



**Bastrop Independent School
District Delinquent Tax
Collections Report**

McCreary Veselka Bragg & Allen PC Attorneys at Law





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Executive Overview

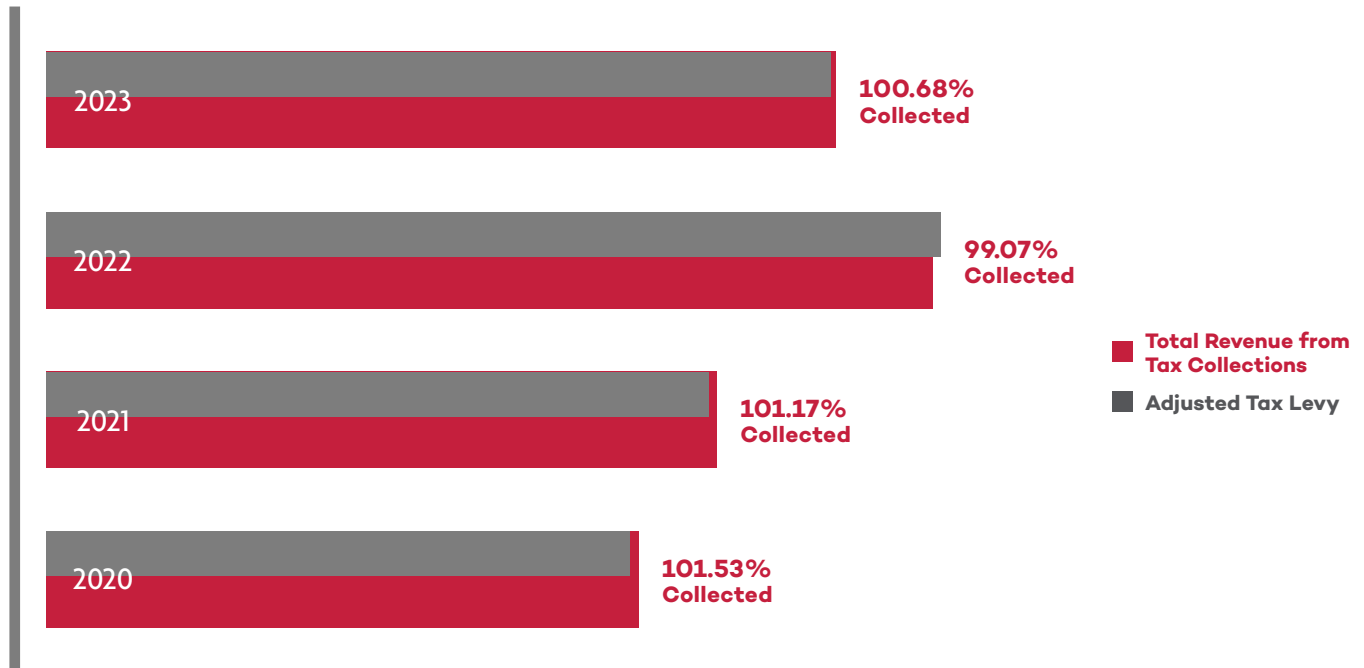
Helping You Serve Your Community

We are proud to serve the Bastrop Independent School District in the collection of delinquent property taxes. Our fair, efficient and effective collection services realize vital revenue for the financial stability of the Bastrop Independent School District, allowing the District to meet its budgetary requirements.

Our efforts not only result in rapid recovery of delinquent property taxes but also boost current tax collections. When property owners find out the District pursues collections aggressively, they are more likely to pay current taxes timely.



Total Revenue from Tax Collections



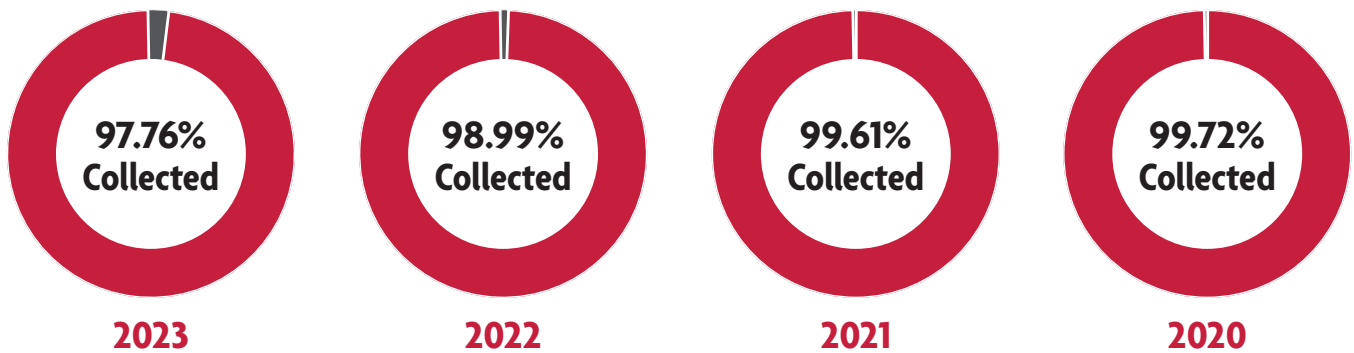
Tax Year	Fiscal Year Ending	Adjusted Tax Levy	Total Current & Delinquent Collections	Penalty & Interest Collected	Total Revenue from Tax Collections	Cumulative % Collected
2023	6/30/24	\$82,616,816	\$81,698,098	\$1,482,518	\$83,180,616	100.68%
2022	6/30/23	\$94,242,214	\$92,133,679	\$1,230,693	\$93,364,372	99.07%
2021	6/30/22	\$69,803,690	\$69,477,603	\$1,144,945	\$70,622,548	101.17%
2020	6/30/21	\$61,421,919	\$61,441,128	\$921,893	\$62,363,021	101.53%

The table and graphics above show the adjusted tax levy for the past several tax years, and the total property tax revenue collected during the corresponding fiscal years.

Amounts shown include current tax collections, delinquent tax collections, and penalties and interest accrued on the delinquent taxes. Therefore, it is possible for the total revenue from property tax collections to exceed the adjusted tax levy in the same fiscal year, resulting in a 100+% collections rate.

Cumulative Tax Collections

As of March 31, 2025



Amount of adjusted tax levy for the tax years 2023, 2022, 2021 and 2020 compared to cumulative base tax collections (% collected) for each year through March 31, 2025.

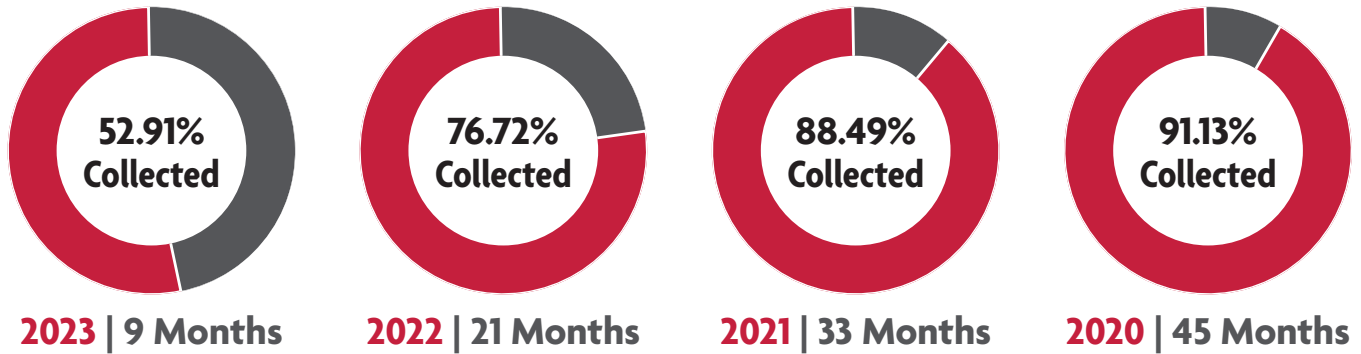
Tax Year	Adjusted Tax Levy	Cumulative Collection of Tax Levy	Tax Remaining Due	Cumulative Percent Collected
2023	\$82,616,816	\$80,767,734	\$1,849,082	97.76%
2022	\$94,242,214	\$93,287,724	\$954,490	98.99%
2021	\$69,803,690	\$69,530,020	\$273,670	99.61%
2020	\$61,421,919	\$61,251,277	\$170,642	99.72%

The table and graphics above show the amount of the adjusted tax levy for the past several years and the amount of each year's levy that has been collected through March 31, 2025. Amounts shown do not include penalties and interest.

While the collection percentages shown are extremely high, part of each year's tax levy is currently uncollectible due to issues like insolvency, bankruptcies, tax deferrals, and the fact that some property owners are judgment proof. Therefore, the cumulative percent collected will never reach one-hundred percent.

Delinquent Tax Collections by mvba

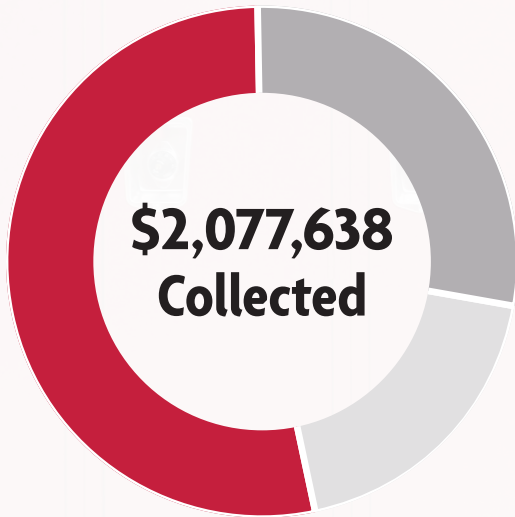
As of March 31, 2025



Tax Year	July 1 st Original Delinquency	Cumulative Delinquent Tax Collections	Tax Remaining Due	Cumulative Percent Collected	Months of Collection
2023	\$3,926,720	\$2,077,638	\$1,849,082	52.91%	9
2022	\$4,099,224	\$3,144,734	\$954,490	76.72%	21
2021	\$2,378,419	\$2,104,749	\$273,670	88.49%	33
2020	\$1,923,572	\$1,752,930	\$170,642	91.13%	45

The table and graphics above show the amount of delinquent taxes turned over to MVBA for the last several tax years, and the percentage of those taxes MVBA has collected as of March 31, 2025. Each year's delinquent taxes were referred to MVBA for collection July 1st of the year after the District levied the tax, i.e. 2023 taxes were turned over to MVBA for collection on July 1st, 2024. Amounts shown are exclusive of penalties and interest.

Delinquent Collection Status of 2023 Taxes




9 Months of Collection Activity

Total Due (7/1/24)

\$3,926,720

Collected	\$2,077,638	52.91%
Lawsuits & Judgments	\$586,651	14.94%
Research in Progress	\$521,606	13.28%
Bankruptcy	\$7,880	0.20%
Tax Deferrals/Over-65/ Disability	\$69,499	1.77%
Pre-Litigation Payouts	\$634,765	16.17%
Appraisal District Litigation	\$844	0.02%
Uncollectible & Unknown Address	\$27,837	0.71%

 **Collectible**

 **Currently Uncollectible**

Delinquency Classifications

Lawsuits & Judgments

MVBA files delinquent tax suits and pursues them to payment or judgment. Often, property owners enter installment plans after the filing of suit. If taxes remain unpaid, subsequent to judgment, an order of sale is issued and the property is posted for sale.

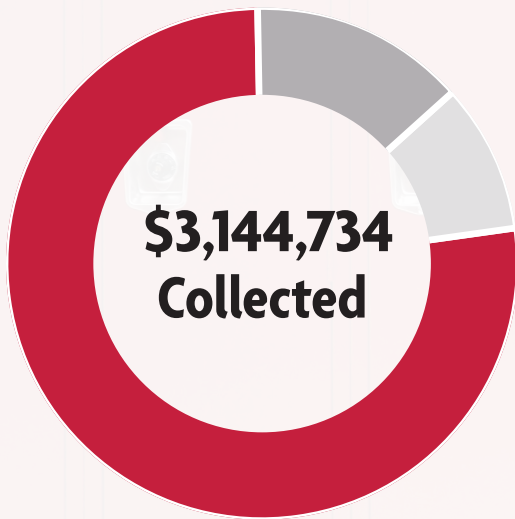
Pre-Litigation Payouts

After a tax becomes delinquent, property owners still have the option to enter into a "Homestead Payout Agreement" under Texas Tax Code §33.02.

Research in Progress


These accounts have no known impediment to collection activity, and includes those accounts currently being researched. MVBA sends several delinquency notices on every account prior to filing suit. Additionally, MVBA performs extensive title and business entity research prior to filing suit. This process helps us identify accounts with incorrect addresses or title issues that need to be researched.


Delinquent Collection Status of 2022 Taxes



21 Months of Collection Activity

Total Due (7/1/23)	\$4,099,224	
Collected	\$3,144,734	76.72%
Lawsuits & Judgments	\$366,829	8.95%
Research in Progress	\$192,235	4.69%
Bankruptcy	\$1,727	0.04%
Tax Deferrals/Over-65/ Disability	\$110,448	2.69%
Pre-Litigation Payouts	\$274,961	6.71%
Appraisal District Litigation	\$622	0.02%
Uncollectible & Unknown Address	\$7,668	0.19%

 Collectible

 Currently Uncollectible

Delinquency Classifications

Tax Deferrals / Over-65 / Disability

Under the Texas Tax Code, qualifying property owners can defer the payment of property taxes on their residence homesteads. A deferral is removed once the property is no longer a residence homestead. Once the deferral is removed, MVBA may move forward with collecting any property taxes due. Therefore, filing a deferral delays but does allow for the eventual collection of the taxes.

Bankruptcy

Under federal law, collection activity is prohibited once a property owner files for Bankruptcy. MVBA monitors bankruptcy cases to ensure that the County tax claims and liens have the highest possible priority. The amount the County can ultimately recover, particularly in Chapter 7 bankruptcies, is incredibly difficult to determine until a bankruptcy is closed.

Uncollectible & Unknown Address

This category includes accounts that have either returned delinquent notices, or that MVBA has determined the business is no longer in operation. With returned notices, we have exhausted our extensive research program to try and locate the record property owner. However, without an accurate address, the likelihood of these property accounts being collected is low.

This designation also includes personal property accounts where the business is no longer in operation. In many instances, the owners of these personal property accounts are “judgment proof” due to either protections provided by business entity structure (such as corporations or LLC’s) or because the business no longer has any assets.

Delinquent Collection Status of 2021 Taxes



Total Due (7/1/22)

\$2,378,419

Collected

\$2,104,749

88.49%

Lawsuits & Judgments

\$103,400

4.35%

Research in Progress

\$56,276

2.37%

Bankruptcy

\$148

0.01%

Tax Deferrals/Over-65/
Disability

\$75,548

3.18%

Pre-Litigation Payouts

\$35,087

1.48%

Appraisal District Litigation

\$95

0.00%

Uncollectible & Unknown
Address

\$3,116

0.13%

Collectible

Currently Uncollectible

33 Months of Collection Activity

Delinquent Collection Status of 2020 Taxes



Total Due (7/1/21)

\$1,923,572

Collected

\$1,752,930

91.13%

Lawsuits & Judgments

\$46,072

2.40%

Research in Progress

\$38,354

1.99%

Tax Deferrals/Over-65/
Disability

\$75,215

3.91%

Pre-Litigation Payouts

\$7,760

0.40%

Appraisal District Litigation

\$193

0.01%

Uncollectible & Unknown
Address

\$3,048

0.16%

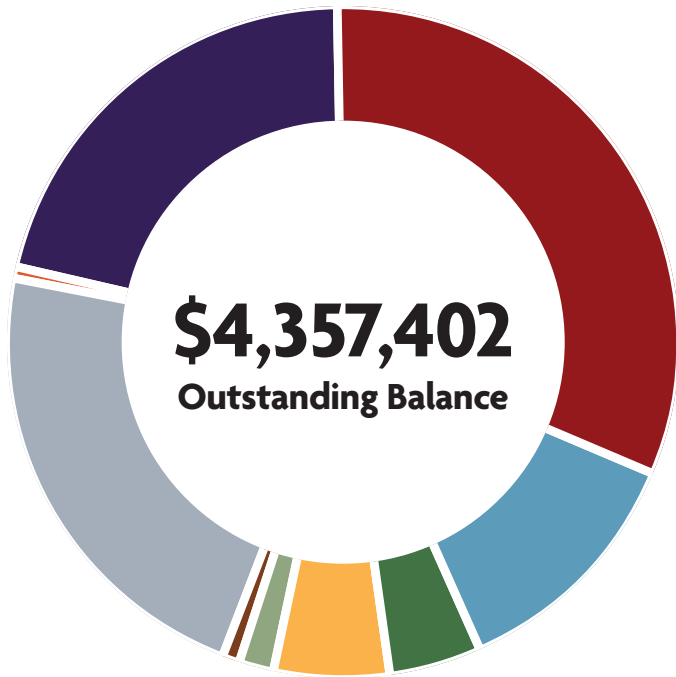
Collectible

Currently Uncollectible

45 Months of Collection Activity

Status of Outstanding Delinquent Balance

Bastrop Independent School District

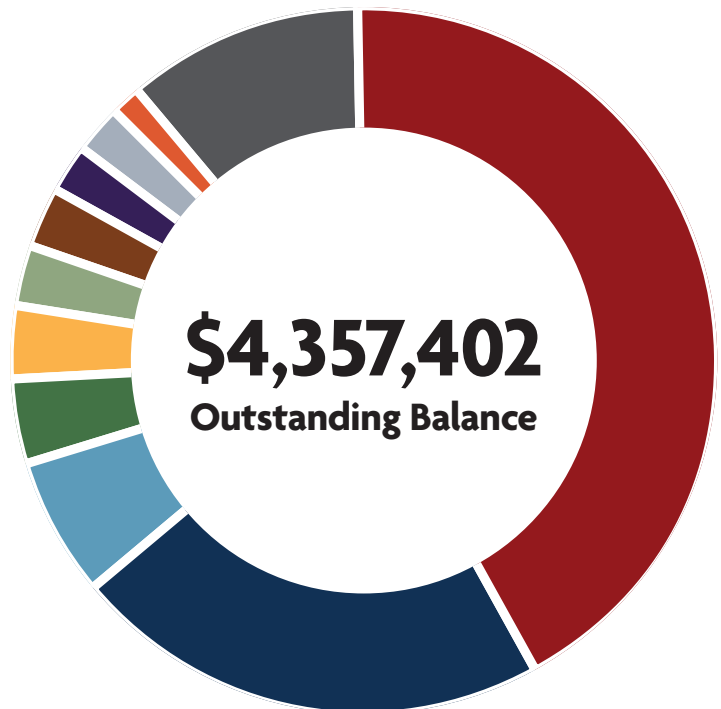


Collection Activity Status of Delinquent Property Taxes as of March 31, 2025

Suits/Judgments	\$1,385,443	31.80%
2023 Research in Progress	\$521,606	11.97%
2022 Research in Progress	\$192,235	4.41%
Other Research in Progress	\$231,601	5.32%
Uncollectible & Unknown Address	\$73,708	1.69%
Bankruptcy	\$18,993	0.44%
Pre-Litigation Payouts	\$966,315	22.18%
Appraisal District Litigation	\$3,542	0.08%
Tax Deferrals, Over-65, & Disability	\$963,959	22.12%

Delinquent Taxes Due by Tax Year as of March 31, 2025

2023	\$1,849,082	42.44%
2022	\$954,490	21.91%
2021	\$273,670	6.28%
2020	\$170,642	3.92%
2019	\$143,193	3.29%
2018	\$130,782	3.00%
2017	\$110,850	2.54%
2016	\$106,218	2.44%
2015	\$91,170	2.09%
2014	\$62,529	1.44%
2013 & prior	\$464,776	10.67%





Going Further for You

This remarkable and sustained level of collections does not simply happen. Your MVBA team follows a comprehensive methodology diligently, which includes:

1. Regular & systematic mailing of all delinquent tax notices to delinquent property owners;
2. Thorough title examination & ownership determination of delinquent tax accounts;
3. Pre-litigation notices to property owners & lienholders on each delinquent tract of real property;
4. If no payment arrangement is reached, pursuing delinquent tax suits to judgment & final sale to satisfy the tax delinquency; and
5. No cost to taxing units.

Delinquent Property Tax Collection Activity

July 1, 2023 through March 31, 2025

	Total Notices Mailed	23,081 Notices	27,947 Properties
	District Court Suits	412 Suits	602 Properties
	Judgments	145 Judgments	199 Properties

Tax Sales

Date of Sale	Properties Posted for Sale	Properties Paid/ Withdrawn	Properties Sold to Third Parties	Properties Bid into Trust	Trust Properties Resold
August 1, 2023	39	16	13	10	
November 7, 2023	24	15	6	3	
March 5, 2024	29	17	11	1	
June 4, 2024	25	6	15	4	
August 6, 2024	14	14	0	0	
November 5, 2024	32	18	14	0	
March 4, 2025	19	7	10	2	
TOTALS	182	93	69	20	

Bankruptcy Litigation

July 1, 2023 through March 31, 2025

Type	Number of Bankruptcies	Number of Properties
Notices of Appearance	14	16
Proofs of Claim	12	23
Objections to Plan	3	3

McCreary, Veselka, Bragg, & Allen's bankruptcy department closely supervises those individuals and corporations that file for protection under the bankruptcy laws who owe taxes. Through our fully computerized bankruptcy tracking system, MVBA files and monitors all claims for taxes owed by the bankrupt debtor.

Notices of Appearance are filed with the Bankruptcy Court even if there are no taxes due when the bankruptcy is filed. By filing the Notice of Appearance, MVBA is notified of all events in the bankruptcy and may monitor the progress of the case in order to protect our clients from events in the bankruptcy which may adversely impact the collection of future tax assessments.

Proofs of Claim are filed by MVBA for the amount of tax, penalty and interest due when the bankruptcy is filed. Administrative claims are filed to seek recovery of taxes that arise after the debtor has filed bankruptcy.

Our attorneys review all Motions and Plans for Reorganization filed by the debtor or any other creditor with the Bankruptcy Court, aggressively assert the tax claims, and defend the tax liens of our clients to the fullest extent allowed under the Bankruptcy Code.





mvba Going Further...

Bastrop Independent School District

Services Include:

Delinquent Property Tax Collections

Appraisal District Litigation

Court Fines & Fees Collections

Bankruptcy Claims

Property Value Studies/Taxable Value Audits For School Districts

mvba

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