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August 1, 2019

Mr. Jason Marshall, Superintendent Palestine Independent School District 1007 E Park Ave Palestine, Texas 75801-4500 VIA EMAIL AND U.S. MAIL

Re: Delinquent Tax Collection Report: July 1, 2019 through July 31, 2019

Dear Mr. Marshall:

This letter is to report to you the activities we have undertaken to collect the School's taxes.

#### TAXPAYER NOTIFICATION

During this report period, we mailed a total of **1,383** delinquent tax notices to the property owners who owe delinquent taxes. The letters informed the property owners that we have been retained in the collection of delinquent property taxes. The notices listed the property and the amount of taxes due, and <u>strongly</u> requested immediate payment of these taxes. These letters are a series of letters, which we mail. Each successive series of letters is more insistent in requiring payment of the delinquent taxes. The letters also inform the property owners that they are to contact either our office or the tax office if they require additional information concerning the delinquent taxes. Although we request full payment of the delinquent taxes, each property owner's circumstance is reviewed and an installment payment of the taxes is allowed if needed.

### **FORECLOSURE NOTICES**

Final notices of our intent to file a lawsuit seeking foreclosure on the subject property are sent to each property owner. The notices also inform the property owner that we will seek a personal judgment against them for the unpaid taxes. In many instances this final notice results in payment of the taxes. Listed below are the number of notices mailed, the number of properties and the amount of delinquent taxes due.

| FORECLOSURE NOTICES | NUMBER OF PROPERTIES | AMOUNT DUE  |
|---------------------|----------------------|-------------|
| 6                   | 10                   | \$15,368.40 |

#### LITIGATION

If the delinquent taxes are not paid after final notification to the property owner and the lienholder, a delinquent tax suit is filed seeking a judgment of foreclosure against the property and a personal judgment against the property owner. Listed below are the delinquent tax suits we have filed during this report period; included is the cause number of the lawsuit, the name of the defendant and the amount of delinquent taxes that are due.

| CAUSE           | DEFENDANT               | PROP ADDRESS                                | AMOUNT       |
|-----------------|-------------------------|---|--------------|
| No              | /PROPERTY OWNER         | /LEGAL DESCRIPTION                          | DUE          |
| DCCV19-1062-3   | Ashley Louise Camacho   | 1305 Hays                                   | \$236.86     |
| DCCV19-1089-369 | Eilenberger's Inc       | 512 N John                                  | \$15,752.75  |
| DCCV19-1090-3   | Charlie Phillip         | ACR 370 & 5956 N US<br>Highway 79           | \$27,040.18  |
| DCCV19-1092-87  | Charles A Grissaffi     | 1312 Moody & BPP                            | \$6,310.96   |
| DCCV19-1093-349 | Connie Strban           | 217 Lisa                                    | \$4,175.65   |
| DCCV19-1097-87  | Cameron Calhoun         | 101 W Oak                                   | \$5,089.55   |
| DCCV19-1098-369 | Fleet Advantage         | Business Personal Property                  | \$23,047.84  |
| DCCV19-1100-349 | Roger Marshall Mann     | 208 Southill                                | \$7,768.04   |
| DCCV19-1101-3   | Emmer, Inc              | 1103 E Palestine                            | \$9,257.50   |
| DCCV19-1104-369 | G Homes of Cayuga       | 210 W Colorado                              | \$1,358.21   |
| DCCV19-1105-349 | Ruby Brown Peterson     | ACR 2405                                    | \$4,525.58   |
| DCCV19-1106-369 | L.E. Baker              | ACR 2309                                    | \$5,453.92   |
| DCCV19-1107-87  | Ernestine Smith         | 905 San Jacinto                             | \$1,041.72   |
| DCCV19-1108-3   | Bernice Baker Hankins   | 4109 ACR 2405                               | \$13,028.04  |
| DCCV19-1109-369 | William Hibbard         | 904 S Magnolia, 114 Juniper & 2001 Court Dr | \$1,796.36   |
| DCCV19-1110-369 | Jessie Williams         | ACR 2405                                    | \$5,326.85   |
| DCCV19-1111-349 | Tom Calhoun             | Business Personal Property                  | \$3,773.15   |
| DCCV19-1112-349 | Shagufta, LLC           | Business Personal Property                  | \$1,886.30   |
| DCCV19-1113-87  | Hunza Inc               | 1221 N Link                                 | \$3,414.44   |
| DCCV19-1114-3   | Timothy Gordon Theillen | 2207 Mitzie                                 | \$3,664.99   |
| DCCV19-1115-87  | Juana Hernandez         | 138 Bronco                                  | \$2,768.17   |
| DCCV19-1116-369 | Harvey's Woman's Club   | ACR 378                                     | \$5,677.07   |
| DCCV19-1117-369 | Eduardo Leon            | 1717 W Palestine Ave                        | \$4,060.84   |
|                 |                         | TOTAL                                       | \$156,454.97 |

During this report period, five (5) cases were dismissed after recovering \$11,815.33.

## **BANKRUPTCY**

We file and monitor all claims for taxes owed by a bankruptcy debtor. Bankruptcy claims that we file list the total amount of taxes, penalties and interest due and are sent to the debtor and creditors. We review all Motions and Plans of Reorganization that are filed and aggressively assert the tax claims. Amended claims are filed for additional years of taxes. We have filed the following claims during this report period.

| TYPE OF CLAIM  | NUMBER OF CLAIMS | NUMBER OF PROPERTIES | AMOUNT DUE |
|----------------|------------------|----------------------|------------|
| Proof of Claim | 1                | 1                    | \$963.12   |

We appreciate the opportunity to represent the School in delinquent tax collections and welcome any comments or inquiries you may have concerning our services.

Sincerely,
Robert L. Meyers

Robert L. Meyers

RLM:mlt