



Smith County, Texas

1517 West Front Street Suite 202
Tyler, Texas 75702 (903) 597-2897 | www.lgbs.com

Delinquent Tax Roll Analysis & Report of Collections

Reporting Period

January 1, 2023 through December 31, 2024



Northeast Texas Team



Northeast Texas Team



The Linebarger Team

Our dedicated Linebarger team consists of a diverse group of professionals delivering exceptional customer service and representation.

Your team consists of 12 tenured attorneys and serving Northeast Texas and 8 talented professionals dedicated to Smith County. We are supported by more than 75 professionals in our Northeast Texas offices who work on behalf of our clients and the communities where we work and live.

Linebarger was established in 1976. Nationally, our firm is composed of over 1,000 employees, 120 attorneys, 160 information technology specialists and 280 call center personnel.



Jim Lambeth
Managing Partner



Wade Gent
Capital Partner



Staci Killingsworth
Partner



Richard Brand
Partner



Ron Capehart
Partner



James Guest
Partner



Geoff Keller
Partner



Scott Wert
Partner



Alison Wylie
Partner



Lana Choy
Attorney



Kevin Dutton
Attorney



John Thomas
Attorney

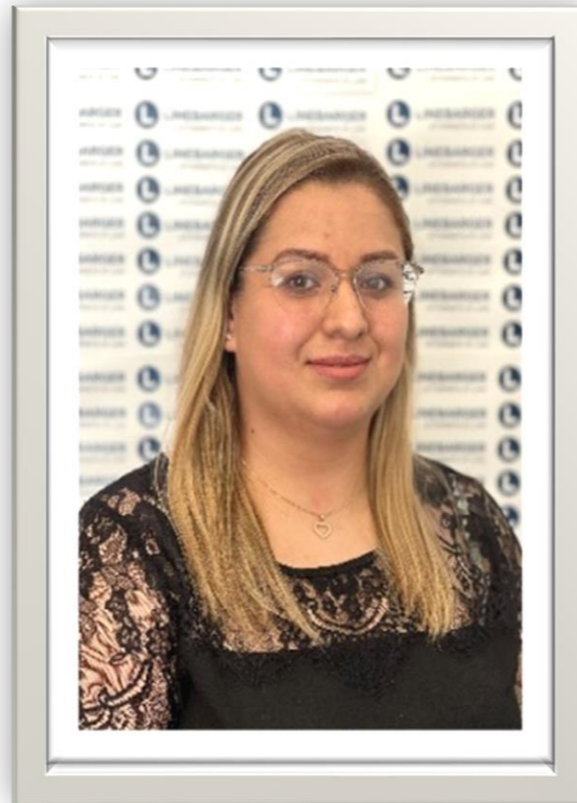


Smith County Team



Kim Perez
Litigation Manager

Olga Salinas
Area Manager

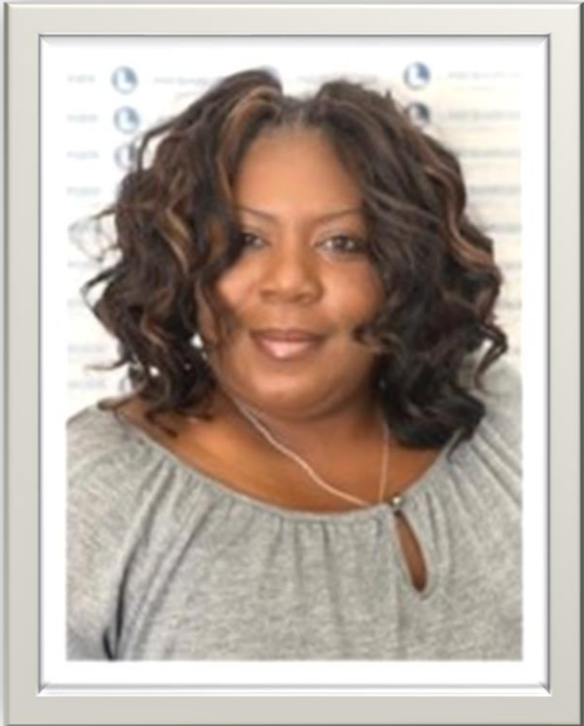


Chelle Morrow
File Manager

Smith County Team



Barbara Bush
Taxpayer Liaison

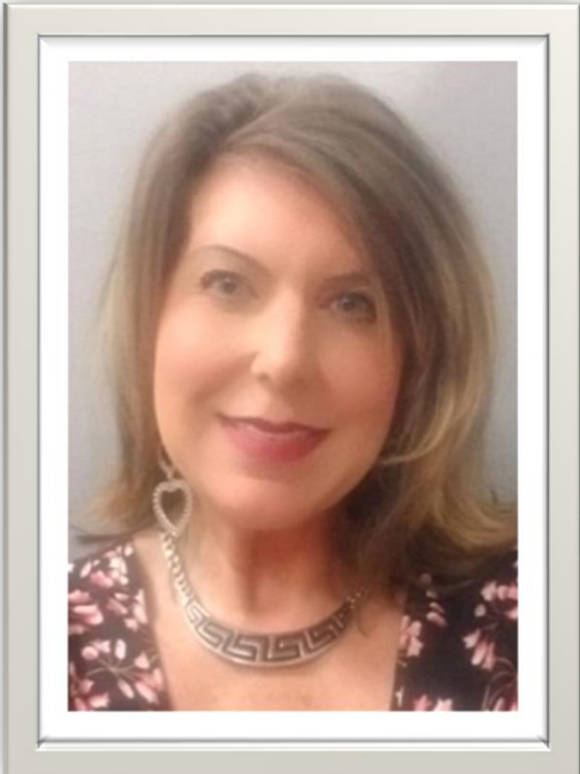


Julie Wilson
Bankruptcy Specialist



Candice Dillon
Area Manger
Post Judgment

Deedi Holmes
File Manager





Smith County Team



Tyler Crawfish Boil

Carter Blood Care Drive



Great Tyler Cleanup

What We Value

Our values shape our purpose and drive our business. We believe our clients, our people and our communities define who we are.



Our Clients

Our dedication to our clients runs deep. We value the opportunity to serve and represent you, and are committed to your success.



Our People

Our experienced team is innovative, resourceful & empathetic when it matters most.



Our Community

We take pride in providing public training and resources to the community, where our impact is visible and invaluable.



What We Value



CASA FOR KIDS OF EAST TEXAS



Linebarger's Tyler Office Community Involvement



Whitehouse ISD Education Foundation
Disco Night



Bullard ISD Football Coaches Lunch



Codes Affected 88th Texas Legislature



Great Tyler Cleanup 2023



Smith County Tax Sale Auctions go Online



Glass Center Fall Festival



Arp ISD FFA Chili Dinner

Legal Professional Services

Collect Delinquent
Property Taxes



State Litigation &
Appellate Legal
Services



Legislative
Initiatives &
Support



Property Value
Appeals and
Audits

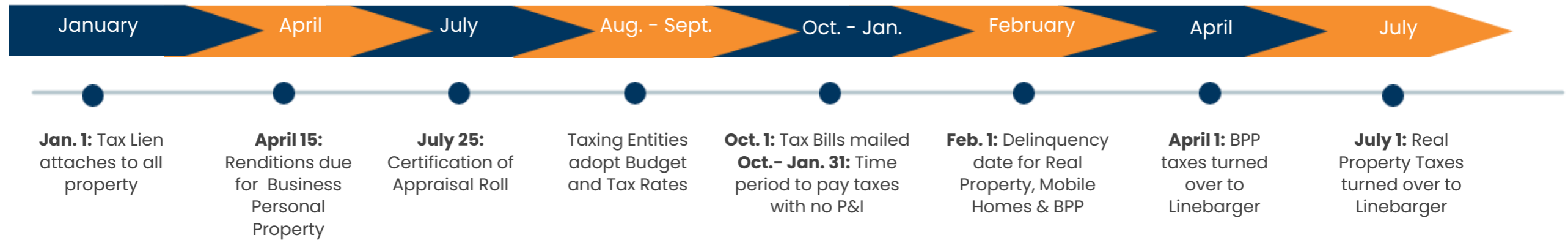


Bankruptcy
Representation



Timeline & Delinquent Tax Collection Process

When your tax roll becomes delinquent and is turned over to us, our goal is to identify, process and collect every dollar possible.



Payment Options & Exemptions

Linebarger carries out the policies of the Tax Office to ensure property owners are provided with multiple options, as allowed by law. We strive to treat all property owners with the utmost respect and professionalism as a reflection on our Clients.

Regular Payment Agreements

Available to most taxpayers, depending on factual circumstances (may range from 90 days to 12 months)

Homestead Payment Agreements

State law permits property owners to obtain a minimum of 12 months to resolve their tax liability on homestead-exempt properties.

Post-Judgment Payment Agreements

Following the conclusion of a litigated case, taxpayers are given additional opportunities to resolve their tax liability.

Exemptions

- Age 65 or Older
- Disabled Person
- Active Duty Military
 - Veterans
 - Homesteads

Current Year Turnover 2023 Tax Year

Data as of July 2024

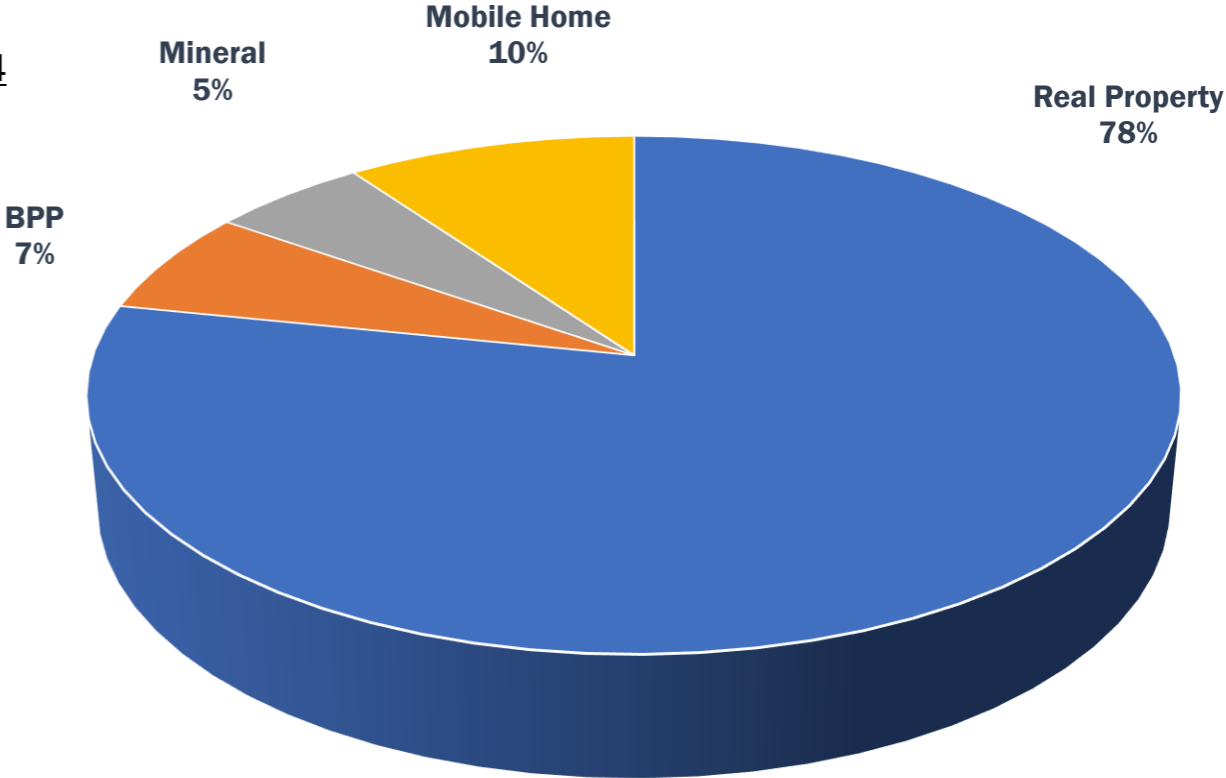
Turnover Dates by Property Type

- Delinquent 2023 accounts were turned over to Linebarger on July 1, 2024

2023 Tax Turnover

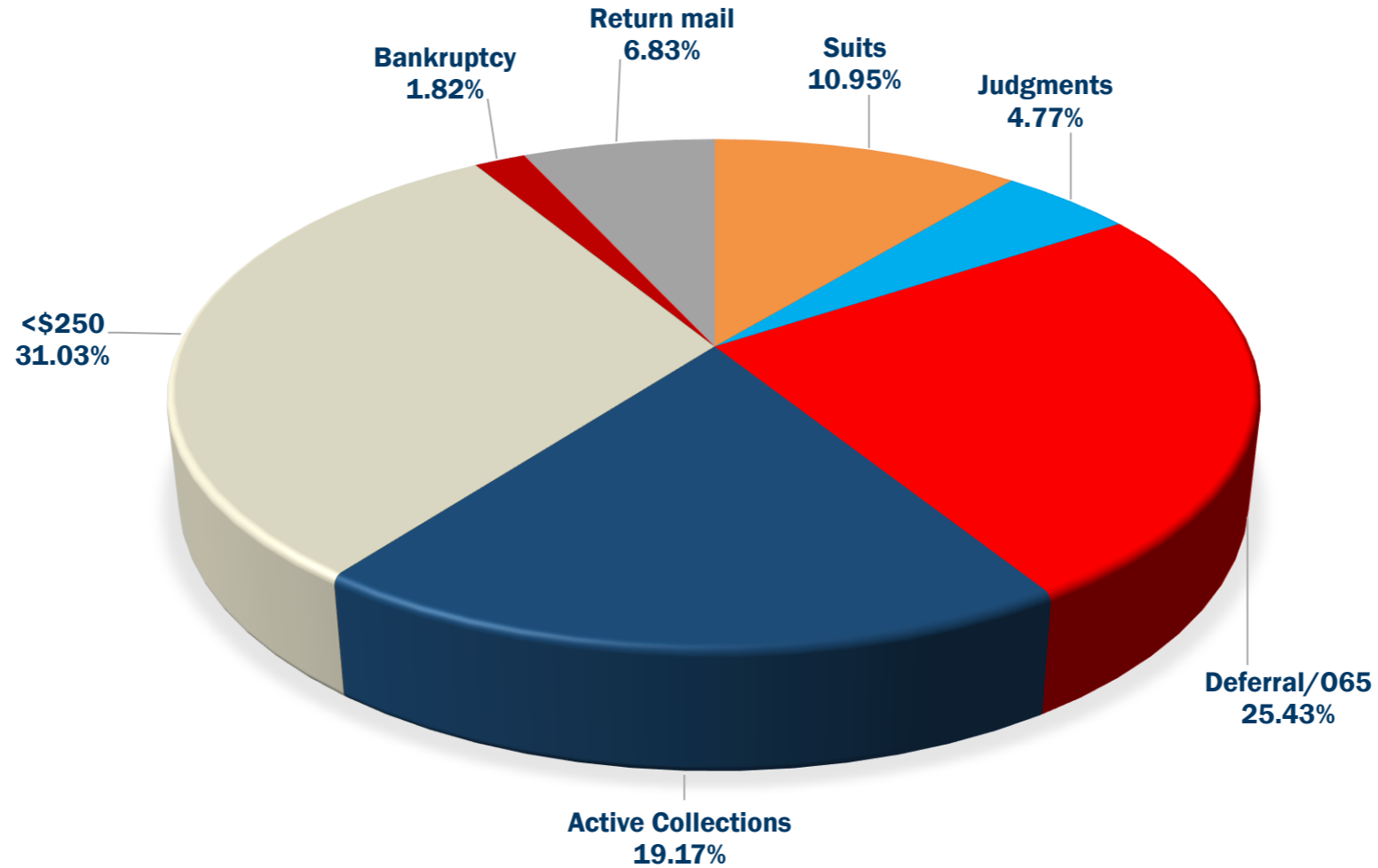
- 2022 Tax: **\$1,732,830**
- 2023 Tax: **\$2,230,677**

2023 base tax turned over to Linebarger for collection increased by \$497,847 or 29%.



Status of Accounts for All Property Types

Data as of July 2024







Top 25 accounts
Smith County
2023 Tax Year

	Name	Account #	Amount	Current Status
1	Breitburn Operating LP	066288860000W001001	\$46,001.04	PAID
2	Avalon Place Trust	181281000200115000	\$35,339.59	PAID
3	Sarahshua Enterprise LLC	150000120000022020	\$29,035.91	Suit Filed, SOLD
4	Manziel Nolan E Etal	150000083623014000	\$24,901.33	PAID
5	Ford James M & Doris Sims	100000056600004010	\$18,148.97	Tax Deferral
6	Birdies In The Pines LLC	Multiple	\$12,872.04	Suit Filed
7	Olp Havertportfolio LP	150000129200004020	\$12,119.49	PAID
8	S F K R LLC	150000093500005030	\$10,628.37	PAID
9	Ridge Wireline LLC	40100150932000	\$9,844.92	PAID
10	Greenlaw Lindale Properties LLC	116161000000002000	\$9,577.05	PAID
11	Picosa Arroyo Revocable Trust	100000054000003002	\$9,441.56	PAID
12	Richardson Steve & Sheri Culverhouse	100000036404080020	\$8,899.65	Bankruptcy
13	Kennedy John & Donna	100000000700007000	\$8,697.33	Suit Filed/ PAID
14	Shiloh OTM Harmony LP	150000154400006000	\$8,246.98	PAID
15	Good Donna	150000103211009000	\$8,100.12	PAID
16	Bishop Cody D & Gay Nell	158450000400025000	\$7,951.68	Tax Deferral
17	Deramo Mary Jane	150000153920013000	\$7,949.60	Tax Deferral
18	West Village Realty LLC	150000166200005030	\$7,942.10	PAID
19	Howes Charles Robert Jr & Susan	180095000300012000	\$7,477.80	Tax Deferral
20	Caldwell Gene W & Dorothy T	150000154200003010	\$7,432.35	Tax Deferral
21	Jones Family Trust	150000085200134020	\$7,391.93	PAID
22	Crowe Rickey L & Eddie Mae	179947000000036000	\$7,216.44	Tax Deferral
23	Venable Michael & Connie	150000072200114010	\$7,097.71	PAID
24	Aramark Uniform & Career Apparel Inc	150000085501023160	\$6,671.06	PAID
25	Baumgartner David G & Cheryl	130014000300013000	\$6,197.70	Tax Deferral

Program Activities and Results

January 2024 - December 2024

	Lawsuit Filings	4583 Accounts	\$378,604.87
	Lawsuits Disposed	4748 Accounts	\$511,852.50
	Letters Mailed	42,609	\$24,004,095.11*
	Pending Suits	428	\$666,992.20

* Cumulative total of all dollars in multiple mailing campaigns

Program Activities and Results

January 2024 – December 2024



Tax Sales

113 properties

\$1,990,760

Delinquent Taxes Collected:

\$2,127,170.62*

Cost-Free Program to the jurisdiction.

attorney fees are legal statutory “add-on” fees, paid by delinquent taxpayers and not by the taxing entity.

Tax Sales & Resales



Tax Sale Resale and Struckoff property list: www.LGBS.com

Use this QR code to view the taxsales.lgbs.com website; in the drop box enter Smith County



SMITH COUNTY

OFFICIAL TAX FORECLOSURE SALE TEXAS

User Name

User Password

Submit

Forgot your username?
Forgot your password?

TRAINING LINKS

Training Dates

Tax Foreclosure Sale Process



Larry R. Smith, Sheriff

START HERE

REGISTER

AUCTION CALENDAR

Tax Sale Properties

Lineberger Goggan Blair & Sampson, LLP

Privacy Policy How To

Search for locations

Sale County	Sale Types	Sale Date	Precinct	Sale Number	Status	More Filters	Update alerts	Reset search
-------------	------------	-----------	----------	-------------	--------	--------------	---------------	--------------

Map Satellite

28 properties

Sort by precinct/sale num 0★

C R 3100, Winona TX 75792 ☆

Sale Date: 2/4/25 10:00 AM Cause Number: 25,633-A
Sale Type: Sale Precinct:
Adjudged value: \$35,978.00 Sale Number: 1
Status: Scheduled for Auction

11065 C R 378, Hebron Road, Tyler TX 75708 ☆

Sale Date: 2/4/25 10:00 AM Cause Number: 26,058-C
Sale Type: Sale Precinct:
Adjudged value: \$177,482.00 Sale Number: 2
Status: Scheduled for Auction

4841 Holiday Hills Rd, Tyler TX 75708 ☆

Sale Date: 2/4/25 10:00 AM Cause Number: 26,211-C
Sale Type: Sale Precinct:
Adjudged value: \$59,537.00 Sale Number: 4
Status: Scheduled for Auction

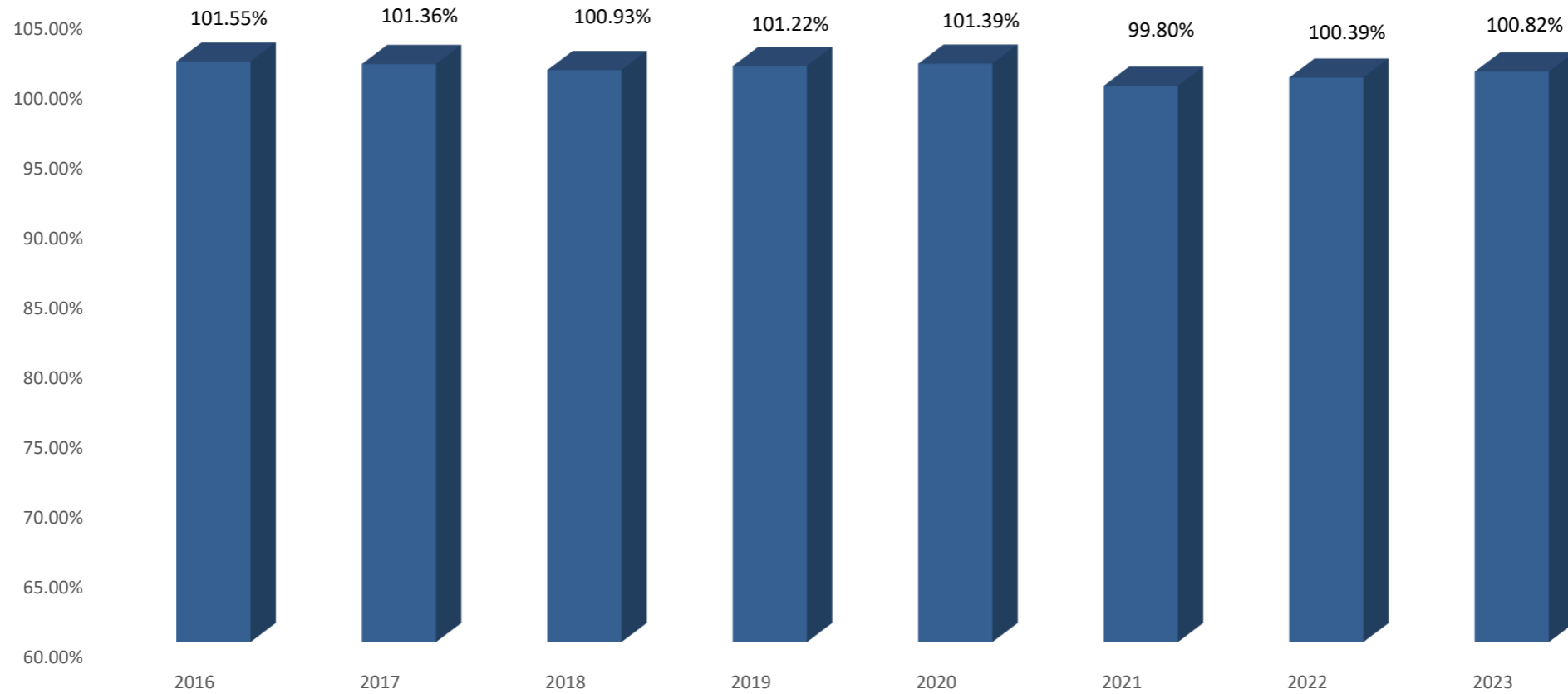
15866 Lena Mae Roberts Rd, (pr), Winona TX 75792-6028 ☆

Sale Date: 2/4/25 10:00 AM Cause Number: 26,216-B

Sheriff Sale Auction Site:
www.smith.texas.sheriffsaleauctions.com

Smith County Total Collection Rate

8 Year Average Collections = **100.93%**



*Source: Smith County Tax Office Reports; total tax collected as percent of adjusted levy.

Added Value Collections



Tax Sale Success	
3247 West Gentry	
Taxes Collected	\$295,831.00
Hotel Occupancy Tax Collected	\$178,721.77
Other City Liens Collected	\$ 557.32
<hr/>	
Total Collected	\$475,110.09

Added Value Safety



Tax Sale February 4, 2025

515 East Erwin Street, Former Tysen House Hotel

Demolition Liens \$466,839.81

Taxes Due \$ 23,538.21

Judgment Amount Due \$490,378.02

Added Value Housing



Cause Number 13,859-C

613 South Ross

Previous Value Before Tax Sale

\$ 3,312

Current Value

\$214,762

Increase in Value

\$211,450

Current Tax

\$ 3,653

Thank you!

Thank you for the opportunity to serve you.
Please feel free to reach out if you have any questions.

Jim L. Lambeth

Jim.Lambeth@lgbs.com

(903) 597-2897

