



Quarterly Delinquent Tax Collection Report



Linebarger Goggan Blair & Sampson, LLP

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October – December 2016

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP
ATTORNEYS AT LAW
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OLIVER S. HEARD, JR.
CO-FOUNDING PARTNER
1943-2000

January 13, 2017

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

RE: October – December 2016 Quarterly Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this quarterly report for the period of October - December 2016 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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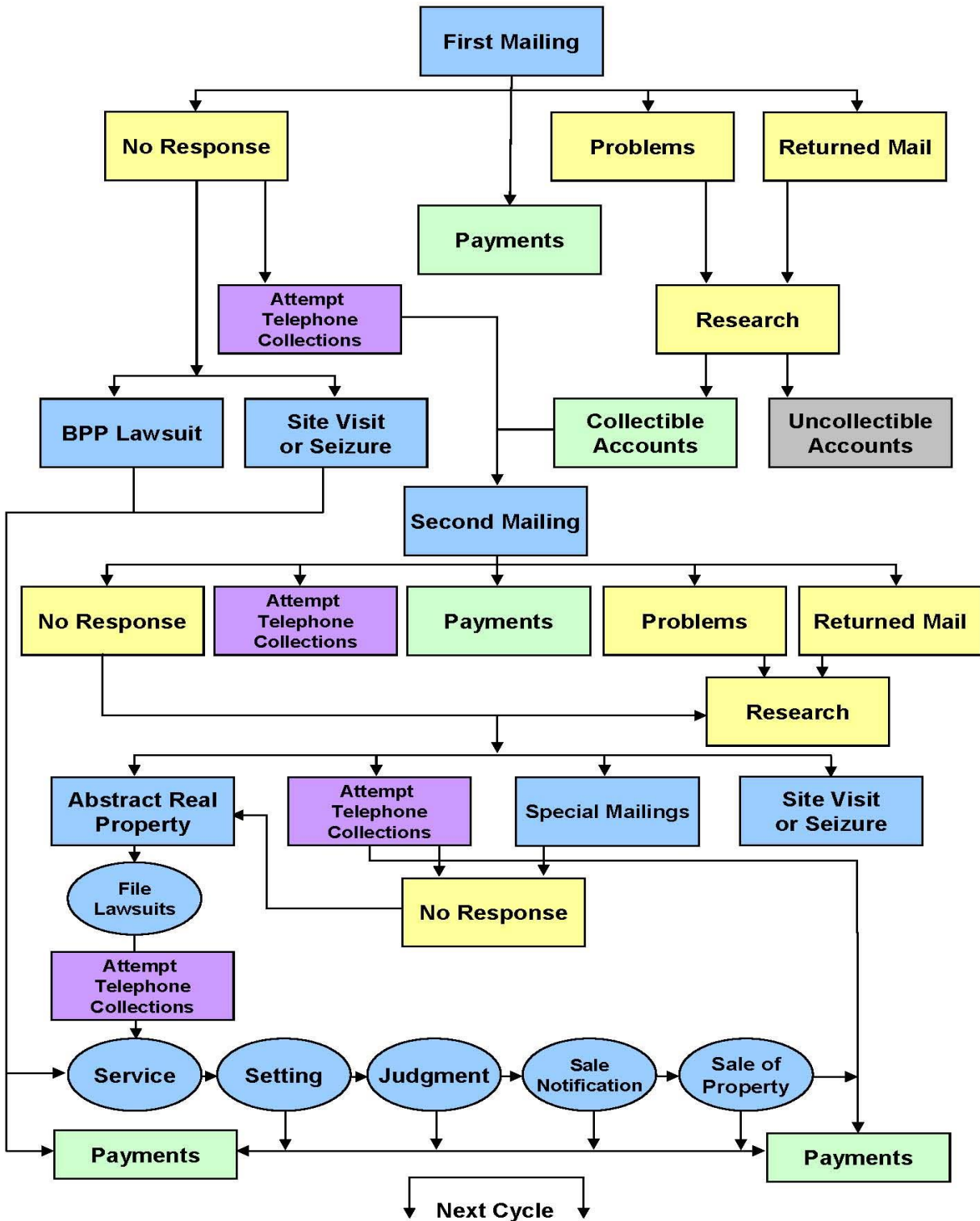
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VII. Management and Support Team

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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 1st follow-up notice in September
- Mail 3rd notice and 2nd 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

OCTOBER - DECEMBER 2016 ACTIVITY SUMMARY

Taxpayer Notifications:

Mass Mailing Activity			
Letter Date	Letter Type	Account	Dollar Amount
November 2016	Final Warning	2,635	\$3,646,316.07
TOTAL		2,635	\$3,646,316.07

Target Mailing Activity:

Target Mailing Activity		
Time Period	Number of Letters	Dollar Amount
October – December 2016	208	\$443,328.43

Taxpayer Assistance and Payment Arrangements:

October – December 2016		
	Number of Accounts	Dollar Amount
Outbound Collection Calls	793	2,061,707.83
Taxpayer Walk Ins	311	\$621,138.39
In Bound Phone Inquiries & Correspondence	442	\$894,558.73
Law Firm Payment Holds	17	\$36,061.54
Tax Office Payment Arrangements	10	\$27,325.86

Research and Litigation:

October – December 2016		
Activity	Number of Accounts	Dollar Amount
Abstracts of Title and Ownership Research	290	N/A
Lawsuits Filed	26	\$75,772.56
Judgments Entered	13	\$34,242.67

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 November 2016 is reflected below.

MASS MAILING ACTIVITY			
Letter Date	Letter Type	Account	Dollar Amount
November 2016	Final Warning	2,635	\$3,646,316.07
TOTAL		2,635	\$3,646,316.07

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.

TARGET MAILING ACTIVITY		
Time Period	Number of Accounts*	Dollar Amount
October 2016	108	\$197,886.17
November 2016	43	\$86,775.78
December 2016	57	\$158,666.48
TOTAL	208	\$443,328.43

*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
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San Antonio, TX 78205

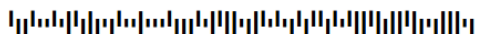
PHONE: (210) 225-4422 FAX: (210)225-6410
(800) 876-6144
November 9, 2016

Multiple years owed

T0-P0-S49



DELINQUENT TAXES : \$239,221.46
PENALTY/INTEREST : \$777,294.41
TOTAL DUE : \$1,016,515.87



RE: Acct. # CAD# LOMA LINDA UNIT # 1, BLOCK , LOT , (AKA PART OF VALLE BONITO, TRACT and 24 other properties (see attached DELINQUENT ACCOUNT STATEMENTS)

FINAL WARNING!

Dear Eagle Pass Independent School District Taxpayer:

Several notices have been mailed urging you to pay your delinquent property taxes. Since you have failed to respond, we have no choice but to refer your account for legal enforcement. You must make payment within ten (10) days from the date of this letter or face possible seizure or foreclosure proceedings designed to satisfy your tax delinquency. If legal action is taken, you will be required to pay all related costs and fees, in addition to your delinquent taxes, penalty and interest. You can stop this from happening by contacting our office immediately to make payment.

Full payment should be made payable to Eagle Pass Independent School District and mailed to:

Eagle Pass Independent School District Tax Office
PO Box 1530
Eagle Pass, TX 78853
(830) 773-3826

Please disregard this notice if: (1) you have paid these taxes since November 7, 2016, (2) you are timely paying these taxes under an installment agreement with the tax collector, or (3) you are now a debtor in a pending bankruptcy. If you are in bankruptcy, please furnish to us **in writing** the number of your bankruptcy case and the identification of the court in which it is pending so as to enable us to code your account and avoid further mailings to you. Please mail your bankruptcy information to the address above.

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

C-102K

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.

OUTBOUND COLLECTION CALLS		
Time Period	Number of Accounts	Dollar Amount
October 2016	280	\$846,039.96
November 2016	235	\$559,490.65
December 2016	278	\$656,177.22
TOTAL	793	\$2,061,707.83

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).

TAXPAYER WALK IN INQUIRIES		
Time Period	Number of Accounts	Dollar Amount
October 2016	97	\$218,908.06
November 2016	114	\$222,973.43
December 2016	100	\$179,256.90
TOTAL	311	\$621,138.39

IN BOUND CORRESPONDENCE AND PHONE INQUIRIES		
Time Period	Number of Accounts	Dollar Amount
October 2016	190	\$395,148.07
November 2016	144	\$296,296.08
December 2016	108	\$203,114.58
TOTAL	442	\$894,558.73

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.

LAW FIRM PAYMENT HOLDS		
Time Period	Number of Accounts	Amount Remaining Due
October 2016	5	\$5,403.47
November 2016	11	\$28,226.55
December 2016	1	\$2,431.52
TOTAL	17	\$36,061.54

TAX OFFICE PAYMENT ARRANGEMENTS		
Time Period	Number of Accounts	Amount Remaining Due
October 2016	4	\$7,101.35
November 2016	1	\$1,295.63
December 2016	5	\$18,928.88
TOTAL	10	\$27,325.86

CHAPTER IV

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.

ADDRESS & OWNERSHIP RESEARCH	
Time Period	Number of Accounts
October 2016	140
November 2016	81
December 2016	45
TOTAL	266

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.

ABSTRACTS OF TITLE PROCESSED		
Time Period	Title Orders Requested	Title Orders Received
October 2016	0	0
November 2016	0	0
December 2016	0	24
TOTAL	0	24

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.

TRIAL JUDGMENTS			
Suit Number	Judgment Date	Litigation Status	Judgment Amount
16-05-05061-TXAJA	18-Oct-2016	JUDGMENT ENTERED	\$5,164.10
12-03-04563-TXAJA	18-Oct-2016	JUDGMENT ENTERED	\$2,588.56
12-09-04627-TXAJA	18-Oct-2016	JUDGMENT ENTERED	\$1,991.98
13-06-04713-TXAJA	18-Oct-2016	JUDGMENT ENTERED	\$9,491.04
14-12-04879-TXAJA	18-Oct-2016	JUDGMENT ENTERED	\$863.67
11-01-04393-TXAJA	18-Oct-2016	JUDGMENT ENTERED	\$2,395.06
15-07-04985-TXAJA	18-Oct-2016	JUDGMENT ENTERED	\$1,280.11
10-05-04246-TX	12-Dec-2016	JUDGMENT ENTERED	\$2,004.68
12-09-04624-TX	12-Dec-2016	JUDGMENT ENTERED	PAID
16-05-05052-TX	12-Dec-2016	JUDGMENT ENTERED	\$837.98
16-07-05070-TX	12-Dec-2016	JUDGMENT ENTERED	\$5,572.99
15-07-04998-TX	12-Dec-2016	JUDGMENT ENTERED	\$1,026.06
15-03-04938-TX	12-Dec-2016	JUDGMENT ENTERED	\$1,026.44
TOTAL: 13			\$34,242.67

LAWSUITS FILED		
Time Period	Number of Accounts	Dollar Amount
October 2016	4	\$19,347.60
November 2016	0	\$0.00
December 2016	22	\$56,424.96
TOTAL	26	\$75,772.56

Motion and Order for Attorney Ad Litem		
Time Period	Motion/Order	Amount Due
October 2016	0	\$0.00
November 2016	12	\$46,027.08
December 2016	8	\$26,641.50
TOTAL	20	\$72,668.58

SHERIFF TAX SALE SUMMARY				
Time Period	Number Set	Number Sold	Number Struck Off	Number Cancelled/Paid
December 2016	8	3	0	5
December 2016 (Resale)	24	0	24	0
TOTAL	32	3	24	5

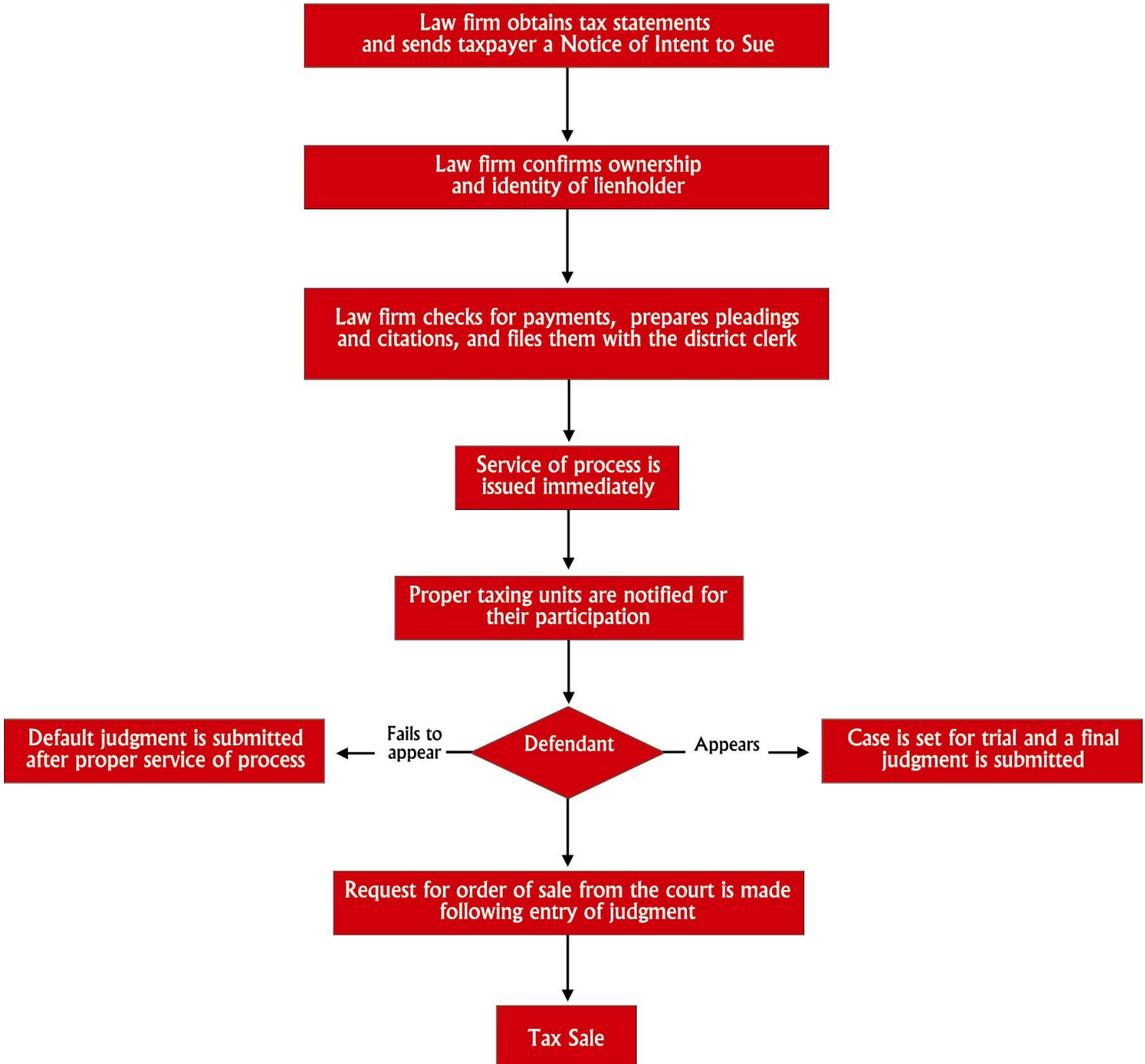
BANKRUPTCY FILINGS

CLAIMS FILED INVOLVING EAGLE PASS ISD TAX DEBT

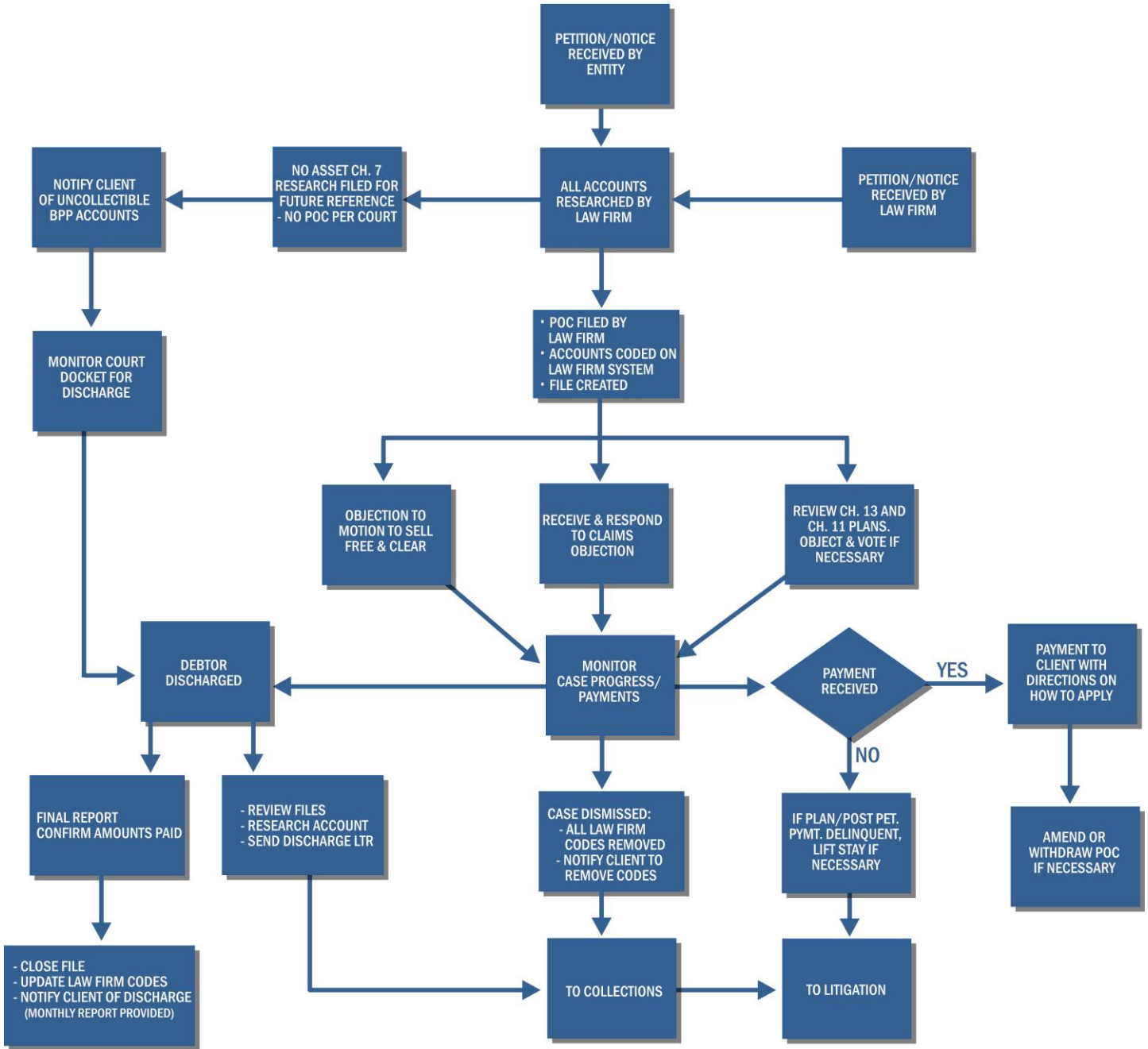
OCTOBER – DECEMBER 2016

Bankruptcy Number	Account Number	Debtor Name	CLAIM AMOUNT
16-51993	10329	GRACIELA CARRIZALES	\$8,230.90
16-51993	14897	GRACIELA CARRIZALES	\$1,591.95
16-52022	19909	MARGARITA R MENDIOLA	\$4,235.46
Cases: 2	Accts: 3		Total Claims: \$14,058.31
AS OF JANUARY 2017 THERE ARE 9 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$54,107.98.			

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.

EAGLE PASS ISD Delinquent Tax Collections						
	Tax Year 2016-2017	Tax Year 2015-2016	Tax Year 2014-2015	Tax Year 2013-2014	Tax Year 2012-2013	Tax Year 2011-2012
September	\$212,587.16	\$188,495.24	\$193,855.12	\$145,947.96	\$164,451.89	\$180,904.98
October	\$209,262.13	\$143,756.14	\$211,315.28	\$145,887.36	\$177,362.65	\$184,123.27
November	\$137,468.57	\$63,182.62	\$112,645.02	\$132,149.31	\$191,811.25	\$111,649.02
December	\$108,735.47	\$173,064.84	\$121,153.11	\$119,078.04	\$174,795.75	\$138,720.26
January		\$61,975.81	\$153,108.95	\$131,426.94	\$90,690.80	\$138,436.12
February		\$141,230.70	\$193,834.49	\$163,508.41	\$123,990.39	\$160,445.05
March		\$114,705.08	\$171,836.53	\$123,217.22	\$98,169.47	\$154,352.22
April		\$92,505.86	\$101,490.17	\$75,694.88	\$104,298.58	\$105,957.24
May		\$119,949.09	\$104,059.54	\$97,028.53	\$73,283.93	\$176,993.05
June		\$123,781.09	\$99,460.75	\$100,312.59	\$101,793.29	\$114,638.94
July		\$268,938.44	\$243,696.59	\$322,081.86	\$270,169.69	\$203,433.86
August		\$199,639.01	\$196,864.02	\$288,126.34	\$158,512.88	\$219,242.76
TOTAL	\$668,053.33	\$1,691,223.92	\$1,903,319.57	\$1,844,459.44	\$1,729,330.57	\$1,888,896.77

CHAPTER VII

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



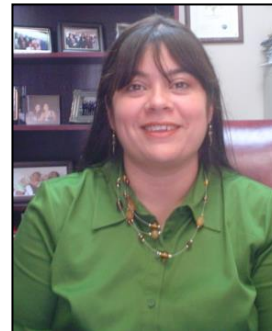
Darbey Wehrle
Financial Reporting
Manager
Joined in 1988



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



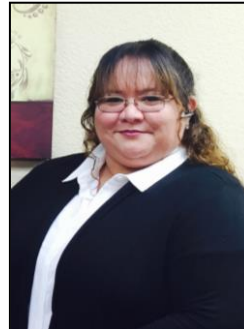
Baudi Cepeda
Client Reporting Manager
Joined in 2006



John Fry
Collection Manager
Joined in 2004



Rosa Cruz
Litigation Assistant
Joined in 2011
Eagle Pass Office



Cecilia Chance
Litigation Assistant
Joined in 2013
Eagle Pass Office



Leticia Crespín
Litigation Assistant
Joined in 2002



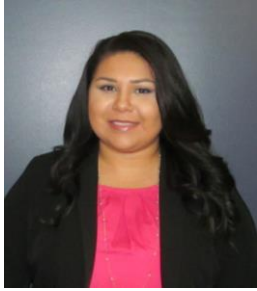
Irene Castillo
Lawsuit Production
Joined in 1998



Cecilia Villarreal
Litigation Assistant
Joined in 2009



Alison McConnon
Litigation Assistant/
Research Analyst
Joined in 2015



Laura Ibarra
Litigation Assistant
Joined in 2015



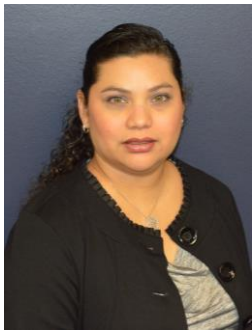
Tamika Temple
Litigation Assistant
Joined in 2015



Zane Goodspeed
Collector
Joined in 2011



Lindsay Moy
Assistant Operations
Manager
Joined in 2002



Maria Hunter
Bankruptcy Assistant
Joined in 2013



Veronica Gomez
Bankruptcy Assistant
Joined in 2001



Yvette Balderas
Bankruptcy Assistant
Joined in 2010