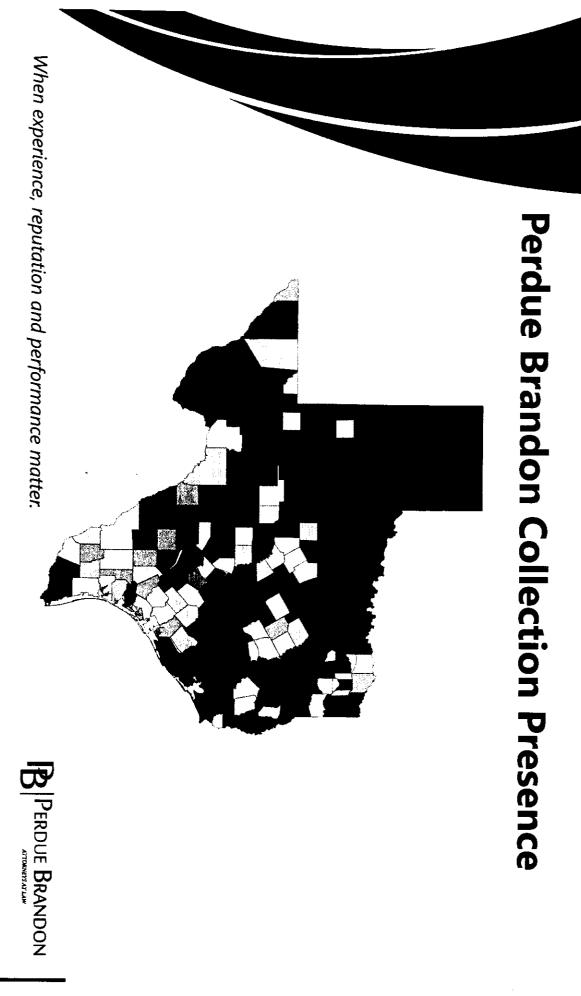


Clay County Delinquent Tax Collection Services





Perdue Brandon History

Practice solely focused on the collection of government receivables

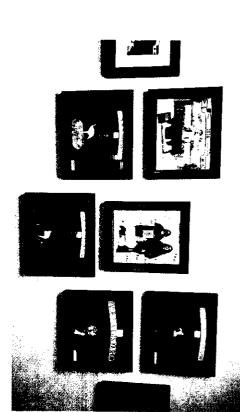
- 49 years of experience in governmental collections practice
- 12 offices representing more than 2,000 governmental clients collecting more than \$2 billion in delinquencies
- ✓ More than 400 support personnel, including over 50 attorneys
- Proven track record of successful debt recovery

- Why Perdue Brandon?
- Local
- Invested in OUR community
- Focus on small to medium sized counties
- Goal for Increased Collections



- We are the only local firm providing this service in our area.
- We opened the office in 1985, and are celebrating our 34th year in the area.
- All four lawyers:
- Live in Wichita Falls;
- Have family here;
- And all three partners graduated from local high schools as well as Midwestern State University.

- Invested in OUR community
- Faithful supporter of community events such as Future Farmers of America, local 4H clubs, and our local attorneys serve on numerous boards in the North Texas area.
- Long standing promoters of:
- Midwestern State University
- Region 9 ESC
- Sheppard AFB
- Nortex Regional Planning Commission



- Focused on counties just like Clay County
- Our collection efforts are tailored for small to medium sized counties.
- This has been our passion for nearly 50 years
- The Wichita Falls office covers an area comparable to the Nortex Region.
- Within Nortex, we provide representation in all 11 counties.
- Additionally, we work with 33 of 36 Region 9 Districts
- Oustide of Wichita, every county we work for is comparable in size to that of Clay County.

- Reports on a schedule the Commissioner's Court desires (monthly, quarterly, semiannually, annually).
- Close in proximity in the event immediate action is needed.
- fellowship with area colleagues. Client meetings/trainings in Wichita Falls that allow educational opportunities as well as
- As with any firm, there is no cost to Clay County.
- Already have a relationship and handle your court collections. This put all collections under one hat
- Good working relationship with the Clay CAD brings nearly all the entities to utilizing one law firm.

- Goal for Increased Collections
- Every County we work for could use more money to provide services to their constituents.
- Typically, 97 98% of Texans pay their taxes timely. The delinquent collections process only deals with 2-3% of the total tax roll.
- However, as we will see in minute, that can mean real dollars back into the County's

7 4 6 6	·		Quanah \$2	Holliday \$1	Henrietta \$2	lowa Park \$4	Graham \$4	
\$ Del. Tax Bal. To \$64,817 \$113,513 \$31,616 \$32,574 \$72,574 \$122,905 \$163,054	53,054 43,664	100,241¢	\$227,013	\$190,492	\$298,058	\$403,931	\$415,102	\$362,941
2018 Del. Tax Bal. Total Property Value \$64,817 \$75,192,019 \$113,513 \$128,790,972 \$31,616 \$144,370,620 \$72,574 \$173,406,920 \$122,905 \$189,879,835 \$163,054 \$208,613,304	\$208,613,304	\$250,019,327	\$289,386,250	\$291,263,108	\$325,862,290	\$554,202,389	\$630,508,419	\$749,643,969
Ratio 0.85 0.88 0.21 0.41 0.64 0.78	0.78	19.0	0.78	0.65	0.91	0.72	0.65	0.48
Law Firm LGBS LGBS PBFCM PBFCM PBFCM PBFCM	PBFCM	רטרכוע <u>ו</u>	PBFCM	PBFCM	LGBS	PBFCM	PBFCM	PBFCM

^{*} All data was compiled from the TEA website and based on the most recent audit on that site. The second column shows the total amount of delinquent base tax reported to TEA as of August 31, 2018.



Perdue Brandon

Petrolia CISD	Clay	May 2019
City of Petrolia	Clay	June 2019
City of Henrietta	Clay	June 2019
Henrietta ISD	Clay	June 2019
City of Bellevue	Clay	July 2019
Midway ISD	Clay	August 2019
ESD #2	Clay	September 2019



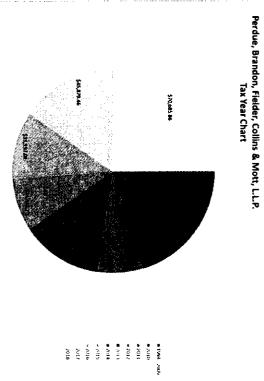
Archer County \$656,137,785 2018 Taxable Value

Clay County \$773,132,580 2018 Taxable Value

Young County \$1,104,278,131 2018 Taxable Value



Clay County \$773,132,580 2018 Taxable Value



91	126	536	Taxpayers
10.44%	14.45%	61.47%	Pct Of Total
\$32,585.41	\$20,573.84	\$12,998.92	Base Tax
11.27%	7.12%	4.50%	Pct Of Total

When experience, reputation and performance matter.

872

100.00%

\$49,263.30 \$44,279.00 \$38,677.67 \$18,718.72 \$72,005.24 \$289,102.10

24.91% 100.00%

17.04% 15.32% 13.38%

6.47%

\$5000.01 - \$10,000.00

\$10,000.01 - Up

\$1000.01 - \$2500.00 \$2500.01 - \$5000.00

70 30 12

> 8.03% 3.44%

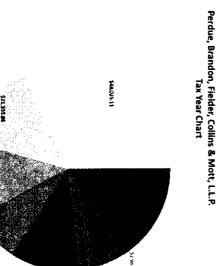
1.38% .34% .46% \$100.01 · \$250.00 \$250.01 · \$500.00 \$500.01 · \$1000.00

Dollar Range \$0.01 - \$100.00



13

Archer County (Hired PBFCM -May 2017) \$656,137,785 2018 Taxable Value



11%20%11
51 yes 27

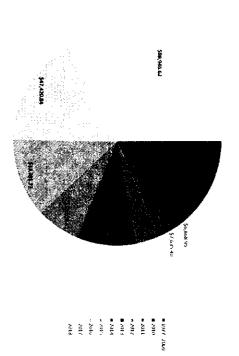
1987 2009
2010
** 2017
** 2017
** 2017
** 2015
** 2015
** 2015
** 2015
** 2015

Totals	\$10,000.01 - Up	\$5000.01 - \$10,000.00	\$2500.01 - \$5000.00	\$1000.01 - \$2500.00	\$500.01 - \$1000.00	\$250.01 - \$500.00	\$100.01 - \$250.00	\$0.01 · \$100.00	Dollar Range # Taxpayers
673 100.00%	0 .00%	4 .59%	8 1.19%	24 3.57%	25 3.71%	59 8.77%	92 13.67%	461 68.50%	ers PCL OF IOTAL
\$152,551.20	\$.00	\$25,408.64	\$25,737.30	\$36,081.04	\$17,558.62	\$21,617.30	\$14,288.23	\$11,860.07	pase lax
100.00%	.00%	16.66%	16.87%	23.65%	11.51%	14.17%	9.37%	7.77%	PCL OI TOTAL



Young County \$1,104,278,131 2018 Taxable Value

Perdue, Brandon, Fielder, Collins & Mott, L.L.P. Tax Year Chart



100.00%	\$274,453.36	100.00%	1,912	Totals
.00%	\$.00	.00%	0	\$10,000.01 - Up
4.71%	\$12,925.17	.10%	2	\$5000.01 - \$10,000.00
7.87%	\$21,589.46	.31%	o,	\$2500.01 - \$5000.00
21.10%	\$57,911.18	2.04%	39	\$1000.01 - \$2500.00
19.02%	\$52,198.85	3.82%	73	\$500.01 - \$1000.00
18.58%	\$50,993.95	7.69%	147	\$250.01 - \$500.00
16.17%	\$44,387.37	14.59%	279	\$100.01 - \$250.00
12.55%	\$34,447.38	71.44%	1,366	\$0.01 - \$100.00
Pct Of Total	Base Tax	Pct Of Total	# Taxpayers	Dollar Range



Archer County \$656,137,785 \$ 152,551

2018 Value Total Delinquent Base Tax Owed

Clay County \$773,132,580 \$ 289,102

2018 Value Total Delinquent Base Tax Owed

Young County \$1,104,278,131 \$ 274,453

2018 Value Total Delinquent Base Tax Owed

