

Mansfield Independent School District

Delinquent Tax Collection Report

Reporting Period November 2024

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December 10, 2024

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 November 2024

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 **November 2024** 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) An analysis of the Mansfield Independent School District combined delinquent tax roll by Property Types and Status of Accounts.

For the month of November, the District collected \$286,009 in base tax, penalty and interest. This makes three months in a row where total collections (base tax, penalty and interest) have eclipsed the refunds issued. Again, base tax refunds are generated by adjustments to the roll made by the Appraisal District when taxpayers argue the value of their property successfully. The Firm has no control over this process. Because total refunds exceed total collections this year, and the adjustments to the roll have lowered the overall values, our charts below reflect numbers that may look strange. Rest assured, the District does not have an actual collection rate of negative 97.82%. In our current climate the first pie graph will have depressed collection statistics and the second pie chart (that represents total collections without the refunds) will have elevated collection statistics. The District is having a very successful collection effort thus far.

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 Party

CEB/dc



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

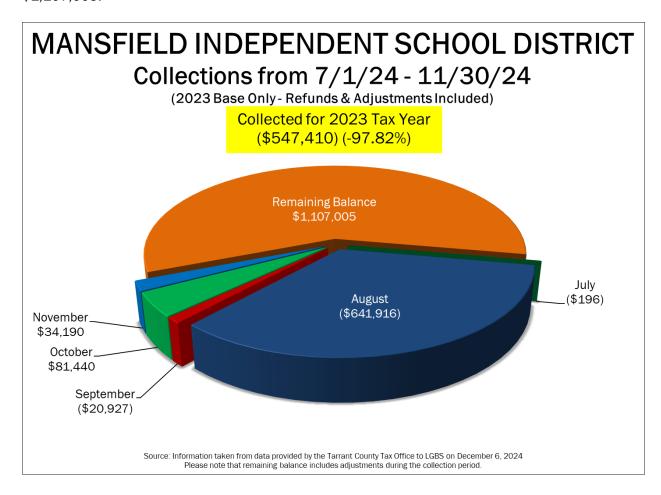


A. Collection Highlights

For the month of **November 2024**, our collection program resulted in **\$286,009** in **delinquent taxes**, **penalty and interest** being collected for the District. The chart below breaks down the total collections and includes details about refunds. Refunds are irrespective of collection efforts and are used to illustrate the net impact of refunds on our collection results.

COLLECTIONS	
BASE TAX COLLECTIONS	\$246,812
BASE TAX REFUNDS	(\$193,123)
PENALTIES & INTEREST COLLECTIONS	\$39,197
PENALTIES & INTEREST REFUNDS	(\$247)
TOTAL NET COLLECTIONS	\$92,639

The 2023 Adjusted Delinquent Tax Levy as of November 30, 2024 for the Mansfield ISD is \$1,141,195 (this includes (\$47,270) of recent adjustments for the month of November). The amount collected for the month of November through November 30, 2024 is \$34,190. The 2023 tax year collection percentage through November 30, 2024 is (97.82%). The balance due as of November 30, 2024 is \$1,107,005.





MANSFIELD INDEPENDENT SCHOOL DISTRICT Collections from 7/1/24 - 11/31/24 (2023 Base Only - No Refunds or Adjustments) Collected for 2023 Tax Year \$1,717,769 (90.96%) October September \$230,838 November \$256,477 \$200.970 Remaining Balance August \$170,810 \$283,242 \$746,242 Source: Information taken from data provided by the Tarrant County Tax Office to LGBS on December 6, 2024

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	55
\$ ACCOUNTS FILED	\$55,889
# ACCOUNTS DISMISSED (PAID IN FULL)	14
\$ ACCOUNTS DISMISSED (PAID IN FULL)	\$88,662
# ACCOUNTS IN JUDGMENT	6
\$ ACCOUNTS IN JUDGMENT	\$15,912
# ACCOUNTS FOR NONSUIT	4
\$ ACCOUNTS FOR NONSUIT	\$5,375

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



MAILINGS/BANKRUPTCY/SPECIAL EFFORTS	
	1 Mass Mailing
# ACCOUNTS MAILED	320
\$ AMOUNT MAILED	\$388,350
# BNK PROOFS FILED	63
# CONSTABLE'S SALES SET	2
\$ CONSTABLE'S SALES SET	\$14,757

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. Delinquent Tax Roll Analysis

As of November 2024, the Mansfield Independent School District combined delinquent tax roll by Property Types is as follows:

