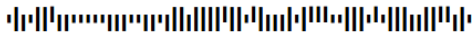
July 10, 2017

Multiple properties per  
single owner

T0-P0-S45



DELINQUENT TAXES : \$2,083.60  
PENALTY/INTEREST : \$1,029.12  
TOTAL DUE : \$3,112.72



**RE: Acct. #17696 CAD#17696- ROSITA VALLEY UNIT # 1, TRACT 8, (DURAN SUBD, LOT 1) ... and 20  
other properties (see attached DELINQUENT ACCOUNT STATEMENTS)**

**ACCOUNT REFERRED FOR LEGAL ENFORCEMENT**

Dear Eagle Pass Independent School District Taxpayer:

This law firm has been retained to institute forced collection procedures to collect the Eagle Pass Independent School District delinquent taxes owed on the above referenced account. This letter and the detailed tax statement enclosed are your notice that these taxes are delinquent and must be paid immediately to avoid legal enforcement.

You must make payment within ten (10) days from the date of this letter. In order to avoid legal enforcement, you should make payment immediately by returning the enclosed statement along with your check payable to:

**Eagle Pass Independent School District Tax Office  
PO Box 1530  
Eagle Pass, TX 78853  
(830) 773-3826**

If you believe this statement is in error, or that you are entitled to an exemption, or if you do not own the property, please **WRITE** this law office at 711 Navarro Street, Ste 300, San Antonio, TX 78205 and supply the **ACCOUNT NUMBER** along with your comments. If you need to set up a payment plan, contact our office at (800)876-6144 for more information. If you have an active payment plan, a lawsuit will not be filed.

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED, AND YOU OCCUPY THE PROPERTY DESCRIBED IN THIS DOCUMENT AS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

Sincerely,  
LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Sonia A. Gonzalez  
Attorney at Law

H-124C

ESTA CORRESPONDENCIA SE TRATA DE SUS IMPUESTOS Y LA POSIBILIDAD DE UNA DEMANDA ACERCA DE SU PROPIEDAD. SI USTED DESEA ASISTENCIA POR UNA PERSONA QUE HABLA ESPANOL, LLAME USTED A (800)876-6144 Y UNA PERSONA LE AYUDARA



## C. Telephone/Personal Contact

*The Firm maintains a collections department staffed with professionals who are dedicated to making personal contact to collect taxes due. The volume of calls initiated each month is shown below. A list of accounts who have been contacted can be made available to the District upon request.*

<b>OUTBOUND COLLECTION CALLS</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
July 2017	442	\$867,903.22
August 2017	141	\$253,737.71
September 2017	226	\$652,721.55
<b>TOTAL</b>	<b>809</b>	<b>\$1,774,362.48</b>

# CHAPTER III

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## *Taxpayer Assistance*

### **A. Taxpayer Inquiries**

*Taxpayers are encouraged to contact the firm to resolve their delinquent accounts. We have experienced bilingual personnel available Monday – Friday from 9:00 am to 5:30 pm to assist taxpayers. Each communication represents an opportunity to resolve problems and facilitate the payment of taxes. In addition, taxpayers may tender payments at our local office located on Monroe Street. Our employees will hand deliver those payments to the respective tax offices that same day. We provide taxpayers with receipts to confirm that payment was tendered. This chapter of the report summarizes our taxpayer assistance efforts based on the origin of the inquiry (phone or correspondence).*

<b>TAXPAYER WALK IN INQUIRIES</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
July 2017	137	\$429,115.25
August 2017	153	\$395,031.19
September 2017	127	\$273,293.63
<b>TOTAL</b>	<b>417</b>	<b>\$1,097,440.07</b>

<b>IN BOUND CORRESPONDENCE AND PHONE INQUIRIES</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
July 2017	241	\$622,423.62
August 2017	176	\$349,571.00
September 2017	195	\$509,159.05
<b>TOTAL</b>	<b>612</b>	<b>\$1,481,153.67</b>

## B. Payment Arrangements

*Taxpayers who are unable to pay their delinquent taxes in full are provided payment plan options based on the criteria set forth by the District. We encourage taxpayers who need assistance to utilize this payment opportunity to resolve their delinquent accounts.*

*Payment plans help to expedite payment in full by allowing financially challenged taxpayers partial payment options. The Tax Office provides formal payment contracts with specified time periods to pay off the delinquent balance. During the payoff period the account is placed on hold to prevent collection enforcement through legal action. Payment resolutions negotiated by the Firm usually involve business and larger real estate accounts because of the direct contact we initiate to collect the taxes. If partial payments are the only feasible way to resolve the account, we agree to process their partial payments and extend a 30 day hold to make their next payment.*

*When a payment hold is placed on the account, the Firm will not take legal action to collect the taxes due. All payment holds have a drop date so that collection enforcement can resume as necessary. If an account is already involved in litigation when a payment agreement is made, the litigation process is allowed to continue until a judgment is entered. Efforts to enforce the judgment will not be taken as long as the taxpayer complies with the payment plan.*

<b>LAW FIRM PAYMENT HOLDS</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Amount Remaining Due</b>
July 2017	7	\$13,934.40
August 2017	2	\$4,230.28
September 2017	6	\$44,449.94
<b>TOTAL</b>	<b>15</b>	<b>\$62,614.62</b>

<b>TAX OFFICE PAYMENT ARRANGEMENTS</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Amount Remaining Due</b>
July 2017	1	\$353.71
August 2017	3	\$8,204.66
September 2017	6	\$20,544.37
<b>TOTAL</b>	<b>10</b>	<b>\$29,102.74</b>

# CHAPTER IV

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## *Research*

### **A. Address and Ownership Research**

*The Firm's research personnel have access to national search engines to update address information on return mail or accounts on the tax roll that have an insufficient address. Our in-house research specialists are also trained to resolve complex ownership errors in the deed records. In some cases the research must go back to the original plats from the 1800's. When a new address or new ownership record is found, we share our findings with the Maverick County Appraisal District so that they may verify the data and update their records.*

<b>ADDRESS &amp; OWNERSHIP RESEARCH</b>	
<b>Time Period</b>	<b>Number of Accounts</b>
July 2017	200
August 2017	329
September 2017	107
<b>TOTAL</b>	<b>636</b>

## B. Title Research

*Prior to the filing of a lawsuit, the Firm will request an abstract of title from our abstractors to ensure that all lien holders are enjoined in the lawsuit. We randomly select accounts for litigation in addition to selecting specific accounts that we have determined require legal action. If title cannot be verified, the Firm's in-house research team will work with our abstractors and Maverick County Appraisal District to complete the title process.*

<b>ABSTRACTS OF TITLE PROCESSED</b>		
<b>Time Period</b>	<b>Title Orders Requested</b>	<b>Title Orders Received</b>
July 2017	0	0
August 2017	0	19
September 2017	21	22
<b>TOTAL</b>	<b>21</b>	<b>41</b>

# CHAPTER V

## *Litigation*

*The Firm will file lawsuits as necessary to collect taxes due the District. When we file lawsuits we will work closely with the Maverick County District Clerk, Sheriff's Department and Judiciary to ensure our litigation procedures help to expedite the prosecution of every lawsuit filed. Dockets will be set regularly in accordance to the Judge's calendar and sheriff sales will be held as often as necessary on the steps of the Maverick County Courthouse.*

*The Firm is proactive in its efforts to collect taxes involved in bankruptcy. We monitor new bankruptcy filings every week to determine if taxes are due to our clients. Claims are filed immediately and include not only delinquent taxes but also current year taxes that will be due the District.*

<b>TRIAL JUDGMENTS</b>			
<b>Suit Number</b>	<b>Judgment Date</b>	<b>Litigation Status</b>	<b>Judgment Amount</b>
15-03-04950-TX	11-Sep-2017	NEEDS ABSTRACT OF JUDGMENT	\$2,974.36
15-07-04979-TXAJA	10-Aug-2017	JUDGMENT ENTERED	\$1,397.00
16-05-05047-TXAJA	10-Aug-2017	NEED VOID/VACATE JUDGMENT	\$948.72
16-12-05134-TX	11-Sep-2017	JUDGMENT ENTERED	\$2,525.26
16-05-05057-TXAJA	10-Aug-2017	JUDGMENT ENTERED	\$3,430.77
15-09-05008-TX	11-Sep-2017	JUDGMENT ENTERED	\$3,421.03
15-01-04935-TXAJA	10-Aug-2017	JUDGMENT ENTERED	\$2,308.65
17-03-05175-TXAJA	10-Aug-2017	JUDGMENT ENTERED	\$12,406.06
17-01-05145-TXAJA	10-Aug-2017	JUDGMENT ENTERED	\$14,081.07
16-07-05082-TX	11-Sep-2017	JUDGMENT ENTERED	\$1,897.14
15-03-04942-TX	11-Sep-2017	JUDGMENT ENTERED	\$3,613.77
15-01-04907-TXAJA	10-Aug-2017	HOLD ON FILE	\$5,696.46
14-07-04850-TX	11-Sep-2017	JUDGMENT ENTERED	\$5,109.55
14-06-04824-TX	11-Sep-2017	JUDGMENT ENTERED	\$7,572.14
12-09-04615-TXAJA	10-Aug-2017	NEEDS ABSTRACT OF JUDGMENT	\$2,640.86

<b>TRIAL JUDGMENTS CONTINUED</b>			
<b>Suit Number</b>	<b>Judgment Date</b>	<b>Litigation Status</b>	<b>Judgment Amount</b>
12-07-04603-TXAJA	10-Aug-2017	JUDGMENT ENTERED	\$4,798.29
11-09-04484-TX	11-Sep-2017	HOLD ON FILE	\$5,222.35
11-09-04496-TX	11-Sep-2017	JUDGMENT ENTERED	\$1,366.47
09-06-03902-TX	11-Sep-2017	NEEDS ABSTRACT OF JUDGMENT	\$11,204.16
<b>TOTAL: 19</b>			<b>\$92,614.11</b>

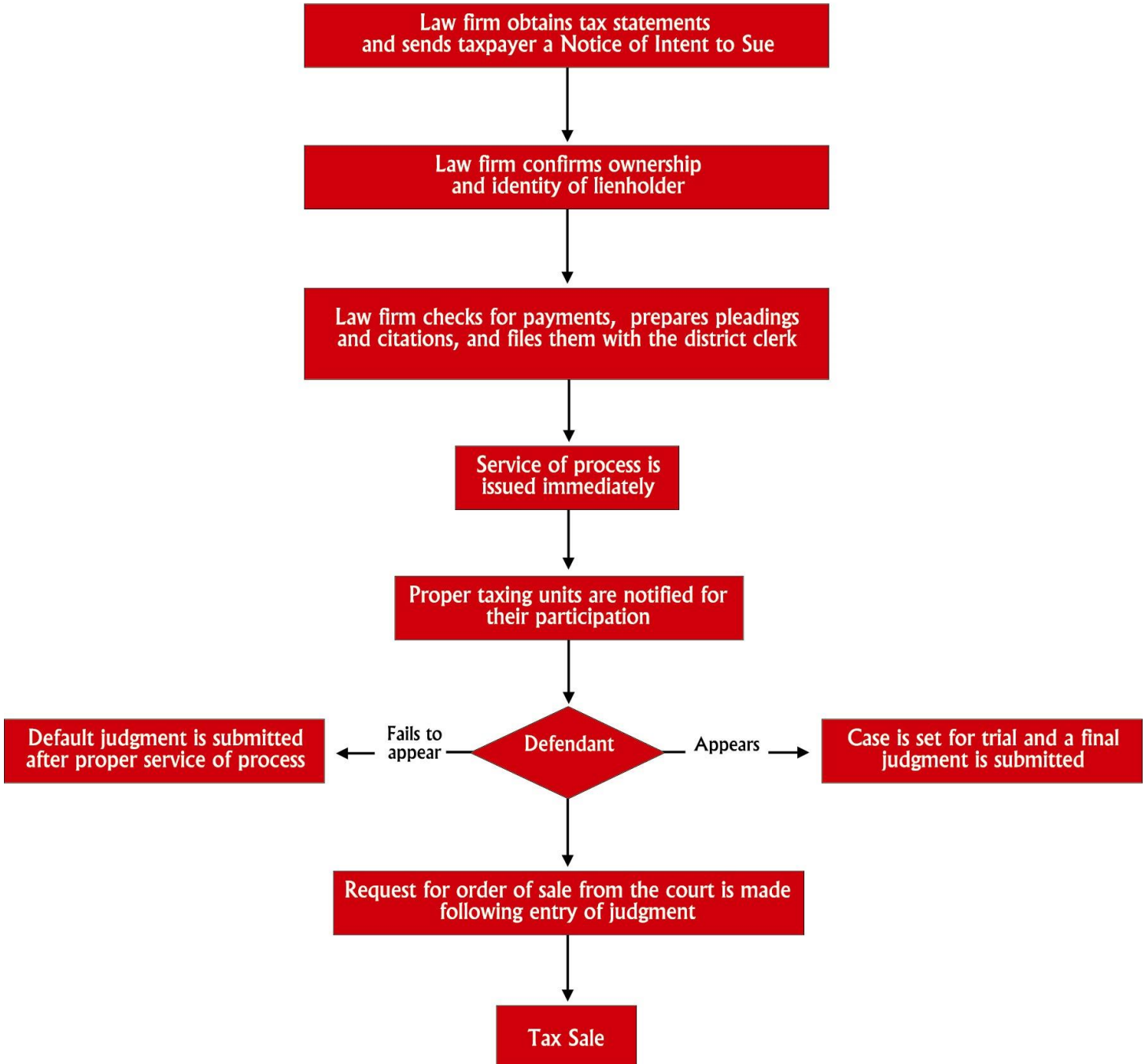
<b>LAWSUITS FILED</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
July 2017	0	\$0.00
August 2017	19	\$77,310.79
September 2017	20	\$44,154.62
<b>TOTAL</b>	<b>39</b>	<b>\$121,465.41</b>

<b>BUSINESS PERSONAL PROPERTY ENFORCEMENT JULY – SEPTEMBER 2017</b>		
<b>Activity</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
Property Inspections	2	\$12,930.39
Walk and Talk Campaigns	11	\$100,798.54
<b>TOTAL</b>	<b>13</b>	<b>\$113,728.93</b>

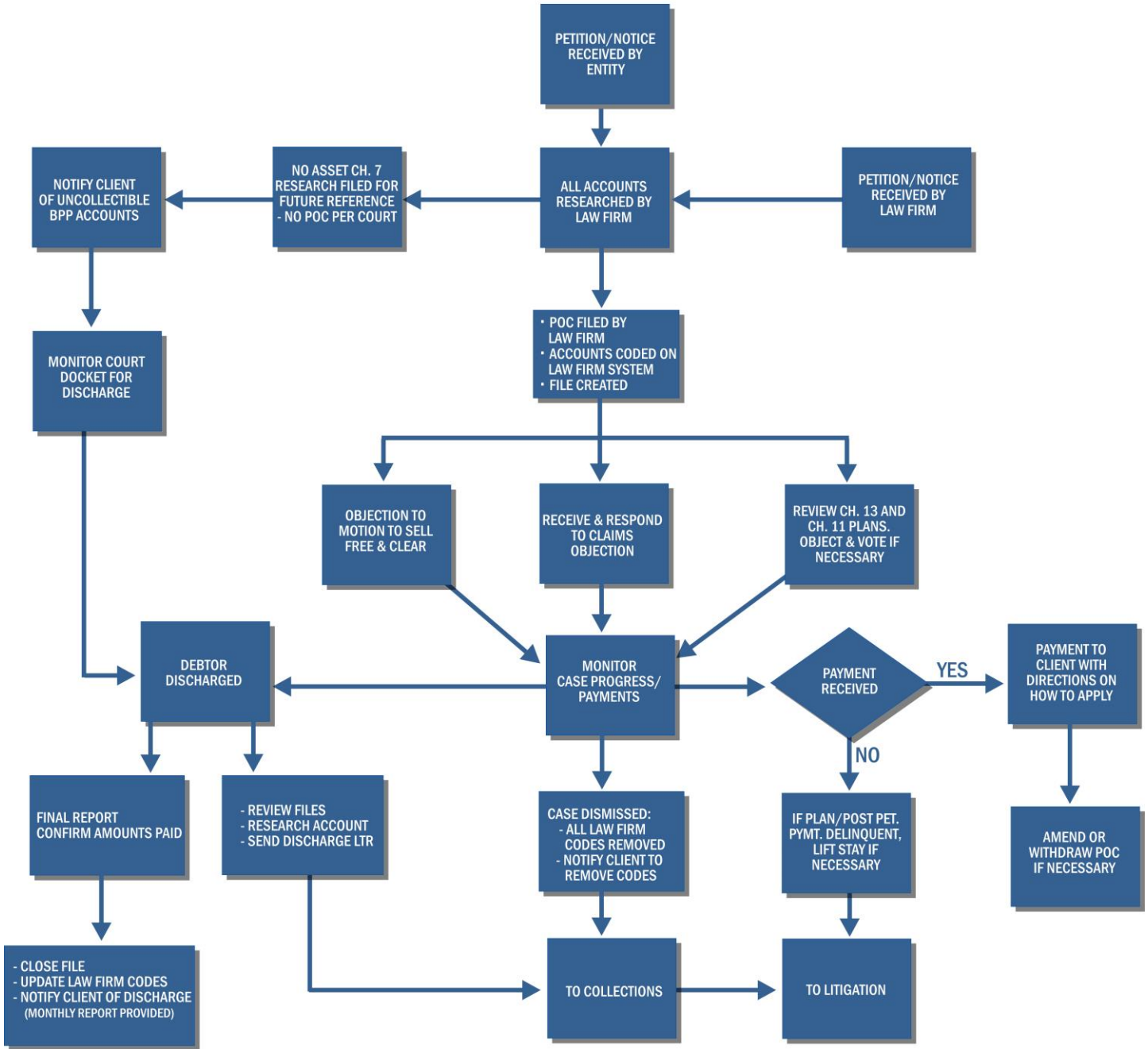
<b>BANKRUPTCY FILINGS</b>			
<b>CLAIMS FILED INVOLVING EAGLE PASS ISD TAX DEBT</b>			
<b>JULY – SEPTEMBER 2017</b>			
<b>Bankruptcy Number</b>	<b>Account Number</b>	<b>Debtor Name</b>	<b>CLAIM AMOUNT</b>
17-51587	8709968	SAN ANTONIO EXTENDED MEDICAL CARE, INC.	\$136.76
<b>Cases: 1</b>	<b>Accts: 1</b>		<b>Total Claims: \$136.76</b>
<b>AS OF OCTOBER 2017, THERE ARE 17 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$16,000.87.</b>			



# TAX SUIT PROCEDURES



# LINEBARGER GOGGAN BLAIR & SAMPSON, LLP BANKRUPTCY PROCEDURES



# CHAPTER VI

## Collection Results

*Linebarger Goggan reports collections based on information provided to the Firm from the Tax Office. The table below reflects delinquent tax collection results based on monthly reports from The Eagle Pass ISD Tax Assessor Collector.*

<b>EAGLE PASS ISD Delinquent Tax Collections</b>						
	<b>Tax Year 2016-2017</b>	<b>Tax Year 2015-2016</b>	<b>Tax Year 2014-2015</b>	<b>Tax Year 2013-2014</b>	<b>Tax Year 2012-2013</b>	<b>Tax Year 2011-2012</b>
<b>September</b>	\$212,587.16	\$188,495.24	\$193,855.12	\$145,947.96	\$164,451.89	\$180,904.98
<b>October</b>	\$209,262.13	\$143,756.14	\$211,315.28	\$145,887.36	\$177,362.65	\$184,123.27
<b>November</b>	\$137,468.57	\$63,182.62	\$112,645.02	\$132,149.31	\$191,811.25	\$111,649.02
<b>December</b>	\$108,735.47	\$173,064.84	\$121,153.11	\$119,078.04	\$174,795.75	\$138,720.26
<b>January</b>	\$101,613.38	\$61,975.81	\$153,108.95	\$131,426.94	\$90,690.80	\$138,436.12
<b>February</b>	\$154,938.56	\$141,230.70	\$193,834.49	\$163,508.41	\$123,990.39	\$160,445.05
<b>March</b>	\$176,681.83	\$114,705.08	\$171,836.53	\$123,217.22	\$98,169.47	\$154,352.22
<b>April</b>	\$112,795.46	\$92,505.86	\$101,490.17	\$75,694.88	\$104,298.58	\$105,957.24
<b>May</b>	\$125,212.10	\$119,949.09	\$104,059.54	\$97,028.53	\$73,283.93	\$176,993.05
<b>June</b>	\$129,904.61	\$123,781.09	\$99,460.75	\$100,312.59	\$101,793.29	\$114,638.94
<b>July</b>	\$217,998.06	\$268,938.44	\$243,696.59	\$322,081.86	\$270,169.69	\$203,433.86
<b>August</b>	\$280,994.53	\$199,639.01	\$196,864.02	\$288,126.34	\$158,512.88	\$219,242.76
<b>TOTAL</b>	<b>\$1,968,191.86</b>	<b>\$1,691,223.92</b>	<b>\$1,903,319.57</b>	<b>\$1,844,459.44</b>	<b>\$1,729,330.57</b>	<b>\$1,888,896.77</b>

# CHAPTER VII

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## *Management and Support Team*



Clif Douglass, III  
Managing Partner/San Antonio  
Joined in 1986



David Aelvoet  
Managing  
Partner/Bankruptcy  
Joined in 1993



Lilia Ledesma  
Partner  
Joined in 2003



Ronald Rocha  
Partner  
Joined in 1994



Sonia Gonzalez  
Partner  
Joined in 2007



Jeff Garcia  
Partner  
Joined in 2007



Don Stecker  
Partner  
Joined in 2008



Brad Balderrama  
Attorney  
Joined in 2009



Darbey Wehrle  
Financial Reporting  
Manager  
Joined in 1988



Edra Anderson Bush  
Attorney  
Joined in 2016



Nadine Quintanilla  
Assistant Operations  
Manager/Regional  
Supervisor  
Joined in 1994



Ana Cantu  
Collections Manager  
Joined in 2009  
Eagle Pass Office



Sara Garza  
Bankruptcy Manager  
Joined in 1983



Lorena De Hoyos  
Office & IT Administrator  
Joined in 2000



Baudi Cepeda  
Operations Manager  
Joined in 2006



John Fry  
Collection Manager  
Joined in 2004



Rosa Cruz  
Litigation Assistant  
Joined in 2011  
Eagle Pass Office



Cecilia Chance  
Litigation Assistant  
Joined in 2013  
Eagle Pass Office



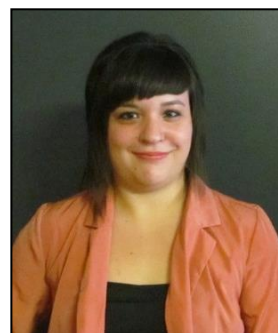
Lindsay Moy  
Assistant Operations  
Manager  
Joined in 2002



Irene Castillo  
Lawsuit Production  
Joined in 1998



Leticia Crespin  
Litigation Assistant  
Joined in 2002



Alison McConnon  
Litigation Assistant/  
Research Analyst  
Joined in 2015



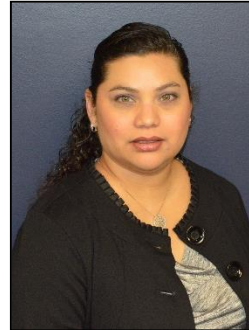
Laura Ibarra  
Litigation Assistant  
Joined in 2015



Tamika Temple  
Litigation Assistant  
Joined in 2015



Yvette Balderas  
Bankruptcy Assistant  
Joined in 2010



Maria Hunter  
Bankruptcy Assistant  
Joined in 2013



Veronica Gomez  
Bankruptcy Assistant  
Joined in 2001