

# Splendora Independent School District

## Delinquent Tax Collection Report

Reporting Period  
08/01/2024 - 06/30/2025

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## OVERVIEW

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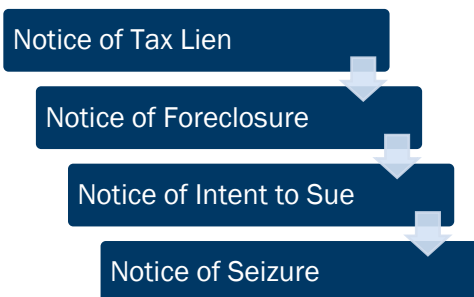
The following is a detailed report of the collection process and results that Linebarger has achieved for **Splendora Independent School District** for the period of **08/01/2024 - 06/30/2025**. Should there be any questions regarding our various collection methods, litigation processes, and/or our collection results, please contact James L. Calkins, Attorney and Jeff McRae, Operations Director for a more thorough discussion.

## MAILINGS

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During this reporting period, Linebarger has continued its mailing program to ensure that delinquent taxpayers are aware that they owe taxes to **Splendora Independent School District**. On behalf of **Splendora Independent School District**, we have mailed **2,960** warning notice letters in increasing severity of tone to delinquent taxpayers, requesting payment of the delinquent tax balance. Every taxpayer on your delinquent roll with a current address has heard from us several times.

Along with our regular mailings, we have prepared and mailed various specialized letters on behalf of **Splendora Independent School District**. The following letters were strategically mailed throughout this reporting period and targeted carefully selected delinquent accounts.



We are pleased to report that these letters were very effective and produced favorable results. Several taxpayers who received our letters either paid their taxes in full or entered into a payment agreement with **Montgomery County Tax office**.

## LITIGATION

The following provides an overview of the litigation results for **Splendora Independent School District**. Additional detail for each type of litigation is available below.

Litigation Results for <b>Splendora Independent School District</b> (08/01/2024 - 06/30/2025)		
Litigation Type	Action	Amount
New Lawsuits	43 petitions against 51 accounts	\$325,203.13
Paid Dismissals	26 suits 31 accounts	\$210,517.16
Judgments Taken	31 suits 42 accounts	\$702,194.93
Released Judgments	10 suits 14 accounts	\$309,704.87
Pending Suits	25 suits 34 accounts	\$208,437.79

### New Lawsuits

If requests for payment and all other negotiations fail, we file lawsuits on behalf of **Splendora Independent School District**. During this reporting period, we filed **43** petitions involving **51** accounts to collect a total of **\$325,203.13** in delinquent taxes, penalties, and interest.

### Dismissals

There are many instances where a defendant in an ad valorem tax suit has been served with citation and subsequently pays their taxes in full. After taxes and court costs are paid, we file a motion to dismiss the lawsuit. During this reporting period, we dismissed **26** because taxpayers fully paid their taxes, resulting in the collection of **\$210,517.16**.

### Judgments

Courtroom judgments are court orders that decide the result of a lawsuit. If a judgment is entered against a taxpayer, Linebarger will have stronger tools to collect the debt. Courtroom judgments have been taken in **31** lawsuits involving **\$702,194.93** in delinquent taxes, penalties and interest. These judgments included foreclosures on **42** accounts of real and personal property.

### Released Judgments

After the court grants a judgment, we again notify the delinquent taxpayers and lienholders in an effort to collect the judgment. Upon payment of the taxes and all costs, we will request that the court enter a release of judgment. During this reporting period, we have released **10** judgments, resulting in the collection of **\$552,346.40**.

## Pending Lawsuits

Currently, there are **25** pending suits on file with the District Clerk. Through these suits, we seek to collect a total of **\$208,437.79** in delinquent taxes, penalties, and interest.

## POST JUDGMENT COLLECTIONS

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### Tax Sales

When efforts to collect on our judgments fail to yield payment of the delinquent taxes, penalties and interest, we advertise and post properties for sale through **taxsales.lgbs.com**, our tax sale website. During this reporting period, we posted 10 tracts of property for tax sale, resulting in **\$154,197.18** being collected on those judgments and prorated among all taxing entities.



Use this QR code to view the [taxsales.lgbs.com](https://taxsales.lgbs.com) website.

### Tax Collections

**Splendora Independent School District** has collected just over **\$1,489,784** in current and delinquent taxes, penalties and interest during the fiscal year ending June 30, 2025.

## CONCLUSION

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Linebarger will continue to pursue receivables for **Splendora Independent School District**, building a sound collection program. This work includes continuously researching delinquent account holders' address and contact information, prosecuting pending suits to conclusion, sending demand letters on a regular basis, and filing additional suits in cases where our letters and requests for payment have been ignored. In addition, our office is available to advise on legal matters, legislative, and regulatory updates, Truth-in-Taxation requirements, and a wide array of training and education needs.

As always, should you have any questions about this report or desire a different presentation format, please do not hesitate to reach out. We look forward to continuing our partnership with **Splendora Independent School District**, and we appreciate the opportunity to serve you.

# Splendora Independent School District

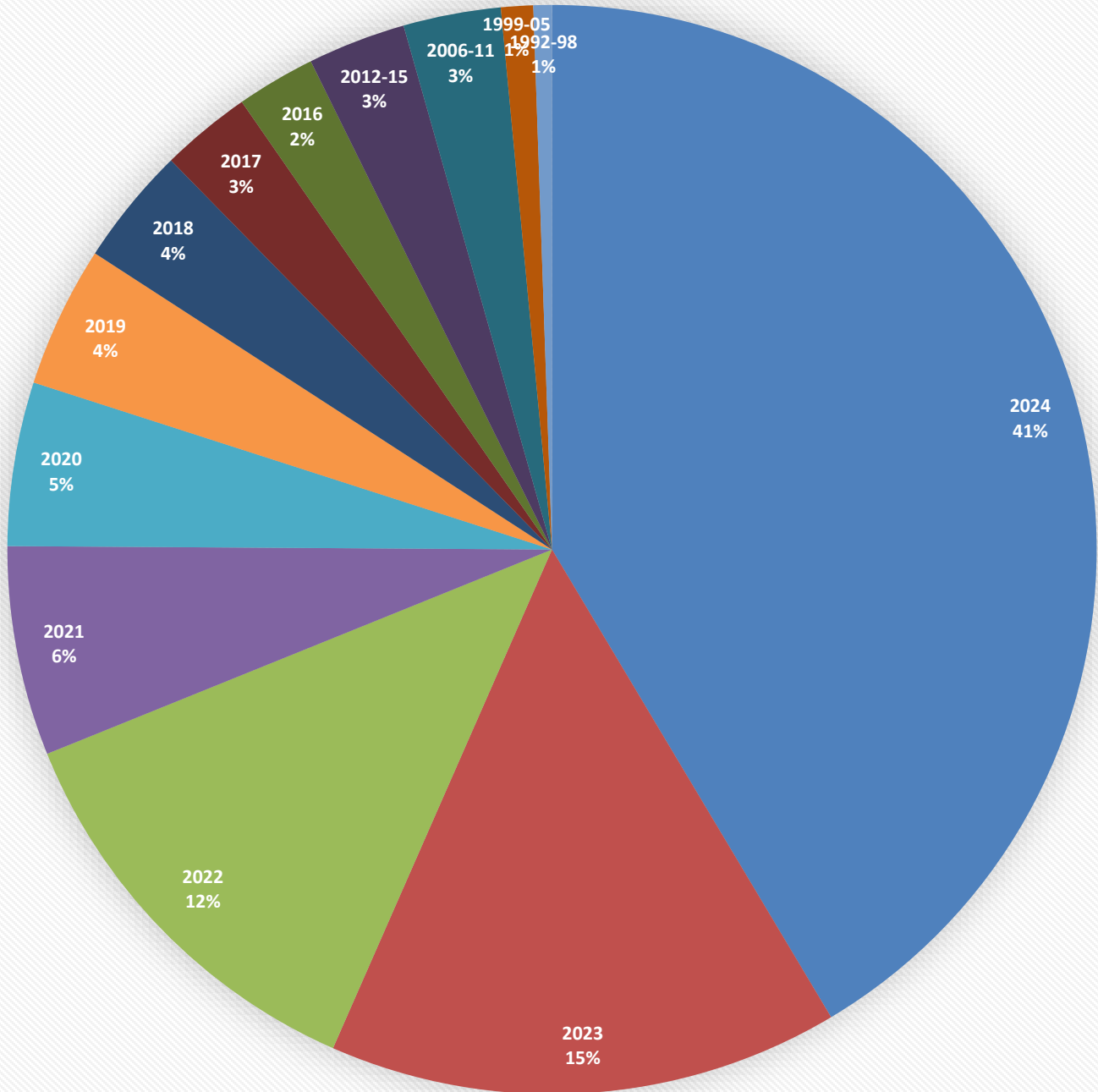
## DELINQUENT TAX ROLL STATISTICS

As of July 8, 2025

• Base Tax Balance	\$1,775,381
• Owners	1,187
• Accounts	1,432
• Breakdown of Accounts:	
A. Personal Property	70 accounts - \$63,118 – 3.56%
B. Mobile Homes	154 accounts - \$125,395 – 7.06%
C. Real Property	1,198 accounts - \$1,586,277 – 89.35%
D. Mineral Accounts	10 accounts - \$591 – 0.03%
E. Tax Deferrals`	60 owners - \$301,121 – 16.96%
F. Accounts Owing \$500-\$3,500	1,106 accounts - \$971,977 – 54.75%

\*All amounts shown are base tax only as of July 8, 2025.

## SISD DELINQUENT ROLL BY YEAR



■ 2024 ■ 2023 ■ 2022 ■ 2021 ■ 2020 ■ 2019 ■ 2018 ■ 2017 ■ 2016 ■ 2012-15 ■ 2006-11 ■ 1999-05 ■ 1992-98

### Splendora ISD Monthly Revenue Delinquent Collections (TC298-L2<sup>1</sup>)

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
0206 - Splendora ISD Levy	100,508.43	107,276.94	119,785.96	91,755.32	37,137.60	54,097.34	46,239.49	61,980.67	70,016.71	46,877.66	41,312.71	394,536.84
0206 - Splendora ISD P&I	25,523.15	23,878.66	45,853.69	24,835.81	10,274.43	15,991.47	15,586.33	21,706.53	18,677.91	15,621.88	11,928.13	88,380.81
<b>Total</b>	<b>126,031.58</b>	<b>131,155.60</b>	<b>165,639.65</b>	<b>116,591.13</b>	<b>47,412.03</b>	<b>70,088.81</b>	<b>61,825.82</b>	<b>83,687.20</b>	<b>88,694.62</b>	<b>62,499.54</b>	<b>53,240.84</b>	<b>482,917.65</b>

Total 1,489,784.47

<sup>1</sup>. Accounts assigned to the firm with attorney fees greater than \$0.00

### Splendora ISD Monthly Revenue Delinquent Collections (TC298-L2<sup>1</sup>)

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
0206 - Splendora ISD Levy	157,508.60	151,125.87	217,185.64	77,054.89	57,128.97	22,832.35	36,648.66	59,440.87	61,621.76	42,539.42	41,478.55	34,759.74
0206 - Splendora ISD P&I	33,370.74	30,295.85	50,176.51	19,994.13	14,534.22	6,270.29	9,948.29	19,734.64	11,786.13	11,264.99	10,813.86	10,291.22
<b>Total</b>	<b>190,879.34</b>	<b>181,421.72</b>	<b>267,362.15</b>	<b>97,049.02</b>	<b>71,663.19</b>	<b>29,102.64</b>	<b>46,596.95</b>	<b>79,175.51</b>	<b>73,407.89</b>	<b>53,804.41</b>	<b>52,292.41</b>	<b>45,050.96</b>

Total 1,187,806.19

<sup>1</sup>. Accounts assigned to the firm with attorney fees greater than \$0.00

### Splendora ISD Monthly Revenue Delinquent Collections (TC298-L2<sup>1</sup>)

	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
0206 - Splendora ISD Levy	115,591.47	69,697.52	23,604.65	65,147.69	22,185.34	26,527.64	29,975.95	21,979.97	27,143.39	27,543.55	14,996.50	44,832.92
0206 - Splendora ISD P&I	24,121.11	16,309.58	5,912.96	17,693.77	5,589.53	6,907.16	8,880.13	6,918.14	21,883.81	6,286.64	3,465.30	15,964.86
<b>Total</b>	<b>139,712.58</b>	<b>86,007.10</b>	<b>29,517.61</b>	<b>82,841.46</b>	<b>27,774.87</b>	<b>33,434.80</b>	<b>38,856.08</b>	<b>28,898.11</b>	<b>49,027.20</b>	<b>33,830.19</b>	<b>18,461.80</b>	<b>60,797.78</b>

Total 629,159.58

<sup>1</sup>. Accounts assigned to the firm with attorney fees greater than \$0.00

### Splendora ISD Monthly Revenue Delinquent Collections (TC298-L2<sup>1</sup>)

	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
0206 - Splendora ISD Levy	97,553.03	70,303.64	47,051.44	33,478.92	17,827.39	18,822.99	55,655.99	18,664.50	38,678.35	27,710.88	46,082.10	74,697.47
0206 - Splendora ISD P&I	22,709.92	20,869.52	12,625.54	8,724.26	5,043.36	5,534.08	23,187.19	5,892.33	19,280.95	9,413.31	8,236.48	15,809.68
<b>Total</b>	<b>120,262.95</b>	<b>91,173.16</b>	<b>59,676.98</b>	<b>42,203.18</b>	<b>22,870.75</b>	<b>24,357.07</b>	<b>78,843.18</b>	<b>24,556.83</b>	<b>57,959.30</b>	<b>37,124.19</b>	<b>54,318.58</b>	<b>90,507.15</b>

Total 703,853.32

<sup>1</sup>. Accounts assigned to the firm with attorney fees greater than \$0.00

### Splendora ISD Monthly Revenue Delinquent Collections (TC298-L2<sup>1</sup>)

	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
0206 - Splendora ISD Levy	N/A	33,480.06	90,409.98	45,256.85	20,638.08	20,964.92	31,469.66	21,058.50	41,096.42	204,391.91	94,996.84	47,266.48
0206 - Splendora ISD P&I	N/A	8,416.06	19,717.53	11,645.29	5,671.47	5,896.50	10,259.48	8,300.07	16,440.12	32,847.05	26,800.00	13,160.88
<b>Total</b>	<b>-</b>	<b>41,896.12</b>	<b>110,127.51</b>	<b>56,902.14</b>	<b>26,309.55</b>	<b>26,861.42</b>	<b>41,729.14</b>	<b>29,358.57</b>	<b>57,536.54</b>	<b>237,238.96</b>	<b>121,796.84</b>	<b>60,427.36</b>

Total 810,184.15

Exhibit C

<sup>1</sup>. Accounts assigned to the firm with attorney fees greater than \$0.00