# McCreary, Veselka, Bragg & Allen, P.C.

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April 7, 2020

Mr. Jason Marshall, Superintendent Palestine Independent School District 1007 E Park Ave Palestine, Texas 75801-4500 VIA EMAIL AND U.S. MAIL

Re: Delinquent Tax Collection Report: March 1, 2020 through March 31, 2020

Dear Mr. Marshall:

This letter is to report to you the activities we have undertaken to collect the School's taxes.

#### FORECLOSURE NOTICES

Final notices of our intent to file a lawsuit seeking foreclosure on the subject property are sent to each property owner. The notices also inform the property owner that we will seek a personal judgment against them for the unpaid taxes. In many instances this final notice results in payment of the taxes. Listed below are the number of notices mailed, the number of properties and the amount of delinquent taxes due.

FORECLOSURE NOTICES	NUMBER OF PROPERTIES	AMOUNT DUE
6	6	\$9,062.53

#### **LITIGATION**

If the delinquent taxes are not paid after final notification to the property owner and the lienholder, a delinquent tax suit is filed seeking a judgment of foreclosure against the property and a personal judgment against the property owner. Listed below are the delinquent tax suits we have filed during this report period; included is the cause number of the lawsuit, the name of the defendant and the amount of delinquent taxes that are due.

CAUSE No	DEFENDANT /PROPERTY OWNER	PROP ADDRESS /LEGAL DESCRIPTION	AMOUNT DUE
DCCV20-1644-369	Brandon Costlow	569 ACR 4651	\$1,997.03
DCCV20-1645-369	Jose Antonio Castillo	403 San Diego	\$1,512.29
DCCV20-1646-349	Carl Calhoun	603 S Jackson	\$1,615.83
DCCV20-1648-87	Quincy Edwards	1007 South St	\$1,442.82
DCCV20-1649-369	Jose Sanchez	409 Brooklyn Ave	\$1,915.08
DCCV20-1656-3	Arthur John Gerulatt	520 ACR 330	\$2,666.10
DCCV20-1673-349	Henry Amaya	1440 E US Highway 84	\$2,084.39
DCCV20-1679-349	Saltworks Road Church of Christ	1533 MLK & Variah St	\$1,212.96
		TOTAL	\$14,446.50

During this report period, two (2) cases were dismissed after recovering \$5,376.45 and one (1) Judgment was released after recovering \$1,649.35.

## COURT HEARING OF TAX CASES Date of Hearing: March 12, 2020

When all the parties to the delinquent tax suit have been served, the suit is set for a hearing in the District Court to seek judgments against the property owners and their properties. Trial notices are sent to each party to the lawsuit prior to the hearing. If the taxes are paid or arrangements for the payment of the taxes are made before the hearing, the case is "Passed". If there is no response the Court enters a judgment against the property owner and the property.

Listed below are the cases that were set for a final hearing including the name of the Defendant, the total amount of delinquent taxes due, and the result of the hearing, whether the case was Passed as a result of payment or a pay-out agreement, or a Judgment was granted:

CAUSE	DEFENDANT	PROP ADDRESS	AMOUNT	RESULT
NO	/PROPERTY	/LEGAL	DUE	
	OWNER	DESCRIPTION		
349-7243	Henry McGriff	ACR 2212		Passed
DCCV16-656-369	Jackie Simon	4402 ACR 359	\$8,290.94	Judgment
DCCV17-287-349	Charles Edward Barrett	Maple St	\$449.50	Judgment
DCCV18-592-369	Henry Eiglebiger	Oak St.		Passed
DCCV19-0945-369	Burris Micheaux	407 Grove St	\$1,648.57	Judgment
DCCV19-0995—3	Joseph Asberry	911 Illinois	\$1,651.87	Judgment
DCCV19-1048-349	Henry Criss	803 W Dye	\$1,125.13	Judgment
DCCV19-1101-3	Emmer, Inc	1103 E Palestine		Passed
DCCV19-1115-87	Juana Hernandez	138 Bronco	\$3,790.85	Judgment
DCCV19-1182-369	Brian Stites	1161 ACR 385		Passed
DCCV19-1190-369	Seth Blood	312 W Oak		Passed
DCCV19-1247-349	Stephen Edwards	Grant St	\$1,846.10	Judgment
DCCV19-1272-349	Gilbert Garay	240 ACR 415	\$2,137.80	Judgment
DCCV19-1276-87	Jimmie Garland	810 Pecan	\$1,618.86	Judgment
DCCV19-1282-369	Cashmere Investments	1701 W Palestine Ave	\$1,756.17	Judgment
DCCV19-1343-3	Mattern Tire	2420 Highway 155	\$23,632.12	Judgment
DCCV19-1344-87	Geneva Campbell	1202 Murchison	\$9,050.05	Judgment
		TOTAL	\$56,997.96	

### SHERIFF'S SALE March 3, 2020

A property owner's property is posted for sale at a Sheriff's Sale if the delinquent taxes are not paid after a judgment is rendered against the property owner. If the property owner pays the taxes or makes satisfactory arrangements for payment of taxes, the property is withdrawn from sale. At the tax sale the properties are either sold to the purchasers or if no acceptable bid is made, the property is conveyed to the taxing authorities in lieu of payment of taxes ("Conveyed in Trust"). The properties conveyed in trust to the taxing authorities may be resold at a later time. The number of properties "Posted for Sale", the number of properties "Withdrawn" from sale because the taxpayer either paid the taxes, entered into a payment agreement or filed bankruptcy, the number of properties "Sold" and those "In Trust" during this report period are listed below.

NUMBER OF PROPERTIES POSTED	Number of Properties Sold/Conveyed in Trust	NUMBER OF PROPERTIES PAID OR PAY OUT (WITHDRAWN)	AMOUNT OF TAXES DUE
15	4	11	\$42,417.57

In addition to the properties listed above, **Sixteen (16)** properties that the School previously acquired through tax foreclosures were resold.

#### **BANKRUPTCY**

We file and monitor all claims for taxes owed by a bankruptcy debtor. Bankruptcy claims that we file list the total amount of taxes, penalties and interest due and are sent to the debtor and creditors. We review all Motions and Plans of Reorganization that are filed and aggressively assert the tax claims. Amended claims are filed for additional years of taxes. We have filed the following claims during this report period.

TYPE OF CLAIM	NUMBER OF CLAIMS	NUMBER OF PROPERTIES	AMOUNT DUE
Proof of Claim	1	7	\$6,071.04

We appreciate the opportunity to represent the School in delinquent tax collections and welcome any comments or inquiries you may have concerning our services.

Sincerely,

Robert L. Meyers RLM:mlt