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February 16, 2021

Matt Underwood
Superintendent
Stephenville Independent School District
2655 West Overhill Drive
Stephenville, Texas 76401-3000

RE: Activity Report on Delinquent Tax Collections for the period January 1, 2020 to December 31, 2020.

Dear Mr. Underwood:

In an effort to keep you and Board of Trustees informed as to our activities, we would submit this report which summarizes our work and the collection results we have achieved in the collection of delinquent taxes on behalf of the Stephenville 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 school. We have sent more than 2079 warning notice letters written in increasing severity of tone to delinquent taxpayers. 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.

LAWSUITS

Where requests for payment and all other negotiations have failed, we have backed up our notice letters with lawsuits. During the current reporting period we have filed sixty-two (62) lawsuits against seventy-three (73) parcels of property seeking the collection of \$261,006.65 in delinquent taxes, penalties, and interest. In addition, we have filed an intervention in two (2) lawsuit seeking the collection of \$3,324.64. At the same time, we have continued to prosecute any cases which were already pending prior to this reporting period.

The attached report entitled "**Suits Filed**" and "**Interventions Filed**" lists each lawsuit filed during this reporting period, and it gives the status of each case as it now stands.

DISMISSALS

Upon our filing a suit, the property owner frequently voluntarily pays the taxes and related costs of court, 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 thirty-five (35) lawsuits against thirty-eight (38) tracts of property which involved in excess of \$212,972.28 in taxes, penalties, and interest. The attached report entitled "**Paid Dismissals/Nonsuits**" identifies each lawsuit which has been dismissed after payment.

JUDGMENTS

Courtroom judgments have been taken in fourteen (14) lawsuits against fifteen (15) tracts of property involving more than \$23,800.38 in taxes, penalties, and interest. Each case in which a judgment was awarded to your jurisdiction, providing for foreclosure of your tax lien, is listed on the attached "**Judgments Taken**" report. Additionally, six (6) judgments valued at \$24,051.80 were released after receipt of payment of all taxes, penalties, interest, court costs and abstractor's fees. These releases are detailed in the "**Released Judgments**".

TAX SALES

Where all other efforts have failed in collecting on our judgments, we have prosecuted tax sales involving seven (7) tracts of real property in excess of \$20,970.00 in taxes, penalties and interest. The attached report entitled "**Tax Sales**" indicates the disposition of all properties on which we secured orders of sale.

TOTAL COLLECTIONS

By the use of all of our collection tools, including notice letters, specialized demand letters, litigation and tax warrants we have collected on your behalf just over \$564,545.35 in delinquent taxes, penalty and interest from January 1, 2020 to December 31, 2020.

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, filing additional lawsuits and executing tax warrants in those cases where our letters and requests for payment are ignored. We will also continue working closely with you and your Tax Collector to provide any assistance and advice in all property tax matters, including changes in the law brought about by amendments to the Property Tax Code.

If there are any questions about this report do not hesitate to call me for further clarification of our activity.

Sincerely,

Jeffrey K. Brown
Attorney at Law