

Sabine County

Delinquent Tax Collection Report

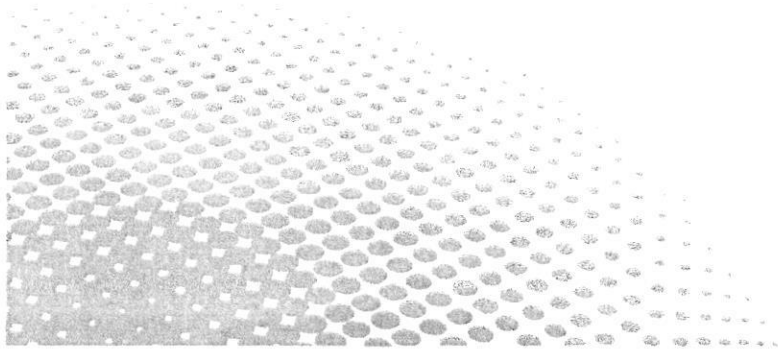
Reporting Period

July 1, 2021 to March 31, 2023

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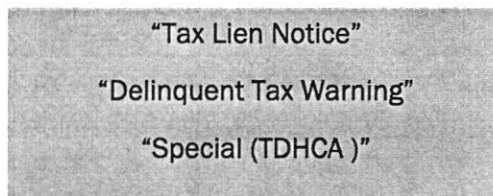
Following is a detailed report of the collection process and results that the Linebarger Law Firm has achieved for Sabine County for the period of July 1, 2021 through March 31, 2023. Should the Commissioners have any questions regarding our various collection methods, litigation processes, and/or our collection results, Attorney Kevin Dutton and Area Manager Britney Puryear 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 Sabine County. We have mailed on behalf of Sabine County more than 8,970 warning notice letters in increasing severity of tone to delinquent taxpayers requesting the payment of over \$4,026,445. 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 Sabine 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 Sabine County.

Litigation

Below are tables and charts showing the general Litigation Results for Sabine County. Detailed descriptions of the various categories follow.

| LITIGATION RESULTS ENTER DATE RANGE | | |
|-------------------------------------|-------------------------------|-----------|
| New Lawsuits | 42 Petitions against 63 accts | \$87,397 |
| Tax Warrants | 1 | \$1,991 |
| Paid Dismissals | 7 | \$20,796 |
| Judgments Taken | 22 | \$26,320 |
| Judgments Paid | 9 | \$9,312 |
| Pending Suits | 69 | \$118,399 |

New Lawsuits

Where 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 **42 petitions** against **63 accounts** seeking the collection of **\$87,397** in delinquent taxes, penalties, and interest.

Tax Warrants

Where requests for payment and all other negotiations have failed, we have backed up our notice letters with filing tax warrants. During this reporting period, we have filed **1 application for tax warrants** against **1 account** seeking the collection of **\$1,991** 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 in **7 cases** resulting in the collections of more than **\$20,796**.

Judgments

Courtroom judgments have been taken in **22 lawsuits** involving over **\$26,320** in delinquent taxes, penalties and interest. These judgments included foreclosures on **31 accounts** of real and personal property.

Released Judgments

After the Court grants judgment, we once again notify the delinquent taxpayers and lienholders in an effort to collect the judgment. 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 **9 judgments** resulting in the collection of more than **\$9,312** due to **Sabine County**.

Pending Lawsuits

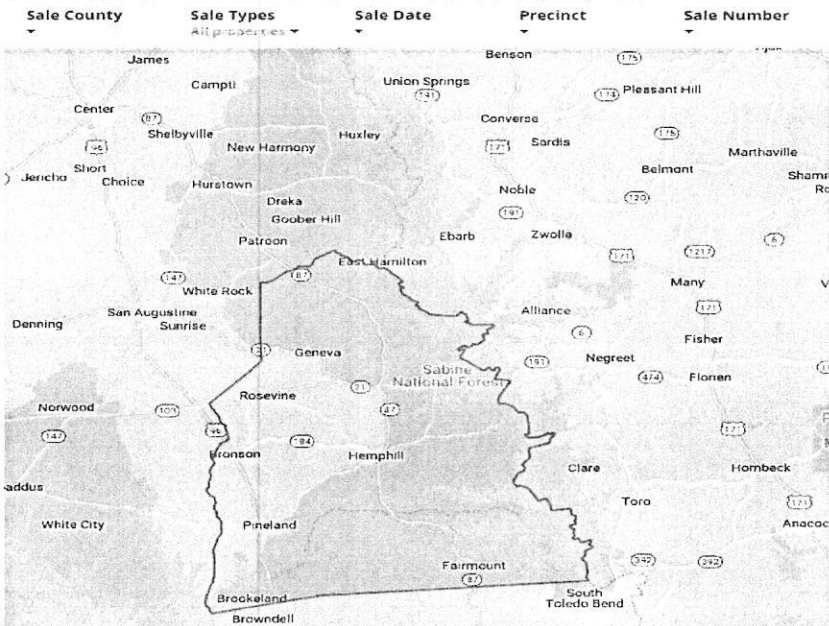
The current pending suits filed with the District Clerk involves **69 suits** for a total amount of **\$118,399** in delinquent taxes, penalties, and interest.

Post Judgment Collections

Tax Sales

When efforts to collect on our judgments fail to yield payment of the delinquent taxes, penalties and interest, we then advertise and post properties for sale. During this reporting period, we have posted **17 tracts** of property for tax sale involving over **\$28,817** being collected.

Tax sale website www.lgbs.com



Properties in Trust

Not all of the posted properties will sell in our delinquent tax sales. These properties are “struck off” to the taxing entities, whereby the properties are held in trust by the taxing entities until sold at a later date.

Collection

Top 15 Delinquent Accounts

In order to maximize our collection efforts on behalf of **Sabine 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 15 delinquent taxpayers for **Sabine County**.

| TOP 15 ACCOUNTS SABINE COUNTY 2021 TAX YEAR | | | | |
|---|------------------------------|-----------|------------|----------------|
| | Name | ACCOUNT # | July Base | Current Status |
| 1 | CE Parrish | Multiple | \$5,512.28 | PAID |
| 2 | Six Mile Marina | Multiple | \$5,302.18 | Suit filed |
| 3 | Larry and Donna Liles | 110041 | \$4,825.10 | Deferral |
| 4 | Toledo Bend Bass Hole | Multiple | \$4,088.74 | Suit filed |
| 5 | Thomas Aiken | Multiple | \$3,861.32 | Suit filed |
| 6 | Laurence and Carolyn Brandon | 41721 | \$3,698.51 | Suit filed |
| 7 | Barbara Holcomb | 97301 | \$3,216.91 | Suit filed |
| 8 | Christopher Peters | Multiple | \$3,214.81 | Suit filed |
| 9 | Robin Mathias | Multiple | \$2,981.85 | PAID |
| 10 | Catamout Transport | Multiple | \$2,810.74 | Suit filed |
| 11 | Davison Williams | Multiple | \$2,693.49 | Suit filed |
| 12 | Cody Childress | Multiple | \$2,514.13 | Suit filed |
| 13 | Willis Washington | 112121 | \$2,401.68 | Suit filed |
| 14 | Lindsay Jackson | 124561 | \$2,373.79 | Suit filed |
| 15 | Charles & Diane Allen | Multiple | \$2,191.30 | Suit filed |

Delinquent Tax Collections

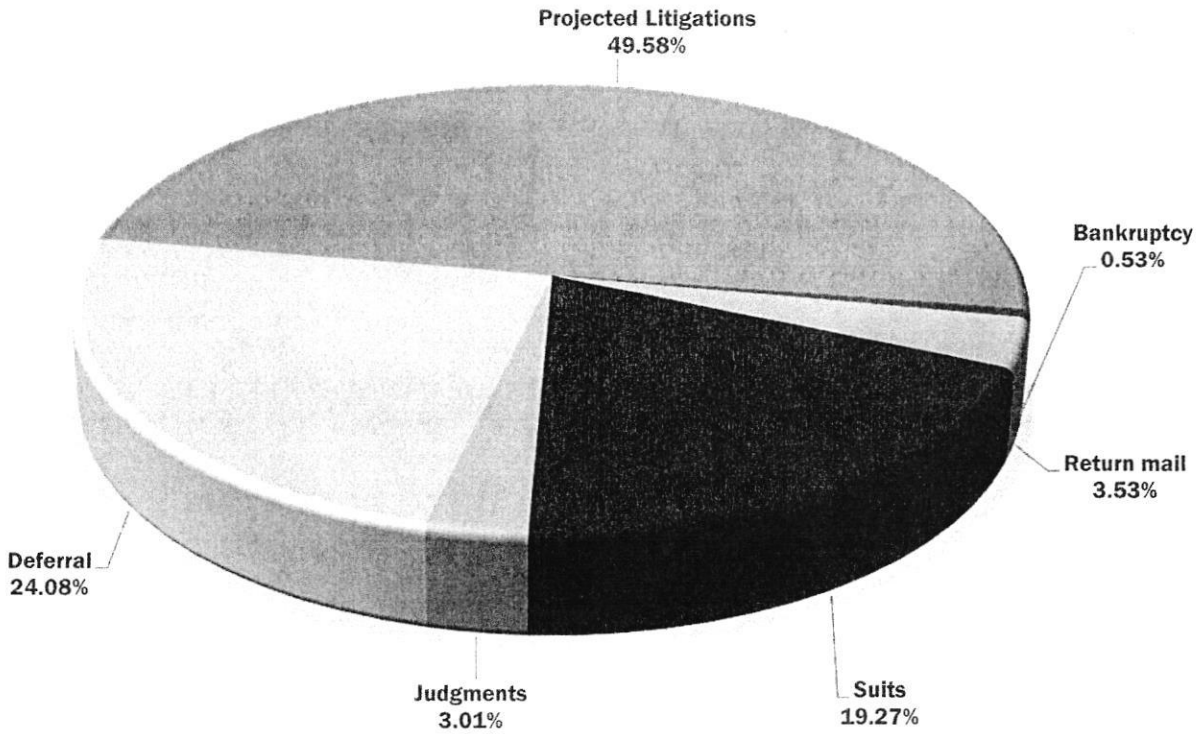
We have collected just over \$480,089 in delinquent taxes, penalties and interest for Sabine County during this reporting period.

SABINE COUNTY ALL COLLECTIONS

(Penalty Interest Included – No Attorney Fee)

| Month | 2021-2022 | 2022-2023 |
|--------------|---------------------|---------------------|
| | Collections | Collections |
| July | \$40,507.73 | \$21,312.35 |
| Aug | \$38,959.23 | \$49,705.14 |
| Sept | \$30,742.02 | \$23,432.02 |
| Oct | \$18,578.11 | \$30,762.74 |
| Nov | \$20,155.87 | \$6,974.90 |
| Dec | \$17,578.92 | \$8,911.90 |
| Jan | \$14,711.12 | \$9,591.12 |
| Feb | \$13,372.11 | \$68,187.06 |
| Mar | \$29,600.22 | \$17,940.96 |
| Apr | \$17,691.79 | |
| May | \$13,735.89 | |
| June | \$5,579.13 | |
| TOTAL | \$261,212.14 | \$236,818.31 |

**SABINE COUNTY
ANALYSIS OF DELINQUENT TAX ROLL
STATUS OF OUTSTANDING ACCOUNTS**



Conclusion

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 have been ignored. We will also continue working closely with you to provide assistance and advice in all property tax matters, including changes in the law by the Legislature to the Property Tax Code.

As always, if there are any questions about this report or you desire a different format of presentation, please do not hesitate to contact me. We look forward to continuing our association with **Sabine County** and we have genuinely appreciated the opportunity to work with you and for you during the past years.