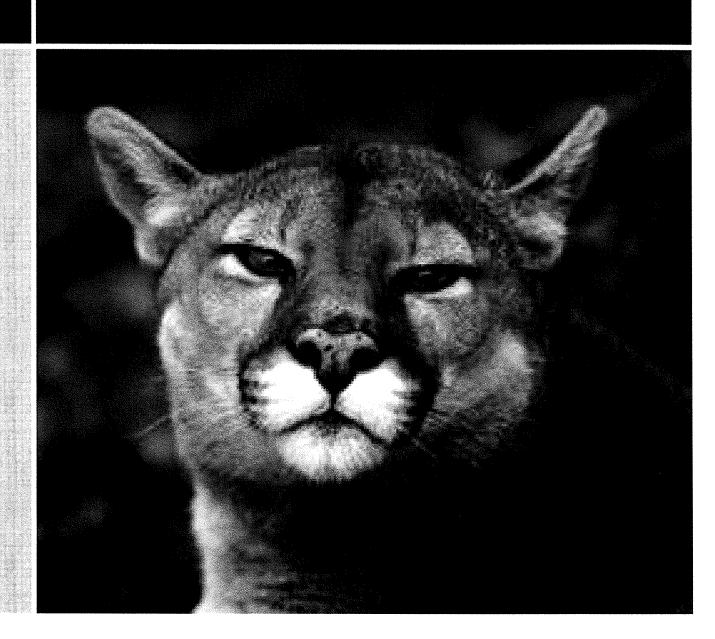
Rosebud-Lott I.S.D.

Collection Report December 9, 2014

Linebarger Goggan Blair & Sampson, LLP Delinquent Tax Collections



Delinquent Tax Roll Report

Delinquent Tax Roll as of October 1, 2013 (including motor vehicles) \$541,362.90

Delinquent Tax Roll (motor vehicles only) \$262,818.87

Delinquent Tax Roll for all properties excluding motor vehicles

- » *\$278,544.03*
 - Motor Vehicle Delinquent Tax Roll makes up forty-nine percent (49%) of the overall delinquents
 - ➤ Of the \$262,818.87 Motor Vehicle Delinquent Tax Roll; \$252,720 is uncollectable pursuant to Section 33.05(a)(1) of the Texas Property Tax Code resulting in a ninety-six percent (96%) that is uncollectable

Figures obtained from NetData and Falls County Tax Office

Delinquent Tax Collections Report

Delinquent Tax Roll Base Collections (including motor vehicles)

> \$1,400,800.26

Delinquent Tax Roll (for motor vehicles only)

- > \$5,816.82
 - (Resulting in a 0.4% Collection Rate

Delinquent Tax Roll Base Collections (excluding Motor Vehicles)

- » \$1,394,983.44
 - Resulting in a 99.6% Collection Rate

Motor Vehicle Collections with Tax Year 2013 including delinquents

- > \$37,260.01
 - Resulting in an overall average of 6.9% Collection Rate

Figures obtained from NetData and Falls County Tax Office

Milam Central Appraisal District

In addition to motor vehicles within the boundaries of Falls County, Rosebud-Lott Independent School District extends into Milam County.

For tax year 2013, Milam CAD has appraised thirty-seven (37) accounts with a value of \$11,380 that cannot be collected.

Figures obtained from Milam Central Appraisal District

Texas Education Agency Data

- Fiscal Year Ending 08/31/2010 Unadjusted Collections Rate = 105%
- Fiscal Year Ending 08/31/2011 Unadjusted Collections Rate = 105%
- Fiscal Year Ending 08/31/2012 Unadjusted Collections Rate = 107%
- Fiscal Year Ending 08/31/2013 Unadjusted Collections Rate = 88%
 - (Decrease in collection rate for 2013 were due to Value Disputes and or Corrections in the amount of \$111,481 for current tax year 2013 and nine (9) previous years))
 - Resulting in a four (4) year average unadjusted collection rate of 101%*

Figures obtained from Texas Education Agency