

CONTRACT FOR THE COLLECTION OF
DELINQUENT TAXES

THE STATE OF TEXAS

COUNTY OF WOOD

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COPY

This Contract is made and entered into by and between the MINEOLA INDEPENDENT SCHOOL DISTRICT, a political subdivision of the State of Texas, acting by and through its governing body, hereinafter called Taxing Authority, and PERDUE, BRANDON, FIELDER COLLINS AND MOTT, Attorneys At Law, Tyler, Texas, or their duly authorized representatives, hereinafter called the Firm.

I.

Taxing Authority agrees to employ and does hereby employ the Firm to enforce by suit or otherwise the collection of all delinquent taxes, penalty and interest owing to the Taxing Authority which the Taxing Authority's Tax Collector refers to the Firm, provided current years taxes becoming delinquent within the period of this Contract shall become subject to its terms upon the following conditions:

A. Taxes that become delinquent during the term of this Contract that are not delinquent for any prior year become subject to the terms of this Contract on the 1st day of July, of the year in which they become delinquent; and

B. Taxes that become delinquent during the term of this contract on property that is delinquent for prior years shall become subject to its terms on the first day of delinquency.

C. Taxing Authority reserves the right to make the final decision as to whether or not to enforce by suit any delinquent tax account turned over to the Firm for collection.

II.

The Firm is to call to the attention of the collector or other officials any errors, double assessments or other discrepancies coming under their observation during the progress of the work and is to intervene on behalf of the Taxing Authority in

all suits for taxes hereafter filed by any taxing unit on property located within its taxing jurisdiction.

III.

The Firm agrees to make progress reports to the Taxing Authority on request, and to advise the Taxing Authority of all cases where investigation reveals taxpayers to be financially unable to pay their delinquent taxes.

IV.

Taxing Authority agrees to pay to the Firm as compensation for services required hereunder fifteen (15%) percent of the total amount of all delinquent taxes, penalty and interest and additional penalty as authorized by Section 33.07 of the State Property Tax Code, of the years covered by this Contract which shall be paid to the Firm in the following manner:

Personal Property: Fifteen (15%) percent of the total amount of all delinquent taxes, penalty and interest and additional penalty as authorized by Section 33.07 of the State Property Tax Code, which are actually collected and paid to the Taxing Authority's Collector of Taxes; such compensation shall become the property of the Firm at the time such delinquent taxes, penalty and interest are actually paid to Taxing Authority's Collector of Taxes.

Real Property: Fifteen (15%) percent of the total amount of all delinquent taxes, penalty and interest and additional penalty as authorized by Section 33.07 of the State Property Tax Code, which are actually collected and paid to the Taxing Authority's Collector of Taxes by the taxpayer or the result of a forced sale of such real estate; such compensation shall become the property of the Firm's at the time such delinquent taxes, penalty and interest are actually paid to the Taxing Authority's Collector of Taxes whether voluntarily by the taxpayer or from the proceeds of a forced sale, whichever occurs first.

Other taxes, including current taxes, which are turned over to the Firm by the Taxing Authority's Tax Assessor-Collector because of the necessity for filing claims in Bankruptcy or for any other reason become subject to the terms of this Contract at the

time they are turned over to the Firm and the Firm is entitled to fifteen (15%) percent of any amounts actually received by the Taxing Authority.

Said Collector of Taxes shall pay over said compensation to the Firm monthly by check. In the event suit is necessary to collect any of the delinquent taxes, penalty and interest as authorized by Section 33.01 of the State Property Tax Code, covered by this Contract, the Firm agrees to recover as attorney's fees (Section 33.48 of State Property Tax Code) on behalf of the Taxing Authority fifteen (15%) percent of all such delinquent taxes, penalty and interest not covered by Section 33.07 of the State Property Tax Code.

V.

Taxing Authority agrees to furnish to the Firm all data and information as to the name and address of the taxpayer, the legal description of the property, years and amount of taxes due. Taxing Authority further agrees to update said information by furnishing a list of paid accounts and adjustments to the Tax Roll as necessary.

VI.

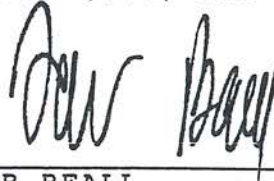
This Contract shall commence on June 1, 1992, and shall end when both parties mutually agree. Either party to this Agreement shall have the right to terminate this Agreement by giving the other party thirty (30) days' written notice of their intention to terminate this Agreement. It is further provided that the firm shall have an additional six (6) months to seek collection on bankruptcy claims and to reduce to judgment and collection all tax suits filed prior to the date this Agreement becomes terminated, and to further receive all agreed compensation on these bankruptcy claims and tax suits collected during such six (6) month period.

In consideration of the terms and compensation here stated, the Firm hereby accepts said employment and undertakes the performance of this Contract as above written.

This Contract is executed on behalf of the Taxing Authority by the presiding officer of its governing body who is authorized to execute this instrument by Order heretofore passed and duly recorded in its minutes.

WITNESS the signatures of all parties hereto in duplicate originals this the 18 of May, A.D., 1992.

PERDUE, BRANDON, FIELDER
COLLINS AND MOTT
102 NORTH COLLEGE, SUITE 610
TYLER, TEXAS 75702
(903) 597-7664
FAX: (903) 595-2423



TAB BEALL

MINEOLA INDEPENDENT SCHOOL
DISTRICT



TAB BEALL

May 19, 1992

Mr. Dan Peacock
606 North Pacific
Mineola, Texas 75773

Dear Mr. Peacock:

I am writing to thank you and the other Mineola School Board Trustees for the confidence you gave our lawfirm in renewing the delinquent tax contract with us.

As I stated in the Board Meeting, it has been a pleasure to represent Mineola ISD over these past years, and I hope to continue that relationship in the future. We have a good working relationship with Ms. Culver in the Tax Office, and have found that together we are able to work for the collection of your taxes in an efficient yet productive manner.

Thank you again for your support of our lawfirm in this contract. I assure you that we will continue our aggressive collection efforts to maintain your confidence. Please call if I can ever be of further service to you in property tax matters.

Very truly yours,

Tab Beall

**CONTRACT FOR THE COLLECTION OF
DELINQUENT TAXES**

THE STATE OF TEXAS §
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COUNTY OF WOOD §

THIS CONTRACT is made and entered into by and between the **MINEOLA INDEPENDENT SCHOOL DISTRICT**, a political subdivision of the State of Texas, acting by and through its Board of Trustees, hereinafter called Taxing Authority, and **PERDUE, BRANDON, FIELDER, COLLINS & MOTT, L.L.P.**, Attorneys at Law, Tyler, Texas, or their duly authorized representatives, hereinafter called the Firm.

I.

Taxing Authority agrees to employ and does hereby employ the Firm to enforce by suit or otherwise, the collection of all delinquent taxes, penalty and interest, owing to the Taxing Authority which the Taxing Authority's Tax Collector refers to the Firm, provided current years taxes becoming delinquent within the period of this contract shall become subject to its terms upon the following conditions:

- A. Taxes that become delinquent during the term of this contract that are not delinquent for any prior year become subject to the terms of this contract on the 1st day of the month in which penalties attach to the taxes pursuant to Section 33.07, 33.08 and/or 33.11 of the Texas Property Tax Code; *provided that,*
- B. Business Personal Property tax accounts may be turned over to the Firm prior to July 1 as authorized by Section 33.11 of the Texas Property Tax Code, with such turnover to occur on April 1st of each respective tax year.
- C. Taxes that become delinquent during the term of this contract on property that are delinquent for prior years shall become subject to its terms on the first day of delinquency when such property is under litigation or comes under litigation or is referred to the firm for collection by the Taxing Authority's Tax Collector.
- D. All delinquent personal property taxes shall become subject to this contract and are to be turned over to the Firm for collection 60 days after the delinquency date for said taxes. A 20% penalty shall be assessed to defray the cost of collecting those taxes as provided by §33.11, Texas Property Tax Code. All collection penalties or

attorney fees collected on those taxes are the property of the firm and shall be paid in the same manner as all other collection penalties or attorney fees under this contract.

- E. Notwithstanding A or B or C, the Taxing Authority may turn over to the Firm taxes to pursue remedies under Sections 33.48 or 33.21, *et. seq.* of the Texas Property Tax Code at the Tax Authority's discretion, and said taxes will become subject to the terms of this contract.
- F. Taxing Authority reserves the right to make the final decision as to whether or not to enforce by suit any delinquent tax account turned over to the Firm for collection.

II.

The Firm is to call to the attention of the collector or other officials any errors, double assessments or other discrepancies coming under their observation during the progress of the work and is to intervene on behalf of the Taxing Authority in all suits for taxes hereafter filed by any taxing unit on property located within its taxing jurisdiction.

III.

The Firm agrees to make progress reports to the Taxing Authority on request and to advise the Taxing Authority of all cases where investigation reveals taxpayers to be financially unable to pay their delinquent taxes. All activities performed by the Firm in connection with this contract are at no out of pocket cost to the Taxing Authority.

IV.

Taxing Authority agrees to pay the Firm as compensation for services rendered hereunder, the percentage as set forth below, of the total amount of all delinquent taxes, penalty and interest which are subject to this contract and which are actually collected and paid to the Taxing Authority's Collector of Taxes, when an equal amount of Section 33.07 or 33.08 penalties is recovered from the taxpayer. Other taxes, including current taxes, which are turned over to the Firm by the Taxing Authority's Tax Assessor-Collector because of the necessity of filing claims in Bankruptcy, with other Federal authorities, or for other reasons, shall become subject to the terms of this contract at the

time they are turned over to the Firm and the Firm shall be entitled to the appropriate percentage, as set forth below, of any amounts of delinquent taxes, penalties, and interest actually received by the Taxing Authority, and also the appropriate percentage, as set forth below, of current taxes actually received by the Taxing Authority when such percentage is actually recovered from the taxpayer.

Compensation Amounts

Taxing Authority shall pay to Firm fifteen percent (15%) of all taxes, penalties and interest collected pursuant to this Contract for tax years through and including tax year 2012, and twenty percent (20%) of all taxes, penalties and interest collected pursuant to this Contract for tax year 2013 and all subsequent tax years.

V.

Taxing Authority agrees to furnish to the Firm all data and information as to the name, and address of the taxpayer, the legal description of the property, years and amount of taxes due. Taxing Authority further agrees to update said information by furnishing a list of paid accounts and adjustments to the tax roll as necessary. Section 33.48(a) (4) of the Texas Property Tax Code provides: "In addition to other costs authorized by law, a taxing unit is entitled to recover...reasonable expenses that are incurred by the taxing unit in determining the name, identity and location of necessary parties and in procuring necessary legal descriptions of the property on which a delinquent tax is due:..." The Firm agrees to advance on behalf of Taxing Authority such costs and expenses. In consideration of the advancement of such costs and expenses by the Firm, Taxing Authority assigns its right to recover the same to the extent approved by the Court and/or customarily and usually approved by the Court. The Firm expressly waives any claim against Taxing Authority for uncollected costs or expenses.

VI.

This Contract shall commence on **February 1, 2014**, and continue in force and effect until **January 31, 2017** and thereafter shall renew automatically on a month to month basis; provided, however, that either party to this agreement shall have the right to terminate this agreement by giving the other party thirty (30) days written notice of their desire and intention to terminate this agreement; and further provided that the Firm shall have an additional six (6) months to reduce to payment or judgment all tax litigation and bankruptcy claims filed prior to the date this agreement becomes terminated.

This contract shall survive the assignment, transfer or consolidation of tax collection services to any other office performing tax collection functions as an expression of the intent of Taxing Authority to reserve the right to retain its own legal counsel.

VII.


Every provision of this Agreement is intended to be severable. If any term or provision hereof is hereafter deemed by a Court to be illegal, invalid, void or unenforceable, for any reason or to any extent whatsoever, such illegality, invalidity, or unenforceability shall not affect the validity of the remainder of this Agreement, it being intended that such remaining provisions shall be construed in a manner most closely approximating the intention of the Parties with respect to the illegal, invalid, void or unenforceable provision or part thereof.

In consideration of the terms and compensation here stated, the Firm hereby accepts said employment and undertakes the performance of this Contract as above written.

This Contract is executed on behalf of the Taxing Authority by the presiding officer of the governing body who is authorized to execute this instrument by Order heretofore passed and duly recorded in its minutes, and replaces any prior contract between the parties hereto.

WITNESS the signatures of all parties hereto in duplicate originals this the _____ day of _____, 2014, in Mineola, Wood County, Texas.

**PERDUE, BRANDON, FIELDER
COLLINS & MOTT, L.L.P.
PO Box 2007
Tyler, Texas 75710-2007
(903) 597-7664
fax: (903) 597-6298**

BY: 
David Hudson,
Partner

**MINEOLA INDEPENDENT SCHOOL DISTRICT
1000 West Loop
Mineola, Texas 75773
(903) 569-3438
fax: (903) 569-5155**

BY: _____
President, Board of Trustees,
Mineola Independent School District