

Supporting Essential Public Services Since 1976

The law firm of Linebarger Goggan Blair & Sampson, LLP has successfully merged the practice of law with professional collection services and advanced collection technologies. Recognized as a leader in the accounts receivable management industry, we assist clients with the collection of delinquent property taxes, fines, fees, traffic citations, parking tickets, toll violations, and other accounts. Linebarger recovers approximately 1 billion dollars at no cost to the majority of our government clients. This additional revenue helps support essential public services and programs for local governments and state agencies.

A Sound Tax Revenue System Relies on the Principles of Equity, Efficacy, & Efficiency

The fundamental purpose of taxation is to raise the revenue necessary to fund core public services such as public safety, infrastructure, and education. To ensure a system meets that goal, it should pass three key criteria:

Equity – Does the system treat all taxpayers equally or will some pay higher costs for collection services required by others?

Efficacy – Can the system generate sufficient revenue for the short and long term? Will it provide consistent revenue streams in an economic downturn?

Efficiency – Will the system function without a significant expansion in government personnel and/or financial resources?

LINEBARGER PROFILE

- 31 offices in Texas, including our headquarters in Austin
- 44 years of *ad valorem* tax experience
- 1,100 Texas FTEs, including 110 attorneys and 160 IT personnel
- Committed to providing ownership and career opportunities for minorities and women; 60% of our Management Committee are women and/or minorities
- Ranked #1 in Texas and 15th nationally among 264 of the largest U.S. law firms with the highest percentages of women lawyers and partners in the *National Law Journal* “Women in Law Scorecard” (2018)
- Supports M/WBEs; we spend millions annually with local M/WBEs across Texas
- Maintains an “A+” rating by the Better Business Bureau
- Recognized by the U S Conference of Mayors for property tax-related programs that continue to benefit the cities of Dallas, Houston, & Port Arthur

COMPREHENSIVE COLLECTION SERVICES

- Professional, integrated collection & legal teams
- Taxpayer assistance, including help with exemptions for veterans, disabled, & over-65
- Convenient payment options
- National skip tracing; over 3.5 million phone numbers and 1.7 million addresses in last 5 years
- Customized letters & reports
- Business personal property
- Tax foreclosure litigation
- Complex litigation including state & federal appeals
- Online tax sales improve efficiency & equity
- Tax resales to return property to active tax roll
- Tax sale excess proceeds distribution
- National bankruptcy services
- Investigate tax roll errors & discrepancies
- Provide federal forfeiture representation
- Pursue complex accounts including minerals, industrial, railroad, & pipelines

CLIENT PERFORMANCE



Collection rates increased significantly after moving from in-house collections to the Linebarger firm.

- Bexar County 134%
- Dallas/Dallas ISD 159%
- San Antonio ISD 136%
- Tarrant County 136%

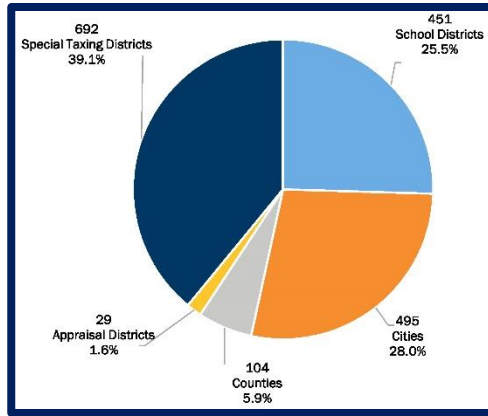
2019 COLLECTION ACTIVITIES

- Managed the collection of over \$2.2 billion in current taxes
- E-filed over 34,500 lawsuits
- Mailed over 2.2 million collection letters
- Processed more than 697,000 collection calls
- Collected over \$33.6 million using Check by Phone
- Posted over 10,000 properties for tax sale, collecting over \$58.5 million
- Filed over 5,900 claims in 5,608 bankruptcy cases
- Facilitated the payment of over \$19 million in bankruptcy claims nationwide

PROPERTY TAX CLIENT BASE

Our 1,700-plus clients range from large metropolitan areas to small, rural towns, and schools, and a multitude of special taxing units for water, emergency, and other public services.

- 451 School Districts
- 495 Cities
- 104 Counties
- 29 Appraisal Districts
- 692 Special Taxing Districts



VALUE-ADDED SERVICES



- Affordable housing/land bank programs
- Appraisal & Collection Technologies (ACT) tax office management software
- Convenient payment options
- Demolition & nuisance abatement lien programs
- Federal Aviation Administration Liens to protect tax claims on aircraft
- Taxpayer hardship assistance
- Tax Increment Reinvestment Zones
- Taxpayer workshops
- Tax office training & support
- Truth in Taxation



ADVANCED TECHNOLOGIES



Four decades ago, Linebarger pioneered the application of data processing technology to recovering delinquent property taxes. We have invested tens-of-millions of dollars since 1976 to develop the most sophisticated data processing and communications network in the industry. Based in San Antonio, our Information Technology Group (ITG) supports all operations from design to development and security. Our system integrates all aspects of the collection process for our property tax clients. Our ITG:

- Employs over 160 personnel
- Manages over \$1 billion in delinquent property taxes
- Tracks 145,635 lawsuits on 219,329 properties
- Offers secure data transfers, redundant networks, and a dedicated disaster recovery center for continual operation
- Interactive tax sale website

CIVIC INVOLVEMENT



We make it a priority to support the social, cultural, professional, and educational institutions in our communities. Our employees are members of local, state, and national civic and professional organizations.

- Adopt A School Programs
- American Cancer Association
- American Diabetes Association
- American Heart Association
- Boy Scouts of America
- Boys & Girls' Clubs
- CASA – Court Appointed Special Advocates
- Dentists Who Care
- Easter Seals
- Girl Scouts of America
- Habitat for Humanity
- Legal Aid Groups
- Local Food Banks
- Local Chambers of Commerce
- Local School Education Foundations & Scholarship Programs
- Make a Wish Foundation
- Muscular Dystrophy Association
- Special Olympics
- Susan B. Komen Breast Cancer Foundation
- TX Access to Justice Commission
- TX Center for the Missing
- United Way
- Women Professionals in Government