

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, 2023- AUGUST, 2024

- (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 2023 – August 2024

Linebarger Goggan Blair & Sampson, LLP

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September 16, 2024

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

RE: Annual Delinquent Tax Collection Summary Report September 2023 – August 2024

Dear Trustees:

We are pleased to present this report for the period of September 2023 – August 2024 summarizing the delinquent tax collection services we have provided Eagle Pass ISD. Our report summarizes the collection results and the collection activities we have initiated to maximize the District's revenue from delinquent tax receivables. Our comprehensive work plan involves a strategy to collect every eligible account referred to the firm, and to monitor and service those accounts which require special handling (i.e.: over 65, disabled property owners, financial hardships, etc). Our technology and experienced professionals enable us to work and monitor every delinquent account.

Our delinquent tax collection program is based upon the philosophy of initiating fair, aggressive collection activities, in a manner that is professional, yet sensitive to the needs of taxpayers. We make many attempts to contact taxpayers through written notices before we file suit. If we can locate phone numbers for taxpayers, we will make attempts to personally contact taxpayers owing larger delinquent accounts and business personal property accounts. By giving taxpayers our personal attention, we are better able to resolve the problems that impede the payment of taxes. Our professional, bilingual staff is readily available to assist taxpayers and facilitate payment whenever taxpayers contact our Firm during normal business hours (M-F from 8:30 am to 5:30 pm CST). 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 a priority on providing professional courteous taxpayer assistance to help those taxpayers that are experiencing financial hardship during these tough economic times.

We remain focused on delivering services with the high degree of excellence that you have come to expect from our firm. No other law firm has the technological infrastructure to support the collection of delinquent taxes as we do. That infrastructure is further strengthened by a collection team comprised of individuals with many years of experience. Therefore, you can have confidence that we will provide quality service to the District and your taxpayers.

If you or other administrative personnel have any questions about this report or the services we provide to Eagle Pass ISD, please contact us.

Kindest regards,



SONIA A. GONZALEZ
Partner

SG/nq

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

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 33.07 Resolution Notice in May
- Mail first notification in July
- Mail second notification and first 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

September 2023 – August 2024		
	Number of Accounts	Dollar Amount
Mailings		
Mass Mailings	11,434	\$15,977,798.84
Target Mailings	1,585	\$8,614,995.99
Taxpayer Assistance and Payment Arrangements		
Outbound Collection Calls	1,972	\$9,848,746.67
Inbound Correspondence & Phone Inquiries	2,392	\$12,330,351.87
Taxpayer Walk-Ins	1,049	\$3,915,561.55
Payment Arrangements	12	\$108,822.02
Research and Litigation		
Ownership Research and Abstracts of Title	1,272	N/A
Lawsuits Filed	83	\$769,837.22
Judgments Entered	62	\$436,304.26
Lawsuits Dismissed	39	PAID
Motion and Order Ad Litem Attorney	44	\$463,801.07
Citation Reissues	162	\$1,014,087.15
American Rescue Plan/Covid-19 Accounts	4	\$8,546.20
Business Personal Property Enforcements	31	\$247,357.97
Properties Set for Sale	47	\$346,935.22
Properties Set for Resale	2	\$12,255.48
Bankruptcy Claims	9	\$58,062.45

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 2023 are reflected below.

Mass Mailing Activity			
Time Period	Letter Type	Number of Letters	Dollar Amount
September 2023	Tax Lien Notice	29	\$23,826.31
September 2023	Tax Lien Notice Follow-Up	606	\$429,369.68
January 2024	Notice of Legal Enforcement	2,558	\$3,174,487.81
May 2024	33.07 Resolution	4,692	\$7,828,850.95
July 2024	Tax Lien Notice	3,549	\$4,521,264.09
TOTAL		11,434	\$15,977,798.84

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.

Target Mailing Activity		
Time Period	Number of Accounts	Dollar Amount
September 2023	123	\$629,835.70
October 2023	111	\$680,798.43
November 2023	154	\$424,449.93
December 2023	58	\$429,326.03
January 2024	135	\$492,139.36
February 2024	45	\$156,722.44
March 2024	218	\$1,290,516.16
April 2024	134	\$980,802.86
May 2024	145	\$699,134.09
June 2024	154	\$763,282.18
July 2024	186	\$1,524,175.78
August 2024	122	\$543,813.03
TOTAL	1,585	\$8,614,995.99

* 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 (by phone or in writing, walk-in).

Outbound Collection Calls		
Time Period	Number of Accounts	Dollar Amount
September 2023	234	\$961,070.55
October 2023	85	\$831,136.50
November 2023	152	\$453,420.61
December 2023	108	\$518,360.24
January 2024	389	\$1,209,361.33
February 2024	58	\$298,486.58
March 2024	54	\$299,625.85
April 2024	121	\$1,184,349.02
May 2024	177	\$1,014,191.09
June 2024	151	\$703,864.45
July 2024	229	\$1,253,827.94
August 2024	214	\$1,121,052.51
TOTAL	1,972	\$9,848,746.67

Inbound Correspondence and Phone Inquiries

Time Period	Number of Accounts	Dollar Amount
September 2023	186	\$469,301.56
October 2023	136	\$620,174.29
November 2023	199	\$674,589.38
December 2023	174	\$762,235.00
January 2024	221	\$797,333.73
February 2024	181	\$1,064,445.73
March 2024	226	\$1,267,407.36
April 2024	254	\$2,158,600.09
May 2024	212	\$1,218,622.99
June 2024	156	\$1,330,348.67
July 2024	281	\$1,065,248.76
August 2024	166	\$902,044.31
TOTAL	2,392	\$12,330,351.87

Taxpayer Walk-Ins

Time Period	Number of Accounts	Dollar Amount
September 2023	91	\$291,307.23
October 2023	92	\$370,004.73
November 2023	74	\$258,566.35
December 2023	78	\$205,169.83
January 2024	95	\$360,783.84
February 2024	96	\$399,122.81
March 2024	84	\$326,028.89
April 2024	98	\$390,567.21
May 2024	87	\$436,229.15
June 2024	59	\$250,044.41
July 2024	113	\$318,943.93
August 2024	82	\$308,793.17
TOTAL	1,049	\$3,915,561.55

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 2023 – August 2024	12	\$108,822.02
TOTAL	12	\$108,822.02

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 and Ownership Research	
Time Period	Number of Accounts
September 2023	76
October 2023	37
November 2023	90
December 2023	82
January 2024	161
February 2024	42
March 2024	85
April 2024	105
May 2024	127
June 2024	104
July 2024	120
August 2024	134
TOTAL	1,163

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
September 2023	0	27
October 2023	0	2
November 2023	109	11
December 2023	0	13
January 2024	1	28
March 2024	1	0
April 2024	0	3
May 2024	1	0
July 2024	40	0
August 2024	0	25
TOTAL	152	109

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
23-09-06245-TXAJA	05-Sep-2023	RAUL CANTU, DOING BUSINESS AS CANTU'S SERVICE CENTER
23-09-06246-TX	05-Sep-2023	BYRDIE ENGLISH CANTU
23-09-06247-TXAJA	05-Sep-2023	BYRDIE ENGLISH CANTU
23-10-06248-TX	03-Oct-2023	GERALD JEFFERY, AKA BILLY GERALD JEFFERY
23-10-06249-TXAJA	03-Oct-2023	AMISTAD LAND & CATTLE CO. FKA AMISTAD CATTLE COMPANY
23-10-06250-TX	03-Oct-2023	ANA RAQUEL ROCAMONTES
23-10-06251-TXAJA	03-Oct-2023	ROLANDO MEDINA, ET AL
23-10-06252-TX	03-Oct-2023	GILBERTO G. SALINAS, ET AL

Lawsuits Filed (continued)

Suit Number	Filing Date	Defendant Style
23-10-06253-TXAJA	03-Oct-2023	CONSUELO R HERNANDEZ
23-10-06254-TX	13-Oct-2023	TGM INTERNATIONAL, INC.
23-10-06255-TXAJA	13-Oct-2023	AMISTAD READY MIX, INC.
23-10-06256-TX	13-Oct-2023	EPTX PATRIOT READY MIX, LLC
23-10-06257-TXAJA	13-Oct-2023	JESUS M. GARCIA
23-10-06258-TX	13-Oct-2023	ZULEMA LOPEZ DE MALDONADO, ET AL
23-10-06259-TXAJA	13-Oct-2023	SECOND CITY LEASING, LLC
23-10-06260-TX	13-Oct-2023	DANIEL CISNEROS, ET AL
23-10-06261-TXAJA	13-Oct-2023	PERLA FLORES, ET AL
23-10-06262-TX	16-Oct-2023	LETICIA PEREZ
23-10-06263-TXAJA	18-Oct-2023	TOMAS ROMERO
23-10-06264-TX	18-Oct-2023	EAGLE PASS SOUTH BIBB, LLC
23-10-06265-TXAJA	18-Oct-2023	BERTHA PERALES
23-10-06266-TX	18-Oct-2023	JUAN JAIME MARINES, ET AL
23-10-06267-TXAJA	18-Oct-2023	MARTIN GARCIA, ET AL

Lawsuits Filed (continued)

Suit Number	Filing Date	Defendant Style
23-10-06268-TX	18-Oct-2023	GUADALUPE SALAZAR, ET AL
23-10-06269-TXAJA	18-Oct-2023	MARIA V CUEBAS O
23-10-06270-TX	18-Oct-2023	ALICIA C SANCHEZ
23-10-06271-TXAJA	18-Oct-2023	DOMINGUEZ R FLORES J, ET AL
23-10-06272-TX	18-Oct-2023	JAVIER JOEL CISNEROS
23-10-06273-TXAJA	18-Oct-2023	ROMELIA HERNANDEZ
23-10-06274-TX	18-Oct-2023	LA TRINIDAD UNITED METHODIST CHURCH
23-10-06275-TXAJA	18-Oct-2023	JOSE LUCIANO MUNOZ
23-10-06276-TX	18-Oct-2023	HERRERA MARIA DEL CARMEN M (LIFE ESTATE)
23-10-06277-TXAJA	18-Oct-2023	JESSIE SANDOVAL, ET AL
23-10-06279-TXAJA	18-Oct-2023	ARMANDO FLORES, ET AL
23-10-06280-TX	18-Oct-2023	ALEJANDRO ESQUIVEL
23-10-06281-TXAJA	18-Oct-2023	JESUS RAUL GOMEZ
23-10-06282-TX	18-Oct-2023	LUIS M RODRIGUEZ
23-10-42622-MCV	02-Oct-2023	JUAN MORALES, ET AL

Lawsuits Filed (continued)

Suit Number	Filing Date	Defendant Style
23-10-42669-MCVAJA	18-Oct-2023	ROBERTO AGUILERA
23-11-06284-TX	21-Nov-2023	ALEJANDRA DE LA CRUZ
23-12-06286-TX	21-Dec-2023	GREGORIO GONZALEZ, ET AL
23-12-06287-TXAJA	21-Dec-2023	RONNIE RIVERA, ET AL
23-12-06288-TX	21-Dec-2023	JORGE DE LOS SANTOS
23-12-06289-TXAJA	21-Dec-2023	GUADALUPE PEREZ ROJAS, AKA GUADALUPE PEREZ, ET AL
23-12-06290-TX	21-Dec-2023	ELPIDIO VELASQUEZ
23-12-06291-TXAJA	21-Dec-2023	IGNACIO GARCIA, ET AL
23-12-06292-TX	21-Dec-2023	ESTELA TELLO, ET AL
23-12-06293-TXAJA	21-Dec-2023	SAINT JUAN MEDRANO, ET AL
23-12-06294-TX	21-Dec-2023	JESUS M. LARA
23-12-06295-TXAJA	21-Dec-2023	FERNANDO MIGUEL NEGRETE, ET AL
23-12-06296-TX	21-Dec-2023	DANIEL S. GOMEZ, ET AL
23-12-06297-TXAJA	21-Dec-2023	TOMAS FUENTES, ET AL
23-12-06298-TX	21-Dec-2023	ALICIA SANTOS WATANAVE

Lawsuits Filed (continued)

Suit Number	Filing Date	Defendant Style
23-12-06299-TXAJA	21-Dec-2023	GREGORIO MEDELLIN, ET AL
23-12-06300-TX	21-Dec-2023	MIGUEL HERNANDEZ
23-12-06301-TXAJA	21-Dec-2023	MARIA DE JESUS LOPEZ
23-12-06302-TX	21-Dec-2023	MARIA NINFA ESPINOZA
24-01-06303-TXAJA	11-Jan-2024	MARIA ELVA QUINONES
24-02-43072-MCV	12-Feb-2024	ROLANDO EURESTI, ET AL
24-04-43315-MCVAJA	15-Apr-2024	PAULA HERNANDEZ, ET AL
24-05-06314-TX	21-May-2024	OSCAR FERNANDEZ, ET AL
24-05-06315-TXAJA	21-May-2024	ESMERALDA T. GONZALEZ, ET AL
24-05-06316-TX	21-May-2024	PABLO RODRIGUEZ
24-05-06317-TXAJA	21-May-2024	GUADALUPE L. VARA DE CHABARRIA
24-05-06318-TX	21-May-2024	JESUS DELGADO, ET AL
24-05-06319-TXAJA	21-May-2024	MARICELA RODRIGUEZ
24-05-06320-TX	21-May-2024	ADRIAN DE LA GARZA, ET AL
24-05-06321-TXAJA	21-May-2024	EQUITY TRUST CO. FBO IRA JOSE A. CASARES

Lawsuits Filed (continued)

Suit Number	Filing Date	Defendant Style
24-05-06322-TX	21-May-2024	TEXPORT LOGISTICS, LLC, ET AL
24-05-06323-TXAJA	21-May-2024	MILTON D. RICKS, ET AL
24-05-06324-TX	21-May-2024	JULIAN CARDONA, AKA JULIAN CARDONNA
24-05-06325-TXAJA	21-May-2024	JESUS RODOLFO CAMARILLO, JR., ET AL
24-05-06326-TX	21-May-2024	SERGIO RODRIGUEZ, ET AL
24-05-06327-TXAJA	21-May-2024	WILLIAM H. EDWARDS
24-05-06328-TX	21-May-2024	ELVIRA ESTHER SANCHEZ, FKA ELVIRA ESTHER TORRES
24-05-06329-TXAJA	21-May-2024	RAUL HERNANDEZ
24-05-06330-TX	21-May-2024	JULIO C. ESQUIVEL, ET AL
24-05-06331-TXAJA	21-May-2024	OSCAR CASAREZ, AKA OSCAR CASARES
24-05-06332-TX	21-May-2024	JUAN JOSE JIMENEZ
24-05-06333-TXAJA	21-May-2024	MANUEL TORRES
24-05-06334-TX	21-May-2024	DONALD W. ILER, ET AL
24-05-06335-TXAJA	21-May-2024	BEN M. WILLIAMS, ET AL
24-05-06336-TX	21-May-2024	EAGLE POINT RANCH, LP
TOTAL: 83		

Trial Judgments

Suit Number	Judgment Date	Litigation Status	Judgment Amount
17-06-05223-TXAJA	19-Sep-2023	JUDGMENT ENTERED	\$6,093.69
19-01-05609-TXAJA	19-Sep-2023	HOLD ON FILE	\$4,330.04
19-06-05721-TXAJA	19-Sep-2023	JUDGMENT PAID	\$2,602.29
21-02-05953-TXAJA	19-Sep-2023	JUDGMENT ENTERED	\$647.93
23-01-06131-TXAJA	19-Sep-2023	JUDGMENT ENTERED	\$6,377.33
23-01-06167-TXAJA	19-Sep-2023	JUDGMENT ENTERED	\$2,120.28
09-12-04130-TX	05-Oct-2023	STRUCK OFF	\$18,987.90
14-01-04782-TX	05-Oct-2023	NEEDS ABSTRACT OF JUDGMENT	\$5,221.96
18-01-05368-TX	05-Oct-2023	NEEDS ABSTRACT OF JUDGMENT	\$1,517.52
18-08-05514-TX	05-Oct-2023	JUDGMENT ENTERED	\$978.05
17-08-05248-TX	02-Nov-2023	RELEASE OF JUDGMENT	\$3,043.26
18-05-05454-TX	02-Nov-2023	JUDGMENT ENTERED	\$10,539.04
19-10-05814-TX	02-Nov-2023	JUDGMENT ENTERED	\$5,735.05
20-01-05864-TX	02-Nov-2023	JUDGMENT ENTERED	\$7,088.31

Trial Judgments (continued)

Suit Number	Judgment Date	Litigation Status	Judgment Amount
23-03-06182-TX	02-Nov-2023	JUDGMENT ENTERED	\$1,378.02
20-07-05892-TX	06-Dec-2023	JUDGMENT ENTERED	\$5,326.69
22-09-41376-MCV	09-Jan-2024	JUDGMENT ENTERED	\$2,504.67
22-09-41366-MCV	06-Feb-2024	JUDGMENT ENTERED	\$2,361.99
19-04-05684-TX	05-Mar-2024	JUDGMENT ENTERED	\$13,490.55
16-09-05104-TX	06-Mar-2024	JUDGMENT ENTERED	\$5,346.63
22-01-06054-TX	06-Mar-2024	JUDGMENT ENTERED	\$6,092.14
23-07-06208-TX	06-Mar-2024	JUDGMENT ENTERED	\$8,921.57
23-08-06242-TX	06-Mar-2024	JUDGMENT ENTERED	\$4,341.14
13-08-04737-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$7,259.89
17-11-05305-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$11,324.63
19-01-05617-TXAJA	07-Mar-2024	SOLD	\$10,959.19
20-09-05913-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$4,236.93
21-01-05945-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$11,034.38

Trial Judgments *(continued)*

Suit Number	Judgment Date	Litigation Status	Judgment Amount
21-11-06033-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$2,023.88
22-01-06057-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$5,673.40
22-08-06085-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$2,427.30
22-08-06089-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$9,092.29
23-08-06243-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$3,758.81
23-10-06253-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$5,522.27
23-10-06259-TXAJA	07-Mar-2024	JUDGMENT ENTERED	\$6,086.81
16-12-05122-TX	05-Apr-2024	JUDGMENT ENTERED	\$9,510.96
18-10-05556-TX	05-Apr-2024	JUDGMENT ENTERED	\$23,229.40
21-10-06018-TX	05-Apr-2024	SOLD	\$9,327.70
22-05-06070-TX	05-Apr-2024	NOTICE OF INTENT TO ENF JUDG	\$2,229.78
18-07-05495-TXAJA	25-Apr-2024	JUDGMENT ENTERED	\$20,805.28
18-08-05505-TXAJA	25-Apr-2024	JUDGMENT ENTERED	\$3,275.74
18-11-05583-TXAJA	25-Apr-2024	JUDGMENT ENTERED	\$2,436.84

Trial Judgments (continued)

Suit Number	Judgment Date	Litigation Status	Judgment Amount
19-10-05811-TXAJA	25-Apr-2024	SALE CANCELED	\$11,098.07
20-07-05899-TXAJA	25-Apr-2024	SOLD	\$6,291.99
22-10-06110-TX	07-Jun-2024	JUDGMENT ENTERED	\$5,442.36
23-12-06288-TX	07-Jun-2024	JUDGMENT ENTERED	\$7,048.03
23-12-06292-TX	07-Jun-2024	JUDGMENT ENTERED	\$4,139.57
23-12-06302-TX	07-Jun-2024	JUDGMENT ENTERED	\$4,136.27
24-02-43072-MCV	07-Jun-2024	JUDGMENT ENTERED	\$4,824.57
09-07-03935-TXAJA	13-Jun-2024	JUDGMENT ENTERED	\$29,830.79
18-01-05375-TXAJA	13-Jun-2024	JUDGMENT ENTERED	\$1,285.70
19-01-05621-TXAJA	13-Jun-2024	JUDGMENT ENTERED	\$10,592.22
20-09-05919-TXAJA	13-Jun-2024	JUDGMENT ENTERED	\$5,700.20
22-11-06127-TXAJA	13-Jun-2024	JUDGMENT ENTERED	\$1,427.49
23-05-06199-TXAJA	13-Jun-2024	JUDGMENT ENTERED	\$12,601.17
23-07-06211-TXAJA	13-Jun-2024	JUDGMENT ENTERED	\$7,370.11

Trial Judgments (continued)

Suit Number	Judgment Date	Litigation Status	Judgment Amount
19-07-05754-TX	12-Jul-2024	JUDGMENT ENTERED	\$696.60
14-09-04865-TXAJA	18-Jul-2024	JUDGMENT ENTERED	\$14,284.51
19-04-05673-TXAJA	18-Jul-2024	JUDGMENT ENTERED	\$19,578.14
21-05-05967-TXAJA	18-Jul-2024	JUDGMENT ENTERED	\$0.00
22-09-06095-TXAJA	18-Jul-2024	JUDGMENT ENTERED	\$7,753.35
22-10-06119-TXAJA	18-Jul-2024	JUDGMENT ENTERED	\$6,941.59
TOTAL: 62			

Trial Judgments/Dismissals for Payment/ Release of Judgments

Time Period	Number of Judgments	Judgment Dollar Amount	Number of Dismissals	Number of Release of Judgments
September 2023	6	\$22,171.56	0	49
October 2023	4	\$26,705.43	0	25
November 2023	5	\$27,783.68	1	8
December 2023	1	\$5,326.69	2	2
January 2024	1	\$2,504.67	6	5
February 2024	1	\$2,361.99	2	0
March 2024	17	\$117,591.81	1	1
April 2024	9	\$88,205.76	6	1
May 2024	0	\$0.00	19	3
June 2024	12	\$94,398.48	1	1
July 2024	6	\$49,254.19	1	0
August 2024	0	\$0.00	0	1
TOTAL	62	\$436,304.26	39	96

Motion and Order Ad Litem Attorney

Time Period	Number of Appointments	Dollar Amount
September 2023 – August 2024	44	\$463,801.07
TOTAL	44	\$463,801.07

Citation Reissues

Time Period	Number of Reissues	Dollar Amount
September 2023 – August 2024	162	\$1,014,087.15
TOTAL	162	\$1,014,087.15

American Rescue Plan/Covid-19 Accounts

As of 05/06/2024, for accounts affected by the Coronavirus pandemic, the Texas Homeowner Assistance Fund Program has submitted \$351,096.98 for 96 accounts to the Eagle Pass ISD Tax Office.

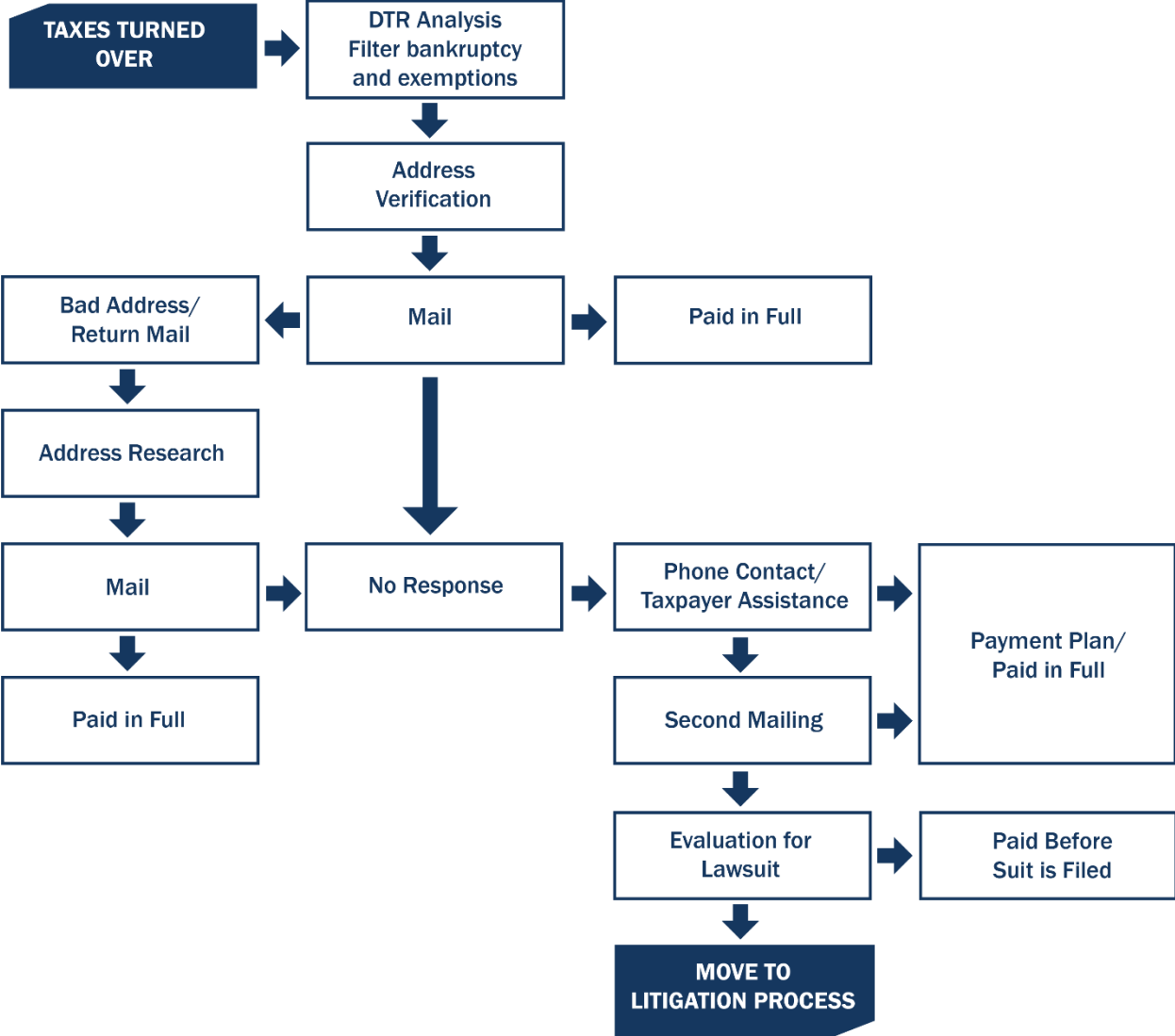
Business Personal Property Enforcement September 2023 – August 2024

Activity	Number of Accounts	Dollar Amount
Walk and Talk Campaigns	31	\$247,357.97
TOTAL	31	\$247,357.97

Tax Sales				
Time Period	Number Set	Number Sold	Number Struck Off	Number Canceled/Paid
October 2023	1	1	0	0
December 2023	6	0	0	6
May 2024	26	4	1	21
July 2024	7	0	0	7
August 2024	7	4	0	3
TOTAL	47	9	1	37

Tax Resales				
Time Period	Number Set	Number Sold	Number Struck Off	Number Canceled/Paid
September 2023	1	1	0	0
February 2024	1	1	0	0
TOTAL	2	2	0	0

Linebarger Goggan Blair & Sampson, LLP Tax Collection Process



Bankruptcy Filings
Claims Filed Involving the Eagle Pass ISD Tax Debt
September 2023 – August 2024

Bankruptcy Number	Account Number	Debtor Name	Claim Amount
23-51579	6681	SALVADOR FUENTES SALAZAR, JR.	\$797.72
24-50096	60048	CELINDA CHAVARRIA	\$1,150.59
24-50275	61943	MARIO GONZALEZ	\$107.85
24-50844	2942	PICOSA CREEK, LLC	\$1,008.07
24-50844	2954	PICOSA CREEK, LLC	\$1,528.33
24-50844	82348	PICOSA CREEK, LLC	\$0.94
24-50844	82352	PICOSA CREEK, LLC	\$3.31
24-50844	82354	PICOSA CREEK, LLC	\$0.55
24-50844	82355	PICOSA CREEK, LLC	\$1,177.57
24-50844	82358	PICOSA CREEK, LLC	\$22,200.35
24-50844	82359	PICOSA CREEK, LLC	\$1,512.81
24-50844	82362	PICOSA CREEK, LLC	\$1,520.04

Bankruptcy Filings (continued)
Claims Filed Involving the Eagle Pass ISD Tax Debt
September 2023 – August 2024

Bankruptcy Number	Account Number	Debtor Name	Claim Amount
24-50844	82363	PICOSA CREEK, LLC	\$1,516.93
24-50844	82366	PICOSA CREEK, LLC	\$441.62
24-50844	82368	PICOSA CREEK, LLC	\$339.77
24-50844	82370	PICOSA CREEK, LLC	\$525.26
24-50844	82383	PICOSA CREEK, LLC	\$2.39
24-50844	82386	PICOSA CREEK, LLC	\$17.47
24-50844	82387	PICOSA CREEK, LLC	\$20.84
24-50844	82388	PICOSA CREEK, LLC	\$0.43
24-50844	82389	PICOSA CREEK, LLC	\$21.48
24-50844	82390	PICOSA CREEK, LLC	\$21.48
24-50844	82391	PICOSA CREEK, LLC	\$0.32
24-50844	82393	PICOSA CREEK, LLC	\$1.19

Bankruptcy Filings (continued)
Claims Filed Involving the Eagle Pass ISD Tax Debt
September 2023 – August 2024

Bankruptcy Number	Account Number	Debtor Name	Claim Amount
24-50844	82394	PICOSA CREEK, LLC	\$1.31
24-50844	84005	PICOSA CREEK, LLC	\$6.46
24-50844	8707108	PICOSA CREEK, LLC	\$474.40
24-50844	8707109	PICOSA CREEK, LLC	\$7,258.23
24-50844	8707110	PICOSA CREEK, LLC	\$1.19
24-50844	8707111	PICOSA CREEK, LLC	\$12.49
24-50844	8707112	PICOSA CREEK, LLC	\$3.79
24-50844	8709551	PICOSA CREEK, LLC	\$0.33
24-90385	56071	ZACHRY INDUSTRIAL, INC.	\$2,107.50
24-90385	9004417	ZACHRY INDUSTRIAL, INC.	\$1,425.07
24-11297	16762	KERRVILLE BUS COMPANY, INC.	\$549.46
24-51259	2942	PICOSA CREEK, LLC	\$274.83

Bankruptcy Filings (continued)
Claims Filed Involving the Eagle Pass ISD Tax Debt
September 2023 – August 2024

Bankruptcy Number	Account Number	Debtor Name	Claim Amount
24-51259	2954	PICOSA CREEK, LLC	\$416.82
24-51259	82348	PICOSA CREEK, LLC	\$0.26
24-51259	82352	PICOSA CREEK, LLC	\$0.90
24-51259	82354	PICOSA CREEK, LLC	\$0.15
24-51259	82355	PICOSA CREEK, LLC	\$320.97
24-51259	82358	PICOSA CREEK, LLC	\$5,682.20
24-51259	82359	PICOSA CREEK, LLC	\$414.19
24-51259	82362	PICOSA CREEK, LLC	\$414.32
24-51259	82363	PICOSA CREEK, LLC	\$413.47
24-51259	82366	PICOSA CREEK, LLC	\$120.37
24-51259	82368	PICOSA CREEK, LLC	\$92.60
24-51259	82370	PICOSA CREEK, LLC	\$143.16

Bankruptcy Filings (continued)
Claims Filed Involving the Eagle Pass ISD Tax Debt
September 2023 – August 2024

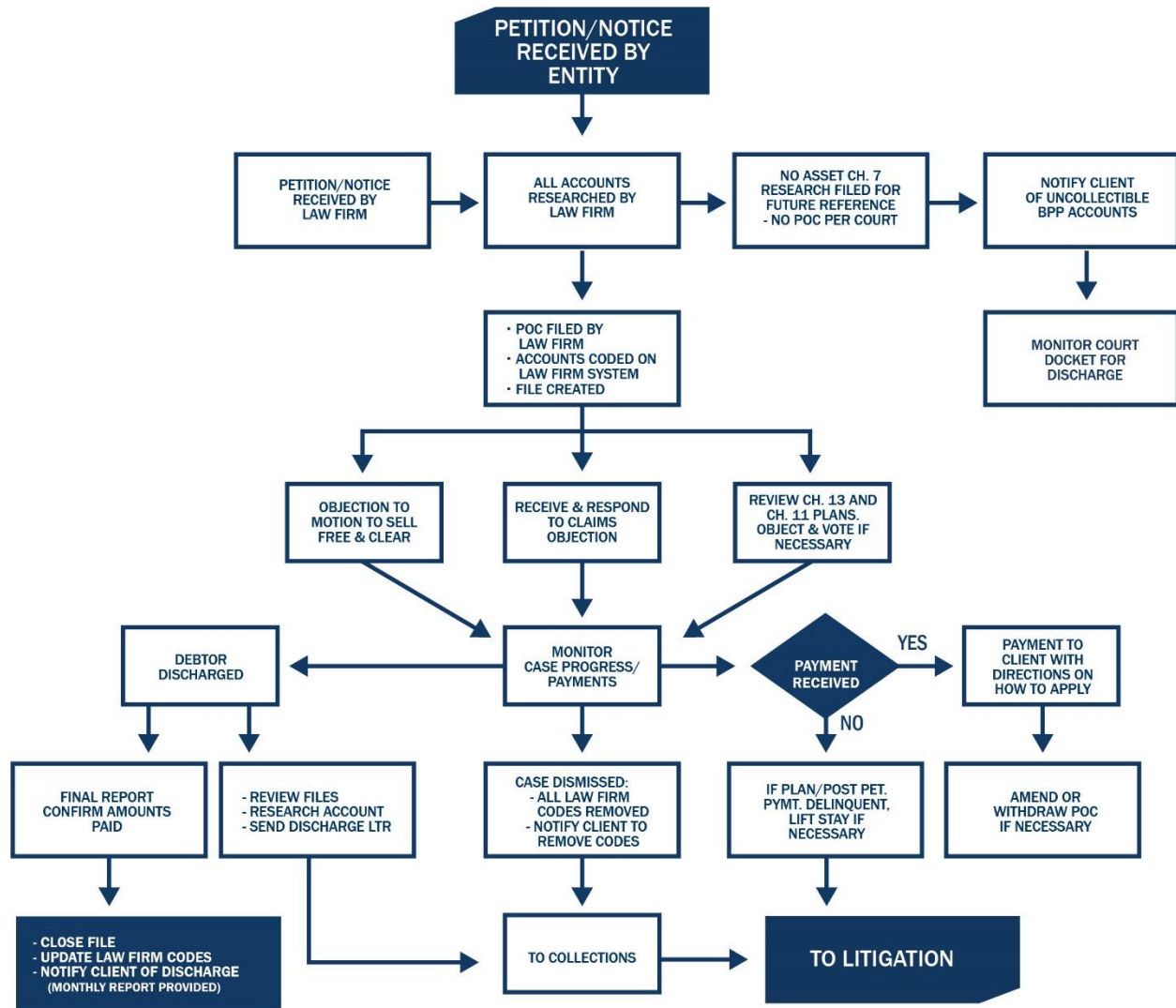
Bankruptcy Number	Account Number	Debtor Name	Claim Amount
24-51259	82383	PICOSA CREEK, LLC	\$0.65
24-51259	82386	PICOSA CREEK, LLC	\$4.76
24-51259	82387	PICOSA CREEK, LLC	\$5.68
24-51259	82388	PICOSA CREEK, LLC	\$0.12
24-51259	82389	PICOSA CREEK, LLC	\$5.85
24-51259	82390	PICOSA CREEK, LLC	\$5.85
24-51259	82391	PICOSA CREEK, LLC	\$0.09
24-51259	82393	PICOSA CREEK, LLC	\$0.33
24-51259	82394	PICOSA CREEK, LLC	\$0.36
24-51259	84005	PICOSA CREEK, LLC	\$1.76
24-51259	8707108	PICOSA CREEK, LLC	\$129.45
24-51259	8707109	PICOSA CREEK, LLC	\$1,855.03

Bankruptcy Filings (continued)
Claims Filed Involving the Eagle Pass ISD Tax Debt
September 2023 – August 2024

Bankruptcy Number	Account Number	Debtor Name	Claim Amount
24-51259	8707110	PICOSA CREEK, LLC	\$0.33
24-51259	8707111	PICOSA CREEK, LLC	\$3.41
24-51259	8707112	PICOSA CREEK, LLC	\$1.03
24-51259	87009551	PICOSA CREEK, LLC	\$0.09
24-11456	8711022	REDBOX AUTOMATED RETAIL, LLC	\$32.41
24-11456	9002800	REDBOX AUTOMATED RETAIL, LLC	\$33.00
24-11456	9002801	REDBOX AUTOMATED RETAIL, LLC	\$78.10
24-11456	9002803	REDBOX AUTOMATED RETAIL, LLC	\$71.12
24-11456	9002804	REDBOX AUTOMATED RETAIL, LLC	\$34.81
24-11456	9005370	REDBOX AUTOMATED RETAIL, LLC	\$104.23
24-51485	5327	MARLEN RAMIREZ	\$77.92
24-51485	10394	MARLEN RAMIREZ	\$1,564.29
Cases: 9	Accounts: 72		Total Claims: \$58,062.45

AS OF **AUGUST 2024**, THERE ARE **17** EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING **\$23,832.42**.

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 2023-2024	Year 2022-2023	Year 2021-2022	Year 2020-2021	Year 2019-2020
September	\$378,196.04	\$280,845.47	\$239,798.11	\$311,298.64	\$286,004.38
October	\$307,392.40	\$321,927.80	\$201,119.00	\$200,389.30	\$179,982.68
November	\$184,666.37	\$178,102.65	\$344,925.22	\$153,723.63	\$117,030.54
December	\$226,044.22	\$104,913.17	\$201,410.82	\$132,826.71	\$151,304.34
January	\$192,316.86	\$415,099.95	\$165,803.75	\$210,659.50	\$208,587.76
February	\$240,858.77	\$153,786.98	\$161,274.01	\$103,336.57	\$186,432.11
March	\$251,356.72	\$213,422.65	\$204,135.12	\$245,849.34	\$201,661.09
April	\$278,931.03	\$128,364.26	\$191,918.28	\$172,523.26	\$132,757.13
May	\$135,702.18	\$105,798.47	\$138,842.11	\$215,835.08	\$200,489.61
June	\$112,295.32	\$155,195.10	\$183,735.95	\$204,044.41	\$191,957.10
July*	\$299,003.61	\$304,149.69	\$189,032.53	\$286,537.74	\$323,831.89
August*	\$224,810.72	\$365,229.89	\$406,099.31	\$375,306.78	\$346,348.60
TOTAL	\$2,831,574.24	\$2,726,836.08	\$2,628,094.21	\$2,612,330.96	\$2,526,387.23

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

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
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



Alyssa Garcia
Area Manager I
Joined in 2024



Nikoya Thomas
Area Manager I
Joined in 2024



Oralia Sandoval
Abstract Manager
Joined in 2004



Michael Barragan
Warrant & Seizure Manager
Joined in 2009



Cecilia Chance
Collections Manager
Joined in 2013
Eagle Pass Office



Belinda Del Angel
Research Analyst
Joined in 2019



Selena Garza
Legal Assistant
Joined in 2021



Leticia Crespín
Legal Assistant
Joined in 2002



Kyle Rodriguez
Legal Assistant
Joined in 2024



Barbara Cuevas
Legal Assistant
Joined in 2022



Modesta Mercado
Legal Assistant
Joined in 2019



Daisy Goode
Legal Assistant
Joined in 2023



Trinie Hernandez
Legal Assistant
Joined in 2019



Sandra Perez
Legal Assistant
Joined in 2022
Eagle Pass Office



Laura Tristan
Legal Assistant
Joined in 2023
Eagle Pass Office



Olga Briones
Legal Assistant
Joined in 2023
Eagle Pass Office



Maria Ramos
Legal Assistant
Joined in 2024
Eagle Pass Office