



**Temple Independent School
District Delinquent Tax
Collections Report**

McCreary Veselka Bragg & Allen PC Attorneys at Law





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Executive Overview

Helping You Serve Your Community

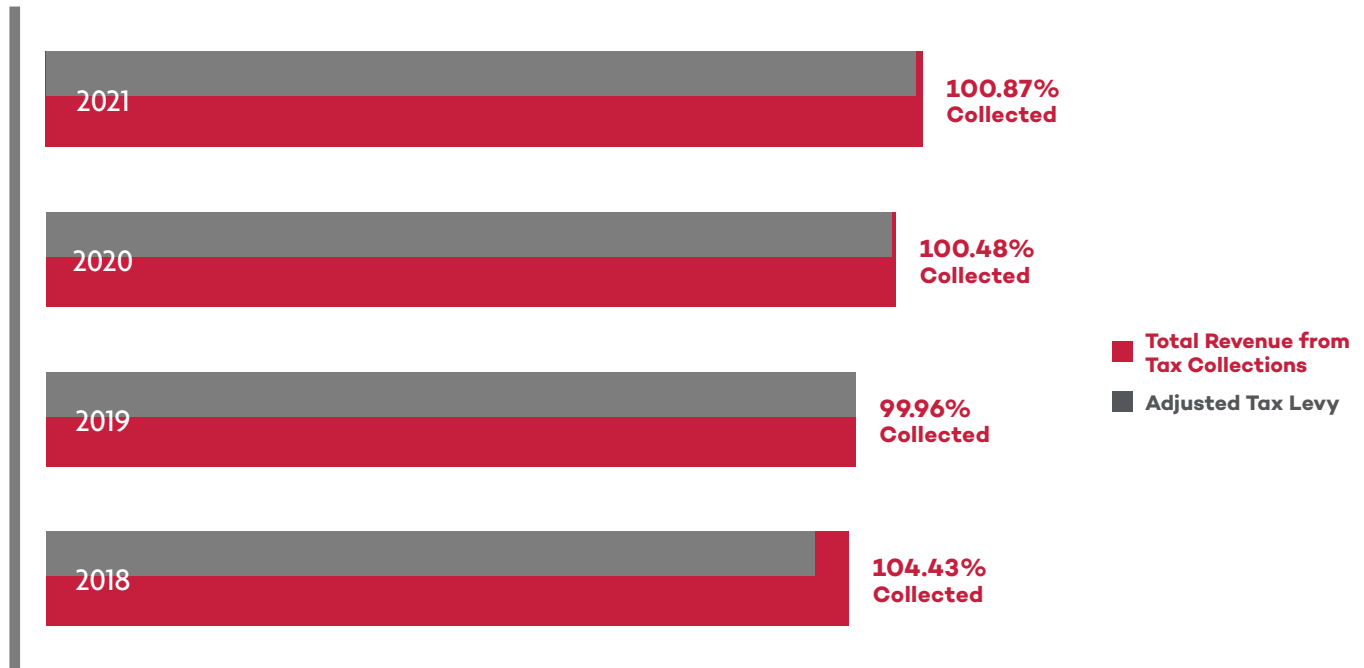
We are proud to serve the Temple Independent School District in the collection of delinquent property taxes. Our fair, efficient and effective collection services realize vital revenue for the financial stability of the Temple Independent School District, allowing the ISD to meet its budgetary requirements.

Our efforts not only result in rapid recovery of delinquent property taxes but also boost current tax collections. When property owners find out the ISD pursues collections aggressively, they are more likely to pay current taxes timely.



MVBA is proud to support the Temple ISD Education Foundation.

Total Revenue from Tax Collections



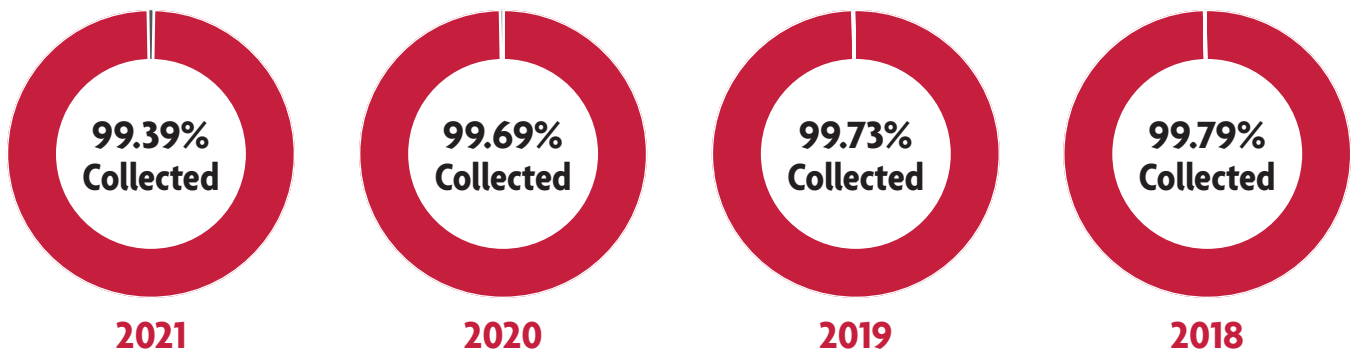
Tax Year	Fiscal Year Ending	Adjusted Tax Levy	Total Current & Delinquent Collections	Penalty & Interest Collected	Total Revenue from Tax Collections	Cumulative % Collected
2021	6/30/22	\$60,391,558	\$60,162,395	\$755,835	\$60,918,230	100.87%
2020	6/30/21	\$58,769,651	\$58,581,746	\$470,730	\$59,052,476	100.48%
2019	6/30/20	\$56,223,306	\$55,909,301	\$293,524	\$56,202,825	99.96%
2018	6/30/19	\$53,397,592	\$55,480,181	\$284,953	\$55,765,134	104.43%

The table and graphics above show the adjusted tax levy for the past several tax years, and the total property tax revenue collected during the corresponding fiscal years.

Amounts shown include current tax collections, delinquent tax collections, and penalties and interest accrued on the delinquent taxes. Therefore, it is possible for the total revenue from property tax collections to exceed the adjusted tax levy in the same fiscal year, resulting in a 100+% collections rate.

Cumulative Tax Collections

As of December 31, 2022



Amount of adjusted tax levy for the tax years 2021, 2020, 2019 and 2018 compared to cumulative base tax collections (% collected) for each year through December 31, 2022.

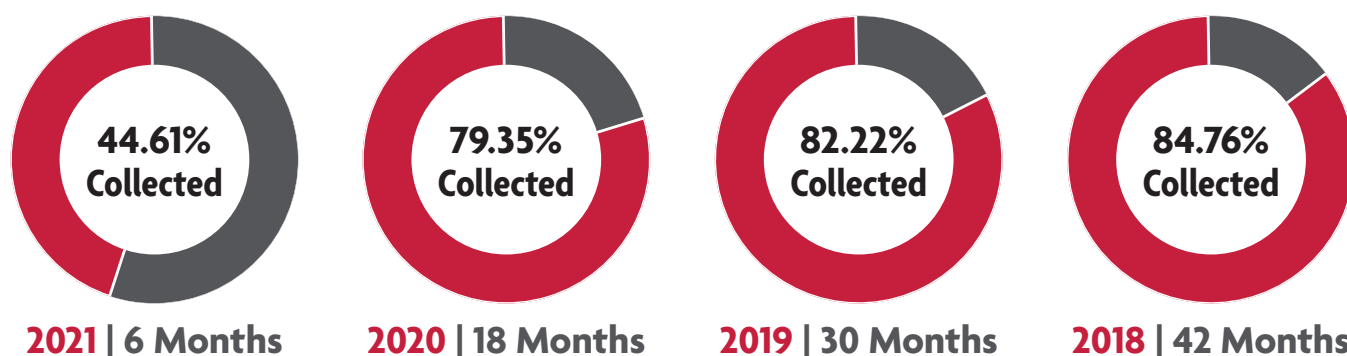
Tax Year	Adjusted Tax Levy	Cumulative Collection of Tax Levy	Tax Remaining Due	Cumulative Percent Collected
2021	\$60,391,558	\$60,023,318	\$368,240	99.39%
2020	\$58,769,651	\$58,589,923	\$179,728	99.69%
2019	\$56,223,306	\$56,070,345	\$152,961	99.73%
2018	\$53,397,592	\$53,286,020	\$111,572	99.79%

The table and graphics above show the amount of the adjusted tax levy for the past several years and the amount of each year's levy that has been collected through December 31, 2022. Amounts shown do not include penalties and interest.

While the collection percentages shown are extremely high, part of each year's tax levy is currently uncollectible due to issues like insolvency, bankruptcies, tax deferrals, and the fact that some property owners are judgment proof. Therefore, the cumulative percent collected will never reach one-hundred percent.

Delinquent Tax Collections by mvba

As of December 31, 2022

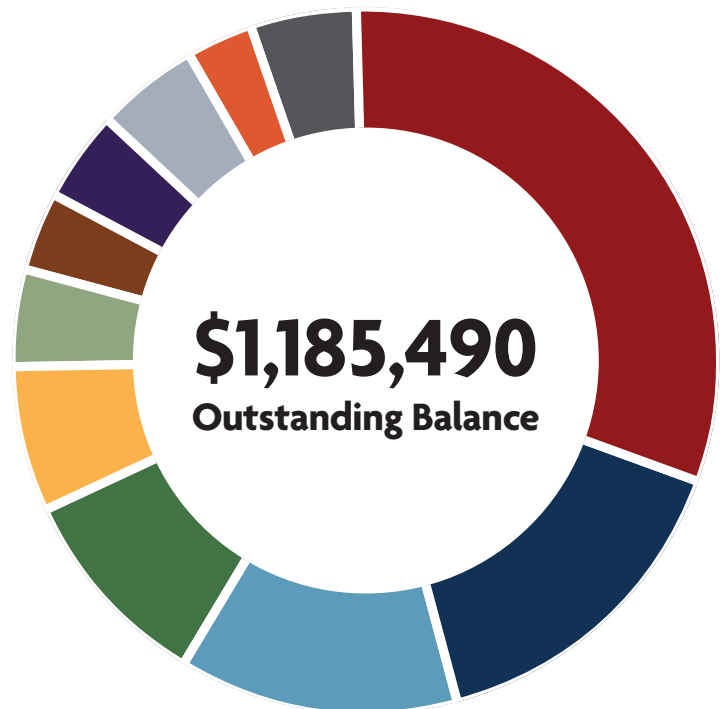
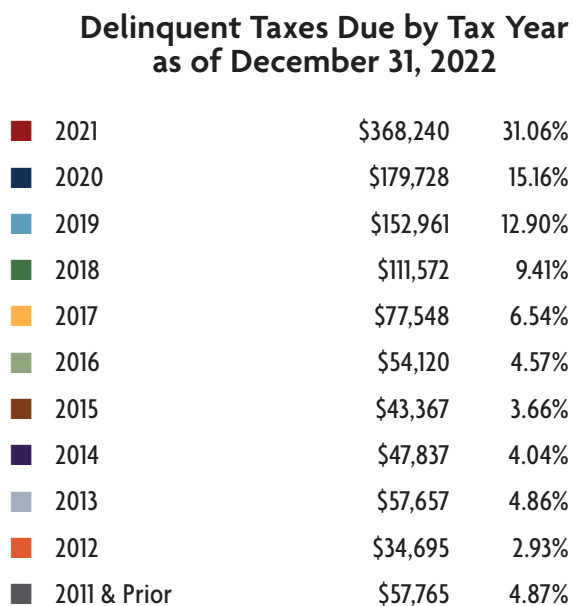
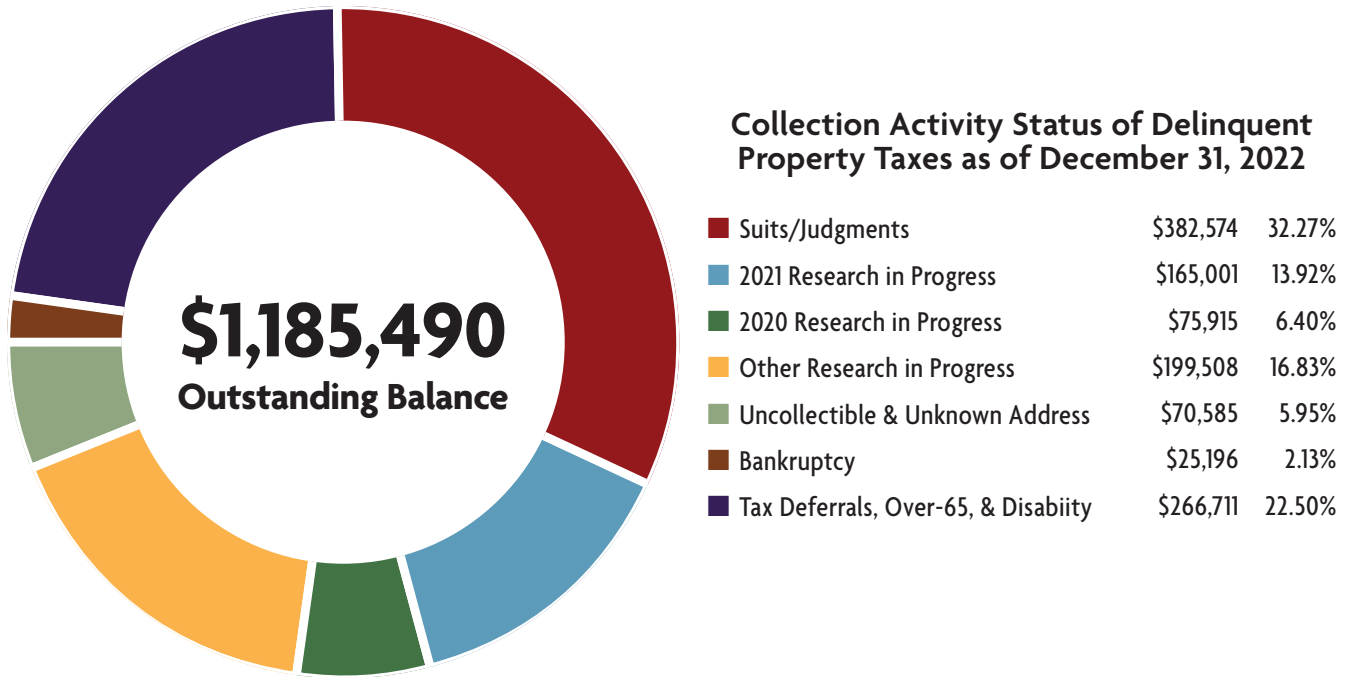


Tax Year	July 1 st Original Delinquency	Cumulative Delinquent Tax Collections	Tax Remaining Due	Cumulative Percent Collected	Months of Collection
2021	\$664,793	\$296,553	\$368,240	44.61%	6
2020	\$870,561	\$690,833	\$179,728	79.35%	18
2019	\$860,492	\$707,531	\$152,961	82.22%	30
2018	\$731,895	\$620,323	\$111,572	84.76%	42

The table and graphics above show the amount of delinquent taxes turned over to MVBA for the last several tax years, and the percentage of those taxes MVBA has collected as of December 31, 2022. Each year's delinquent taxes were referred to MVBA for collection July 1st of the year after the ISD levied the tax, i.e. 2021 taxes were turned over to MVBA for collection on July 1st, 2022. Amounts shown are exclusive of penalties and interest.

Status of Outstanding Delinquent Balance

Temple Independent School District





Going Further for You

This remarkable and sustained level of collections does not simply happen. Your mvba team follows a comprehensive methodology diligently, which includes:

1. Regular & systematic mailing of all delinquent tax notices to delinquent property owners;
2. Thorough title examination & ownership determination of delinquent tax accounts;
3. Pre-litigation notices to property owners & lienholders on each delinquent tract of real property;
4. If no payment arrangement is reached, pursuing delinquent tax suits to judgment & final sale to satisfy the tax delinquency; and
5. No cost to taxing units.

Delinquent Property Tax Collection Activity

July 1, 2020 through December 31, 2022

	Total Notices Mailed	12,739	
	District Court Suits	273 Suits	416 Properties
	Judgments	116 Judgments	143 Properties

Tax Sales

Date of Sale	Properties Posted for Sale	Properties Paid/Withdrawn	Properties Sold to Third Parties	Properties Bid into Trust	Trust Properties Resold
July 7, 2020	15	13	2		
October 6, 2020	12	9	3		
December 1, 2020	9	5	4		
March 2, 2021	18	13	5		
June 1, 2021	4	3	1		
September 7, 2021	8	8	0		
November 2, 2021	9	8	1		
March 1, 2022	5	1	4		
July 5, 2022	10	10	0		
September 6, 2022	4	3	1		
November 1, 2022	9	7	2		
TOTAL	103	80	23		

Bankruptcy Litigation

July 1, 2020 through December 31, 2022

Type	Number of Bankruptcies	Number of Properties
Notice of Appearance	16	23
Original Proofs of Claim	14	22
Claims for Administrative Expense	3	8
Objections to Plan	3	7

McCreary, Veselka, Bragg, & Allen's bankruptcy department closely supervises those individuals and corporations that file for protection under the bankruptcy laws who owe taxes. Through our fully computerized bankruptcy tracking system, MVBA files and monitors all claims for taxes owed by the bankrupt debtor.

Notices of Appearance are filed with the Bankruptcy Court even if there are no taxes due when the bankruptcy is filed. By filing the Notice of Appearance, MVBA is notified of all events in the bankruptcy and may monitor the progress of the case in order to protect our clients from events in the bankruptcy which may adversely impact the collection of future tax assessments.

Proofs of Claim are filed by MVBA for the amount of tax, penalty and interest due when the bankruptcy is filed. Administrative claims are filed to seek recovery of taxes that arise after the debtor has filed bankruptcy.

Our attorneys review all Motions and Plans for Reorganization filed by the debtor or any other creditor with the Bankruptcy Court, aggressively assert the tax claims, and defend the tax liens of our clients to the fullest extent allowed under the Bankruptcy Code.





mvba Going Further...

Temple Independent School District

Services Include:

Delinquent Property Tax Collections

Appraisal District Litigation

Court Fines & Fees Collections

Bankruptcy Claims

Property Value Studies/Taxable Value Audits For School Districts

mvba

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