



# Brownsville Independent School District

Agenda Category: Conference Presentation Board of Education Meeting: 04/01/25

Item Title:	<u>Update on Delinquent Tax Collections</u>	<u>        </u>	Action
	<u>Purdue Brandon Fielder Collins &amp; Mott, LLP</u>	<u>        </u>	<u>        </u>
	<u>        </u>	<u>        </u>	<u>        </u>
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## BACKGROUND:

Purdue, Brandon, Fielder, Collins & Mott, LLP will report on the Delinquent Ad valorem tax collections for Brownsville Independent School District for the period covering July 1, 2024 – December 31, 2024.

Alejandro Cespedes  
*Alex Cespedes*  
Submitted by: Chief Financial Officer

Alejandro Cespedes  
*Alex Cespedes*  
Recommended by: Chief Financial Officer

Alejandro Cespedes  
*Alex Cespedes*  
Approved by: Chief Financial Officer

Approved for Submission to Board of Education:

Jesus H Chavez  
Dr. Jesus H. Chavez  
Superintendent

WHEN EXPERIENCE, REPUTATION AND PERFORMANCE MATTER



# BROWNSVILLE ISD SEMI-ANNUAL JULY-DECEMBER 2024 COLLECTION REPORT

Submitted by: *Hiram A. Gutierrez, Janelle V. Caso & Enrique Pena*  
April 2025  
[www.pbfc.com](http://www.pbfc.com)



# COLLECTION PROGRAM

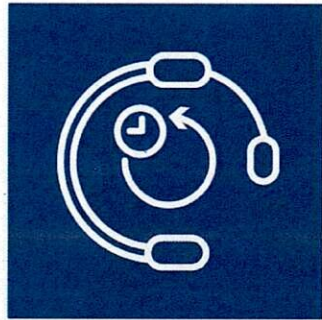
July 2024 - December 2024

The following is a brief overview of the collection activities of Perdue Brandon Fielder Collins and Mott, LLP for the **Brownsville Independent School District** for delinquent tax collections for the period of July 1, 2024 through December 31, 2024.



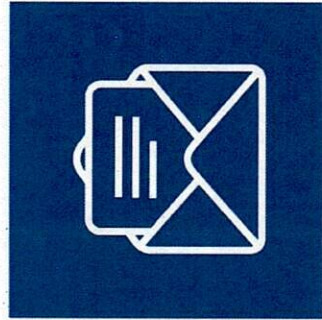
# PRE-LITIGATION

July 2024 - December 2024



Phone Contacts

**11,337**



Letters Mailed

**7,335**



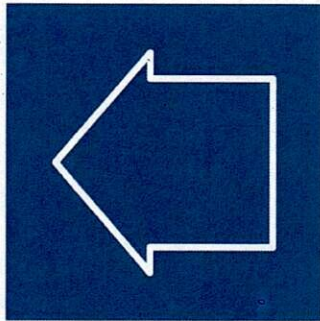
Address Updates

**238**



# PRE-LITIGATION

July 2024 - December 2024



Field Inspections

**317**



Payment Agreements

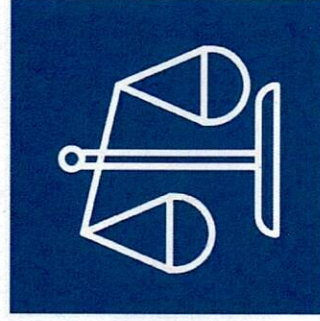
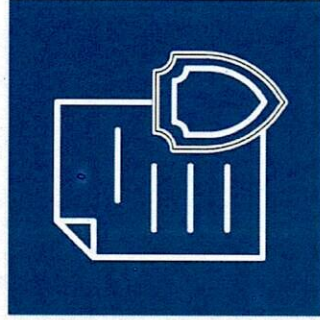
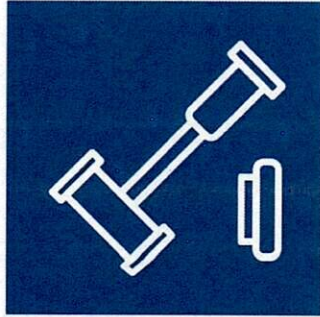
**380** Delinquent Taxpayers

**\$807,094** Base Tax

**B**

# LITIGATION

July 2024 – December 2024



Original Petitions/Interventions

**439**

**\$2,058,045** Base Tax

Tax Warrants

**19**

**\$46,203** Base Tax

Federal Court Representation

**36** Bankruptcy

**\$25,238** Base Tax

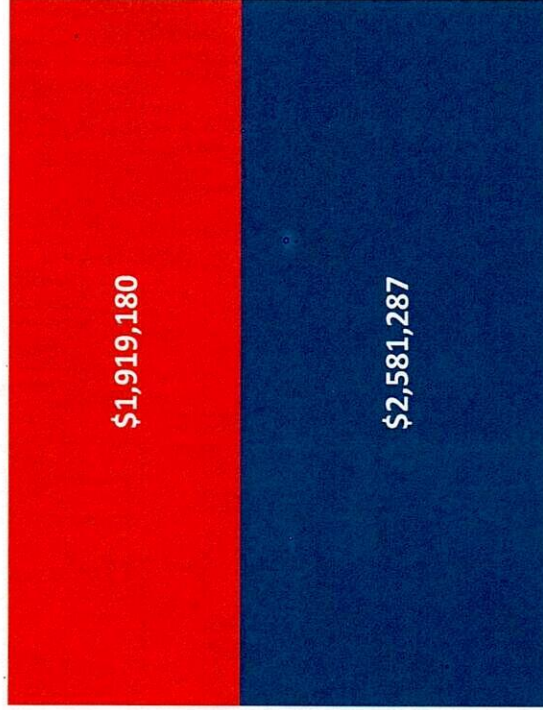


# 2023 TAX YEAR COLLECTIONS

Partial Year July 1 - December 31

**INITIAL OUTSTANDING BASE TAX: \$4,500,467**

57.36%



YEAR 1

Source: Cameron County Tax Office

■ Collected ■ Remaining



# 2022 TAX YEAR COLLECTIONS

July 1 - December 31

**INITIAL OUTSTANDING BASE TAX: \$4,248,158**



Source: Cameron County Tax Office





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# UNCOLLECTIBLE

July 2024 - December 2024



Uncollectible Accounts

**78** Delinquent Taxpayers

**\$209,296** Base Tax



# COLLECTIONS

## July-December Comparison (All Years)

Total \$3,762,393



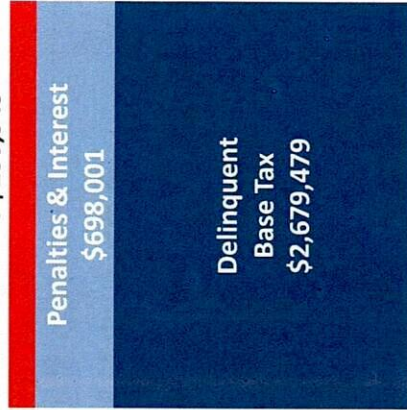
JULY 2024 - DEC 2024  
Adj. DTR: \$9,442,136

Total \$3,420,412



JULY 2023 - DEC 2023  
Adj. DTR: \$9,177,872

Total \$3,377,480



JULY 2022 - DEC 2022  
Adj. DTR: \$8,554,547

Source: Cameron County Tax Office

WHEN EXPERIENCE, REPUTATION AND PERFORMANCE MATTER



PERDUE BRANDON  
FIELDER COLLINS & MOTT LLP

ATTORNEYS AT LAW

THANK YOU