

IRVING INDEPENDENT SCHOOL DISTRICT

Working - BOARD OF TRUSTEES
5:00 PM

Irving ISD Board Room
2621 West Airport Freeway
Irving, TX 75062
Monday, November 14, 2022

A G E N D A

I. CALL TO ORDER FOR 5:00 P.M. WORK SESSION

II. PUBLIC COMMENTS

A. Public Comment - Individuals wishing to address the Board on agenda items or make comments regarding issues not on the agenda will be heard at this time.

III. DISCUSSION

- | | |
|--|----|
| A. Receive Delinquent Ad Valorem Tax Collection Performance Report (F. Natividad/C. Elzy/Linebarger Goggan Blair & Sampson) | 2 |
| B. Receive Updated Presentation on the Professional Learning and Wellness Center (F. Natividad/R. Ramirez-WRA) | 17 |
| C. Discuss Considerations for the Development of the 2023-2024 School Calendar (R. Lizardo) | 18 |
| D. Discuss Items on the November 14, 2022 Regular Board Meeting Agenda | |
| E. Recognize the Outstanding Service to the Irving Independent School District of Departing Board of Trustee Member Ms. Pamela Campbell (R. Randle) | |

IV. ADJOURNMENT

November 7, 2022

Irving ISD Performance Report

Prepared for: **IRVING**
Independent School District

Randy Randle, Board President
Magda Hernandez, Superintendent
Irving ISD Board of Trustees



The Linebarger Team

Our dedicated Dallas team collects for 85 of the 88 jurisdictions collected by the Dallas County Tax Office.

The team consists of a diverse group of professionals focused on delivering exceptional customer service and representation.

Linebarger was established in 1976. Nationally, our firm is composed of more than 1,000 employees, 115 attorneys, and 175 information technology specialists throughout 49 offices and 12 states.



Our Mission

Linebarger is a law firm specializing in collecting government receivables. National in reach, but local in focus; enriching our surroundings and connecting to strengthen the communities where we work and live.

Our Values

Practicing Excellence

We hold ourselves to a higher standard; setting the stage for quality performance driven results.

Accountable and Adaptive

We see problems as opportunities to better serve our clients and community. We're grateful for the opportunity to affect positive change.

Integrity and

Compassion and courteous communication is key. Our relationships with our clients, taxpayers and each other show that we genuinely care.

Celebrating Success

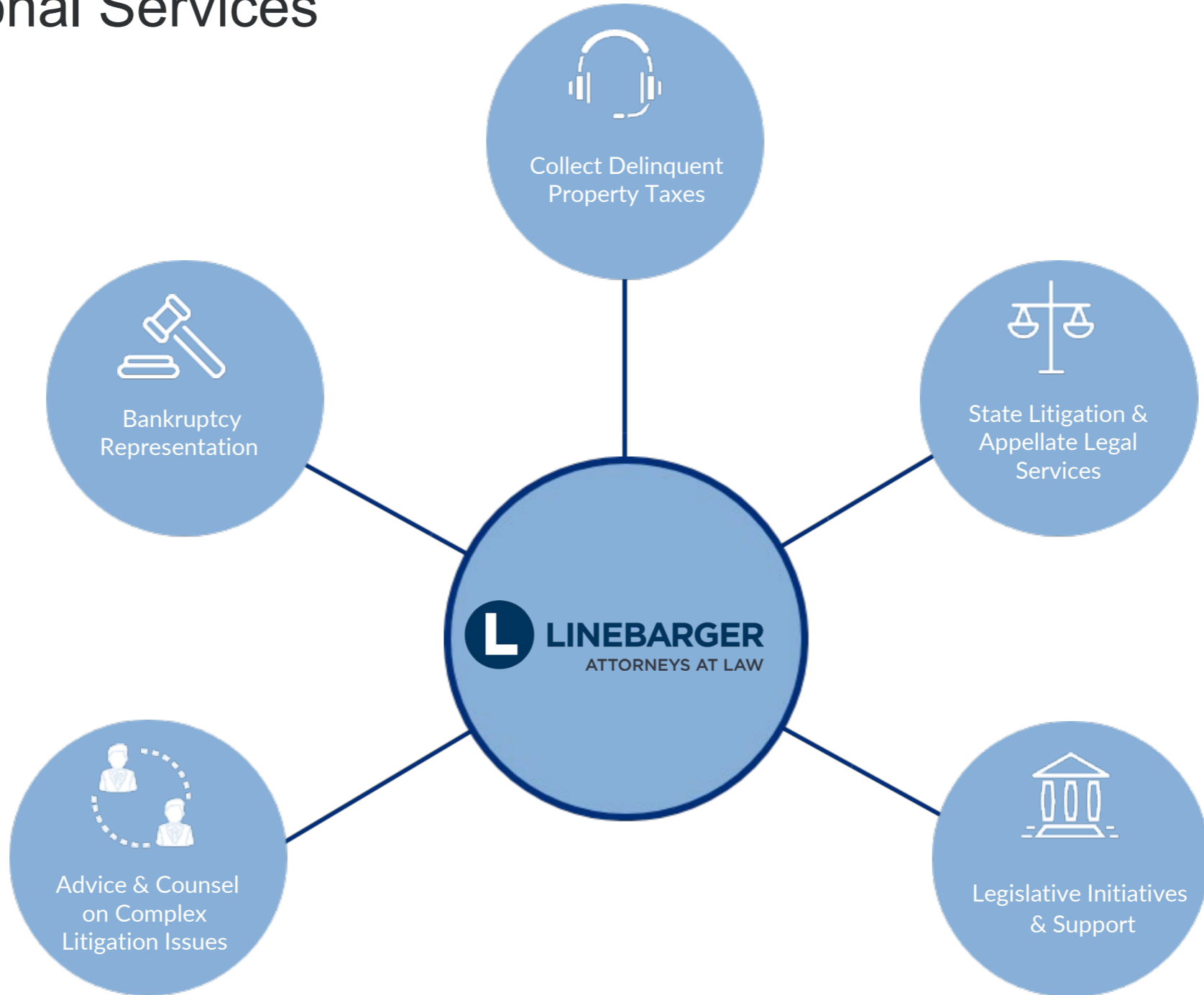
By recognizing our staff and their individual success, we establish a culture of appreciation and dedication.



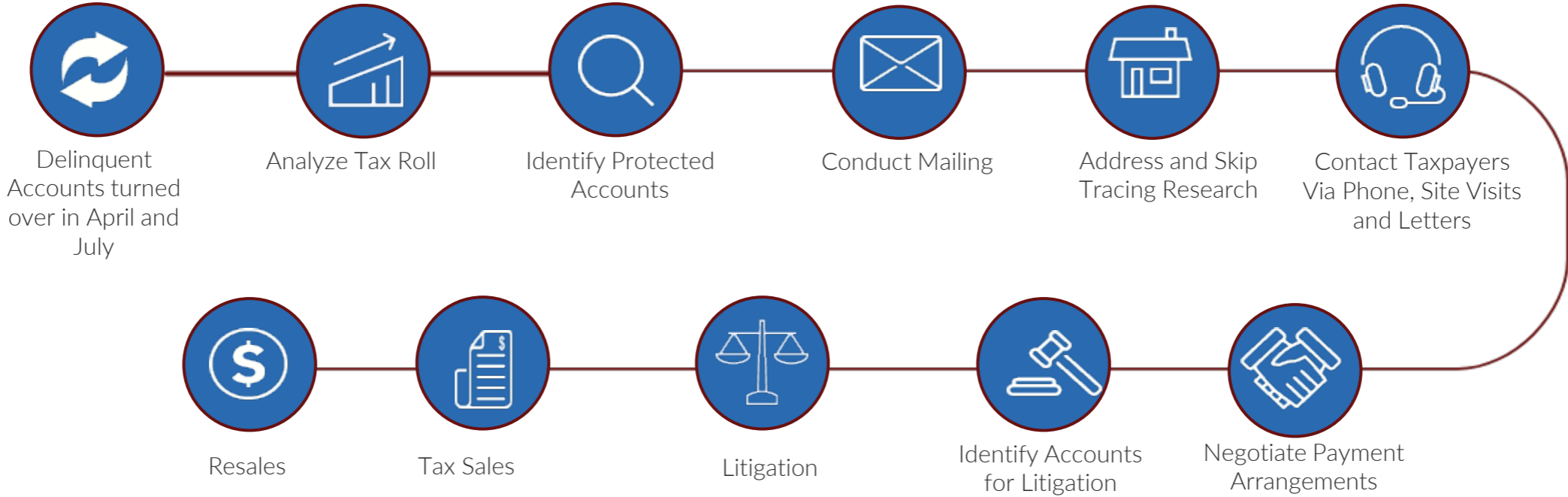
4

3

Legal Professional Services



Delinquent Tax Collection Process




6

Tax Collection Timeline and Reporting




Delinquent Tax Roll Turnover

- April 1: Personal Property
- July 1: All Property Types



Tax Roll Analysis as of July 2022



2021-2022 Collection Program Activities and Results

Current Year Turnover 2021 Tax Year

Data as of July 1, 2022

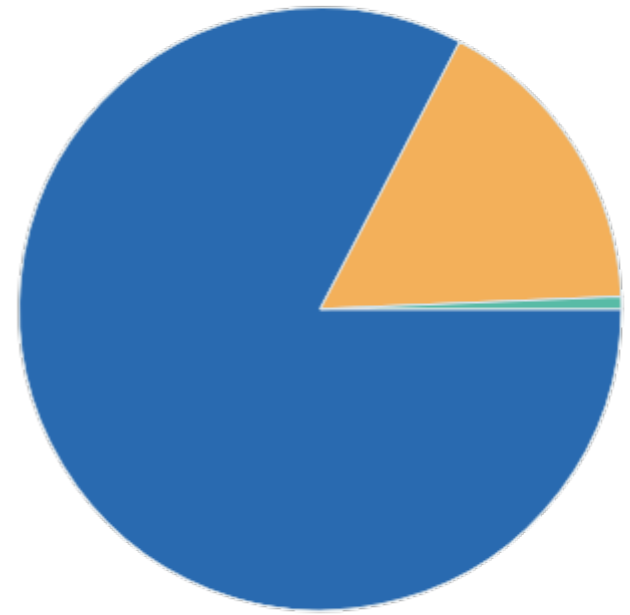
Turnover Dates by Property Type

- Business Personal Property accounts were turned over to Linebarger on April 1, 2022
- Real Property and Mobile Home accounts were turned over to Linebarger on July 1, 2022

Base Tax Turnover Comparison

- 2021 Base Tax \$2,514,159
- 2020 Base Tax \$3,064,591

Current year base turnover decreased by: \$550,432 or 17.96% from previous year



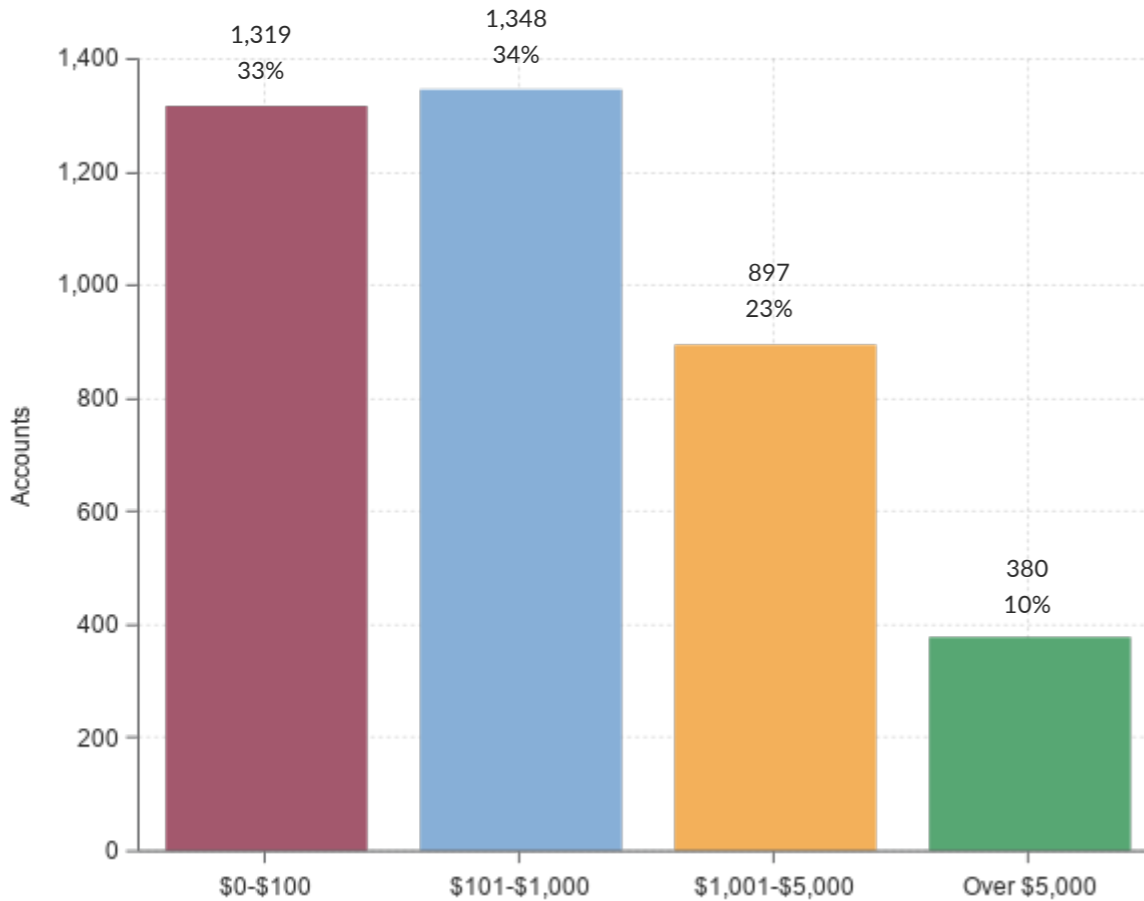
2021 turnover consists of 2,944 accounts totaling \$2,514,159

- Real Property (1,345 Accts): \$2,078,261 - 82.7%
- BPP (1,157 Accts): \$419,193 - 16.7%
- Mobile Homes (442 Accts): \$16,705 - 0.7%

Tax Roll Analysis by Size of Accounts

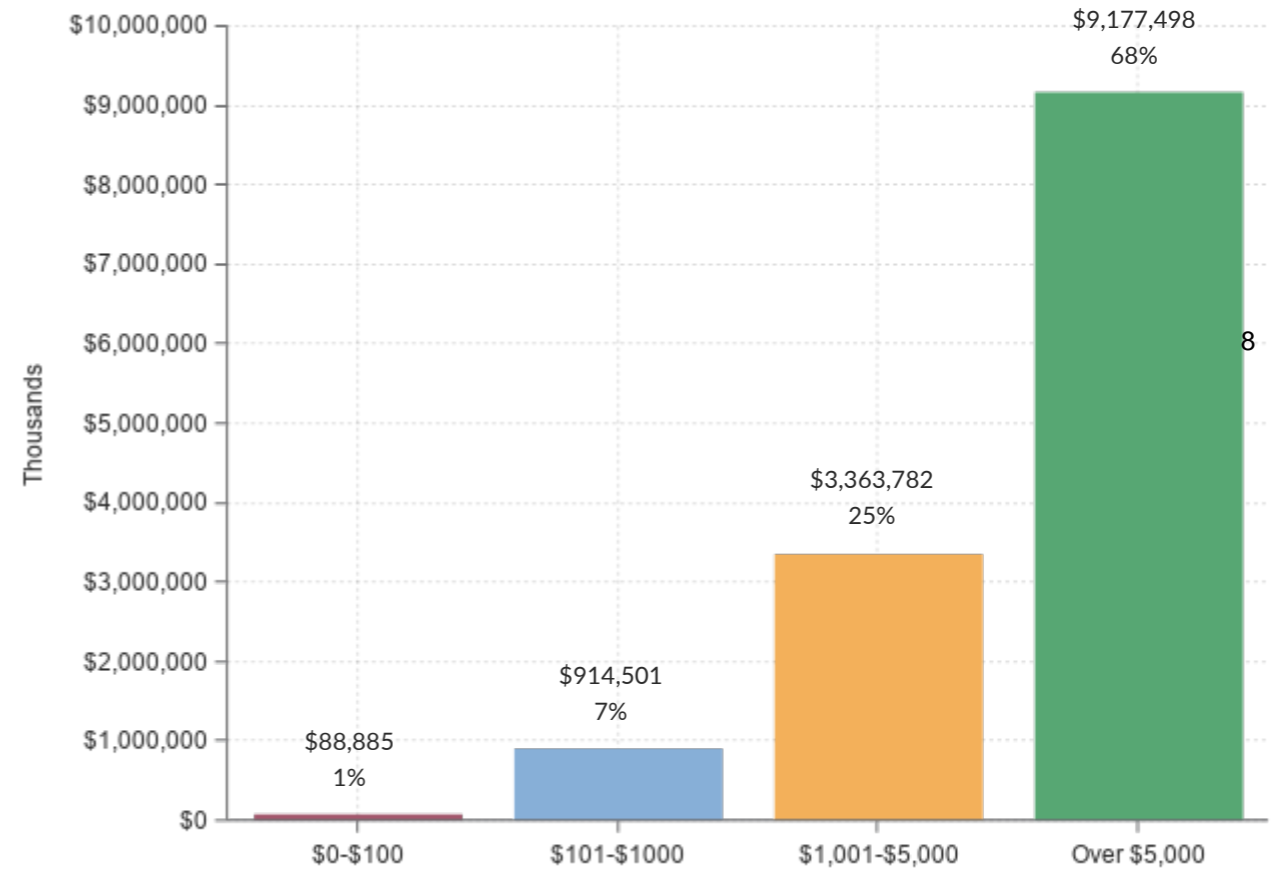
Data as of July 1, 2022

Distribution of Delinquent Tax Roll by No. of Accounts (2021 and prior Tax +P&I)



Total Number of Accounts: 3,944

Distribution of Delinquent Tax Roll by Dollars Due (2021 and prior Tax +P&I)

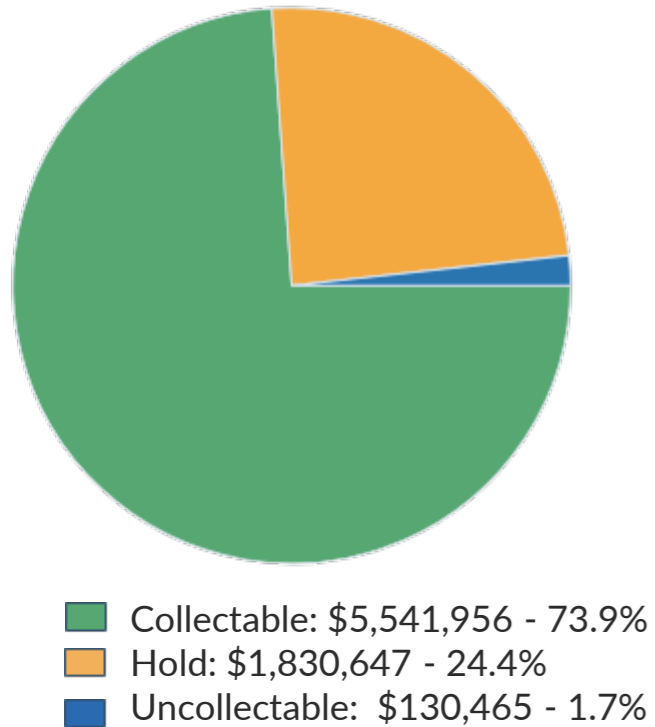


Total Tax Due: \$13,544,666

Status of Accounts for All Property Types

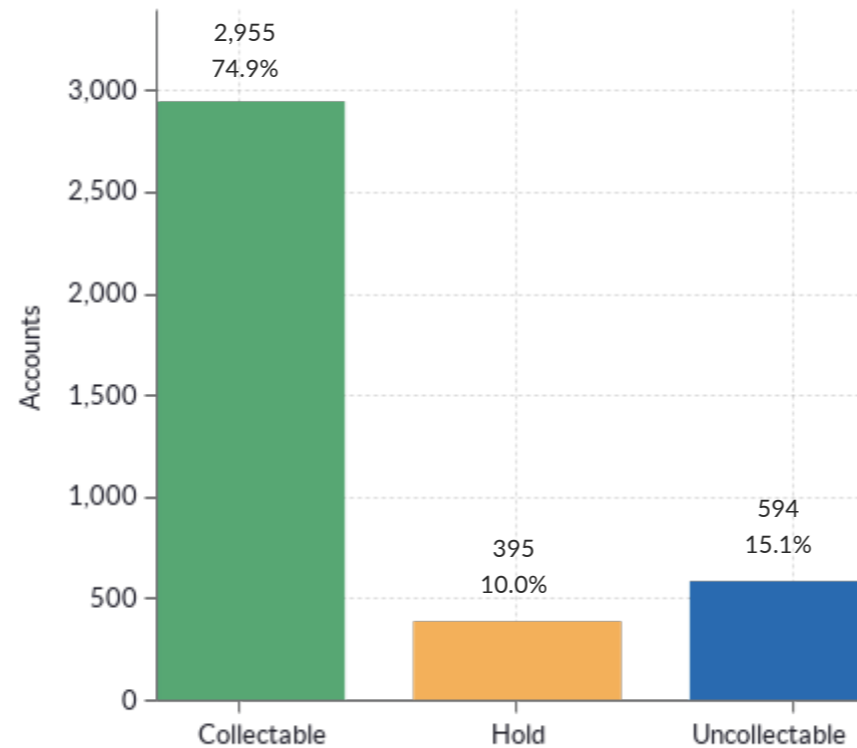
Data as of July 1, 2022

Base Tax by Collectability
2021 and Prior



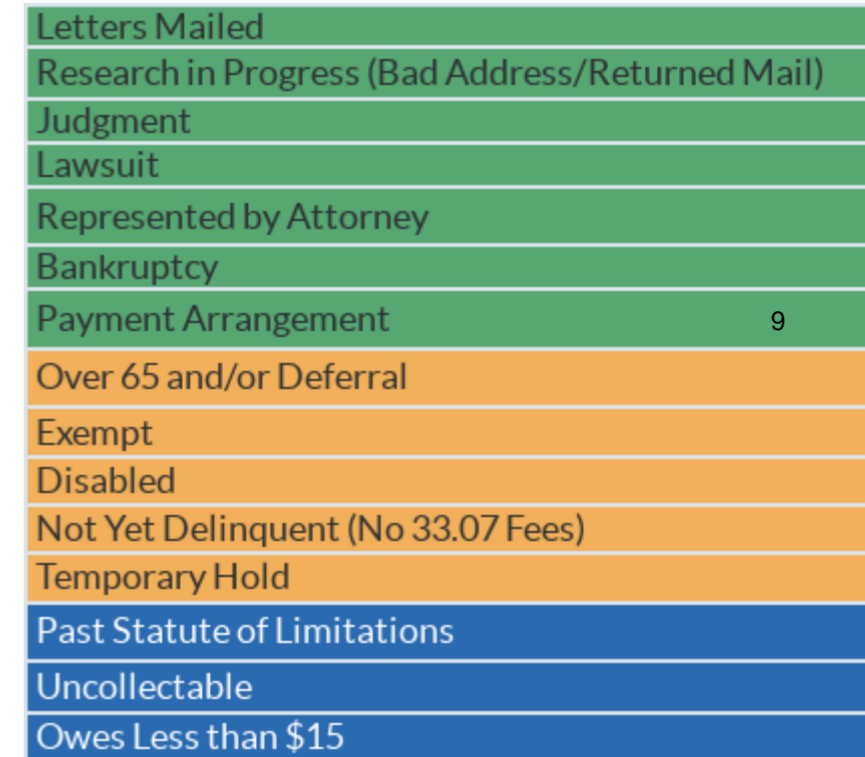
Total Base Tax: \$7,503,068

Number of Accounts by Collectability



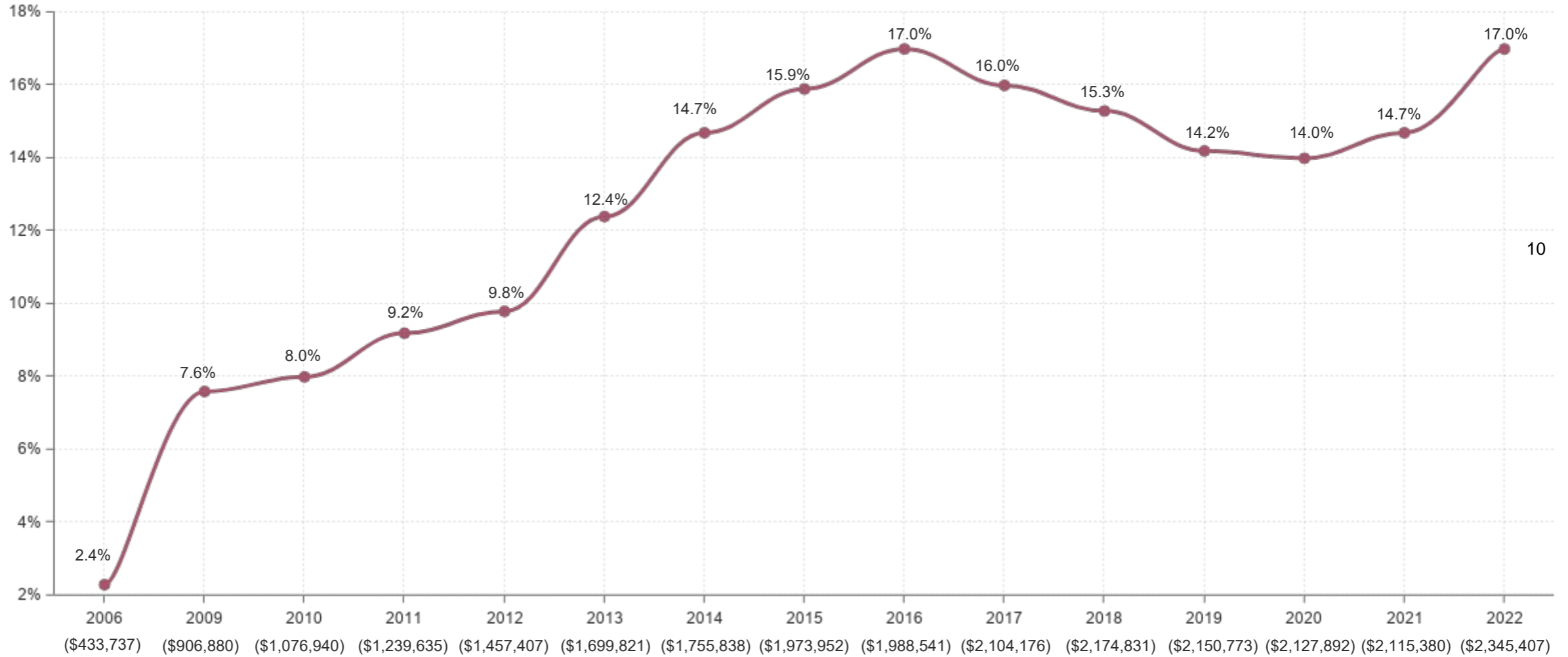
Total of Accounts: 3,944

Status of Accounts by Collectability



Exempt Accounts

Over 65/Disabled/Veteran and/or Deferral Growth
Percentage of Total Base Tax & P&I as of July 1st



10

Program Activities and Results July 2021- June 2022



Lawsuit Filings

47 Lawsuits

Lawsuits Disposed

21 Lawsuits



Bankruptcy

48 Accounts



Mailings

6 Mailings

7,210 Letters

11

Collected for Irving ISD:



\$3,860,253*

* Collections includes base tax, P&I, attorney fees and have been adjusted for Agreed Judgment refunds.

Payment Options and Exemptions

Linebarger carries out the policies of the Irving ISD Tax Office to ensure property owners are provided with multiple options, as allowed by law. We treat property owners with the utmost respect and professionalism.

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

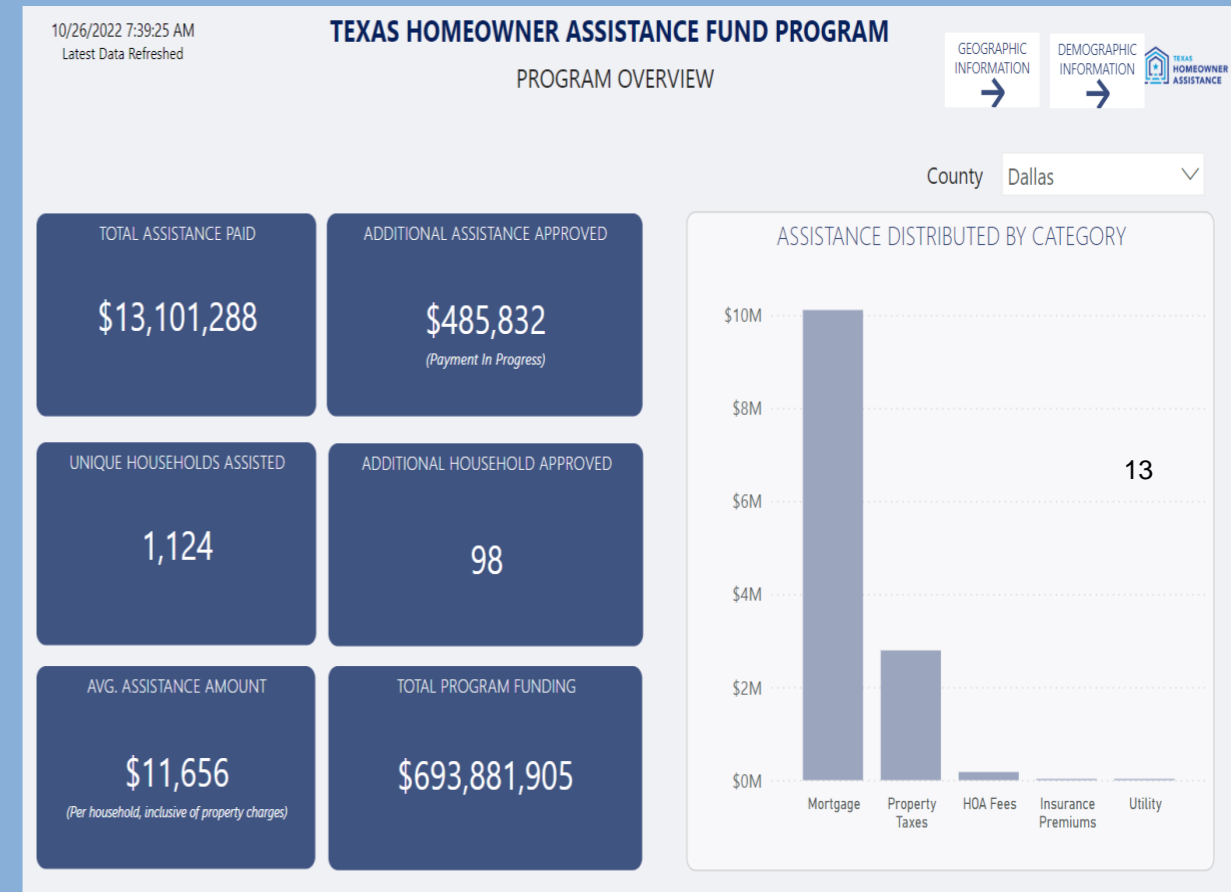
12

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



The Texas Homeowner Assistance Fund Program

- ❖ The Texas Homeowner Assistance Fund Program are funds allocated by the Federal Government to help homeowners with hardships reduce their tax burden.
- ❖ We initiated pilot programs to ensure our taxpayers could receive the maximum assistance while looking to give feedback to the Federal Government and expand requirements.
- ❖ We proactively launched two mail campaigns to inform taxpayers of the Texas Homeowner Assistance Fund Program, administered through the Texas Department of Housing and Community Affairs, which is committed to providing up to \$25k in grant assistance to delinquent property taxpayers impacted by the pandemic.
- ❖ As of late October in Dallas County alone, nearly 1,130 households have been helped with property tax payments totaling over \$13M.





Past due property tax?

The Texas Homeowner Assistance Fund
may be able to help

The Texas Department of Housing and Community Affairs has money available to help qualified Texas homeowners who have fallen behind on mortgage payments, **property taxes**, insurance, HOA or condo fees due to the COVID-19 pandemic.

Households must have incomes at or below 100% of the Area Median Income and meet other eligibility requirements. For full details, visit www.TexasHomeownerAssistance.com.

What can the program cover?

\$65,000 maximum grant assistance.
THIS MONEY DOES NOT NEED TO BE PAID BACK.

- Up to \$40,000 in mortgage assistance
- Up to \$25,000 in related housing expenses such as property and/or insurance taxes, HOA or condo fees.

If your property tax balance is below \$25,000 apply now. Once the funds are gone, they are gone!

For more information and to apply

www.TexasHomeownerAssistance.com

or call toll free 1-833-651-3874

Monday – Friday 8 a.m. to 6 p.m. (CST)

Community Participation & Investment

- Mary Sue Daniel, Client Liaison, serves as the Vice President of Programs for the Irving Schools Foundation
- 16-Year partnership with Irving ISD
- Linebarger is proudly connected and invested in the communities we serve



Linebarger is a proud sponsor of the Annual Breakfast with the stars for the Irving School Foundation

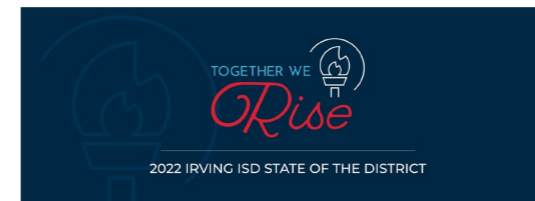
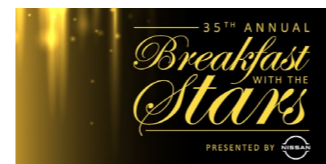


Linebarger is a proud sponsor of the 2022 Irving ISD State of the District



Linebarger is a proud sponsor of the 2022 State of Education

15



Key Personnel

We thank you for your leadership and for the opportunity to serve as legal counsel in the collection of delinquent property taxes.



Bridget Moreno Lopez
Managing Partner

✉ bridget.moreno@lgbs.com

☎ (214) 880-0089



Edward Lopez
Capital Partner/Client Attorney

✉ edwardl@lgbs.com

☎ (469) 221-5057



Alma Correa-Holmes
Operations Manager

✉ alma.correa-holmes@lgbs.com

☎ (469) 221-5060



Mary Sue Daniel
Client Liaison

✉ marysue.daniel@lgbs.com

☎ (469) 221-5005

16

**RECEIVE UPDATED PRESENTATION ON THE
PROFESSIONAL LEARNING AND WELLNESS CENTER**

Attachments: WRA will show a video of updated design

DISCUSS CONSIDERATIONS FOR THE DEVELOPMENT OF THE 2023-2024 SCHOOL CALENDAR

SUBMITTED BY: Reny Lizardo, Executive Director of Campus Operations & Attendance Initiatives PK-12

This presentation will highlight the calendar development parameters for the 2023-2024 school year.

The calendar highlights for the 2023-2024 school year will be reviewed and items discussed as needed.

Teacher and staff input will be sought before the preparation of draft 2023-2024 student and teacher calendars.

Reny Lizardo, Executive Director of Campus Operations & Attendance Initiatives PK-12

Attachment:

- Presentation with Calendar Considerations



IRVING

INDEPENDENT SCHOOL DISTRICT

19



Consideration for the Development of the 2023-2024 School Calendar

20

House Bill 2610

House Bill (HB) 2610, passed by the 84th Texas Legislature in 2016, amends Texas Education Code (TEC), §25.081, by striking language requiring 180 days of instruction and replacing this language with language requiring districts to provide at least 75,600 minutes of instruction, including intermissions and recess.

21

Considerations for 2023-2024

180 days or 79,020 minutes (3,780 minutes or 8.4 days over the required minutes)

To

175-177 days or 76,680-78,030 (1,080-2,430 or 3-5.4 days over the required minutes)

22

- Teacher would stay at 187-day contract

Considerations for 2023-2024

- Half day planning vs full days
- Voting day (Nov 7th) and Academic Decathlon day (Jan 26th)
 - No Exchange time
- Extra PD day at the beginning of the year and a teacher workday at the end.

| AUGUST 2023 | | | | | | |
|-------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14A | 15B | 16A | 17B | 18A | 19 |
| 20 | 21B | 22A | 23B | 24A | 15B | 26 |
| 27 | 28A | 29B | 30A | 31B | | |

| AUGUST 2023 | | | | | | |
|-------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14A | 15B | 16A | 17B | 18A | 19 |
| 20 | 21B | 22A | 23B | 24A | 15B | 26 |
| 27 | 28A | 29B | 30A | 31B | | |

| MAY 2024 | | | | | | |
|----------|-----|-----|-----|-----|------|----|
| S | M | T | W | Th | F | S |
| | | | 1 A | 2 B | 3 A | 4 |
| 5 | 6 B | 7 A | 8 B | 9 A | 10 B | 11 |
| 12 | 13A | 14B | 15A | 16B | 17A | 18 |
| 19 | 20B | 21A | 22B | 23A | 24B | 25 |
| 26 | 27 | 28A | 29B | 30A | 31B | |

| MAY 2024 | | | | | | |
|----------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | | 1 B | 2 A | 3 B | 4 |
| 5 | 6 A | 7 B | 8 A | 9 B | 10A | 11 |
| 12 | 13B | 14A | 15B | 16A | 17B | 18 |
| 19 | 20A | 21B | 22A | 23B | 24A | 25 |
| 26 | 27 | 28B | 29A | 30B | 31 | |

Considerations for 2023-2024

Christmas Break Range:

Current

| DECEMBER 2023 | | | | | | |
|---------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 A | 2 |
| 3 | 4 B | 5 A | 6 B | 7 A | 8 B | 9 |
| 10 | 11A | 12B | 13A | 14B | 15A | 16 |
| 17 | 18B | 19A | 20B | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| JANUARY 2024 | | | | | | |
|--------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8A | 9B | 10A | 11B | 12A | 13 |
| 14 | 15 | 16B | 17A | 18B | 19A | 20 |
| 21 | 22B | 23A | 24B | 25A | 26B | 27 |
| 28 | 29A | 30B | 31A | | | |
| | | | | | | |

More Time After New Years

| DECEMBER 2023 | | | | | | |
|---------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 A | 2 |
| 3 | 4 B | 5 A | 6 B | 7 A | 8 B | 9 |
| 10 | 11A | 12B | 13A | 14B | 15A | 16 |
| 17 | 18B | 19A | 20B | 21A | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| JANUARY 2024 | | | | | | |
|--------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9A | 10B | 11A | 12B | 13 |
| 14 | 15 | 16A | 17B | 18A | 19B | 20 |
| 21 | 22A | 23B | 24A | 25B | 26 | 27 |
| 28 | 29A | 30B | 31A | | | |
| | | | | | | |

More Time Before Christmas

| DECEMBER 2023 | | | | | | |
|---------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 A | 2 |
| 3 | 4 B | 5 A | 6 B | 7 A | 8 B | 9 |
| 10 | 11A | 12B | 13A | 14B | 15A | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| JANUARY 2024 | | | | | | |
|--------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | 1 | 2 | 3 A | 4 B | 5 A | 6 |
| 7 | 8 B | 9 A | 10B | 11A | 12B | 13 |
| 14 | 15 | 16A | 17B | 18A | 19B | 20 |
| 21 | 22A | 23B | 24A | 25B | 26 | 27 |
| 28 | 29A | 30B | 31A | | | |
| | | | | | | |

Considerations for 2023-2024

Fall Break and Good Friday:

Current

| SEPTEMBER 2023 | | | | | | |
|----------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 A | 2 |
| 3 | 4 | 5 B | 6 A | 7 B | 8 A | 9 |
| 10 | 11B | 12A | 13B | 14A | 15B | 16 |
| 17 | 18A | 19B | 20A | 21B | 22A | 23 |
| 24 | 25B | 26A | 27B | 28A | 29B | 30 |

| MARCH 2024 | | | | | | |
|------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 B | 2 |
| 3 | 4 A | 5 B | 6 A | 7 B | 8 A | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18B | 19A | 20B | 21A | 22B | 23 |
| 24 | 25A | 26B | 27A | 28B | 29 | 30 |
| 31 | | | | | | |

Consideration

| SEPTEMBER 2023 | | | | | | |
|----------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 A | 2 |
| 3 | 4 | 5 B | 6 A | 7 B | 8 A | 9 |
| 10 | 11B | 12A | 13B | 14A | 15B | 16 |
| 17 | 18A | 19B | 20A | 21B | 22A | 23 |
| 24 | 25B | 26A | 27B | 28A | 29B | 30 |

| MARCH 2024 | | | | | | |
|------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | | | | | 1 B | 2 |
| 3 | 4 A | 5 B | 6 A | 7 B | 8 A | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18B | 19A | 20B | 21A | 22B | 23 |
| 24 | 25A | 26B | 27A | 28B | 29 | 30 |
| 31 | | | | | | |

| OCTOBER 2023 | | | | | | |
|--------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| 1 | 2 A | 3 B | 4 A | 5 | 6 | 7 |
| 8 | 9 | 10B | 11A | 12B | 13A | 14 |
| 15 | 16B | 17A | 18B | 19A | 20B | 21 |
| 22 | 23A | 24B | 25A | 26B | 27A | 28 |
| 29 | 30B | 31A | | | | |

| APRIL 2024 | | | | | | |
|------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | 1 A | 2 B | 3 A | 4 B | 5 A | 6 |
| 7 | 8 B | 9 A | 10B | 11A | 12B | 13 |
| 14 | 15A | 16B | 17A | 18B | 19A | 20 |
| 21 | 22B | 23A | 24B | 25A | 26B | 27 |
| 28 | 29A | 30B | | | | |

| OCTOBER 2023 | | | | | | |
|--------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| 1 | 2 A | 3 B | 4 A | 5 B | 6 | 7 |
| 8 | 9 | 10A | 11B | 12A | 13B | 14 |
| 15 | 16A | 17B | 18A | 19B | 20A | 21 |
| 22 | 23B | 24A | 25B | 26A | 27B | 28 |
| 29 | 30A | 31B | | | | |

| APRIL 2024 | | | | | | |
|------------|-----|-----|-----|-----|-----|----|
| S | M | T | W | Th | F | S |
| | 1 | 2 A | 3 B | 4 A | 5 B | 6 |
| 7 | 8 A | 9 B | 10A | 11B | 12A | 13 |
| 14 | 15B | 16A | 17B | 18A | 19B | 20 |
| 21 | 22A | 23B | 24A | 25B | 26A | 27 |
| 28 | 29B | 30A | | | | |

25



Committee Work

Recommending Committee: 11/10 to collect recommendations and other considerations.

Steering Committee: 11/17 to finalize recommendations and create two calendars to vote on.

District Vote: Month of December

26

Steering Committee: 1/6 to review vote.



Questions