

Hopkins County

Delinquent Tax Collection Report

Reporting Period

07/01/2023 - 06/30/2024

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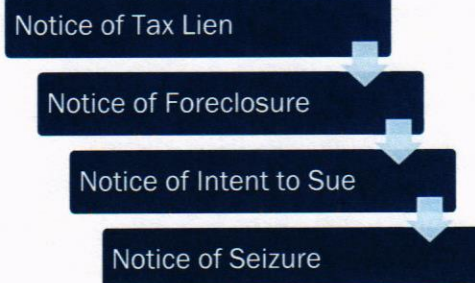
OVERVIEW

The following is a detailed report of the collection process and results that Linebarger has achieved for **Hopkins County** for the period of **07/01/2023 - 06/30/2024**. Should there be any questions regarding our various collection methods, litigation processes, and/or our collection results, please contact Kevin Dutton, Attorney and Denine Malone, Area Manager for a more thorough discussion.

MAILINGS

During this reporting period, Linebarger has continued its mailing program to ensure that delinquent taxpayers are aware that they owe taxes to **Hopkins County**. On behalf of **Hopkins County**, we have mailed **8,386** warning notice letters in increasing severity of tone to delinquent taxpayers, requesting payment of the delinquent tax balance. 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 **Hopkins 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 our letters either paid their taxes in full or entered into a payment agreement with **Hopkins County**.

LITIGATION

The following provides an overview of the litigation results for **Hopkins County**. Additional detail for each type of litigation is available below.

Litigation Results for Hopkins County (07/01/2023 - 06/30/2024)		
Litigation Type	Action	Amount
New Lawsuits	83 petitions against 110 accounts	\$193,524.77
Tax Warrants	3 warrants against 3 accounts	\$7,716.47
Paid Dismissals	33 suits 40 accounts	\$62,378.14
Judgments Taken	21 suits 33 accounts	\$102,022.64
Released Judgments	3 suits 5 accounts	\$7,853.06
Pending Suits	144 suits 211 accounts	\$295,886.71

New Lawsuits

If requests for payment and all other negotiations fail, we file lawsuits on behalf of **Hopkins County**. During this reporting period, we filed **83** petitions involving **110** accounts to collect a total of **\$193,524.77** in delinquent taxes, penalties, and interest.

Tax Warrants

When taxpayers refuse to pay following our notice letters and all other negotiations, in some cases we file tax warrants on behalf of our clients. Tax warrants allow taxing entities to seize certain types of property if special conditions are met. During this reporting period, we have filed **3** applications for tax warrants against **3** accounts seeking the collection of **\$7,716.47** 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 their taxes in full. After taxes and court costs are paid, we file a motion to dismiss the lawsuit. During this reporting period, we dismissed **33** because taxpayers fully paid their taxes, resulting in the collection of **\$62,378.14**.

Judgments

Courtroom judgments are court orders that decide the result of a lawsuit. If a judgment is entered against a taxpayer, Linebarger will have stronger tools to collect the debt. Courtroom judgments have been taken in **21** lawsuits involving **\$102,022.64** in delinquent taxes, penalties and interest. These judgments included foreclosures on **33** accounts of real and personal property

Released Judgments

After the court grants a judgment, we again notify the delinquent taxpayers and lienholders in an effort to collect the judgment. Upon payment of the taxes and all costs, we will request that the court enter a release of judgment. During this reporting period, we have released **3** judgments, resulting in the collection of **\$7,853.06**.

Pending Lawsuits

Currently, there are **144** pending suits on file with the District Clerk. Through these suits, we seek to collect a total of **\$295,886.71** in delinquent taxes, penalties, and interest.

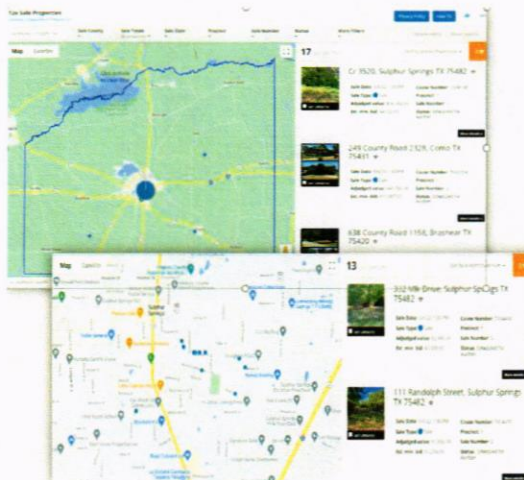
POST JUDGMENT COLLECTIONS

Tax Sales

When efforts to collect on our judgments fail to yield payment of the delinquent taxes, penalties and interest, we advertise and post properties for sale through **taxsales.lgbs.com**, our tax sale website. During this reporting period, we posted 26 tracts of property for tax sale, resulting in **\$374,202.68** being collected on those judgments and prorated among all taxing entities.



Use this QR code to view the taxsales.lgbs.com website.



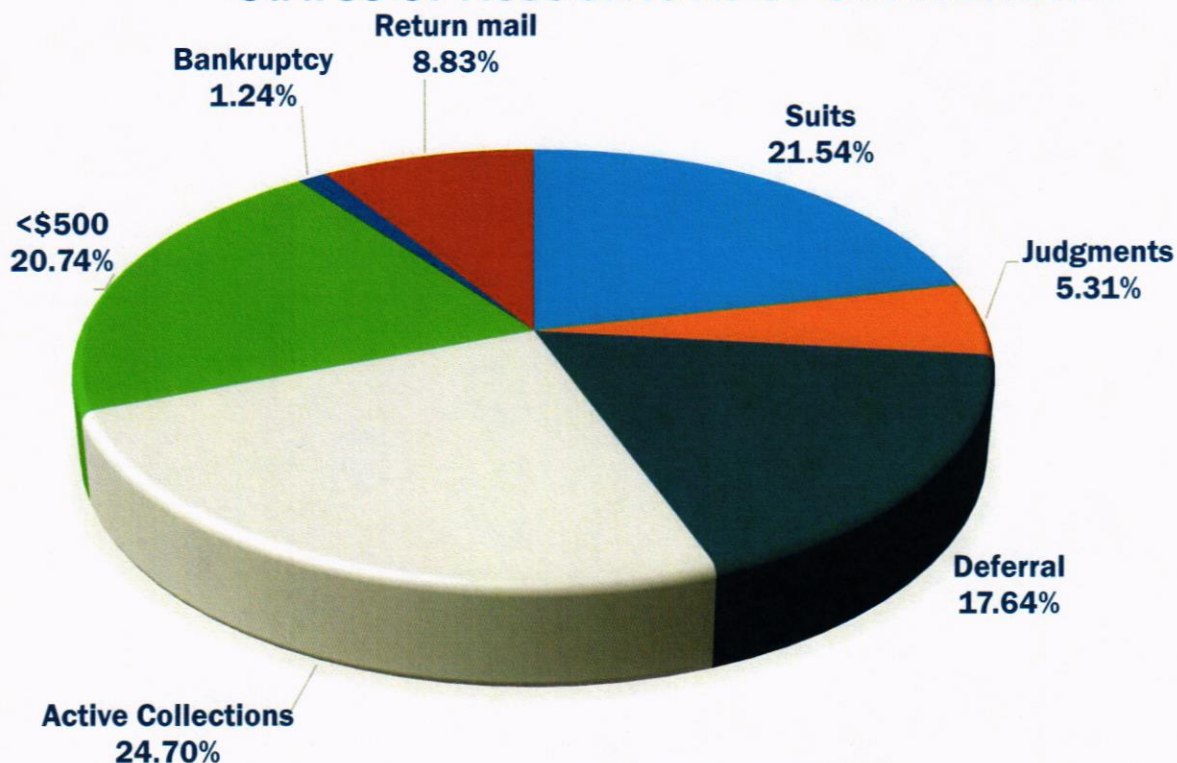
COLLECTION

Top 25 Delinquent Accounts

In order to maximize our collection efforts on behalf of **Hopkins 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 25 delinquent taxpayers for **Hopkins County**.

Top 25 accounts Hopkins County 2022 Tax Year				
	Name	ACCOUNT #	July Base	Current Status
1	Sulphur River Exploration	50-003752000-W-005259-1	\$22,315.45	Suit filed – Judgment
2	Lee, Robert E.	Multiple	\$11,286.00	Suit filed – pending research
3	Price, Bobby Gregg	Multiple	\$10,671.82	Suit filed – pending research
4	Matlock, Larry & Tammy	65-0787-000-009-03	\$9,537.32	Suit filed – PAID
5	Lewis, Billye	65-0585-000-102-11	\$8,156.26	Tax Deferral
6	Mills, Lynn & Judy	60-0400-100-001-00	\$7,569.90	Tax Deferral
7	Sulphur Springs TMA, LLC	Multiple	\$7,483.50	Suit filed – pending research
8	McDaniel, James Randall	40-0215-005-103-00	\$7,111.41	Tax Deferral
9	Hixon, Mark & Gaye	65-0048-000-013-03	\$6,249.37	Tax Deferral
10	Pryor, Vaneta Berry, etal	Multiple	\$5,789.23	Suit filed – pending research
11	St. Clair, Janet	40-0036-001-003-20	\$5,719.54	Tax Deferral
12	Fairchild, Revis, Jr.	40-0201-003-117-00	\$5,599.29	Suit – Set for Tax Sale
13	Boatman, Jacob	Multiple	\$5,302.07	Payment Agreement
14	Underwood, Danny & Donna	65-0998-000-002-04	\$5,228.17	Tax Deferral
15	Gardner, Dana	65-0741-000-002-14	\$4,839.21	Tax Deferral
16	Johnston, David & Annie	65-0246-000-002-01	\$4,619.63	Tax Deferral
17	Shuler, Herbert & Marianne	40-0421-000-006-00	\$4,604.38	Tax Deferral
18	Jones, James E.	65-0953-000-046-39	\$4,529.28	Tax Deferral
19	Gore, Warren & Ina	65-1186-000-014-77	\$4,304.43	Tax Deferral
20	Baglio, Sean & Michelle	60-0694-100-006-00	\$4,134.15	Tax Deferral
21	Pool, James Lorman	Multiple	\$3,945.96	Tax Deferral
22	Ardis, Nubia Denise	Multiple	\$3,631.09	Suit filed – PAID
23	SS Christian PreSchool	Multiple	\$3,558.32	Suit filed - PAID
24	Gulledge, Loretta	40-0048-006-527-00	\$3,530.17	Tax Deferral
25	Hart, N.L	65-0687-000-003-08	\$3,482.73	Suit filed – pending research

HOPKINS COUNTY DELINQUENT TAX ROLL STATUS OF ACCOUNTS AS OF OCTOBER 2024



CONCLUSION

Linebarger will continue to pursue receivables for **Hopkins County**, building a sound collection program. This work includes continuously researching delinquent account holders' address and contact information, prosecuting pending suits to conclusion, sending demand letters on a regular basis, and filing additional suits in cases where our letters and requests for payment have been ignored. In addition, our office is available to advise on legal matters, legislative, and regulatory updates, Truth-in-Taxation requirements, and a wide array of training and education needs.

As always, should you have any questions about this report or desire a different presentation format, please do not hesitate to reach out. We look forward to continuing our partnership with **Hopkins County**, and we appreciate the opportunity to serve you.