

**BOARD OF TRUSTEES
AGENDA**☐

Workshop

☒

Regular

☐

Special

(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 JULY - SEPTEMBER, 2019

(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

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



July – September 2019

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

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LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

ATTORNEYS AT LAW

711 Navarro, Suite 300
San Antonio, TX 78205

Main: 210.225.6763

October, 14, 2019

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

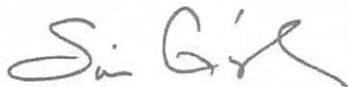
RE: July – September 2019 Quarterly Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this quarterly report for the period of July – September 2019 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. Please contact us if you, the school board, or other administrative personnel have any questions about this report or the services we provide Eagle Pass ISD.

Kindest regards,



SONIA A. GONZALEZ
Partner

cc: Samuel Mijares, Superintendent of Schools
Ismael Mijares, Deputy Superintendent for Business & Finance
Deniz Brown, Benefits & Risk Management 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 first notification in April to early turnover BPP accounts and all other accounts in July
- Mail BPP notice of intent to seize in August
- Mail second notification and 1st follow-up notice in September
- 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 these 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

July – September 2019		
	Number of Accounts	Dollar Amount
Mailings		
Mass Mailing	6,288	\$3,629,287.03
Target Mailings	472	\$1,020,940.84
Taxpayer Assistance and Payment Arrangements		
Outbound Collection Calls	816	\$1,456,278.11
Taxpayer Walk Ins	544	\$1,089,572.20
In Bound Phone Inquiries & Correspondence	974	\$1,749,436.28
Law Firm Payment Holds	12	\$30,786.24
Tax Office Payment Arrangements	3	\$4,266.04
Research and Litigation		
Abstracts of Title and Ownership Research	253	N/A
Lawsuits Filed	63	\$189,598.05
Judgments Entered	49	\$300,517.98

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 July 2019 is reflected below.

Mass Mailing Activity			
Time Period	Letter Type	Number of Letters	Dollar Amount
Jul-19	Tax Lien Notice	3,434	\$2,025,609.45
Sep-19	Tax Lien Notice	117	\$78,719.62
Sep-19	First Follow-Up	2,737	\$1,524,957.96
TOTAL		6,288	\$3,629,287.03

Sample letter is included on the following page.

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 Letters	Dollar Amount
July 2019	178	\$273,574.23
August 2019	117	\$243,306.84
September 2019	177	\$504,059.77
TOTAL	472	\$1,020,940.84

**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
July 15, 2019

Multiple years owed

TO-PO-549



DT1066010682
4

DELINQUENT TAXES	:	\$233.22
PENALTY/INTEREST	:	\$426.51
TOTAL DUE	:	\$659.73



RE: Acct. #19786 CAD#19786- EAGLE DEVELOPMENT CO. ROSITA VALLEY UNIT # 1, TRACT 38, (AKA VICTORIANO HERNANDEZ, LOT 27), (NORTHEAST 1/2), (UNRECORDED) (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

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

B-103A

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
September 6, 2019

Multiple years owed

T0-P0-S44



DT1066782610
1

DELINQUENT TAXES	:	\$414.49
PENALTY/INTEREST	:	\$523.84
TOTAL DUE	:	\$938.33



RE: Acct. #53678 CAD#53678- EL PUEBLO NUEVO SUBDIVISION LTD, BLOCK 15, LOT 19 (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.

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PO Box 1530
Eagle Pass, TX 78853
(830) 773-3826

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Sincerely,
LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

Sonia A. Gonzalez
Attorney at Law

EL-103A

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 HABLA ESPANOL, LLAME USTED A (800)876-6144 Y UNA PERSONA LE AYUDARA

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
September 6, 2019

Multiple years owed

TO-PO-S49



DT1066782483
1

DELINQUENT TAXES : \$7,307.71
PENALTY/INTEREST : \$14,949.21
TOTAL DUE : \$22,256.92



**RE: Acct. #4042 CAD#4042- ABSTRACT A0849, VARCENAS, ANDRES, SURVEY #30, ACRES 3.91 (see attached
DELINQUENT ACCOUNT STATEMENT)**

NOTICE OF LEGAL ENFORCEMENT

Dear Eagle Pass Independent School District Taxpayer:

Our law firm mailed a letter dated July 17, 2019 advising you to pay your property taxes and they still remain unpaid. You must contact our office to address this matter and avoid legal action. We have legal representatives ready to assist you by calling (800)876-6144.

Failing to contact our office or the Eagle Pass Independent School District Tax Office to pay your taxes can result in a lawsuit being filed against you seeking the foreclosure of your property. Once a lawsuit is filed, court costs and fees associated with the lawsuit will be your responsibility. You can avoid legal action and the possibility of foreclosure by contacting our law office or mailing payment today with the enclosed statement to:

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

PLEASE DO NOT HESITATE - WE ARE HERE TO HELP YOU. We have been instructed by the Office of the Eagle Pass Independent School District Tax Assessor-Collector to advise you that if you are solicited by a lender offering to loan you money to pay your taxes through a tax lien transfer loan, be aware that administrative fees and costs are associated with the tax lien transfer loan. To learn about the options available to you to pay your taxes, contact our law office or the Eagle Pass Independent School District Tax Office.

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

B-163D

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 HABLA ESPANOL, LLAME USTED A (800)876-6144 Y UNA PERSONA LE AYUDARA

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 8:00 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 (walk-in, by phone or in writing).

Outbound Collection Calls

Time Period	Number of Accounts	Dollar Amount
July 2019	405	\$658,996.06
August 2019	143	\$281,146.94
September 2019	268	\$516,135.11
TOTAL	816	\$1,456,278.11

In Bound Correspondence and Phone Inquiries

Time Period	Number of Accounts	Dollar Amount
July 2019	416	\$739,722.09
August 2019	276	\$492,298.63
September 2019	282	\$517,415.56
TOTAL	974	\$1,749,436.28

Taxpayer Walk Ins

Time Period	Number of Accounts	Dollar Amount
July 2019	111	\$95,907.93
August 2019	219	\$479,117.72
September 2019	214	\$514,546.55
TOTAL	544	\$1,089,572.20

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	Dollar Amount
July 2019	1	\$910.07
August 2019	7	\$10,213.46
September 2019	4	\$19,662.71
TOTAL	12	\$30,786.24

Tax Office Payment Arrangements		
Time Period	Number of Accounts	Dollar Amount
July 2019	3	\$4,266.04
August 2019	0	\$0.00
September 2019	0	\$0.00
TOTAL	3	\$4,266.04

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
July 2019		155
August 2019		39
September 2019		59
TOTAL		253

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.

Abstract of Title Processed		
Time Period	Title Orders Requested	Title Orders Received
April 2019	70	15
May 2019	0	12
June 2019	0	4
TOTAL	70	31

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 twice 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
19-07-05738-TX	22-Jul-2019	VERONICA A. RODRIGUEZ
19-07-05740-TX	24-Jul-2019	DANIEL GIL, JR., ET AL
19-07-05741-TXAJA	24-Jul-2019	JOSE E. MARTINEZ, ET AL
19-07-05742-TX	24-Jul-2019	JOSE A. JIMENEZ, ET AL
19-07-05743-TXAJA	24-Jul-2019	ANTONIETA SEPULVEDA, AKA ANTONIETA SEPULVEA
19-07-05744-TX	24-Jul-2019	DELIA F. LIRA, ET AL
19-07-05745-TXAJA	24-Jul-2019	JUAN CERVANTES, ET AL
19-07-05746-TX	24-Jul-2019	MARIA MARTINEZ
19-07-05747-TXAJA	24-Jul-2019	ROSA MARIA GONZALEZ, AS CUSTODIAN FOR JUAN ALBERTO MENA AND ALVARO MENA, MINOR CHILDREN, UNDER THE TEXAS UNIFORM GIFTS TO MINORS ACT, ET AL
19-07-05749-TXAJA	24-Jul-2019	AGUSTIN ACEVEDO
19-07-05748-TX	24-Jul-2019	SAMUEL SANCHEZ RIOS, ET AL

Lawsuits Filed Continued		
Suit Number	Filing Date	Defendant Style
19-07-05750-TX	24-Jul-2019	ERICELDA CABRERA
19-07-05752-TX	24-Jul-2019	PAULA MARGARITA JUAREZ
19-07-05751-TXAJA	24-Jul-2019	GENELLE GONZALEZ, AKA GENELLE RIVERA-GONZALEZ, ET AL
19-07-05756-TX	26-Jul-2019	ROGELIO NOYOLA, ET AL
19-07-05754-TX	26-Jul-2019	PABLO RODRIGUEZ, JR., ET AL
19-08-05758-TX	28-Aug-2019	VICTOR A. SANCHEZ
19-08-05757-TXAJA	28-Aug-2019	JOSE ALFREDO JIMENEZ, AKA ALFREDO JOSE JIMENEZ
19-08-05759-TXAJA	28-Aug-2019	PABLO F. PEREZ
19-08-05760-TX	28-Aug-2019	LA BOUTIQUE MSV, LCC
19-08-05761-TXAJA	28-Aug-2019	IRMA ESTER RODRIGUEZ , DOING BUSINESS AS LAS FAJITAZ GRILL
19-08-05771-TXAJA	28-Aug-2019	LUMAKRY TRANSPORTATION LLC
19-08-05772-TX	28-Aug-2019	VC & VH TRANSPORT, LLC
19-08-05762-TX	28-Aug-2019	TOMAS VARGAS, ET AL
19-08-05763-TXAJA	28-Aug-2019	ALFREDO LOPEZ, ET AL
19-08-05765-TXAJA	28-Aug-2019	FRANCISCO BALBOA
19-08-05764-TX	28-Aug-2019	ES-CA HOMES, LLC, ET AL
19-08-05766-TX	28-Aug-2019	MARIBEL A. TREVINO
19-08-05767-TXAJA	28-Aug-2019	GENARO D. ARIZPE, AKA GENARO DIEGO SALINAS ARIZPE, ET AL
19-08-05768-TX	28-Aug-2019	HILDEBRANDO F. MIRELES, AKA HIDEBRANDO MIRELES, ET AL
19-08-05770-TX	28-Aug-2019	JOSE ALFREDO CASARES
19-08-05769-TXAJA	28-Aug-2019	VERONICA SALGADO ROSAS
19-09-05774-TX	16-Sep-2019	LAZARO GONZALEZ, ET AL
19-09-05773-TXAJA	16-Sep-2019	GB TRUCKS LINE, LLC
19-09-05775-TXAJA	16-Sep-2019	MARIA ANTONIA ALAMILLO

Lawsuits Filed Continued		
Suit Number	Filing Date	Defendant Style
19-09-05776-TX	16-Sep-2019	USCOC OF TEXASHOMA, INC. FKA TEXAS #20 RURAL CELLULAR, INC.
19-09-05777-TXAJA	16-Sep-2019	MARCELO ALVAREZ, JR., ET AL
19-09-05779-TXAJA	16-Sep-2019	ROLANDO GUTIERREZ CHAVEZ
19-09-05780-TX	16-Sep-2019	JOSE RAMON REYES, ET AL
19-09-05783-TXAJA	24-Sep-2019	MARIO ALBERTO SALINAS, ET AL
19-09-05782-TX	24-Sep-2019	GRACIELA ZAMARRIPA, ET AL
19-09-05781-TXAJA	24-Sep-2019	MARGOT MARTINEZ
19-09-05794-TX	26-Sep-2019	EDUARDO ORTEGA, AKA EDUARDO ORTEGA, ET AL
19-09-05793-TXAJA	26-Sep-2019	TOMAS REYES , DOING BUSINESS AS TEQUILA'S CANTINA
19-09-05792-TX	26-Sep-2019	LITTELFUSE, INC.
19-09-05791-TXAJA	26-Sep-2019	JOSE LUIS RODRIGUEZ, ET AL
19-09-05787-TXAJA	26-Sep-2019	EPIFANIO AMAYA
19-09-05790-TX	26-Sep-2019	ELOINA DE LA FUENTE FLORES, AKA ELOINA FLORES DE LAFUENTE
19-09-05789-TXAJA	26-Sep-2019	LYDIA M. DE HOYOS
19-09-05788-TX	26-Sep-2019	MARGARITA PALACIOS, AKA MARGARITA MARTINEZ DE PALACIOS, ET AL
19-09-05786-TX	26-Sep-2019	DOLORES RODRIGUEZ
19-09-05785-TXAJA	26-Sep-2019	SANDRA MENDEZ PIZANO, ET AL
19-09-05784-TX	26-Sep-2019	BABE ROSE AGUAS, ET AL
Total Amount 53		

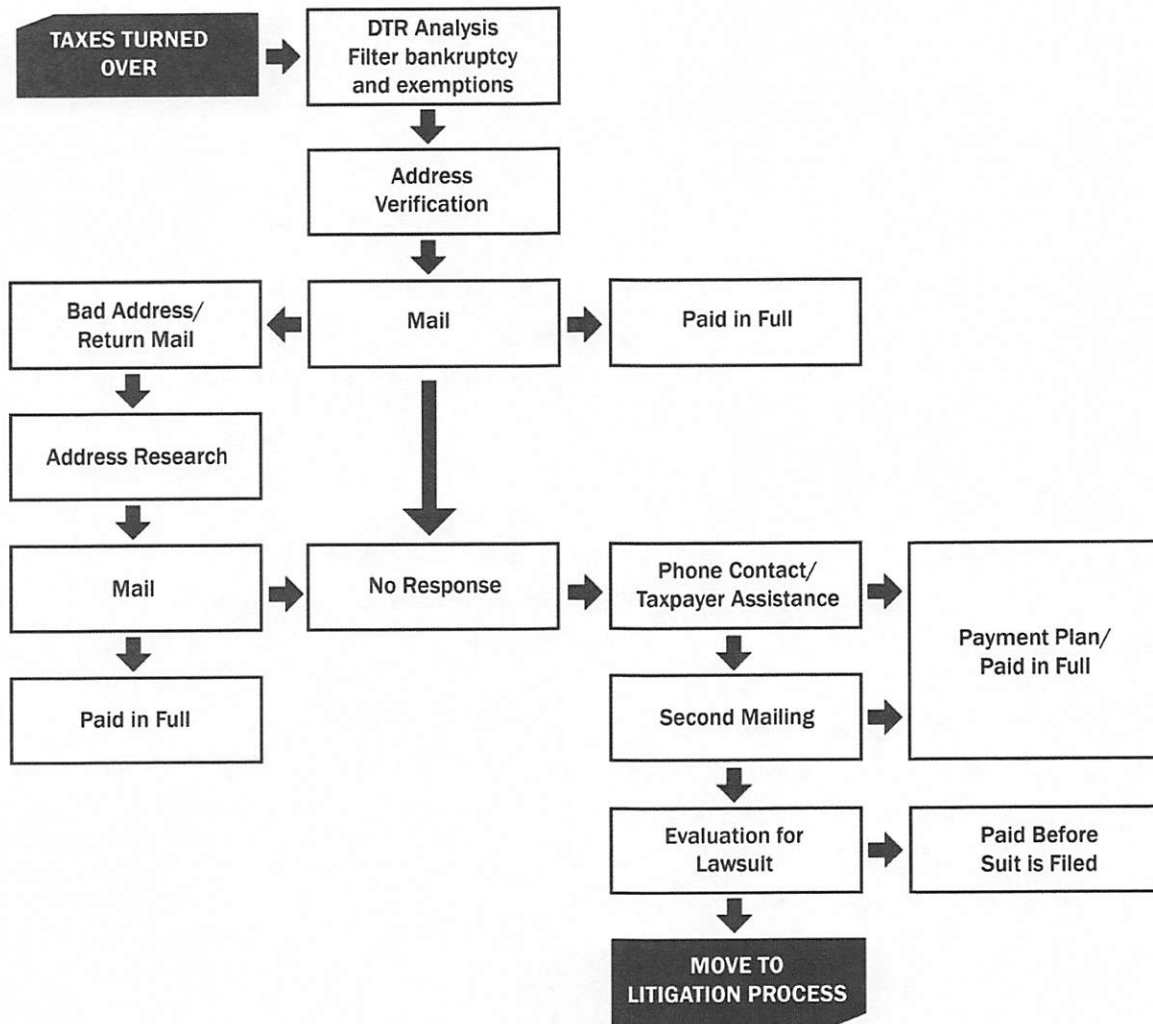
Trial Judgments			
Suit Number	Judgment Date	Litigation Status	Judgment Amount
17-10-05295-TXAJA	22-Jul-2019	JUDGMENT ENTERED	\$5,970.11
18-10-05559-TXAJA	22-Jul-2019	JUDGMENT ENTERED	\$3,112.35
19-01-36895-MCVAJA	22-Jul-2019	JUDGMENT ENTERED	\$7,011.18
10-06-04275-TXAJA	22-Jul-2019	JUDGMENT ENTERED	\$11,019.61
11-11-04507-TXAJA	22-Jul-2019	JUDGMENT ENTERED	\$801.11
15-05-04963-TXAJA	22-Jul-2019	JUDGMENT ENTERED	\$5,588.34
17-08-05253-TXAJA	22-Jul-2019	JUDGMENT ENTERED	\$7,884.20
18-01-05349-TXAJA	22-Jul-2019	JUDGMENT ENTERED	\$19,046.90
18-01-05387-TXAJA	22-Jul-2019	JUDGMENT ENTERED	\$3,413.22
19-01-05616-TX	05-Aug-2019	JUDGMENT ENTERED	\$3,570.27
19-04-05684-TX	05-Aug-2019	JUDGMENT ENTERED	\$2,910.82
18-04-35570-MCV	05-Aug-2019	JUDGMENT ENTERED	\$1,161.78
16-07-05072-TX	05-Aug-2019	JUDGMENT ENTERED	\$1,138.59
16-09-05100-TX	05-Aug-2019	JUDGMENT ENTERED	\$2,720.08
17-09-05286-TX	05-Aug-2019	JUDGMENT ENTERED	\$942.55
18-10-05554-TX	05-Aug-2019	JUDGMENT ENTERED	\$814.48
17-06-05218-TX	05-Aug-2019	JUDGMENT ENTERED	\$475.98
17-08-05256-TX	05-Aug-2019	JUDGMENT ENTERED	\$5,764.48
18-01-05376-TX	05-Aug-2019	JUDGMENT ENTERED	\$1,056.22
19-01-05610-TX	09-Sep-2019	JUDGMENT ENTERED	\$4,856.40
19-01-05624-TX	09-Sep-2019	JUDGMENT ENTERED	\$5,123.23
19-02-05646-TX	09-Sep-2019	JUDGMENT ENTERED	\$3,167.14
19-02-05626-TX	09-Sep-2019	JUDGMENT ENTERED	\$8,786.71
18-01-05350-TX	09-Sep-2019	JUDGMENT ENTERED	\$9,838.27
18-04-05428-TX	09-Sep-2019	JUDGMENT ENTERED	\$2,615.05
16-12-05138-TX	09-Sep-2019	JUDGMENT ENTERED	\$69,802.15
17-12-05330-TX	09-Sep-2019	JUDGMENT ENTERED	\$3,685.62
13-04-04694-TX	09-Sep-2019	JUDGMENT ENTERED	\$40,875.24
18-06-05458-TX	09-Sep-2019	JUDGMENT ENTERED	\$436.80

Trial Judgments continued			
Suit Number	Judgment Date	Litigation Status	Judgment Amount
18-01-05370-TX	09-Sep-2019	JUDGMENT ENTERED	\$2,052.13
18-01-05378-TX	09-Sep-2019	JUDGMENT ENTERED	\$1,145.51
19-01-05608-TX	09-Sep-2019	JUDGMENT ENTERED	\$1,816.42
19-01-05602-TX	09-Sep-2019	JUDGMENT ENTERED	\$2,107.26
19-01-05606-TX	09-Sep-2019	JUDGMENT ENTERED	\$2,741.26
18-12-05599-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$3,347.47
19-02-05649-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$3,629.49
16-09-05103-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$4,907.80
17-09-05281-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$388.38
18-09-05535-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$4,190.99
19-03-05651-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$3,231.25
16-05-05063-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$14,092.70
17-06-05211-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$2,021.58
17-11-05325-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$773.69
19-02-05629-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$679.07
18-06-05481-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$9,116.17
18-07-05499-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$4,241.19
18-11-05567-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$997.95
18-12-05585-TXAJA	25-Sep-2019	JUDGMENT ENTERED	\$3,878.37
18-12-05587-TXAJA	25-Sep-2019	HOLD ON FILE	\$1,570.42
TOTAL: 49			\$66,929.10

Tax Sales				
Time Period	Number Set	Number Sold	Number Struck Off	Number Cancelled/Paid
August 2019	29	10	0	19
TOTAL	29	10	0	19

Linebarger Goggan Blair & Sampson, LLP

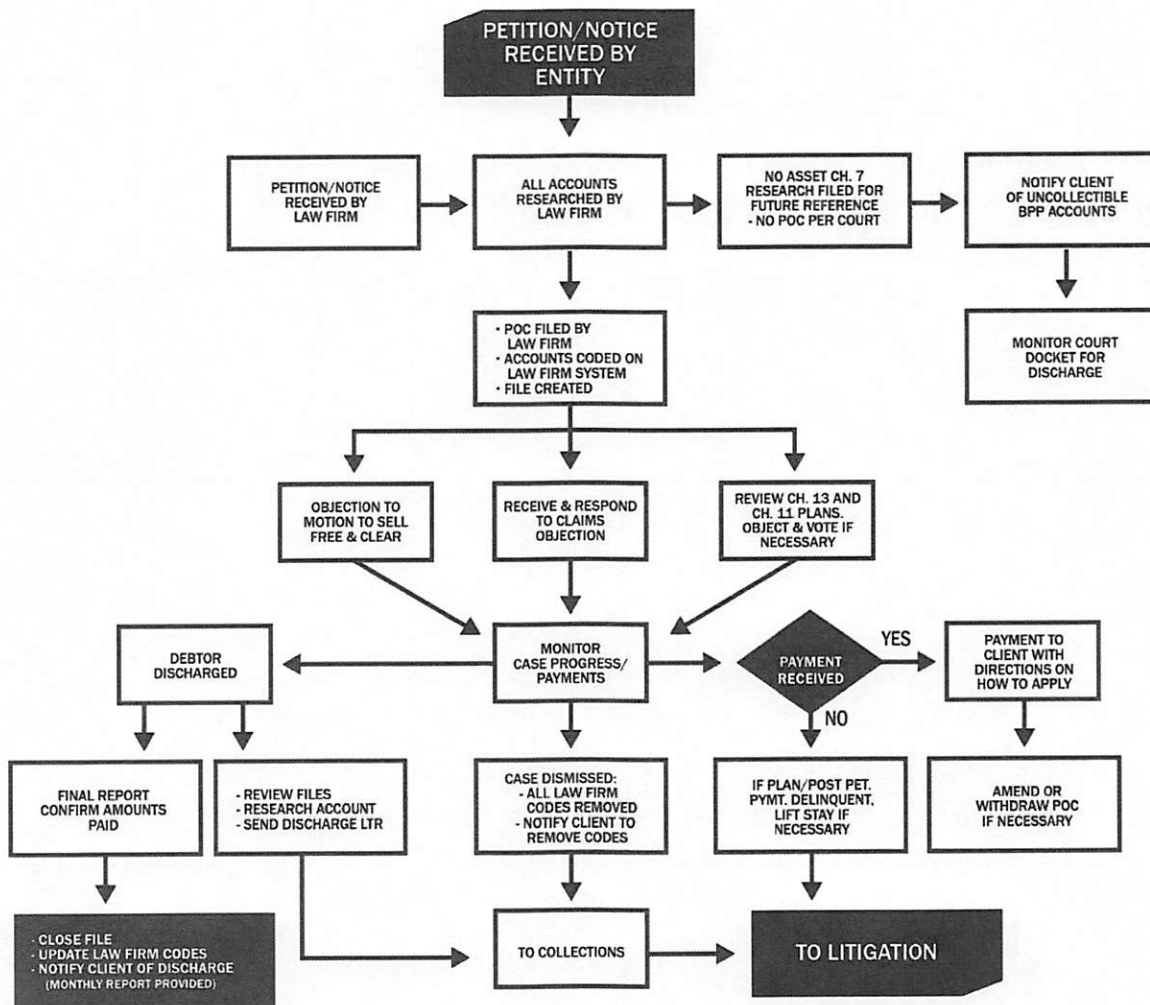
Tax Collection Process



Bankruptcy Filings			
Claims Filed Involving the Eagle Pass ISD Tax Debt			
July - September 2019			
Bankruptcy Number	Account Number	Debtor Name	Claim Amount
19-51676	19537	LIRA DELIA F	\$1,871.16
19-51919	61433	A'GACI LLC	\$1,730.97
19-51910	57044	LOPEZ GUADALUPE JR	\$4,874.17
TOTAL	3		\$8,476.3
AS OF SEPTEMBER 2019, THERE ARE 15 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$84,689.52			

Linebarger Goggan Blair & Sampson, LLP

Bankruptcy Procedures



CHAPTER VI

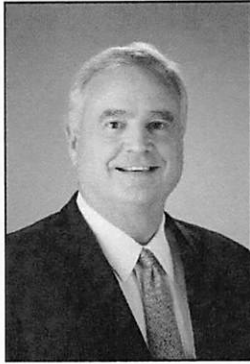
Collection Results

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.

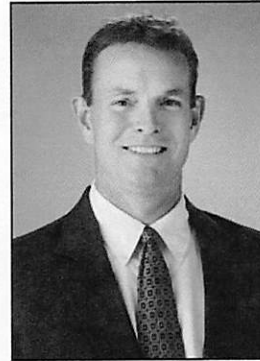
Eagle Pass ISD Delinquent Tax Collections				
Time Period	Year 2019	Year 2018	Year 2017	Year 2016
January	\$180,501.37	\$173,092.57	\$101,613.38	\$61,975.81
February	\$239,008.76	\$187,860.02	\$154,938.56	\$141,230.70
March	\$259,424.02	\$279,423.01	\$176,681.83	\$114,705.08
April	\$214,991.55	\$195,940.76	\$112,795.46	\$92,505.86
May	\$168,177.27	\$133,072.20	\$125,212.10	\$119,949.09
June	\$131,044.34	\$168,036.91	\$129,904.61	\$123,781.09
July	\$317,704.93	\$278,545.66	\$217,998.06	\$268,938.44
August	\$361,022.54	\$228,191.75	\$280,994.53	\$199,639.01
September	\$284,180.27	\$192,175.81	\$209,888.19	\$212,587.16
October	N/A	\$211,852.19	\$191,906.59	\$209,262.13
November	N/A	\$192,689.06	\$133,200.19	\$137,468.57
December	N/A	\$194,796.74	\$156,011.46	\$108,735.47
TOTAL	\$2,156,055.05	\$2,435,676.68	\$1,991,144.96	\$1,790,778.41

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 Ledesma
Capital Partner
Joined in 2003



Ronald Rocha
Capital Partner
Joined in 1994



Sonia Gonzalez
Partner
Joined in 2007



Jeff Garcia
Partner
Joined in 2007



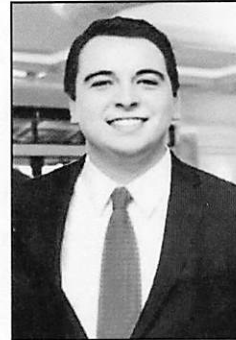
Don Stecker
Partner
Joined in 2008



Brad Balderrama
Attorney
Joined in 2009



Edra Bush
Attorney
Joined in 2016



Julian Casillas
Attorney
Joined in 2017



Baudi Cepeda
Operations Manager
Joined in 2006



Lindsay Moy Griffith
Assistant Operations
Manager
Joined in 2002



Sara Garza
Financial Reporting
Manager
Joined in 1983



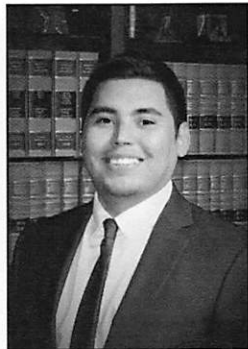
Lorena De Hoyos
Office & IT Administrator
Joined in 2000



Nadine Quintanilla
Assistant Operations
Manager/Regional
Supervisor
Joined in 1994



Ana Cantu
Collections Manager
Joined in 2009
Eagle Pass Office



David Tenorio
Client Reporting Manager
Joined in 2013



Rosa Cruz
Litigation Assistant
Joined in 2011
Eagle Pass Office



Cecilia Chance
Litigation Assistant
Joined in 2013
Eagle Pass Office



Claudia Munoz
Litigation Assistant
Joined in 2018
Eagle Pass Office



Leticia Crespín
Litigation Assistant
Joined in 2002



Andres Garcia
Litigation Assistant
Joined in 2016



Brittany Pendergrast Dacorte
Litigation Assistant
Joined in 2019



Miranda Sellers
Litigation Assistant
Joined in 2018



Oralia Sandoval
Litigation Assistant
Joined in 2004



Marcos Mancha
Litigation Assistant
Joined in 2019



Sabrina Fernandez
Litigation Assistant
Joined in 2003



Karlye Belcher
Litigation Assistant
Joined in 2016



Yvette Lopez
Litigation Assistant
Joined in 2018



Trinie Hernandez
Litigation Assistant
Joined in 2019