

# THE BULLETIN

A Publication of the Texas School Assessors Association  
Volume XLVI Issue I April, 2012

## PRESIDENT'S MESSAGE

Congratulations on a great 2012 conference! What an excellent job Ro'Vin Garrett and the board members did in the planning and execution to make the conference a fun and learning experience. I would like to thank each of you for attending the conference and hope that you will return in 2013. This year I would like to challenge each of the attending members to spread the word about the conference so that 2013 attendance will be our best in years. Fellow members lets start spreading the word and making arrangements to attend the conference on March 24-27, 2013. I would also like to thank all of our sponsors and vendors as without them the conference would not be as successful! The board will meet in October to plan our 2013 conference. If you have any suggestions please feel free to email them to me at [brianludwig@tomballisd.net](mailto:brianludwig@tomballisd.net) or give me a call at 281-357-3100 extension 2018. Please share suggestions about speakers, topics and anything else to help promote next year's conference. We will address these suggestions in our October meeting.

Please be sure to follow our website <http://www.tsaatx.org/> as it will provide valuable information to all members on upcoming events. Ro'Vin worked hard on this project now lets use it to our advantage!

Thanks for allowing me to preside as president this year. I have big shoes to fill! Can't wait to see everyone next year! Have a safe summer!

Brian Ludwig, President  
TSAA



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The Bulletin is an official publication of the Texas School Assessors Association, Inc. Subscription is included in the membership dues.

Editorial articles are accepted for publication, but do not reflect the opinion of the officers or membership of TSAA.

**Publisher**  
Cher Elzy  
[celzy@irvingisd.net](mailto:celzy@irvingisd.net)

**Editor**  
Marcia Duggan  
[marcia2929@aol.com](mailto:marcia2929@aol.com)

Website for TSAA  
[www.tsaatx.org](http://www.tsaatx.org)

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## **FORTY FIFTH ANNUAL CONFERENCE DONATED PRIZES**

We would like to give a Thank You to the Businesses that donated prizes

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Kwik Kopy Printing  
Patria Office Supply  
Hall, Quintanilla & Alarcon Tax Collection, P.L.L.C.  
Archiving Systems  
Perdue, Brandon, Fielder, Collins & Mott, LLP

Also a great big Thank You to Norma Farabough & Monica Madrigal for acquiring and bringing all the door prizes!

# Texas Hold 'em (or collecting BPP taxes)

J. Douglas Burnside  
Gay, McCall, Isaacks, Gordon & Roberts, P.C.

We all know collecting delinquent business personal property taxes can be difficult. Unlike real property, businesses and the property being taxed can disappear. With a minimum 15 month lag time between the time of assessment and the turnover for collection, many things can make collection of those taxes near impossible. With the never ending Legislative cuts, School Districts in Texas can't afford to miss out on any money.

So what do you do? Your goal is to collect as much as possible as efficiently as possible. You have to figure out how to make each business pay their taxes. Most businesses become delinquent because they can't pay all their bills. You (or more importantly, your attorneys) need to figure out the best way to make your tax bill their top priority for payment.

Collecting delinquent personal property taxes is essentially running a big bluff. We have to make the business think we're going to do something we really don't want to do. Sure, theoretically we could obtain warrants and seize the property of every delinquent business. However, for a lot a reasons we can't (or shouldn't!). The two biggest reasons are: 1) time - seizing and selling property takes time, lots of it; and 2) seizing the property of a business is likely to put them out of business which means they are not going to be on future tax rolls. Sometimes businesses will not be on future tax rolls regardless of your actions. You can help mitigate personal property losses by paying attention to your community. Chances are you have more tax office personnel than personnel from your attorney's office in your community. If you notice a business closing, make sure your attorneys know. A tax warrant can be obtained long before the tax bills even go out.

Most taxpayers will pay the original tax bill before ever going delinquent. Some need a delinquent notice, while others need a demand letter from your attorney. When these low cost and low effort methods fail, you need to employ more aggressive tactics. A personal visit from your attorney or someone from their office gets attention. A neon sticker on their front door threatening seizure gets even more. For the most stubborn (or desperate) taxpayer, you're likely to need a warrant and a Constable or Sheriff knocking on their door.

This starts the biggest hand of poker you're going to play. You're now at their business with an order allowing you to seize property. 95% of the time, the taxpayer is going to come up with the money. What happens if they call your bluff? Who will fold first? You might have to bend a little and accept a down payment with short payment plan, but you're going to get something. You may get lucky and find a bank account with some money in it. More than likely, you're going to have to look at whether seizing property is a viable prospect. Keep in mind seizing property is not always a good option. Never get in a situation where costs of the seizure and sale will be greater than the proceeds. Likewise, you never want to seize property that doesn't actually belong to the person whom the warrant is against. You are not always going to come out on top in collecting these taxes, so always try to remember the immortal words of Kenny Rogers, "*You've got know when to hold 'em, know when to fold 'em, know when to walk away and know when to run.*"

# FORTY FIFTH ANNUAL CONFERENCE EXHIBITORS

We would like to give a Thank You to the Exhibitors.



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Zytron, Inc.  
Certified Payments  
Appraisal & Collections Technology  
Wardlaw Appraisal Group, LC.  
Propel Financial Services  
Governmental Data Services, Inc.



## LETTERS TO THE EDITOR

Dear Marcia & TSAA committee members,

I wanted to take a minute to thank you for the TSAA First-Time Scholarship and a great first conference. I had a great time and I felt welcome. I am pleased to be part of your organization and have already made plans to be there next year.

Thank you again,  
T.J. Cappel, Clear Creek ISD Tax Assessor/Collector

Dear TSAA Board Members

I would like to thank everyone that was involved in the TSAA Conference in Austin. This was my first year to attend this conference and I also received the scholarship that was given for first time attendees. I enjoyed meeting and venting to other County Tax Assessor Collectors that are involved in this everyday changing world of new laws. Without this scholarship I would haven't been able to attend due to a small budget at Knox County Appraisal District. Special thanks to Marcia Duggan for calling me and inviting me to the TSAA Conference I had no ideal this conference ever existed and can't wait to attend next year! Hats off to everyone that deals with property tax collections on a daily basis.

Thanks so much for a enjoyable Conference,  
Mitzi Welch Knox County Tax Assessor Collector/Chief Appraiser

## 2013 & 2014 TSAA CONFERENCE SITES

### MARK YOUR CALENDARS AND INCLUDE THIS IN YOUR BUDGET

2013	Hilton Austin Airport	March 24 - March 27
2014	Hilton Austin Airport	March 23—March 26



## PAST PRESIDENT'S MESSAGE

It has been an honor serving as TSAA President for the past year. My goal has been to make new friends for TSAA. I hope I have succeeded.

TSAA is a great organization. I want to thank the new members for joining us, the long time members for their continue support of the organization, and the TSAA Board for all they do to on behalf of TSAA.

I look forward to seeing everyone at next year's conference and workshop.

Ro'Vin Garrett



## CSTA 2012 - 2013 BOARD



Monica Madrigal  
Ernie Richardson  
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Garland ISD	972/494-8570
Grapevine/Colleyville ISD	817/251-5632

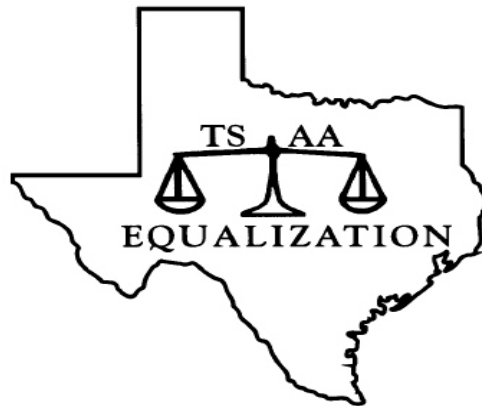
## NEW CSTA'S

**Congratulations to this year's new Certified School Tax Administrators.**

Kimberly Patterson - Santa Fe ISD  
Donna Atzenhoffer - Jackson County  
Denise Shurbet - Cy Fair ISD  
Anita Henry - Cy Fair ISD



Texas School Assessors Association, Inc.  
205 Washington St.  
Aspermont TX 79502



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