

MCCREARY, VESELKA, BRAGG & ALLEN, P.C.

CONTRACT FOR THE COLLECTION OF DELINQUENT PROPERTY TAXES

STATE OF TEXAS

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COUNTY OF BASTROP

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THIS CONTRACT is made and entered into by and between **SMITHVILLE INDEPENDENT SCHOOL DISTRICT**, a political subdivision of the State of Texas, (**The District**), acting herein by and through its Board of Trustees, and **McCREARY, VESELKA, BRAGG & ALLEN, P.C. (MVBA)**, 700 Jeffrey Way, Suite 100, Round Rock, Texas, 78665.

I. DELINQUENT TAX COLLECTIONS AND OTHER SERVICES

The District agrees to employ and does hereby employ **MVBA** to enforce by lawsuit or otherwise the collection of all delinquent property taxes, penalty and interest owing to **The District** and all the taxing units for which **The District** collects property taxes. The delinquent tax collection and other legal services to be provided by **MVBA** to **The District** are professional services. Current year property taxes which become delinquent during the term of this Contract shall become subject to the terms of the Contract upon the following conditions:

- A. Taxes on real property that become delinquent during the term of this Contract that are not delinquent for any prior tax years become subject to the terms of this Contract on July 1st of the year in which the taxes become delinquent.
- B. Taxes on tangible personal property that become delinquent during the term of this Contract become subject to the terms of this Contract if not paid within sixty days of the date on which the taxes become delinquent as provided by section 33.11 of the Texas Property Tax Code.
- C. Notwithstanding A and B above, taxes that become delinquent during the term of this Contract shall become subject to the terms of this Contract on the first day of delinquency, as defined by the Texas Tax Code, if there are delinquent taxes for prior tax years on the same property and the property is the subject of a lawsuit or tax warrant to collect the prior year taxes.

MVBA is to advise **The District** of errors, double assessments or other discrepancies coming under observation during the progress of the work. **MVBA** is to intervene on behalf of **The District** in all lawsuits for delinquent taxes hereafter filed by any other taxing unit on property located within **The District**. **MVBA** shall represent **The District** in all proceedings in the U.S. Bankruptcy Court or before federal agencies related to property taxes.

MVBA shall, upon written request, represent **The District** in the administrative appeal of the Property Value Study conducted by the Texas Comptroller of Public Accounts pursuant to the provisions of Section 403.302 of the Government Code. If an appeal of the Property Value Study is required, the services to be performed by **MVBA** include review and analysis of the preliminary results, research and production of evidence for an appeal, preparation of the appeal, and representation of the School District before the staff of the Comptroller of Public Accounts in any administrative hearings and, if necessary, before an administrative law judge. If a fee appraisal is required in order to prepare necessary evidence to be used in the appeal, **The District** shall be responsible for the cost of the fee appraisal. However, a fee appraisal shall not be commissioned without the written approval of **The District**. **MVBA** shall receive no fee for representation of **The District** in an appeal of the Property Value Study.

Upon written request from **The District**, **MVBA** shall prepare and file with the Comptroller of Public Accounts a request for an audit of the total taxable value of property in **The District** pursuant to the provisions of Section 403.302(h) of the Government Code and Comptroller of Public Accounts Rule 9.103. **MVBA** will receive no fee for the preparation and filing of this request for audit.

MVBA shall provide delinquent tax collection progress reports to **The District** on request but at least annually.

II. TRANSMISSION AND ACCESS OF DATA

The District agrees to transmit all delinquent tax data by electronic media as requested by **MVBA** on all property in **The District**. **The District** hereby authorizes **MVBA** to conduct title research on real property to determine the name, identity and location of necessary parties and to procure necessary legal descriptions of property and hereby assigns to **MVBA** the right to recover the costs of obtaining such information.

In order to provide superior customer service to the taxpayers of **The District**, promote operational efficiencies, and enhance communications between **MVBA** and the County Tax Assessor-Collector and the staff of the County Tax Office, **MVBA** shall have “inquiry only” remote access to the tax collection system of the County Tax Office. **MVBA** shall pay any additional cost incurred by **The District** for providing remote access by **MVBA** to the tax collection system of the County Tax Office.

III. COMPENSATION

The District agrees to pay **MVBA**, for professional services rendered under this Contract, a fee of Twenty Percent (20%) of all delinquent taxes, penalty, and interest collected by **The District** for tax years covered by this Contract. The penalty imposed pursuant to Section 33.07, 33.08 and 33.11 of the Texas Tax Code is not subject to this contractual fee. **The District** has previously adopted and does hereby reaffirm the adoption of the additional penalty provided by Sections 33.07, 33.08, and 33.11 of the Texas Tax Code. All fees provided for in this Contract shall become the property of **MVBA** at the time payment of delinquent

taxes, penalty and interest is made to **The District**. **The District** shall pay fees due **MVBA** monthly by check or electronic funds transfer.

IV. TERM

This Contract is for an initial term of three (3) years beginning July 1, 2026, and ending June 30th, 2029. After the initial term, this Contract shall automatically renew and continue in full force and effect from year to year for additional twelve-month periods on the same terms and conditions until **The District** or **MVBA** deliver written notice to the other party of its intent to terminate this Contract at least ninety (90) days prior to a renewal date of this Contract. The renewal date for this Contract shall be July 1st, 2029, and the first day of each July thereafter until this Contract is terminated. **The District** shall pay to **MVBA** all of the amounts collected on delinquent property taxes pursuant to Sections 33.07, 33.08 and 33.11 of the Texas Tax Code through the initial term of this Contract and all automatic renewals of this Contract. After the date of termination, **MVBA** shall have an additional six (6) months to reduce to judgment or sale all tax collection lawsuits filed and collect all bankruptcy claims filed prior to the termination date of this Contract.

V. ADMINISTRATIVE PROVISIONS

The firm acknowledges that the Texas Government Code requires certain written verifications from a company entering into a contract with a Texas governmental entity. Accordingly, the Firm verifies that:

- a. The Firm does not boycott Israel and will not boycott Israel during the Term of this Contract;
- b. The Firm does not boycott energy companies and will not boycott energy companies during the Term of this Contract;
- c. The Firm does not have a practice, policy, guidance, or directive that discriminates against a firearm entity of a firearm trade association and will not discriminate against a firearm entity or firearm trade association during the contract;
- d. The Firm does not engage in business with Iran, Sudan, or any foreign terrorist organization designated as such by the United State Secretary of State and will not engage in business with any such entity, Iran, or Sudan during the Term of this Contract,
- e. The Firm is not listed by the Texas Comptroller as a company known to have contracts with or provide services to a foreign terrorist organization, and furthermore;
- f. The Firm does not provide abortion services or affiliate with an abortion services provider and will not provide abortion services or affiliate with an abortion services provider during the Term of this Contract.

V. EXECUTIONS

This Contract is executed on behalf of **The District** by the President of the Board of Trustees of who is authorized to execute this Contract by order heretofore passed by the Board of Trustees of **The District** and duly recorded in its minutes, joined herein pro forma by the Superintendent.

WITNESS the signatures of all parties to this Contract in duplicate originals on this the _____ day of June, 2026, to be effective July 1st, 2026.

THE SMITHVILLE INDEPENDENT SCHOOL DISTRICT

By: _____,
The Honorable Grant Gutierrez
President, Smithville ISD Board of Trustees

By: _____
Dr. Molley Ealy
Superintendent, Pro Forma

McCREARY, VESELKA, BRAGG & ALLEN, P.C.
Attorneys at Law
700 Jeffrey Way, Suite 100
P.O. Box 1269
Round Rock, Texas 78660
800-369-9000

By: _____
Noe Reyes
Shareholder