



1172 Bent Oaks Drive  
Denton, Texas 76210

(940) 382-4357 Telephone  
(940) 591-0991 Telecopy

[Tax@DentonLawyer.com](mailto:Tax@DentonLawyer.com)

[www.DentonLawyer.com](http://www.DentonLawyer.com)

December 12, 2025

DISD Board of Trustees  
Dr. Susannah Holbert O'Bara, Superintendent  
Dr. Jeremy Thompson, Deputy Superintendent  
Denton Independent School District  
1307 North Locust  
Denton, Texas 76201

RE: Property Tax Attorney Activity Report for Tax Year 2024-2025

Dear Members of the Board, Superintendent O'Bara and Dr. Thompson:

Every year at around this time Sawko & Burroughs, P.C. submits an annual summary of our collection activities and outcomes for the District. The tax year for 2024-2025 ended on September 30, 2025, and our report encompasses the preceding 12 months of collection activities. We have enclosed detailed year-to-date reports from our system as well as the Denton County Tax Office Summary C which provides information about overall collections. These reports provide updates for collection activity and outstanding accounts as of September 30, 2025.

The reports show that DISD, for the fourteenth year running, had its current year delinquent tax (2023) collection rate exceed 99%, at **99.46%**. This is a fantastic rate for current collections. In that regard, out of an original levy of \$378,603,557.18 there remains only \$1,986,442.46 to collect for the current year 2024. Even though the 2024 taxes for the most part were only recently turned over to us, well over half have already been subject to legal action (beyond mere notices of non-payment), have been paid, or are now under payout agreements or are under hold or deferred status.

Additionally, our firm aggressively collects prior year's delinquent taxes. In comparison on October 1, 2024 (our last report period) there was \$4,847,349.72 in total delinquent accounts for 2023 and prior years; and one year later (this report) the delinquency amount shrank 24.0% to \$3,685,020.15. While this is an good rate of collections on prior outstanding delinquencies, the district must consider that taxpayers continue to take advantage of the "over-65 deferral/abatement" provided for taxpayer relief, there were tremendous amount of supplements added to the tax role, and the legislature keeps added additional and new exemptions to allow for taxpayer relief. Also, reduced interest and no penalties are assessed on accounts with a tax deferral or exemption, and deferrals can extend indefinitely making the collectible tax role or delinquency role appear much larger than it truly is. Finally, as previously discussed with the District, there are

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several very large accounts that have essentially been on hold for close to twenty (20) years ago that skew our collection rates. This fact is true and the amount statutorily grows each year. If those accounts are removed our collection rates would far exceed any other taxing entity with Denton County.

Further for your convenience, enclosed is our "THIRTY-YEAR COLLECTION HISTORY" (which includes several years when Sawko & Burroughs, P.C. did not represent the District), to provide a historical context to this past year's collections totals compared with previous collection years. We have and will continue to aggressively pursue all accounts given to us that can be legally collected and believe that our collection rates are superior to any other collection law firm in the state.

Also, one of the enclosed reports breaks out year-to-date collections and details the composition of your delinquent tax roll, including but not limited to: identifying how much is due for each back year; categorizing delinquencies into property types, e.g. real property [almost always collectable], personal property [usually **un**collectible beyond one year past-due] and mobile homes [possibly collectible if and only if the mobile home remains on-site]. This analysis should help identify the true receivables on your tax rolls. Further, the reports provide a synopsis on the status of legal processing of accounts turned over to our firm ("processing" meaning activity over and above mass mailings and telephone contacts performed by us routinely on all accounts) inclusive of both the current-year delinquent (2024) and prior-years' delinquent tax rolls remaining unpaid as of the date encompassed by this report. First, you will note that the report identifies currently active lawsuits, suit 1, 2, 3. The suits are broken up into stages of processing. Suits that have been worked and concluded during the year are shown in the judgment category, even though we filed 296 lawsuits involving the DISD during the year representing 399 accounts. This is high volume processing. Also, there were also 684 properties that we worked to conclusion during the year without filing a lawsuit representing a little over \$370,050.04 in base tax delinquency collected without a suit being file. This is shown in the column no action taken due to the fact that those are properties where payments were made but no lawsuit was required to be filed. We process hundreds of dismissals and payments yearly for DISD. In that same column, you will note that under no action taken that we are still processing 1903 accounts representing \$748,962.18. However, some of those accounts cannot be legally filed against like the over 65 exemptions or different delinquency dates. The no action account status code are accounts that are worked daily and get paid or are held in abeyance until a payment agreement, bankruptcy or other block is removed from processing. I hope the enclosed reports may be of use to you in your analysis of collection activities. However, please be aware that this report is only a minor glimpse into your tax role on the date the report is run and only for the limited periods.

Also, you may notice that there are larger than normal refunds. Refunds and adjustments can result from court filings successfully determined to lower appraised values; or legislative changes that were enacted; or appraisal appeals resulting in lowering the value of the appraisal. This year the total adjustments were a negative **(\$11,854,891.78)**. Adjustments are not added to the delinquency roll but impact how much the district has available to allocate during the year and what the role looks like for collection purposes.

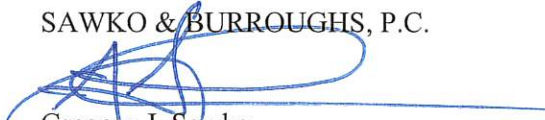
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I want to state how proud we are at Sawko & Burroughs, P.C. to represent **Denton Independent School District** during the past thirty (30) years. Our firm, based in Denton, Texas, is one of only two dozen or so law firms statewide that perform property tax collections enforcement services in-house, and the only one that's local in Denton County. We have had the true privilege of doing so for the **Denton Independent School District** as our longest-term property tax client!

Finally, I am available to you at all times. My direct number is 940-300-1213 and I am happy to discuss any matter that impacts DISD, tax collections and the taxpayers. Nothing is more important to our firm than having the respect and responsibility of helping our DISD as its tax collection attorneys.

Sincerely,

SAWKO & BURROUGHS, P.C.



Gregory J. Sawko  
Jackson A.K. Sawko  
Attorney at Law

GJS/ys  
Enclosures  
Dr. Susannah Holbert O'Bara, Superintendent  
[sobara@dentonisd.org](mailto:sobara@dentonisd.org)

Dr. Jeremy Thompson, Deputy Superintendent  
[jthompson6@dentonisd.org](mailto:jthompson6@dentonisd.org)