

EAGLE PASS

INDEPENDENT SCHOOL DISTRICT

Quarterly Delinquent Tax Collection Report



Linebarger Goggan Blair & Sampson, LLP

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July – September 2015

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711 NAVARRO, SUITE 300
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OLIVER S. HEARD, JR.
CO-FOUNDING PARTNER
1943-2000

October 7, 2015

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

RE: July – September 2015 Quarterly Delinquent Tax Collection Report

Dear Trustees:

We are pleased to present this quarterly report for the period of July - September 2015 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. If you, the school board, or other administrative personnel have any questions about this report or the services we provide Eagle Pass ISD, please contact us.

Kindest regards,



SONIA A. GONZALEZ
Partner

CFD&SG /bc

cc: Gilberto Gonzalez, Superintendent of Schools
Ismael Mijares, Assistant Superintendent for Business & Finance
Susana Perez, Risk Management Director
Deniz Brown, Tax Assessor Collector

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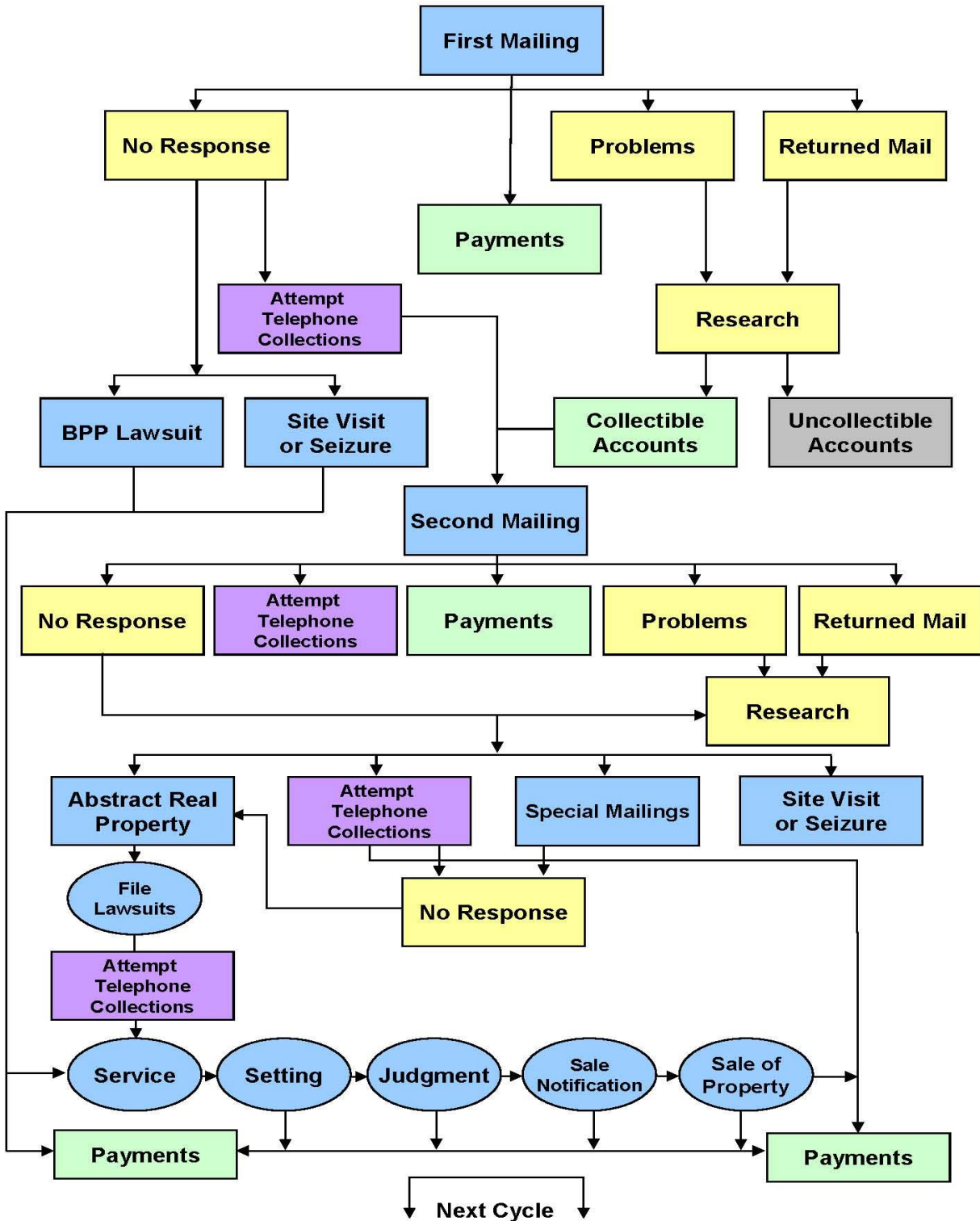
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VII. Management and Support Team

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CHAPTER I

Collection Process



EAGLE PASS ISD WORK PLAN

Notifications

- Mail BPP notice of intent to seize when necessary
- Mail second notification and 1st follow-up notice in September
- Mail 3rd notice and 2nd follow-up notice in December
- 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 bi-yearly Sheriff sales
- File proof of claims in bankruptcy courts throughout the United States where taxes are due the District, 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 Real and business personal property accounts to expedite payment
- Set up payment plans as authorized by the 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 Workplan Goals

- Maintain communication with all governmental departments (ie: 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

JULY - SEPTEMBER 2015 ACTIVITY SUMMARY

Taxpayer Notifications:

| Mass Mailing Activity | | | |
|-----------------------|-----------------|--------------|-----------------------|
| Letter Date | Letter Type | Account | Dollar Amount |
| July 2015 | Tax Lien Notice | 3,330 | \$4,012,062.27 |
| September 2015 | First Follow Up | 2,738 | \$3,594,835.94 |
| TOTAL | | 6,068 | \$7,606,898.21 |

Target Mailing Activity:

| Target Mailing Activity | | |
|-------------------------|-------------------|---------------|
| Time Period | Number of Letters | Dollar Amount |
| July – September 2015 | 122 | \$496,304.41 |

Taxpayer Assistance and Payment Arrangements:

| July – September 2015 | | |
|---|--------------------|----------------|
| | Number of Accounts | Dollar Amount |
| Outbound Collection Calls | 607 | \$1,103,209.65 |
| Taxpayer Walk Ins | 461 | \$1,006,236.03 |
| In Bound Phone Inquiries & Correspondence | 462 | \$847,676.09 |
| Law Firm Payment Holds | 13 | \$13,584.22 |
| Tax Office Payment Arrangements | 25 | \$23,716.57 |

Research and Litigation:

| July – September 2015 | | |
|---|--------------------|---------------|
| Activity | Number of Accounts | Dollar Amount |
| Abstracts of Title and Ownership Research | 196 | N/A |
| Lawsuits Filed | 48 | \$110,661.78 |
| Judgments Entered | 20 | \$82,756.59 |

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 2015 is reflected below.

| MASS MAILING ACTIVITY | | | |
|------------------------------|--------------------|----------------|-----------------------|
| Letter Date | Letter Type | Account | Dollar Amount |
| July 2015 | Tax Lien Notice | 3,330 | \$4,012,062.27 |
| September 2015 | First Follow Up | 2,738 | \$3,594,835.94 |
| TOTAL | | 6,068 | \$7,606,898.21 |

Sample letter can be found on the following page.

B. Targeted Mailing

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 |
| July 2015 | 31 | \$213,871.42 |
| August 2015 | 33 | \$48,385.95 |
| September 2015 | 58 | \$234,047.04 |
| TOTAL | 122 | \$496,304.41 |

*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) 231-0963
(800) 876-6144

July 15, 2015

T1-PO-S183



DELINQUENT TAXES : \$701.06
PENALTY/INTEREST : \$294.54
TOTAL DUE : \$995.60



RE: Acct. # CAD# LOMA LINDA UNIT # 1, BLOCK LOT (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 the Eagle Pass Independent School District delinquent taxes owed 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 avoid legal enforcement, you should make payment immediately by returning the enclosed statement 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. If you need to set up a payment plan, contact our office at (800)876-6144 for more information. If you have an active payment plan, a lawsuit will not be filed.

IF YOU ARE 65 YEARS OF AGE OR OLDER OR ARE 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

H-124C

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) 231-0963
(800) 876-6144
September 10, 2015

T7-P2-S1,812



DELINQUENT TAXES : \$330.78
PENALTY/INTEREST : \$202.91
TOTAL DUE : \$533.69



RE: Acct. # CAD# LA HERRADURA, BLOCK LOT (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, 2015 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

H-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

C. Telephone/Personal Contact

The Firm maintains a collections department staffed with professionals who are dedicated to making personal contact to collect taxes due. The volume of calls initiated each month is shown below. A list of accounts who have been contacted can be made available to the District upon request.

| OUTBOUND COLLECTION CALLS | | |
|----------------------------------|---------------------------|-----------------------|
| Time Period | Number of Accounts | Dollar Amount |
| July 2015 | 361 | \$532,021.42 |
| August 2015 | 96 | \$174,738.06 |
| September 2015 | 150 | \$396,450.17 |
| TOTAL | 607 | \$1,103,209.65 |

CHAPTER III

Taxpayer Assistance

A. Taxpayer Inquiries

Taxpayers are encouraged to contact the firm to resolve their delinquent accounts. We have experienced bilingual personnel available Monday – Friday from 9:00 am to 5:30 pm to assist taxpayers. Each communication represents an opportunity to resolve problems and facilitate the payment of taxes. In addition, taxpayers may tender payments at our local office located on Monroe Street. Our employees will hand deliver those payments to the respective tax offices that same day. We provide taxpayers with receipts to confirm that payment was tendered. This chapter of the report summarizes our taxpayer assistance efforts based on the origin of the inquiry (phone or correspondence).

| TAXPAYER WALK IN INQUIRIES | | |
|-----------------------------------|---------------------------|-----------------------|
| Time Period | Number of Accounts | Dollar Amount |
| July 2015 | 193 | \$473,149.00 |
| August 2015 | 139 | \$243,151.34 |
| September 2015 | 129 | \$289,935.69 |
| TOTAL | 461 | \$1,006,236.03 |

| IN BOUND CORRESPONDENCE AND PHONE INQUIRIES | | |
|--|---------------------------|----------------------|
| Time Period | Number of Accounts | Dollar Amount |
| July 2015 | 196 | \$408,011.32 |
| August 2015 | 109 | \$137,220.39 |
| September 2015 | 157 | \$302,444.38 |
| TOTAL | 462 | \$847,676.09 |

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 | Amount Remaining Due |
| July 2015 | 12 | \$11,956.50 |
| August 2015 | 0 | \$0.00 |
| September 2015 | 1 | \$1,627.72 |
| TOTAL | 13 | \$13,584.22 |

| TAX OFFICE PAYMENT ARRANGEMENTS | | |
|--|---------------------------|-----------------------------|
| Time Period | Number of Accounts | Amount Remaining Due |
| July 2015 | 12 | \$5,582.74 |
| August 2015 | 7 | \$7,129.18 |
| September 2015 | 6 | \$11,004.65 |
| TOTAL | 25 | \$23,716.57 |

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 2015 | 60 |
| August 2015 | 21 |
| September 2015 | 75 |
| TOTAL | 156 |

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. In addition, we are verifying all of the title work involved in the lawsuits filed by the District's previous law firm to ensure that any disposition and foreclosure efforts are in compliance with the law.

| ABSTRACTS OF TITLE PROCESSED | | |
|-------------------------------------|-------------------------------|------------------------------|
| Time Period | Title Orders Requested | Title Orders Received |
| July 2015 | 0 | 20 |
| August 2015 | 0 | 0 |
| September 2015 | 0 | 20 |
| TOTAL | 0 | 40 |

CHAPTER V

Litigation

The Firm will file lawsuits as necessary to collect taxes due the District. When we file lawsuits we will work closely with the Maverick County District Clerk, Sheriff's Department and Judiciary to ensure our litigation procedures help to expedite the prosecution of every lawsuit filed. Dockets will be set regularly in accordance to the Judge's calendar and sheriff sales will be held as often as necessary 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 those lawsuits filed including suit number, filing date, and the defendant style are reflected in the tables below.

| July 2015 | | |
|--------------------|--------------------|------------------------------|
| Suit Number | Filing Date | Defendant Style |
| 15-07-04977-TXAJA | 29-Jul-2015 | JUAN PEREZ, JR., ET AL |
| 15-07-04991-TXAJA | 29-Jul-2015 | DANIEL CARRIZALES, ET AL |
| 15-07-04992-TX | 29-Jul-2015 | CONRADO PEREZ, SR., ET AL |
| 15-07-04979-TXAJA | 29-Jul-2015 | REYNALDO ALVAREZ, ET AL |
| 15-07-04986-TX | 29-Jul-2015 | JAMES GARLAND HAWKINS, ET AL |
| 15-07-04985-TXAJA | 29-Jul-2015 | OTHONIEL GARZA, ET AL |
| 15-07-04999-TXAJA | 29-Jul-2015 | JOSE MARTIN RODRIGUEZ, ET AL |
| 15-07-04995-TXAJA | 29-Jul-2015 | LETICIA M. GONZALEZ, ET AL |

| July 2015 CONTINUED | | |
|----------------------------|--------------------|--|
| Suit Number | Filing Date | Defendant Style |
| 15-07-04978-TX | 29-Jul-2015 | EDUARDO CASARES, ET AL |
| 15-07-04998-TX | 29-Jul-2015 | LAURA ARACELY RAMIREZ, ET AL |
| 15-07-04984-TX | 29-Jul-2015 | NORMA YOLANDA DENA |
| 15-07-04994-TX | 29-Jul-2015 | DEBORA RUTH VILLARREAL |
| 15-07-04983-TXAJA | 29-Jul-2015 | BEATRIZ HERRERA |
| 15-07-04997-TXAJA | 29-Jul-2015 | GUSTAVO JIMENEZ, ET AL |
| 15-07-04980-TX | 29-Jul-2015 | ALFREDO GONZALEZ |
| 15-07-04988-TX | 29-Jul-2015 | JOE RUIZ, AKA JOSE RUIZ, DOING BUSINESS AS MAVERICK PARTS SUPPLY |
| 15-07-04989-TXAJA | 29-Jul-2015 | JUAN ANDRES VILLARREAL |
| 15-07-04996-TX | 29-Jul-2015 | AGS LOGISTICS, LLC |
| 15-07-05000-TX | 29-Jul-2015 | TAGS A&H, LLC DBA TAGS APPAREL & HOME |
| 15-07-04990-TX | 29-Jul-2015 | JUAN CARDENAS |
| 15-07-04993-TXAJA | 29-Jul-2015 | J.J. MENDOZA, AKA JUAN J. MENDOZA |
| 15-07-05001-TXAJA | 29-Jul-2015 | JESUS GARCIA , DOING BUSINESS AS MABELY'S BAKERY |
| 15-07-04981-TXAJA | 29-Jul-2015 | CRYSTAL CARBAJAL, ET AL |
| 15-07-04987-TXAJA | 29-Jul-2015 | ROSA ELIA FERNANDEZ, ET AL |
| 15-07-05002-TX | 29-Jul-2015 | JOAQUIN L. RODRIGUEZ |
| 15-07-04982-TX | 29-Jul-2015 | JOSE RAMON REYES, ET AL |
| Number of Suits: 26 | | |

| September 2015 | | |
|----------------------------|-------------|--|
| Suit Number | Filing Date | Defendant Style |
| 15-09-05010-TX | 23-Sep-2015 | MARIA L. VILLARREAL, ET AL |
| 15-09-05009-TXAJA | 23-Sep-2015 | ANDRES H. RAMOS, ET AL |
| 15-09-05008-TX | 23-Sep-2015 | RODOLFO CARTER |
| 15-09-05011-TXAJA | 23-Sep-2015 | ALBERTO WHEELER, JR., ET AL |
| 15-09-05012-TX | 23-Sep-2015 | PAULA HERNANDEZ, ET AL |
| 15-09-05013-TXAJA | 23-Sep-2015 | RAUL LORENZO URIBE, ET AL |
| 15-09-05007-TXAJA | 23-Sep-2015 | PRECILIANO HERNANDEZ |
| 15-09-05005-TXAJA | 23-Sep-2015 | LUIS HERNANDEZ, III, ET AL |
| 15-09-05014-TX | 23-Sep-2015 | ROSALINDA VILLARREAL |
| 15-09-05015-TXAJA | 23-Sep-2015 | MARIA SYLVIA ORTIZ |
| 15-09-05016-TX | 23-Sep-2015 | ROLANDO EURESTI, ET AL |
| 15-06-05006-TX | 23-Sep-2015 | PABLO DE LA CRUZ, ET AL |
| 15-09-05017-TXAJA | 23-Sep-2015 | JOSE MARIA RAMIREZ, ET AL |
| 15-09-05018-TX | 23-Sep-2015 | NRT ENTERPRISES, L.L.C., ET AL |
| 15-09-05019-TXAJA | 23-Sep-2015 | SERGIO FERNANDEZ GUERRA |
| 15-09-05020-TX | 23-Sep-2015 | EUGENIO M. COVARRUBIAS, ET AL |
| 15-09-05021-TXAJA | 23-Sep-2015 | DIEGO RIVERA, ET AL |
| 15-09-05022-TX | 23-Sep-2015 | ALMA R. SANDOVAL, ET AL |
| 15-09-05023-TXAJA | 23-Sep-2015 | MARY FRANCIS SORET, ET AL |
| 15-09-05003-TXAJA | 23-Sep-2015 | ELIAZAR DE HOYOS, AKA ELIAZAR DE HOYOS-ARREDONDO |
| 15-09-05004-TX | 23-Sep-2015 | HERVEY RODRIGUEZ, ET AL |
| 15-09-05024-TX | 23-Sep-2015 | PEDRO LOPEZ |
| Number of Suits: 22 | | |

| TRIAL JUDGMENTS | | | |
|------------------------|----------------------|----------------------------|------------------------|
| Suit Number | Judgment Date | Litigation Status | Judgment Amount |
| 14-06-04814-TX | 06-Jul-2015 | JUDGMENT ENTERED | \$4,714.41 |
| 14-04-04802-TX | 06-Jul-2015 | NEEDS ABSTRACT OF JUDGMENT | \$1,081.41 |
| 14-12-04881-TXAJA | 14-Jul-2015 | NEEDS ABSTRACT OF JUDGMENT | \$3,165.24 |
| 14-12-04875-TXAJA | 14-Jul-2015 | JUDGMENT ENTERED | \$3,794.79 |
| 15-01-04909-TXAJA | 14-Jul-2015 | JUDGMENT ENTERED | \$529.14 |
| 09-09-04038-TX | 08-Jun-2015 | JUDGMENT ENTERED | \$2,706.63 |
| 11-11-04502-TX | 08-Jun-2015 | JUDGMENT ENTERED | \$7,357.88 |
| 11-09-04482-TX | 08-Jun-2015 | JUDGMENT ENTERED | \$1,770.52 |
| 13-06-04712-TX | 08-Jun-2015 | JUDGMENT ENTERED | \$8,212.63 |
| 15-02-04904-TX | 08-Jun-2015 | JUDGMENT ENTERED | \$3,942.52 |
| 05-09-03286-TX | 08-Jun-2015 | JUDGMENT ENTERED | \$8,378.87 |
| 11-03-04417-TXAJA | 22-Sep-2015 | JUDGMENT ENTERED | \$10,418.47 |
| 12-01-04549-TXAJA | 22-Sep-2015 | JUDGMENT ENTERED | \$3,467.39 |
| 13-02-04687-TXAJA | 22-Sep-2015 | JUDGMENT ENTERED | \$2,463.36 |
| 12-09-04631-TXAJA | 22-Sep-2015 | JUDGMENT ENTERED | \$6,847.74 |
| 10-06-04281-TXAJA | 22-Sep-2015 | JUDGMENT ENTERED | \$1,939.12 |
| 14-07-04827-TXAJA | 22-Sep-2015 | JUDGMENT ENTERED | \$3,960.24 |
| 14-07-04829-TXAJA | 22-Sep-2015 | JUDGMENT ENTERED | \$1,980.15 |
| 14-09-04861-TXAJA | 22-Sep-2015 | JUDGMENT ENTERED | \$0.00 |
| 14-12-04887-TXAJA | 22-Sep-2015 | JUDGMENT ENTERED | \$6,026.08 |
| TOTAL: 20 | | | \$82,756.59 |

| Motion and Order for Attorney Ad Litem | | |
|---|---------------------|--------------------|
| Time Period | Motion/Order | Amount Due |
| July 2015 | 7 | \$34,611.10 |
| August 2015 | 5 | \$41,348.47 |
| September 2015 | 2 | \$9,201.73 |
| TOTAL | 14 | \$85,161.30 |

Trial Settings July 2015

| Trial Date | Trial Activity | |
|--|----------------------------------|--|
| July 6, 2015 (293rd) | 6 Lawsuits Set for Trial: | |
| | 2 | Judgment Entered Totaling \$5,795.82 |
| | 14-04-04802-TX | Maverick County vs. Elodia Sanchez Ramirez, Doing Business As Panchito's Supermarket, et al \$1,081.41 judgment entered |
| | 14-06-04814-TX | Maverick County, et al vs. Leticia Correa \$4,714.41 judgment entered |
| | 1 | Motion and Order to Vacate Judgment |
| | 10-04-04238-TX | Maverick County, et al vs. Edmond Harrison \$827.84 Motion and Order to Vacate Judgment |
| | 1 | Lawsuit passed (Defendant's Attorney request) |
| | 10-05-04256-TX | Maverick County, et al vs. Texas Home Center Inc., et al \$30,334.45 Defendant's Attorney request |
| | 1 | Lawsuit passed (O65 Exemption) |
| | 14-07-04852-TX | Maverick County, et al vs. Rosendo Garza Flores, et al \$2,992.48 Over 65 exemption |
| | 1 | Lawsuit passed (payment agreement) |
| | 14-12-04876-TX | Maverick County, et al vs. Jose Manuel Mauricio \$2,840.44 payment agreement |

Trial Settings July 2015 CONTINUED

| Trial Date | Trial Activity |
|---|---|
| July 14, 2015 (365th) | 5 Lawsuits Set for Trial: |
| | <p>3 Judgments Entered Totaling \$7,489.17</p> <p>14-12-04875-TXAJA Maverick County, et al vs. Lusio Covarrubias \$3,794.79 judgment entered</p> <p>14-12-04881-TXAJA Maverick County, et al vs. Roberto Martinez \$3,165.24 judgment entered</p> <p>15-01-04909-TXAJA Maverick County, et al vs. David Perez, et al \$529.14 judgment entered</p> |
| | <p>1 Lawsuit passed (amend petition)</p> <p>14-12-04877-TXAJA Eagle Pass ISD, et al vs. Jorge Manuel Perea Canales \$2,576.08 amend petition</p> |
| | <p>1 Lawsuit passed (perfect evidence)</p> <p>14-12-04879-TXAJA Maverick County, et al vs. Jorge Aguilar, et al \$788.89 perfect evidence</p> |

Trial Settings SEPTEMBER 2015

| Trial Date | Trial Activity | |
|---|-----------------------------------|--|
| September 8, 2015 (293rd) | 10 Lawsuits Set for Trial: | |
| | 6 | Judgment Entered Totaling \$32,369.05 |
| | 05-09-03286-TX | Eagle Pass ISD, Maverick County vs. Dolores Valle Escobedo, et al \$8,378.87 judgment entered |
| | 09-09-04038-TX | Maverick County, et al vs. Norma Alicia Menchaca, et al \$2,706.63 judgment entered |
| | 11-09-04482-TX | Maverick County, et al vs. Francisca Centeno Huerta \$1,770.52 judgment entered |
| | 11-11-04502-TX | Maverick County, et al vs. Jose Miguel Beattie, Jr., as Independent Executor of the Estate of Jose M. Beattie, et al \$7,357.88 judgment entered |
| | 13-06-04712-TX | Maverick County, et al vs. Abel De Luna, Doing Business As Abel De Luna Used Appliances \$8,212.63 judgment entered |
| | 15-02-04904-TX | Maverick County, et al vs. Jorge Sanchez, et al \$3,942.52 judgment entered |
| | 2 | Motion and Order to Vacate Judgment |
| | 09-09-04050-TX | Maverick County, et al vs. Norma Leticia S. Castillo \$2,188.30 Motion and Order to Vacate Judgment |
| | 11-03-04414-TX | Maverick County, et al vs. Maria Elena Perez \$5,097.90 Motion and Order to Vacate Judgment |
| | 2 | Lawsuits passed (payment agreement) |
| | 14-07-04826-TX | Maverick County, et al vs. Texas Maverick Tierras, Inc., DBA Maverick Concrete \$39,860.75 payment agreement |
| | 14-12-04886-TX | Maverick County, et al vs. Jose J. Ruiz \$16,026.12 payment agreement |

Trial Settings SEPTEMBER 2015 CONTINUED

| Trial Date | Trial Activity | |
|--|-----------------------------------|---|
| September 22, 2015 (365th) | 10 Lawsuits Set for Trial: | |
| | 8 | Judgment Entered Totaling \$19,411.78 |
| | 10-06-04281-TXAJA | Maverick County, et al vs. Ignacio Martinez, et al \$1,939.12 judgment entered |
| | 11-03-04417-TXAJA | Maverick County, et al vs. Isabel O'Brian \$5,251.92 Tract #1 and \$5,166.55 Tract #2 judgment entered |
| | 12-01-04549-TXAJA | Maverick County, et al vs. Javier Molina \$3,467.39 judgment entered |
| | 12-09-04631-TXAJA | Maverick County, et al vs. Santiago Gaitan Coronado, et al \$6,847.74 judgment entered |
| | 13-02-04687-TXAJA | Maverick County, et al vs. James Robert Wipff, et al \$2,463.36 judgment entered |
| | 14-07-04827-TXAJA | Maverick County, et al vs. Maverick Aggregates, Inc. \$3,960.24 judgment entered |
| | 14-07-04829-TXAJA | Maverick County, et al vs. Ricardo J. Prado, Doing Business As Prado's Air Conditioning and Heating Service \$1,980.15 judgment entered |
| | 14-12-04887-TXAJA | Maverick County, et al vs. Denise Jimenez, aka Samaria Denise Jimenez, et al \$6,026.08 judgment entered |
| | 1 | Lawsuit passed (court costs pending) |
| | 10-09-04343-TXAJA | Maverick County, et al vs. Teofilo Martinez, et al \$0.00 paid in full (court costs pending) |
| | 1 | Lawsuit passed (paid in full) |
| | 14-09-04861-TXAJA | Maverick County, et al vs. Raul Gomez, et al \$0.00 paid in full |

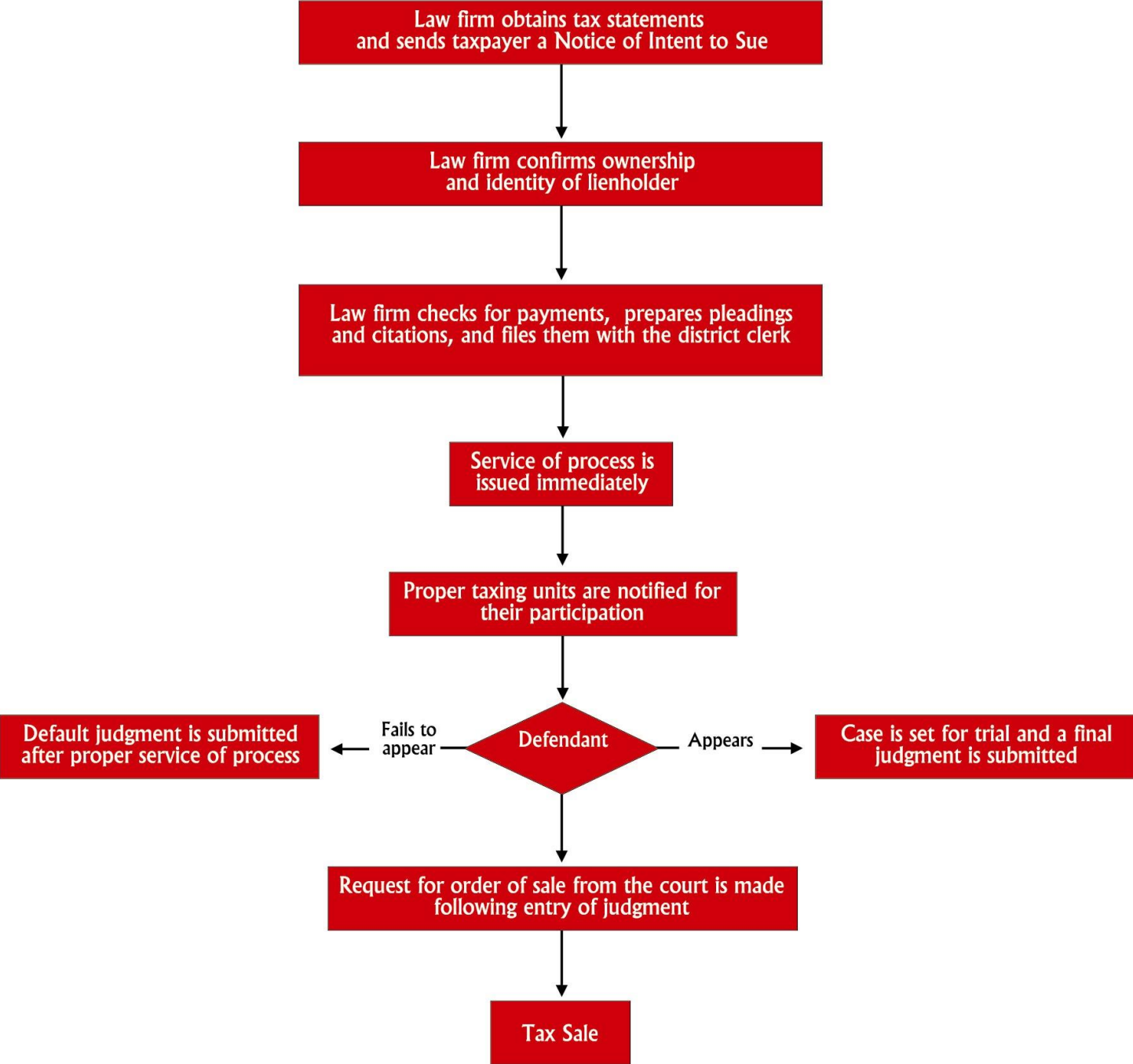
| Sheriff Sale Eagle Pass ISD | | |
|--|--|-------------------|
| Date of Sale | Sale Activity | Amount Due |
| August 4, 2015 | Fourteen (14) Properties Reviewed for Sale | |
| | Twelve (12) approved by Tax Office for Sheriff Sale | |
| | Eight (8) properties Set for Sale Five (5) properties were pulled – Payment Arrangements Three (3) properties were pulled – Paid in Full | |
| | Zero (0) properties went to Sale for Minimum Bids | \$0.00 |
| | | |

Note: 1st letter dated June 3, 2015: EPISD = 12 coded CRO + 17 extra letters

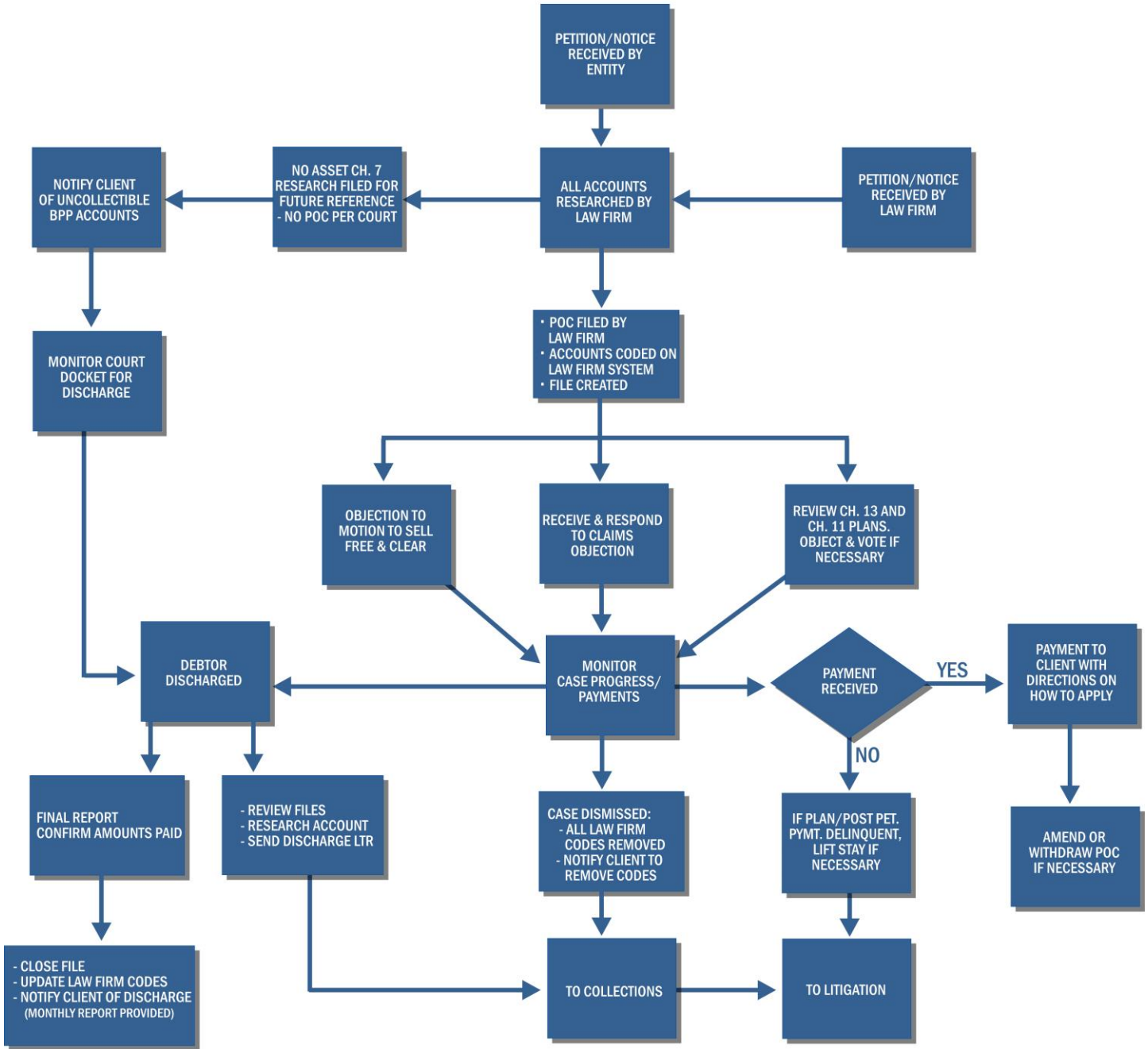
Note: 2nd letter dated June 19, 2015: EPISD = 8 coded CRO + 10 extra letters

| BANKRUPTCY FILINGS | | | |
|--|-----------------------|--------------------|---------------------|
| CLAIMS FILED INVOLVING EAGLE PASS ISD TAX DEBT | | | |
| JULY – SEPTEMBER 2015 | | | |
| Bankruptcy Number | Account Number | Debtor Name | CLAIM AMOUNT |
| No Claims were filed involving Eagle Pass ISD between July through September 2015 | | | |
| | | | |
| AS OF OCTOBER 2015 THERE ARE 9 EAGLE PASS ISD ACCOUNTS INVOLVED IN ACTIVE BANKRUPTCY PROCEEDINGS WITH DELINQUENT PROPERTY TAXES TOTALING \$33,165.54. | | | |

TAX SUIT PROCEDURES



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 reflects delinquent tax collection results based on monthly reports from The Eagle Pass ISD Tax Assessor Collector.

| EAGLE PASS ISD Delinquent Tax Collections | | | | | | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Tax Year 2015-2016 | Tax Year 2014-2015 | Tax Year 2013-2014 | Tax Year 2012-2013 | Tax Year 2011-2012 | Tax Year 2010-2011 |
| September | \$188,495.24 | \$193,855.12 | \$145,947.96 | \$164,451.89 | \$180,904.98 | \$178,485.18 |
| October | | \$211,315.28 | \$145,887.36 | \$177,362.65 | \$184,123.27 | \$180,424.61 |
| November | | \$112,645.02 | \$132,149.31 | \$191,811.25 | \$111,649.02 | \$108,583.52 |
| December | | \$121,153.11 | \$119,078.04 | \$174,795.75 | \$138,720.26 | \$131,818.54 |
| January | | \$153,108.95 | \$131,426.94 | \$90,690.80 | \$138,436.12 | \$159,029.88 |
| February | | \$193,834.49 | \$163,508.41 | \$123,990.39 | \$160,445.05 | \$130,899.11 |
| March | | \$171,836.53 | \$123,217.22 | \$98,169.47 | \$154,352.22 | \$216,510.19 |
| April | | \$101,490.17 | \$75,694.88 | \$104,298.58 | \$105,957.24 | \$92,352.71 |
| May | | \$104,059.54 | \$97,028.53 | \$73,283.93 | \$176,993.05 | \$83,453.98 |
| June | | \$99,460.75 | \$100,312.59 | \$101,793.29 | \$114,638.94 | \$103,338.34 |
| July | | \$243,696.59 | \$322,081.86 | \$270,169.69 | \$203,433.86 | \$215,762.41 |
| August | | \$196,864.02 | \$288,126.34 | \$158,512.88 | \$219,242.76 | \$208,371.91 |
| TOTAL | \$188,495.24 | \$1,903,319.57 | \$1,844,459.44 | \$1,729,330.57 | \$1,888,896.77 | \$1,809,030.38 |

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
Partner
Joined in 2003



Ronald Rocha
Partner
Joined in 1994



Sonia Gonzalez
Partner
Joined in 2007



Carri Baker Wells
Director of Operations
Joined in 1985



Don Stecker
Partner
Joined in 2008



Brad Balderrama
Attorney
Joined in 2009



Darbey Wehrle
Financial Reporting
Manager
Joined in 1988



Elaine Mika
Operations Manager
Joined in 1987



Nadine Quintanilla
Assistant Operations
Manager/Regional
Supervisor
Joined in 1994



Ana Cantu
Collections Manager
Joined in 2009
Eagle Pass Office



Sara Garza
Bankruptcy Manager
Joined in 1983



Lorena De Hoyos
Office & IT Administrator
Joined in 2000



Baudi Cepeda
Client Reporting Manager
Joined in 2006



John Fry
Collection Manager
Joined in 2004



Rosa Cruz
Litigation Assistant
Joined in 2011
Eagle Pass Office



Cecilia Chance
Litigation Assistant
Joined in 2011
Eagle Pass Office



Leticia Crespín
Litigation Assistant
Joined in 2002



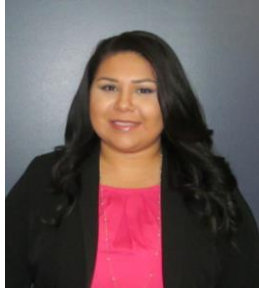
Irene Castillo
Lawsuit Production
Joined in 1998



Cecilia Villarreal
Litigation Assistant
Joined in 2009



Alison McConnon
Litigation Assistant/
Research Analyst
Joined in 2015



Laura Ibarra
Litigation Assistant
Joined in 2015



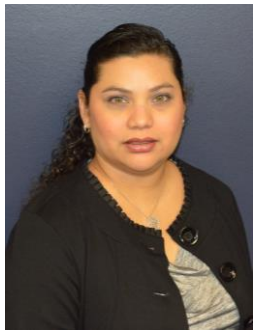
Tamika Temple
Litigation Assistant
Joined in 2015



Zane Goodspeed
Collector
Joined in 2011



Lindsay Moy
Assistant Operations
Manager
Joined in 2002



Maria Hunter
Bankruptcy Assistant
Joined in 2013



Veronica Gomez
Bankruptcy Assistant
Joined in 2001



Yvette Balderas
Bankruptcy Assistant
Joined in 2010