

# EAGLE PASS

INDEPENDENT SCHOOL DISTRICT

## Quarterly Delinquent Tax Collection Report



## Linebarger Goggan Blair & Sampson, LLP

Travis Park Building, 711 Navarro, Suite 300, San Antonio, Texas 78205  
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**July – September 2014**

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP  
ATTORNEYS AT LAW  
711 NAVARRO, SUITE 300  
SAN ANTONIO, TEXAS 78205  
(210) 225-6763  
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OLIVER S. HEARD, JR.  
CO-FOUNDING PARTNER  
1943-2000

October 7, 2014

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

RE: July – September 2014 Quarterly Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this quarterly report for the period of July - September 2014 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 a 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 /bc

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

# TABLE OF CONTENTS

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## **Cover Letter**

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### **I. Collection Process**

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Collection Process Flowchart	4
Eagle Pass ISD Work plan	5
Activity Summary	6

### **II. Delinquent Collection Activity**

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Mass Mailings	7
Targeted Mailings	7
Sample Letters	8
Telephone/Personal Contact	10

### **III. Taxpayer Assistance**

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Taxpayer Inquiries	11
Payment Arrangements	12

### **IV. Research**

---

Returned Mail	13
Address and Ownership Research	13
Title Research	14

### **V. Litigation**

---

Lawsuits Filed	15
Attorney Ad Litem	15
Trial Judgments	16
BPP Enforcement	16
Trial Settings	17
Sheriff Sale	21
Bankruptcy Activity Report	22
Bankruptcy Filings	23
Tax Suit Procedures	24
Bankruptcy Flow Chart	25

### **VI. Collection Results**

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Delinquent Tax Collections	26
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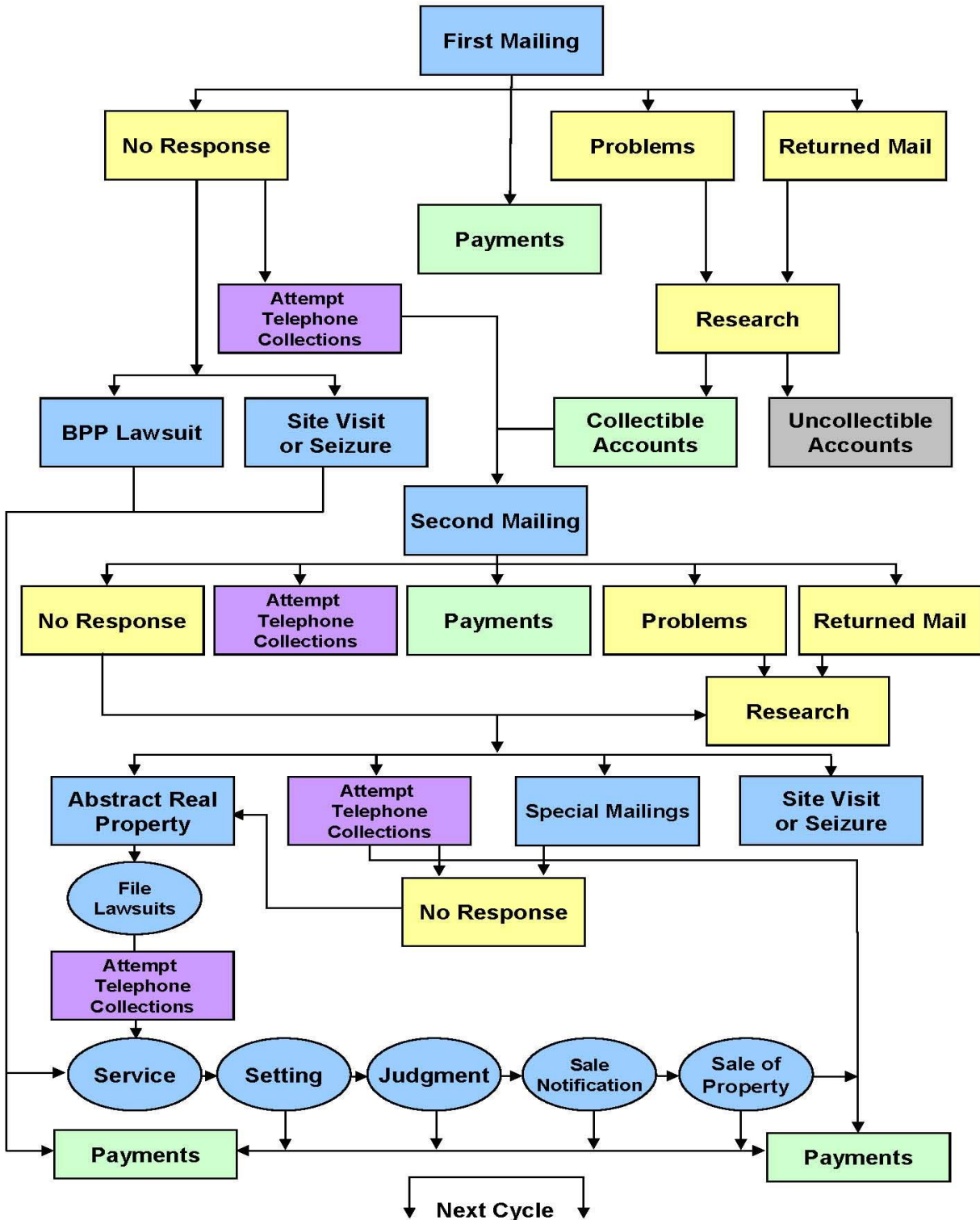
### **VII. Management and Support Team**

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27

# 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

## JULY – SEPTEMBER 2014 ACTIVITY SUMMARY

### Taxpayer Notifications:

Mass Mailing Activity			
Letter Date	Letter Type	Account	Dollar Amount
July 2014	Tax Lien Notice	3,317	\$3,795,589.94
September 2014	First Follow-Up	2,686	\$3,277,063.97
<b>TOTAL</b>		<b>6,003</b>	<b>\$7,072,653.91</b>

### Target Mailing Activity:

Target Mailing Activity		
Time Period	Number of Letters	Dollar Amount
July – September 2014	249	\$884,584.09

### Taxpayer Assistance and Payment Arrangements:

July – September 2014		
	Number of Accounts	Dollar Amount
Outbound Collection Calls	875	\$1,961,635.87
Taxpayer Walk Ins	431	\$829,825.69
In Bound Phone Inquiries & Correspondence	705	\$1,496,084.92
Law Firm Payment Holds	35	\$53,381.60
Tax Office Payment Arrangements	40	\$34,746.62

### Research and Litigation:

July – September 2014		
Activity	Number of Accounts	Dollar Amount
Abstracts of Title and Ownership Research	438	N/A
Lawsuits Filed	46	N/A
Judgments Entered	13	\$57,602.81
Business Personal Property Enforcement	55	\$168,360.31

# 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 mailings initiated since July 2014 are reflected below.*

<b>MASS MAILING ACTIVITY</b>			
<b>Letter Date</b>	<b>Letter Type</b>	<b>Account</b>	<b>Dollar Amount</b>
July 2014	Tax Lien Notice	3,317	\$3,795,589.94
September 2014	First Follow-Up	2,686	\$3,277,063.97
<b>TOTAL</b>		<b>6,003</b>	<b>\$7,072,653.91</b>

*Sample letters 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>
July 2014	51	\$129,320.49
August 2014	79	\$131,929.34
September 2014	119	\$623,334.26
<b>TOTAL</b>	<b>249</b>	<b>\$884,584.09</b>

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

**LINEBARGER GOGGAN BLAIR & SAMPSON, LLP**

ATTORNEYS AT LAW  
711 Navarro Street, Ste 300  
San Antonio, TX 78205

**PHONE:** (210) 225-4422 **FAX:** (210) 231-0963  
(800) 876-6144  
July 15, 2014

DELINQUENT TAXES	:	\$523.96
PENALTY/INTEREST	:	\$187.06
TOTAL DUE	:	\$711.02

**RE:**

(see attached **DELINQUENT**

**ACCOUNT REFERRED FOR LEGAL ENFORCEMENT**

Dear Eagle Pass Independent School District Taxpayer:

This law firm has been retained to institute forced collection procedures to collect the Eagle Pass Independent School District delinquent taxes owed on the above referenced account. This letter and the detailed tax statement enclosed are your notice that these taxes are delinquent and must be paid immediately to avoid legal enforcement.

You must make payment within ten (10) days from the date of this letter. In order to avoid legal enforcement, you should make payment immediately by returning the enclosed statement along with your check payable to:

**Eagle Pass Independent School District Tax Office**  
**1420 Eidson Road**  
**Eagle Pass, TX 78852**  
**(830) 773-3826**

If you believe this statement is in error, or that you are entitled to an exemption, or if you do not own the property, please **WRITE** this law office at 711 Navarro Street, Ste 300, San Antonio, TX 78205 and supply the **ACCOUNT NUMBER** along with your comments. If you need to set up a payment plan, contact our office at (800)876-6144 for more information. If you have an active payment plan, a lawsuit will not be filed.

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.

Sincerely,  
LINEBARGER GOGGAN BLAIR & SAMPSON, LLP



Sonia A. Gonzalez  
Attorney at Law

H-124C

ESTA CORRESPONDENCIA SE TRATA DE SUS IMPUESTOS Y LA POSIBILIDAD DE UNA DEMANDA ACERCA DE SU PROPIEDAD. SI USTED DESEA ASISTENCIA POR UNA PERSONA QUE HABLA ESPANOL, LLAME USTED A (800)876-6144 Y UNA PERSONA LE AYUDARA



**LINEBARGER GOGGAN BLAIR & SAMPSON, LLP**

ATTORNEYS AT LAW

711 Navarro Street, Ste 300

San Antonio, TX 78205

**PHONE:** (210) 225-4422 **FAX:** (210) 231-0963

(800) 876-6144

September 12, 2014

DELINQUENT TAXES	:	\$1,330.23
PENALTY/INTEREST	:	\$891.00
TOTAL DUE	:	\$2,221.23

**RE:**

see attached **DELINQUENT ACCOUNT**

**NOTICE OF LEGAL ENFORCEMENT**

Dear Eagle Pass Independent School District Taxpayer:

Our law firm mailed a letter dated July 15, 2014 advising you to pay your property taxes and they still remain unpaid. You must contact our office to address this matter and avoid legal action. We have legal representatives ready to assist you by calling (800)876-6144.

Failing to contact our office or the Eagle Pass Independent School District Tax Office to pay your taxes can result in a lawsuit being filed against you seeking the foreclosure of your property. Once a lawsuit is filed, court costs and fees associated with the lawsuit will be your responsibility. You can avoid legal action and the possibility of foreclosure by contacting our law office or mailing payment today with the enclosed statement to:

**Eagle Pass Independent School District Tax Office**

**PO Box 1530**

**Eagle Pass, TX 78853**

**(830) 773-3826**

**PLEASE DO NOT HESITATE - WE ARE HERE TO HELP YOU.** We have been instructed by the Office of the Eagle Pass Independent School District Tax Assessor-Collector to advise you that if you are solicited by a lender offering to loan you money to pay your taxes through a tax lien transfer loan, be aware that administrative fees and costs are associated with the tax lien transfer loan. To learn about the options available to you to pay your taxes, contact our law office or the Eagle Pass Independent School District Tax Office.

If you believe this statement is in error, or that you are entitled to an exemption, or if you do not own the property please **WRITE** this law office at 711 Navarro Street, Ste 300, San Antonio, TX 78205 and supply the **ACCOUNT NUMBER** along with your comments.

TEXAS LAW REQUIRES THAT WE NOTIFY YOU THAT IF YOU ARE 65 YEARS OF AGE OR OLDER OR 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.

Sincerely,

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP



Sonia A. Gonzalez

Attorney at Law

H-163D

ESTA CORRESPONDENCIA SE TRATA DE SUS IMPUESTOS Y LA POSIBILIDAD DE UNA DEMANDA ACERCA DE SU PROPIEDAD. SI USTED DESEA ASISTENCIA POR UNA PERSONA QUE HABLA ESPANOL, LLAME USTED A (800)876-6144 Y UNA PERSONA LE AYUDARA

## 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>
July 2014	345	\$800,604.90
August 2014	302	\$675,198.31
September 2014	228	\$485,832.66
<b>TOTAL</b>	<b>875</b>	<b>\$1,961,635.87</b>

# CHAPTER III

## *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>
July 2014	142	\$244,241.96
August 2014	136	\$208,827.54
September 2014	153	\$376,756.19
<b>TOTAL</b>	<b>431</b>	<b>\$829,825.69</b>

<b>IN BOUND CORRESPONDENCE AND PHONE INQUIRIES</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
July 2014	275	\$562,213.80
August 2014	207	\$276,453.69
September 2014	223	\$657,417.43
<b>TOTAL</b>	<b>705</b>	<b>\$1,496,084.92</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>
July 2014	12	\$17,242.17
August 2014	17	\$30,203.06
September 2014	6	\$5,936.37
<b>TOTAL</b>	<b>35</b>	<b>\$53,381.60</b>

<b>TAX OFFICE PAYMENT ARRANGEMENTS</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Amount Remaining Due</b>
July 2014	8	\$2,498.78
August 2014	24	\$28,605.71
September 2014	8	\$3,642.13
<b>TOTAL</b>	<b>40</b>	<b>\$34,746.62</b>

# CHAPTER IV

## Research

### A. Returned Mail

Every letter produced through the Firm’s mass mailing efforts has a bar code so it can be tracked upon return and updated in our database. The return mail statistics below reflect the number of letters that have been returned undeliverable for each respective mass mailing.

LETTERS RETURNED FROM MASS MAILINGS		
Letter Date	Letter Type	Returned Mail
July 2014	First Notice	78

### B. 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.

ADDRESS & OWNERSHIP RESEARCH	
Time Period	Number of Accounts
July 2014	175
August 2014	106
September 2014	114
<b>TOTAL</b>	<b>395</b>

## C. 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. In addition, we are verifying all of the title work involved in the lawsuits filed by the District's previous law firm to ensure that any disposition and foreclosure efforts are in compliance with the law.*

<b>ABSTRACTS OF TITLE PROCESSED</b>		
<b>Time Period</b>	<b>Title Orders Requested</b>	<b>Title Orders Received</b>
July 2014	0	25
August 2014	0	0
September 2014	0	18
<b>TOTAL</b>	<b>0</b>	<b>43</b>

# CHAPTER V

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## *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>LAWSUITS FILED</b>	
<b>Time Period</b>	<b>Number of Accounts</b>
July 2014	28
August 2014	18
September 2014	0
<b>TOTAL</b>	<b>46</b>

<b>Motion and Order for Attorney Ad Litem</b>		
<b>Time Period</b>	<b>Motion/Order</b>	<b>Amount Due</b>
July 2014	6	\$28,830.54
August 2014	3	\$33,437.29
September 2014	0	\$0.00
<b>TOTAL</b>	<b>9</b>	<b>\$62,267.83</b>

<b>TRIAL JUDGMENTS</b>			
<b>Suit Number</b>	<b>Judgment Date</b>	<b>Litigation Status</b>	<b>Judgment Amount</b>
12-01-04534-TX	07-Jul-2014	JUDGMENT ENTERED	\$819.70
12-03-04560-TX	07-Jul-2014	JUDGMENT ENTERED	\$2,224.48
13-06-04710-TX	07-Jul-2014	JUDGMENT ENTERED	\$7,501.23
13-11-04772-TX	07-Jul-2014	JUDGMENT ENTERED	\$1,641.30
10-09-04346-TX	08-Sep-2014	JUDGMENT ENTERED	\$1,948.66
14-01-04780-TX	08-Sep-2014	NEEDS ABSTRACT OF JUDGMENT	\$4,391.64
13-04-04695-TXAJA	25-Sep-2014	HOLD ON FILE	\$1,828.43
14-01-04775-TXAJA	25-Sep-2014	JUDGMENT ENTERED	\$6,409.07
14-01-04774-TX	08-Sep-2014	TAKE NOTHING JUDGMENT	\$5,153.01
14-01-04776-TX	08-Sep-2014	NEEDS ABSTRACT OF JUDGMENT	\$3,479.22
11-07-04459-TXAJA	25-Sep-2014	JUDGMENT ENTERED	\$1,118.61
02-11-02818-TX	08-Sep-2014	JUDGMENT ENTERED	\$17,543.52
14-01-04778-TX	08-Sep-2014	NEEDS ABSTRACT OF JUDGMENT	\$3,543.94
<b>TOTAL: 13</b>			<b>\$57,602.81</b>

<b>BUSINESS PERSONAL PROPERTY ENFORCEMENT JULY – SEPTEMBER 2014</b>		
<b>Activity</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
Walk and Talk Campaign	39	\$145,847.16
Property Inspection	16	\$22,513.15
<b>TOTAL</b>	<b>55</b>	<b>\$168,360.31</b>



## Trial Settings July 2014

Trial Date	Trial Activity
<b>July 7, 2014 (293rd)</b>	<b>8 Lawsuits Set for Trial:</b>
	<p><b>4 Judgment Entered Totaling \$12,186.71</b></p> <p>12-01-04534-TX Maverick County, et al vs. Enrique Ponce, et al \$819.70 judgment entered</p> <p>12-03-04560-TX Maverick County, et al vs. Carl Jones \$2,224.48 judgment entered</p> <p>13-06-04710-TX Maverick County, et al vs. Jesus D. Estrada, Doing Business as Chuy Estrada Electrical \$7,501.23 judgment entered</p> <p>13-11-04772-TX Maverick County, et al vs. Alejandro Banuelos, aka Alejandro A. Banuelos, et al \$1,641.30 judgment entered</p>
	<p><b>1 Lawsuit passed (paid in full)</b></p> <p>10-11-04362-TX Maverick County, et al vs. George Evaristo Rodriguez, et al \$1,026.72 paid in full</p>
	<p><b>1 Judgment Nunc Pro Tunc</b></p> <p>10-07-04308-TX Maverick County, et al vs. Jesus H. Rodriguez, et al \$1,388.93 Judgment Nunc Pro Tunc</p>
	<p><b>1 Lawsuit passed (perfect notice)</b></p> <p>10-05-04252-TX Maverick County, et al vs. Enrique Velasquez, et al \$1,028.47 Tract #1 and \$1,980.92 Tract #2 perfect notice</p>
	<p><b>1 Lawsuit passed (Attorney Ad Litem request)</b></p> <p>03-11-02998-TX Eagle Pass Independent School District vs. Rigoberto Morales, et al \$4,242.05 Attorney Ad Litem request</p>

## Trial Settings August 2014

Trial Date	Trial Activity
<b>August 5, 2014 (365th)</b>	<b>1 Lawsuits Set for Trial:</b>
	<b>1                                      Lawsuit for Status Hearing</b>  10-08-04325-TXAJA    Maverick County, et al vs. Jimmy P. Bak, et al \$11,196.78 Status Hearing (Reset by Court 09/25/2014)

## Trial Settings September 2014

Trial Date	Trial Activity
<b>September 8, 2014 (293rd)</b>	<b>9 Lawsuits Set for Trial:</b>
<b>5</b>	<b>Judgments Entered Totaling \$30,906.98</b>
02-11-02818-TX	Eagle Pass Independent School District vs. Federico Maldonado, et al \$17,543.52 judgment entered
10-09-04346-TX	Maverick County, et al vs. Griselda Trejo Menchaca \$1,948.66 judgment entered
14-01-04776-TX	Maverick County, et al vs. Casa Chicho, Inc., dba Case de Segunda Chicho \$3,479.22 judgment entered
14-01-04778-TX	Maverick County, et al vs. Jorge N. Andrade, Doing Business As Progreso U.S. Customs House Brokers \$3,543.94 judgment entered
14-01-04780-TX	Maverick County, et al vs. Manuel Torres, Doing Business As Manuel Auto Repair \$4,391.64 judgment entered
<b>1</b>	<b>Take Nothing Judgment \$5,153.01</b>
14-01-04774-TX	Maverick County, et al vs. Victor A. Sanchez \$5,153.01 Take Nothing Judgment
<b>1</b>	<b>Lawsuit passed (payment agreement)</b>
13-11-04764-TX	Maverick County, et al vs. Pedro Ramirez, et al \$4,218.12 payment agreement
<b>2</b>	<b>Lawsuits passed (Attorney Ad Litem request)</b>
09-09-04076-TX	Maverick County, et al vs. Gustavo Correa \$5,800.24 Attorney Ad Litem request
11-05-04448-TX	Maverick County, et al vs. Raul F. Sifuentes, et al \$1,539.82 Attorney Ad Litem request

## Trial Settings September 2014

Trial Date	Trial Activity
<b>September 25, 2014 (365th)</b>	<b>6 Lawsuits Set for Trial:</b>
	<p><b>4</b>    <b>Judgments Entered Totaling \$20,639.09</b></p> <p>10-08-04325-TXAJA    Maverick County, et al vs. Jimmy P. Bak, et al \$11,282.98 judgment entered</p> <p>11-07-04459-TXAJA    Maverick County, et al vs. Juan Antonio Flores \$801.16 Tract #1 and \$317.45 Tract #2 judgment entered</p> <p>13-04-04695-TXAJA    Maverick County, et al vs. Juan Gabriel Sifuentes, et al \$1,828.43 judgment entered</p> <p>14-01-04775-TXAJA    Maverick County, et al vs. Fred George Farhat, Doing Business As Boots and Jeans \$6,409.07 judgment entered</p>
	<p><b>1</b>    <b>Lawsuit passed (paid in full)</b></p> <p>12-11-04641-TXAJA    Maverick County, et al vs. Jesus J. Perez, et al \$616.29 paid in full</p>
	<p><b>1</b>    <b>Lawsuit passed (amend petition)</b></p> <p>10-07-04297-TXAJA    Eagle Pass Independent School District vs. Americargo Trucking, LLC \$3,776.75 amend petition</p>

<b>Sheriff Sale</b>		
<b>Includes Maverick County, City of Eagle Pass and Eagle Pass ISD</b>		
<b>Date of Sale</b>	<b>Sale Activity</b>	<b>Amount Due</b>
<b>August 5, 2014</b>	Thirty-seven (37) Properties Reviewed for Sale	
	Twenty-nine (29) approved by Tax Office(s) for Sheriff Sale	
	Twenty (20) properties Set for Sale  Eleven (11) properties were pulled – Payment Agreements  Two (2) properties were pulled – Paid in full  One (1) property was pulled – Location Issue	
	Five (5) properties went to Sale for Minimum Bids	\$33,103.84
	Four (4) properties were sold	\$41,900.00
	One (1) property was Struck off to taxing entities	\$9,610.98

Note: 1<sup>st</sup> letter dated June 3, 2014: Maverick Co. = 27 coded CRO + 41 extra letters; EPISD = 27 coded CRO + 40 extra letters and City of Eagle Pass = 3 coded CRO + 3 extra letters

Note: 2<sup>nd</sup> letter dated January 24, 2014: Maverick Co. = 18 coded CRO + 21 extra letters; EPISD = 17 coded CRO + 21 extra letters and City of Eagle Pass = 2 coded CRO + 1 extra letters

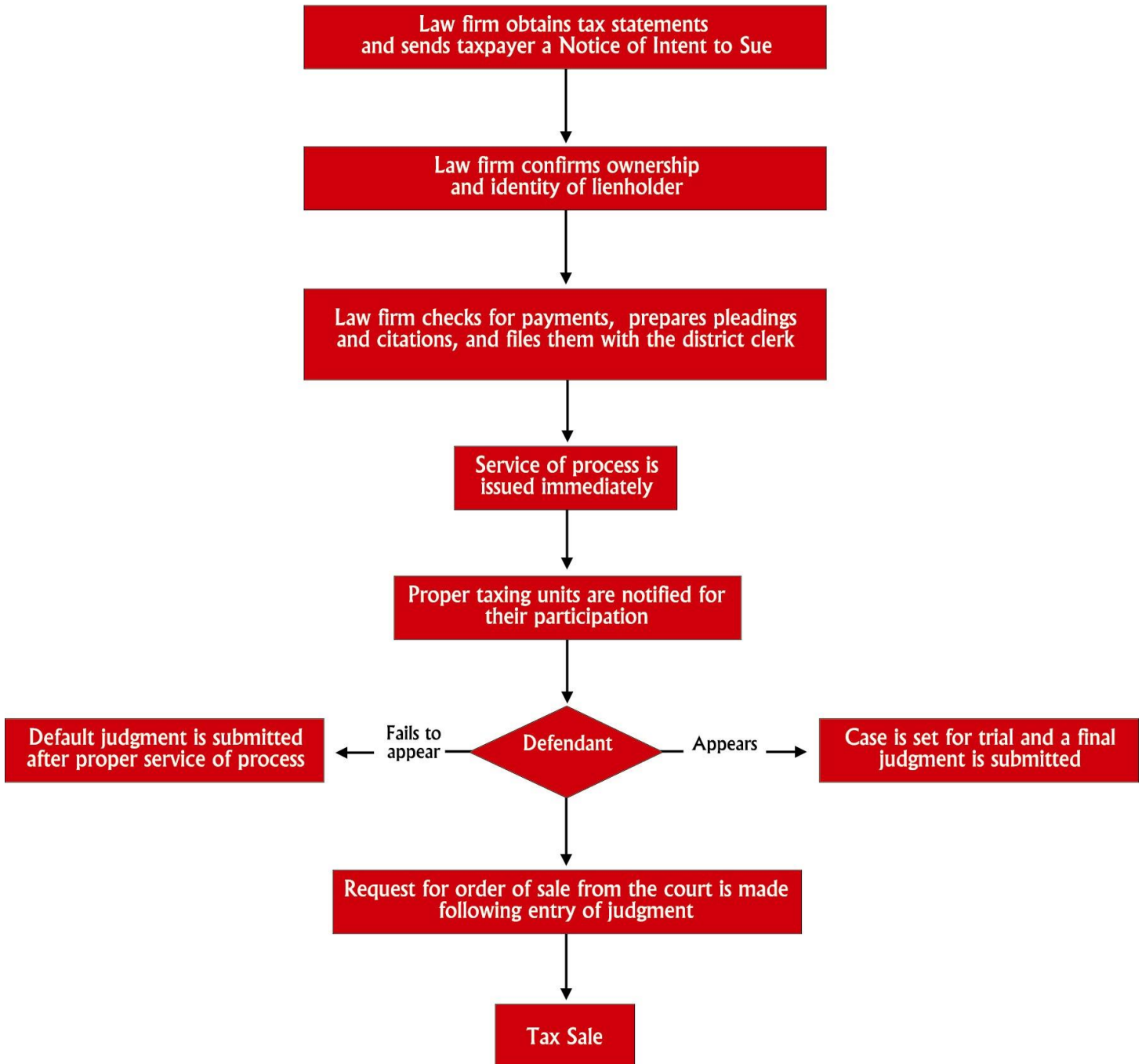
Property Struck off to Taxing

**BANKRUPTCY RELATED ACTIVITY REPORT  
FOR EAGLE PASS ISD  
Notable Bankruptcy Related Collections - Year 2010**

<b>Year Collected</b>	<b>Debtor</b>	<b>Bankruptcy No.</b>	<b>Chapter</b>	<b>Amount</b>
<b>Year 2010</b>				
	TXCO RESOURCES, INC.	09-51807	11	\$747,596.45
<b>Total Year 2010</b>				<b>\$747,596.45</b>
<b>Grand Total for Year 2010</b>				<b>\$747,596.45</b>

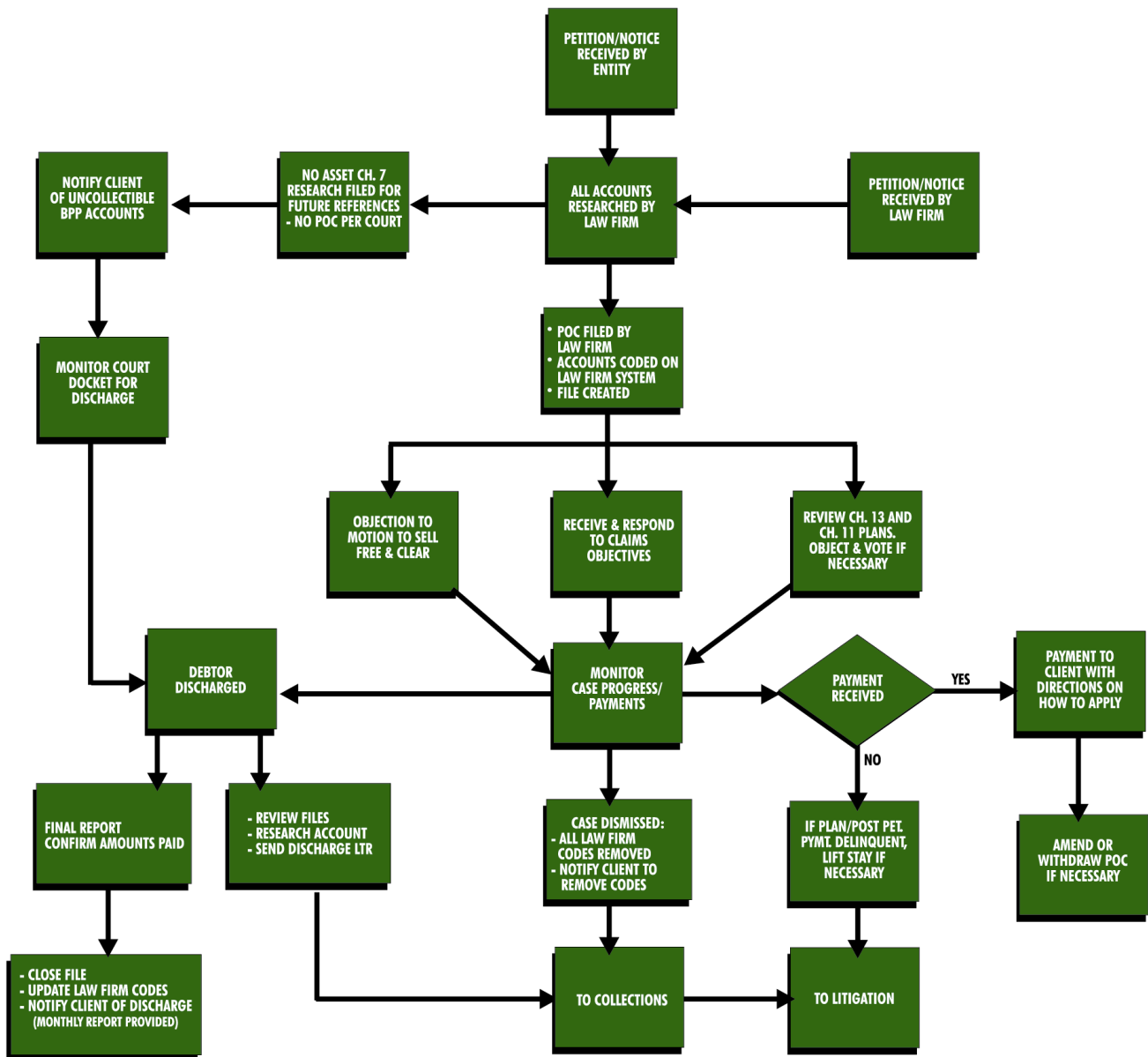
<b>BANKRUPTCY FILINGS</b>			
<b>CLAIMS FILED INVOLVING EAGLE PASS ISD TAX DEBT</b>			
<b>JULY – SEPTEMBER 2014</b>			
<b>Bankruptcy Number</b>	<b>Account Number</b>	<b>Debtor Name</b>	<b>CLAIM AMOUNT</b>
14-51803	19279	RAUL JR OVALLE	\$2,733.20
14-51803	8706904	RAUL JR OVALLE	\$1,660.99
14-51803	8707325	RAUL JR OVALLE	\$536.56
14-52118	52246	ISMAEL RUIZ MARTINEZ & MAGDALENA GARCIA MARTINEZ	\$973.16
14-52028	6356	GRISELDA CORTEZ	\$1,363.17
14-52171	8363	NORMA LETICIA SANCHEZ	\$1,489.30
14-52028	9000927	GRISELDA CORTEZ	\$21.41
<b>Cases: 4</b>	<b>Accts: 7</b>		<b>Total Claims: \$8,777.79</b>
<b>AS OF OCTOBER 2014 THERE ARE 13 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$39,179.40.</b>			

# TAX SUIT PROCEDURES





# Bankruptcy Flow Chart



# 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 2013-2014</b>	<b>Tax Year 2013-2014</b>	<b>Tax Year 2012-2013</b>	<b>Tax Year 2011-2012</b>	<b>Tax Year 2010-2011</b>	<b>Tax Year 2009-2010</b>
<b>September</b>	\$193,855.12*	\$145,947.96	\$164,451.89	\$180,904.98	\$178,485.18	\$160,639.28
<b>October</b>		\$145,887.36	\$177,362.65	\$184,123.27	\$180,424.61	\$239,095.72
<b>November</b>		\$132,149.31	\$191,811.25	\$111,649.02	\$108,583.52	\$131,902.00
<b>December</b>		\$119,078.04	\$174,795.75	\$138,720.26	\$131,818.54	\$191,510.59
<b>January</b>		\$131,426.94	\$90,690.80	\$138,436.12	\$159,029.88	\$184,218.47
<b>February</b>		\$163,508.41	\$123,990.39	\$160,445.05	\$130,899.11	\$484,181.97
<b>March</b>		\$123,217.22	\$98,169.47	\$154,352.22	\$216,510.19	\$186,875.89
<b>April</b>		\$75,694.88	\$104,298.58	\$105,957.24	\$92,352.71	\$126,426.31
<b>May</b>		\$97,028.53	\$73,283.93	\$176,993.05	\$83,453.98	\$75,084.53
<b>June</b>		\$100,312.59	\$101,793.29	\$114,638.94	\$103,338.34	\$89,688.61
<b>July</b>		\$322,081.86	\$270,169.69	\$203,433.86	\$215,762.41	\$216,422.58
<b>August</b>		\$288,126.34*	\$158,512.88	\$219,242.76	\$208,371.91	\$208,543.11
<b>TOTAL</b>	<b>193,855.12</b>	<b>\$1,844,459.44</b>	<b>\$1,729,330.57</b>	<b>\$1,888,896.77</b>	<b>\$1,809,030.38</b>	<b>\$2,294,589.06</b>

\*Check not yet received by LGB&S

# 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



Carri Baker Wells  
Director of Operations  
Joined in 1985



Don Stecker  
Partner  
Joined in 2008



Brad Balderrama  
Attorney  
Joined in 2009



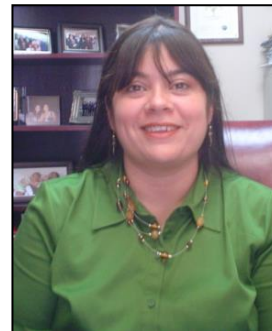
Darbey Wehrle  
Financial Reporting  
Manager  
Joined in 1988



Elaine Mika  
Operations Manager  
Joined in 1987



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  
Client Reporting Manager  
Joined in 2006



John Fry  
Collection Manager  
Joined in 2004



Rosa Cruz  
Litigation Assistant  
Joined in 2011  
Eagle Pass Office



Zane Goodspeed  
Collector  
Joined in 2011



Leticia Crespín  
Litigation Assistant  
Joined in 2002



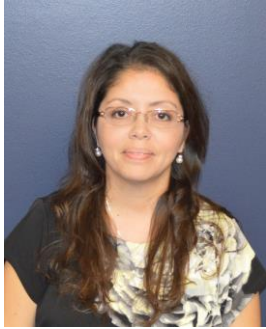
Irene Castillo  
Lawsuit Production  
Joined in 1998



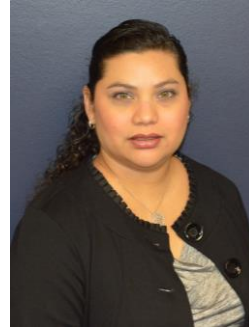
Cecilia Villarreal  
Litigation Assistant  
Joined in 2009



Paul Hardy  
Litigation Assistant/  
Research Analyst  
Joined in 2011



Barbara Aguilar  
Litigation Assistant  
Joined in 2000



Maria Hunter  
Litigation Assistant  
Joined in 2013



Lindsay Moy  
Assistant Operations  
Manager  
Joined in 2002



Veronica Gomez  
Bankruptcy Assistant  
Joined in 2001



Yvette Balderas  
Bankruptcy Assistant  
Joined in 2010



Crystal Davis  
Bankruptcy Assistant  
Joined in 2004