



**LINEBARGER**

**ATTORNEYS AT LAW**

**Quarterly Delinquent Tax Collection  
Report for Eagle Pass ISD**



**April – June 2017**

**Linebarger Goggan Blair & Sampson, LLP**

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July 14, 2017

School Board of Trustees  
Eagle Pass ISD  
1420 Eidson Road  
Eagle Pass, Texas 78852

RE: April – June 2017 Quarterly Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this quarterly report for the period of April - June 2017 summarizing the delinquent tax collection services we have provided Eagle Pass ISD. Our work plan and activity reports reflect a consistent effort by the firm to maximize results. While we work to collect all eligible accounts referred to the firm, we are mindful to expedite the collection of the District's largest accounts as quickly as possible. Our technology and experienced professionals enable us to work and monitor every delinquent account. The aggressive, but fair approach we take continues to receive good response from taxpayers. Recognizing that legal enforcement is a last resort option, we encourage payment plans for those needing such arrangements to meet their obligations to the District. We want to assure you that while our program is fair and aggressive, we continue to place a high priority on providing professional courteous taxpayer assistance to help those taxpayers that are experiencing financial hardship during these tough economic times.

Our entire staff remains focused on delivering services with the high degree of excellence that you have come to expect from our firm. If you, the school board, or other administrative personnel have any questions about this report or the services we provide Eagle Pass ISD, please contact us.

Kindest regards,



SONIA A. GONZALEZ  
Partner

CFD&SG /dt

cc: Gilberto Gonzalez, Superintendent of Schools  
Ismael Mijares, Assistant Superintendent for Business & Finance  
Susana Perez, Risk Management Director  
Rolando Martinez, Tax Assessor Collector

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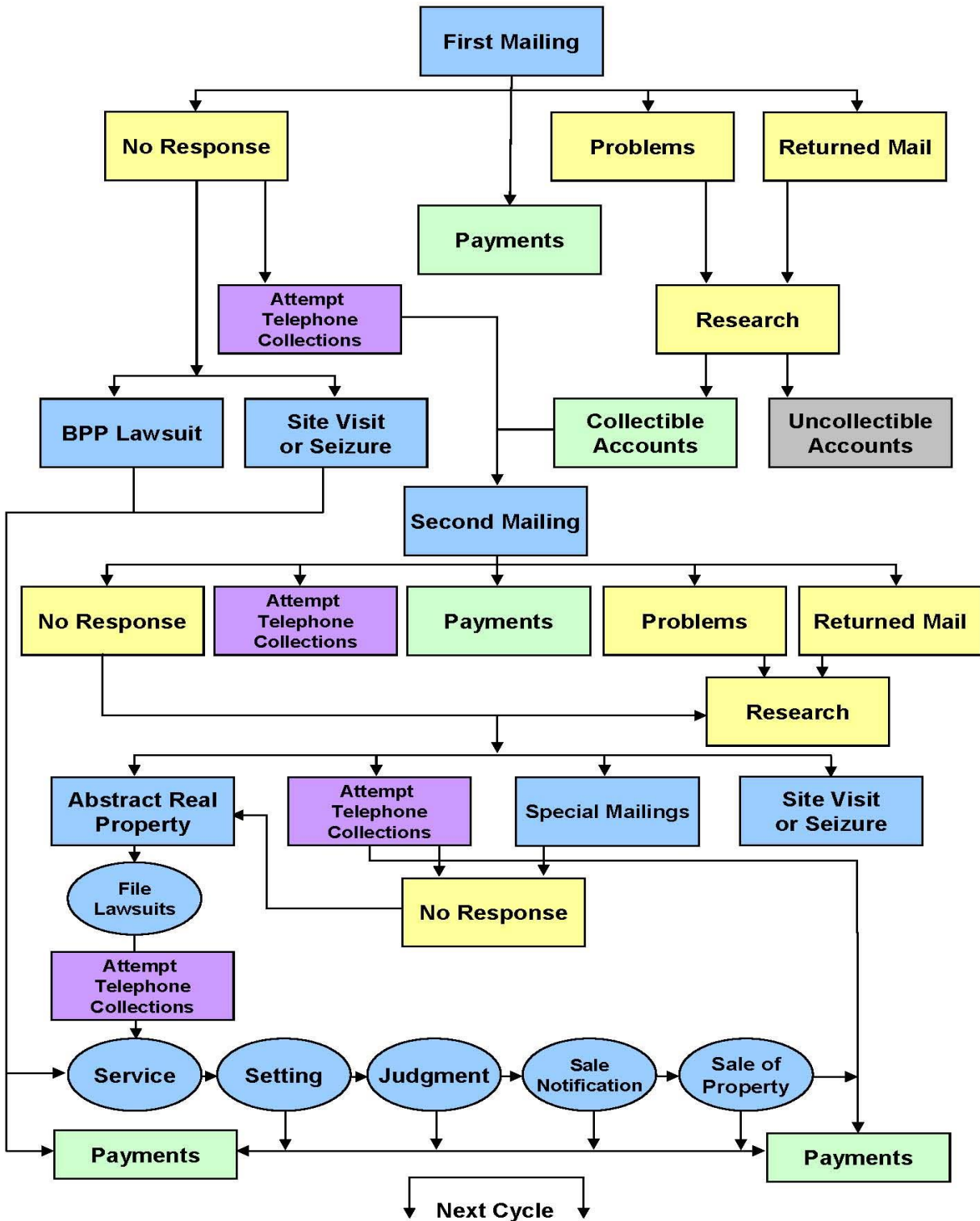
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# CHAPTER I

## Collection Process



# **EAGLE PASS ISD WORK PLAN**

## **Notifications**

- Mail BPP notice of intent to seize when necessary
- Mail second notification and 1<sup>st</sup> follow-up notice in September
- Mail 3<sup>rd</sup> notice and 2<sup>nd</sup> follow-up notice in December
- Mail special, targeted communications monthly depending on account status each month

## **Litigation**

- Randomly file lawsuits, with focus on high dollar, chronic accounts each month
- Take necessary steps to move all pending cases through the court system each month
- Conduct bi-yearly Sheriff sales
- File proof of claims in bankruptcy courts throughout the United States where taxes are due the District, and take actions necessary to secure taxes in the discharge of the bankruptcy

## **Research**

- Conduct skip tracing research on all accounts flagged with bad address
- Secure an abstract of title on property before filing suit on delinquent accounts
- Conduct follow-up research on defendants where citations have not been successfully served
- Initiate any other title or ownership research necessary to expedite resolution and payment of accounts

## **Taxpayer Communication**

- Initiate contact with Real and business personal property accounts to expedite payment
- Set up payment plans as authorized by the Tax Office
- Remain available during all business hours to assist taxpayers by phone or in person
- Respond to incoming correspondence within three business days

## **Other Workplan Goals**

- Maintain communication with all governmental departments (ie: Tax Office, Appraisal District, District Clerks Office, Sheriffs Department, and Judiciary) involved in the collection process to ensure the collection program remains as efficient as possible and serves to maximize collections while serving the needs of taxpayers
- Provide reports and information whenever necessary to the District

# EAGLE PASS ISD

## APRIL - JUNE 2017 ACTIVITY SUMMARY

### Taxpayer Notifications:

Mass Mailing Activity			
Letter Date	Letter Type	Account	Dollar Amount
May 2017	First Notice	5,581	\$6,870,939.81
<b>TOTAL</b>		<b>5,581</b>	<b>\$6,870,939.81</b>

### Target Mailing Activity:

Target Mailing Activity		
Time Period	Number of Letters	Dollar Amount
April – June 2017	302	\$908,382.10

### Taxpayer Assistance and Payment Arrangements:

April – June 2017		
	Number of Accounts	Dollar Amount
Outbound Collection Calls	629	\$2,673,989.11
Taxpayer Walk Ins	329	\$980,705.63
In Bound Phone Inquiries & Correspondence	358	\$1,007,547.07
Law Firm Payment Holds	16	\$39,741.98
Tax Office Payment Arrangements	23	\$79,169.46

### Research and Litigation:

April – June 2017		
Activity	Number of Accounts	Dollar Amount
Abstracts of Title and Ownership Research	409	N/A
Lawsuits Filed	28	\$97,982.87
Judgments Entered	24	\$86,853.83

## CHAPTER II

### *Delinquent Collection Activity*

#### **A. Mass Mailings**

*We mail personalized letters to all accounts on the tax roll that are not involved in litigation or have a condition that would prevent immediate legal action such as a payment arrangement, exemption, age or disability deferral, appraisal dispute, or other conditions that negate legal action. The mailing initiated on May 2017 is reflected below.*

<b>MASS MAILING ACTIVITY</b>			
<b>Letter Date</b>	<b>Letter Type</b>	<b>Account</b>	<b>Dollar Amount</b>
May 2017	33.07 Resolution	5,581	\$6,870,939.81
<b>TOTAL</b>		<b>5,581</b>	<b>\$6,870,939.81</b>

*Sample letter can be found on the following page.*

#### **B. Targeted Mailing**

*Each week the Firm mails personalized letters to groups of taxpayers based on the status of the account. The letters include Notice of Default, Trial Notice, Notice of Court Costs Due, Notice of Intent to Enforce Judgment, Notice of Seizure, Notice of Tax Foreclosure, Notice of Non-Suit Letters, and Notice of Lawsuit Dismissal.*

<b>TARGET MAILING ACTIVITY</b>		
<b>Time Period</b>	<b>Number of Accounts*</b>	<b>Dollar Amount</b>
April 2017	39	\$110,843.50
May 2017	120	\$168,324.80
June 2017	143	\$629,213.80
<b>TOTAL</b>	<b>302</b>	<b>\$908,382.10</b>

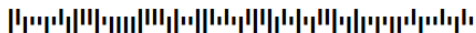
\*Targeted Letters are sent to all identified property owners and lien holders associated with the delinquent accounts and any related pending lawsuit.

**NOTICE OF DELINQUENT TAXES**  
**Eagle Pass Independent School District**

T10-P0-S3,342



DELINQUENT TAXES	:	\$652.44
PENALTY/INTEREST	:	\$84.82
TOTAL DUE	:	\$737.26



**RE: Acct. #11 CAD#11 LAS BRISAS, BLOCK LOT (see attached DELINQUENT ACCOUNT STATEMENT)**

**IMPORTANT NOTICE**

**Additional Collection Penalty Applies to 2016 Property Taxes Unpaid as of July 1, 2017**

Dear Taxpayer:

As of May 11, 2017, the official records indicate a tax delinquency for one or more years on the property described and as shown at the top of this notice.

This is to inform you that any 2016 taxes remaining unpaid on July 1, 2017, will on that date become subject to an additional penalty of 15% of the taxes, penalty and interest then due, pursuant to Section 33.07 of the Texas Tax Code.

**IF THE PROPERTY DESCRIBED IN THIS DOCUMENT IS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE TAX ASSESSOR-COLLECTOR REGARDING A RIGHT YOU MAY HAVE TO ENTER INTO AN INSTALLMENT AGREEMENT DIRECTLY WITH THE TAX ASSESSOR-COLLECTOR FOR THE PAYMENT OF THESE TAXES.**

**THE TAXES ON THIS PROPERTY ARE DELINQUENT. THE PROPERTY IS SUBJECT TO A LIEN FOR THE DELINQUENT TAXES. IF THE DELINQUENT TAXES ARE NOT PAID, THE LIEN MAY BE FORECLOSED.**

Please disregard this notice if you have paid these taxes since May 11, 2017, or if you owe 2016 taxes only and you are timely paying those taxes in quarterly installments or in split payments.

Payment may be made to **Eagle Pass Independent School District Tax Office, PO Box 1530, Eagle Pass, TX 78853, (830)773-3826.**

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE DISABLED, AND YOU OCCUPY THE PROPERTY DESCRIBED IN THIS DOCUMENT AS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

**PLEASE RETURN THIS LETTER TO THE TAX OFFICE WITH YOUR PAYMENT.**

\_\_\_\_\_  
\_\_\_\_\_



## C. Telephone/Personal Contact

*The Firm maintains a collections department staffed with professionals who are dedicated to making personal contact to collect taxes due. The volume of calls initiated each month is shown below. A list of accounts who have been contacted can be made available to the District upon request.*

<b>OUTBOUND COLLECTION CALLS</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
April 2017	207	\$796,846.75
May 2017	208	\$572,337.63
June 2017	214	\$1,304,804.73
<b>TOTAL</b>	<b>629</b>	<b>\$2,673,989.11</b>

# CHAPTER III

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## *Taxpayer Assistance*

### **A. Taxpayer Inquiries**

*Taxpayers are encouraged to contact the firm to resolve their delinquent accounts. We have experienced bilingual personnel available Monday – Friday from 9:00 am to 5:30 pm to assist taxpayers. Each communication represents an opportunity to resolve problems and facilitate the payment of taxes. In addition, taxpayers may tender payments at our local office located on Monroe Street. Our employees will hand deliver those payments to the respective tax offices that same day. We provide taxpayers with receipts to confirm that payment was tendered. This chapter of the report summarizes our taxpayer assistance efforts based on the origin of the inquiry (phone or correspondence).*

<b>TAXPAYER WALK IN INQUIRIES</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
April 2017	85	\$265,534.40
May 2017	121	\$326,729.68
June 2017	123	\$388,441.55
<b>TOTAL</b>	<b>329</b>	<b>\$980,705.63</b>

<b>IN BOUND CORRESPONDENCE AND PHONE INQUIRIES</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
April 2017	117	\$282,398.29
May 2017	117	\$337,477.26
June 2017	124	\$387,671.52
<b>TOTAL</b>	<b>358</b>	<b>\$1,007,547.07</b>

## B. Payment Arrangements

*Taxpayers who are unable to pay their delinquent taxes in full are provided payment plan options based on the criteria set forth by the District. We encourage taxpayers who need assistance to utilize this payment opportunity to resolve their delinquent accounts.*

*Payment plans help to expedite payment in full by allowing financially challenged taxpayers partial payment options. The Tax Office provides formal payment contracts with specified time periods to pay off the delinquent balance. During the payoff period the account is placed on hold to prevent collection enforcement through legal action. Payment resolutions negotiated by the Firm usually involve business and larger real estate accounts because of the direct contact we initiate to collect the taxes. If partial payments are the only feasible way to resolve the account, we agree to process their partial payments and extend a 30 day hold to make their next payment.*

*When a payment hold is placed on the account, the Firm will not take legal action to collect the taxes due. All payment holds have a drop date so that collection enforcement can resume as necessary. If an account is already involved in litigation when a payment agreement is made, the litigation process is allowed to continue until a judgment is entered. Efforts to enforce the judgment will not be taken as long as the taxpayer complies with the payment plan.*

<b>LAW FIRM PAYMENT HOLDS</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Amount Remaining Due</b>
April 2017	5	\$7,334.43
May 2017	8	\$20,584.70
June 2017	3	\$11,822.85
<b>TOTAL</b>	<b>16</b>	<b>\$39,741.98</b>

<b>TAX OFFICE PAYMENT ARRANGEMENTS</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Amount Remaining Due</b>
April 2017	3	\$23,329.25
May 2017	10	\$28,302.68
June 2017	10	\$27,537.53
<b>TOTAL</b>	<b>23</b>	<b>\$79,169.46</b>

# CHAPTER IV

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## *Research*

### **A. Address and Ownership Research**

*The Firm's research personnel have access to national search engines to update address information on return mail or accounts on the tax roll that have an insufficient address. Our in-house research specialists are also trained to resolve complex ownership errors in the deed records. In some cases the research must go back to the original plats from the 1800's. When a new address or new ownership record is found, we share our findings with the Maverick County Appraisal District so that they may verify the data and update their records.*

<b>ADDRESS &amp; OWNERSHIP RESEARCH</b>	
<b>Time Period</b>	<b>Number of Accounts</b>
April 2017	141
May 2017	92
June 2017	160
<b>TOTAL</b>	<b>393</b>

## B. Title Research

*Prior to the filing of a lawsuit, the Firm will request an abstract of title from our abstractors to ensure that all lien holders are enjoined in the lawsuit. We randomly select accounts for litigation in addition to selecting specific accounts that we have determined require legal action. If title cannot be verified, the Firm's in-house research team will work with our abstractors and Maverick County Appraisal District to complete the title process.*

<b>ABSTRACTS OF TITLE PROCESSED</b>		
<b>Time Period</b>	<b>Title Orders Requested</b>	<b>Title Orders Received</b>
April 2017	90	0
May 2017	0	9
June 2017	0	7
<b>TOTAL</b>	<b>90</b>	<b>16</b>

# CHAPTER V

## *Litigation*

*The Firm will file lawsuits as necessary to collect taxes due the District. When we file lawsuits we will work closely with the Maverick County District Clerk, Sheriff's Department and Judiciary to ensure our litigation procedures help to expedite the prosecution of every lawsuit filed. Dockets will be set regularly in accordance to the Judge's calendar and sheriff sales will be held as often as necessary on the steps of the Maverick County Courthouse.*

*The Firm is proactive in its efforts to collect taxes involved in bankruptcy. We monitor new bankruptcy filings every week to determine if taxes are due to our clients. Claims are filed immediately and include not only delinquent taxes but also current year taxes that will be due the District.*

<b>TRIAL JUDGMENTS</b>			
<b>Suit Number</b>	<b>Judgment Date</b>	<b>Litigation Status</b>	<b>Judgment Amount</b>
07-11-03853-TXAJA	24-Apr-2017	JUDGMENT ENTERED	\$1,094.71
05-02-03157-TXAJA	24-Apr-2017	SET FOR SALE	\$4,471.16
16-07-05081-TXAJA	24-Apr-2017	JUDGMENT ENTERED	\$1,092.32
16-09-05111-TXAJA	24-Apr-2017	SET FOR SALE	\$3,107.87
15-11-05035-TXAJA	24-Apr-2017	HOLD ON FILE	\$1,813.81
14-09-04853-TXAJA	24-Apr-2017	SET FOR SALE	\$8,966.65
14-12-04877-TXAJA	24-Apr-2017	NEEDS ABSTRACT OF JUDGMENT	\$2,752.77
15-09-05003-TXAJA	24-Apr-2017	NEEDS ABSTRACT OF JUDGMENT	\$1,921.53
16-12-05121-TXAJA	24-Apr-2017	NEEDS ABSTRACT OF JUDGMENT	\$1,760.62
15-09-05020-TX	08-May-2017	JUDGMENT ENTERED	\$3,462.98
16-09-05110-TX	08-May-2017	JUDGMENT ENTERED	\$2,546.52
16-12-05132-TX	08-May-2017	JUDGMENT ENTERED	\$2,249.78
16-12-05118-TX	08-May-2017	JUDGMENT ENTERED	\$2,895.69
16-09-05102-TX	08-May-2017	JUDGMENT ENTERED	\$1,771.64
10-05-04270-TX	08-May-2017	JUDGMENT ENTERED	\$1,504.70

<b>TRIAL JUDGMENTS</b>			
<b>Suit Number</b>	<b>Judgment Date</b>	<b>Litigation Status</b>	<b>Judgment Amount</b>
11-03-04414-TX	08-May-2017	JUDGMENT ENTERED	\$6,111.43
14-09-04866-TX	08-May-2017	JUDGMENT ENTERED	\$9,167.60
15-07-04986-TX	08-May-2017	JUDGMENT ENTERED	\$1,860.46
09-10-04085-TXAJA	20-Jun-2017	JUDGMENT ENTERED	\$5,844.96
09-07-03937-TXAJA	20-Jun-2017	JUDGMENT ENTERED	\$1,553.42
09-11-04111-TXAJA	20-Jun-2017	JUDGMENT ENTERED	\$1,706.34
05-11-03293-TXAJA	20-Jun-2017	JUDGMENT ENTERED	\$13,648.66
06-09-03495-TXAJA	20-Jun-2017	JUDGMENT ENTERED	\$1,257.66
07-07-03749-TXAJA	20-Jun-2017	JUDGMENT ENTERED	\$4,290.55
<b>TOTAL: 24</b>			<b>\$86,853.83</b>

<b>BUSINESS PERSONAL PROPERTY ENFORCEMENT APRIL – JUNE 2017</b>		
<b>Activity</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
Notice of Seizure	1	\$12,758.67

<b>LAWSUITS FILED</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
April 2017	3	\$24,185.00
May 2017	0	\$0.00
June 2017	25	\$73,797.87
<b>TOTAL</b>	<b>28</b>	<b>\$97,982.87</b>

## BANKRUPTCY FILINGS

### CLAIMS FILED INVOLVING EAGLE PASS ISD TAX DEBT

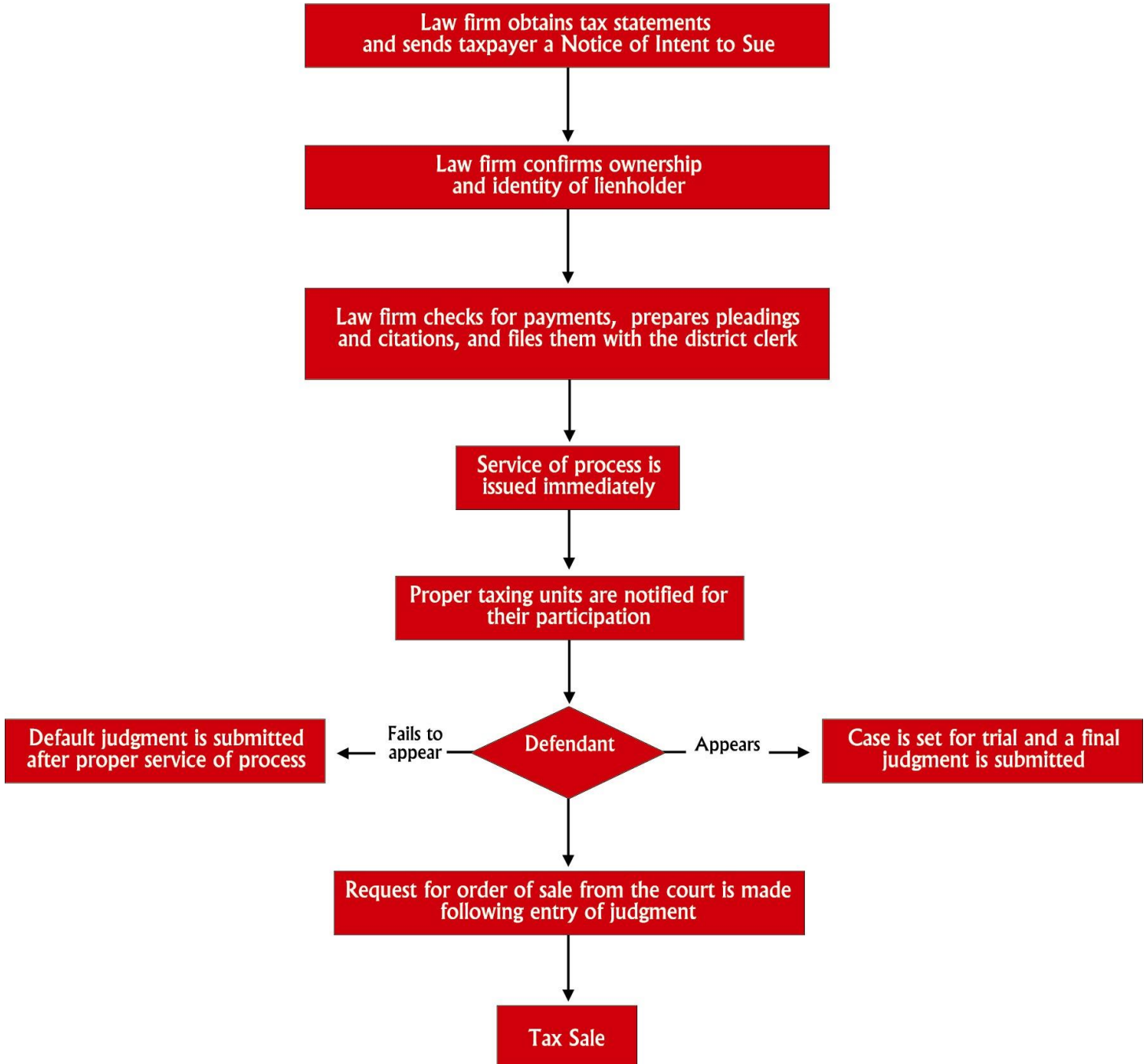
**APRIL – JUNE 2017**

<b>Bankruptcy Number</b>	<b>Account Number</b>	<b>Debtor Name</b>	<b>CLAIM AMOUNT</b>
17-50970	19199	LUIS EDUARDO RUIZ	\$4,217.63
17-50970	19288	LUIS EDUARDO RUIZ	PAID
17-42257	2077	PAYLESS SHOESOURCE, INC.	\$1,163.41
17-50486	50921	JESUS B SAUCEDO & MARIA ISABEL SAUCEDO	\$464.79
17-42257	54538	PAYLESS SHOESOURCE, INC.	\$1,341.22
17-22045	8708367	RUE21, INC.	\$2,147.44
<b>Cases: 4</b>	<b>Accts: 6</b>		<b>Total Claims: \$9,334.49</b>

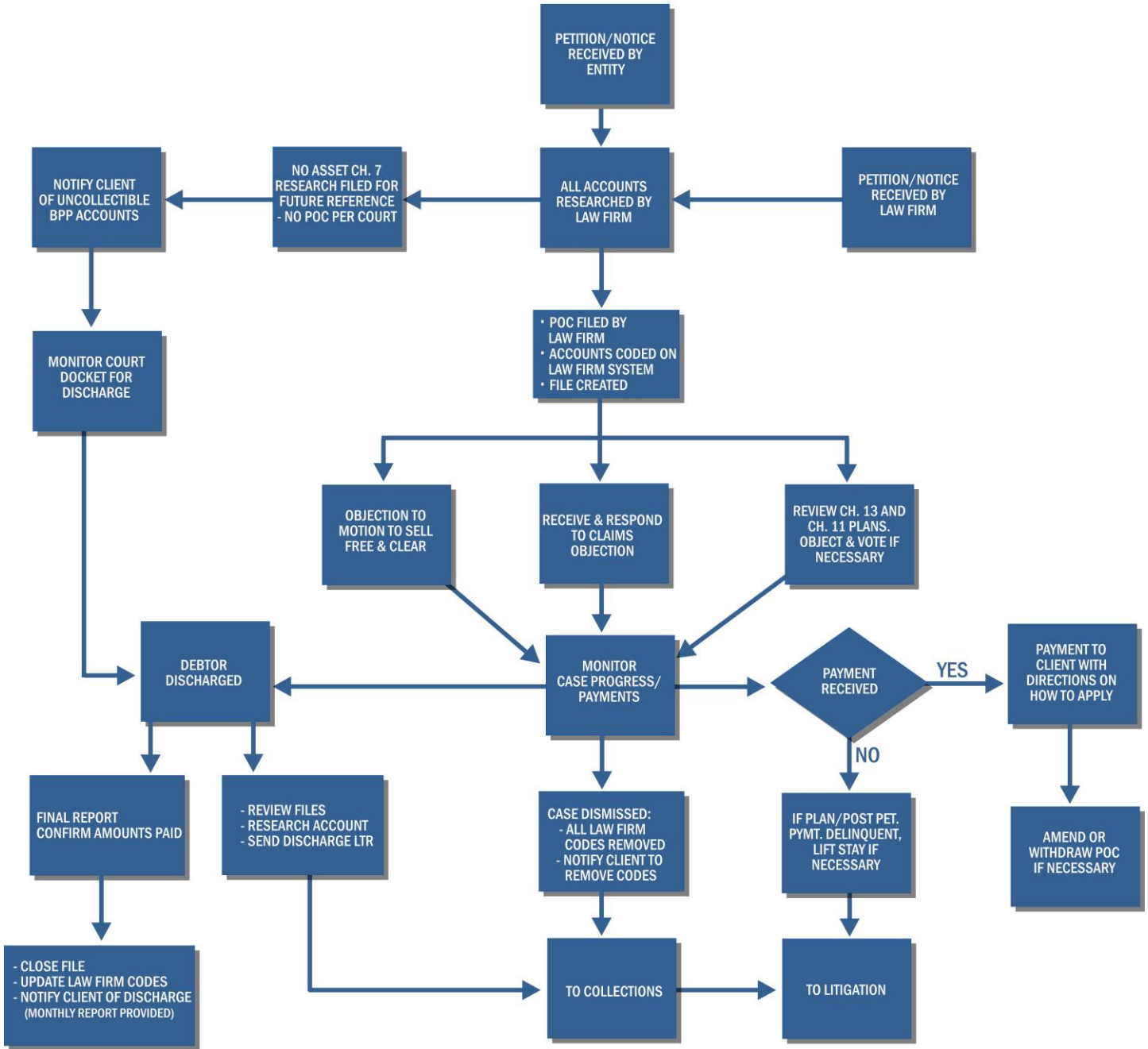
**AS OF JULY 2017, THERE ARE 19 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$32,921.80.**



# TAX SUIT PROCEDURES



# LINEBARGER GOGGAN BLAIR & SAMPSON, LLP BANKRUPTCY PROCEDURES



# CHAPTER VI

## Collection Results

*Linebarger Goggan reports collections based on information provided to the Firm from the Tax Office. The table below reflects delinquent tax collection results based on monthly reports from The Eagle Pass ISD Tax Assessor Collector.*

<b>EAGLE PASS ISD Delinquent Tax Collections</b>						
	<b>Tax Year 2016-2017</b>	<b>Tax Year 2015-2016</b>	<b>Tax Year 2014-2015</b>	<b>Tax Year 2013-2014</b>	<b>Tax Year 2012-2013</b>	<b>Tax Year 2011-2012</b>
<b>September</b>	\$212,587.16	\$188,495.24	\$193,855.12	\$145,947.96	\$164,451.89	\$180,904.98
<b>October</b>	\$209,262.13	\$143,756.14	\$211,315.28	\$145,887.36	\$177,362.65	\$184,123.27
<b>November</b>	\$137,468.57	\$63,182.62	\$112,645.02	\$132,149.31	\$191,811.25	\$111,649.02
<b>December</b>	\$108,735.47	\$173,064.84	\$121,153.11	\$119,078.04	\$174,795.75	\$138,720.26
<b>January</b>	\$101,613.38	\$61,975.81	\$153,108.95	\$131,426.94	\$90,690.80	\$138,436.12
<b>February</b>	\$154,938.56	\$141,230.70	\$193,834.49	\$163,508.41	\$123,990.39	\$160,445.05
<b>March</b>	\$176,681.83	\$114,705.08	\$171,836.53	\$123,217.22	\$98,169.47	\$154,352.22
<b>April</b>	\$112,795.46	\$92,505.86	\$101,490.17	\$75,694.88	\$104,298.58	\$105,957.24
<b>May</b>	\$125,212.10	\$119,949.09	\$104,059.54	\$97,028.53	\$73,283.93	\$176,993.05
<b>June</b>		\$123,781.09	\$99,460.75	\$100,312.59	\$101,793.29	\$114,638.94
<b>July</b>		\$268,938.44	\$243,696.59	\$322,081.86	\$270,169.69	\$203,433.86
<b>August</b>		\$199,639.01	\$196,864.02	\$288,126.34	\$158,512.88	\$219,242.76
<b>TOTAL</b>	<b>\$1,339,294.66</b>	<b>\$1,691,223.92</b>	<b>\$1,903,319.57</b>	<b>\$1,844,459.44</b>	<b>\$1,729,330.57</b>	<b>\$1,888,896.77</b>

# CHAPTER VII

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## *Management and Support Team*



Clif Douglass, III  
Managing Partner/San Antonio  
Joined in 1986



David Aelvoet  
Managing  
Partner/Bankruptcy  
Joined in 1993



Lilia Ledesma  
Partner  
Joined in 2003



Ronald Rocha  
Partner  
Joined in 1994



Sonia Gonzalez  
Partner  
Joined in 2007



Jeff Garcia  
Partner  
Joined in 2007



Don Stecker  
Partner  
Joined in 2008



Brad Balderrama  
Attorney  
Joined in 2009



Darbey Wehrle  
Financial Reporting  
Manager  
Joined in 1988



Edra Anderson Bush  
Attorney  
Joined in 2016



Nadine Quintanilla  
Assistant Operations  
Manager/Regional  
Supervisor  
Joined in 1994



Ana Cantu  
Collections Manager  
Joined in 2009  
Eagle Pass Office



Sara Garza  
Bankruptcy Manager  
Joined in 1983



Lorena De Hoyos  
Office & IT Administrator  
Joined in 2000



Baudi Cepeda  
Operations Manager  
Joined in 2006



John Fry  
Collection Manager  
Joined in 2004



Rosa Cruz  
Litigation Assistant  
Joined in 2011  
Eagle Pass Office



Cecilia Chance  
Litigation Assistant  
Joined in 2013  
Eagle Pass Office



Lindsay Moy  
Assistant Operations  
Manager  
Joined in 2002



Irene Castillo  
Lawsuit Production  
Joined in 1998



Leticia Crespin  
Litigation Assistant  
Joined in 2002



Alison McConnon  
Litigation Assistant/  
Research Analyst  
Joined in 2015



Laura Ibarra  
Litigation Assistant  
Joined in 2015



Tamika Temple  
Litigation Assistant  
Joined in 2015



Yvette Balderas  
Bankruptcy Assistant  
Joined in 2010



Maria Hunter  
Bankruptcy Assistant  
Joined in 2013



Veronica Gomez  
Bankruptcy Assistant  
Joined in 2001