

BOARD MEETING DATE: October 20, 2025

AGENDA ITEM NAME: Consider and Take All Appropriate Action on Action Approving Agreement with Linebarger Goggan Blair & Sampson, LLP as Being Fully Qualified as Special Counsel to Perform All Legal Services Necessary to Collect Unpaid Delinquent Ad Valorem Taxes as Provided in Section 6.30 of the Texas Property Tax Code.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: After exercising its due diligence, the Splendora Independent School District finds that:

- 1. There is a substantial need for the legal services to be provided pursuant to the Agreement for Tax Collection Services;
- 2. These legal services cannot be adequately performed by the attorneys and supporting personnel of the School District a reasonable cost;
- 3. These legal services cannot reasonably be obtained from attorneys in private practice under a contract providing only for the payment of hourly fees, without regard to the outcome of the matter, because of the nature of delinquent tax penalties provided by Texas Property Tax Code Sections 6.30, 33.07, 33.08, 33.11, 33.22 and 33.48 and because the School District does not have the funds to pay the estimated amounts required under a contract only for the payment of hourly fees;
- 4. Linebarger Goggan Blair & Sampson, LLP, is well qualified and competent to perform the legal services required to comply with the terms of this contract;
- 5. Linebarger Goggan Blair & Sampson, LLP has provided these specialized legal services to the School District in the past, and the School District has been well satisfied with the quality and outcome of the legal services provided; and

6. The agreement with Linebarger Goggan Blair & Sampson, LLP is the result of an arm's length transaction between the School District and Linebarger Goggan Blair & Sampson, LLP and is fair and reasonable.

ADMINISTRATIVE RECOMMENDATION: Administration recommends approval of the action approving an agreement with Linebarger Goggan Blair & Sampson, LLP.

ATTACHMENTS: Action Approving Agreement with Linebarger Goggan Blair & Sampson, LLP

BUDGET INFORMATION: The percentage-based collection penalty is a pass-through expense to the debtor and not an expense to the District.

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve all appropriate action on the action approving agreement with Linebarger Goggan Blair & Sampson, LLP, as being fully qualified as special counsel to perform all legal services necessary to collect unpaid delinquent ad valorem taxes as provided in Section 6.30 of the Texas Property Tax Code.