

Mansfield Independent School District

Delinquent Tax Collection Report

Reporting Period

March 2025

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April 8, 2025

Dr. Kimberley Cantu, Superintendent Mansfield Independent School District 605 E. Broad Street. Mansfield, TX 76063

Re: Activity Report on Delinquent Tax Collections for the month of March 2025

Dear Dr. Cantu:

Linebarger Goggan Blair & Sampson, LLP, is pleased to provide the following information recapping our delinquent tax collection activity for the month of **March 2025** for our Mansfield Independent School District delinquent tax collection program. Please find the following items attached summarizing our efforts on your behalf.

- **A**) A report highlighting the **collection activities** we have undertaken on behalf of the Mansfield Independent School District.
- **B**) A report highlighting the **litigation activities** we have undertaken on behalf of the Mansfield Independent School District.
- C) Refunds information for March 2025.
- **D**) An analysis of the Mansfield Independent School District combined delinquent tax roll by Property Types and Status of Accounts.

For the month of March, the District collected \$145,294 in base tax, penalty and interest. This is expectedly down from last month, as is common for this portion of the collection cycle. As soon as possible we will begin early turnover collections of the 2025 business personal property accounts; this will usually provide an economic boost for the Spring. With refunds issued in the amount of \$128,843, this is now seven months in a row where total collections (base tax, penalty and interest) have eclipsed the refunds issued. This is incredibly good for the District and a pattern that hopefully continues to sustain. Our Team has created a separate section of this report below, Section C, that reports on the refunds issued by the District specifically. Refunds issued are not a reflection of the effectiveness of the collection service you are receiving, but the funds refunded do impact the overall monies received by the District in its monthly allotment from the Tax Office.

As always, should our efforts result in phone calls or inquiries to the District, please direct those calls or inquiries to Shannon Ortiz at the office or to myself at 817-489-4062. It is our pleasure to service your account and we appreciate our partnership with the Mansfield ISD! Thank you so much for your trust in us!

Many Thanks,

Charles E. Brady, Capital Partner

CEB/dc



cc: Michele Trongaard, Associate Superintendent of Business & Finance Mansfield Independent School District 605 E. Broad Street. #100 Mansfield, TX 76063

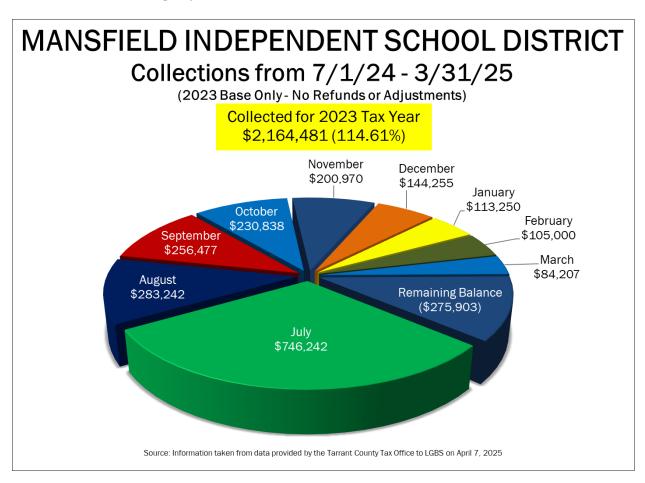


A. Collection Highlights

For the month of March 2025, our collection program resulted in \$145,294 in delinquent taxes, penalty and interest being collected for the District. The chart below breaks down the total collections.

| COLLECTIONS | |
|----------------------------------|-----------|
| BASE TAX COLLECTIONS | \$116,018 |
| PENALTIES & INTEREST COLLECTIONS | \$29,276 |
| TOTAL COLLECTIONS | \$145,294 |

The 2023 Adjusted Delinquent Tax Levy as of March 31, 2025 for the Mansfield ISD is \$677,628 (this includes (\$144,845) of recent adjustments for the month of March). The amount collected for the 2023 tax year for the month of March through March 31, 2025 (excluding refunds) is \$84,207. The 2023 tax year collection percentage through March 31, 2025 (excluding refunds & adjustments) is 114.61%. The remaining levy balance due as of March 31, 2025 is \$695,400.



B. Litigation Highlights

Aside from consistently supplementing our collection efforts with **telephone collection calls** to delinquent taxpayers to resolve their accounts, our activity this month includes:

| LITIGATION | |
|--------------------------------------|-----------|
| # ACCOUNTS FILED | 13 |
| \$ ACCOUNTS FILED | \$26,376 |
| # ACCOUNTS DISMISSED (PAID IN FULL) | 8 |
| \$ ACCOUNTS DISMISSED (PAID IN FULL) | \$36,469 |
| # ACCOUNTS IN JUDGMENT | 5 |
| \$ ACCOUNTS IN JUDGMENT | \$69,223 |
| # ACCOUNTS FOR NONSUIT | 9 |
| \$ ACCOUNTS FOR NONSUIT | \$316,300 |

Note - Due to trial setting scheduled at the end of each month, judgment figures reported are from previous month.

| MAILINGS/BANKRUPTCY/SPECIAL EFFORTS | |
|-------------------------------------|---------|
| # BNK PROOFS FILED | 94 |
| # CONSTABLE'S SALES SET | 4 |
| \$ CONSTABLE'S SALES SET | \$7,993 |

Note - Proof of Claims include total number of bankruptcy proof of claims filed on behalf of all LGB&S clients collected by the Tarrant County Tax Office.

C. REFUNDS

The following numbers reflect the refunds owed back to taxpayers from taxing entities in accordance with State law primarily due to successful or partially successful challenges made to the original valuations assessed by the Tarrant Appraisal District. **NOTE: Refunds are in no way a byproduct of, nor influenced by, the law firm that collects your delinquent taxes. Refunds do not reflect upon the efforts made on behalf of your professional delinquent tax collection program.** These numbers are detailed below for completeness and only to illustrate the net impact of refunds on your finances.

| FEBRUARY 2025 REFUNDS | | |
|------------------------------|-------------|--|
| BASE TAX REFUNDS | (\$128,843) | |
| PENALTIES & INTEREST REFUNDS | (\$178) | |
| TOTAL REFUNDS | (\$129,021) | |



D. Delinquent Tax Roll Analysis

As of March 2025, the Mansfield Independent School District combined delinquent tax roll by Property Types is as follows:

