

**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 COLLECTION ACTIVITIES FOR JANUARY- MARCH, 2018

(B) ☐ Action Item

Presenter(s):

Briefly describe the action required.

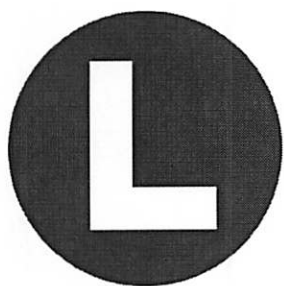
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(C) **Funding source: Identify the source of funds if any are required.**

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

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LINEBARGER
ATTORNEYS AT LAW

**Quarterly Delinquent Tax Collection
Report for Eagle Pass ISD**



January – March 2018

Linebarger Goggan Blair & Sampson, LLP

Travis Park Building, 711 Navarro, Suite 300, San Antonio, Texas 78205

(210) 225-6763

(800) 876-6144

Fax (210) 225-6410

www.lgbs.com



April 18, 2018

School Board of Trustees
Eagle Pass ISD
1420 Eidson Road
Eagle Pass, Texas 78852

RE: January – March 2018 Quarterly Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this quarterly report for the period of January - March 2018 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. If you, the school board, or other administrative personnel have any questions about this report or the services we provide Eagle Pass ISD, please contact us.

Kindest regards,

SONIA A. GONZALEZ
Partner

CFD&SG /dt

cc: Gilberto Gonzalez, Superintendent of Schools
Ismael Mijares, Assistant Superintendent for Business & Finance
Tohui Valero, Risk Management Director
Rolando Martinez, Tax Assessor Collector

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VI. Collection Results

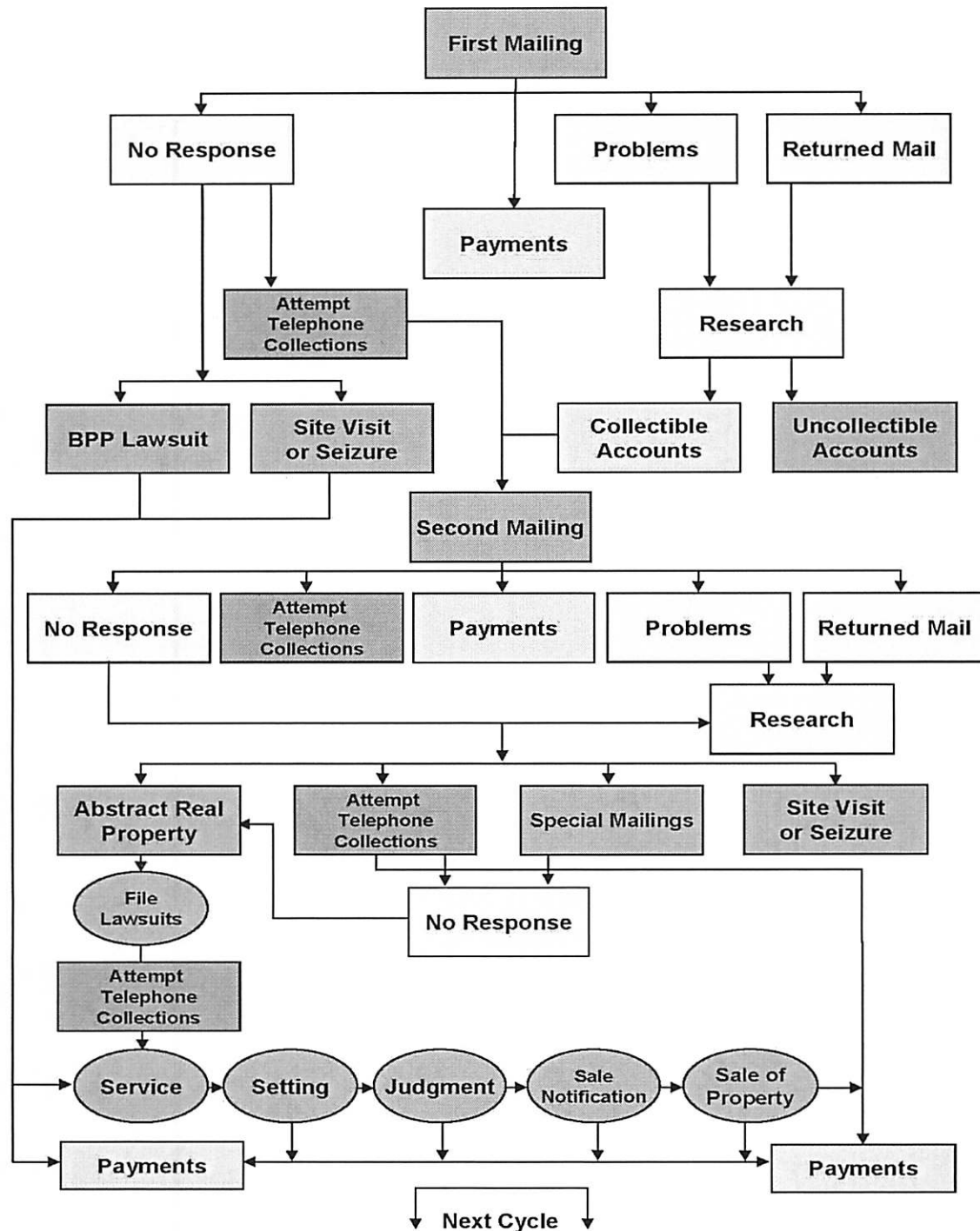
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VII. Management and Support Team

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CHAPTER I

Collection Process



EAGLE PASS ISD WORK PLAN

Notifications

- Mail BPP notice of intent to seize when necessary
- Mail second notification and 1st follow-up notice in September
- Mail 3rd notice and 2nd follow-up notice in December
- 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 bi-yearly Sheriff sales
- File proof of claims in bankruptcy courts throughout the United States where taxes are due the District, 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 Real and business personal property accounts to expedite payment
- Set up payment plans as authorized by the 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 Workplan Goals

- Maintain communication with all governmental departments (ie: Tax Office, Appraisal District, District Clerks Office, Sheriffs 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

JANUARY - MARCH 2018 ACTIVITY SUMMARY

Taxpayer Notifications:

Mass Mailing Activity			
Letter Date	Letter Type	Account	Dollar Amount
February 2018	First Notice	2,383	\$2,082,846.59
TOTAL		2,383	\$2,082,846.59

Target Mailing Activity:

Target Mailing Activity		
Time Period	Number of Letters	Dollar Amount
January – March 2018	245	\$1,124,153.43

Taxpayer Assistance and Payment Arrangements:

January – March 2018		
	Number of Accounts	Dollar Amount
Outbound Collection Calls	519	\$2,105,230.79
Taxpayer Walk Ins	642	\$2,106,876.30
In Bound Phone Inquiries & Correspondence	478	\$1,547,460.53
Law Firm Payment Holds	13	\$37,529.86
Tax Office Payment Arrangements	31	\$77,429.34

Research and Litigation:

January – March 2018		
Activity	Number of Accounts	Dollar Amount
Abstracts of Title and Ownership Research	556	N/A
Lawsuits Filed	78	\$323,838.62
Judgments Entered	17	\$68,423.68

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 mailing initiated on February 2018 is reflected below.

MASS MAILING ACTIVITY			
Letter Date	Letter Type	Account	Dollar Amount
February 2018	First Notice	2,383	\$2,082,846.59
TOTAL		2,383	\$2,082,846.59

Sample letter can be found on the following page.

B. Targeted Mailing

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.

TARGET MAILING ACTIVITY		
Time Period	Number of Accounts*	Dollar Amount
January 2018	141	\$710,219.08
February 2018	57	\$218,208.30
March 2018	47	\$195,726.05
TOTAL	245	\$1,124,153.43

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

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW
711 Navarro Street, Ste 300
San Antonio, TX 78205
PHONE: (210) 225-4422 FAX: (210) 225-6410
(800) 876-6144
February 8, 2018

Multiple years owed

TO: PO-549



DELINQUENT TAXES : \$871.45
PENALTY/INTEREST : \$1,726.96
TOTAL DUE : \$2,598.41



RE: Acct. # CAD# EL INDIO SUBD A, BLOCK 12, LOT 7-10 (see attached DELINQUENT ACCOUNT STATEMENT)

ACCOUNT REFERRED FOR LEGAL ENFORCEMENT

Dear Eagle Pass Independent School District Taxpayer:

This law firm has been retained to institute forced collection procedures to collect your delinquent taxes owed to the Eagle Pass Independent School District Tax Assessor-Collector's Office on the above referenced account. This letter and the detailed tax statement enclosed are your notice that these taxes are delinquent and must be paid immediately to avoid legal enforcement.

You must make payment within ten (10) days from the date of this letter. In order to be fair to the vast majority of people who timely pay their taxes, we are in the process of filing suit against those who remain delinquent. Once a suit is filed, court costs in addition to the taxes must be paid to clear the tax lien.

In order to avoid having a suit filed, you should make payment immediately by returning this letter along with your check payable to:

Eagle Pass Independent School District Tax Office
PO Box 1530
Eagle Pass, TX 78853
(830) 773-3826

If you believe this statement is in error, or that you are entitled to an exemption, or if you do not own the property please WRITE this law office at 711 Navarro Street, Ste 300, San Antonio, TX 78205 and supply the ACCOUNT NUMBER along with your comments.

TEXAS LAW REQUIRES THAT WE NOTIFY YOU THAT IF YOU ARE 65 YEARS OF AGE OR OLDER OR DISABLED, AND YOU OCCUPY THE PROPERTY DESCRIBED IN THIS DOCUMENT AS YOUR RESIDENCE HOMESTEAD, YOU SHOULD CONTACT THE APPRAISAL DISTRICT REGARDING ANY ENTITLEMENT YOU MAY HAVE TO A POSTPONEMENT IN THE PAYMENT OF THESE TAXES.

Sincerely,
LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Sonia A. Gonzalez
Attorney at Law

11-161A

ESTA CORRESPONDENCIA SE TRATA DE SUS IMPUESTOS Y LA POSIBILIDAD DE UNA DEMANDA ACERCA DE SU PROPIEDAD. SI USTED DESEA ASISTENCIA POR UNA PERSONA QUE HABLE ESPANOL. LLAME USTED A (800)876-6144 Y UNA PERSONA LE AYUDARA

C. Telephone/Personal Contact

The Firm maintains a collections department staffed with professionals who are dedicated to making personal contact to collect taxes due. The volume of calls initiated each month is shown below. A list of accounts who have been contacted can be made available to the District upon request.

OUTBOUND COLLECTION CALLS		
Time Period	Number of Accounts	Dollar Amount
January 2018	224	\$1,058,770.94
February 2018	228	\$679,017.22
March 2018	67	\$367,442.63
TOTAL	519	\$2,105,230.79

CHAPTER III

Taxpayer Assistance

A. Taxpayer Inquiries

Taxpayers are encouraged to contact the firm to resolve their delinquent accounts. We have experienced bilingual personnel available Monday – Friday from 9:00 am to 5:30 pm to assist taxpayers. Each communication represents an opportunity to resolve problems and facilitate the payment of taxes. In addition, taxpayers may tender payments at our local office located on Monroe Street. Our employees will hand deliver those payments to the respective tax offices that same day. We provide taxpayers with receipts to confirm that payment was tendered. This chapter of the report summarizes our taxpayer assistance efforts based on the origin of the inquiry (phone or correspondence).

TAXPAYER WALK IN INQUIRIES		
Time Period	Number of Accounts	Dollar Amount
January 2018	218	\$741,507.58
February 2018	187	\$587,919.77
March 2018	237	\$777,448.95
TOTAL	642	\$2,106,876.30

IN BOUND CORRESPONDENCE AND PHONE INQUIRIES		
Time Period	Number of Accounts	Dollar Amount
January 2018	154	\$638,674.23
February 2018	181	\$464,926.60
March 2018	143	\$443,859.70
TOTAL	478	\$1,547,460.53

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.

LAW FIRM PAYMENT HOLDS		
Time Period	Number of Accounts	Amount Remaining Due
January 2018	1	\$1,857.05
February 2018	1	\$1,052.35
March 2018	11	\$34,620.46
TOTAL	13	\$37,529.86

TAX OFFICE PAYMENT ARRANGEMENTS		
Time Period	Number of Accounts	Amount Remaining Due
January 2018	8	\$17,310.72
February 2018	15	\$27,983.73
March 2018	8	\$32,134.89
TOTAL	31	\$77,429.34

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.

ADDRESS & OWNERSHIP RESEARCH	
Time Period	Number of Accounts
January 2018	201
February 2018	184
March 2018	104
TOTAL	489

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.

ABSTRACTS OF TITLE PROCESSED		
Time Period	Title Orders Requested	Title Orders Received
January 2018	72	29
February 2018	71	17
March 2018	84	21
TOTAL	227	67

CHAPTER V

Litigation

The Firm will file lawsuits as necessary to collect taxes due the District. When we file lawsuits we will work closely with the Maverick County District Clerk, Sheriff's Department and Judiciary to ensure our litigation procedures help to expedite the prosecution of every lawsuit filed. Dockets will be set regularly in accordance to the Judge's calendar and sheriff sales will be held as often as necessary 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.

TRIAL JUDGMENTS			
Suit Number	Judgment Date	Litigation Status	Judgment Amount
17-06-05226-TX	08-Jan-2018	JUDGMENT ENTERED	\$3,304.11
10-11-04358-TX	08-Jan-2018	JUDGMENT ENTERED	\$3,165.33
07-02-03628-TX	08-Jan-2018	JUDGMENT ENTERED	\$7,227.67
17-08-05254-TX	08-Jan-2018	JUDGMENT ENTERED, COURT COSTS DUE	PAID
13-11-04768-TX	08-Jan-2018	JUDGMENT ENTERED	\$6,045.54
13-06-04728-TX	08-Jan-2018	JUDGMENT ENTERED	\$3,165.36
11-03-04408-TX	08-Jan-2018	JUDGMENT ENTERED	\$6,449.44
13-11-04760-TX	08-Jan-2018	JUDGMENT ENTERED	\$1,217.03
12-07-04607-TXAJA	20-Feb-2018	JUDGMENT ENTERED	\$5,024.95
17-06-05217-TXAJA	20-Feb-2018	JUDGMENT ENTERED	\$4,970.24
16-07-05080-TX	05-Feb-2018	JUDGMENT ENTERED	\$3,567.45
15-01-04927-TXAJA	20-Feb-2018	JUDGMENT ENTERED	\$2,613.03
14-07-04825-TXAJA	20-Feb-2018	JUDGMENT ENTERED	\$6,734.63

TRIAL JUDGMENTS CONTINUED			
Suit Number	Judgment Date	Litigation Status	Judgment Amount
17-06-05210-TX	05-Mar-2018	JUDGMENT ENTERED	\$1,285.37
17-06-05216-TX	05-Mar-2018	JUDGMENT ENTERED	\$2,743.05
17-11-05326-TX	05-Mar-2018	JUDGMENT ENTERED	\$7,827.22
17-06-05214-TX	05-Mar-2018	JUDGMENT ENTERED	\$3,083.26
TOTAL: 17			\$68,423.68

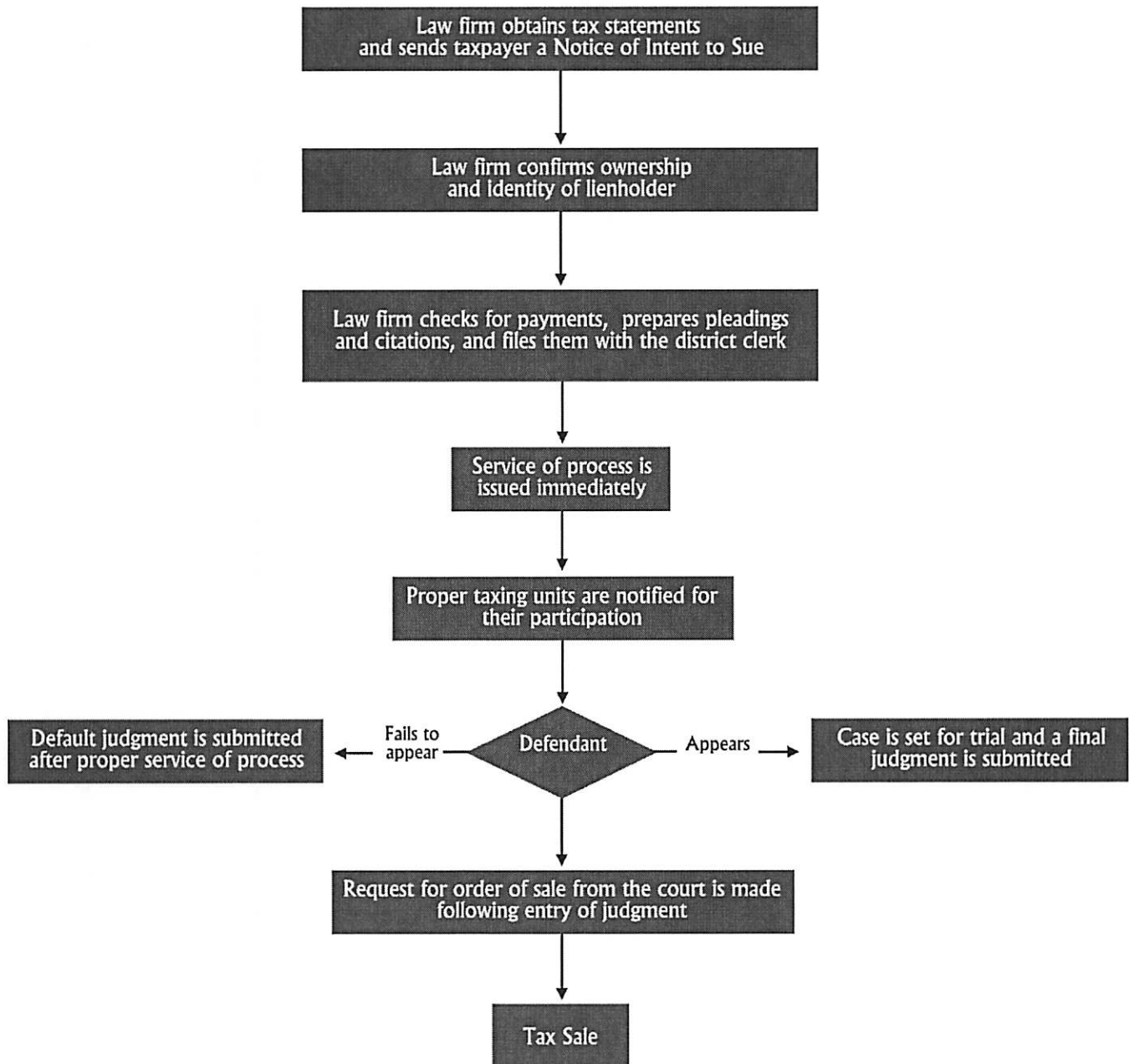
BUSINESS PERSONAL PROPERTY ENFORCEMENT JANUARY – MARCH 2018		
Activity	Number of Accounts	Dollar Amount
Walk and Talk Campaign	3	\$64,723.24
TOTAL	3	\$64,723.24

LAWSUITS FILED		
Time Period	Number of Accounts	Dollar Amount
January 2018	40	\$214,099.99
February 2018	22	\$76,313.24
March 2018	16	\$33,425.39
TOTAL	78	\$323,838.62

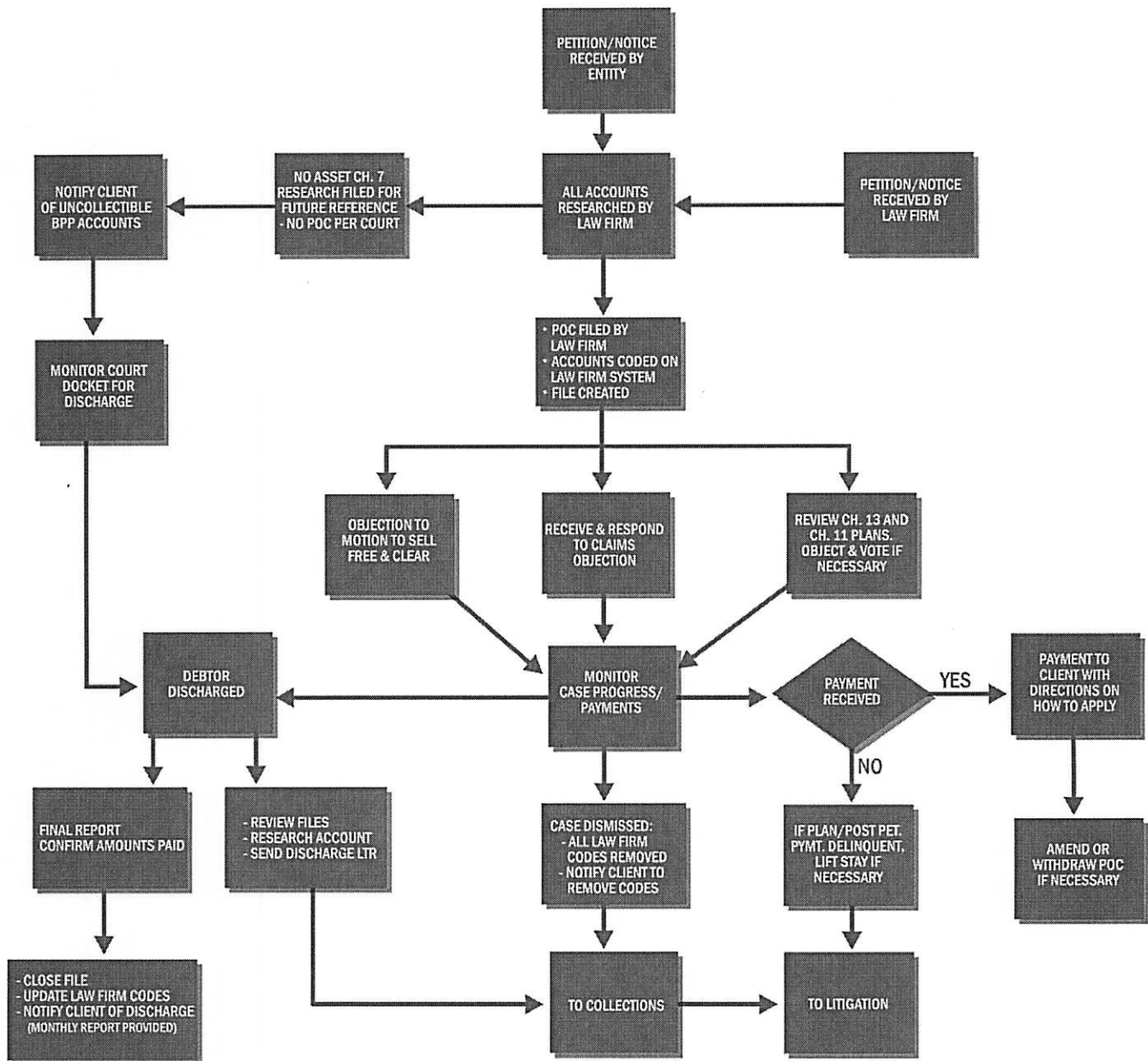
Motion and Order for Attorney Ad Litem		
Time Period	Motion/Order	Amount Due
January 2018	0	\$0.00
February 2018	11	\$66,446.74
March 2018	0	\$0.00
TOTAL	11	\$66,446.74

BANKRUPTCY FILINGS			
CLAIMS FILED INVOLVING EAGLE PASS ISD TAX DEBT			
JANUARY – MARCH 2018			
Bankruptcy Number	Account Number	Debtor Name	CLAIM AMOUNT
18-50272	11639	OLGA MARICELA NORIEGA	\$121.59
18-50272	12653	OLGA MARICELA NORIEGA	\$688.19
18-10587	54488	CLAIRE'S BOUTIQUES, INC	\$726.56
18-50598	58123	SUPERIOR HOME HEALTH OF EAGLE PASS	\$544.01
18-50049	61433	A'GACI, L.L.C.	\$1,682.82
17-52220	8377	ESPERANZA GARCIA GARCIA	\$207.86
Cases: 5	Accts: 6		Total Claims: \$3,971.03
AS OF APRIL 2018, THERE ARE 22 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$36,658.04			

TAX SUIT PROCEDURES



LINEBARGER GOGGAN BLAIR & SAMPSON, LLP BANKRUPTCY PROCEDURES



CHAPTER VI

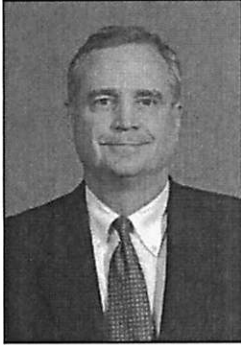
Collection Results

Linebarger Goggan reports collections based on information provided to the Firm from the Tax Office. The table below reflects delinquent tax collection results based on monthly reports from The Eagle Pass ISD Tax Assessor Collector.

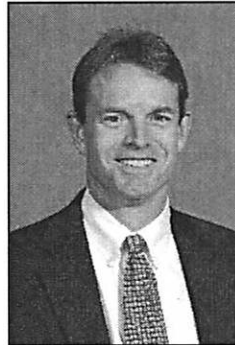
EAGLE PASS ISD Delinquent Tax Collections						
	Tax Year 2017-2018	Tax Year 2016-2017	Tax Year 2015-2016	Tax Year 2014-2015	Tax Year 2013-2014	Tax Year 2012-2013
September	\$209,888.19	\$212,587.16	\$188,495.24	\$193,855.12	\$145,947.96	\$164,451.89
October	\$191,906.59	\$209,262.13	\$143,756.14	\$211,315.28	\$145,887.36	\$177,362.65
November	\$133,200.19	\$137,468.57	\$63,182.62	\$112,645.02	\$132,149.31	\$191,811.25
December	\$156,011.46	\$108,735.47	\$173,064.84	\$121,153.11	\$119,078.04	\$174,795.75
January	\$173,092.57	\$101,613.38	\$61,975.81	\$153,108.95	\$131,426.94	\$90,690.80
February	\$187,860.02	\$154,938.56	\$141,230.70	\$193,834.49	\$163,508.41	\$123,990.39
March	\$279,423.01	\$176,681.83	\$114,705.08	\$171,836.53	\$123,217.22	\$98,169.47
April		\$112,795.46	\$92,505.86	\$101,490.17	\$75,694.88	\$104,298.58
May		\$125,212.10	\$119,949.09	\$104,059.54	\$97,028.53	\$73,283.93
June		\$129,904.61	\$123,781.09	\$99,460.75	\$100,312.59	\$101,793.29
July		\$217,998.06	\$268,938.44	\$243,696.59	\$322,081.86	\$270,169.69
August		\$280,994.53	\$199,639.01	\$196,864.02	\$288,126.34	\$158,512.88
TOTAL	\$1,331,382.03	\$1,968,191.86	\$1,691,223.92	\$1,903,319.57	\$1,844,459.44	\$1,729,330.57

CHAPTER VII

Management and Support Team



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



David Aelvoet
Managing
Partner/Bankruptcy
Joined in 1993



Lilia Gibson
Partner
Joined in 2003



Ronald Rocha
Partner
Joined in 1994



Sonia Gonzalez
Partner
Joined in 2007



Jeff Garcia
Partner
Joined in 2007



Don Stecker
Partner
Joined in 2008



Brad Balderrama
Attorney
Joined in 2009



Darbey Wehrle
Financial Reporting
Manager
Joined in 1988



Edra Anderson Bush
Attorney
Joined in 2016



Nadine Quintanilla
Assistant Operations
Manager/Regional
Supervisor
Joined in 1994



Ana Cantu
Collections Manager
Joined in 2009
Eagle Pass Office



Sara Garza
Bankruptcy Manager
Joined in 1983



Lorena De Hoyos
Office & IT Administrator
Joined in 2000



Baudi Cepeda
Operations Manager
Joined in 2006



John Fry
Collection Manager
Joined in 2004



Rosa Cruz
Litigation Assistant
Joined in 2011
Eagle Pass Office



Cecilia Chance
Litigation Assistant
Joined in 2013
Eagle Pass Office



Lindsay Moy
Assistant Operations
Manager
Joined in 2002



Irene Castillo
Lawsuit Production
Joined in 1998



Leticia Crespín
Litigation Assistant
Joined in 2002



Alison McConnon
Litigation Assistant/
Research Analyst
Joined in 2015



Laura Ibarra
Litigation Assistant
Joined in 2015



Tamika Temple
Litigation Assistant
Joined in 2015



Yvette Balderas
Bankruptcy Assistant
Joined in 2010



Maria Hunter
Bankruptcy Assistant
Joined in 2013



Veronica Gomez
Bankruptcy Assistant
Joined in 2001