



CITY OF
MISSION

DELINQUENT TAX COLLECTION REPORT
JANUARY 13, 2025



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January 13, 2025

Honorable Norie Gonzalez Garza, Mayor
Honorable Ruben Plata, Mayor Pro Tem / Councilmember Place 2
Honorable Jessica Ortega, Councilmember Place 1
Honorable Marissa Ortega Gerlach, Councilmember Place 3
Honorable Jose Alberto Vela, PharmD, Councilmember Place 4
City of Mission
1201 E. 8th Street,
Mission, Texas 78572

RE: Delinquent Tax Collections for the period of October 01, 2023 – September 30, 2024

Dear Mayor Garza and City Commission:

The attached report highlights our delinquent ad valorem tax collection program on behalf of the City of Mission for the 2023 – 2024 period. As noted herein, our collection results continue to be successful for the City.

Please know that we truly appreciate the opportunity to represent the City of Mission on all delinquent ad valorem tax matters. As always, we will continue to provide the most-experienced and dedicated ad valorem attorneys, which deliver the highest quality representation and consistent results. We remain available to address any questions/concerns you may have at your convenience.

Sincerely,



Kelly R. Salazar
Capital Partner

Our delinquent tax collection program for the City of Mission continues to emphasize two basic premises: to work with individual taxpayers to collect taxes owed to the City and to only use the tool of litigation as a final option. We listen and continually adapt to your changing needs to ensure that we are providing the best possible service and deliver customized collection programs that yield the best possible results. The following information is an overview of our collections efforts during this reporting period.



MAILINGS

Our extensive mailing program is designed to advise people who have not paid their delinquent taxes to the City of Mission. During the course of this reporting period, we sent delinquent notices, with varying degrees of intensity to every delinquent taxpayer. The intensity of the notice varies on factors such as: time of year, type of property and the particular needs of the jurisdiction.

8 Demand Mailings – 8,785 Statements Mailed



CONTACTS

Our comprehensive collection services provide a wide scope of exceptional assistance to the City of Mission and its taxpayers. Equipped with multi-skilled representatives, we create and manage flexible payment plans for taxpayers experiencing any financial hardship.

4,446 PHONE CALLS	190 ON-SITE VISITS
65 PAYMENT AGREEMENTS	257 PAY OFF REQUESTS



LITIGATION

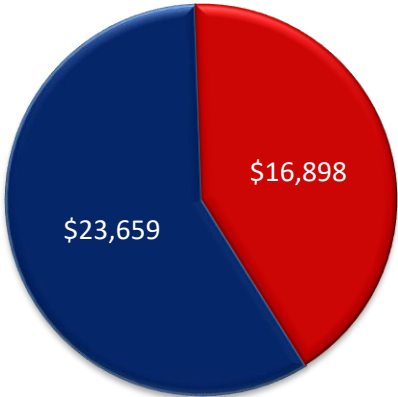
Filing a lawsuit to collect delinquent taxes is used as a final resort; only after diligent efforts to contact and work with taxpayers have been fully exhausted. Once the decision to file suit has been made, a complete property title search is conducted, the property is physically identified and all interested parties, including all lien holders, are also identified and served with notice of the lawsuit.

Litigation Activity	Cases	Base, Penalty and Interest
• Lawsuits Filed	111	\$286,404
• Lawsuits Disposed	57	\$103,601
• Judgments Taken	47	\$61,677
• Pending Litigation as of 01/2025	190	\$495,035

TAX SALES/RESALES

Our office regularly monitors all judgments we take on behalf of the City of Mission. During this reporting period, six (6) tax sales were conducted, placing a total of eight (8) properties for sale.

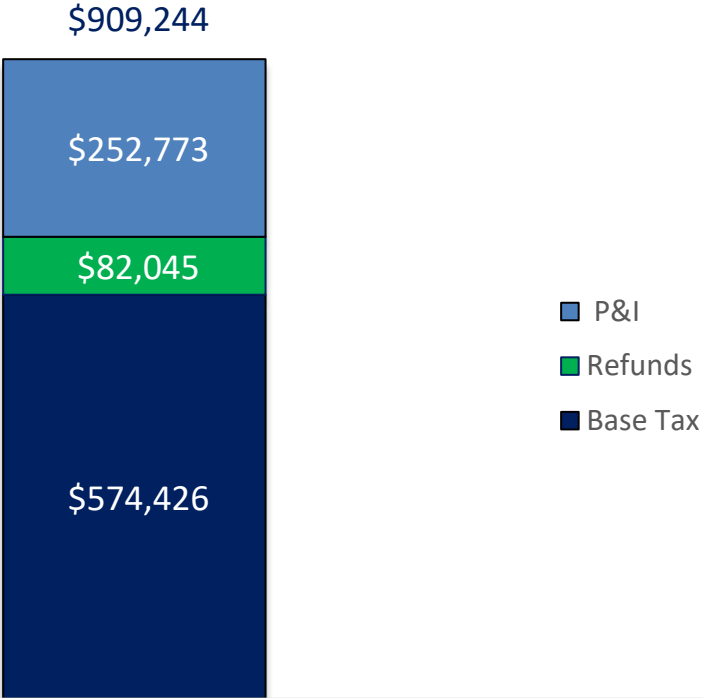
■ Sold (6)
 ■ Pulled - Paid In Full (2)



LIENS

Our firm collected \$28,087 in mowing liens as a courtesy for the City of Mission.

COLLECTIONS



October 2023 September 2024
 DTR: \$2,398,215

Source: Hidalgo County Tax Office Reports

FUTURE OVERVIEW

Our office is committed to making necessary adjustments to our collection procedures and methods to best advocate for the City of Mission. We will continue to offer firm yet flexible payment options for taxpayers experiencing financial hardship.

Review of Pending Judgments and the Filing of Additional Lawsuits

During the remainder of the fiscal year, we will continue to work pending lawsuits for full payment or payment agreements. We will also continue researching the delinquent tax roll for possible new lawsuits; both real and personal property accounts.

Continued Monitoring of Bankruptcy Accounts

As a continuation of our standard operating practice, we will actively monitor and verify accounts in bankruptcy for the payment of taxes, penalties, and interest owed to the City.

Mailing Program

We continue to contact your taxpayers through mail correspondence for the remainder of the fiscal year. In addition to our scheduled mailings, we have implemented a compassionate letter program directed to taxpayers who are otherwise non-responsive to phone calls. These compassionate letters inform the delinquent taxpayer of options available for payment during this difficult period.

Scheduling of Property Sales

As properties are taken to judgment, they will be reviewed and checked for payment. Those judgments with no taxpayer response will be further reviewed and scheduled for possible tax sale.

Execution of the work plan established for the City of Mission will include the constant monitoring of collection figures in order to adjust resources and enforce the collection of delinquent taxes. Our collection efforts will also include prosecuting pending suits to conclusion, mailing monthly letters, and filing new suits in order to maximize the collection of taxes. We will continue to work closely with you and your administrative staff to provide assistance and advice on all property tax matters, including changes in the law brought about by amendments to the Texas Property Tax Code.