

**CASTILLO, REYES & DEL RIO LAW GROUP, LLC**

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May 5, 2023

**United Independent School District**  
201 Lindenwood  
Laredo, Texas 78041

**Board of Trustees:**

Mr. Ramiro Veliz, III, President

Mrs. Aliza Flores Oliveros, Vice-President

Mrs. Michelle Molina, Secretary

Mr. Gilbert Aguilar, Jr., Member

Mr. Francisco Castillo, Member

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Mr. Ricardo Rodriguez, Member

**Re: Annual Report of Delinquent Tax Collections**

Dear U.I.S.D. Board President:

Please accept the attached report which summarizes the delinquent tax collection efforts made on behalf of the United Independent School District for the nine month period beginning on July 1, 2022 through March 31, 2023.

We look forward to continued service to the District and welcome any comments, questions, or concerns you may have.

Sincerely,



Mario A. Castillo, Jr.  
Yu-Hsien Huang  
Andres Reyes

**Enclosures**

cc: Mr. David Gonzalez, Superintendent of Schools  
Ms. Laida Benavides, Chief Financial Officer  
Mr. Samuel Flores, Assistant Superintendent for Business and Finance  
Ms. Monica Madrigal, RTA Tax Assessor-Collector

# **Annual Report Delinquent Tax Collections**

**July 1, 2022 – March 31, 2023**

Castillo, Reyes & Del Rio Law Group offers this report to the United Independent School District to summarize the legal actions taken to collect delinquent taxes during the nine-month period of July 1, 2022 through March 31, 2023.

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## **2021 Delinquent Taxes as of July 1, 2022 For tax year 2021**

**\$2,531,955**

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## **Delinquent Tax Roll of 2021 including prior years as of July 1, 2022**

**\$6,524,578**

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## **Adjusted Delinquent Tax Roll including prior years as of March 31, 2022**

**\$5,844,660**

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### **Legal Actions to Collect Delinquent Taxes on behalf of UISD**

Tax statements are mailed out by the Tax Assessor-Collector each year in October. While taxes are due upon receipt of the tax statement, taxpayers have until January 31 the following year before penalty and interest are applied to the taxes. On February 1, all unpaid taxes are considered delinquent.

### **Real Property, Mobile Homes, Mineral Interest Accounts**

Legal action is taken against delinquent real property, mobile home, and mineral accounts from the highest amounts owed beginning July 1, with the exception of approved hardship cases by the tax office and exempt accounts according to the Webb County Appraisal District.

Collection efforts by courtesy letters, phone calls, and emails are attempted prior to initiating legal action.

**2021 Delinquent Real Property, Mobile Home, and Mineral Accounts since July 1, 2022:**

Original Petitions	577
Interventions	152
<b>Total</b>	<b>829</b>

Lawsuits are generally resolved by the taxpayer making regular payments with our office. If a taxpayer does not make any attempt to pay or fails to make regular payments, a judgment is taken against the taxpayer, which ultimately results in a foreclosure and sale of property. There are always opportunities given to the taxpayer to avoid sale of property during and post litigation proceedings.

Between October, 2022 through May, 2023, 46 properties had to be posted for sale. Due to office efforts to call, email, and or visit the taxpayer at their residences and any known location of the taxpayer, 32 taxpayers made payment arrangements and avoided the sale of their home. Of the 14 sold, several were properties of heirs, whom requested the sale because of inability to pay the delinquent taxes.

**Business Personal Property Accounts**

Business personal property taxpayers are notified on their October tax statements that **“[o]n February 1, [ ] unpaid [ ] personal property taxes will have a tax warrant issued/collection claim filed & collection fees will be applied.”** In rare cases where business taxpayers do fail to make reasonable payment arrangements, tax warrants are then executed with a visit to the business, accompanied by an UISD Peace Officer, to collect the balance or seize

business personal property. Collection efforts by courtesy letters, phone calls, and emails are vigorously attempted prior to initiating seizure action.

**2022 Business Personal Property Accounts since February 1, 2023**

	Delinquent Amount	Collected Amount as of April 30
Business Personal Property	\$3,243,369	\$ 1,348,919
Late Rendition Penalty	\$118,158	\$ 55,925

As of April 30, \$1,348,919 of delinquent business personal property taxes have been collected, which equals 41.59% of the outstanding current year delinquent business personal property taxes.

**Current Collections**

The adjusted delinquent tax roll as of March 31, 2023 is \$5,844,660. During this reporting period, \$2,531,955 was collected in delinquent taxes, which represents 43.32 % of the adjusted delinquent tax roll.

Period	Adjusted Tax Roll	Collected	% of Collection
2021 + Prior years	\$ 5,844,660	\$ 2,531,956	43.32%

**Historical Collections**

	Adjusted Tax Roll	YTD Collection	% of Collection
2018 + Prior years	\$ 4,878,263	\$ 3,376,801	69.22%
2019 + Prior years	\$ 6,312,486	\$ 3,558,707	60.15%
2020 + Prior years	\$ 5,642,915	\$ 3,334,915	59.09%