



mvba

**Temple Independent
School District Delinquent
Tax Collections Report**

McCreary Veselka Bragg & Allen PC Attorneys at Law





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Executive Overview

Helping You Serve Your Community

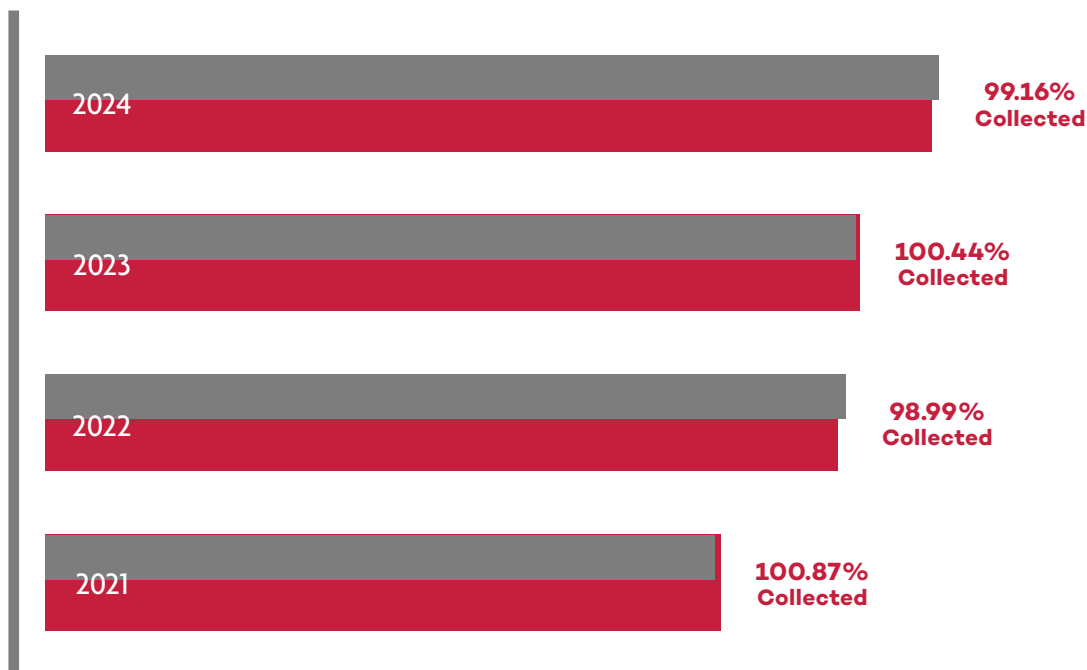
We are proud to serve the Temple Independent School District in the collection of delinquent property taxes. Our fair, efficient and effective collection services realize vital revenue for the financial stability of the Temple Independent School District, allowing the District to meet its budgetary requirements.

Our efforts not only result in rapid recovery of delinquent property taxes but also boost current tax collections. When property owners find out the District pursues collections aggressively, they are more likely to pay current taxes timely.



MVBA is proud to support the Temple ISD Education Foundation.

Total Revenue from Tax Collections



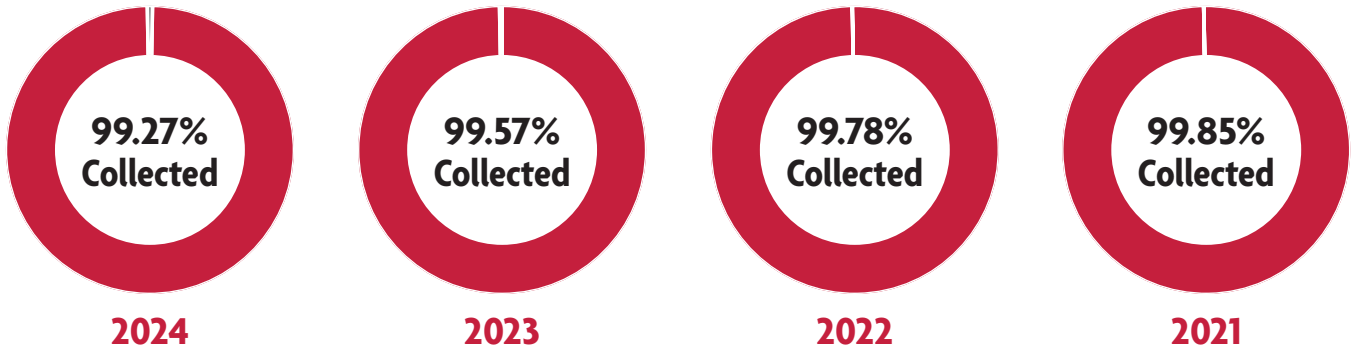
Tax Year	Fiscal Year Ending	Adjusted Tax Levy	Total Current & Delinquent Collections	Penalty & Interest Collected	Total Revenue from Tax Collections	Cumulative % Collected
2024	6/30/25	\$80,654,444	\$79,415,973	\$562,897	\$79,978,870	99.16%
2023	6/30/24	\$73,201,622	\$72,972,098	\$554,183	\$73,526,281	100.44%
2022	6/30/23	\$72,228,942	\$70,986,998	\$510,130	\$71,497,128	98.99%
2021	6/30/22	\$60,391,558	\$60,162,395	\$755,835	\$60,918,230	100.87%

The table and graphics above show the adjusted tax levy for the past several tax years, and the total property tax revenue collected during the corresponding fiscal years.

Amounts shown include current tax collections, delinquent tax collections, and penalties and interest accrued on the delinquent taxes. Therefore, it is possible for the total revenue from property tax collections to exceed the adjusted tax levy in the same fiscal year, resulting in a 100+% collections rate.

Cumulative Tax Collections

As of February 28, 2026



Amount of adjusted tax levy for the tax years 2024, 2023, 2022 and 2021 compared to cumulative base tax collections (% collected) for each year through February 28, 2026.

Tax Year	Adjusted Tax Levy	Cumulative Collection of Tax Levy	Tax Remaining Due	Cumulative Percent Collected
2024	\$80,654,444	\$80,067,855	\$586,589	99.27%
2023	\$73,201,622	\$72,885,075	\$316,547	99.57%
2022	\$72,228,942	\$72,072,816	\$156,126	99.78%
2021	\$60,391,558	\$60,303,640	\$87,918	99.85%

The table and graphics above show the amount of the adjusted tax levy for the past several years and the amount of each year’s levy that has been collected through February 28, 2026. Amounts shown do not include penalties and interest.

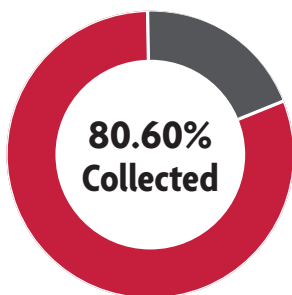
While the collection percentages shown are extremely high, part of each year’s tax levy is currently uncollectible due to issues like insolvency, bankruptcies, tax deferrals, and the fact that some property owners are judgment proof. Therefore, the cumulative percent collected will never reach one-hundred percent.

Delinquent Tax Collections by mvba

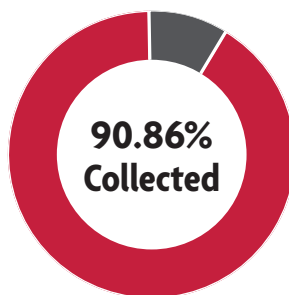
As of February 28, 2026



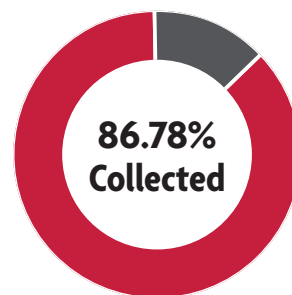
2024 | 8 Months



2023 | 20 Months



2022 | 32 Months



2021 | 44 Months

Tax Year	July 1 st Original Delinquency	Cumulative Delinquent Tax Collections	Tax Remaining Due	Cumulative Percent Collected	Months of Collection
2024	\$1,456,647	\$870,058	\$586,589	59.73%	8
2023	\$1,631,914	\$1,315,367	\$316,547	80.60%	20
2022	\$1,708,298	\$1,552,172	\$156,126	90.86%	32
2021	\$664,793	\$576,875	\$87,918	86.78%	44

The table and graphics above show the amount of delinquent taxes turned over to MVBA for the last several tax years, and the percentage of those taxes MVBA has collected as of February 28, 2026. Each year's delinquent taxes were referred to MVBA for collection July 1st of the year after the District levied the tax, i.e. 2024 taxes were turned over to MVBA for collection on July 1st, 2025. Amounts shown are exclusive of penalties and interest.



Going Further for You

This remarkable and sustained level of collections does not simply happen. Your MVBA team follows a comprehensive methodology diligently, which includes:

1. Regular & systematic mailing of all delinquent tax notices to delinquent property owners;
2. Thorough title examination & ownership determination of delinquent tax accounts;
3. Pre-litigation notices to property owners & lienholders on each delinquent tract of real property;
4. If no payment arrangement is reached, pursuing delinquent tax suits to judgment & final sale to satisfy the tax delinquency; and
5. No cost to taxing units.

Delinquent Property Tax Collection Activity

July 1, 2023 through February 28, 2026

Total Notices Mailed	18,582 Notices	23,553 Properties
District Court Suits	324 Suits	519 Properties
Judgments	127 Judgments	167 Properties
Personal Property Notices	1 Notices	1 Properties
Tax Warrants	4 Warrants	8 Properties

Tax Sales

Date of Sale	Properties Posted for Sale	Properties Paid/Withdrawn	Properties Sold to Third Parties	Properties Bid into Trust	Trust Properties Resold
September 5, 2023	10	10			
November 7, 2023	4	3	1		
March 5, 2024	11	5	6		
June 4, 2024	4	2	2		
September 3, 2024	8	2	6		
December 3, 2024	7	5	2		
March 4, 2025	15	9	6		
May 6, 2025	7	4	3		
July 1, 2025	10	6	4		
September 2, 2025	11	10	1		
December 2, 2025	20	14	6		
TOTALS	107	70	37		

Bankruptcy Litigation

July 1, 2023 through February 28, 2026

Type	Number of Bankruptcies	Number of Properties
Notices of Appearance	31	34
Proofs of Claim	28	42
Claims for Admin	3	3
Objections to Plan	6	8

McCreary, Veselka, Bragg, & Allen's bankruptcy department closely supervises those individuals and corporations that file for protection under the bankruptcy laws who owe taxes. Through our fully computerized bankruptcy tracking system, MVBA files and monitors all claims for taxes owed by the bankrupt debtor.

Notices of Appearance are filed with the Bankruptcy Court even if there are no taxes due when the bankruptcy is filed. By filing the Notice of Appearance, MVBA is notified of all events in the bankruptcy and may monitor the progress of the case in order to protect our clients from events in the bankruptcy which may adversely impact the collection of future tax assessments.

Proofs of Claim are filed by MVBA for the amount of tax, penalty and interest due when the bankruptcy is filed. Administrative claims are filed to seek recovery of taxes that arise after the debtor has filed bankruptcy.

Our attorneys review all Motions and Plans for Reorganization filed by the debtor or any other creditor with the Bankruptcy Court, aggressively assert the tax claims, and defend the tax liens of our clients to the fullest extent allowed under the Bankruptcy Code.





mvba Going Further...

Temple Independent School District

Services Include:

Delinquent Property Tax Collections

Appraisal District Litigation

Court Fines & Fees Collections

Bankruptcy Claims

Property Value Studies/Taxable Value Audits For School Districts

mvba

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