

BOARD OF TRUSTEES  
AGENDA

<input type="checkbox"/> Workshop	<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Special
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- (A)  Report Only  Recognition

Presenter(s): Sonia Gonzalez, Attorney at Law

Briefly describe the subject of the report or recognition presentation.

DELINQUENT ANNUAL COLLECTION ACTIVITIES FOR SEPTEMBER, 2022- AUGUST, 2023

- (B)  Action Item

Presenter(s):

Briefly describe the action required.

- (C) Funding source: Identify the source of funds if any are required.

- (D) Clarification: Explain any question or issues that might be raised regarding this item.



**LINEBARGER**

**ATTORNEYS AT LAW**

**Annual Summary of Delinquent Tax Collection  
Activities and Results for Eagle Pass ISD**



**September 2022 – August 2023**

**Linebarger Goggan Blair & Sampson, LLP**

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September 13, 2023

School Board of Trustees  
Eagle Pass ISD  
587 Madison St.  
Eagle Pass, Texas 78852

RE: September 2022 – August 2023 Annual Summary of Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this report for the period of September 2022 – August 2023 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: Samuel Mijares, Superintendent of Schools  
Ismael Mijares, Deputy Superintendent for Business & Finance  
Susie Perez, Business & Finance Director  
Rolando Martinez, Tax Assessor Collector

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# CHAPTER I

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## Work Plan Elements to Maximize Collections

*Note: The firm regularly analyzes the District's tax roll to ensure our efforts maximize collection results. Thus, the work plan below is a general overview of the efforts we initiate on a monthly basis.*

### Notifications

- Mail first notification in July
- Mail second notification and 1<sup>st</sup> follow-up notice in September
- Mail third notification in January
- 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 monthly Sheriff sales and initiate a resale of struck off property twice a year (May and November)
- When necessary, initiate tax seizures to protect the tax lien on business personal property accounts
- File proof of claims in bankruptcy courts throughout the United States where taxes are due, 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 larger accounts and business personal property accounts to expedite payment
- Set up payment plans as authorized by the Eagle Pass ISD 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 Work Plan Elements

- Maintain communication with all governmental departments (i.e.: Tax Office, Appraisal District, District Clerks Office, Sheriff's 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

## ACTIVITY SUMMARY

<b>September 2022 – August 2023</b>		
	<b>Number of Accounts</b>	<b>Dollar Amount</b>
<b>Mailings</b>		
Mass Mailings	14,535	\$20,465,933.38
Target Mailings	1,914	\$8,232,287.21
<b>Taxpayer Assistance and Payment Arrangements</b>		
Outbound Collection Calls	2,034	\$9,799,252.49
Inbound Correspondence & Phone Inquiries	1,985	\$7,904,148.46
Taxpayer Walk-Ins	1,314	\$4,558,395.18
Tax Office Payment Arrangements	20	\$49,078.94
<b>Research and Litigation</b>		
Abstracts of Title and Ownership Research	1,218	N/A
Lawsuits Filed	87	\$661,605.78
Judgments Entered	62	\$305,648.71
Lawsuits Dismissed	13	N/A
Citation Reissues	101	\$605,667.16
Motion and Order Ad Litem Attorney	12	\$52,756.39
Business Personal Property Enforcements	21	\$310,590.41
American Rescue Plan/Covid-19 Accounts	30	\$119,255.52
Properties Set for Sale	79	N/A
Properties Set for Resale	7	N/A
Bankruptcy Claims	12	\$20,651.46

## CHAPTER II

### 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 mailings initiated since September 2022 are reflected below.

<b>Mass Mailing Activity</b>			
<b>Time Period</b>	<b>Letter Type</b>	<b>Number of Letters</b>	<b>Dollar Amount</b>
September 2022	Tax Lien Notice	126	\$152,941.31
September 2022	Tax Lien Notice Follow-Up	3,033	\$3,828,413.83
January 2023	Notice of Legal Enforcement	2,659	\$3,263,820.16
May 2023	33.07 Resolution	5,083	\$8,550,365.38
July 2023	Tax Lien Notice	3,634	\$4,670,392.70
<b>TOTAL</b>		<b>14,535</b>	<b>\$20,465,933.38</b>

## B. Targeted Mailings

*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.*

<b>Target Mailing Activity</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
September 2022	197	\$727,975.41
October 2022	221	\$715,930.43
November 2022	118	\$499,470.42
December 2022	107	\$569,038.75
January 2023	86	\$531,833.54
February 2023	62	\$407,082.42
March 2023	114	\$792,985.02
April 2023	146	\$912,618.54
May 2023	145	\$644,440.64
June 2023	354	\$754,796.46
July 2023	124	\$639,413.20
August 2023	240	\$1,036,702.38
<b>TOTAL</b>	<b>1,914</b>	<b>\$8,232,287.21</b>

\* Targeted Letters are sent to all identified property owners and lien holders associated with the delinquent accounts and any related pending lawsuit.



# CHAPTER III

## Taxpayer Assistance

### A. Taxpayer Inquiries

*Taxpayers are encouraged to contact us to resolve their delinquent accounts. We have experienced bilingual personnel available Monday – Friday from 8:30 am to 5:30 pm to assist taxpayers. Each communication represents an opportunity to resolve problems and facilitate the payment of taxes. This chapter of the report summarizes our taxpayer assistance efforts based on the origin of the inquiry (walk-in, by phone or in writing).*

<b>Outbound Collection Calls</b>		
<b>Time Period</b>	<b>Number of Accounts</b>	<b>Dollar Amount</b>
September 2022	211	\$623,565.79
October 2022	265	\$717,484.16
November 2022	101	\$471,089.46
December 2022	52	\$487,937.19
January 2023	195	\$1,625,208.80
February 2023	80	\$377,998.25
March 2023	157	\$1,034,326.00
April 2023	240	\$889,275.47
May 2023	38	\$164,159.00
June 2023	167	\$1,338,698.58
July 2023	166	\$884,854.92
August 2023	362	\$1,184,654.87
<b>TOTAL</b>	<b>2,034</b>	<b>\$9,799,252.49</b>

## Inbound Correspondence and Phone Inquiries

Time Period	Number of Accounts	Dollar Amount
September 2022	246	\$710,805.66
October 2022	276	\$1,063,133.17
November 2022	129	\$535,185.30
December 2022	69	\$188,565.24
January 2023	175	\$704,796.75
February 2023	135	\$554,253.55
March 2023	104	\$515,202.98
April 2023	92	\$538,808.00
May 2023	89	\$360,896.32
June 2023	135	\$865,262.34
July 2023	239	\$783,271.10
August 2023	296	\$1,083,968.05
<b>TOTAL</b>	<b>1,985</b>	<b>\$7,904,148.46</b>

## Taxpayer Walk-Ins

Time Period	Number of Accounts	Dollar Amount
September 2022	108	\$329,823.65
October 2022	128	\$419,692.03
November 2022	92	\$286,288.95
December 2022	97	\$346,922.85
January 2023	111	\$334,128.62
February 2023	100	\$367,944.08
March 2023	87	\$322,281.52
April 2023	110	\$443,267.49
May 2023	115	\$412,656.42
June 2023	111	\$437,768.04
July 2023	132	\$499,794.47
August 2023	123	\$357,827.06
<b>TOTAL</b>	<b>1,314</b>	<b>\$4,558,395.18</b>

## 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.*

## Payment Arrangements

Time Period	Number of Accounts	Dollar Amount
September 2022	1	\$3,806.42
October 2022	4	\$4,844.86
November 2022	1	\$2,193.69
December 2022	4	\$11,271.32
January 2023	1	\$1,151.47
February 2023	1	\$851.64
March 2023	1	\$1,094.20
April 2023	1	\$5,684.72
May 2023	1	\$1,204.36
June 2023	0	\$0.00
July 2023	5	\$16,976.26
August 2023	0	\$0.00
<b>TOTAL</b>	<b>20</b>	<b>\$49,078.94</b>

# CHAPTER IV

## 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.*

<b>Address and Ownership Research</b>	
<b>Time Period</b>	<b>Number of Accounts</b>
September 2022	140
October 2022	253
November 2022	55
December 2022	17
January 2023	103
February 2023	31
March 2023	89
April 2023	54
May 2023	59
June 2023	65
July 2023	152
August 2023	127
<b>TOTAL</b>	<b>1,145</b>

## 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.*

<b>Abstracts of Title Processed</b>		
<b>Time Period</b>	<b>Title Orders Requested</b>	<b>Title Orders Received</b>
September 2022	2	15
October 2022	0	0
November 2022	0	0
December 2022	0	7
January 2023	50	1
February 2023	0	2
March 2023	0	14
April 2023	0	11
May 2023	35	11
June 2023	0	2
July 2023	11	0
August 2023	5	10
<b>TOTAL</b>	<b>103</b>	<b>73</b>

# CHAPTER V

## Litigation

*The Firm files lawsuits regularly throughout the year. We continue to work closely with the Maverick County District Clerk, Sheriff's Department and Judiciary to ensure our litigation procedures help to expedite the prosecution of the large volume of lawsuits filed. Dockets are set several times a year and sheriff sales this year will be held thrice a year 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.*

*A detailed list of lawsuits filed including suit number, filing date, and defendant style can be found below.*

Lawsuits Filed		
Suit Number	Filing Date	Defendant Style
22-10-06107-TXAJA	14-Oct-2022	MARIA LUISA ZAMORA
22-10-06108-TX	14-Oct-2022	DELIA D. ZAMARIPPA, AKA DELIA MCKIDDY, ET AL
22-10-06109-TXAJA	14-Oct-2022	JUAN JOSE YEBRA, ET AL
22-10-06110-TX	14-Oct-2022	LETISIA GARCIA
22-10-06111-TXAJA	14-Oct-2022	JESUS ISAI MORALES
22-10-06112-TX	14-Oct-2022	MICHAELA CEDILLO GARZA, ET AL
22-10-06113-TXAJA	14-Oct-2022	JUAN P. RODRIGUEZ, ET AL
22-10-06114-TX	14-Oct-2022	MARIA ZAVALA



## Lawsuits Filed

Suit Number	Filing Date	Defendant Style
22-10-06115-TXAJA	14-Oct-2022	FELIPE ZAVALA, JR., ET AL
22-10-06116-TX	14-Oct-2022	MARIA TERESA ZAPATA, ET AL
22-10-06117-TXAJA	14-Oct-2022	VICENTA CH. DE AGUILAR, ET AL
22-10-06118-TX	14-Oct-2022	ROQUE R. LUEVANO, ET AL
22-10-06119-TXAJA	14-Oct-2022	ABE S. WILSON, ET AL
22-10-06120-TX	14-Oct-2022	CLAUDIA WHEELER HERNANDEZ, AKA CLAUDIA WHEELER
22-11-06121-TXAJA	14-Nov-2022	JAMES KENNETH YOUNG
22-11-06122-TX	14-Nov-2022	ERNEST YAWNEY
22-11-06123-TXAJA	14-Nov-2022	NANETTE NAVA
22-11-06124-TX	14-Nov-2022	JOSE GALLEGOS, ET AL
22-11-06125-TXAJA	14-Nov-2022	FIDENCIO ZAPATA, ET AL
22-11-06126-TX	14-Nov-2022	PEDRO VILLEGAS, JR.
22-11-06127-TXAJA	14-Nov-2022	HARVEY WILLIAMS
22-11-06128-TX	14-Nov-2022	JOSE CARLOS AGUILAR-ARREOLA
22-11-06129-TXAJA	14-Nov-2022	JESUS ACUNA, ET AL

## Lawsuits Filed

Suit Number	Filing Date	Defendant Style
23-01-06146-TX	04-Jan-2023	MARIA ISABEL J. CARBAJAL
23-01-06148-TX	04-Jan-2023	HECTOR SAUL BARBA, ET AL
23-01-06152-TX	04-Jan-2023	JOEL ANTONIO RODRIGUEZ, JR., ET AL
23-01-06156-TX	04-Jan-2023	JESUS CORTES, ET AL
23-01-06161-TXAJA	04-Jan-2023	JUAN P. SALINAS, AS SUCCESSOR IN INTEREST AND FORMER DIRECTOR OF GENIZO PLAZA OWNERS ASSOCIATION INC., ET AL
23-01-06165-TXAJA	04-Jan-2023	BRENDA NANDIN, AKA BRENDA HERNANDEZ
23-01-06166-TX	04-Jan-2023	ALEJANDRO BANUELOS, ET AL
23-01-06167-TXAJA	04-Jan-2023	GUADALUPE RODRIGUEZ, AKA GUADALUPE VASQUEZ, ET AL
23-01-06168-TX	04-Jan-2023	JESUS PUENTE, ET AL
23-01-06169-TXAJA	11-Jan-2023	ARASELI DAVILA, AKA ARACELI DAVILA, ET AL
23-01-06171-TXAJA	05-Jan-2023	DORA GARZA, ET AL
23-01-06172-TX	05-Jan-2023	JUAN G. MATA, ET AL
23-01-06173-TXAJA	05-Jan-2023	LUIS HERVEY DE HOYOS, ET AL
23-01-06174-TX	05-Jan-2023	CARLOS DEL RIO, AKA CARLOS DEL RIO GALVAN, ET AL
23-01-06175-TXAJA	05-Jan-2023	ABRAM RODRIGUEZ, AKA ABRAN RODRIGUEZ, ET AL

## Lawsuits Filed

Suit Number	Filing Date	Defendant Style
23-01-06176-TX	05-Jan-2023	JOSE ALBERTO RODRIGUEZ, ET AL
23-01-06178-TX	05-Jan-2023	FERNANDO J. PEREZ, ET AL
23-01-06179-TXAJA	05-Jan-2023	EQUITY TRUST COMPANY FBO IRA, BY AND THROUGH JOSE ALFREDO CASARES AS CUSTODIAN
23-03-06181-TXAJA	28-Mar-2023	ELEAZAR ALEJANDRO, JR., ET AL
23-03-06182-TX	28-Mar-2023	ANTONIO AGUILERA, ET AL
23-03-06183-TXAJA	28-Mar-2023	MARIA G. AGUINAGA, ET AL
23-03-06184-TX	28-Mar-2023	JOSE CARLOS ALANIZ, JR., ET AL
23-03-06185-TXAJA	28-Mar-2023	JOSE ALBERTO ALVARADO
23-03-06186-TX	28-Mar-2023	JULIO C. AGUILAR, ET AL
23-03-06187-TXAJA	28-Mar-2023	HECTOR AGUILAR, JR.
23-03-06188-TX	28-Mar-2023	GILBERTO ALVARADO, ET AL
23-03-06189-TXAJA	28-Mar-2023	MARCO ANTONIO CERVANTES, ET AL
23-05-06193-TXAJA	03-May-2023	ANTONIO GONZALEZ, ET AL
23-05-06194-TX	03-May-2023	CARLOS E. CARDENAS, AKA CARLOS E. CARDENAS GONZALEZ, ET AL
23-05-06195-TXAJA	03-May-2023	ANTONIO JACOBO, ET AL

## Lawsuits Filed

Suit Number	Filing Date	Defendant Style
23-05-06196-TX	03-May-2023	DIANA C. WEST
23-05-06197-TXAJA	03-May-2023	IMELDA BARRIENTOS
23-05-06198-TX	03-May-2023	APOLINAR HERNANDEZ, ET AL
23-05-06199-TXAJA	03-May-2023	GRACIELA SANCHEZ
23-05-06200-TX	03-May-2023	NOLBERTO P. RODRIGUEZ, ET AL
23-05-06201-TXAJA	03-May-2023	GERTUDES GOMEZ, ET AL
23-05-06202-TX	03-May-2023	RAYMUNDO CASAREZ, ET AL
23-05-06203-TXAJA	03-May-2023	MARIANO I. GONZALEZ, ET AL
23-05-06204-TX	03-May-2023	ALEJANDRO J. BARRIENTOS, ET AL
23-05-06205-TXAJA	03-May-2023	AURELIO OVALLE, ET AL
23-07-06206-TX	12-Jul-2023	ELISEO CALVILLO, ET AL
23-07-06207-TXAJA	12-Jul-2023	MARIA DEL CARMEN RUIZ, CUSTODIAN FOR KARLA RUIZ, UNDER THE TEXAS UNIFORM TRANSFERS TO MINOR ACT; MARIA DEL CARMEN RUIZ, CUSTODIAN FOR KIMBERLY RUIZ UNDER THE TEXAS UNIFORM TRANSFER TO MINORS ACT, ET AL
23-07-06208-TX	12-Jul-2023	JANCITO F. ROBLEDO, AKA JANCITO FEDERICO ROBLEDO, ET AL
23-07-06209-TXAJA	12-Jul-2023	VALERIE DIAZ, AKA VALERIE DIAZ MUNOZ, ET AL

## Lawsuits Filed

Suit Number	Filing Date	Defendant Style
23-07-06210-TX	12-Jul-2023	JOSE SANTOS, JR., ET AL
23-07-06211-TXAJA	12-Jul-2023	MARIA I. FLORES
23-07-06212-TX	12-Jul-2023	RODOLFO RODRIGUEZ, ET AL
23-07-06213-TXAJA	12-Jul-2023	ROGELIO SANCHEZ-GONZALEZ, ET AL
23-07-06214-TX	12-Jul-2023	EAGLE POINT RANCH, A TEXAS LIMITED PARTNERSHIP
23-07-06215-TXAJA	12-Jul-2023	ELVIRA ESTHER PARRA, AKA ELVIRA E. TORRES, ET AL
23-07-06216-TX	12-Jul-2023	JOSE DE JESUS RIVERA, ET AL
23-07-06217-TXAJA	12-Jul-2023	DANIEL RODRIGUEZ, JR., ET AL
23-07-06218-TX	12-Jul-2023	JAVIER GONZALEZ, ET AL
23-07-06219-TXAJA	12-Jul-2023	JUAN M. GONZALEZ, ET AL
23-07-06220-TX	12-Jul-2023	E. MARCELO SALINAS, ET AL
23-07-06221-TXAJA	12-Jul-2023	ROBERTO GUTIERREZ, ET AL
23-07-06222-TX	12-Jul-2023	RENE GUARDIOLA, ET AL
23-08-06238-TX	30-Aug-2023	KIMBERLY D. CANTU
23-08-06239-TXAJA	30-Aug-2023	JULIAN FUNES, ET AL

## Lawsuits Filed

Suit Number	Filing Date	Defendant Style
23-08-06240-TX	30-Aug-2023	MARIBEL V. ZAPATA
23-08-06241-TXAJA	30-Aug-2023	VERONICA LOPEZ
23-08-06242-TX	30-Aug-2023	JAVIER LIMON, JR.
23-08-06243-TXAJA	30-Aug-2023	IDALIA YANIRA ZAPATA
23-08-06244-TX	30-Aug-2023	KIMBERLY D. CANTU, ET AL
<b>TOTAL: 87</b>		

## Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
14-07-04826-TX	06-Sep-2022	JUDGMENT ENTERED	\$26,724.18
17-06-05229-TXAJA	13-Sep-2022	SOLD	\$2,163.40
18-01-05363-TXAJA	13-Sep-2022	JUDGMENT ENTERED	\$3,610.18
18-09-05525-TXAJA	13-Sep-2022	JUDGMENT ENTERED	\$6,770.61
18-10-05547-TXAJA	13-Sep-2022	JUDGMENT ENTERED	\$9,913.34
19-03-05663-TXAJA	13-Sep-2022	JUDGMENT ENTERED	\$1,434.60
19-04-05685-TXAJA	13-Sep-2022	HOLD ON FILE	\$5,696.59
19-04-37299-MCVAJA	13-Sep-2022	JUDGMENT ENTERED	\$3,762.53
19-09-05773-TXAJA	13-Sep-2022	JUDGMENT ENTERED	\$8,204.43
20-01-05835-TXAJA	13-Sep-2022	JUDGMENT ENTERED	\$1,376.48
20-10-05931-TXAJA	13-Sep-2022	JUDGMENT ENTERED	\$3,025.67
21-06-05977-TXAJA	13-Sep-2022	JUDGMENT PAID	\$5,680.01
21-10-05999-TXAJA	13-Sep-2022	SOLD	\$5,440.95
21-11-06029-TXAJA	13-Sep-2022	JUDGMENT ENTERED	\$4,791.63
16-09-05108-TX	05-Oct-2022	SOLD	\$3,683.32

## Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
22-05-06072-TX	05-Oct-2022	JUDGMENT ENTERED	\$9,342.20
20-03-05869-TXAJA	02-Nov-2022	HOLD ON FILE	\$10,304.47
21-10-06001-TXAJA	02-Nov-2022	NOTICE OF INTENT TO ENF JUDG	\$4,556.58
21-10-06009-TXAJA	02-Nov-2022	HOLD ON FILE	\$4,936.99
21-11-06023-TXAJA	02-Nov-2022	SOLD	\$992.56
21-11-06035-TXAJA	02-Nov-2022	JUDGMENT ENTERED	\$1,645.52
22-01-06047-TXAJA	02-Nov-2022	HOLD ON FILE	\$2,136.12
22-05-06067-TXAJA	02-Nov-2022	JUDGMENT ENTERED	\$2,978.35
20-01-05862-TX	05-Dec-2022	JUDGMENT ENTERED	\$784.44
20-08-05904-TX	05-Dec-2022	JUDGMENT ENTERED	\$13,505.99
06-09-03485-TXAJA	10-Jan-2023	JUDGMENT ENTERED	\$9,005.29
06-10-03525-TXAJA	10-Jan-2023	JUDGMENT ENTERED	\$8,716.97
15-01-04903-TXAJA	10-Jan-2023	STRUCK OFF	\$4,767.42
15-11-05027-TXAJA	10-Jan-2023	NOTICE OF INTENT TO ENF JUDG	\$9,457.66
18-06-05479-TXAJA	10-Jan-2023	JUDGMENT ENTERED	\$5,177.40



## Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
19-01-05619-TXAJA	10-Jan-2023	JUDGMENT ENTERED	\$2,504.76
19-09-05779-TXAJA	10-Jan-2023	JUDGMENT ENTERED	\$2,397.59
19-10-05813-TXAJA	10-Jan-2023	JUDGMENT ENTERED	\$1,513.33
19-11-05819-TXAJA	10-Jan-2023	NOTICE OF INTENT TO ENF JUDG	\$5,733.63
21-12-06039-TXAJA	10-Jan-2023	JUDGMENT ENTERED	\$5,555.46
22-01-06049-TXAJA	10-Jan-2023	SOLD	\$1,140.49
22-05-06075-TXAJA	10-Jan-2023	NOTICE OF INTENT TO ENF JUDG	\$3,118.84
22-06-06081-TXAJA	10-Jan-2023	JUDGMENT ENTERED	\$2,774.59
17-03-05183-TXAJA	05-Apr-2023	HOLD ON FILE	\$6,747.15
18-10-05557-TXAJA	05-Apr-2023	JUDGMENT ENTERED	\$1,064.22
21-11-06037-TXAJA	05-Apr-2023	JUDGMENT ENTERED	\$5,377.47
22-01-06055-TXAJA	05-Apr-2023	HOLD ON FILE	\$3,036.32
22-11-06121-TXAJA	05-Apr-2023	NOTICE OF INTENT TO ENF JUDG	\$1,419.82
13-04-04708-TX	06-Apr-2023	JUDGMENT ENTERED	\$2,940.63
18-08-05504-TX	06-Apr-2023	NOTICE OF INTENT TO ENF JUDG	\$3,817.51

## Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
22-06-06080-TX	06-Apr-2023	JUDGMENT ENTERED	\$5,926.16
17-08-05242-TX	02-May-2023	JUDGMENT ENTERED	\$29,286.83
18-11-05566-TX	02-May-2023	JUDGMENT ENTERED	\$1,960.52
19-06-05720-TX	02-May-2023	JUDGMENT ENTERED	\$9,284.25
21-11-06034-TX	02-May-2023	JUDGMENT ENTERED	\$4,368.35
21-12-40698-MCV	02-May-2023	JUDGMENT ENTERED	\$3,746.38
22-01-06046-TX	02-May-2023	JUDGMENT ENTERED	\$1,970.58
22-10-06120-TX	02-May-2023	JUDGMENT ENTERED	\$4,101.84
18-08-05510-TX	06-Jun-2023	JUDGMENT ENTERED	\$1,848.02
19-03-05666-TX	06-Jun-2023	JUDGMENT ENTERED	\$1,125.40
21-06-05986-TX	06-Jun-2023	JUDGMENT ENTERED	\$3,124.34
16-12-05129-TXAJA	21-Jun-2023	JUDGMENT ENTERED	\$1,304.92
19-09-05789-TXAJA	21-Jun-2023	JUDGMENT ENTERED	\$794.37
19-10-05801-TXAJA	21-Jun-2023	JUDGMENT ENTERED	\$1,209.52
21-06-05981-TXAJA	21-Jun-2023	JUDGMENT ENTERED	\$4,026.78

## Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
22-05-06063-TXAJA	21-Jun-2023	JUDGMENT ENTERED	\$1,724.08
22-05-06065-TXAJA	21-Jun-2023	JUDGMENT ENTERED	\$118.68
<b>TOTAL: 62</b>			<b>\$305,648.71</b>

## Trial Judgments/Dismissals for Payment/ Release of Judgments

Time Period	Number of Judgments	Judgment Dollar Amount	Number of Dismissals	Release of Judgments
September 2022	14	\$88,594.60	1	0
October 2022	2	\$13,025.52	2	3
November 2022	7	\$27,550.59	1	0
December 2022	2	\$14,290.43	1	0
January 2023	13	\$61,863.43	1	2
February 2023	0	\$0.00	1	0
March 2023	0	\$0.00	0	0
April 2023	8	\$30,329.28	0	0
May 2023	7	\$54,718.75	2	3
June 2023	9	\$15,276.11	3	0
July 2023	0	\$0.00	0	1
August 2023	0	\$0.00	1	0
<b>TOTAL</b>	<b>62</b>	<b>\$305,648.71</b>	<b>13</b>	<b>9</b>

## Citation Reissues

Time Period	Number of Accounts	Dollar Amount
September 2022	1	\$1,112.81
October 2022	16	\$62,784.75
November 2022	19	\$94,699.48
December 2022	0	\$0.00
January 2023	5	\$10,182.57
February 2023	0	\$0.00
March 2023	18	\$61,100.54
April 2023	41	\$365,300.49
May 2023	0	\$0.00
June 2023	0	\$0.00
July 2023	1	\$10,486.52
August 2023	0	\$0.00
<b>TOTAL</b>	<b>101</b>	<b>\$605,667.16</b>

## Motion and Order Ad Litem Attorney

Time Period	Number of Accounts	Dollar Amount
September 2022 – August 2023	12	\$52,756.39
<b>TOTAL</b>	<b>12</b>	<b>\$52,756.39</b>

## Business Personal Property Enforcement September 2022 – August 2023

Activity	Number of Accounts	Dollar Amount
Walk and Talk Campaigns	21	\$310,590.41
<b>TOTAL</b>	<b>21</b>	<b>\$310,590.41</b>

## American Rescue Plan/Covid-19 Accounts

Time Period	Number of Accounts	Dollar Amount
September 2022 – August 2023	30	\$119,255.52
<b>TOTAL</b>	<b>30</b>	<b>\$119,255.52</b>

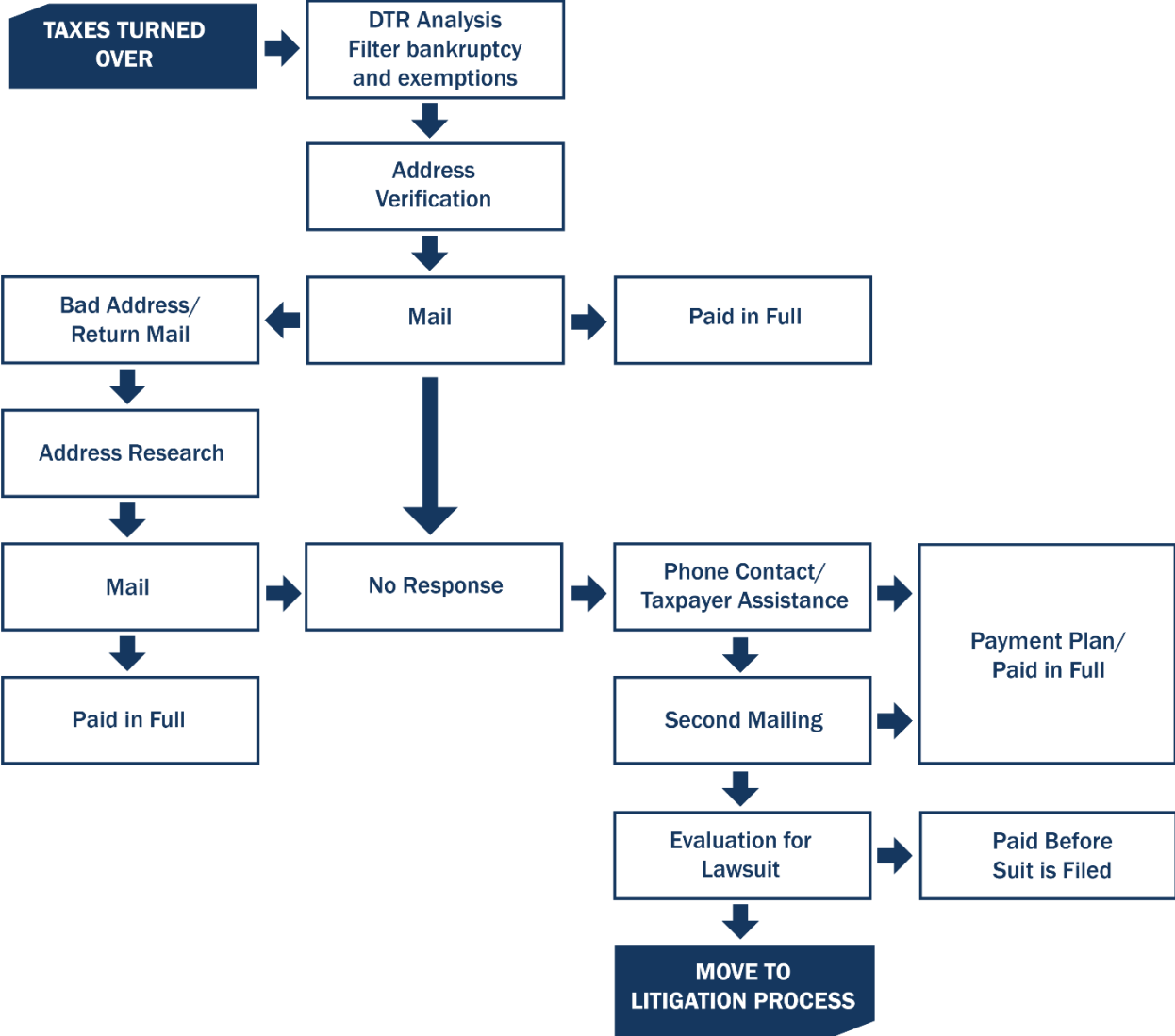
\* Data represents accounts affected by the Coronavirus pandemic.

<b>Tax Sales</b>				
<b>Time Period</b>	<b>Number Set</b>	<b>Number Sold</b>	<b>Number Struck Off</b>	<b>Number Canceled/Paid</b>
September 2022	21	5	0	16
November 2022	22	2	2	18
December 2022	8	1	0	7
March 2023	7	0	0	7
April 2023	9	0	0	9
August 2023	12	6	1	5
<b>TOTAL</b>	<b>79</b>	<b>14</b>	<b>3</b>	<b>62</b>

<b>Tax Resales</b>				
<b>Time Period</b>	<b>Number Set</b>	<b>Number Sold</b>	<b>Number Struck Off</b>	<b>Number Canceled/Paid</b>
August 2023	7	1	6	0
<b>TOTAL</b>	<b>7</b>	<b>1</b>	<b>6</b>	<b>0</b>

# Linebarger Goggan Blair & Sampson, LLP

## Tax Collection Process





# Bankruptcy Filings

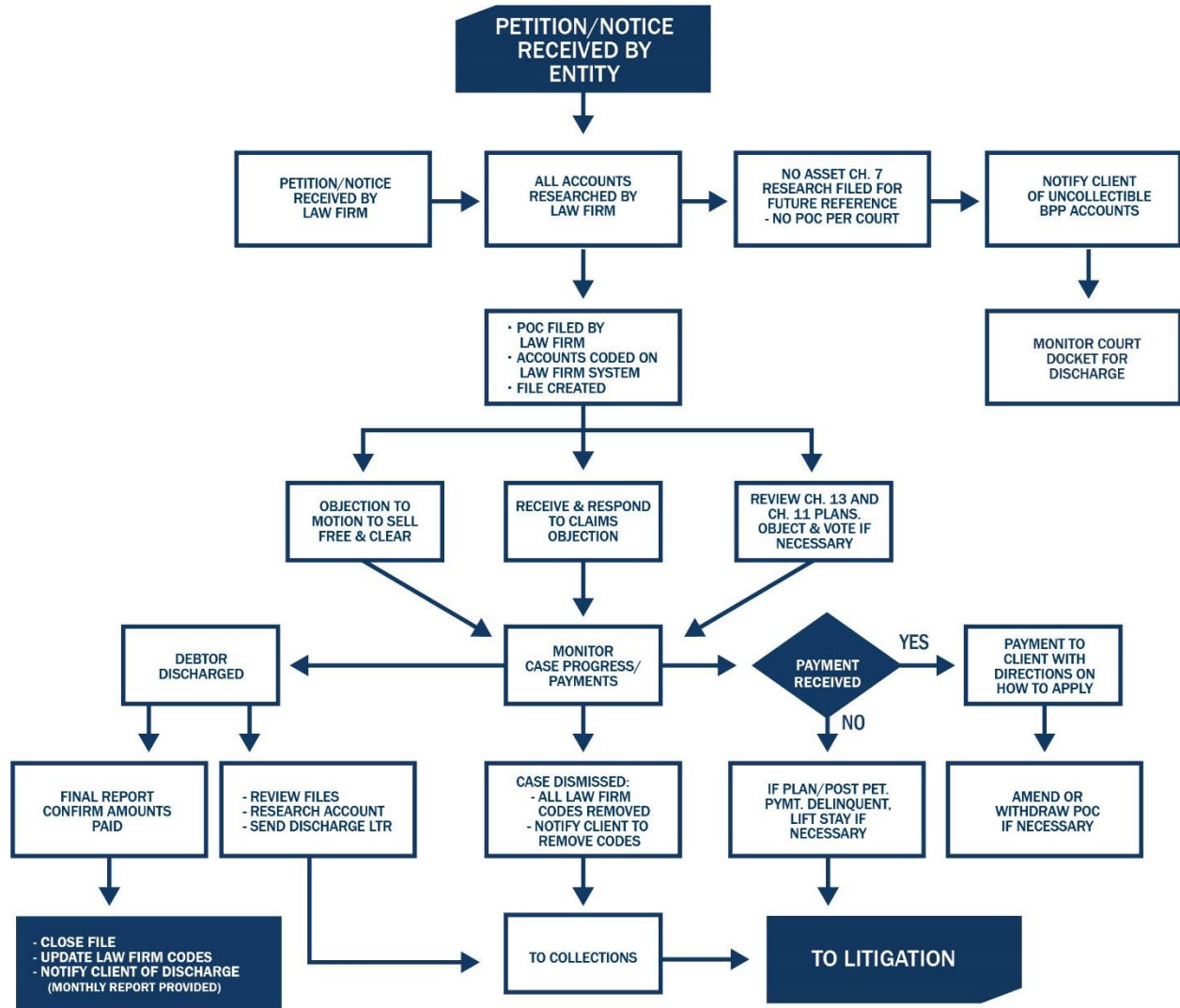
## Claims Filed Involving the Eagle Pass ISD Tax Debt

### September 2022 – August 2023

Bankruptcy Number	Account Number	Debtor Name	Claim Amount
22-51000	8810606	ELIAS GONZALES	\$310.77
22-51000	8810607	ELIAS GONZALES	\$3,215.54
22-51119	62275	ELIAS LUIS ENRIQUE	\$1,218.34
22-51132	8708495	JESSICA MALDONADO	\$6,393.93
23-50016	60094	JESUS OCTAVIO VILLEGAS	\$1,319.14
23-50108	14088	KARENE ISAMAR PEREZ	\$2,985.58
23-50124	55511	ROSANTINA SALAZAR	\$548.35
23-50228	82205	SILVIA DEL BOSQUE	\$670.70
23-10618	61486	CATALINA MARKETING CORPORATION	\$28.68
23-50379	18015	LUIS DAVID CHISUM & PATRICIA TIJERINA CHISUM	\$1,663.43
23-50979	81942	ANA MARGARITA MORALES	\$2,220.40
23-11087	2083	YRC INC.	\$76.60
<b>Cases: 11</b>	<b>Accounts: 12</b>		<b>Total Claims: \$20,651.46</b>

AS OF **AUGUST 2023**, THERE ARE **8** EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING **\$25,565.85**.

# 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 summarizes delinquent tax collections on a monthly basis.

Eagle Pass ISD Delinquent Tax Collections September - August					
Time Period	Year 2022-2023	Year 2021-2022	Year 2020-2021	Year 2019-2020	Year 2018-2019
September	\$280,845.47	\$239,798.11	\$311,298.64	\$286,004.38	\$192,175.81
October	\$321,927.80	\$201,119.00	\$200,389.30	\$179,982.68	\$211,852.19
November	\$178,102.65	\$344,925.22	\$153,723.63	\$117,030.54	\$192,689.06
December	\$104,913.17	\$201,410.82	\$132,826.71	\$151,304.34	\$194,796.74
January	\$415,099.95	\$165,803.75	\$210,659.50	\$208,587.76	\$177,374.44
February	\$153,786.98	\$161,274.01	\$103,336.57	\$186,432.11	\$223,861.56
March	\$213,422.65	\$204,135.12	\$245,849.34	\$201,661.09	\$231,747.36
April	\$128,364.26	\$191,918.28	\$172,523.26	\$132,757.13	\$214,454.51
May	\$105,798.47	\$138,842.11	\$215,835.08	\$200,489.61	\$168,017.27
June	\$155,195.10	\$183,735.95	\$204,044.41	\$191,957.10	\$107,860.01
July*	\$304,149.69	\$189,032.53	\$286,537.74	\$323,831.89	\$316,650.09
August*	\$365,229.89	\$406,099.31	\$375,306.78	\$346,348.60	\$320,078.93
<b>TOTAL</b>	<b>\$2,726,836.08</b>	<b>\$2,628,094.21</b>	<b>\$2,612,330.96</b>	<b>\$2,526,387.23</b>	<b>\$2,551,557.97</b>

\* Estimated collections based on Eagle Pass ISD tax office reports.

# CHAPTER VII

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## Management and Support Team



Clif Douglass, III  
Managing Partner/San Antonio  
Joined in 1986



David Aelvoet  
Managing  
Partner/Bankruptcy  
Joined in 1993



Lilia Gibson  
Capital Partner  
Joined in 2003



Ronald Rocha  
Capital Partner  
Joined in 1994



Sonia Gonzalez  
Partner  
Joined in 2007



Edra Anderson Bush  
Partner  
Joined in 2016



Don Stecker  
Partner  
Joined in 2008



Brad Balderrama  
Partner  
Joined in 2009



Julian Casillas  
Attorney  
Joined in 2017



Karalyssa C. Casillas  
Associate Attorney  
Joined in 2022



Baudi Cepeda  
Operations Manager  
Joined in 2006



Lindsay Moy Griffith  
Assistant Operations  
Manager  
Joined in 2002



Nadine Quintanilla  
Administrative Reporting  
Manager  
Joined in 1994



Lorena De Hoyos  
Office & IT Administrator  
Joined in 2000



Sara Garza  
Financial Reporting  
Manager  
Joined in 1983



Madeline Mendieta  
Court Services Manager  
Joined in 2005



Oralia Sandoval  
Regional Court Manager  
Joined in 2004



Marcos Mancha  
Regional Abstract Manager  
Joined in 2019



Cecilia Chance  
Collections Manager  
Joined in 2013  
Eagle Pass Office



Selena Garza  
Legal Assistant  
Joined in 2021



Michael Barragan  
Legal Assistant  
Joined in 2009



Leticia Crespín  
Legal Assistant  
Joined in 2002



Belinda Del Angel  
Legal Assistant  
Joined in 2019



Barbara Cuevas  
Legal Assistant  
Joined in 2022



Arianna Munoz  
Legal Assistant  
Joined in 2023



Daisy Goode  
Legal Assistant  
Joined in 2023



Trinie Hernandez  
Legal Assistant  
Joined in 2019



Modesta Mercado  
Legal Assistant  
Joined in 2019



Sandra Perez  
Legal Assistant  
Joined in 2018  
Eagle Pass Office



Claudia Muñoz  
Legal Assistant  
Joined in 2018  
Eagle Pass Office





Laura Tristan  
Legal Assistant  
Joined in 2023  
Eagle Pass Office



Olga Briones  
Legal Assistant  
Joined in 2023  
Eagle Pass Office