

NO: \_\_\_\_\_



# United Independent School District

## AGENDA ACTION ITEM

TOPIC: CONSIDERATION FOR APPROVAL OF RESOLUTION PROVIDING A

15% COLLECTION FEE ON DELINQUENT TAXES UNPAID AS OF JULY 1, 2010

AS PROVIDED BY SECTION 33.07 OF THE TEXAS PROPERTY TAX CODE

SUBMITTED BY: NORMA FARABOUGH OF: TAX OFFICE

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: \_\_\_\_\_

DATE ASSIGNED FOR BOARD CONSIDERATION: April 21, 2010

### RECOMMENDATION:

IT IS RECOMMENDED THAT THE USD BOARD OF TRUSTEES TAKE ACTION TO APPROVE THE RESOLUTION AUTHORIZING THE IMPOSITION OF AN ADDITIONAL 15% COLLECTION COST ON DELINQUENT TAXES AS ALLOWED BY SECTION 33.07 OF THE TEXAS PROPERTY TAX CODE

### RATIONALE:

THE ATTACHED RESOLUTION MUST BE PASSED BY OFFICIAL ACTION SO THAT TAXES THAT REMAIN DELINQUENT ON JULY 1 OF THE YEAR IN WHICH THEY BECOME DELINQUENT INCUR AN ADDITIONAL PENALTY AND DEFRAY COST COLLECTION (15%)

### BUDGETARY INFORMATION:

PAYS ATTORNEY FEES

### BOARD POLICY REFERENCE AND COMPLIANCE:

SECTION 33.07 TEXAS PROPERTY TAX CODE

**RESOLUTION**

**WHEREAS**, a significant portion of the District's ad valorem taxes are delinquent to the District's detriment; and

**WHEREAS**, the State of Texas pursuant to Section 33.07 of the Tax Code, provides school districts with the authority to impose a 15% collection cost on delinquent ad valorem taxes due after July 1, of the current tax year, when it has entered into a tax collection contract with an attorney; and

**WHEREAS**, the District has engaged a private law firm to collect its delinquent ad valorem taxes.

**IT IS, THEREFORE, HEREBY RESOLVED BY THE BOARD OF TRUSTEES OF THE UNITED INDEPENDENT SCHOOL DISTRICT:**

1. That the District does hereby exercise its right to collect an additional 15% collection cost on all delinquent taxes, penalties and interest due, pursuant to the terms of Section 33.07 of the Tax Code, so long as the District retains a delinquent tax attorney, and
2. That the District's Tax Collector is hereby directed to send out all required notices to delinquent taxpayers of the herein imposed additional 15% collection cost on delinquent taxes, penalty and interest, as required by the Tax Code.

**PASSED THIS THE 21<sup>st</sup> DAY OF APRIL, 2010**

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**Ms Pat Campos, President**

**ATTEST:**

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**Mr. Juan Roberto Ramirez, Secretary**