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April 8, 2019

Mr. Jason Marshall, Superintendent
Palestine Independent School District
1007 E Park Ave
Palestine, Texas 75801-4500

**VIA EMAIL
AND U.S. MAIL**

Re: Delinquent Tax Collection Report: March 1, 2019 through March 31, 2019

Dear Mr. Marshall:

This letter is to report to you the activities we have undertaken to collect the School's taxes.

TAXPAYER NOTIFICATION

During this report period, we mailed a total of **961** delinquent tax notices to the property owners who owe delinquent taxes. The letters informed the property owners that we have been retained in the collection of delinquent property taxes. The notices listed the property and the amount of taxes due, and strongly requested immediate payment of these taxes. These letters are a series of letters, which we mail. Each successive series of letters is more insistent in requiring payment of the delinquent taxes. The letters also inform the property owners that they are to contact either our office or the tax office if they require additional information concerning the delinquent taxes. Although we request full payment of the delinquent taxes, each property owner's circumstance is reviewed and an installment payment of the taxes is allowed if needed

FORECLOSURE NOTICES

Final notices of our intent to file a lawsuit seeking foreclosure on the subject property are sent to each property owner. The notices also inform the property owner that we will seek a personal judgment against them for the unpaid taxes. In many instances this final notice results in payment of the taxes. Listed below are the number of notices mailed, the number of properties and the amount of delinquent taxes due.

FORECLOSURE NOTICES	NUMBER OF PROPERTIES	AMOUNT DUE
5	5	\$11,809.86

LITIGATION

If the delinquent taxes are not paid after final notification to the property owner and the lienholder, a delinquent tax suit is filed seeking a judgment of foreclosure against the property and a personal judgment against the property owner. Listed below are the delinquent tax suits we have filed during this report period; included is the cause number of the lawsuit, the name of the defendant and the amount of delinquent taxes that are due.

CAUSE NO	DEFENDANT /PROPERTY OWNER	PROP ADDRESS /LEGAL DESCRIPTION	AMOUNT DUE
DCCV19-0847-3	David Delbech	3512 ACR 355	\$1,693.75
DCCV19-0848-369	Bridgette Ruiz	1401 N Sycamore	\$1,798.05
DCCV19-0849-369	Carrie Crane	217 W Palestine, Yaupon & 513 Future	\$1,112.98
DCCV19-0851-349	Jeremy Jenkins	3336 FM 1137 & 619 Reagan	\$2,401.67
DCCV19-0880-3	Gwinlyn Thornton	14089 N State Hwy 19	\$1,674.41
DCCV19-0881-349	Josifina Serrano	506 W Lacy	\$1,561.46
DCCV19-0883-369	Kimberly Estrada	105 Miller	\$1,519.84
		TOTAL	\$11,762.16

During this report period, **two (2)** cases were dismissed after recovering **\$4,179.47**.

COURT HEARING OF TAX CASES

Date of Hearing: March 22, 2019

When all the parties to the delinquent tax suit have been served, the suit is set for a hearing in the District Court to seek judgments against the property owners and their properties. Trial notices are sent to each party to the lawsuit prior to the hearing. If the taxes are paid or arrangements for the payment of the taxes are made before the hearing, the case is "Passed". If there is no response the Court enters a judgment against the property owner and the property.

Listed below are the cases that were set for a final hearing including the name of the Defendant, the total amount of delinquent taxes due, and the result of the hearing, whether the case was Passed as a result of payment or a pay-out agreement, or a Judgment was granted:

CAUSE NO	DEFENDANT /PROPERTY OWNER	PROP ADDRESS /LEGAL DESCRIPTION	AMOUNT DUE	RESULT
3-4123-4166717	Robert Thompson	917 Birch	\$1,933.73	Judgment
3-41667	Princilla Tippens	Various lots		Passed
349-7156	Jamie Butler	1220 S Jackson	\$970.95	Judgment
349-7448	Karen Strobe	Business Personal Property	\$8,501.63	Judgment
DCCV15-131-87	Mary Manual	N US Highway 79		Passed
DCCV16-387-369	Square Smith	102 Shady Oaks		Passed
DCCV16-426-349	Mary Johnson	N US Highway 79		Passed
DCCV16-491-369	Vincent Mims	FM 1137	\$5,597.95	Judgment
DCCV16-495-369	Wright McGowan	1307 Cummins & Fulton	\$3,422.34	Judgment
DCCV16-579-87	Isaac Smith	3122 FM 322	\$19,500.87	Judgment
DCCV16-656-369	Jackie Simon	ACR 363		Passed
DCCV17-025-349	Joseph Fox	Link St		Passed
DCCV17-445-349	Guadalupe Trejo	402 Queen	\$907.40	Judgment
DCCV17-482-87	RER	Business Personal Property		CC Judgment
DCCV17-518-3	Sandra Lee Speer	1025 N Cedar	\$825.00	Judgment
DCCV17-597-3	Herbert Williams	ACR 3721	\$3,644.57	Judgment
DCCV17-714-349	Fresh Hope	Hickory St & Reagan	\$602.55	Judgment
DCCV18-135-369	Beatriz Rosas	Court Dr	\$242.97	Judgment
DCCV18-174-349	Newell Kane	1616 N Link	\$1,945.18	Judgment
DCCV18-241-369	Louis Hardaway	ACR 353	\$3,717.59	Judgment
DCCV18-291-369	Sandra Kappus	ACR 2809	\$2,395.45	Judgment
DCCV18-299-39	Charlie Walker	ACR 370	\$3,449.76	Judgment
DCCV18-358-369	Troy Whitfield	Tennessee Ave	\$1,577.92	Judgment
DCCV18-362-369	Betty Shipper Zorn	1113 S Sycamore	\$1,430.78	Judgment
DCCV18-382-349	DD-DM	Business Personal Property	\$7,610.01	Judgment
DCCV18-394-349	USB Leasing	Business Personal Property		Passed
DCCV18-397-3	Jose Lara	Business Personal Property	\$3,270.02	Judgment
DCCV18-398-349	Lynn Wilson Carroll	FM 3266	\$10,510.90	Judgment
DCCV18-474-3	Lorraine Singletary	1113 E Brazos	\$7,939.37	Judgment
DCCV18-543-369	Bon Appetit	Business Personal Property		Passed
DCCV18-631-369	Kellie Youngblood Rogers	1304 Oakdale	\$3,395.97	Judgment
			\$93,769.91	

SHERIFF'S SALE

March 5, 2019

A property owner's property is posted for sale at a Sheriff's Sale if the delinquent taxes are not paid after a judgment is rendered against the property owner. If the property owner pays the taxes or makes satisfactory arrangements for payment of taxes, the property is withdrawn from sale. At the tax sale the properties are either sold to the purchasers or if no acceptable bid is made, the property is conveyed to the taxing authorities in lieu of payment of taxes ("Conveyed in Trust"). The properties conveyed in trust to the taxing authorities may be resold at a later time. The number of properties "Posted for Sale", the number of properties "Withdrawn" from sale because the taxpayer either paid the taxes, entered into a payment agreement or filed bankruptcy, the number of properties "Sold" and those "In Trust" during this report period are listed below.

NUMBER OF PROPERTIES POSTED	NUMBER OF PROPERTIES SOLD/CONVEYED IN TRUST	NUMBER OF PROPERTIES PAID OR PAY OUT (WITHDRAWN)	AMOUNT OF TAXES DUE
29	23	6	\$110,343.27

In addition to the properties listed above, **three (3)** properties that the School previously acquired through tax foreclosures were resold.

BANKRUPTCY

We file and monitor all claims for taxes owed by a bankruptcy debtor. Bankruptcy claims that we file list the total amount of taxes, penalties and interest due and are sent to the debtor and creditors. We review all Motions and Plans of Reorganization that are filed and aggressively assert the tax claims. Amended claims are filed for additional years of taxes. We have filed the following claims during this report period.

TYPE OF CLAIM	NUMBER OF CLAIMS	NUMBER OF PROPERTIES	AMOUNT DUE
Proof of Claim	1	1	\$3,046.08

We appreciate the opportunity to represent the School in delinquent tax collections and welcome any comments or inquiries you may have concerning our services.

Sincerely,

Robert L. Meyers

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RLM:mlt