

BOARD OF TRUSTEES
AGENDA

☐ Workshop	☒ Regular	☐ 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 SEPTEMBER, 2024 - AUGUST, 2025

(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



LINEBARGER

ATTORNEYS AT LAW

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



September 2024 – August 2025

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October 13, 2025

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

RE: Annual Delinquent Tax Collection Summary Report September 2024 – August 2025

Dear Trustees:

We are pleased to present this report for the period of September 2024 – August 2025 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 2024 – August 2025		
	Number of Accounts	Dollar Amount
Mailings		
Mass Mailings (5)	13,434	\$21,856,591.00
Target Mailings	1,434	\$10,131,679.56
Taxpayer Assistance and Payment Arrangements		
Outbound Collection Calls	2,727	\$16,541,858.65
Inbound Correspondence & Phone Inquiries	1,910	\$8,564,701.45
Taxpayer Walk-Ins	967	\$3,582,304.08
Payment Arrangements	70	\$329,881.69
Research and Litigation		
Ownership Research and Abstracts of Title	1,286	N/A
Lawsuits Filed	68	\$413,591.84
Judgments Entered	37	\$260,040.49
Lawsuits Dismissed/Release of Judgments	18	PAID
Motion and Order Ad Litem Attorney	37	\$507,546.70
Citation Reissues	180	\$1,903,563.51
Business Personal Property Enforcements	13	\$21,594.03
Properties Set for Sale	57	\$345,861.01
Properties Set for Resale	2	\$8,073.55
Bankruptcy Claims (4)	42	\$6,861.46

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 2023 are reflected below.

Mass Mailing Activity			
Time Period	Letter Type	Number of Letters	Dollar Amount
September 2024	Tax Lien Notice	90	\$121,489.72
September 2024	Tax Lien Notice Follow-Up	2,903	\$3,558,932.51
January 2025	Notice of Legal Enforcement	2,547	\$3,479,040.80
May 2025	33.07 Resolution Notice	4,466	\$9,133,846.53
July 2025	Tax Lien Notice	3,428	\$5,563,281.44
TOTAL		13,434	\$21,856,591.00

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 2024	127	\$865,504.97
October 2024	163	\$821,702.91
November 2024	69	\$475,516.25
December 2024	72	\$324,992.76
January 2025	86	\$889,585.77
February 2025	103	\$725,201.61
March 2025	66	\$629,798.44
April 2025	247	\$1,892,471.59
May 2025	86	\$448,532.94
June 2025	147	\$680,912.29
July 2025	98	\$925,743.84
August 2025	170	\$1,451,716.19
TOTAL	1,434	\$10,131,679.56

** 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 2024	153	\$630,546.49
October 2024	177	\$553,524.19
November 2024	74	\$338,303.72
December 2024	75	\$383,412.91
January 2025	151	\$587,319.28
February 2025	81	\$719,700.08
March 2025	119	\$721,522.35
April 2025	567	\$3,446,972.77
May 2025	288	\$1,417,975.39
June 2025	332	\$2,296,944.55
July 2025	304	\$2,110,234.40
August 2025	406	\$3,335,402.52
TOTAL	2,727	\$16,541,858.65

Inbound Correspondence and Phone Inquiries

Time Period	Number of Accounts	Dollar Amount
September 2024	208	\$664,725.82
October 2024	193	\$581,793.11
November 2024	108	\$590,402.03
December 2024	88	\$426,748.79
January 2025	142	\$565,711.32
February 2025	172	\$653,307.30
March 2025	129	\$723,449.40
April 2025	134	\$973,470.67
May 2025	132	\$766,091.13
June 2025	156	\$654,924.56
July 2025	258	\$769,160.80
August 2025	190	\$1,194,916.52
TOTAL	1,910	\$8,564,701.45

Taxpayer Walk-Ins		
Time Period	Number of Accounts	Dollar Amount
September 2024	86	\$253,663.40
October 2024	144	\$272,873.43
November 2024	70	\$253,867.32
December 2024	57	\$239,595.45
January 2025	78	\$247,040.33
February 2025	77	\$330,114.94
March 2025	82	\$365,370.19
April 2025	66	\$315,477.75
May 2025	72	\$282,831.86
June 2025	60	\$315,515.87
July 2025	87	\$412,488.97
August 2025	88	\$293,464.57
TOTAL	967	\$3,582,304.08

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 2024	12	\$90,195.09
October 2024	18	\$86,103.27
November 2024	1	\$5,528.70
December 2024	1	\$4,507.73
January 2025	3	\$10,865.90
February 2025	9	\$24,290.54
March 2025	4	\$9,338.83
April 2025	2	\$11,005.97
May 2025	1	\$10,532.74
June 2025	2	\$13,726.08
July 2025	4	\$17,232.64
August 2025	13	\$46,554.20
TOTAL	70	\$329,881.69

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 2024	81
October 2024	54
November 2024	29
December 2024	37
January 2025	50
February 2025	40
March 2025	24
April 2025	168
May 2025	198
June 2025	161
July 2025	163
August 2025	167
TOTAL	1,172

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 2024	3	0
October 2024	1	0
November 2024	0	16
December 2024	0	1
January 2025	0	12
March 2025	55	0
April 2025	0	2
May 2025	51	43
June 2025	0	1
July 2025	8	31
August 2025	0	8
TOTAL	118	114

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
24-09-43789-MCVAJA	09-Sep-2024	ROBERTO VALDEZ AND MARIA VALDEZ, ET AL
24-09-06347-TXAJA	11-Sep-2024	ERIKA RUIZ, ET AL
24-09-06348-TX	11-Sep-2024	JOSE LUIS FLORES, ET AL
24-09-06349-TXAJA	11-Sep-2024	ADANARI RODRIGUEZ
24-09-06350-TX	11-Sep-2024	RODRIGO RAMIREZ ARREOLA, AKA RODRIGO RAMIREZ
24-09-06351-TXAJA	11-Sep-2024	EDUARDO GONZALEZ
24-09-06352-TX	11-Sep-2024	SANTOS M SALDANA, ET AL
24-09-06353-TXAJA	11-Sep-2024	ROBERTO VASQUEZ, JR.

Lawsuits Filed (continued)

Suit Number	Filing Date	Defendant Style
24-09-06354-TX	11-Sep-2024	ELIAS RODRIGUEZ, ET AL
24-09-06355-TXAJA	11-Sep-2024	ERD LLC
24-09-06356-TX	11-Sep-2024	BRENDA ROIG, ET AL
24-09-06357-TXAJA	11-Sep-2024	GARZA OIL & GAS, LLC
24-09-06358-TX	11-Sep-2024	BLANCA ROSA F. FLORES
24-09-06359-TXAJA	11-Sep-2024	ROBERTO FERNANDEZ, ET AL
24-09-06360-TX	11-Sep-2024	JOSE A. GARZA
24-09-06361-TXAJA	11-Sep-2024	OSCAR CAMACHO, ET AL
24-09-06362-TX	11-Sep-2024	JUANITA I. MENDOZA
24-09-06363-TXAJA	11-Sep-2024	AZENETH GIL
24-09-06364-TX	11-Sep-2024	CARMEN PONCE
24-09-06365-TXAJA	11-Sep-2024	ISRAEL TORRES, ET AL
24-12-06374-TX	04-Dec-2024	CARLOS ALBERTO BACA, ET AL
24-12-06375-TXAJA	04-Dec-2024	RAMIRO BARRIENTOS, JR., ET AL
25-01-06376-TX	15-Jan-2025	JORGE ANTONIO FERNANDEZ

Lawsuits Filed (continued)		
Suit Number	Filing Date	Defendant Style
25-01-06377-TXAJA	15-Jan-2025	LUCILA RODRIGUEZ
25-01-06378-TX	30-Jan-2025	BRIAN WAYNE SCHNEIDER, ET AL
25-01-06379-TXAJA	30-Jan-2025	JORGE VALDEZ, ET AL
25-01-06380-TX	30-Jan-2025	HOMERO HERRERA # 02051132, ET AL
25-01-06381-TXAJA	30-Jan-2025	PONCIANO GONZALEZ DE LA CRUZ, AKA PONCIANO GONZALEZ, ET AL
25-01-06382-TX	30-Jan-2025	ALFREDO SANCHEZ, III, ET AL
25-01-06383-TXAJA	30-Jan-2025	MIGUEL MARTINEZ, ET AL
25-01-06384-TX	30-Jan-2025	JUAN PEDRO LUNA, ET AL
25-01-06385-TXAJA	30-Jan-2025	JESUS RICARDO SANCHEZ, ET AL
25-01-06386-TX	30-Jan-2025	WALTER MONTOYA, ET AL
25-01-06387-TXAJA	30-Jan-2025	DORA OFELIA S. VALERO, AKA DORA OFELIA VALERO
25-01-06388-TX	30-Jan-2025	RAUL VASQUEZ, ET AL
25-01-06389-TXAJA	30-Jan-2025	MIGUEL VEGA, ET AL
25-01-06390-TX	30-Jan-2025	LIZZET FUENTES, ET AL
25-01-06391-TXAJA	30-Jan-2025	WALTER G. MARROW, ET AL

Lawsuits Filed (continued)

Suit Number	Filing Date	Defendant Style
25-02-06392-TX	13-Feb-2025	MARIA DEL SOCORRO VILLARREAL
25-05-06407-TXAJA	01-May-2025	LUPITA MORENO, FKA MARIA GUADALUPE LOMBRANA, ET AL
25-05-06408-TX	01-May-2025	ROLANDO RODRIGUEZ
25-05-06409-TXAJA	01-May-2025	MARIO M. RODRIGUEZ, ET AL
25-05-06410-TX	01-May-2025	CESAR J. PEREZ
25-05-06411-TXAJA	01-May-2025	FERNANDO CARRILLO, ET AL
25-05-06412-TX	01-May-2025	HAZEL EILEEN DIAZ, ET AL
25-05-06413-TXAJA	01-May-2025	HAZEL EILEEN DIAZ, ET AL
25-05-06414-TX	01-May-2025	HAZEL DIAZ, ET AL
25-05-06415-TXAJA	01-May-2025	JORGE A. CAVAZOS, ET AL
25-05-06416-TX	01-May-2025	NOE SANCHEZ, ET AL
25-05-06417-TXAJA	01-May-2025	HUGO RUIZ, ET AL
25-05-06418-TX	01-May-2025	ORALIA M. RODRIGUEZ, ET AL
25-05-06419-TXAJA	01-May-2025	GABRIELA GONZALEZ, ET AL
25-05-06420-TX	01-May-2025	MARY ANN VALDEZ, ET AL

Lawsuits Filed (continued)		
Suit Number	Filing Date	Defendant Style
25-08-06427-TXAJA	21-Aug-2025	BYRDIE ENGLISH CANTU, ET AL
25-08-06428-TX	21-Aug-2025	BYRDIE ENGLISH CANTU, AKA BIRDIE ENGLISH CANTU, ET AL
25-08-06429-TXAJA	21-Aug-2025	ANGEL OMAR LOPEZ MERCED, ET AL
25-08-06430-TX	21-Aug-2025	MARICELA LOMBRANA, ET AL
25-08-06431-TXAJA	21-Aug-2025	HORTENCIA LOPEZ, ET AL
25-08-06432-TX	21-Aug-2025	VICTOR HERNANDEZ
25-08-06433-TXAJA	21-Aug-2025	HIPOLITO GONZALEZ, ET AL
25-08-06434-TX	21-Aug-2025	HUGO SANCHEZ, ET AL
25-08-06435-TXAJA	21-Aug-2025	JOSE A. RAMIREZ, ET AL
25-08-06436-TX	21-Aug-2025	JUANITA O. RODRIGUEZ, ET AL
25-08-06437-TXAJA	21-Aug-2025	ARTURO JUAREZ, ET AL
25-08-06438-TX	21-Aug-2025	ARNULFO CABELLO, ET AL
25-08-06439-TXAJA	21-Aug-2025	HUMBERTO FERNANDEZ, ET AL
25-08-06440-TX	21-Aug-2025	RODOLFO VALDEZ, ET AL
25-08-06441-TXAJA	21-Aug-2025	JOSE RAUL ROJAS, ET AL
TOTAL: 68		

Tax Warrants				
Suit Number	Filing Date	Defendant Style	Property Type	Dollar Amount
25-03-06393-TXAJA	18-Feb-2025	ABEL PERALTA	MOBILE HOME	\$4,915.74
25-03-06395-TXAJA	12-Mar-2025	HUGH JR FITZSIMONS TRUST	MOBILE HOME	\$15,831.41
TOTAL: 2				\$20,747.15

Trial Judgments			
Suit Number	Judgment Date	Litigation Status	Judgment Amount
18-07-05492-TX	11-Sep-2024	JUDGMENT ENTERED	\$5,137.08
19-02-05636-TX	11-Sep-2024	JUDGMENT ENTERED	\$12,405.29
13-11-04755-TXAJA	17-Sep-2024	JUDGMENT ENTERED	\$3,360.81
18-11-05567-TXAJA	17-Sep-2024	JUDGMENT ENTERED	\$1,061.43
22-05-06073-TXAJA	17-Sep-2024	JUDGMENT ENTERED	\$1,570.85
18-05-05450-TX	02-Oct-2024	JUDGMENT ENTERED	\$39,122.67

Trial Judgments (continued)			
Suit Number	Judgment Date	Litigation Status	Judgment Amount
07-11-03856-TX	06-Nov-2024	NEED VOID/VACATE JUDGMENT	\$13,151.49
15-07-04992-TX	06-Nov-2024	JUDGMENT ENTERED	\$5,497.00
19-08-05768-TX	06-Nov-2024	JUDGMENT ENTERED	\$3,689.03
23-10-06254-TX	06-Nov-2024	JUDGMENT PAID	\$18,933.05
23-10-06256-TX	06-Nov-2024	JUDGMENT ENTERED	\$42,910.87
18-06-05457-TXAJA	18-Dec-2024	JUDGMENT ENTERED	\$1,603.97
19-01-05607-TXAJA	18-Dec-2024	JUDGMENT ENTERED	\$15,497.47
23-07-06217-TXAJA	18-Dec-2024	HOLD ON FILE	\$1,689.04
23-07-06221-TXAJA	18-Dec-2024	JUDGMENT ENTERED	\$2,896.46
24-01-06303-TXAJA	18-Dec-2024	SALE CANCELED	\$7,280.46
24-05-06317-TXAJA	18-Dec-2024	JUDGMENT ENTERED	PAID
23-07-06210-TX	07-Jan-2025	HOLD ON FILE	\$5,391.53
18-05-05448-TX	08-Jan-2025	JUDGMENT ENTERED	\$17,225.86
13-06-04722-TX	06-Feb-2025	JUDGMENT PAID	\$2,231.38
23-01-06132-TX	04-Mar-2025	JUDGMENT ENTERED	\$2,873.64

Trial Judgments (continued)			
Suit Number	Judgment Date	Litigation Status	Judgment Amount
15-11-05038-TX	04-Apr-2025	NOTICE OF INTENT TO ENF JUDG	\$1,928.05
17-07-05238-TX	04-Apr-2025	JUDGMENT ENTERED	\$3,674.55
23-06-42298-MCV	08-May-2025	JUDGMENT ENTERED	\$612.58
13-11-04748-TX	05-Jun-2025	JUDGMENT ENTERED	\$6,699.19
18-06-05456-TX	10-Jun-2025	JUDGMENT ENTERED	\$3,454.61
15-05-04973-TXAJA	20-Jun-2025	JUDGMENT ENTERED	\$2,305.68
20-01-05853-TXAJA	20-Jun-2025	JUDGMENT ENTERED	\$2,534.67
20-09-05923-TXAJA	20-Jun-2025	JUDGMENT ENTERED	\$1,420.84
25-01-06389-TXAJA	20-Jun-2025	JUDGMENT ENTERED	\$5,693.84
12-05-04588-TX	02-Jul-2025	JUDGMENT ENTERED	\$3,068.60
17-10-05288-TX	02-Jul-2025	JUDGMENT ENTERED	\$3,856.76
24-07-43602-MCV	02-Jul-2025	JUDGMENT ENTERED	\$1,165.38
24-09-06358-TX	02-Jul-2025	JUDGMENT ENTERED	\$7,879.09
24-09-06364-TX	02-Jul-2025	HOLD ON FILE	\$3,621.20
25-01-06384-TX	02-Jul-2025	HOLD ON FILE	\$5,349.17
18-10-05555-TXAJA	25-Jul-2025	JUDGMENT ENTERED	\$3,246.90
TOTAL: 37			

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 2024	5	\$23,535.46	0	0
October 2024	1	\$39,122.67	1	3
November 2024	5	\$84,181.44	1	0
December 2024	6	\$28,967.40	0	0
January 2025	2	\$22,617.39	3	0
February 2025	1	\$2,231.38	4	0
March 2025	1	\$2,873.64	1	0
April 2025	2	\$5,602.60	5	0
May 2025	1	\$612.58	0	0
June 2025	6	\$22,108.83	0	0
July 2025	7	\$28,187.10	0	0
August 2025	0	\$0.00	0	0
TOTAL	37	\$260,040.49	15	3

Motion and Order Ad Litem Attorney		
Time Period	Number of Appointments	Dollar Amount
September 2024 – August 2025	37	\$507,546.70
TOTAL	37	\$507,546.70

Citation Reissues		
Time Period	Number of Reissues	Dollar Amount
September 2024 – August 2025	180	\$1,903,563.51
TOTAL	180	\$1,903,563.51

Business Personal Property Enforcement September 2024 – August 2025

Activity	Number of Accounts	Dollar Amount
Walk and Talk Campaigns	13	\$21,594.03
TOTAL	13	\$21,594.03

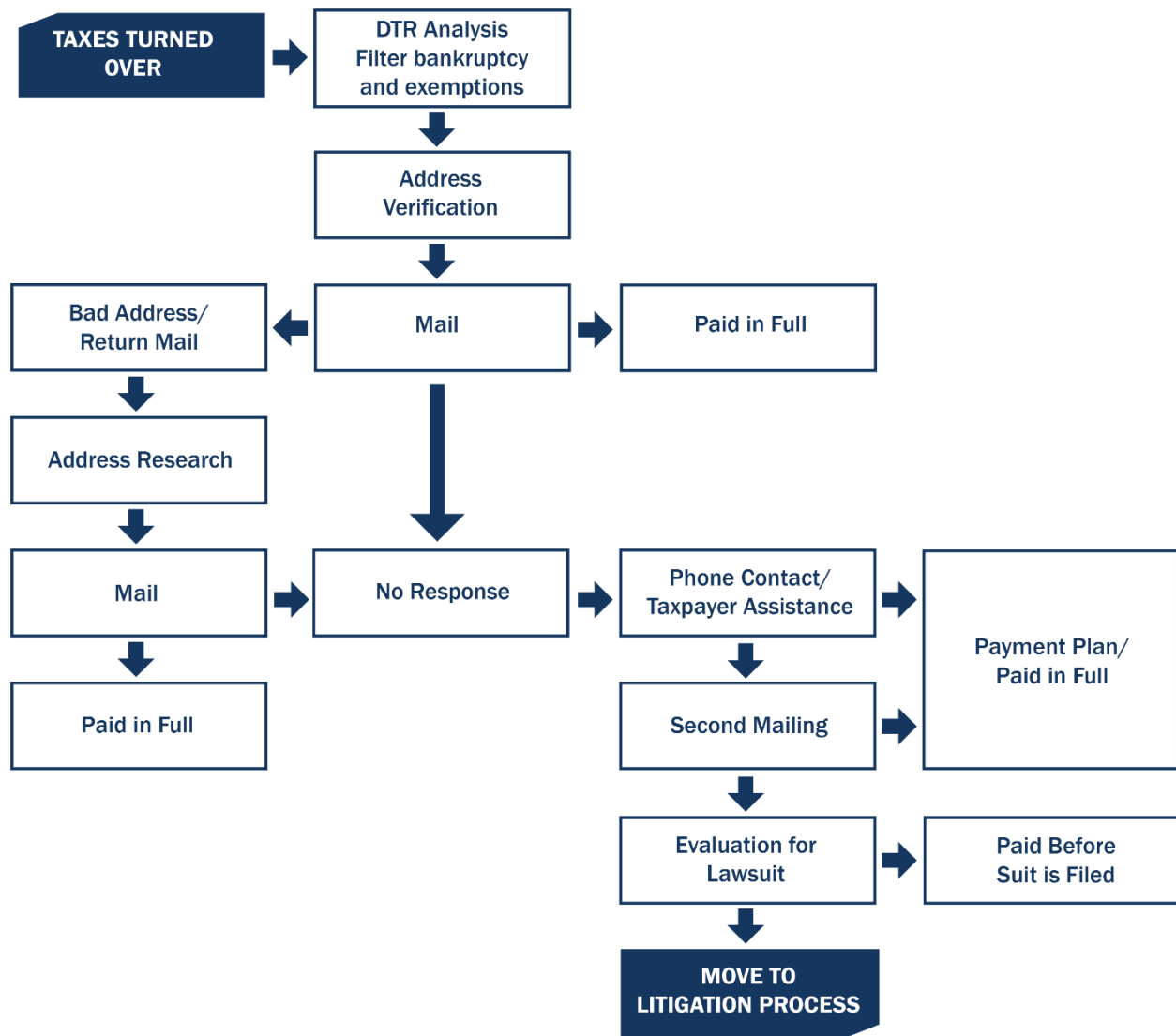
Tax Sales

Time Period	Number Set	Number Sold	Number Struck Off	Number Canceled/Paid
October 2024	18	1	0	17
December 2024	4	1	0	3
March 2025	12	2	0	10
April 2025	5	0	0	5
July 2025	10	2	0	8
August 2025	8	3	0	5
TOTAL	57	9	0	48

Tax Resales				
Time Period	Number Set	Number Sold	Number Struck Off	Number Canceled/Paid
September 2024	1	1	0	0
July 2025	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 2024 – August 2025			
Bankruptcy Number	Account Number	Debtor Name	Claim Amount
24-70177	9004760	BAYLOR OPERATING LLC	\$551.80
24-70177	9004767	BAYLOR OPERATING LLC	\$597.59
24-70177	9004769	BAYLOR OPERATING LLC	\$206.45
24-70177	9004771	BAYLOR OPERATING LLC	\$353.06
24-70177	9004773	BAYLOR OPERATING LLC	\$342.22
24-70177	9004774	BAYLOR OPERATING LLC	\$732.00
24-70177	9004775	BAYLOR OPERATING LLC	\$497.96
24-70177	9004776	BAYLOR OPERATING LLC	\$702.78
24-70177	9058353	BAYLOR OPERATING LLC	\$49.59
25-32573	8709228	ESCO OIL OPERATING COMPANY LLC	\$96.64
25-32573	8709229	ESCO OIL OPERATING COMPANY LLC	\$148.35
25-32573	8709230	ESCO OIL OPERATING COMPANY LLC	\$96.64
25-32573	8709231	ESCO OIL OPERATING COMPANY LLC	\$71.04
25-32573	8709232	ESCO OIL OPERATING COMPANY LLC	\$8.26
25-32573	8709233	ESCO OIL OPERATING COMPANY LLC	\$130.10

Bankruptcy Filings (continued)
Claims Filed Involving the Eagle Pass ISD Tax Debt
September 2024 – August 2025

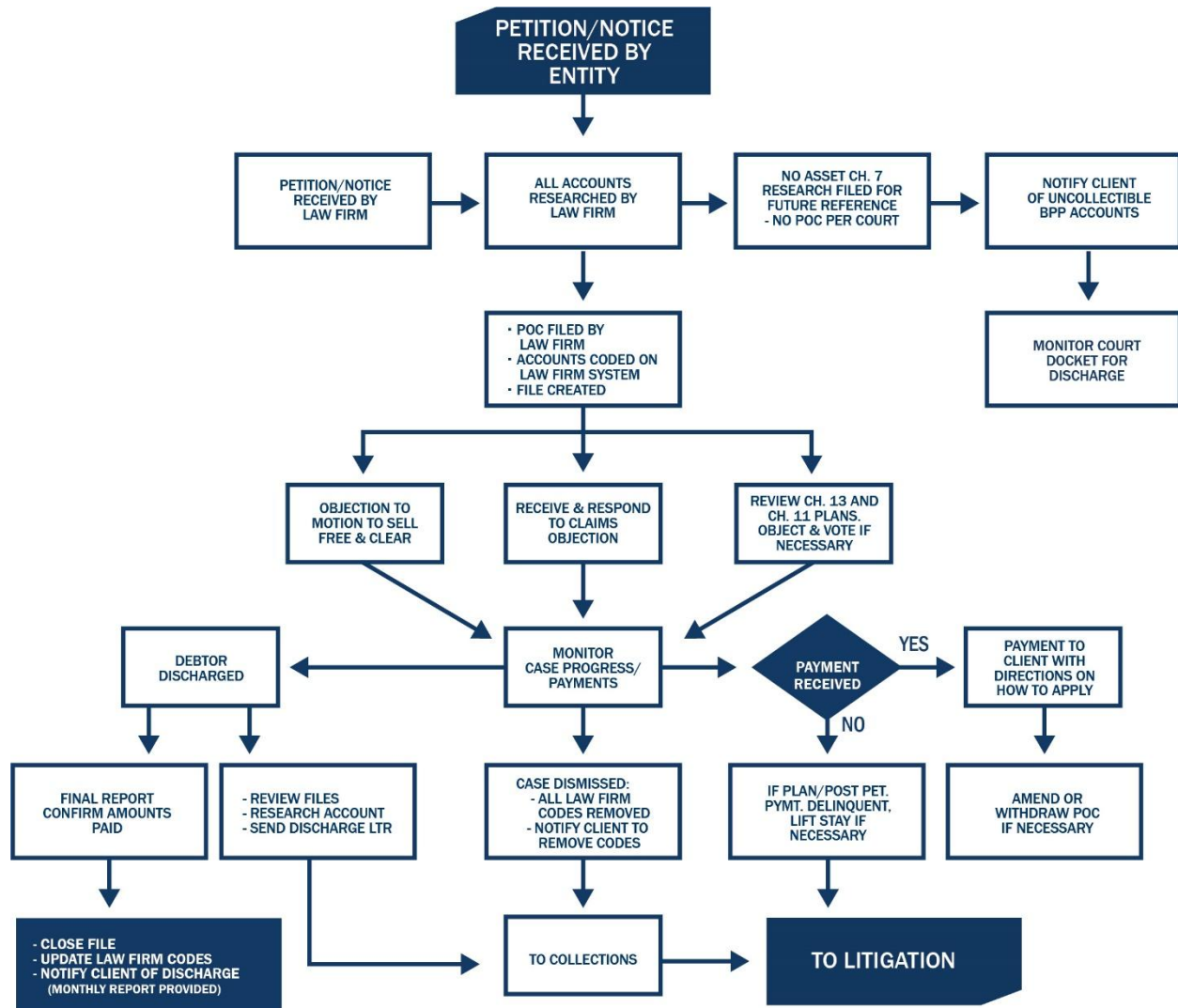
Bankruptcy Number	Account Number	Debtor Name	Claim Amount
25-32573	8709234	ESCO OIL OPERATING COMPANY LLC	\$71.04
25-32573	8709235	ESCO OIL OPERATING COMPANY LLC	\$8.34
25-32573	8709236	ESCO OIL OPERATING COMPANY LLC	\$8.34
25-32573	8709237	ESCO OIL OPERATING COMPANY LLC	\$8.34
25-32573	8709238	ESCO OIL OPERATING COMPANY LLC	\$16.77
25-32573	8709239	ESCO OIL OPERATING COMPANY LLC	\$8.26
25-32573	8709240	ESCO OIL OPERATING COMPANY LLC	\$8.34
25-32573	8709241	ESCO OIL OPERATING COMPANY LLC	\$9.91
25-32573	8709243	ESCO OIL OPERATING COMPANY LLC	\$24.78
25-32573	8709244	ESCO OIL OPERATING COMPANY LLC	\$24.78
25-32573	8709245	ESCO OIL OPERATING COMPANY LLC	\$167.69
25-32573	8709246	ESCO OIL OPERATING COMPANY LLC	\$96.64
25-32573	8709248	ESCO OIL OPERATING COMPANY LLC	\$8.34
25-32573	8709249	ESCO OIL OPERATING COMPANY LLC	\$8.34
25-32573	8709250	ESCO OIL OPERATING COMPANY LLC	\$8.34

Bankruptcy Filings (continued)
Claims Filed Involving the Eagle Pass ISD Tax Debt
September 2024 – August 2025

Bankruptcy Number	Account Number	Debtor Name	Claim Amount
25-32573	8709251	ESCO OIL OPERATING COMPANY LLC	\$8.34
25-32573	8709253	ESCO OIL OPERATING COMPANY LLC	\$8.34
25-32573	9001529	ESCO OIL OPERATING COMPANY LLC	\$71.04
25-32573	9002039	ESCO OIL OPERATING COMPANY LLC	\$71.04
25-32573	9003516	ESCO OIL OPERATING COMPANY LLC	\$19.83
25-32573	9005680	ESCO OIL OPERATING COMPANY LLC	\$19.83
25-32573	9056917	ESCO OIL OPERATING COMPANY LLC	\$8.26
25-32573	9059133	ESCO OIL OPERATING COMPANY LLC	\$44.44
25-32573	9059328	ESCO OIL OPERATING COMPANY LLC	\$24.78
25-32573	9060385	ESCO OIL OPERATING COMPANY LLC	\$408.80
25-51501	8707140	THERESITA VENEGAS	\$728.21
25-11458	54488	CLAIRE'S BOUTIQUES, INC.	\$385.82
Cases: 4	Accounts: 42	Total Claims: \$6,861.46	
AS OF AUGUST 2025 , THERE ARE 11 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$16,291.82 .			

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 2024-2025	Year 2023-2024	Year 2022-2023	Year 2021-2022	Year 2020-2021
September	\$234,874.85	\$378,196.04	\$280,845.47	\$239,798.11	\$311,298.64
October	\$254,791.09	\$307,392.40	\$321,927.80	\$201,119.00	\$200,389.30
November	\$93,709.87	\$184,666.37	\$178,102.65	\$344,925.22	\$153,723.63
December	\$142,180.99	\$226,044.22	\$104,913.17	\$201,410.82	\$132,826.71
January	\$117,871.95	\$192,316.86	\$415,099.95	\$165,803.75	\$210,659.50
February	\$190,263.09	\$240,858.77	\$153,786.98	\$161,274.01	\$103,336.57
March	\$193,311.82	\$251,356.72	\$213,422.65	\$204,135.12	\$245,849.34
April	\$175,375.98	\$278,931.03	\$128,364.26	\$191,918.28	\$172,523.26
May	\$133,893.43	\$135,702.18	\$105,798.47	\$138,842.11	\$215,835.08
June	\$200,226.87	\$112,295.32	\$155,195.10	\$183,735.95	\$204,044.41
July	\$357,893.82	\$299,003.61	\$304,149.69	\$189,032.53	\$286,537.74
August	\$255,752.00	\$224,810.72	\$365,229.89	\$406,099.31	\$375,306.78
TOTAL	\$2,350,145.76	\$2,831,574.24	\$2,726,836.08	\$2,628,094.21	\$2,612,330.96

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



Brad Balderrama
Partner
Joined in 2009



Maralicia Martinez
Attorney
Joined in 2025



Edra Anderson Bush
Partner
Joined in 2016



Julian Casillas
Partner
Joined in 2017



Don Stecker
Partner
Joined in 2008



Karalyssa C. Casillas
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
IT Manager
Joined in 2000



Andrea Carreon
Office Administrator
Joined in 2000



Sara Garza
Financial Reporting
Manager
Joined in 1983



Cecilia Chance
Collections Manager
Joined in 2013
Eagle Pass Office



Nikoya Thomas
Area Manager I
Joined in 2024



Miriam Abdallah
Area Manager I
Joined in 2024



Oralia Sandoval
Abstract Manager
Joined in 2004



Michael Barragan
Warrant & Seizure Manager
Joined in 2009



Belinda Del Angel
Senior Research Assistant
Joined in 2019



Leticia Crespín
Legal Assistant
Joined in 2002



Selena Garza
Legal Assistant
Joined in 2021



Barbara Cuevas
Legal Assistant
Joined in 2022



Kyle Rodriguez
Legal Assistant
Joined in 2024



Trinie Hernandez
Legal Assistant
Joined in 2019



Modesta Mercado
Legal Assistant
Joined in 2019



Xenia Garcia
Legal Assistant
Joined in 2024



Sandra Perez
Legal Assistant
Joined in 2022
Eagle Pass Office



Olga Briones
Legal Assistant
Joined in 2023
Eagle Pass Office



Laura Tristan
Legal Assistant
Joined in 2023
Eagle Pass Office



Maria Ramos
Legal Assistant
Joined in 2024
Eagle Pass Office