

**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: February 19, 2026
SUBJECT: Delinquent tax collection status report by Perdue, Brandon, Fielder, Collins & Mott LLP	Submitted by: Manell Martin Related Pages: TBD
BACKGROUND INFORMATION: Sergio Garcia will present a status report concerning the collection of delinquent property taxes by Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	
RECOMMENDED ACTION: Informational Item	BUDGETARY INFO. None

Board President's Approval: _____

Superintendent's Approval: _____



Status Report to
LULING INDEPENDENT SCHOOL DISTRICT
Concerning the Collection of Delinquent Property Taxes

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February 19, 2026

**LULING INDEPENDENT SCHOOL DISTRICT
STATUS REPORT AS OF FEBRUARY 12, 2026**

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PARTIAL PAYMENT AGREEMENTS

Glossary of Terms:

PPK Partial payment contract

Name	Years Due	Amount Owed	Account No.	Comments
AF & AM Lodge #14	24	\$294.25	34542	New PPK
Camacho, Carmen	22-24	\$200.11	24505	PPK Current
Camacho, John G	21-24	\$849.59	26173	PPK Current
Castillo, Angelica	22-24	\$3,362.36	25626	PPK Current
Castillo, Angelica Maria	21-24	\$3,362.36	25626	PPK Current
Castillo, Francisco & Estela	24	\$1,562.91	24841	PPK Current
Castillo-Reyes, Francisco Guadalupe	24	\$565.77	23836	New PPK
Collins, Brandon & Debra	23	\$1,451.55	29810	PPK Current
Cook, Steven & Lynn	24	\$1,985.34	48351 48352	PPK Current
Crapps, Van L	21-23	\$3.21	8900953 8913003	PPK Current
Cruz, Constancio Jr.	23	\$ 123.17	25634 25643	PPK Current
Cubit, Gilbert & Cecilia	23-24	\$942.85	25868	PPK Current
Davila, Jim Estate	23-24	\$644.20	25175 25924	PPK Current
De Leon, Gregory	24	\$2,868.72	23248	PPK Current
Dozier, Jesse	23-24	\$2,080.84	115605 118879	PPK Current Suit Pending
Dukes, Robert M	23-24	\$2,187.59	25884 25890	PPK Current
Dunham, Shawn & Catherine	23-24	\$3,280.64	24432 23831	PPK Current
Espinoza, Robert	23-24	\$187.85	116443	PPK Current
Flores Moises & Monica	24	\$5,382.95	115427	NEW PPK
Flores, David	22-24	\$1,015.19	25839	PPK Current Suit Pending
Franco, Rodolfo (Saucedo, Diana)	23-24	\$2,570.96	31403	PPK Current
Gipson, Timothy C	24	\$136.52	119229	PPK Current
Hall, Wilma Jean	23-24	\$2,456.27	43160	PPK Current
Hardaway, Clara	24	\$563.86	25944	PPK Current
Harrison, Annette	24	\$319.87	25603	New PPK
Hernandez, Lorenzo	24	\$229.98	25784	New PPK
Hoyt, Chris	18-19, 24	\$7,161.15	73975	New PPK
Kandoll, Garrett & Krista	24	\$2,864.14	121560	New PPK

Kittel, Brad W	23-24	\$3,183.60	72715	PPK Current
Lopez, Marcus Margarito	22-24	\$6,116.63	24022 24023 24068 26205	PPK Current
Luling Acidizers Inc	23-24	\$82.95	47522	PPK Current
Magallanez, Rene & Teresa	23	\$272.99	24579	PPK Current
Martin, Adam & Randi	23-24	\$4,683.90	86874	PPK Current
Martin, James & Donna	24	\$2,425.81	37985	PPK Current
Martinez, Maria	23-24	\$5,200.78	60937	PPK Current
McCook, Tammy	21-23	\$371.98	25481	PPK Current
Medina, Margarito	24	\$2,393.31	39071	PPK Current
Miles, Patricia Moore	24	\$1,661.65	22774	PPK Current
Nolen, Waynette G & John	24	\$76.56	101044	PPK Current
Obregon, Juan Pablo	23-24	\$1,912.27	22232	PPK Current
Oliva, Teresa	22-24	\$6,099.46	24597	PPK Current
Orantes, Juan F. & Nanci Stephanie	23-24	\$6,441.54	115757	PPK Current
Purcell, Michael & Paula	23-24	\$1,215.54	119212	PPK Current
Ramos, Fidel & Donna	24	\$712.59	23976	PPK Current
Rayburn, Lori	24	\$177.44	Multiple Accounts	New PPK
Reyes, Monica	23-24	\$3,185.94	23713	PPK Current
Reyes, Maria M & Teresita	24	\$723.15	25811	PPK Current
Reyna, Feliz & Eva	24	\$349.98	25652	PPK Current
Richie, Joe	23	\$347.36	48310	PPK Current
Rios, Israel & Nancy	23-24	\$962.66	24377	PPK Current
Roberts, Billy G.	23-24	\$2,597.10	26124	PPK Current
Rodriguez, Ricky	2023	\$4,588.65	Multiple Accounts	PPK Current
Salt Flat Pipe & Supply	23-24	\$7,570.04	Multiple Accounts	PPK Current
Salvage TX LLC	23-24	\$1,707.97	72845 73030	PPK Current; Judgment entered
Schwantes, Stephen & Shannon	23-24	\$6,415.19	29760 45871	PPK Current
Shefts & Shefts, Inc.	23	\$696.08	Multiple Accounts	PPK Current
Shuler, Samuel Dredford	24	\$1,835.73	22413	New PPK
Spencer, Gean & Frank	23	\$934.98	26179	PPK Current
Spriggs, Johnny Lee	23-24	\$2,560.15	25449	PPK Current
Steen, Eloise Estate	23-24	\$1,712.55	24047 25698	PPK Current
Trinidad, Cipriano Virgen	23-24	\$1,575.63	24529	PPK Current

Troy Steel Inc	23-24	\$1,419.45	78736	PPK Current
Vega Logistics, LLC	23-24	\$270.97	117295	PPK Current
Vega, Mario Alberto	23-24	\$1,790.75	24033	PPK Current
Villanueva, Jorge Armando	23	\$797.01	25983 26014	PPK Current
Williams, Henry M	24	\$1,004.69	25507	New PPK
Wright, Tiffany	23-24	\$1,697.82	90979	New PPK

5 Payment Agreements Paid in Full Since October Report; Total of \$11,558.75 Collected

11 New Payment Agreements Added Since October Report

IMMINENT LITIGATION/TITLE RESEARCH

Name	Acct. No.	Legal Description	Amount Due ISD
Armstrong, Florine Martin	25864 25958 35425	JOSEY'S NORTH, BLOCK 4, LOT PT 1, TR D JOSEY'S NORTH, BLOCK 7, LOT PT 4, TR P JOSEY'S NORTH, BLOCK 5, LOT PT 3	\$8,843.85
Campbell, Daren	26086	A027 WELDON, ISAAC, ACRES .2984	\$6,922.44
Rozzell Janie	Multiple accounts	Mineral Accounts	\$3,143.73
Blackmar, Vanese	Multiple accounts	Mineral Accounts	\$2,997.69
Guckian, David K Estate	89433 89434	.0006950000 , R , LSE- MERCER, A.-MERCER, M., UNIT 10003619-000, OPER-TEXAS PETROLEU/LULING-BRANYON, ACRES-0.0000 .0013890000 , R , LSE- MERCER, MILLS 10001089- 000, OPER-TEXAS PETROLEU/LULING- BRANYON, ACRES-0.0000	\$2,975.58
Ramirez, Bertha E	24557 26196 26197	MILES, R.B., BLOCK 2, LOT 31,32 WILSON, THOMAS, BLOCK 1, LOT S 96.65 LOT 3-7 WILSON, THOMAS, BLOCK 1, LOT 8,9	\$2,969.52
R & S Oil Production	81262 9401211	.7500000000 , W , LSE- DAVENPORT 10003636- 000, OPER-R & S OIL PROD/SALT FLAT, ACRES- 0.0000 .7968750000 , W , LSE- WILSON, F.W. 10006376- 000, OPER-R & S OIL PROD/SALT FLAT, ACRES- 0.0000	\$2,936.23
National Resources	20000499 8907782	LEASE U3175 RODENBERG, ALTON T S SEALE 06794, GAUGE OIL COMPANY, OR 0.0500000, A24, 73.34 ACRES .0500000000 , O , LSE- LOVE, JOHN L. 10006454- 000, OPER-SOLUTIONS PROJ/DUNLAP, ACRES- 0.0000	\$2,873.40
Johnson, Dorothy	Multiple accounts	Mineral Accounts	\$2,859.54
Reyes, Jose Juan	22415 25604	A102 FLOYD, ADOLPHIN, ACRES 2.67 A102 FLOYD, ADOLPHIN, ACRES .5	\$2,833.20
Woelfler, Bruce	Multiple accounts	Mineral Accounts	\$2,760.27
Nohe, James	Multiple accounts	Mineral Accounts	\$2,727.94
Goodson, Jason & Tisha	127956	ABS: 264 SUR: E C PETTUS 4.391 AC.	\$2,716.49
Clements, Margaret A Estate	22266	A038 BERRY, JAMES, ACRES 19.288	\$2,676.18
Ehrig Scrap Metal	23622 24173	O.T. LULING, BLOCK 100, LOT 1-7,21-24, NW 1/4 ABANDONED MULBERRY ST A027 WELDON, ISAAC, ACRES 4.0	\$2,666.83
Watson, Frank	23128 45680	A102 FLOYD, ADOLPHIN, ACRES 13.4, SOUTH PART OF 19.50 ACRES A102 FLOYD, ADOLPHIN, ACRES 6.1, NORTH PART OF 19.50 ACRES	\$2,646.27

COLLECTION STATISTICS

TAX YEAR	ORIGINAL LEVY	AMOUNT DELINQUENT ON JULY 1	DELINQUENT% COLLECTED AS OF 1-31-26	% OF ORIGINAL LEVY COLLECTED AS OF 1-31-26
2020	\$7,135,482	\$458,310	81.49%	98.81%
2021	\$7,292,179	\$471,056	80.41%	98.73%
2022	\$8,009,845	\$513,190	69.25%	98.03%
2023	\$6,675,934	\$503,959	64.98%	97.35%
2024	\$7,175,649	\$448,126	26.64%	95.42%

