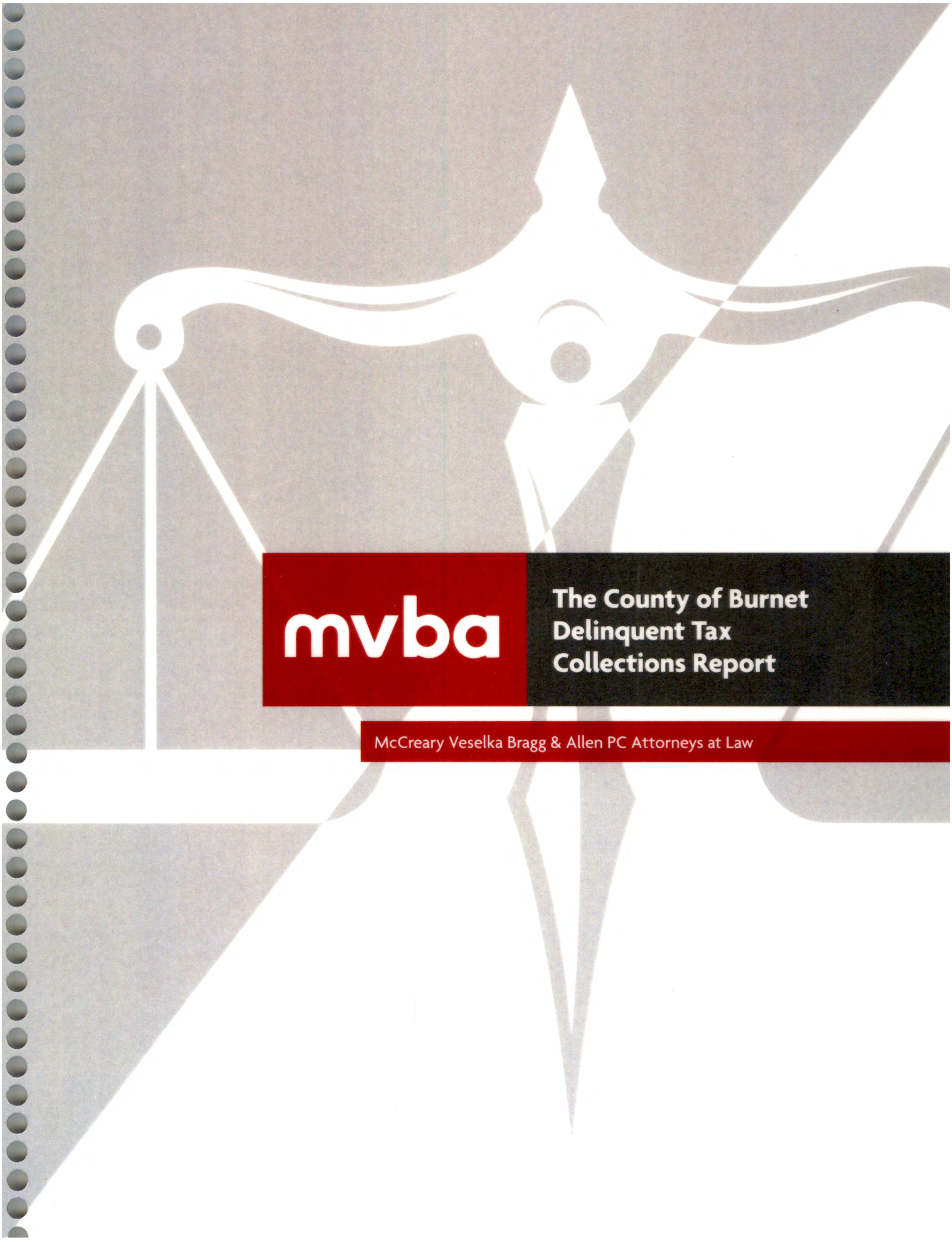
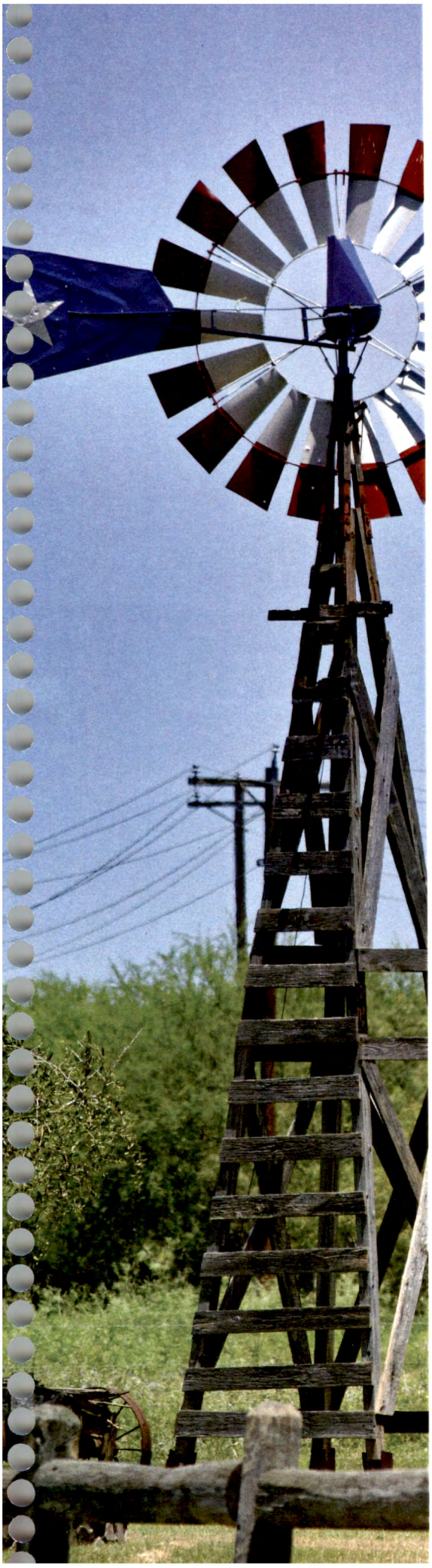

mvba
The County of Burnet
Delinquent Tax
Collections Report
McCreary Veselka Bragg & Allen PC Attorneys at Law



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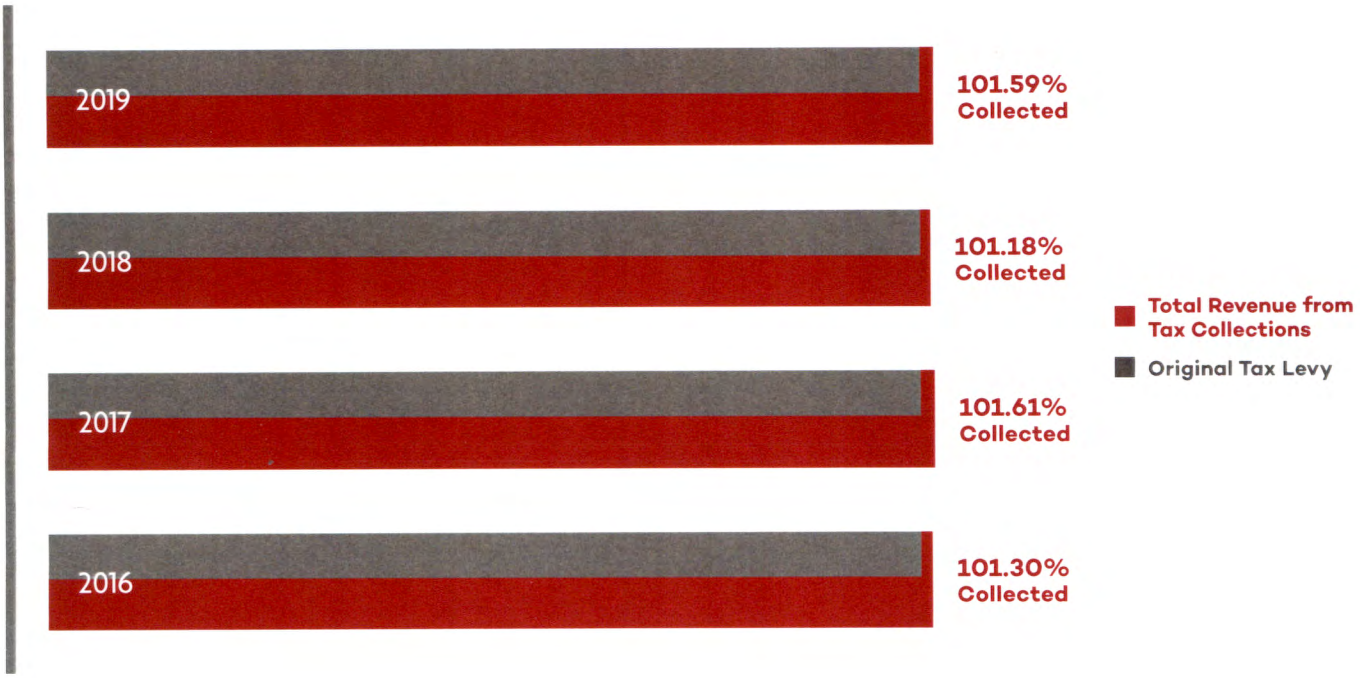
Total Revenue from Tax Collections



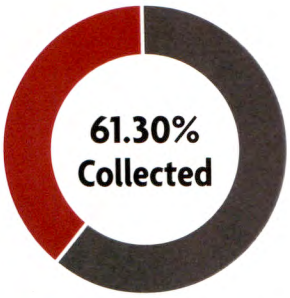
Tax Year	Fiscal Year Ending	Adjusted Tax Levy	Total Current & Delinquent Collections*	Penalty & Interest Collected	Total Revenue from Tax Collections	Cumulative % Collected
2019	9/30/20	$26,521,097	$26,667,411	$276,626	$26,944,037	101.59%
2018	9/30/19	$23,785,985	$23,822,212	$245,190	$24,067,402	101.18%
2017	9/30/18	$21,539,710	$21,658,509	$227,045	$21,885,554	101.61%
2016	9/30/17	$19,752,078	$19,789,671	$220,138	$20,009,809	101.30%

The table and graphics above show the adjusted tax levy for the past several tax years, and the total property tax revenue collected during the corresponding fiscal years.

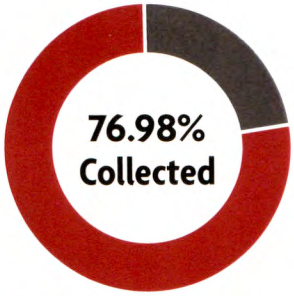
Amounts shown include current tax collections, delinquent tax collections, and penalties and interest accrued on the delinquent taxes. Therefore, it is possible for the total revenue from property tax collections to exceed the adjusted tax levy in the same fiscal year, resulting in a 100+% collections rate.

Delinquent Tax Collections by mvba

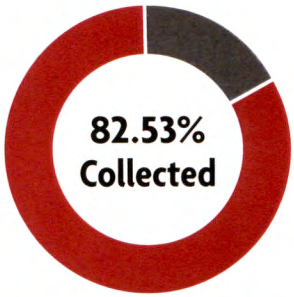
As of December 31, 2020



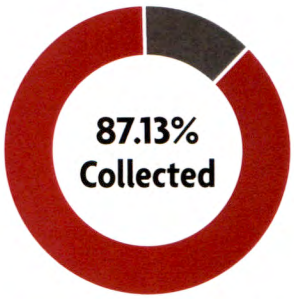
2019 | 6 Months



2018 | 18 Months



2017 | 30 Months



2016 | 42 Months

Tax Year	July 1st Original Delinquency	Cumulative Delinquent Tax Collections	Tax Remaining Due	Cumulative Percent Collected	Months of Collection
2019	$694,766	$425,884	$268,882	61.30%	6
2018	$615,761	$474,002	$141,759	76.98%	18
2017	$487,579	$402,454	$85,125	82.54%	30
2016	$486,805	$424,140	$62,665	87.13%	42

The table and graphics above show the amount of delinquent taxes turned over to MVBA for the last several tax years, and the percentage of those taxes MVBA has collected as of December 31, 2020. Each year's delinquent taxes were referred to MVBA for collection July 1st of the year after the County levied the tax, i.e. 2019 taxes were turned over to MVBA for collection on July 1st, 2020. Amounts shown are exclusive of penalties and interest.

Delinquent Collection Status of 2018 Taxes

Total Due (7/1/19)	$615,761	
Collected	**$474,002**	**76.98%**
Lawsuits & Judgments	$40,515	6.58%
Research in Progress	$35,905	5.83%
Bankruptcy	$3,518	0.57%
Tax Deferrals/Over-65/ Disability	$46,805	7.60%
Pre-Litigation Payouts	$7,822	1.27%
Uncollectible & Unknown Address	$7,194	1.17%

Collectible *Currently Uncollectible*

18 Months *of Collection Activity*

Delinquency Classifications

Tax Deferrals / Over-65 / Disability

Under the Texas Tax Code, qualifying property owners can defer the payment of property taxes on their residence homesteads. A deferral is removed once the property is no longer a residence homestead. Once the deferral is removed, MVBA may move forward with collecting any property taxes due. Therefore, filing a deferral delays but does allow for the eventual collection of the taxes.

Bankruptcy

Under federal law, collection activity is prohibited once a property owner files for Bankruptcy. MVBA monitors bankruptcy cases to ensure that the County tax claims and liens have the highest possible priority. The amount the County can ultimately recover, particularly in Chapter 7 bankruptcies, is incredibly difficult to determine until a bankruptcy is closed.

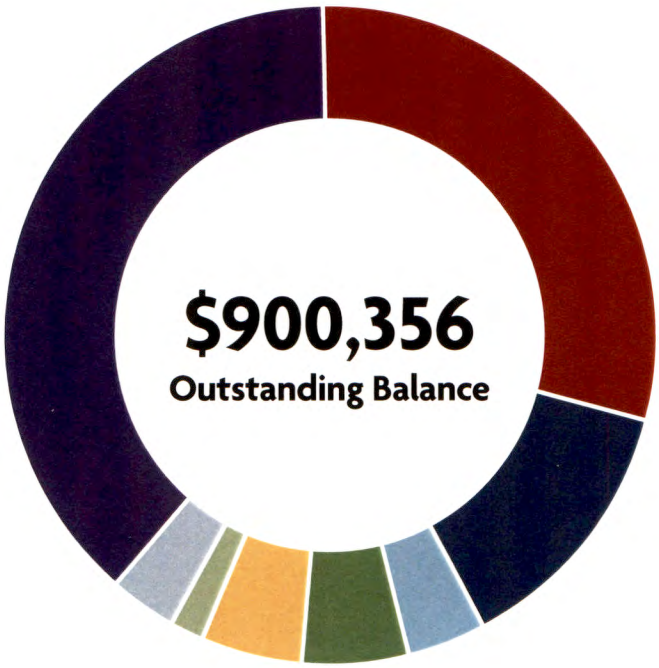
Uncollectible & Unknown Address

This category includes accounts that have either returned delinquent notices, or that MVBA has determined the business is no longer in operation. With returned notices, we have exhausted our extensive research program to try and locate the record property owner. However, without an accurate address, the likelihood of these personal property accounts being collected is low.

This designation also includes personal property accounts where the business is no longer in operation. In many instances, the owners of these property accounts are "judgment proof" due to either protections provided by business entity structure (such as corporations or LLC's) or because the business no longer has any assets.

Status of Outstanding Delinquent Balance

The County of Burnet

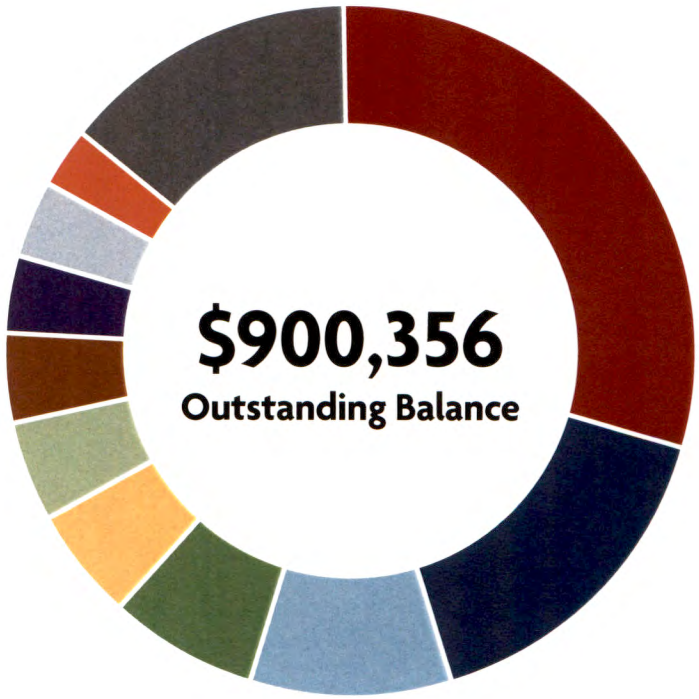


Collection Activity Status of Delinquent Property Taxes as of December 31, 2020

Suits/Judgments	$266,321	29.58%
2019 Research in Progress	$117,179	13.01%
2018 Research in Progress	$35,905	3.99%
Other Research in Progress	$48,198	5.35%
Uncollectible & Unknown Address	$45,049	5.00%
Bankruptcy	$14,347	1.59%
Pre-Litigation Payouts	$28,937	3.21%
Tax Deferrals, Over-65, & Disabiity	$344,420	38.25%

Delinquent Taxes Due by Tax Year as of December 31, 2020

2019	$268,882	29.86%
2018	$141,759	15.74%
2017	$85,125	9.45%
2016	$62,665	6.96%
2015	$48,699	5.41%
2014	$40,832	4.54%
2013	$37,599	4.18%
2012	$34,493	3.83%
2011	$31,329	3.48%
2010	$25,663	2.85%
2009 & Prior	$123,310	13.70%



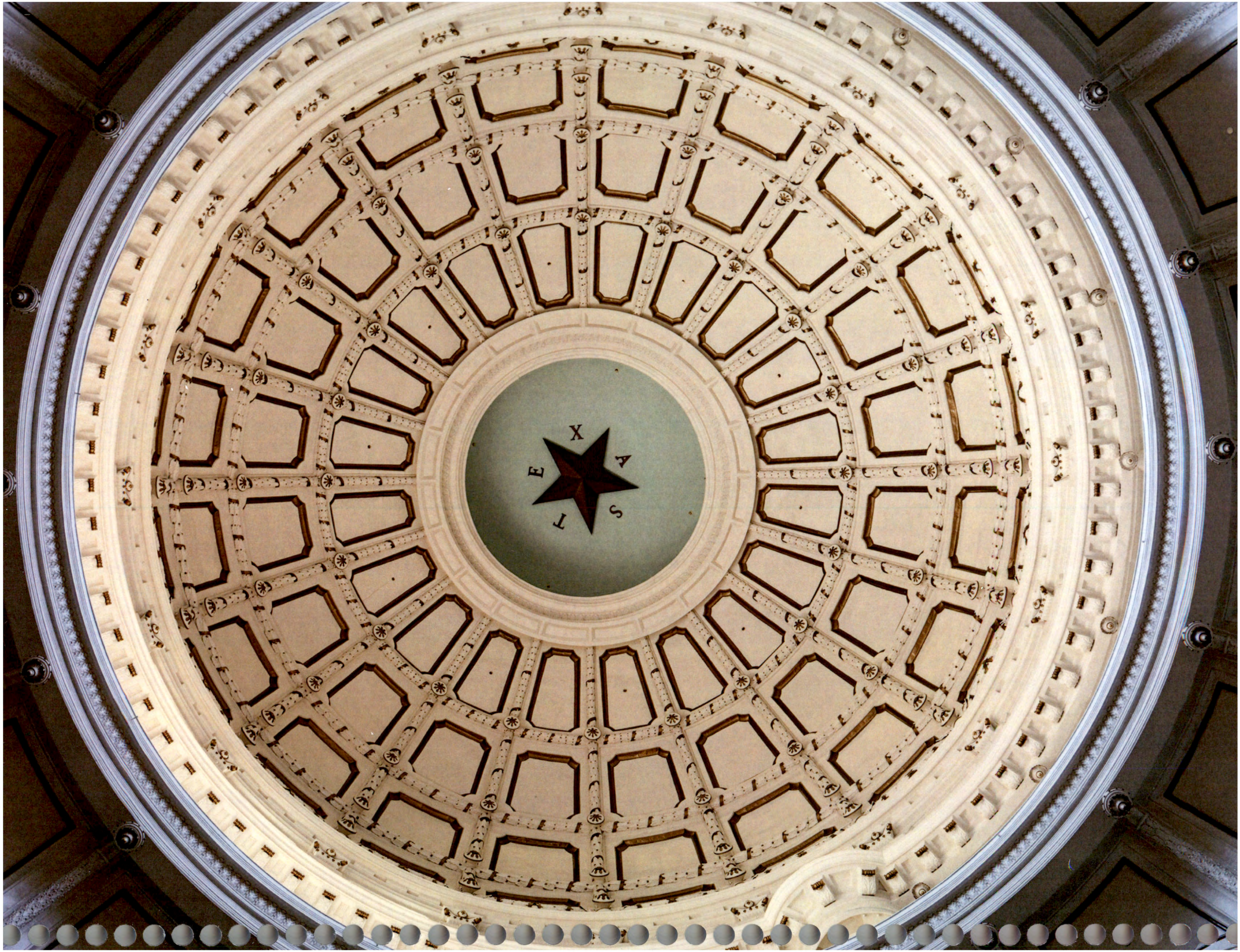
Delinquent Property Tax
Collection Activity

July 1, 2018 through December 31, 2020

Total Notices Mailed	25,041	
District Court Suits	316 Suits	494 Properties
Judgments	155 Judgments	273 Properties

Tax Sales

Date of Sale	Properties Posted for Sale	Properties Paid/ Withdrawn	Properties Sold to Third Parties	Properties Bid intoTrust
10/2/2018	25	3	12	10
3/5/2019	52	12	26	14
6/4/2019	47	10	31	6
10/1/2019	44	18	18	8
3/3/2020	43	5	21	17
10/6/2020	36	3	25	8
Total	247	51	133	63


TEXAS