

LINEBARGER GOGGAN BLAIR & SAMPSON, LLP

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March 3, 2016

Daryl Melton  
Sabine County Judge  
P O Box 716  
Hemphill, Texas 75948

RE: Activity Report on delinquent tax collections for September 1, 2015 thru  
February 29, 2016

Dear Judge Melton:

In an effort to keep you and the members of the commissioner's court informed as to our activities, we would submit this report that summarizes our collection work on behalf of Sabine County.

#### MAILINGS

Our law firm has a system of mailings that will insure that delinquent taxpayers are aware that they owe taxes to all school districts. It has been our experience that providing taxpayers frequent reminders of their obligation tends to increase the likelihood that the taxpayer will take steps to resolve the delinquency. Mailings for the county are conducted during the year with one scheduled for March 2016.

Along with the mailings during this reporting period there have been 10 Notice of Intent to Sue letters mailed resulting in 3 title orders, 1 payment agreements and 3 lawsuits pending.

#### LITIGATION

Where request for payment and all other negotiations have failed, we have backed up our notice letters with lawsuits. During this reporting period we have filed 13 **real property and personal property lawsuits** to collect delinquent property taxes on 16 accounts. These suit filings represent \$4,969 in delinquent property taxes due the county.

Frequently, after filing our lawsuits, the property owner voluntarily pays the taxes after being served with citation. It is our practice to then dismiss the case and the litigation comes to an end as to that particular person and property. During this reporting period, we have dismissed a total of 4 lawsuits that involved \$6,870 in taxes, penalty and interest.

During this reporting period, courtroom judgments have been taken in **11 lawsuits** involving **\$12,753 in delinquent taxes** of which **1** paid and released totaling **\$954**. \*A trial setting is scheduled for April 22, 2016.

### TAX SALES

A sale of real property occurs when a judgment has been entered and the property owner fails to take any action to satisfy the outstanding debt. Our judgments foreclose the ad valorem tax lien on the property and contain language that authorizes the Sheriff to execute on the judgment and property. During this reporting period **8 tracts of real property** were struck off to the school districts, **5 tracts** paid or were pulled prior to sale and **12 tracts sold for \$28,953**. \*A tax sale is scheduled for May 3, 2016.

### COLLECTIONS

Through the use of all our tools we have collected in excess of **\$53,977** in delinquent taxes, penalty and interest during this reporting period on behalf of Sabine County.

1-1-2014 - 12-31-2014	\$136,826
1-1-2015 - 12-30-2015	\$140,520
1-1-2016 - 2-29-2016	\$22,374

### CONCLUSION

This report is intended to give you information concerning both the type of efforts undertaken on your behalf and the results of those efforts. However, it is not possible to quantify and report on everything we do to collect taxes for the county. This report does not show the many taxpayer inquiries received which have resulted in payments made or new address and ownership information. It does not show the inspections made of properties in suit or the neighbors spoken to in order to get further information. Nor does it reflect the efforts of our Bankruptcy Department in representing the county.

We pledge to continue to follow through with what has developed into a sound collection program. This will include prosecuting the pending suits to conclusion, writing demand letters on a regular basis, and filing additional suits in those cases where our letters and request for payment are ignored. We will also continue working closely with you to provide assistance and advice in all property tax matters, including changes in the law brought about by the Property Tax Code.

Very truly yours,

  
John Manuel  
Attorney at Law

DELINQUENT COLLECTIONS

Sabine County Delinquent Collections

2014	Jan	Feb	Mar	April	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
tax	\$4,461.74	\$6,326.61	\$4,565.40	\$5,036.18	\$11,996.31	\$4,222.63	\$20,624.56	\$15,606.15	\$10,723.65	\$7,423.75	\$3,150.02	\$6,171.21	\$100,308.21
p&i	\$1,451.73	\$2,483.16	\$1,850.40	\$2,239.65	\$4,790.32	\$2,847.06	\$5,200.96	\$3,658.66	\$3,827.61	\$2,651.45	\$1,181.61	\$4,335.55	\$36,518.16
total	\$5,913.47	\$8,809.77	\$6,415.80	\$7,275.83	\$16,786.63	\$7,069.69	\$25,825.52	\$19,264.81	\$14,551.26	\$10,075.20	\$4,331.63	\$10,506.76	\$136,826.37
2015	Jan	Feb	Mar	April	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
tax	\$3,922.99	\$6,413.84	\$10,285.35	\$7,410.77	\$4,362.47	\$9,140.14	\$21,451.19	\$17,088.61	\$5,905.81	\$9,840.74	\$2,877.22	\$5,319.30	\$104,018.43
p&i	\$1,515.68	\$2,320.21	\$3,587.12	\$2,907.49	\$2,268.24	\$6,321.42	\$5,251.97	\$4,669.53	\$1,858.59	\$2,839.62	\$1,073.13	\$1,888.56	\$36,501.56
total	\$5,438.67	\$8,734.05	\$13,872.47	\$10,318.26	\$6,630.71	\$15,461.56	\$26,703.16	\$21,758.14	\$7,764.40	\$12,680.36	\$3,950.35	\$7,207.86	\$140,519.99
2016	Jan	Feb	Mar	April	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
tax	\$4,797.94	\$10,050.58											\$14,848.52
p&i	\$2,509.55	\$5,016.49											\$7,526.04
total	\$7,307.49	\$15,067.07											\$22,374.56

HEMPHILL ISD DELINQUENT COLLECTIONS

	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	Jun	July	Aug	Total
2012-13													
tax	\$10,588.90	\$21,612.51	\$10,319.15	\$12,980.81	\$20,297.44	\$10,764.28	\$10,372.85	\$5,354.04	\$7,385.12	\$6,161.78	\$35,540.16	\$18,447.79	\$169,824.83
p&i	\$3,678.14	\$13,616.73	\$4,118.42	\$5,770.41	\$5,781.17	\$5,644.17	\$3,948.31	\$2,471.68	\$3,176.66	\$3,316.03	\$7,209.78	\$5,182.67	\$63,914.17
total	\$14,267.04	\$35,229.24	\$14,437.57	\$18,751.22	\$26,078.61	\$16,408.45	\$14,321.16	\$7,825.72	\$10,561.78	\$9,477.81	\$42,749.94	\$23,630.46	\$233,739.00
2013-14													
tax	\$30,762.20	\$23,339.08	\$19,439.20	\$8,184.70	\$9,409.94	\$10,725.74	\$7,613.68	\$10,403.30	\$29,446.61	\$7,452.38	\$36,635.25	\$26,934.08	\$220,346.16
p&i	\$7,308.47	\$8,737.93	\$8,543.24	\$3,483.04	\$2,827.71	\$4,531.79	\$3,568.75	\$5,076.66	\$11,780.27	\$5,481.77	\$9,149.12	\$6,603.25	\$77,092.00
total	\$38,070.67	\$32,077.01	\$27,982.44	\$11,667.74	\$12,237.65	\$15,257.53	\$11,182.43	\$15,479.96	\$41,226.88	\$12,934.15	\$45,784.37	\$33,537.33	\$297,438.16
2014-15													
tax	\$21,797.56	\$10,741.15	\$4,303.06	\$7,440.32	\$6,243.01	\$12,651.41	\$18,500.25	\$14,790.79	\$6,981.19	\$18,330.97	\$35,197.02	\$26,918.22	\$183,894.95
p&i	\$9,088.93	\$3,920.21	\$1,610.91	\$4,627.86	\$2,362.03	\$4,605.19	\$6,310.67	\$5,499.06	\$3,651.40	\$12,718.74	\$8,116.73	\$7,380.54	\$69,892.27
total	\$30,886.49	\$14,661.36	\$5,913.97	\$12,068.18	\$8,605.04	\$17,256.60	\$24,810.92	\$20,289.85	\$10,632.59	\$31,049.71	\$43,313.75	\$34,298.76	\$253,787.22
2015-16													
tax	\$10,930.63	\$18,883.24	\$5,789.22	\$10,507.96	\$10,686.72	\$20,280.41							\$77,078.18
p&i	\$3,338.31	\$4,674.97	\$2,094.43	\$3,716.41	\$6,191.98	\$12,070.93							\$32,087.03
total	\$14,268.94	\$23,558.21	\$7,883.65	\$14,224.37	\$16,878.70	\$32,351.34							\$109,165.21

SABINE CO. HOSPITAL DISTRICT DELINQUENT COLLECTIONS

2014	Jan	Feb	Mar	April	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
tax	\$2,191.76	\$3,429.36	\$2,385.32	\$2,638.70	\$5,633.76	\$1,823.09	\$2,562.67	\$1,477.30	\$1,326.07	\$3,898.94	\$1,607.95	\$3,052.30	\$32,217.22
p&i	\$716.19	\$1,316.42	\$902.05	\$1,083.30	\$2,307.31	\$890.39	\$1,282.60	\$637.27	\$900.04	\$1,397.41	\$587.80	\$1,863.48	\$13,884.26
total	\$2,907.95	\$4,745.78	\$3,287.37	\$3,722.00	\$8,141.07	\$2,713.48	\$3,845.27	\$2,114.57	\$2,226.11	\$5,286.35	\$2,195.75	\$4,915.78	\$46,101.48
2015	Jan	Feb	Mar	April	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
tax	\$1,842.79	\$3,295.36	\$5,394.68	\$3,964.13	\$2,366.23	\$4,355.62	\$2,063.37	\$2,623.15	\$1,228.08	\$5,135.57	\$1,535.17	\$2,844.02	\$36,648.17
p&i	\$675.50	\$1,192.24	\$1,879.19	\$1,552.14	\$1,314.62	\$2,806.84	\$1,225.93	\$1,321.67	\$597.68	\$1,436.08	\$563.64	\$973.97	\$15,539.50
total	\$2,518.29	\$4,487.60	\$7,273.87	\$5,516.27	\$3,680.85	\$7,162.46	\$3,289.30	\$3,944.82	\$1,825.76	\$6,571.65	\$2,098.81	\$3,817.99	\$52,187.67
2016	Jan	Feb	Mar	April	May	Jun	July	Aug	Sep	Oct	Nov	Dec	Total
tax	\$2,475.01	\$5,012.30											\$7,487.31
p&i	\$1,190.65	\$2,265.08											\$3,455.73
total	\$3,665.66	\$7,277.38											\$10,943.04

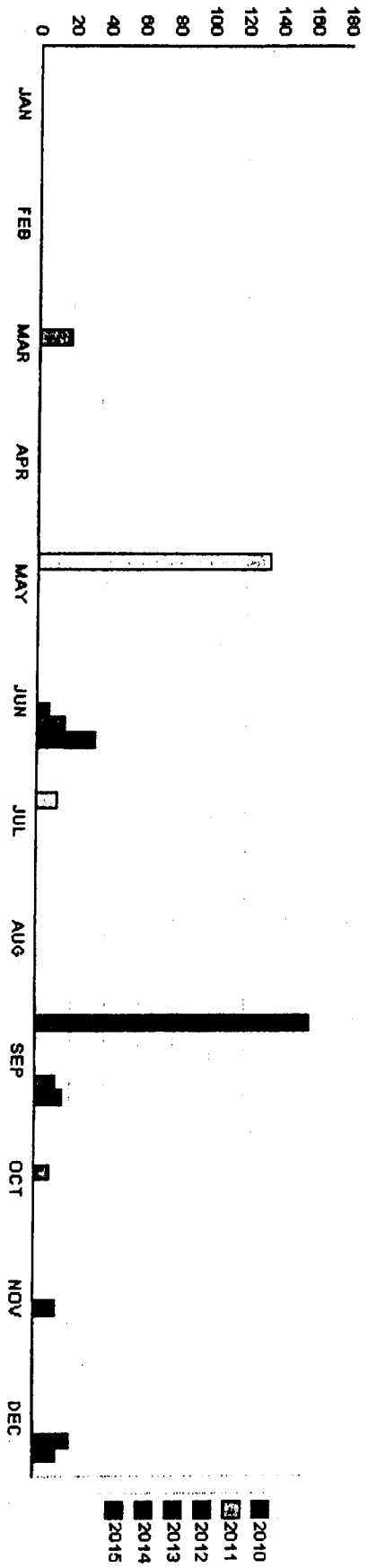
TAX SALES GRAPH

1937-1942

**Yearly-Monthly Sales Graph Report**  
LITIGATION

Printed Tuesday, March 1 2016 09:45 AM by KATHYH@PRDDIMS

**SABINE Sales**



Year	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2010	0	0	0	0	0	0	0	0	158	0	0	0
2011	0	0	0	0	134	0	12	0	0	0	0	0
2012	0	0	19	0	0	0	0	0	0	9	0	0
2013	0	0	0	0	0	7	0	0	0	0	13	0
2014	0	0	0	0	0	16	0	0	12	0	0	21
2015	0	0	0	0	0	34	0	0	16	0	0	13

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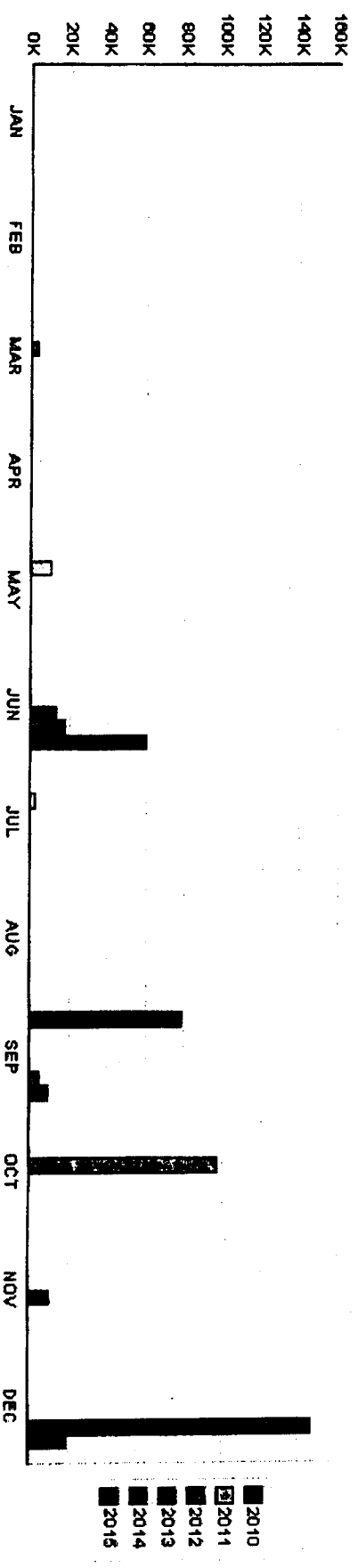


# Yearly-Monthly Sales Graph Report

LITIGATION

Printed Tuesday, March 1 2016 09:45 AM by KATHYH@PRODIM

## SABINE Collections From Sales



Year	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,303	\$0	\$0	\$0	\$0
2011	\$0	\$0	\$0	\$10,500	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
2012	\$0	\$0	\$3,500	\$0	\$0	\$0	\$0	\$0	\$97,054	\$0	\$0	\$0
2013	\$0	\$0	\$0	\$0	\$0	\$13,073	\$0	\$0	\$0	\$10,779	\$0	\$0
2014	\$0	\$0	\$0	\$0	\$0	\$18,046	\$0	\$5,485	\$0	\$0	\$147,156	\$0
2015	\$0	\$0	\$0	\$0	\$0	\$59,697	\$0	\$9,894	\$0	\$0	\$19,609	\$0

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The State Of Texas \$  
 County Of Sabine \$  
 I hereby certify that these documents were filed and duly  
 recorded in the Commissioner Court Minutes of Sabine  
 County, Texas.



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 Janice McDaniel ~ County Clerk  
 By: *Janice McDaniel*  
 Deputy