

PERDUE, BRANDON, FIELDER, COLLINS & MOTT L.L.P.
DELINQUENT TAX REPORT

HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT # 110

May 8, 2024

Delinquent 2023 personal property accounts have been turned over to us for collection. We are reviewing the accounts in preparation to send initial demand letters and begin phone calls. In early July, we will begin working on 2023 real property accounts.

I. Accounts for the Board to consider moving to the uncollectible roll:

Account #	Property Owner and Property Address	Tax Year	Base Tax
1. 2252847	MICHAEL RAY CROSSLAND – vehicle(s) at 2526 HENDRICKS LAKES DR Suit filed in the 215th District Court. Judgment was signed on 7/21/22; the judgment is final. A judgment letter has been sent and an abstract of judgment has been filed. He no longer lives in the District, thus no water termination is possible. The 2021 taxes are not included in the suit because they were not delinquent at the time the judgment was submitted. The account is inactive for 2022 tax roll.	2019 - 2020	\$642.50
2. 2297806	24/7 GYM - personal property at 100 Cypresswood Dr. Our demand letter to the situs was returned by the post office and the account is not active for 2021. Based on information from HCAD, we think the business may be affiliated with Yes Fitness. We sent another demand letter to the Aldine Westfield Road location and to their location in the Woodlands but there has been no response. The account is not on the tax roll after 2020.	2019 - 2020	\$417.16
3. 2037407	LM TILE INC., DBA - 100 CYPRESSWOOD DR We sued them and got a tax warrant when we did not work for the District but did work for Spring ISD and found they had a big mostly empty building with nothing worth taking, the ISD did not get paid for these years either. The account is inactive after 2019.	2019	\$328.96
4. 2318967	NOON MEDITERRANEAN/DAPHNE'S - personal property at 1600 LOUETTA RD. Per news stories, the California company, Daphne's bought this location and some others out of bankruptcy in mid-2019 and then a few months later decided to close them all. The article was written in late 2019, so we believe the business was closed on 1/1/20. We cannot find a sales tax permit for this location after the bankrupt company sold it. Demand letters have been sent to Daphne's office in California and we have called but they have been unresponsive. The account is not on the 2021 tax roll.	2020	\$303.41
5. 2233197	VERTSKEBAP – personal property at 1600 LOUETTA RD On 4/26/23, the attorney for Vertskebab called our office stating the business left since 8/1/2018. The account is inactive for 2020 and forward.	2019	\$216.95
6. 2207676	JRC CONSTRUCTION – vehicle(s) at 706 CYPRESSWOOD CV Suit filed in the 127th District Court; judgment was signed on 7/29/21; the judgment is final. A judgment letter has been sent and we have filed an abstract of judgment.	2018 - 2019	\$88.07

II. Water termination update.

Account #		Property Owner and Property Address	Tax Year	Base Tax
1.	1012950000783	BANEGAS OMAR G - 19310 ENCHANTED OAKS DR We have asked the Operator to tag the property, service will be terminated on 5/9/24 if he fails to respond.	2022	\$1,128.40
2.	0985790000071	DODD MICHAEL - 19106 ENCHANTED OAKS DR On 4/19, we spoke to Melissa Dodd, the daughter of Michael Dodd. She informed us that her father has dementia and is living at an assisting living community, and she is going to sell the home; if it does not sell in the next thirty days she will pay the taxes.	2022	\$191.65
3.	2385618	CHRISTINA IMELDA MORIN – vehicle(s) account at 19615 ENCHANTED OAKS DR We have asked the Operator to tag the property, service will be terminated on 5/9/24 if she fails to respond.	2021 – 2022	\$144.55

III. Bankruptcy: claims have been filed on behalf of the District:

Account #		Property Owner and Property Address	Tax Year	Base Tax
1.	2195141	MATTRESS 1 ONE - 20141 NORTH FWY	2018 - 2020	\$214.36

IV. Deferral:

Account #		Property Owner and Property Address	Tax Year	Base Tax
1.	1231600010046	ANTHONY BETHINA - 19306 DIAMOND PARK DR	2005 - 2022	\$7,754.91
2.	0985800000095	PECORE ANN C - 227 GREENFOREST DR	2002 - 2022	\$6,661.19
3.	1012910000029	LACKEY JOHN O - 515 MAGIC OAKS DR	2009 - 2022	\$3,983.71
4.	1012970000029	CZERNOHUS ALDO A & MARIAM - 727 ENCHANTED TRAIL DR	2016 - 2022	\$2,821.48
5.	1166980020026	PREVITE PAMELA C & FRANCIS - 510 TANGUEY CT	2004; 2013-2017; 2021 -2022	\$2,641.05
6.	1171340020025	OKONKWO CLETUS O - 19215 CYPRESS ESTATES CT	2021 - 2022	\$1,047.11
7.	1237720030016	HOLMAN MARY K - 19918 CYPRESSWOOD CRK	2021 - 2022	\$509.12
8.	1051800000034	JACKSON MARY P - 303 CYPRESSWOOD DR	2022	\$291.17
9.	1216740020012	ASHFORD JAN - 667 CYPRESSWOOD TRCE	2022	\$155.07

V. Suit pending; where appropriate, delinquent 2023 taxes are included in the suits:

Account #		Property Owner and Property Address	Tax Year	Base Tax
1.	1012980000002	VAN GUNDY GARY SCOTT SR ESTATE OF - 727 ENCHANTED RIVER DR Suit filed in the 269th District Court; a hearing date will be set when the defendants have been served. Two of the owners are being served by publication; an attorney ad litem will be assigned to represent them. There was a deferral on the account; it was removed with an effective date of 7/3/19. This suit will take a long time to finish due to the multiple parties and the way the court functions. The Operator says the property is vacant. Delinquent 2023 taxes are included in the suit.	2002 - 2022	\$10,939.99

2.	1051820000003	LEOS FRANCISCO J - 338 CYPRESSWOOD DR We intervened in a suit filed by the county in the 157th District Court; one of the defendants was never served and we have closed our file. A new suit has been filed in the 215th District Court; a hearing date will be set when the defendants have been served. The owner is being served by publication; an attorney ad litem will be assigned to represent him. The Operator says the property is vacant. On 10/30, we were informed by the HOA attorney that the lienholder Ms. Tea's lawyer will be foreclosing on the mortgage in December 2023, but as of 12/11/23 a deed records check does not show that this happened. Delinquent 2023 taxes are included in the suit.	2019 - 2022	\$2,712.46
3.	2297861	PICTURE WORTH CUSTOM FRAMING, LLC – personal property at 19782 NORTH FWY Suit filed in the 152nd District Court. Judgment was signed on 8/25/23; the judgment is final and an abstract of judgment has been filed. Melissa Johnson had committed to a 3-month payment agreement; the first payment was due by 3/30/2024 but no payment was made. She also has a payment agreement with Spring ISD another client we represent.	2018 - 2022	\$377.80
4.	2036766	BIG TEXAS DANCE HALL AND SALOO – personal property at 19959 HOLZWARTH RD Suit filed in the 125th District Court. Judgment was signed on 3/24/23; the judgment is final. A judgment letter has been sent to the owner advising that the account needs to be paid. The Appraisal District has deleted the account for 2021; no taxes are due for that tax year.	2020	\$242.36

VI. Other accounts:

Account #	Property Owner and Property Address	Tax Year	Base Tax
1.	1051830000004 MATTHEWS CAROL ESTATE OF - 19630 ENCHANTED OAKS DR The 2021 – 2022 tax years are a late delinquency. There is a probate case filed but has been sitting for year with no recent activity. We have called and left messages for Chris D Matthews, heir, but there has been no response. We recently tried to reach Mr. Matthews again but there was no answer, and a voicemail message was left. We also had another demand letter sent to his mailing address. The water operator says the property is vacant and water service could not be terminated.	2020 – 2022	\$1,437.42

In addition to other 2022 accounts listed on this report, there are 2 delinquent real property account with base tax ranging from \$183 to \$263 and there are 10 delinquent personal property accounts with base tax ranging from \$5 to \$230. These accounts are not candidates for water termination. Demand letters have been sent and we are trying to reach each owner by phone.

In addition to the accounts listed above there are 5 delinquent real property accounts with base tax ranging from \$23 to \$248 and there are 20 delinquent personal property accounts with base tax ranging from \$4 to \$287. Demand letters have been sent and we are trying to reach each owner by phone. We are continuing collection efforts, but due to the size of the accounts, further action is not recommended at this time.