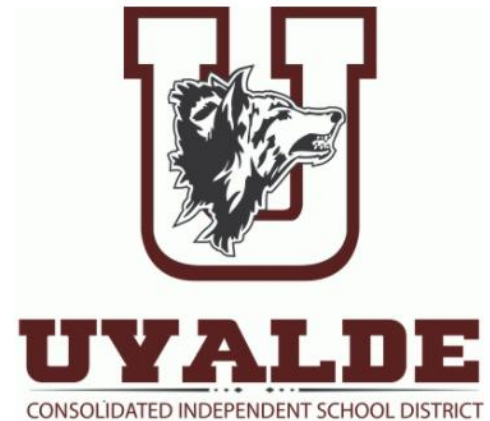


WHEN EXPERIENCE, REPUTATION AND PERFORMANCE MATTER



PERDUE BRANDON
FIELDER COLLINS & MOTT LLP
ATTORNEYS AT LAW

October 20, 2025



Delinquent Property Tax Collection

Presented by: Carlos M. Arce, Partner

Tax Year Collection Rates

2023 TY REVIEW:

Original Tax Levy (as of Oct. 2023 YTD Recap Report): **\$11,568,115.77**

Remaining Balance (as of Sept. 2025 YTD Recap Report): **\$223,310.67**

Collection Rate: **(98.07%)**

2024 TY REVIEW:

Original Tax Levy (as of Oct. 2024 YTD Recap Report): **\$13,158,701.91**

Remaining Balance (as of Sept. 2025 YTD Recap Report): **\$459,713.90**

Collection Rate: **(96.51%)**

OVERALL SINCE JANUARY WE HAVE RESOLVED:

960 accounts for a base tax total of **\$539,410.60**



STATUS CODES (ALL YEARS)

Uncollectible - \$35,392.37 (123 accounts)

Deferral - \$151,179.29 (79 accounts)

Bankruptcy - \$6,465.86 (5 accounts)

Struck-Off - \$4,850.00 (3 accounts)

Suit (no other status) - \$635,144.85 (426 accounts)

CAD; HOLD; Title Issues - \$23,840.67 (63 accounts)

New Suit Prepping - \$36,600.00 (18 accounts)

TOTAL for above Codes - \$956,084.44 (794 accounts)

Call Center is finalizing non-litigation collection program for 24 accounts totaling \$34,809.12



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STATUS CODES (ALL YEARS) CONT.

For ALL YEARS there remains 74 accounts that have a balance of more than \$1,000 in base tax due to UCISD. These accounts are being worked by our collection specialists before submitting to suit preparation. None of these remaining accounts total over \$1,400 in base tax due to the district.

61.44% (1,261 accounts) OF THE REMAINING ACCOUNTS ARE UNDER \$500.00 IN BASE TAX DUE TO THE DISTRICT FOR ALL YEARS.

If you refer back to our collection stats since January (SLIDE 2), we are successfully collecting without litigation in many cases and on smaller balance accounts as well.



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2024 TY – Looking Forward

UVALDE CISD As Of 10/1/2025, Tax Year 2024 ONLY

Dollar Range	# Properties	Pct Of Total	Base Tax Amount	Pct Of Total
\$0.01 - \$100.00	558	35.72%	\$25,530.40	5.51%
\$100.01 - \$250.00	448	28.68%	\$74,407.56	16.05%
\$250.01 - \$500.00	266	17.03%	\$96,478.68	20.81%
\$500.01 - \$1000.00	214	13.70%	\$147,348.52	31.79%
\$1000.01 - \$2500.00	69	4.42%	\$97,891.53	21.12%
\$2500.01 - \$5000.00	7	0.45%	\$21,871.05	4.72%
Totals	1,562	100.00%	\$463,527.74	100.00%

*Please note that this data is as of 10/1/25



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DOCKETS & SALES

Tax Sale(s) Conducted:

- Feb 4 (Uvalde)
- May 6 (Zavala)
- June 3 (Uvalde)
- Oct 7(Uvalde)
- Nov 4 (Zavala)

Tax Dockets: Constantly pushing litigation

16 Tax Dockets including bench trials for multiple tax suits this year with more settings upcoming. Additionally, we have had multiple DWOP settings where the judge requests status updates on cases after they have been on file for 8 months.

Added Value:

- We provided a free Truth-in-Taxation Seminar which provided free continuing education hours and specific information on recent legislative updates for city officials.
- Reporting Program for Manufactured Housing
- Reporting Program for FAA Lien Filings
- Available Legal Counsel for Tax Rates
- Managing Trust Sale Program



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Thank you for your partnership!

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