

Clay County Delinquent Tax Report

Delinquent Tax Collection Report

Reporting Period

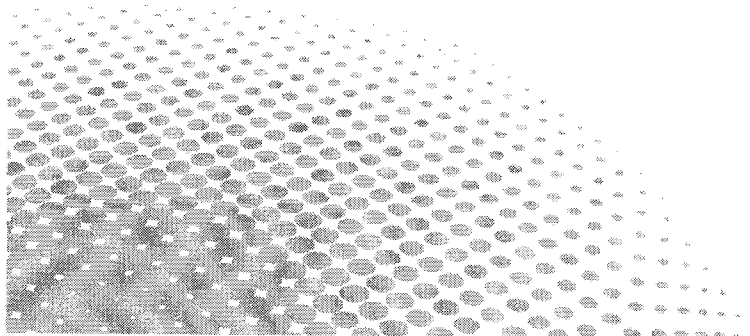
January 1, 2020 through July 1, 2020

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The following is a detailed report of the collection process and **results that the Linebarger Law Firm has achieved for Clay County for the period of January 1, 2020 – July 1, 2020.** Should the Commissioners Court have any questions regarding our various collection methods, litigation processes, and/or our collection results, Attorney Dallan Johnson and area manager Ruthie Allison are always available for a more thorough discussion.

Mailings

Experts in Delinquent Tax Collections

During this reporting period, our law firm has continued its mailing program to ensure that delinquent taxpayers are aware that they owe taxes to **Clay County.** We have mailed more than **873** warning notice letters in increasing severity of tone to delinquent taxpayers requesting the payment of over **\$474,676.** 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 **Clay County.** 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 one of these letters either paid his or her taxes in full or entered into a payment agreement with **Clay County Appraisal District.**

Litigation

The following table shows the general litigation activities and results for **Clay County**. Detailed descriptions of the various categories follow.

LITIGATION RESULTS		
January 1, 2020 - July 1, 2020		
Activity	Number	Amount Owed
New Lawsuits	31 Petitions for 65 accts	\$42,699
Dismissals	9	\$10,425
Judgements	4	\$5,153
Judgements Released	3	\$4,239
Pending Suits	89	\$185,119

New Lawsuits

When requests for payment and all other negotiations have failed, we have backed up our notice letters with lawsuits. During this reporting period we have filed **31 petitions** against **65 accounts** seeking the collection of **\$42,699** 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 his/her taxes in full. Upon payment of the taxes and costs of court, our law firm files a motion to dismiss the lawsuit. During this reporting period we filed non-suits (dismissals) in **9** cases resulting in the collections of more than **\$10,425**.

Judgments

Courtroom judgments have been taken in **4** lawsuits involving over **\$5,153** in delinquent taxes, penalties and interest. These judgments included foreclosures on real and personal property.

Released Judgments

After the Court grants judgment, we once again notify the delinquent taxpayers and lienholders in a final effort to collect the judgment and avoid foreclosure. Upon payment of the taxes and all costs, our law firm will request that the Court enter a Release of Judgment. During this reporting period we have released **3** judgment resulting in the collection of more than **\$4,239** due to **Clay County**.

Pending Lawsuits

The current pending suits filed with the District Clerk involves **89** suits for a total amount of **\$185,119** in delinquent taxes, penalties, and interest.

PENDING LAWSUITS					
SUIT_NBR	FILING_DATE	CAD	SUIT_STATUS	DEFENDANT_STYLE	PET_AMT
2019-0101C-CV	2/2020	00264-00412-00100-000000	Scheduled bankruptcy hold was released. Ready to set	Rose Silvertooth	\$30,112
2015-0026C-CV	10/2015	00147-00000-00501-000000	Property is in Probate dispute	Gary Lowe	\$6,846
2020-0046C-CV	02/2020	04170-00002-21300-000000	Deferral was filed 5/2020	Dan Nitschke	\$4,861
2017-0159C-CV	10/2017	03070-00002-02200-000000	Title research is in progress	Tara J. Swagerty, ET AL	\$4,729
2017-0179C-CV	12/2017	04170-00002-30801-000000	Awaiting Service	Mary E Frerich	\$2,767
2018-0111C-CV	07/2018	02630-00067-00120-000000	Ready to set for trial	Heather Booker	\$2,759
2020-0034C-CV	2/2020	03270-00004-00800-000000	Researching title issues	Brandon Burkhart, ET AL	\$2,720
2017-0118C-CV	8/2017	02640-00098-09826-000000	Ready to Set for Trial	R.E. Clayton, ET AL	\$2,117
2020-0032C-CV	2/2020	04170-00002-50100-000000	Awaiting service	Terry Ratcliff	\$2,072

Collection

Top 10 Delinquent Accounts

In order to maximize our collection efforts on behalf of **Clay County**, our law firm regularly monitors and reviews the delinquent accounts on your tax roll. We always try to target the largest delinquent accounts first and work down the roll by descending dollar amount. Below is a list of the top 10 delinquent taxpayers for **Clay County**.

TOP 10 ACCOUNTS CLAY COUNTY 2020 TAX YEAR				
	Name	ACCOUNT #	July Base	Current Status
1	Silvertooth Rose	Multiple	\$20,532	Lawsuit pending and ready to submit judgment to court. Original trial was canceled due to Covid. Discharged from bankruptcy in 2019.
2	Gary Lowe	Multiple	\$18,905	Lawsuit was put on hold due to probate. Currently coordinating with Def. Attorney on the resolution of the estate and payment of taxes.
3	Jan Houck (Life Estate)	00672-00506-00110000000	\$15,476	Active over 65 deferral
4	Johnny & Debbie Opela	00673-00460-00100000000	\$8,774	Active over 65 deferral
5	Lone Star Land & Energy	Multiple	\$7,150	Suit filed on 4/30/20. Only 2019 taxes due. Mineral estate
6	Ganesh AA Corporation	03460-00021-00500000000	\$5,369	Judgment taken 2018. Tr 4&5 Sold at tax sale 5/1/2018. Remaining tracks are in suit
7	Amy Harris	00705-00000-06905000000	\$4,670	Lawsuit filed. Ready to set for trial
8	Samuel W & Ellen S Johnson	Multiple	\$4,429	Active over 65 deferral
9	Jeffery & Tara Swagerty	03070-00002-02200000000	\$4,168	Lawsuit filed. Pending title research.
10	Joe Ray Johnson JR	00420-00364-00500000000	\$4,085	Active over 65 deferral

Conclusion

We pledge to continue working every account for you, to ensure the best performance for **Clay County**. This will include prosecuting the pending suits to conclusion, mailing demand letters on a regular basis, and filing additional suits in those cases where our letters and request for payment have been ignored. We will also continue working closely with you to provide assistance and advice in all property tax matters, including changes to the Property Tax Code by the Texas Legislature.

As always, if there are any questions about this report or you desire a different format, or an in-person presentation, please do not hesitate to contact me. I look forward to continuing our association with **Clay County**; and Linebarger has genuinely appreciated the opportunity to work with you and for you during the past several years.