

BOARD OF TRUSTEES
AGENDA

<input type="checkbox"/> Workshop	<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Special
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(A) Report Only Recognition

Presenter(s): Sonia Gonzalez, Attorney at Law

Briefly describe the subject of the report or recognition presentation.

DELINQUENT COLLECTION ACTIVITIES FOR JULY, 2021- AUGUST, 2022

(B) Action Item

Presenter(s):

Briefly describe the action required.

(C) Funding source: Identify the source of funds if any are required.

(D) Clarification: Explain any question or issues that might be raised regarding this item.



LINEBARGER

ATTORNEYS AT LAW

**Annual Summary of Delinquent Tax Collection
Activities and Results for Eagle Pass ISD**



July 2021 – August 2022

Linebarger Goggan Blair & Sampson, LLP

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September 22, 2022

School Board of Trustees
Eagle Pass ISD
587 Madison St.
Eagle Pass, Texas 78852

RE: July 2021 – August 2022 Annual Summary of Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this report for the period of July 2021 – August 2022 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. Please contact us if you, the school board, or other administrative personnel have any questions about this report or the services we provide Eagle Pass ISD.

Kindest regards,



SONIA A. GONZALEZ

Partner

cc: Samuel Mijares, Superintendent of Schools
Ismael Mijares, Deputy Superintendent for Business & Finance
Susie Perez, Business & Finance Director
Deniz Brown, Benefits & Risk Management Director
Rolando Martinez, Tax Assessor Collector

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CHAPTER I

Work Plan Elements to Maximize Collections

Note: The firm regularly analyzes the District's tax roll to ensure our efforts maximize collection results. Thus, the work plan below is a general overview of the efforts we initiate on a monthly basis.

Notifications

- Mail first notification in July
- Mail second notification and 1st follow-up notice in September
- Mail third notification in January
- 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 monthly Sheriff sales and initiate a resale of struck off property twice a year (May and November)
- When necessary, initiate tax seizures to protect the tax lien on business personal property accounts
- File proof of claims in bankruptcy courts throughout the United States where taxes are due, 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 larger accounts and business personal property accounts to expedite payment
- Set up payment plans as authorized by the Eagle Pass ISD Tax Office
- Remain available during all business hours to assist taxpayers by phone or in person
- Respond to incoming correspondence within these business days

Other Work Plan Elements

- Maintain communication with all governmental departments (i.e.: Tax Office, Appraisal District, District Clerks Office, Sheriff's 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

ACTIVITY SUMMARY

July 2021 – August 2022		
	Number of Accounts	Dollar Amount
Mailings		
Mass Mailings	22,232	\$31,023,076.93
Target Mailings	2,889	\$9,958,044.85
Taxpayer Assistance and Payment Arrangements		
Outbound Collection Calls	2,861	\$9,771,075.19
Inbound Correspondence & Phone Inquiries	3,739	\$11,797,761.85
Taxpayer Walk-Ins	1,473	\$4,219,071.14
Tax Office Payment Arrangements	65	\$211,344.04
Research and Litigation		
Abstracts of Title and Ownership Research	1,635	N/A
Lawsuits Filed	75	\$318,140.16
Judgments Entered	109	\$580,358.60
Lawsuits Dismissed	61	N/A
Reissues	102	\$606,129.24
Properties Set for Sale	64	N/A

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 mailings initiated since July 2021 is reflected below.

Mass Mailing Activity		
Time Period	Number of Letters	Dollar Amount
July 2021	3,575	\$4,215,169.73
September 2021	68	\$61,057.48
September 2021	2,876	\$3,588,038.85
January 2022	2,345	\$2,740,712.66
March 2022	1,959	\$4,116,042.12
May 2022	5,331	\$7,698,938.71
June 2022	1,674	\$3,374,977.64
July 2022	4,404	\$5,228,139.74
TOTAL	22,232	\$31,023,076.93

B. Targeted Mailings

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.

Target Mailing Activity		
Time Period	Number of Letters	Dollar Amount
July 2021	210	\$553,059.78
August 2021	241	\$593,622.41
September 2021	198	\$645,566.41
October 2021	224	\$741,909.88
November 2021	243	\$539,616.20
December 2021	209	\$636,078.76
January 2022	217	\$940,882.94
February 2022	158	\$478,230.65
March 2022	174	\$747,287.07
April 2022	227	\$951,522.03
May 2022	185	\$769,357.43
June 2022	180	\$986,948.90
July 2022	191	\$804,989.08
August 2022	232	\$568,973.31
TOTAL	2,889	\$9,958,044.85

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

CHAPTER III

Taxpayer Assistance

A. Taxpayer Inquiries

Taxpayers are encouraged to contact us to resolve their delinquent accounts. We have experienced bilingual personnel available Monday – Friday from 8:30 am to 5:30 pm to assist taxpayers. Each communication represents an opportunity to resolve problems and facilitate the payment of taxes. This chapter of the report summarizes our taxpayer assistance efforts based on the origin of the inquiry (walk-in, by phone or in writing).

Outbound Collection Calls		
Time Period	Number of Accounts	Dollar Amount
July 2021	206	\$334,721.18
August 2021	439	\$633,651.88
September 2021	180	\$683,021.19
October 2021	155	\$481,990.33
November 2021	247	\$698,955.25
December 2021	109	\$267,705.15
January 2022	95	\$364,958.80
February 2022	98	\$332,557.06
March 2022	155	\$739,690.79
April 2022	212	\$975,743.19
May 2022	230	\$1,254,019.29
June 2022	133	\$1,044,660.34
July 2022	205	\$803,013.65
August 2022	397	\$1,156,387.09
TOTAL	2,861	\$9,771,075.19

Inbound Correspondence and Phone Inquiries

Time Period	Number of Accounts	Dollar Amount
July 2021	362	\$1,029,411.47
August 2021	405	\$735,821.86
September 2021	326	\$853,540.84
October 2021	306	\$634,698.67
November 2021	257	\$819,510.86
December 2021	187	\$751,340.15
January 2022	116	\$725,758.93
February 2022	197	\$524,430.75
March 2022	227	\$925,842.97
April 2022	238	\$893,425.11
May 2022	262	\$1,221,407.11
June 2022	184	\$751,240.56
July 2022	271	\$816,151.76
August 2022	401	\$1,115,180.81
TOTAL	3739	\$11,797,761.85

Taxpayer Walk-Ins		
Time Period	Number of Accounts	Dollar Amount
July 2021	92	\$310,850.45
August 2021	110	\$271,730.55
September 2021	106	\$296,083.99
October 2021	143	\$191,779.07
November 2021	114	\$283,726.39
December 2021	107	\$386,482.54
January 2022	81	\$202,335.59
February 2022	102	\$161,126.07
March 2022	102	\$343,159.78
April 2022	78	\$250,566.13
May 2022	120	\$499,528.49
June 2022	94	\$443,368.83
July 2022	92	\$238,765.38
August 2022	132	\$339,567.88
TOTAL	1,473	\$4,219,071.14

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.

Payment Arrangements		
Time Period	Number of Accounts	Dollar Amount
July 2021	12	\$38,583.40
August 2021	8	\$16,810.52
September 2021	8	\$11,475.05
October 2021	5	\$6,627.72
November 2021	3	\$12,930.86
December 2021	5	\$43,105.26
January 2022	6	\$18,417.84
February 2022	3	\$16,078.64
March 2022	4	\$18,566.13
April 2022	1	\$2,363.64
May 2022	6	\$12,275.36
June 2022	0	\$0.00
July 2022	2	\$7,086.36
August 2022	2	\$7,023.26
TOTAL	65	\$211,344.04

CHAPTER IV

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.

Address and Ownership Research	
Time Period	Number of Accounts
July 2021	202
August 2021	199
September 2021	59
October 2021	58
November 2021	91
December 2021	58
January 2022	60
February 2022	32
March 2022	95
April 2022	78
May 2022	222
June 2022	104
July 2022	120
August 2022	166
TOTAL	1,544

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.

Abstracts of Title Processed		
Time Period	Title Orders Requested	Title Orders Received
July 2021	0	0
August 2021	0	0
September 2021	0	1
October 2021	0	22
November 2021	0	19
December 2021	0	0
January 2022	0	14
February 2022	3	0
March 2022	0	0
April 2022	0	0
May 2022	6	13
June 2022	0	0
July 2022	43	12
August 2022	0	10
TOTAL	52	91

CHAPTER V

Litigation

The Firm files lawsuits regularly throughout the year. We continue to work closely with the Maverick County District Clerk, Sheriff's Department and Judiciary to ensure our litigation procedures help to expedite the prosecution of the large volume of lawsuits filed. Dockets are set several times a year and sheriff sales this year will be held thrice a year 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.

A detailed list of lawsuits filed including suit number, filing date, and defendant style can be found below.

Lawsuits Filed		
Suit Number	Filing Date	Defendant Style
21-09-05997-TXAJA	07-Sep-2021	ALEXANDER BENITEZ, ET AL
21-09-05995-TXAJA	01-Sep-2021	TEXAS MAVERICK TIERRAS, INC., ET AL
21-09-05994-TX	01-Sep-2021	JUAN JESUS HERNANDEZ, ET AL
21-09-05998-TX	07-Sep-2021	SANTOS LARA, ET AL
21-09-05996-TX	07-Sep-2021	HERIBERTO PEREZ, ET AL
21-10-06017-TXAJA	21-Oct-2021	JUAN RODRIGUEZ, ET AL
21-10-06015-TXAJA	21-Oct-2021	FELIX SAUCEDO, ET AL
21-10-06004-TX	21-Oct-2021	REYNALDO MARQUEZ, ET AL
21-10-06003-TXAJA	21-Oct-2021	LIRIO MARGOT LANDA, FKA LIRIO MARGOT PERALTA
21-10-06000-TX	21-Oct-2021	ANDRES ANICO ELIZONDO
21-10-06007-TXAJA	21-Oct-2021	BENNY ESTRADA, AKA BENITO ESTRADA, ET AL
21-10-06013-TXAJA	21-Oct-2021	JESUS A. RAMIREZ, ET AL

Lawsuits Filed

Suit Number	Filing Date	Defendant Style
21-10-06012-TX	21-Oct-2021	LETICIA RODRIGUEZ, ET AL
21-10-06005-TXAJA	21-Oct-2021	AIDA PATRICIA BEZA
21-10-06001-TXAJA	21-Oct-2021	CESAR SANCHEZ
21-10-06014-TX	21-Oct-2021	JOSE I. SALAZAR
21-10-06011-TXAJA	21-Oct-2021	ISAI NIETO, AKA ISAI NIETO ARELLANO, ET AL
21-10-40520-MCV	21-Oct-2021	RITO C. MARTINEZ, ET AL
21-10-06009-TXAJA	21-Oct-2021	ELADIO GARCIA, ET AL
21-10-06018-TX	21-Oct-2021	ELVIRA CONTRERAS, ET AL
21-10-06008-TX	21-Oct-2021	JOSE E. CONTRERAS, AKA JUAN E. CONTRERAS, ET AL
21-10-06002-TX	21-Oct-2021	ARMANDO H. VILLARREAL, ET AL
21-10-06006-TX	21-Oct-2021	RODOLFO GALVAN, JR., ET AL
21-10-06016-TX	21-Oct-2021	REYNALDO FLORES, ET AL
21-10-06010-TX	21-Oct-2021	JUANA G. CERVANTES, AKA JUANA GUERRERO CERVANTES
21-11-06033-TXAJA	19-Nov-2021	MAYRA URRABAZO, ET AL
21-11-06034-TX	19-Nov-2021	ROSA AVILA
21-11-06025-TXAJA	19-Nov-2021	ROSARIO Z. DAVILA, ET AL
21-11-06031-TXAJA	19-Nov-2021	OLIVIA ZAMORA, ET AL
21-11-06029-TXAJA	19-Nov-2021	SUSANA MOLINA VALADEZ, AKA SUSAN M. VALADEZ, ET AL
21-11-06020-TX	19-Nov-2021	JOSE SANTOS CHAVEZ, ET AL
21-11-06035-TXAJA	19-Nov-2021	ELIAS GUTIERREZ, ET AL
21-11-06032-TX	19-Nov-2021	SUSANA OLIVAS
21-11-06030-TX	19-Nov-2021	FELIPE ZAVALA, ET AL
21-11-06028-TX	19-Nov-2021	MELISSA RODRIGUEZ, ET AL
21-11-06036-TX	19-Nov-2021	EDWARD MEDINA, ET AL

Lawsuits Filed

Suit Number	Filing Date	Defendant Style
21-11-06021-TXAJA	19-Nov-2021	OLGA ROSA LLAMAS, ET AL
21-11-06037-TXAJA	22-Nov-2021	FERNANDO ARROYO
21-11-06023-TXAJA	19-Nov-2021	MANUEL SANCHEZ, ET AL
21-11-06024-TX	19-Nov-2021	JAMIE FLORES, ET AL
21-11-06026-TX	19-Nov-2021	DAVID GONZALEZ, AKA DAVID A. GONZALEZ
21-11-06027-TXAJA	19-Nov-2021	JOSE H. VELEZ, ET AL
21-11-06022-TX	19-Nov-2021	MAYRA ALEJANDRA RIVERA
22-01-06052-TX	28-Jan-2022	OSCAR MARTINEZ, ET AL
22-01-06054-TX	28-Jan-2022	RENE MENDOZA
22-01-06058-TX	28-Jan-2022	SAN JUANA LUNA, ET AL
22-01-06047-TXAJA	28-Jan-2022	HUMBERTO AGUINAGA, ET AL
22-01-06051-TXAJA	28-Jan-2022	RUBEN SOLIS SEGOVIA , DOING BUSINESS AS HOUSES BY RUBEN
22-01-06050-TX	28-Jan-2022	GUADALUPE CAMPOS, AKA ISELA GUADALUPE CAMPOS, ET AL
22-01-06049-TXAJA	28-Jan-2022	BENJAMIN MALDONADO, ET AL
22-01-06048-TX	28-Jan-2022	LUZ MARIA GARCIA, ET AL
22-01-06045-TXAJA	28-Jan-2022	DORA G. CASTRO, AKA DORA CASTRO GARCIA L/E, ET AL
22-01-06053-TXAJA	28-Jan-2022	ISMAEL C. RODRIGUEZ, ET AL
22-01-06055-TXAJA	28-Jan-2022	JESUS E. GONZALEZ, ET AL
22-01-06057-TXAJA	28-Jan-2022	ALMA LETICIA LIZARRAGA, AKA ALMA LETICIA LIZARRAGA GARCIA, ET AL
22-01-06056-TX	28-Jan-2022	JOSE E. GARZA, ET AL
22-01-06046-TX	28-Jan-2022	ABELARDO RODRIGUEZ, ET AL

Lawsuits Filed

Suit Number	Filing Date	Defendant Style
22-05-06077-TXAJA	19-May-2022	JOSE M. RODRIGUEZ, ET AL
22-05-06071-TXAJA	19-May-2022	ERNESTO DEL RIO, ET AL
22-05-06073-TXAJA	19-May-2022	ANTONIA MONTELONGO, ET AL
22-05-06065-TXAJA	19-May-2022	JESUS GARCIA, AKA JESUS GARCIA AGUINAGA, ET AL
22-05-06063-TXAJA	19-May-2022	JUAN MANUEL MARTINEZ, ET AL
22-05-06062-TX	04-May-2022	GARY BELLOWS
22-05-06067-TXAJA	19-May-2022	EDUARDO DE LA GARZA, ET AL
22-05-06066-TX	19-May-2022	HECTOR SAUL BARBA, ET AL
22-05-06076-TX	19-May-2022	IRMA CONSUELO CASTANO L/E, ET AL
22-05-06072-TX	19-May-2022	GRACIELA PATRICIA MARTINEZ, AKA GRACELA P. MARTINEZ
22-05-06064-TX	19-May-2022	MARIA ELENA NOLASCO, CUSTODIAN FOR STEPHANIE NOLASCO, NICOLE NOLASCO, GEORGE MICHAEL NOLASCO, MICHELLE NOLASCO, JESUS MANUEL NOLASCO AND JENNIFER NOLASCO, UNDER THE TEXAS UNIFORM GIFTS TO MINORS ACT
22-05-06060-TX	04-May-2022	ROSA MARGARITA GARCIA
22-05-06070-TX	19-May-2022	RAMIRO LAREDO, ET AL
22-05-06069-TXAJA	19-May-2022	JESUS MARTINEZ
22-05-06061-TXAJA	04-May-2022	ENRIQUE VELEZ
22-05-06075-TXAJA	19-May-2022	MAURICIO CHAVARRIA, ET AL
22-05-06074-TX	19-May-2022	SESA FLUORSPAR, INC., ET AL
22-05-06068-TX	19-May-2022	JORGE TORRES, ET AL
Total: 75		

Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
19-10-05798-TX	07-Jul-2021	JUDGMENT ENTERED	\$5,321.81
19-09-05788-TX	07-Jul-2021	JUDGMENT ENTERED	\$564.86
10-02-04170-TX	07-Jul-2021	JUDGMENT ENTERED	\$4,648.73
18-08-05506-TX	07-Jul-2021	JUDGMENT ENTERED	\$3,250.34
18-02-05406-TX	07-Jul-2021	JUDGMENT ENTERED	\$1,067.91
19-03-05668-TX	07-Jul-2021	JUDGMENT ENTERED	\$721.45
09-09-04071-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$10,707.32
10-03-04209-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$4,276.76
19-01-05613-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$8,885.76
12-01-04535-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$3,635.45
20-01-05857-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$3,118.56
19-04-05689-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$3,506.01
19-08-05759-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$1,162.64
19-03-05669-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$14,050.35
20-03-05871-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$1,794.07
20-01-05847-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$1,116.01
19-05-05709-TXAJA	06-Aug-2021	JUDGMENT ENTERED	\$8,130.12
16-05-05048-TX	08-Sep-2021	JUDGMENT ENTERED	\$6,317.21
16-09-05108-TX	08-Sep-2021	JUDGMENT ENTERED	\$3,407.41
20-09-39274-MCV	08-Sep-2021	JUDGMENT ENTERED	\$704.57
20-01-38408-MCV	06-Oct-2021	JUDGMENT ENTERED	\$1,247.55
20-01-05832-TX	03-Nov-2021	JUDGMENT ENTERED	\$5,149.47

Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
21-02-05958-TX	03-Nov-2021	JUDGMENT ENTERED	\$2,817.74
18-07-05486-TX	03-Nov-2021	JUDGMENT ENTERED	\$1,719.14
18-03-05412-TX	03-Nov-2021	JUDGMENT ENTERED	\$1,470.59
15-01-04912-TX	03-Nov-2021	JUDGMENT ENTERED	\$7,439.22
18-06-05480-TX	03-Nov-2021	JUDGMENT ENTERED	\$9,758.51
20-03-05870-TX	08-Dec-2021	JUDGMENT ENTERED	\$1,254.27
19-03-05662-TX	08-Dec-2021	JUDGMENT ENTERED	\$3,624.77
11-09-04500-TX	08-Dec-2021	JUDGMENT ENTERED	\$1,227.00
20-07-05898-TX	08-Dec-2021	JUDGMENT ENTERED	\$2,525.35
20-01-05840-TX	08-Dec-2021	JUDGMENT ENTERED	\$9,077.36
14-06-04813-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$3,186.99
20-03-05867-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$3,152.64
19-09-05787-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$1,959.46
19-08-05769-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$2,434.82
19-02-05631-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$4,749.90
18-06-05467-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$3,134.48
12-05-04583-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$1,364.81
10-07-04301-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$2,817.80
20-09-05915-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$3,989.09
19-04-05697-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$3,416.55
18-12-05589-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$17,565.41
18-11-05581-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$5,628.59

Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
20-09-05917-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$7,146.42
21-02-05957-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$4,334.25
21-01-05947-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$764.24
12-03-04577-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$7,792.62
13-06-04727-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$3,742.73
18-06-05473-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$9,560.89
19-05-05705-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$48,320.91
20-08-39170-MCV	05-Jan-2022	JUDGMENT ENTERED	\$3,306.06
20-10-05929-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$3,611.71
20-08-05905-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$15,201.94
18-11-05575-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$1,278.48
15-01-04923-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$4,875.35
18-06-05455-TXAJA	06-Jan-2022	JUDGMENT ENTERED	\$6,639.23
20-12-39516-MCV	03-Feb-2022	JUDGMENT ENTERED	\$406.00
18-09-05530-TX	04-Mar-2022	JUDGMENT ENTERED	\$0.00
20-03-05886-TX	04-Mar-2022	JUDGMENT ENTERED	\$1,369.20
19-08-05766-TX	04-Mar-2022	JUDGMENT ENTERED	\$1,647.79
20-09-05908-TX	04-Mar-2022	JUDGMENT PAID	\$3,264.98
19-02-05632-TX	04-Mar-2022	JUDGMENT ENTERED	\$2,138.49
20-10-05934-TX	05-Apr-2022	JUDGMENT ENTERED	\$212.79
20-12-39456-MCV	05-Apr-2022	JUDGMENT ENTERED	\$4,653.48
20-10-05926-TX	05-Apr-2022	JUDGMENT ENTERED	\$8,020.26
19-02-05648-TX	05-Apr-2022	JUDGMENT ENTERED	\$8,420.98
10-11-04372-TX	05-Apr-2022	JUDGMENT ENTERED	\$11,025.48

Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
21-06-05980-TX	05-Apr-2022	JUDGMENT ENTERED	\$6,657.66
20-09-05914-TX	05-Apr-2022	JUDGMENT ENTERED	\$1,158.60
15-07-04988-TX	05-Apr-2022	JUDGMENT ENTERED	\$5,547.43
17-04-05190-TX	05-Apr-2022	JUDGMENT ENTERED	\$22,616.96
13-02-04670-TX	05-Apr-2022	JUDGMENT ENTERED	\$11,156.85
18-10-05546-TX	04-May-2022	JUDGMENT ENTERED	\$470.91
19-08-05762-TX	04-May-2022	JUDGMENT ENTERED	\$1,706.23
20-03-05879-TXAJA	12-May-2022	JUDGMENT ENTERED	\$3,113.41
18-08-05513-TXAJA	12-May-2022	JUDGMENT ENTERED	\$2,393.51
17-09-05284-TX	04-May-2022	JUDGMENT ENTERED	\$1,311.45
20-12-05939-TXAJA	12-May-2022	JUDGMENT ENTERED	\$376.79
19-02-05639-TXAJA	12-May-2022	JUDGMENT ENTERED	\$5,913.98
21-12-06043-TXAJA	12-May-2022	JUDGMENT ENTERED	\$861.47
21-10-06013-TXAJA	12-May-2022	JUDGMENT ENTERED	\$3,304.42
14-07-04844-TX	04-May-2022	JUDGMENT ENTERED	\$434.49
18-09-05541-TXAJA	12-May-2022	JUDGMENT ENTERED	\$2,512.73
21-11-06022-TX	04-May-2022	JUDGMENT ENTERED	\$3,192.85
18-10-05545-TXAJA	12-May-2022	JUDGMENT ENTERED	\$3,220.46
21-10-06006-TX	04-May-2022	JUDGMENT ENTERED	\$2,897.27
19-07-05746-TX	04-May-2022	JUDGMENT ENTERED	\$14,013.55
18-11-05571-TXAJA	12-May-2022	JUDGMENT ENTERED	\$273.85
19-06-05719-TXAJA	12-May-2022	JUDGMENT ENTERED	\$3,988.21
09-12-04139-TXAJA	12-May-2022	JUDGMENT ENTERED	\$4,263.82
19-09-05775-TXAJA	12-May-2022	JUDGMENT ENTERED	\$2,188.07

Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
21-10-06007-TXAJA	12-May-2022	JUDGMENT ENTERED	\$5,660.57
19-04-05693-TXAJA	12-May-2022	JUDGMENT ENTERED	\$6,979.40
18-03-05425-TXAJA	12-May-2022	JUDGMENT ENTERED	\$2,181.79
18-08-05517-TXAJA	12-May-2022	JUDGMENT ENTERED	\$2,492.69
21-11-06027-TXAJA	12-May-2022	JUDGMENT ENTERED	\$1,580.58
21-11-06032-TX	03-Jun-2022	JUDGMENT ENTERED	\$834.09
18-07-05498-TX	06-Jul-2022	JUDGMENT ENTERED	\$8,906.82
19-08-05760-TX	06-Jul-2022	JUDGMENT ENTERED	\$1,099.30
18-04-05438-TX	06-Jul-2022	JUDGMENT ENTERED	\$13,354.99
19-07-05738-TX	06-Jul-2022	JUDGMENT ENTERED	\$705.73
18-05-05442-TX	06-Jul-2022	JUDGMENT ENTERED	\$12,572.91
20-09-05918-TX	06-Jul-2022	JUDGMENT ENTERED	\$2,030.83
18-01-05364-TX	06-Jul-2022	JUDGMENT ENTERED	\$9,190.40
14-01-04792-TX	06-Jul-2022	JUDGMENT ENTERED	\$18,627.29
22-01-06050-TX	06-Jul-2022	JUDGMENT ENTERED	\$2,488.26
21-05-05968-TX	10-Aug-2022	JUDGMENT ENTERED	\$3,810.77
21-01-05948-TX	10-Aug-2022	JUDGMENT ENTERED	\$39,434.08
TOTAL: 109			\$580,358.60

Trial Judgments/Dismissals for Payment

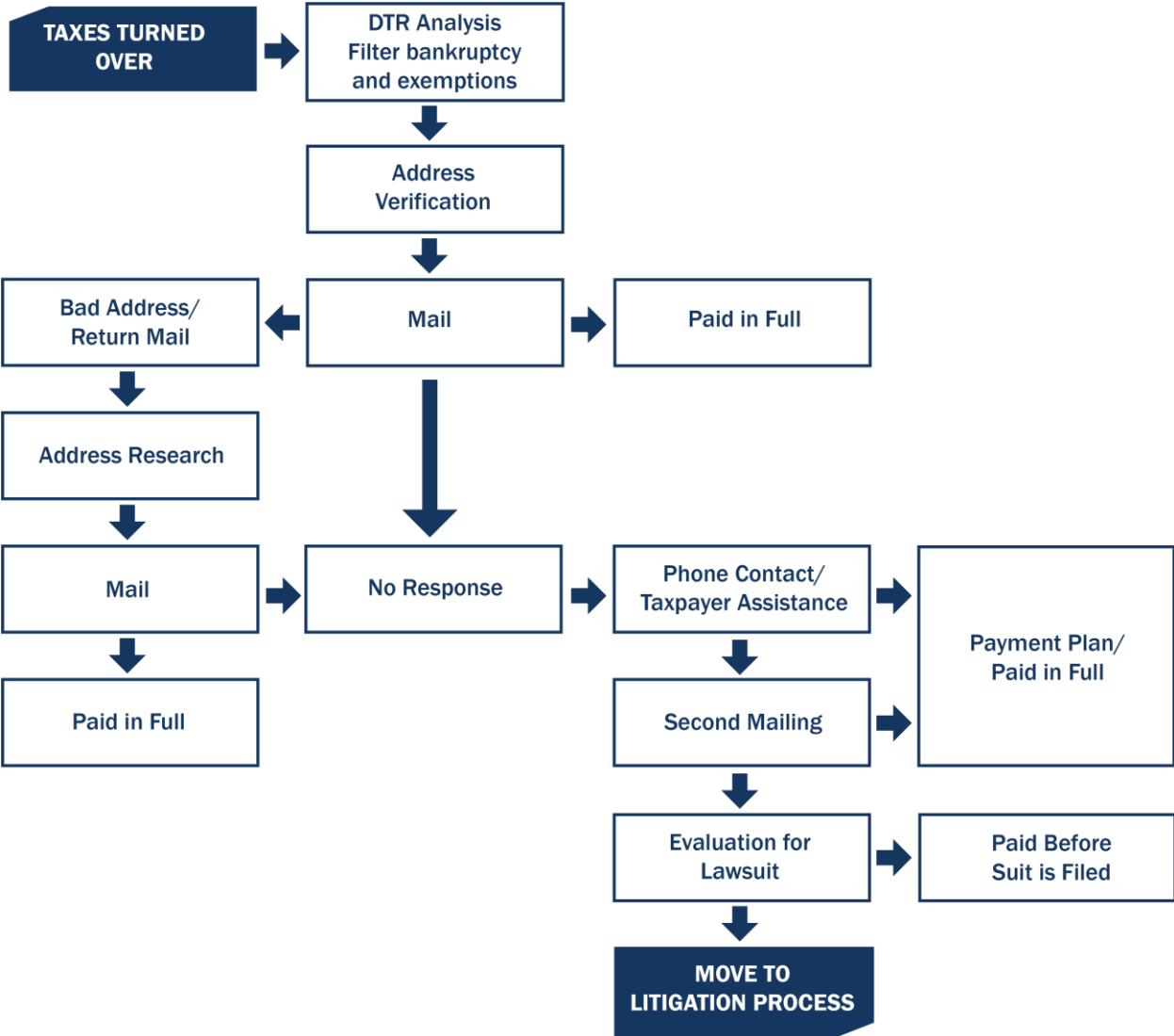
Time Period	Number of Judgments	Judgment Dollar Amount	Number of Dismissals
July 2021	6	\$15,575.10	1
August 2021	11	\$60,383.05	5
September 2021	3	\$10,429.19	7
October 2021	1	\$1,247.55	2
November 2021	6	\$28,354.67	0
December 2021	5	\$17,708.75	4
January 2022	25	\$169,975.37	11
February 2022	1	\$406.00	12
March 2022	5	\$8,420.46	8
April 2022	10	\$79,470.49	1
May 2022	24	\$75,332.50	3
June 2022	1	\$834.09	1
July 2022	9	\$68,976.53	4
August 2022	2	\$43,244.85	2
TOTAL	109	\$580,358.60	61

Reissues		
Time Period	Number of Accounts	Dollar Amount
July 2021	0	\$0.00
August 2021	19	\$94,653.89
September 2021	12	\$106,425.83
October 2021	9	\$67,853.89
November 2021	0	\$0.00
December 2021	0	\$0.00
January 2022	3	\$40,563.51
February 2022	7	\$26,309.37
March 2022	30	\$144,842.05
April 2022	1	\$3,902.15
May 2022	14	\$70,520.90
June 2022	0	\$0.00
July 2022	0	\$0.00
August 2022	7	\$51,057.65
TOTAL	102	\$606,129.24

Tax Sales				
Time Period	Number Set	Number Sold	Number Struck Off	Number Canceled/Paid
August 2021	10	2	1	6
September 2021	1	1	0	0
December 2021	7	1	1	5
March 2022	7	0	0	7
April 2022	23	4	3	16
August 2022	16	9	0	7
TOTAL	64	17	5	41

Linebarger Goggan Blair & Sampson, LLP

Tax Collection Process



Bankruptcy Filings

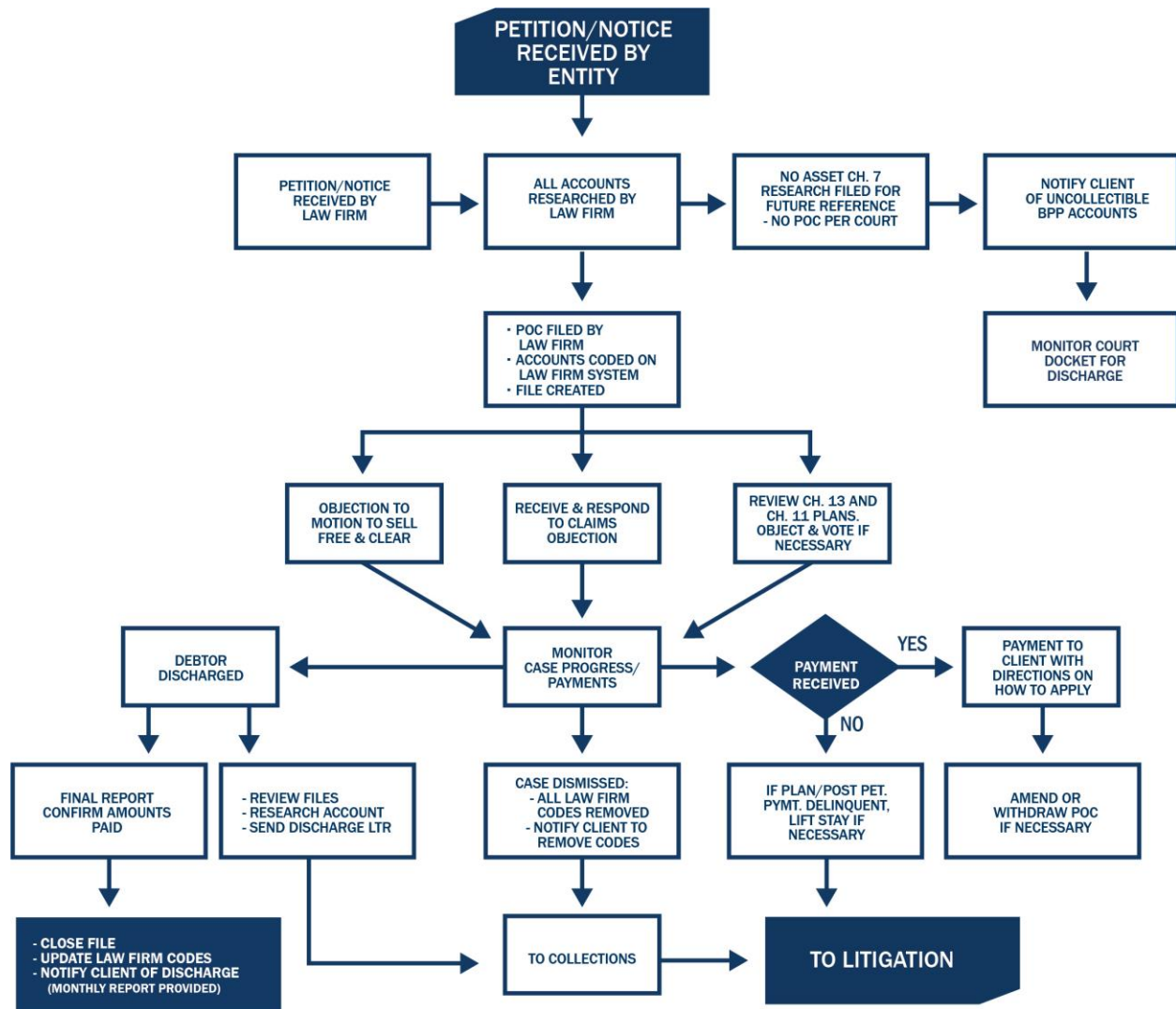
Claims Filed Involving the Eagle Pass ISD Tax Debt

July 2021 – August 2022

Bankruptcy Number	Account Number	Debtor Name	Claim Amount
21-50837	6318	LESVIA RAMOS	\$1,222.44
21-51009	84106	MICHAEL CHRISTIAN CAVAZOS	\$287.73
22-50203	6318	LESVIA RAMOS	\$1,222.26
22-50462	8561	DOUBLE M RANCH & FARMS, LLC	\$0.00
22-50462	8563	DOUBLE M RANCH & FARMS, LLC	\$499.55
22-50462	8564	DOUBLE M RANCH & FARMS, LLC	\$400.19
22-50462	8566	DOUBLE M RANCH & FARMS, LLC	\$639.85
22-50462	8567	DOUBLE M RANCH & FARMS, LLC	\$4,395.25
22-50462	8568	DOUBLE M RANCH & FARMS, LLC	\$618.17
22-50462	8569	DOUBLE M RANCH & FARMS, LLC	\$226.44
22-50513	18687	SERGIO & ROSALIA BATRES	\$1,368.61
22-50530	1315	JUAN RAMON CORREA	\$110.58
22-50530	19887	JUAN RAMON CORREA	\$6,209.02
22-50530	58785	JUAN RAMON CORREA	\$1,383.86
22-50530	8700742	JUAN RAMON CORREA	\$1,012.25
22-50630	62647	JORGE RAUL OLIVAS	\$2,792.94
22-50840	51324	MARIA DEL SOCORRO RAMOS	\$1,561.00

AS OF AUGUST 2022, THERE ARE 13 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$26,556.77.

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 summarizes delinquent tax collections on a monthly basis.

Eagle Pass ISD Delinquent Tax Collections					
Time Period	Year 2021-2022	Year 2020-2021	Year 2019-2020	Year 2018-2019	Year 2017-2018
September	\$239,798.11	\$311,298.64	\$286,004.38	\$192,175.81	\$209,888.19
October	\$201,119.00	\$200,389.30	\$179,982.68	\$211,852.19	\$191,906.59
November	\$344,925.22	\$153,723.63	\$117,030.54	\$192,689.06	\$133,200.19
December	\$201,410.82	\$132,826.71	\$151,304.34	\$194,796.74	\$156,011.46
January	\$165,803.75	\$210,659.50	\$208,587.76	\$177,374.44	\$173,092.57
February	\$161,274.01	\$103,336.57	\$186,432.11	\$223,861.56	\$187,860.02
March	\$204,135.12	\$245,849.34	\$201,661.09	\$231,747.36	\$279,423.01
April	\$191,918.28	\$172,523.26	\$132,757.13	\$214,454.51	\$195,940.76
May	\$138,842.11	\$215,835.08	\$200,489.61	\$168,017.27	\$133,072.20
June	\$183,735.95	\$204,044.41	\$191,957.10	\$107,860.01	\$168,036.91
July	\$189,032.53 ¹	\$286,537.74	\$323,831.89	\$316,650.09	\$278,545.66
August	\$406,099.31 ¹	\$375,306.78	\$346,348.60	\$320,078.93	\$228,191.75
TOTAL	\$2,628,094.21	\$2,612,330.96	\$2,526,387.23	\$2,551,557.97	\$2,335,169.31

¹Estimated collections based on Eagle Pass ISD tax office reports. Checks have not been received by LGBS.

CHAPTER VII

Management and Support Team



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



David Aelvoet
Managing
Partner/Bankruptcy
Joined in 1993



Lilia Gibson
Capital Partner
Joined in 2003



Ronald Rocha
Capital Partner
Joined in 1994



Sonia Gonzalez
Partner
Joined in 2007



Jeff Garcia
Partner
Joined in 2007



Don Stecker
Partner
Joined in 2008



Brad Balderrama
Partner
Joined in 2009



Julian Casillas
Attorney
Joined in 2017



Karalyssa Canales
Associate Attorney
Joined in 2022



Baudi Cepeda
Operations Manager
Joined in 2006



Lindsay Moy Griffith
Assistant Operations Manager
Joined in 2002



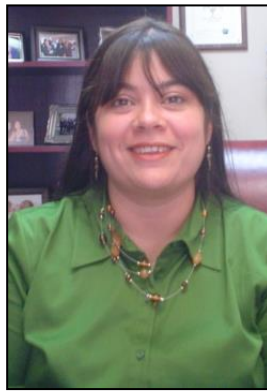
Lorena De Hoyos
Office & IT Administrator
Joined in 2000



Nadine Quintanilla
Administrative Reporting
Manager
Joined in 1994



Sara Garza
Financial Reporting
Manager
Joined in 1983



Ana Cantu
Collections Manager
Joined in 2009
Eagle Pass Office



Marcos Mancha
Regional Abstract Manager
Joined in 2019



Selena Garza
Legal Assistant
Joined in 2021



Erin Vento
Legal Assistant
Joined in 2021



Andy Michel
Legal Assistant
Joined in 2019



Trinie Hernandez
Legal Assistant
Joined in 2019



Modesta Mercado
Legal Assistant
Joined in 2019



Yvette Lopez
Legal Assistant
Joined in 2018



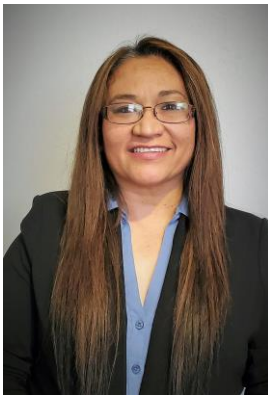
Zoe Sandoval
Legal Assistant
Joined 2022



Cecilia Chance
Legal Assistant
Joined in 2013
Eagle Pass Office



Claudia Muñoz
Legal Assistant
Joined in 2018
Eagle Pass Office



Sandra Perez
Legal Assistant
Joined in 2022
Eagle Pass Office