

# Polk County

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Delinquent Tax Collection Report

## Reporting Period

October 1, 2021 through September 30, 2022

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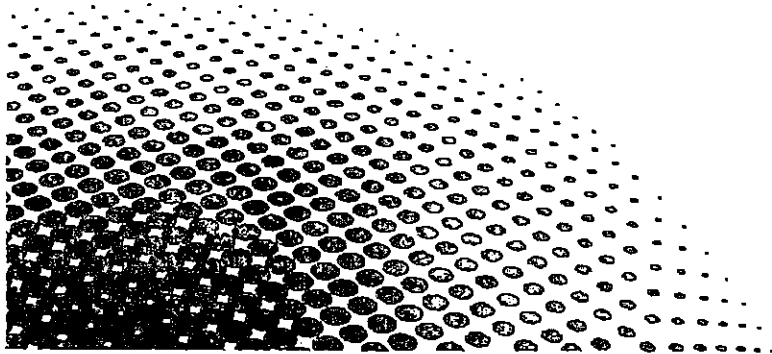
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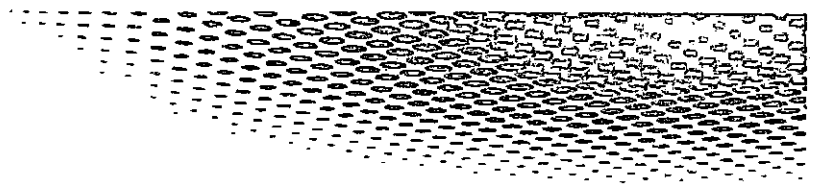
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**LINEBARGER**

ATTORNEYS AT LAW



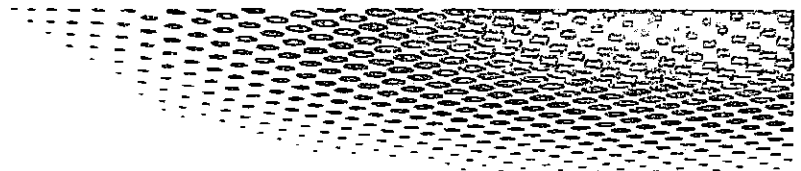
The following is a detailed report of the collection process and results that the Linebarger Law Firm has achieved for Polk County for the period of October 1, 2021 – September 30, 2022. Should the Commissioners Court have any questions regarding our various collection methods, litigation processes, and/or our collection results, Attorney James Guest and area managers Jennifer Moffett and Gina Hullihen are always available for a more thorough discussion.

## Mailings

### Experts in Delinquent Tax Collections

During this reporting period, our law firm has implemented its mailing program to ensure that delinquent taxpayers are aware that they owe taxes to Polk County. We have mailed 22,693 warning notice letters in increasing severity of tone to delinquent taxpayers. The goal is for every taxpayer on your delinquent roll with a current address to receive correspondence from us several times.

<b>MAILING DATE</b>	<b>STATEMENTS MAILED</b>	<b>BASE TAX &amp; P&amp;I</b>
<b>Fiscal Year October 1, 2021 – September 30, 2022</b>		
<b>03/07/2022</b>	3,830	\$981,155
<b>07/13/2022</b>	6,518	\$1,682,045
<b>08/09/2022</b>	6,854	\$1,668,273
<b>09/09/2022</b>	5,491	\$1,391,747
<b>TOTAL</b>	<b>22,693</b>	



## Litigation

### New Lawsuits (Polk County)

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 **254 real property and personal property lawsuits** to collect delinquent property taxes on **445 accounts**. These suit filings represent **\$342,424** in delinquent property taxes due Polk County.

### (All Jurisdictions)

#### Suit Dismissal

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 **161 lawsuits** that involved **\$780,002** in taxes, penalty and interest.

#### Judgments

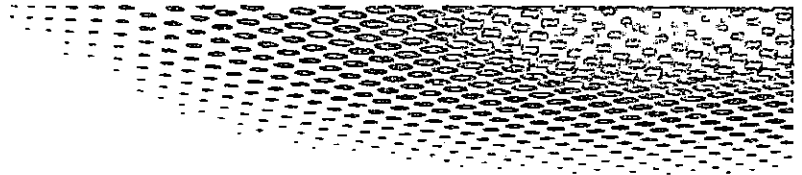
During this reporting period, courtroom judgments have been taken in **244 lawsuits** involving **\$921,259 in delinquent taxes**. There has been **44** Release of Judgments filed due to payments totaling **\$192,858**.

#### Tax Sale Results

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 **361 tracts of real property** were taken to a tax sale, which resulted in **39** collection payments totaling **\$99,752**, **13** pulled, **22** struck off and **287** sold totaling **\$2,163,043**.

#### Delinquent Tax Roll Review

We have a strong relationship with the Polk Central Appraisal District, whom we assist in identifying accounts that are currently (1) in payment agreements, (2) involved in open bankruptcy proceedings, and/or (3) in active Deferral status. We ensure these accounts are updated with both the Appraisal District and the Tax Office to mitigate collection activity while the accounts are on hold. (Maintaining accurate and updated records is paramount to a successful collection program.)



## Collections

A five-year collection comparison:

<b>October 1, 2017 - September 30, 2018</b>	<b>\$1,086,642</b>
<b>October 1, 2018 - September 30, 2019</b>	<b>\$1,163,852</b>
<b>October 1, 2019 - September 30, 2020</b>	<b>\$1,196,087</b>
<b>October 1, 2020 - September 30, 2021</b>	<b>\$1,343,588</b>
<b>October 1, 2021 - September 30, 2022</b>	<b>\$1,301,020</b>

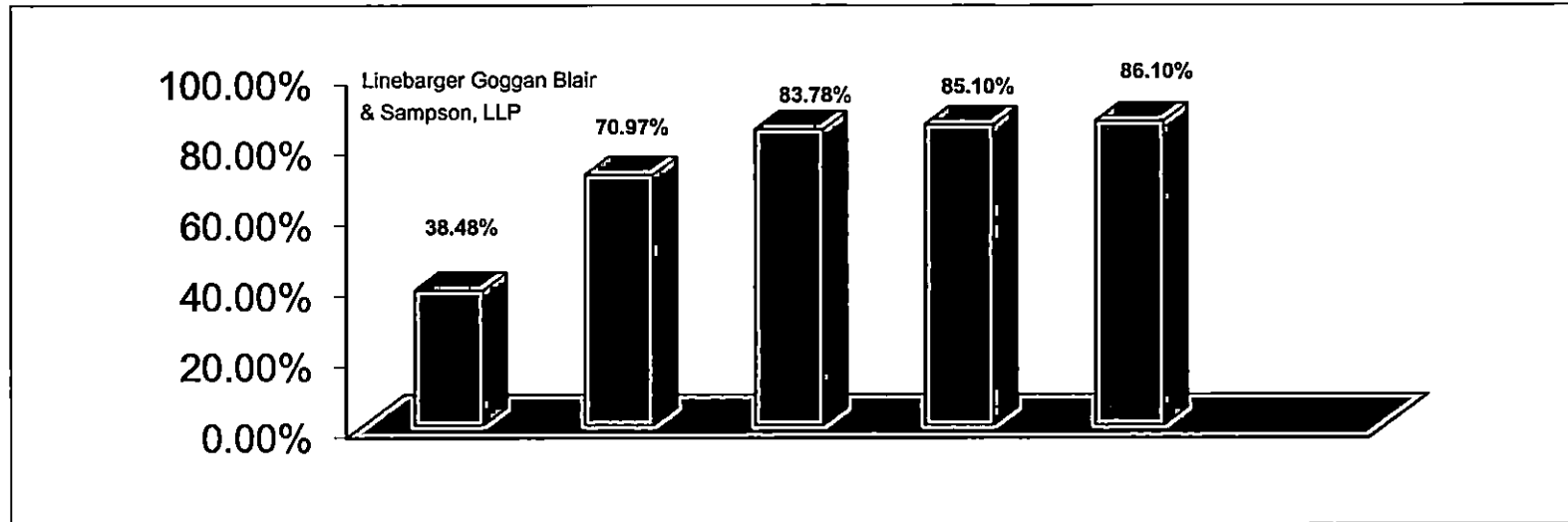
## Conclusion

The information provided in this report summarizes our efforts taken on behalf of Polk County in the collection of delinquent property taxes. 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 updates that we have discovered and provided to the Polk Central Appraisal District. This report also does not reflect the efforts of our Bankruptcy Department in representing Polk County. We also conduct inspections of properties in suit, and we communicate with neighbors and the public in order to garner further information.

We are committed to providing the highest level of legal representation for Polk County, which includes 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.

**Delinquent Collection Effectiveness for Polk County  
Delinquent Tax Collection Percentage of Current Year Turnover**



	2021 Tax Year	2020 Tax Year	2019 Tax Year	2018 Tax Year	2017 Tax Year
Turned over July 1st	\$1,100,914	\$903,243	\$1,064,946	\$936,792	\$936,555
Collected through 09/30/2022	\$423,683	\$641,106	\$892,252	\$797,276	\$806,438
Number of Months/Years of Law Firm Efforts	3 mo.	1 yr, 3 mo.	2 yrs, 3 mo.	3 yrs, 3 mo.	4 yrs, 3 mo.

**LGB&S Collection rate for taxes turned over on July 1st of each year remains consistent & predictable.**