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February 5, 2015

Mr. Jeremy Thompson, Superintendent  
Era Independent School District  
P.O. Box 98  
Era, Texas 76238

**RE: Activity Report on Delinquent Tax Collections for the period  
January 1, 2014 to December 31, 2014**

Dear Mr. Thompson:

In an effort to keep you and the board members informed as to our activities, we would submit this report which summarizes our work and the results we have achieved in delinquent tax collections on behalf of the Era Independent School District.

**MAILINGS**

During this reporting period our law firm has continued an extensive mailing program to ensure that delinquent taxpayers are aware that they owe taxes to the Era Independent School District. We have mailed warning notice letters to delinquent taxpayers on more than 384 delinquent accounts. Every taxpayer on your delinquent roll with a current address has heard from us at least once; and others who need reminders have likely received several notices of delinquency. In addition to those general mailings, we have mailed several special "notice of intent to sue" letters on property tax accounts targeted for litigation.

**LAWSUITS**

Where requests for payment and all other negotiations have failed, we have backed up our notice letters with lawsuits. During this reporting period we have filed lawsuits against 42 accounts seeking the collection of \$13,728 in delinquent taxes, penalties, and interest. At the same time, we have continued to prosecute any cases, which were already pending prior to this reporting period.

**DISMISSALS**

Upon our filing a suit, the property owner frequently voluntarily pays the taxes after being served with citation. It is our practice to then dismiss the case, and the litigation comes to an end as to that particular person and property. During this reporting period, we have dismissed, as paid, a total of 9 lawsuits, which involved in excess of \$18,841 in taxes, penalties, and interest.

## JUDGMENTS

Courtroom judgments have been taken in 2 lawsuits involving more than \$5,226 in delinquent taxes, penalty and interest. A total of 1 judgment was released for an amount of \$5,226 in delinquent taxes, penalty and interest.

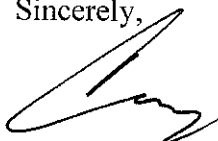
## TOTAL COLLECTIONS

By the use of all of our collection tools, including notice letters, specialized demand letters, and litigation, we have collected just over \$116,539 in delinquent taxes, penalty and interest for the Era Independent School District from January 1, 2014 to December 31, 2014.

We pledge to continue to follow through with what has developed into a sound collection program. This will include prosecuting the pending suits to conclusion, writing demand letters on a regular basis, and filing additional suits in those cases where our letters and request for payment are ignored. We will also continue working closely with you to provide assistance and advice in all property tax matters, including changes in the law brought about by the Property Tax Code.

If there are any questions about this report do not hesitate to call me for further clarification of our activity. We are anxious to continue our association with the Era Independent School District and we appreciate the opportunity to work with you and for you.

Sincerely,

  
C. Corey Fickes  
Partner



CCF/gs  
Enclosure(s)

cc: Elaine Jackson, Area Manager