McCREARY, VESELKA, BRAGG & ALLEN, P.C.
ATTORNEYS AT LAW

REPORT ON DELINQUENT PROPERTY TAX COLLECTIONS
for the
COUNTY OF BURNET

May 6, 2019

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Attorneys at Law

May 6, 2019

Hon. James Oakley
Judge, Burnet County
220 S. Pierce St.
Burnet, TX 78611

Re: Report on Delinquent Property Tax Collection Activity

Dear Judge Oakley:

I am enclosing for you a *Report on Delinquent Property Tax Collection Activity*. Our report details our activities undertaken to collect the delinquent taxes owed to the County of Burnet. The report also explains the procedures we follow to ensure that each property owner is notified of their tax delinquency, and the legal steps that will be taken when prompt payment of the taxes is not made.

We believe that our collection procedures provide the County of Burnet with maximum recovery of delinquent taxes in the shortest period of time possible. In addition to our collection activities, we will advise the County of Burnet on any ad valorem tax matters.

We appreciate the opportunity to work for the County of Burnet in the collection of its delinquent taxes and invite your questions and comments in order that we may better serve your needs.

Sincerely,

Noe Reyes

P: 512-756-8291 Ext. 37 | 223 South Pierce, Burnet, Texas 78611

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McCreary Veselka Bragg & Allen P.C. Attorneys at Law

Report on Delinquent Property Tax Collections

for the

COUNTY OF BURNET

EXECUTIVE SUMMARY

McCreary, Veselka, Bragg & Allen (MVBA) enforces the collection of delinquent property taxes due to the County of Burnet. MVBA provides collection services to the County as an integral part of our legal representation of the Burnet Central Appraisal District.

The MVBA delinquent tax collection program produces significant revenue which is vital to the financial health of the County of Burnet. The revenue realized as a result of the efficient and effective collection of delinquent taxes by MVBA contributes to the financial stability of the County of Burnet and is an important factor in allowing the County to meet its budgetary requirements.

Total revenue from property tax collections are comprised of three components. *Current tax collections*, the collection of the taxes assessed during the current fiscal year, *delinquent tax collections*, taxes collected from taxes assessed in prior fiscal years, and *penalties and interest* that are collected on delinquent taxes. MVBA's delinquent tax collection program not only results in the rapid recovery of delinquent taxes, but also enhances current tax collections. When property owners are aware that delinquent taxes are aggressively pursued, there is more incentive for property owners to pay their current taxes timely.

The following are some of the significant points contained in this report:

TOTAL REVENUE FROM TAX COLLECTIONS EXCEED ANNUAL TAX LEVY

- In the last four fiscal years, the County's total revenue from tax collections exceeded the amount of current taxes that were assessed in each fiscal year. The County has collected 101.30% to 101.75% of the amount of current taxes levied during each of the last four fiscal years. *(Chart 1)*

COLLECTION OF CURRENT TAX LEVIES TO DATE

- As of March 31, 2019, the County has **collected on cumulative basis** the annual tax levies, exclusive of penalties and interest, from 99.17% to 99.66% of the taxes that were levied for the tax years 2017, 2016, 2015, and 2014. *(Chart 2)*

DELINQUENT TAX COLLECTIONS

- MVBA has collected **63.22%** of the 2017 delinquent taxes referred to MVBA in July 2018, **77.31%** of the 2016 delinquent taxes referred to MVBA in July 2017, **84.75%** of the 2015 delinquent taxes referred to MVBA in July 2016, and **86.54%** of the 2014 delinquent taxes referred to MVBA in July 2015. *(Charts 3 through 7)*

DELINQUENT TAX COLLECTION ACTIVITY

- MVBA has initiated extensive collection procedures to collect the County's delinquent taxes. During the period from July 1, 2016 through March 31, 2019, MVBA has:
  - Sent over **34,000** Delinquent Tax Notices,
  - Conducted thorough title examinations and address research,
  - Filed **366** Delinquent Tax Suits,
  - Recovered **208** Judgments, and
  - Posted for sale **310** properties

MVBA STAFF WORKING FOR THE COUNTY

Noe Reyes, shareholder, leads the collection efforts and confers with the District staff, represents the County in the District Court in collection cases, conducts tax sales of real property, and provides support and assistance to the MVBA legal assistants.

MVBA has a full-time legal assistant, Darby Howell, and administrative assistant, Joy Biscotto, at the Burnet Central Appraisal District. Ms. Howell and Ms. Biscotto prepare delinquent tax accounts for research, initiate and monitor payout agreements, coordinate MVBA's activities with the District Clerk and District Court, and examine service of citation in lawsuits. Our presence in the Appraisal District offices provides easy access for delinquent property owners, as well as the Chief Appraiser and the Appraisal District staff, to MVBA staff members.

Tara LeDay, attorney, represents the County in all collection matters in Bankruptcy court.

COLLECTION SERVICES PROVIDED AT NO COST

MVBA provides all aspects of the delinquent tax collection program for a contingent fee of the delinquent taxes, and penalties and interest collected. Our attorney fees are paid entirely by the delinquent property owners upon payment of the delinquent taxes pursuant to the provisions of the Texas Tax Code. ***Therefore, all collection services are provided by MVBA at no cost.***

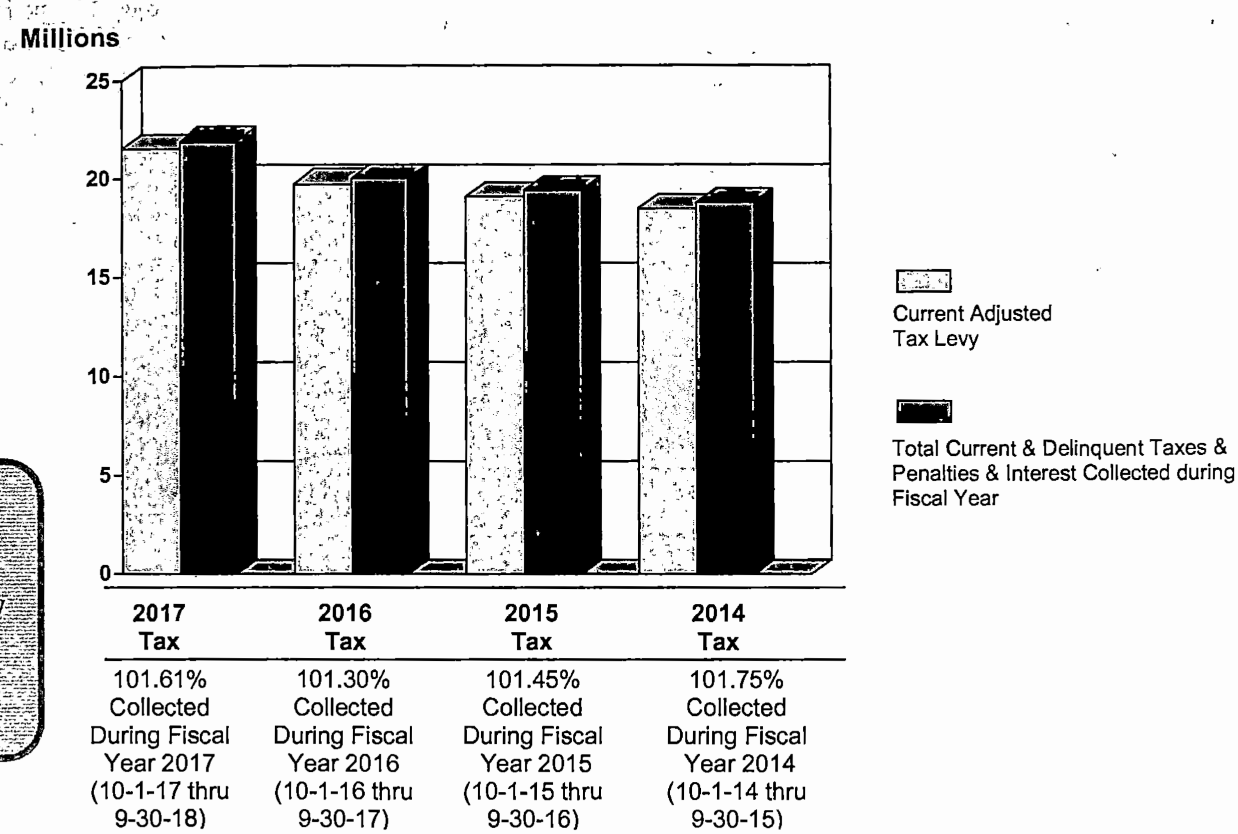
TOTAL REVENUE FROM TAX COLLECTIONS

Chart 1 and Table below show the amount of adjusted current tax levies for the tax years, 2017, 2016, 2015, and 2014 and the amount of tax collections, both current and delinquent, plus penalty & interest on delinquent taxes, that was collected in the respective fiscal years. The amounts shown are taken from the records of the tax office.

Chart 1

The County historically collects over 100% of its tax levy each year.

In the fiscal year ending September 30, 2018, the County received $227,045 penalties and interest on delinquent taxes that were collected.



TOTAL REVENUE FROM TAX COLLECTIONS DURING FISCAL YEARS FOR COUNTY OF BURNET

Tax Year	Fiscal Year Ending	Adjusted Tax Levy	Total Current & Delinquent Tax Collections	Penalty & Interest Collected on Delinquent Taxes	Total Revenue From Tax Collections	Percent Collected (Total Revenue divided by Adjusted Tax Levy)
2017	9-30-2018	$21,539,710	$21,658,509	$227,045	$21,885,554	101.61%
2016	9-30-2017	$19,752,078	$19,789,671	$220,138	$20,009,809	101.30%
2015	9-30-2016	$19,104,993	$19,174,900	$207,116	$19,382,016	101.45%
2014	9-30-2015	$18,488,950	$18,589,856	$223,479	$18,813,335	101.75%

CUMULATIVE TAX COLLECTIONS

Chart 2

Adjusted Tax Levy vs. Collection of Levy to Date
Date of Analysis: March 31, 2019

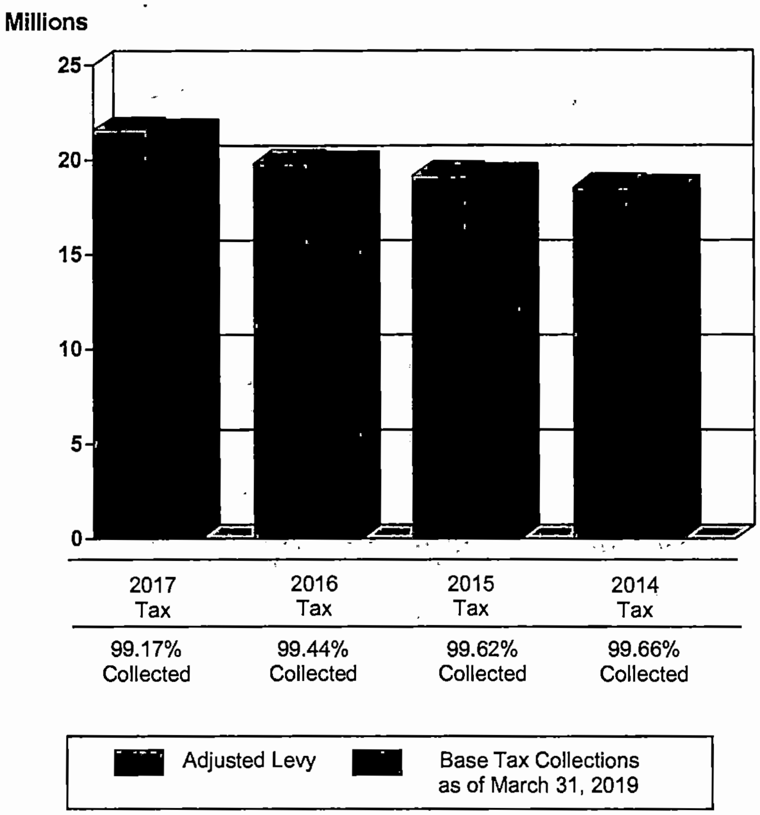


Chart 2 and the Table below show the amount of the adjusted tax levy for the past four years and the amount and percentage of each year's tax levy that has been collected on a cumulative basis through March 31, 2019. ***Amounts shown are exclusive of penalties and interest.***

It is a historical reality that a small percentage of each year's tax levy will be uncollectible due to a number of reasons such as insolvent business personal property accounts, bankruptcies, and the fact that some property owners are judgment proof. Therefore, the cumulative percent collected, while extremely high, will never be one-hundred percent.

County of Burnet
Collection of Tax Levy Through 3-31-2019 (chart 2)

Tax Year	Adjusted Tax Levy	Tax Remaining Due March 31, 2019	Cumulative Collection of Tax Levy March 31, 2019	Cumulative Percent Collected
2017*	$21,539,710	$179,344	$21,360,366	99.17%
2016	$19,752,078	$110,471	$19,641,607	99.44%
2015	$19,104,993	$73,289	$19,031,704	99.62%
2014	$18,488,950	$63,004	$18,425,946	99.66%

* 2017 delinquent taxes were only referred to MVBA for collection on July 1, 2018.

COLLECTION OF DELINQUENT TAXES

Chart 3

Original Delinquency vs. Delinquent Tax Collections
Date of Analysis: March 31, 2019

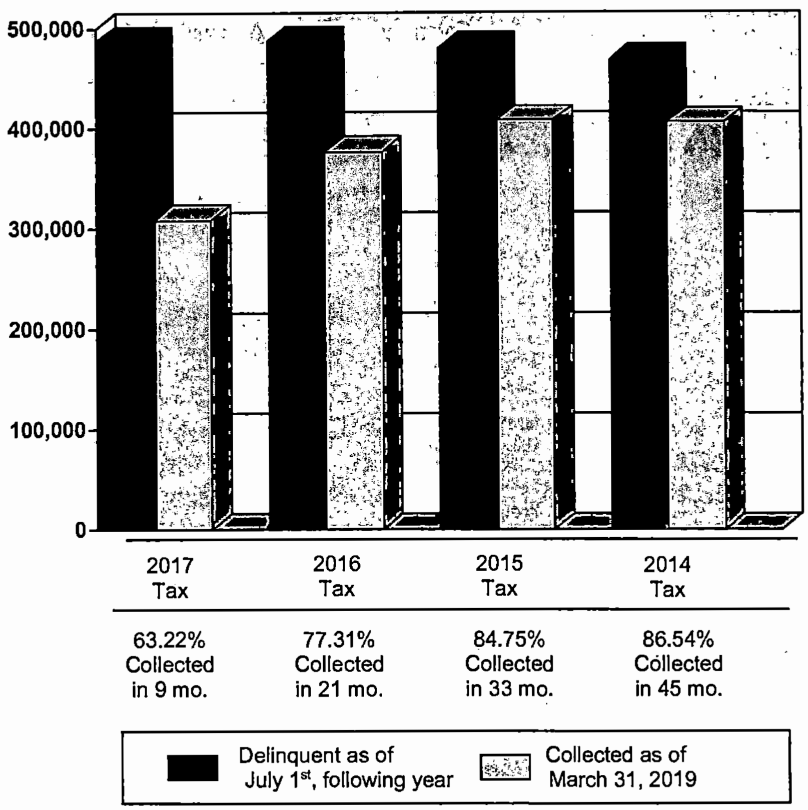


Chart 3 and the Table below show the amount of each year's tax levy which was still due on July 1st of the first year of delinquency and the cumulative amount which has been collected as of March 31, 2019. The percentages shown reflect the amount of the tax collected by MVBA for that particular tax year. Each year's delinquent taxes were referred to MVBA for collection on July 1st of the year in which they became delinquent. ***Amounts shown are exclusive of penalties and interest.***

County of Burnet
Collection of Delinquent Taxes Through 3-31-2019 (chart 3)

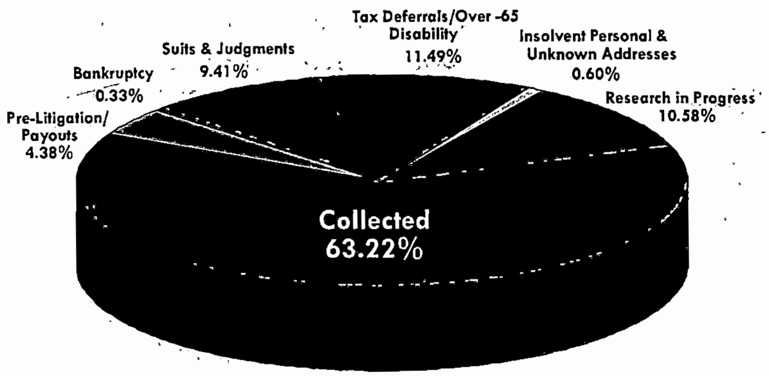
Tax Year	July 1st Original Delinquency	Tax Remaining Due March 31, 2019	Cumulative Delinquent Tax Collections March 31, 2019	Cumulative Percent Collected	Months of Collection Activity
2017*	$487,579	$179,344	$308,235	63.22%	9
2016	$486,805	$110,471	$376,334	77.31%	21
2015	$480,451	$73,289	$407,162	84.75%	33
2014	$468,175	$63,004	$405,171	86.54%	45

*2017 delinquent taxes were only referred to MVBA for collection on July 1, 2018.

COLLECTION STATUS OF 2017 DELINQUENT TAXES

Chart 4

As of March 31, 2019, MVBA has collected **63.22%** of the 2017 taxes that were referred to MVBA only 9 months ago on July 1, 2018.



Category	Amount	Percent
Total Due (7/1/18)	$487,579	
Collected	**$308,235**	**63.22%**
Pre-Litigation Payouts	$21,348	4.38%
Bankruptcy	$1,619	0.33%
Suits & Judgments	$45,864	9.41%
Tax Deferrals/ Over 65/Disability	$56,000	11.49%
Insolvent Personal & Unknown Addresses	$2,938	0.60%
Research in Progress	$51,575	10.58%

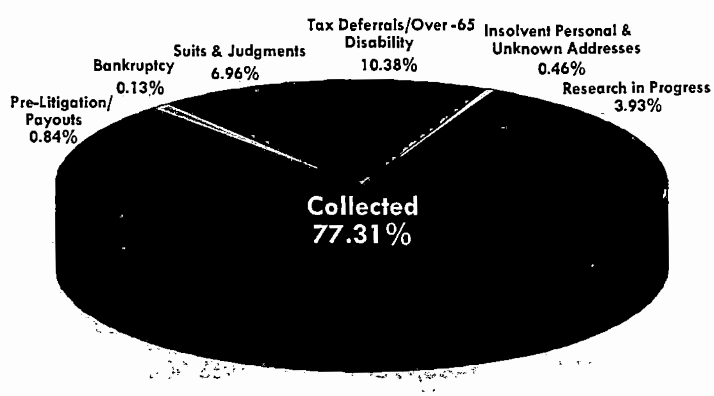
2017 Delinquent Taxes Due as of July 1, 2018: $487,579
2017 Delinquent Taxes Collected March 31, 2019: $308,235

COLLECTION STATUS OF 2016 DELINQUENT TAXES

As of March 31, 2019, MVBA has collected *77.31%* of the 2016 taxes that were referred to MVBA 21 months ago on July 1, 2017.

Chart 5

Category	Amount	Percent
Total Due (7/1/17)	$486,805	
Collected	**$376,334**	***77.31%***
Pre-Litigation Payouts	$4,065	0.84%
Bankruptcy	$646	0.13%
Suits & Judgments	$33,880	6.96%
Tax Deferrals/ Over 65/Disability	$50,510	10.38%
Insolvent Personal & Unknown Addresses	$2,255	0.46%
Research in Progress	$19,115	3.93%

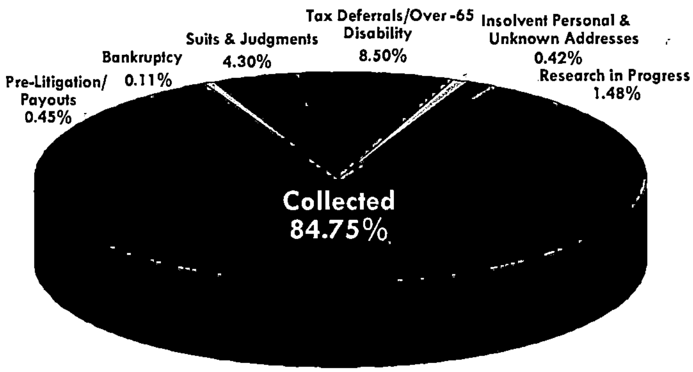


2016 Delinquent Taxes Due as of July 1, 2017: $486,805
2016 Delinquent Taxes Collected March 31, 2019: $376,334

COLLECTION STATUS OF 2015 DELINQUENT TAXES

Chart 6

As of March 31, 2019, MVBA has collected **84.75%** of the 2015 taxes that were referred to MVBA 33 months ago on July 1, 2016.



2015 Delinquent Taxes Due as of July 1, 2016: $480,451
2015 Delinquent Taxes Collected March 31, 2019: $407,162

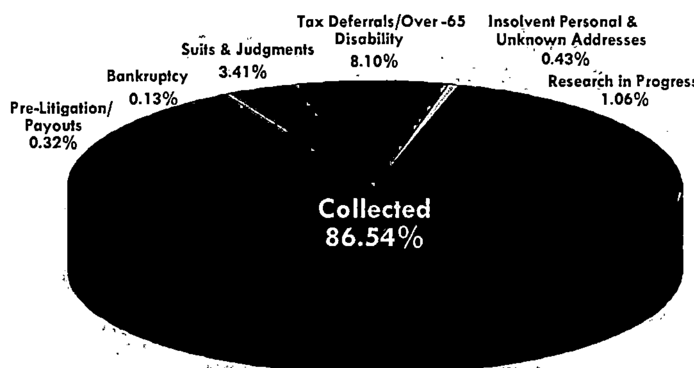
Category	Amount	Percent
Total Due (7/1/16)	$480,451	
Collected	**$407,162**	**84.75%**
Pre-Litigation Payouts	$2,149	0.45%
Bankruptcy	$527	0.11%
Suits & Judgments	$20,646	4.30%
Tax Deferrals/ Over 65/Disability	$40,837	8.50%
Insolvent Personal & Unknown Addresses	$2,037	0.42%
Research in Progress	$7,093	1.48%

COLLECTION STATUS OF 2014 DELINQUENT TAXES

As of March 31, 2019, MVBA has collected **86.54%** of the 2014 taxes that were referred to MVBA 45 months ago on July 1, 2015.

Category	Amount	Percent
Total Due (7/1/15)	$468,175	
Collected	**$405,171**	**86.54%**
Pre-Litigation Payouts	$1,496	0.32%
Bankruptcy	$629	0.13%
Suits & Judgments	$15,953	3.41%
Tax Deferrals/ Over 65/Disability	$37,933	8.10%
Insolvent Personal & Unknown Addresses	$2,008	0.43%
Research in Progress	$4,985	1.06%

Chart 7



2014 Delinquent Taxes Due as of July 1, 2015: $468,175
2014 Delinquent Taxes Collected March 31, 2019: $405,171

This outstanding level of collections did not simply happen. MVBA has worked diligently collecting these taxes. MVBA has conducted a comprehensive delinquent tax collection program which provides for:

(1) Regular and systematic mailing of all delinquent tax notices to delinquent property owners;

(2) Thorough title examinations and ownership verification on selected delinquent tax records;

(3) Pre-litigation notices to all property owners and lienholders on each delinquent tract of real property; and

(4) The filing and prosecuting of delinquent tax suits to judgment and the final sale of the property to satisfy the tax delinquency if payment arrangements were not satisfactorily made.

We believe that these charts graphically depict the success of MVBA's aggressive delinquent tax collection program.

ANALYSIS OF TOTAL BALANCE OF DELINQUENT TAXES

The total balance of delinquent taxes due for the tax years 2017 and prior was $738,045 as of March 31, 2019, which is the **residual balance** of all property taxes assessed by the County over the past **twenty (20) years.** The County has collected from 99.17% to 99.66% of the tax levy for the tax years 2017, 2016, 2015, and 2014 (see Chart 2, pg. 4). MVBA has collected a very high percentage of the delinquent taxes referred to us *(see Chart 3, pg. 5)*. It is these small percentage amounts that remain outstanding for each tax year which, in the aggregate, constitute the total delinquent tax balance.

CHART 8 on the following page, entitled Collection Activity Status of All Delinquent Property Taxes as of March 31, 2019, reflects the collection classification of all delinquent taxes for the past twenty (20) years remaining due on March 31, 2019. The data in Charts 3, 4, 5, 6 and 7 shows a very high percentage of the 2017, 2016, 2015, and 2014 delinquent taxes which were referred to MVBA have been collected.

CHART 9 on the following page, entitled Delinquent Taxes Due by Tax Year, reflects the amount of the tax levy for each tax year remaining outstanding, as of March 31, 2019, in comparison to the total delinquent taxes for all years. Thirty-nine percent (39.27%) of the delinquent taxes outstanding are for the tax years 2017 and 2016 of which most will be collected over the next two years.

The 2017 delinquent taxes were only referred to MVBA for collection on July 1, 2018.

Chart 8

THE COUNTY OF BURNET

Collection Activity Status of Delinquent Property Taxes as of March 31, 2019

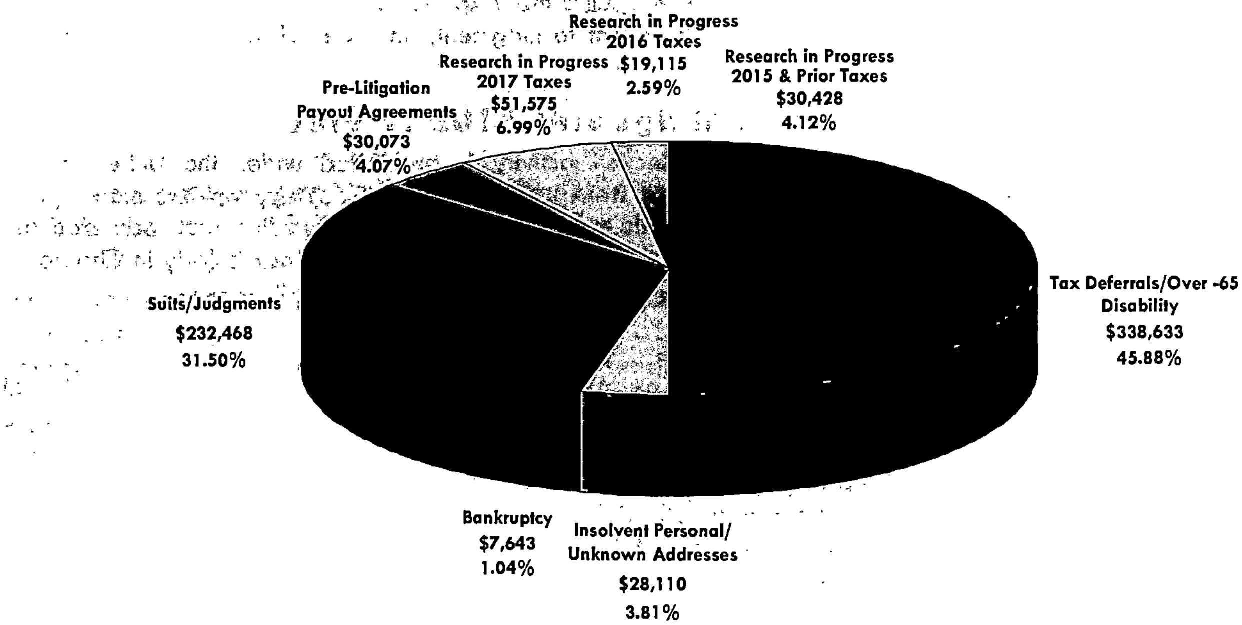
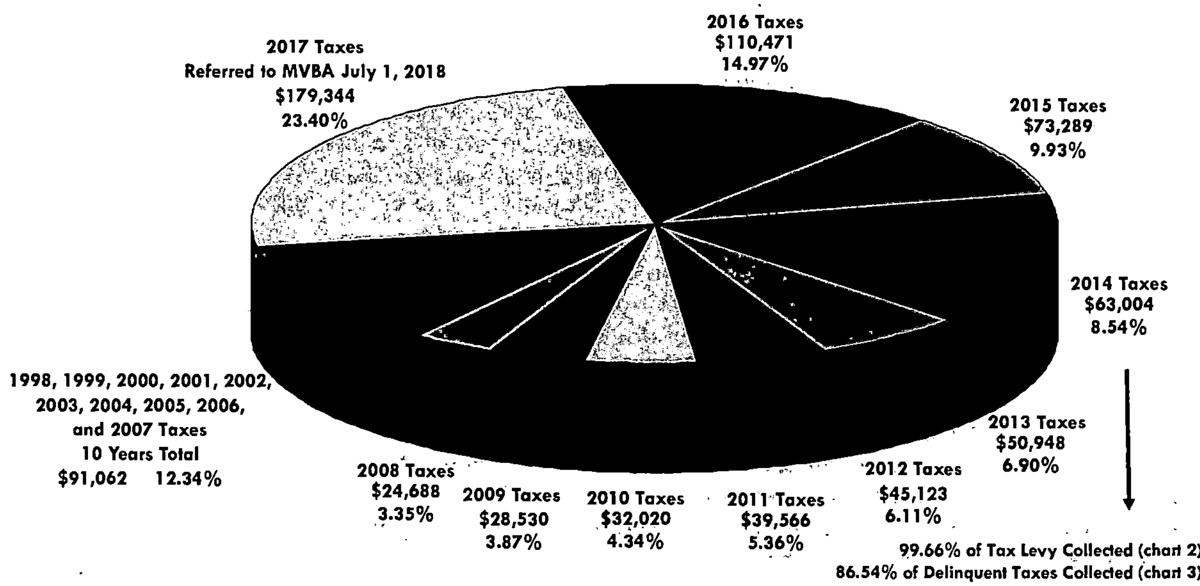


Chart 9

THE COUNTY OF BURNET

Delinquent Taxes Due by Tax Year as of March 31, 2019



Total Delinquent Taxes for 2017 & Prior Tax Years: $738,045
as of March 31, 2019

DEFINITIONS AND COMMENTS REGARDING CHARTS 4 through 8

Lawsuits/Judgments

MVBA files delinquent tax suits for the collection of delinquent taxes. Often property owners enter into payment arrangements subsequent to the filing of suit. Further prosecution of these delinquent tax suits is abated as long as the taxpayer complies with the payout agreement. If the property owner makes no effort to pay after suit is filed and citation is served, or if the taxpayer defaults on a payout agreement, judgment is sought. If taxes remain unpaid, subsequent to judgment, an order of sale is issued, and the property is posted for sale.

Bankruptcy

When a property owner files bankruptcy collection activity is prohibited under the United States Bankruptcy Code. MVBA monitors the progress of bankruptcy cases and files appropriate motions and objections with the Bankruptcy Court to ensure that the tax claims and the tax liens are accorded the highest possible priority. The amount of the claims that will ultimately be paid, particularly in Chapter 7 cases, cannot be estimated.

Insolvent Personal & Unknown Addresses

Tax accounts on which delinquent notices mailed by MVBA have been returned to us by the U. S. Postal Service as undeliverable or accounts for which the Appraisal District or Tax Office has been unable to determine an address. MVBA is engaged in an extensive address research program. When new addresses are found, notices are promptly sent. However, without an accurate address personal property delinquent taxes are, as a practical matter, uncollectible. Some of these accounts represent mobile homes that are no longer in the County. In most cases, the Appraisal District has no knowledge of the whereabouts of the owners of these mobile homes. These accounts are uncollectible because collection activity against the owners is effectively precluded. There are numerous business personal accounts where the business is no longer operating. When a business ceases operation, often the owner leaves the County and/or State. Even if the owners of the business can be located, they are usually "judgment proof". Many of these businesses were corporations which are either defunct or have no assets. The whereabouts of the owners of a few real property accounts are unknown. These are unimproved lots or vacant acreage tracts making it extremely difficult to locate the owners. In some cases, the record owners are deceased, and their heirs are unknown or cannot be located. The owners of these vacant and abandoned properties will be served with citation by publication and the properties sold at tax sales.

Pre-Litigation Payouts/Tax Deferrals/Over -65/Disability

Property owners enter into written installment payment agreements pursuant to §33.02 of the Property Tax Code prior to suit being filed. These payment agreements are tailored to the individual taxpayer's ability to pay based on their particular financial problems. As a result of the payout agreements, a steady flow of tax payments is received.

There are also, taxpayers who have claimed the over-65 or disability deferral provided by the Tax Code, which prevents the collection of the delinquent taxes assessed against their homesteads. An over -65 or disability deferral merely delays collection but does allow for the eventual collection of the taxes when the property is no longer the homestead of the property owner.

Research in Progress

This segment refers to those accounts, which do not have any known impediment to the collection process or specific collection activity pending. MVBA has sent several notices of delinquency on each account. We are continuing to place additional accounts under litigation. However, we stress that there may be circumstances which may preclude the collection of some of these taxes. These may include bankruptcies, insolvent or closed businesses, hardship cases, and/or incorrect addresses which are unknown. Nevertheless, MVBA will continue to use all appropriate measures to collect the maximum amount of revenue possible given the circumstances.

DELINQUENT PROPERTY TAX COLLECTION ACTIVITY

July 1, 2016 through March 31, 2019

Our experience has proven that the right notice to the right person at the right time results in the successful collection of delinquent taxes for our clients. It is for this reason that *McCreary, Veselka, Bragg & Allen, P.C.* has made written communication an integral part of our successful tax collection program. Before filing suit, we send a series of notices to inform property owners of their tax delinquency and to alert them of the action we will take to collect those taxes. Listed below are various types of notices that *MVBA* sends.

We collect a significant portion of delinquent taxes simply by giving the proper attention to address research. *MVBA* meticulously researches accounts with unclear or incorrect addresses using motor vehicle records, internet databases, telephone directories, city directories, utility records, voter registration records, assumed name files and the records of the Secretary of State. When *MVBA* acquires a new address, we immediately contact the property owner to document the tax delinquency. Additionally, we inform the Tax Office of the newly acquired address so that it may update the tax records.

July 1, 2016 through March 31, 2019	
Type of Notices	**Number of Notices**
33.07 Notices are sent by MVBA in May of each year informing property owners of the penalty to be added on current year taxes if not paid prior to July 1st.	10,012
Initial Notices are polite, but pointed, notices designed to remind the delinquent property owner of their tax liability and urging voluntary payment of the taxes due.	10,411
Delinquent Notices are more insistent notices requiring payment of the delinquent taxes and inform the property owner that a tax lien has attached to their property and they are personally liable for the tax.	7,395
Demand Notices are sent on selected accounts giving notice that if the taxes are not paid, a delinquent tax suit will be filed against the property owner and the property.	6,213
TOTAL NOTICES	**34,031**

TITLE RESEARCH & ADDITIONAL NOTICES

Prior to initiating litigation, *MVBA* conducts thorough examination and verification of title and ownership of all delinquent property accounts. We diligently research all available title and property records, including deeds, deeds of trust and probate records in order to accurately identify all parties with a potential ownership interest in the subject property. All parties deemed to hold an interest in the property are informed of the potential legal action through written correspondence.

Lienholder Notices are sent to financial institutions, businesses and individuals with a lien on property on which taxes are in arrears. Lienholders are notified that *MVBA* is preparing to file a suit for delinquent taxes that may extinguish their interest in the property should those taxes remain unpaid.

Foreclosure Notices are sent to all parties with an interest in the property. This advises them that a delinquent tax suit will be filed to satisfy the tax delinquency through eventual sale of the property and may ultimately terminate their interest in the property.

New Owner Notices are sent to persons who *MVBA* has determined have recently acquired property on which there are delinquent taxes, and who have not received a prior tax notice.

Our collection program supports the Tax Collector's agreements with property owners to allow Installment Payments. The agreements are routinely monitored, and *Default Payout Notices* are sent to persons who are not in compliance with their agreement.

Suit Notices are sent to property owners who have already been sued, informing them that unless the delinquent tax is satisfied, personal liability judgment will be rendered against them and their property.

Once judgment has been obtained in a delinquent tax suit, *Notices of Intent to Sell Property* are sent to notify property owners that their property may be sold in an upcoming tax sale unless the delinquent taxes and costs of sale are paid.

July 1, 2016 through March 31, 2019		
Type	**Number of Notices**	**Number of Properties**
Lienholder Notices	377	395
Foreclosure Notices	1,519	1,453
New Owner Notices	112	194
Default Payout Notices	463	541
Suit Notices	955	516
Notices of Intent to Sell	419	444

LITIGATION

MVBA files delinquent tax suits when property owners and all other parties whom *MVBA* has determined to have an interest in the property fail to respond to the notices sent to them. Delinquent tax suits filed by *MVBA* seek a personal judgment against the property owner and foreclosure of the tax lien and sale of the property to satisfy the tax delinquency. When all delinquent taxes, penalties and interest, and all costs of court have been paid, the lawsuit is dismissed against both the property owner and the property.

July 1, 2016 through March 31, 2019		
Type	**Number of Suits**	**Number of Properties**
District Court Suits	366	640

JUDGMENTS

When all Defendants have been properly served with citation, *MVBA* requests a hearing in the District Court for the entry of a judgment. All defendants to the lawsuit are notified of the hearing date as provided by law. At the hearing, *MVBA* obtains a judgment authorizing sale of the property for recovery of delinquent taxes, penalties and interest and court costs owed. Most judgments also provide for personal liability for the amounts due against the property owner(s). Abstracts of Judgments are filed against the property owner(s) creating a judgment lien against all of the property owner(s) non-exempt property. When the property owner pays the taxes, penalties, interest and court costs due after a judgment is entered and an abstract of judgment is filed, the judgment is released.

July 1, 2016 through March 31, 2019		
Type	**Number of Judgments**	**Number of Properties**
Judgments	208	404

TAX SALES

Tax sales are conducted after judgments authorizing the foreclosure of the tax liens on property are obtained from the Court. *MVBA* prepares an Order of Sale for the District Clerk to issue, ordering the Sheriff to conduct a public sale of the property on the front steps of the Courthouse or an online platform at www.mvbataxsales.com. *MVBA* has a Notice of Sale published in the local newspaper and delivers by certified mail a copy of the Notice of Sale to the property owner(s) and any lienholders on the property. *MVBA* prepares the "bid sheet" for distribution to potential buyers containing the minimum bid for the property as set by the provisions of the Texas Tax Code. On the day of the sale, *MVBA* assists the Sheriff in conducting the tax sale and collecting the proceeds of the sale. *MVBA* drafts the deeds for the signature of the Sheriff. We also complete the Sheriff's Return on the Order of Sale and provide instructions for the distribution of the proceeds of the tax sale to the District Clerk for payment of the court costs incurred and to the tax office to be applied to the tax delinquency.

Often, a property owner will pay the delinquent taxes prior to the sale date or enter into an acceptable installment payment plan. All installment payment plans are monitored for compliance. If a default is made on an installment payment plan, the property is again posted for sale.

There may be property that does not receive the minimum bid required at the tax sale. In such instances, pursuant to the provisions of the Texas Tax Code, the property is bid "in trust" to one of the taxing units which levies taxes on the property. After the deed is recorded conveying the property to the trustee taxing unit, "in trust", *MVBA* coordinates in the prompt resale of "trust" property.

Tax Sales
July 1, 2016 through March 31, 2019

Date of Sale	Properties Posted for Sale	Properties Paid/Payout	Properties sold to third parties	Properties Bid into Trust
October 4, 2016	38	9	15	14
March 7, 2017	49	20	8	21
June 6, 2017	21	1	12	8
October 3, 2017	43	7	23	13
March 6, 2018	55	10	25	20
June 5, 2018	27	9	10	8
October 2, 2018	25	3	12	10
March 5, 2019	52	12	26	14
TOTAL	**310**	**71**	**131**	**108**

BANKRUPTCY LITIGATION

McCreary, Veselka, Bragg & Allen's bankruptcy department closely supervises those individuals and corporations that file for protection under the bankruptcy laws who owe taxes. Through our fully computerized bankruptcy tracking system, *MVBA* files and monitors all claims for taxes owed by the bankrupt debtor.

Notices of Appearance are filed with the Bankruptcy Court even if there are no taxes due when the bankruptcy is filed. By filing the Notice of Appearance, *MVBA* is notified of all events in the bankruptcy and may monitor the progress of the case in order to protect our clients from events in the bankruptcy which may adversely impact the collection of future tax assessments.

Proofs of Claim are filed by *MVBA* for the amount of tax, penalty and interest due when the bankruptcy is filed. Administrative claims are filed to seek recovery of taxes that arise after the debtor has filed bankruptcy.

Our attorneys review all Motions and Plans for Reorganization filed by the debtor or any other creditor with the Bankruptcy Court, aggressively assert the tax claims, and defend the tax liens of our clients to the fullest extent allowed under the Bankruptcy Code.

July 1, 2016 through March 31, 2019		
Type	**Number of Bankruptcies**	**Number of Properties**
Notices of Appearance	34	44
Original Proofs of Claim	23	34
Claims for Administrative Expense	5	9
Objections to Chapter 11 Plan	2	3