

**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Business Office Presentation	Date: October 28, 2024
SUBJECT: Delinquent tax collection status report by Perdue, Brandon, Fielder, Collins & Mott LLP	Submitted by: Manell Martin Related Pages: TBD
BACKGROUND INFORMATION: Sergio Garcia will present a status report concerning the collection of delinquent property taxes by Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	
RECOMMENDED ACTION: Informational Item	BUDGETARY INFO. None

Board President's Approval: _____

Superintendent's Approval: _____






Status Report to
LULING INDEPENDENT SCHOOL DISTRICT
Concerning the Collection of Delinquent Property Taxes

Sergio E. Garcia
Adam Dockery
3301 Northland Drive, Ste. 505
Austin, Texas 78731
(512) 302-0190
(800) 290-8391
sgarcia@pbfc.com

October 28, 2024

LULING INDEPENDENT SCHOOL DISTRICT
STATUS REPORT AS OF OCTOBER 23, 2024

INDEX

Section I. Partial Payment Agreements

Section II. Imminent Litigation/Title Research

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I. PARTIAL PAYMENT AGREEMENTS

Glossary of Terms:

PPK Partial payment contract

Name	Years Due	Amount Owed	Account No.	Comments
Barnhart, Richard	22	\$5,225.09	22904	PPK Current
Camacho, Carmen Estate	23	\$314.15	24505	New PPK
Camacho, John G	21-23	\$2,863.92	26173	New PPK
Campos, Amy	22-23	\$1,345.35	24667	PPK Current
Castillo, Dominga	23	\$1,480.34	25501	New PPK
Castillo, Fransisco & Estela	23	\$1,081.49	24423	New PPK
Castillo, Uriel Guillen & Alba Rocio	22	\$4,862.70	23667	PPK Breached; Suit Pending; Set for Trial
Coe, David	19-22	\$2,576.25	34267	PPK Breached; Judgment Entered; Tax Sale
Cortinas, Anastacio	22-23	\$972.24	26081	New PPK
Crapps, Van L	22-23	\$87.85	8900953 8913003	PPK Current
Cubit, Gilbert & Cecilia	22-23	\$1,325.71	25868	PPK Current
Davila, Jim Estate	22-23	\$1,320.48	25175 25924	PPK Current
De La Rosa, Luis & Erica	23	\$158.99	25224	New PPK
Dozier, Jesse	22-23	\$11,536.36	115605 118879	PPK Current; Suit Pending
Dukes, Hobie & Janice	22-23	\$1,392.35	25679 25891	New PPK
Dukes, Robert M	22-23	\$1,706.75	25884 25890	New PPK

Dunham, Shawn & Catherine	22-23	\$4,718.92	24432 23831	PPK Current
Elumir, Harry (Hope Melba Cabardo)	21-23	\$9,766.04	24312	PPK Current
Flores, David	21-23	\$1,562.08	25839	PPK Current; Suit Pending
Franco, Rodolfo T	22-23	\$3,782.58	31403	PPK Current; Suit Pending
Frausto, Tanya	22	\$279.36	32429	PPK Current
Garcia, Roxana	22	\$480.88	24601	PPK Current
Gonzales, Adolfo	20-23	\$7,368.12	25369	PPK Current; Suit Pending
Gonzales, Jesus	22-23	\$2,165.23	22117	PPK Current
Guidry, Monte James	22	\$2.36	23923	PPK Current
Hall, Wilma Jean	22-23	\$2,796.58	43160	PPK Current
Harrison, Annette	22-23	\$553.43	25603	PPK Current
Hausler, Travis M	22	\$5.90	8900954	PPK Current
Haynes, Pierce & Mary	22-23	\$841.44	44394	PPK Current
Hellums, Jennifer M	22	\$630.94	23419	PPK Current
Hensley, Calvin & Connie	23	\$94.58	44703	New PPK
Hernandez, Lorenzo	22-23	\$672.43	25784	PPK Current
Hernandez, Oscar & Linda	22-23	\$3,313.40	25205	New PPK
Heroy, Matthew	22-23	\$4,235.13	Multiple Accounts	New PPK
Kelley, Ruby May & Spencer Lillian Faye	22-23	\$809.88	25738	PPK Breached
Kent, Lonnie & Carole	22-23	\$6,892.43	29704 29731	PPK Current
Key, Ronald	23	\$2,355.15	Multiple Accounts	New PPK
Kittel, Brad W	23	\$3,557.07	72715	New PPK
Lewis, Lois	22-23	\$923.20	26151	PPK Current
Lopez, Maricela R	23	\$1,931.69	25412	New PPK
Luling Acidizers Inc	22-23	\$134.08	47522	PPK Current
Magallanez, Rene & Teresa	22-23	\$1,506.04	24579	PPK Current
Marshall, O B	22-23	\$489.16	82938	PPK Breached
Martin, James & Donna	23	\$3,446.93	37985	New PPK
Martinez, Isidro & Maria	22-23	\$3,367.70	25220 25393 25791	PPK Current
Medford, Billy Jr.	22-23	\$898.87	25688	New PPK
Medina, Raymundo Jr.	22-23	\$400.50	22235	PPK Current
Moreno, Hilaria	18-22	\$5,318.19	25458	PPK Breached
Nolen, Waynette G & John	23	\$1,034.20	101044	New PPK

Obregon, Juan Pablo & Crystal Renay	21-23	\$3,333.54	22232	PPK Current
Orantes, Juan Francisco & Nanci Stephanie	22-23	\$4,714.11	115757	PPK Current
Rawlings, Mary	21-23	\$3,562.32	25683 25684	PPK Breached
Reboloso, Apolonia	23	\$377.36	116478	New PPK
Rejino, Yolanda B Etal	22-23	\$1,958.29	45968	PPK Current
Reyes, Jose Juan	22-23	\$2,093.38	22415 25604	PPK Current, Suit Pending
Reyes, Jose Martin	22-23	\$1,216.89	25631	PPK Current
Reyes, Maria M & Teresita	23	\$1,312.91	25811	New PPK
Reyes, Monica	22-23	\$3,106.92	23713	PPK Current
Reyna, Feliz & Eva	23	\$262.86	25652	New PPK
Rios, Israel & Nancy	22-23	\$1,183.73	24377	PPK Current
Rodriguez, Andres & Contreras, Adan	23	\$2,695.01	24681 24682	New PPK
Rodriguez, Ricky	22-23	\$8,841.99	Multiple Accounts	PPK Current
Salt Flat Pipe & Supply	22-23	\$10,281.18	Multiple Accounts	PPK Current
Salvage TX LLC	22-23	\$3,667.12	72845 73030	PPK Current; Suit Pending
Semelsberger, Maria Lee	03-22	\$5,793.25	Multiple Accounts	PPK Breached: Suit Pending
Sepeda, Victor	22-23	\$4,043.77	25807	PPK Current; Suit Pending
Shefts & Shefts, Inc.	22-23	\$7,001.86	Multiple Accounts	PPK Current
Shefts, Morton Estate	22-23	\$1,001.10	103397 26019	PPK Current
Steen, Eloise Estate	22-23	\$2,313.54	24047 25698	New PPK
Swain, Reona	23	\$2,642.47	22155	New PPK
Threadgill, Janice Lee	22-23	\$691.91	25696	PPK Current
Threadgill, William Estate	22-23	\$4,616.04	22204	PPK Current
Trinidad, Cipriano Virgen	23	\$1,212.20	24529	New PPK
Troy Steel Inc	22-23	\$1,292.33	78736	PPK Current
Villanueva, Jorge Armando	21-23	\$2,109.49	25983 26014	PPK Breached

18 Payment Agreements Paid in Full Since June Report: Total of \$20,634.14 Collected

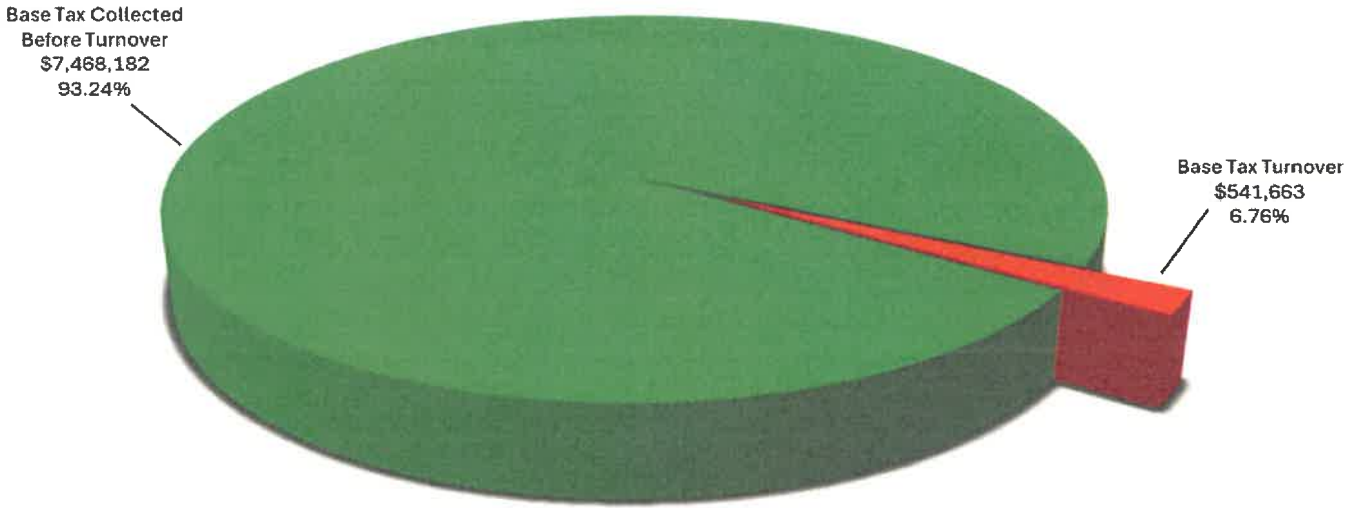
26 New Payment Agreements added since June Report

II. IMMINENT LITIGATION/TITLE RESEARCH

Name	Acct. No.	Legal Description	Amount Due ISD
Center for Housing and Economic Opportunities Corp	24045	MILAM CREEK SUBD, LOT 1, **MILAM CREEK SENIOR VILLAGE**, ACRES 3.146	\$20,769.72
Herms, Walter & Mildred	36508	A051 BURNETT, WILLIAM, ACRES 16.41, LOT 2	\$9,881.38
Mooney, Robert	25975	JOSEY'S NORTH, BLOCK 8, LOT PT 4, TR R	\$7,105.63
Gonzales, St. John & Alicia	24220	A027 WELDON, ISAAC, ACRES 3.657	\$7,030.58
Armstrong, Florine Martin Roberts	25864 25958 35425	JOSEY'S NORTH, BLOCK 4, LOT PT 1, TR D JOSEY'S NORTH, BLOCK 7, LOT PT 4, TR P JOSEY'S NORTH, BLOCK 5, LOT PT 3	\$6,779.01
Oliva, Teresa	24597	OAK GROVE, LOT 16	\$6,753.96
Pope, Charlene	25121	O.T. LULING, BLOCK 22, LOT N1/2 1 E1/2 2	\$5,840.20
Cox, Raymond	22378	A102 FLOYD, ADOLPHIN, ACRES 14.3	\$5,768.36
Bernal, Adela & Gus	24293 25625	CARL'S, JF ADDN, LOT 19 BELL HAVEN, BLOCK 2, LOT 13,PT 14	\$5,586.48
Moreno, Hilaria Estate	25458	A027 WELDON, ISAAC, ACRES 2.5	\$5,318.20
Circle K Stores	29679 29708 30141 30142 38347	ABS: 22 SUR: B FUQUA 0.4300 AC. ABS: 22 SUR: B FUQUA 1.4700 AC. LOT: 14 15 PT OF BLK: ADDN: GORDON ACRES LOT: 16 PT OF & 17 PT OF BLK: ADDN: GORDON ACRES LOT: 15 PT OF BLK: ADDN: GORDON ACRES	\$3,709.34
Johnson, Lillie B	26244	BURKHEAD ADDN, ACRES .15	\$3,668.38
Martin, Adam & Randi	86874	ABS: 25 SUR: SAMUEL HIGHSMITH TRACT A 21.13 ACS.	\$3,620.54
Collins, Brandon & Debbie	29810	ABS:25 SUR: SAMUEL HIGHSMITH 16.1700 AC	\$3,544.00
Rawlings, Mary	25683 25684	BRIDGES, BLOCK 2, LOT 6 BRIDGES, BLOCK 2, LOT 7	\$3,286.71
Villanueva, Jorge Armando	25983 26014	JOSEY'S NORTH, BLOCK 9, LOT PT 2, TR E JOSEY'S NORTH, BLOCK 12, LOT PT 2	\$2,109.52
Rodriguez, Ricky	24561	MCNEAL, BLOCK 1,2, LOT PT	\$1,968.13
Weaver, Billie Jo	30145 30146	LOT: 19 & 20 BLK: ADDN: GORDON ACRES	\$1,631.46
Cruz, Luis & America	25644	BELL HAVEN, BLOCK 3, LOT 10	\$914.70
Kelley Ruby May & Spencer, Lillian	25738	HARLEM HEIGHTS, BLOCK 1, LOT 4	\$809.87
Ordonez, Mayra D	25107	O.T. LULING, BLOCK 19, LOT PT G-2	\$775.40

III. COLLECTION STATISTICS

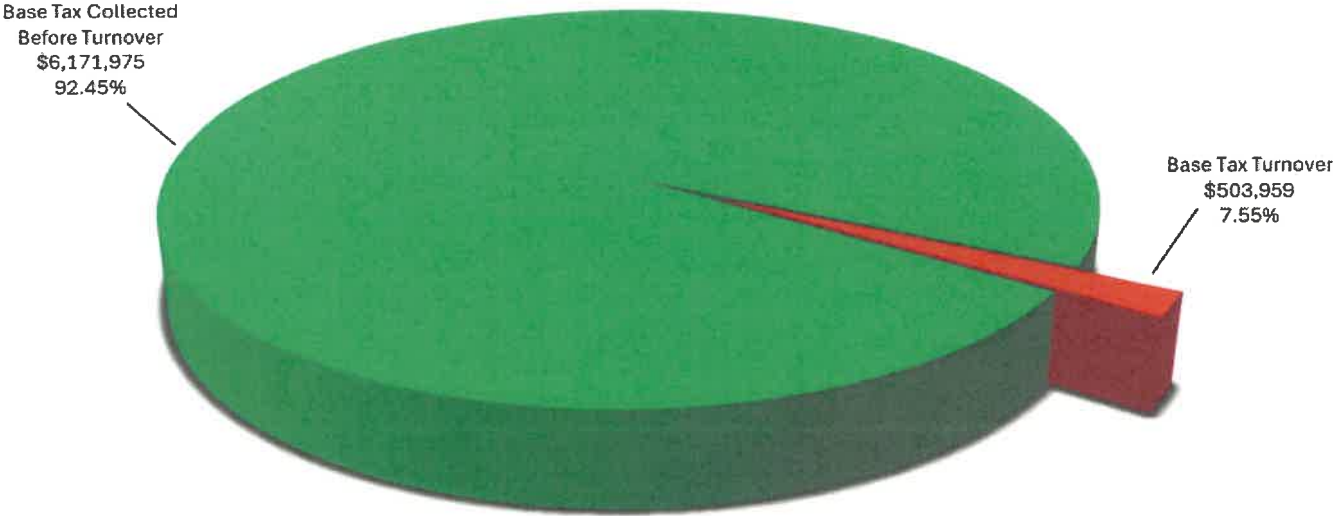
LULING INDEPENDENT SCHOOL DISTRICT 2022 Tax Year – Tax Collections \$8,009,845 Total Levy of 2022 Tax Year



2022 Total Levy	Base Tax Collected Before Turnover as of June 30, 2023	Base Tax Turnover as of July 1, 2023
\$8,009,845	\$7,468,182	\$541,663
	93.24%	6.76%

Source: Caldwell CAD Monthly Reports

LULING INDEPENDENT SCHOOL DISTRICT
2023 Tax Year – Tax Collections
\$6,675,934 Total Levy of 2023 Tax Year



2023 Total Levy	Base Tax Collected Before Turnover as of June 30, 2024	Base Tax Turnover as of July 1, 2024
\$6,675,934	\$6,171,975	\$503,959
	92.45%	7.75%

Source: Caldwell CAD Monthly Reports

