PROPOSAL NAME/NUMBER: 26-361-04-20 / Delinquent Tax Collection Services

OPEN DATE: April 23, 2026 2:00 PM CST

Firm	Average Evaluation Score
Perdue Brandon Fielder Collins & Mott, LLP.	94.0
Linebarger Goggan Blair & Sampson, LLP.	91.0
Tolteca Enterprises dba Phoenix Recovery Group	59.0

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Evaluator	Evaluator #1		Evaluator #2		Evaluator #3			
Proposer	Rating	Points	Rating	Points	Rating	Points		Average
Perdue Brandon Fielder Collins & Mott, LLP. 200 South 10th St., Ste. 110 McAllen, TX 78502	Acceptable		Acceptable		Acceptable			
Sec. a. Statement of Organization, and Experience in providing tax collection services to other government entities (20 Total Maximum Points)	Acceptable	18	Acceptable	20	Acceptable	19		
Sec. b. Capacity to Perform (15 Total Maximum Points)	Acceptable	13	Acceptable	15	Acceptable	15		
Sec. c. Success Ratio (10 Maximum Points)	Acceptable	8	Acceptable	8	Acceptable	10		
Sec. d. Reputation for personal, professional integrity, and competence (10 Total Maximum Points)	Acceptable	8	Acceptable	10	Acceptable	10		
Sec. e. References (10 Total Maximum Points)	Acceptable	8	Acceptable	10	Acceptable	9		
Sec. f. Key Personnel (10 Total Maximum Points)	Acceptable	9	Acceptable	9	Acceptable	10		
Sec. g. Current Workload (10 Total Maximum Points)	Acceptable	8	Acceptable	10	Acceptable	10		
Sec. h. Knowledge of federal, state, and local regulations, policies and procedures applicable to this type of service (05 Maximum Points)	Acceptable	5	Acceptable	5	Acceptable	5		
Sec. i. Service fee structure and copy of contract (10 Maximum Points)	Acceptable	10	Acceptable	10	Acceptable	10		
Final Determination of Review	Acceptable	87	Acceptable	97	Acceptable	98		94

Notes:

Strengths: (EV1) Yr of exp. Is high; *Staffing Present;* Good Collection Record; *Established in Field;* Very Reputable in state level; *2 attys & ParaProfessional; Aware of Tax Code;* Knows of limit **(EV2)** **(EV3)** Demonstrated over 56 years of delinquent tax collection experience and approximately 25 years of Rio Grande Valley experience. Serves approximately 1,842 governmental taxing entities and 318 municipalities. Provided strong technical capabilities, including proprietary collection software, automated processes, SOC 1/SOC 2 compliance, data analytics, phone analytics, reporting, and security controls.; *Provided strong technical capabilities, including proprietary collection software, automated processes, SOC 1/SOC 2 compliance, data analytics, phone analytics, reporting, and security controls. Provided a detailed implementation and work plan, including initial meeting, scope analysis, weekly meetings, testing, approval, and post-implementation follow-up. Provided a comprehensive delinquent collection program covering implementation, techniques, litigation, post-judgment collection, special delinquent taxes, and bankruptcy.;* Provided the strongest success-ratio analysis, including transition-year comparisons and examples that better controlled for taxpayer demographics and payer profile.; *Strong long-term client retention, including more than 550 clients retained over 20 years and more than 200 clients retained over 35 years.;* Provided relevant governmental references, including three cities and one school district in the Rio Grande Valley.; *Strong attorney and support team, including seven proposed attorneys, support staff, bankruptcy resources, litigation personnel, and firmwide resources. Provided strong training and professional development information, including PTEC-certified training capabilities.;* Demonstrated substantial current workload capacity with more than 470 employees, 62 attorneys, and 15 offices.; *Strong knowledge of tax collection laws and related areas, including bankruptcy, appraisal litigation, truth-in-taxation, tax abatements, condemnation, tax warrants, and tax sales.;* Competitive 15% fee structure, no direct cost to the City, sample contract provided, and more favorable mutual 60-day termination clause.

Weaknesses: (EV1) **(EV2)** **(EV3)** No local office within the City of Mission was identified.; Local governmental reference list appears strong but not as dominant as Linebarger's current City of Mission relationship and nearby client base.;

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Proposer	Rating	Points	Rating	Points	Rating	Points		Average

Comments: (EV2) See Backup **(EV3)** Perdue Brandon received the highest recommended score due to its combination of experience, detailed implementation plan, strong methodology, strong success-ratio support, training resources, and favorable contract structure.; Perdue Brandon received the highest recommended score due to its combination of experience, detailed implementation plan, strong methodology, strong success-ratio support, training resources, and favorable contract structure.; Perdue Brandon received the highest recommended score due to its combination of experience, detailed implementation plan, strong methodology, strong success-ratio support, training resources, and favorable contract structure.; *Perdue Brandon received the highest recommended score due to its combination of experience, detailed implementation plan, strong methodology, strong success-ratio support, training resources, and favorable contract structure.;* Perdue Brandon received the highest recommended score due to its combination of experience, detailed implementation plan, strong methodology, strong success-ratio support, training resources, and favorable contract structure.

Proposer	Evaluator #1 Rating	Evaluator #1 Points	Evaluator #2 Rating	Evaluator #2 Points	Evaluator #3 Rating	Evaluator #3 Points		Average
Linebarger Goggan Blair & Sampson, LLP. 1512 S. Lone Star Way Edinburg, TX 78539	Acceptable		Acceptable		Acceptable			
Sec. a. Statement of Organization, and Experience in providing tax collection services to other government entities (20 Total Maximum Points)	Acceptable	18	Acceptable	20	Acceptable	20		
Sec. b. Capacity to Perform (15 Total Maximum Points)	Acceptable	13	Acceptable	11	Acceptable	15		
Sec. c. Success Ratio (10 Maximum Points)	Acceptable	7	Acceptable	8	Acceptable	8		
Sec. d. Reputation for personal, professional integrity, and competence (10 Total Maximum Points)	Acceptable	8	Acceptable	10	Acceptable	10		
Sec. e. References (10 Total Maximum Points)	Acceptable	9	Acceptable	7	Acceptable	10		
Sec. f. Key Personnel (10 Total Maximum Points)	Acceptable	10	Acceptable	10	Acceptable	10		
Sec. g. Current Workload (10 Total Maximum Points)	Acceptable	8	Acceptable	10	Acceptable	10		
Sec. h. Knowledge of federal, state, and local regulations, policies and procedures applicable to this type of service (05 Maximum Points)	Acceptable	5	Acceptable	3	Acceptable	5		
Sec. i. Service fee structure and copy of contract (10 Maximum Points)	Acceptable	**10**	Acceptable	10	Acceptable	8		
Final Determination of Review	Acceptable	88	Acceptable	89	Acceptable	96		91

Notes:

Strengths: (EV1) Well Experience; *Capacity is there;* Higher than competition; *Reputation has been established;* More cities represented; *Staffing;* Capable; *Familiar with Code;* Within law stipulations. **(EV2) (EV3)** Demonstrated approximately 50 years of delinquent tax collection experience and extensive governmental client base, including 1,974 taxing entities, 501 cities, 447 school districts, and 100 counties. Strong local and regional presence, including a local office in Mission and 43 years of service in South Texas. Strong technology platform with automated collection, litigation tracking, bankruptcy tracking, reporting, mailing history, title research, and tax sale management capabilities.; *Comprehensive delinquent tax collection program including DTR analysis, notices, taxpayer assistance, consolidated collections, litigation, tax sales, resale procedures, and bankruptcy services._ Strong technology platform with automated collection, litigation tracking, bankruptcy tracking, reporting, mailing history, title research, and tax sale management capabilities.;* Favorable collection performance information and cumulative collection analyses were provided.; *Strong compliance structure, including a Chief Compliance Officer and legal standards review process.;* Strong references from Hidalgo County, MCISD, City of McAllen, and City of Alton.; *Strong proposed project team, including ten attorneys and significant local support personnel.;* Demonstrated capacity through extensive current taxing entity workload and firmwide resources.; *Strong knowledge of ad valorem tax collection, bankruptcy, TIRZ, eminent domain, probate, complex properties, and tax-related legal issues.;* Competitive 15% fee structure and sample contract provided.

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Weaknesses: (EV3) *Implementation timeline was not as structured or visually clear*; Success-ratio analyses were favorable but some comparisons did not fully control for demographic, taxpayer profile, or jurisdictional differences.; Contract appears less favorable to the City due to cure provisions and termination structure.

Comments: (EV1) Request monthly reports; **(EV2)** See Backup **(EV3)** Linebarger is highly qualified and demonstrated extensive experience, local presence, strong staffing, and specialized delinquent tax collection expertise. *Linebarger is highly qualified and demonstrated extensive experience, local presence, strong staffing, and specialized delinquent tax collection expertise.;* Existing City of Mission collection reports are helpful but provide an advantage not equally available to other proposers._The main distinctions from the highest-ranked proposer are the less controlled success-ratio analysis and less favorable contract language.; *Linebarger is highly qualified and demonstrated extensive experience, local presence, strong staffing, and specialized delinquent tax collection expertise.; Linebarger is highly qualified and demonstrated extensive experience, local presence, strong staffing, and specialized delinquent tax collection expertise.;* The main distinctions from the highest-ranked proposer are the less controlled success-ratio analysis and less favorable contract language.

Proposer	Evaluator #1 Rating	Evaluator #1 Points	Evaluator #2 Rating	Evaluator #2 Points	Evaluator #3 Rating	Evaluator #3 Points		Average
Tolteca Enterprises dba Phoenix Recovery Group 1045 Cheever Blvd., Ste. 200 San Antonio, TX 78217	***Unacceptable***		Acceptable		***Unacceptable***			
Sec. a. Statement of Organization, and Experience in providing tax collection services to other government entities (20 Total Maximum Points)	***Not Acceptable***	13	Acceptable	15	***Not Acceptable***	6		
Sec. b. Capacity to Perform (15 Total Maximum Points)	***Not Acceptable***	10	Acceptable	12	***Not Acceptable***	6		
Sec. c. Success Ratio (10 Maximum Points)	***Not Acceptable***	6	Acceptable	7	***Not Acceptable***	2		
Sec. d. Reputation for personal, professional integrity, and competence (10 Total Maximum Points)	Acceptable	7	Acceptable	10	***Not Acceptable***	4		
Sec. e. References (10 Total Maximum Points)	***Not Acceptable***	5	Acceptable	**7**	***Not Acceptable***	3		
Sec. f. Key Personnel (10 Total Maximum Points)	Acceptable	7	Acceptable	8	***Not Acceptable***	3		
Sec. g. Current Workload (10 Total Maximum Points)	Acceptable	7	Acceptable	10	***Not Acceptable***	3		
Sec. h. Knowledge of federal, state, and local regulations, policies and procedures applicable to this type of service (05 Maximum Points)	***Not Acceptable***	3	Acceptable	3	***Not Acceptable***	2		
Sec. i. Service fee structure and copy of contract (10 Maximum Points)	***Not Acceptable***	7	Acceptable	9	***Not Acceptable***	1		
Final Determination of Review	***Not Acceptable***	*65*	Acceptable	81	***Not Acceptable***	30		59

Notes:

Strengths: (EV1) *Collection in other areas;* Well Educated; Tolerable; **(EV2)** **(EV3)** No observed strengths.; *No observed strengths.;* No observed strengths.; *No observed strengths.;* No observed strengths.; *No observed strengths.;* No observed strengths.; *No observed strengths.;* No observed strengths.

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Proposer	Rating	Points	Rating	Points	Rating	Points		Average

Weaknesses: (EV1) No Tax Collections; *No Tax Collection History;* No History on Tax; All property mgmt; *No Experience;* 30% Rate - Higher than state allowable. **(EV3)** Proposal acknowledges the firm has not historically specialized in delinquent tax collection services. Limited demonstrated municipal delinquent tax collection experience.; *Proposal acknowledges the firm has not historically specialized in delinquent tax collection services. Limited discussion of Texas property tax law, tax foreclosure, tax warrants, tax sales, post-judgment tax collections, or ad valorem litigation.;* No meaningful delinquent tax collection success-ratio analysis identified.; Only one municipal client reference identified. Majority of references are private-sector entities.; *Only one attorney identified, with limited demonstrated tax collection legal depth.;* Current governmental workload and taxing entity workload not clearly identified.; *Limited discussion of Texas property tax law, tax foreclosure, tax warrants, tax sales, post-judgment tax collections, or ad valorem litigation.;* Proposed 30% fee is substantially higher than the 15% proposed by the other firms. Fee appears deducted from recovered funds before remittance, making it less favorable than the statutory penalty model proposed by the other firms. No visible sample contract was identified.;

Comments: (EV2) see backup; **(EV3)** Phoenix appears to be a general debt recovery firm rather than a specialized delinquent ad valorem tax collection firm. The proposal is materially weaker than the other two proposals in municipal experience, tax-specific collection services, legal depth, success-ratio support, references, and fee structure.; Phoenix appears to be a general debt recovery firm rather than a specialized delinquent ad valorem tax collection firm.; The proposal is materially weaker than the other two proposals in municipal experience, tax-specific collection services, legal depth, success-ratio support, references, and fee structure.; The proposal is materially weaker than the other two proposals in municipal experience, tax-specific collection services, legal depth, success-ratio support, references, and fee structure.; *The proposal is materially weaker than the other two proposals in municipal experience, tax-specific collection services, legal depth, success-ratio support, references, and fee structure.; Phoenix appears to be a general debt recovery firm rather than a specialized delinquent ad valorem tax collection firm.;* The proposal is materially weaker than the other two proposals in municipal experience, tax-specific collection services, legal depth, success-ratio support, references, and fee structure.