

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*