

Quarterly Delinquent Tax Collection Report for Eagle Pass ISD



October - December 2018

Linebarger Goggan Blair & Sampson, LLP

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LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW
711 Navarro, Suite 300
San Antonio, TX 78205

Main: 210.225.6763

January 15, 2019

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

RE: October – December 2018 Quarterly Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this quarterly report for the period of October - December 2018 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. Please contact us if you, the school board, or other administrative personnel have any questions about this report or the services we provide Eagle Pass ISD.

Kindest regards,

SONIA A. GONZALEZ

Partner

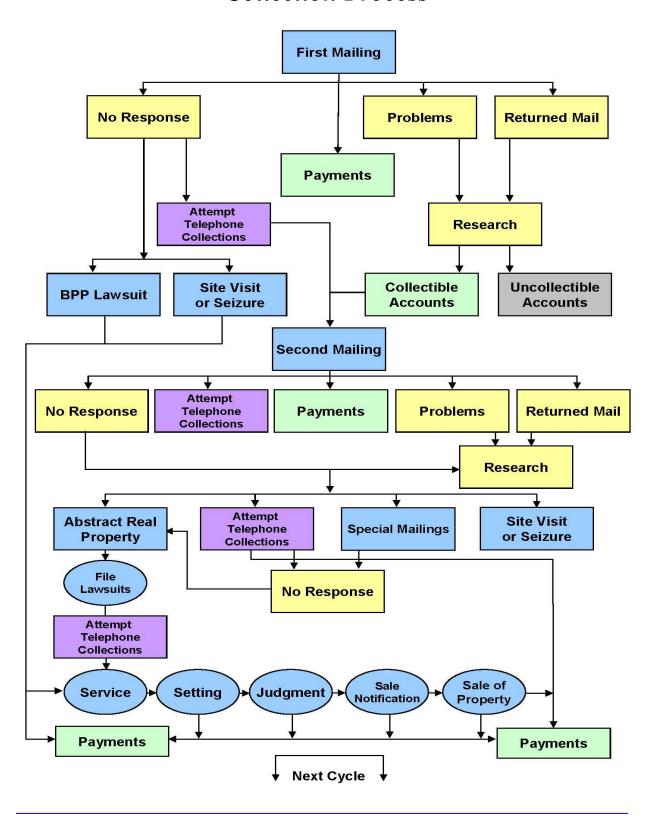
cc: Gilberto Gonzalez, Superintendent of Schools
Ismael Mijares, Assistant Superintendent for Business & Finance
Tohui Valero, Risk Management Director
Rolando Martinez, Tax Assessor Collector

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Collection Process



Eagle Pass ISD

Delinquent Tax Collection Report October – December 2018

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 2018 ACTIVITY SUMMARY

Taxpayer Notifications:

Mass Mailing Activity			
Letter Date Letter Type Account Dollar Amount			Dollar Amount
November 2018 Final Warning		2,619	\$3,469,722.44
TO	ΓAL	2,619	\$3,469,722.44

Target Mailing Activity:

Target Mailing Activity			
Time Period Number of Letters Dollar Amount			
October – December 2018	391	\$680,445.51	

Taxpayer Assistance and Payment Arrangements:

October – December 2018				
Number of Accounts Dollar Amo				
Outbound Collection Calls	448	\$1,080,156.64		
Taxpayer Walk Ins	524	\$977,713.16		
In Bound Phone Inquiries & Correspondence	582	\$1,481,919.20		
Law Firm Payment Holds	8	\$29,297.70		
Tax Office Payment Arrangements	28	\$79,656.95		

Research and Litigation:

October – December 2018			
Activity	Number of Accounts	Dollar Amount	
Abstracts of Title and Ownership Research	319	N/A	
Lawsuits Filed	57	\$212,488.16	
Judgments Entered	35	\$188,159.47	

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 2018 is reflected below.

MASS MAILING ACTIVITY			
Letter Date Letter Type Account Dollar Amount			
November 2018	Final Warning	2,619	\$3,469,722.44
TOTAL		2,619	\$3,469,722.44

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 Amoun			
October 2018	230	\$448,960.21	
November 2018	20	\$17,443.10	
December 2018	141	\$214,042.20	
TOTAL	391	\$680,445.51	

^{*}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)225-6410 (800) 876-6144

(800) 8/6-6144 November 6, 2018 Multiple years owed

T0-P0-S49

DELINQUENT TAXES : \$238,591.73 PENALTY/INTEREST : \$840,980.34 TOTAL DUE : \$1,079,572.07

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RE: Acct. #13237 CAD#13237- LOS GUAJILLOS UNIT # 1, LOT 46 - 49 ... and 23 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 5, 2018, (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

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

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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 2018	215	\$534,317.96	
May 2018	42	\$80,457.60	
December 2018	191	\$465,381.08	
TOTAL	448	\$1,080,156.64	

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 2018	223	\$385,572.96	
November 2018	168	\$337,366.50	
December 2018	133	\$254,773.70	
TOTAL	524	\$977,713.16	

IN BOUND CORRESPONDENCE AND PHONE INQUIRIES			
Time Period	Number of Accounts	Dollar Amount	
October 2018	193	\$587,036.18	
November 2018	237	\$524,070.83	
December 2018	152	\$370,812.19	
TOTAL	582	\$1,481,919.20	

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 2018	5	\$19,466.94	
November 2018	2	\$6,979.63	
December 2018	1	\$2,851.13	
TOTAL	8	\$29,297.70	

TAX OFFICE PAYMENT ARRANGEMENTS			
Time Period	Number of Accounts	Amount Remaining Due	
October 2018	18	\$54,555.59	
November 2018	6	\$15,290.70	
December 2018	4	\$9,810.66	
TOTAL	28	\$79,656.95	

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 2018	143		
November 2018	55		
December 2018	60		
TOTAL	258		

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 2018	0	16		
November 2018	0	19		
December 2018	39	26		
TOTAL 39 61				

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		
17-12-05335-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$3,995.07		
17-09-05267-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$2,844.22		
18-04-05433-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$6,676.43		
18-01-05379-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$900.71		
17-11-05307-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$4,107.17		
18-01-05351-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$9,859.89		
16-12-05129-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$3,057.15		
17-04-05189-TXAJA	29-Oct-2018	JUDGMENT ENTERED	\$463.69		
18-03-05415-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$1,182.71		
13-08-04741-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$9,286.59		
14-12-04889-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$1,175.01		
18-02-05397-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$1,869.66		
17-09-05275-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$5,589.29		
18-03-05423-TXAJA	01-Oct-2018	JUDGMENT ENTERED	\$1,452.72		
18-01-05355-TXAJA	29-Oct-2018	JUDGMENT ENTERED	\$6,459.78		
10-04-04222-TX	05-Nov-2018	JUDGMENT ENTERED	\$12,061.29		

TRIAL JUDGMENTS CONTINUED					
Suit Number	Judgment Date	Litigation Status	Judgment Amount		
18-01-05386-TX	10-Sep-2018	JUDGMENT ENTERED	\$5,137.21		
17-01-05146-TX	05-Nov-2018	JUDGMENT ENTERED	\$14,484.88		
17-05-05196-TX	05-Nov-2018	JUDGMENT ENTERED	\$7,999.28		
07-06-03732-TX	05-Nov-2018	JUDGMENT ENTERED	\$15,157.20		
18-02-05410-TX	05-Nov-2018	JUDGMENT ENTERED	\$3,807.25		
06-10-03516-TX	05-Nov-2018	JUDGMENT ENTERED	\$12,796.61		
17-05-05202-TX	05-Nov-2018	JUDGMENT ENTERED	\$475.28		
17-08-05246-TX	05-Nov-2018	JUDGMENT ENTERED	\$5,319.64		
15-01-04932-TX	05-Nov-2018	JUDGMENT ENTERED	\$3,199.90		
18-02-05403-TXAJA	02-05403-TXAJA 21-Dec-2018 JUDGMENT EI		\$560.99		
16-12-05137-TXAJA	6-12-05137-TXAJA 21-Dec-2018 JUDGM		\$5,582.45		
18-06-05475-TXAJA	21-Dec-2018	JUDGMENT ENTERED	\$3,997.01		
13-06-04729-TXAJA	21-Dec-2018	JUDGMENT ENTERED	\$7,882.89		
18-07-05497-TXAJA	21-Dec-2018	JUDGMENT ENTERED	\$4,682.72		
14-09-04855-TXAJA	21-Dec-2018	JUDGMENT ENTERED	\$3,513.56		
18-07-05501-TXAJA	21-Dec-2018	JUDGMENT ENTERED	\$4,650.80		
17-06-05221-TXAJA	21-Dec-2018	JUDGMENT ENTERED	\$2,178.07		
17-11-05321-TXAJA	21-Dec-2018	JUDGMENT ENTERED	\$3,978.14		
18-06-05477-TXAJA	21-Dec-2018	JUDGMENT ENTERED	\$6,555.27		
15-05-04961-TXAJA	21-Dec-2018	JUDGMENT ENTERED	\$10,356.15		
TOTAL: 35			\$188,159.47		

LAWSUITS FILED			
Time Number Dollar Am			
October 2018	20	\$73,075.59	
November 2018	20	\$79,412.87	
December 2018	17	\$59,999.70	
TOTAL	57	\$212,488.16	

BUSINESS PERSONAL PROPERTY ENFORCEMENT OCTOBER – DECEMBER 2018					
Activity Number of Accounts Dollar Amount					
Walk and Talk Campaign 1 \$2,031.85					
TOTAL 1 \$2,031.85					

TAX SALES						
Time Number Set Number Sold Number Struck Off Cancelled/Paid						
December 2018	27	4	0	23		
TOTAL 27 4 0 23						

Eagle Pass ISD
Delinquent Tax Collection Report October – December 2018 16

BANKRUPTCY FILINGS

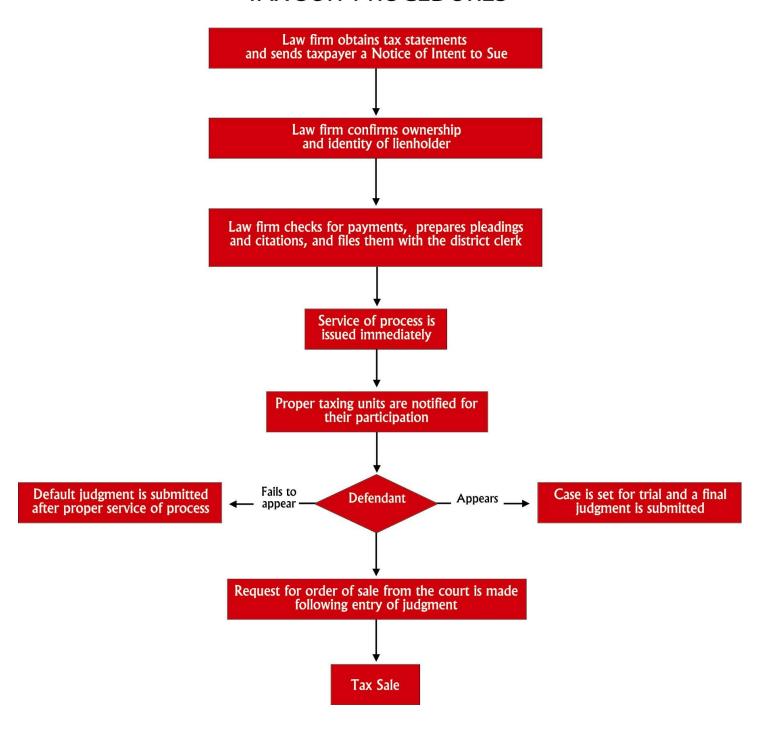
CLAIMS FILED INVOLVING EAGLE PASS ISD TAX DEBT

OCTOBER - DECEMBER 2018

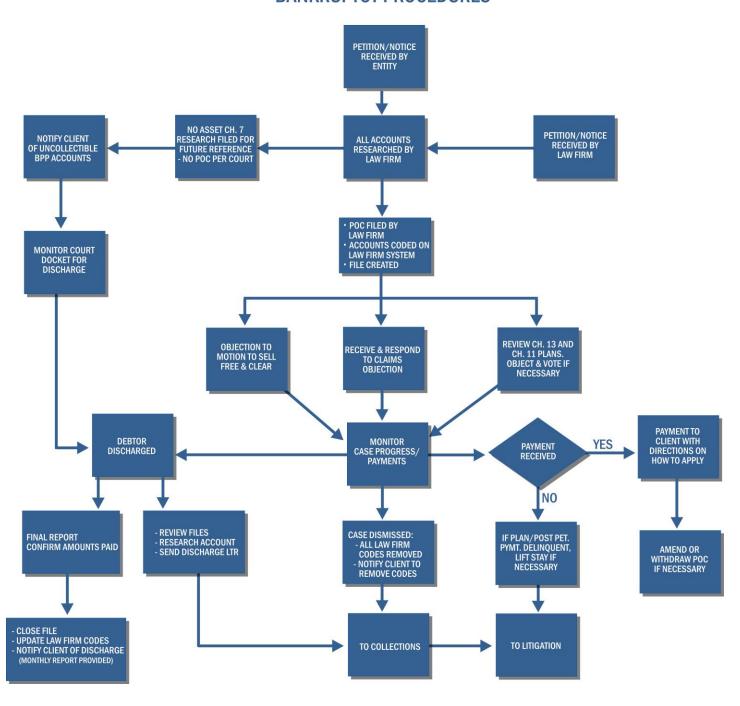
Bankruptcy Number	Account Number	Debtor Name	CLAIM AMOUNT
18-11311	16588	ALFREDO BOSQUEZ & LUCILA BOSQUEZ	\$1,825.32
18-11311	19247	ALFREDO BOSQUEZ & LUCILA BOSQUEZ	\$875.41
18-11311	54994	ALFREDO BOSQUEZ & LUCILA BOSQUEZ	\$118.18
18-23537	56361	SEARS, ROEBUCK AND CO.	\$4,006.54
18-52645	8712664	AMISTAD READY MIX, INC.	\$10,223.14
18-52645	9004626	AMISTAD READY MIX, INC.	\$34,588.12
Cases: 3	Accts: 6		Total Claims: \$51,636.71

AS OF JANUARY 2019, THERE ARE 33 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$168,384.28

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 2018-2019	Tax Year 2017-2018	Tax Year 2016-2017	Tax Year 2015-2016	Tax Year 2014-2015	Tax Year 2013-2014
September	\$192,175.81	\$209,888.19	\$212,587.16	\$188,495.24	\$193,855.12	\$145,947.96
October	\$211,852.19	\$191,906.59	\$209,262.13	\$143,756.14	\$211,315.28	\$145,887.36
November	\$192,689.06	\$133,200.19	\$137,468.57	\$63,182.62	\$112,645.02	\$132,149.31
December	\$194,796.74	\$156,011.46	\$108,735.47	\$173,064.84	\$121,153.11	\$119,078.04
January		\$173,092.57	\$101,613.38	\$61,975.81	\$153,108.95	\$131,426.94
February		\$187,860.02	\$154,938.56	\$141,230.70	\$193,834.49	\$163,508.41
March		\$279,423.01	\$176,681.83	\$114,705.08	\$171,836.53	\$123,217.22
April		\$195,940.76	\$112,795.46	\$92,505.86	\$101,490.17	\$75,694.88
Мау		\$133,072.20	\$125,212.10	\$119,949.09	\$104,059.54	\$97,028.53
June		\$168,036.91	\$129,904.61	\$123,781.09	\$99,460.75	\$100,312.59
July		\$278,545.66	\$217,998.06	\$268,938.44	\$243,696.59	\$322,081.86
August		\$228,191.75	\$280,994.53	\$199,639.01	\$196,864.02	\$288,126.34
TOTAL	\$791,513.80	\$2,335,169.31	\$1,968,191.86	\$1,691,223.92	\$1,903,319.57	\$1,844,459.44

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 Gibson Partner Joined in 2003



Ronald Rocha Partner Joined in 1994



Sonia Gonzalez Partner Joined in 2007



Jeff Garcia Partner Joined in 2007



Don Stecker Partner Joined in 2008



Brad Balderrama Attorney Joined in 2009



Darbey Wehrle Financial Reporting Manager Joined in 1988



Edra Anderson Bush Attorney Joined in 2016



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 Operations 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



Lindsay Moy Assistant Operations Manager Joined in 2002



Irene Castillo Lawsuit Production Joined in 1998



Leticia Crespin Litigation Assistant Joined in 2002



Alison McConnon Litigation Assistant/ Research Analyst Joined in 2015



Laura Ibarra Litigation Assistant Joined in 2015



Tamika Temple Litigation Assistant Joined in 2015



Yvette Balderas Bankruptcy Assistant Joined in 2010



Maria Hunter Bankruptcy Assistant Joined in 2013



Veronica Gomez Bankruptcy Assistant Joined in 2001