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January 7, 2015

Dr. Sue Thomas, Superintendent
Beeville Independent School District
201 N. St. Mary's
Beeville, Texas 78102

Dear Dr. Thomas:

This is to request that we be placed on the agenda of the Beeville Independent School District meeting being held on Tuesday, January 20, 2015 for the following item:

1. Consideration and Approval of an Resolution authorizing early turnover and additional penalty on Delinquent Personal Property Taxes under Tex. Tax Code Section 33.11;

Section 33.11 of the Texas Property Tax Code allows for the imposition of an additional penalty for the costs of collection on delinquent personal property taxes turned over to our firm as early as the 60th day after the delinquency date of February 1st of each year. As you are aware, normally these accounts are turned over to our firm on July 1st of each year.

The rationale for this provision is fairly simple. Property is appraised as of January 1st of each year, but taxes are not payable until about October, some 10 months later. They become delinquent on February 1st of the following year, thirteen months after the original appraisal. But, our firm has no collection authority until July 1st, which is about 1 and 1/2 years following assessment. Given the movable nature of most items of personal property, we have experienced occasions where we have no property that actually secures payment of the taxes due to the property being removed from its original situs or otherwise disseminated prior to the referral to our firm for collection. In those instances, collection frequently becomes impracticable. HB 2491 simply narrows the window of "opportunity" for losing property as security for payment. By turning over delinquent personal property accounts to the firm in April rather than July, the taxpayer's opportunity in removing property from the client's jurisdiction is shortened by three months, and that could greatly enhance the firm's chance in effectuating a collection. Moreover, the client can expect more "current-delinquent taxes" to be collected earlier in the fiscal year, thereby increasing the percentage of current tax collections. For school districts, the collection percentage may even factor into a district's share of state funds.

Therefore, pursuant to the change in the law, we have attached for your consideration the pertinent Resolution. Additionally, attached for your review, is a copy of Section 33.11 of the Tax Code.

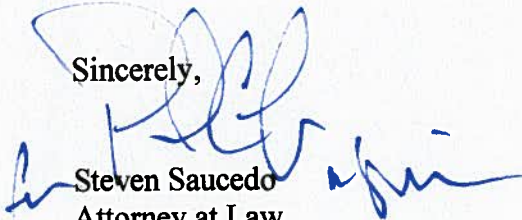
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OFFICE OF THE
SUPERINTENDENT

Should you have any questions or wish to discuss this matter further, please do not hesitate to contact our office any time. As always, it is our pleasure to be of service to Beeville Independent School District.

Sincerely,



Steven Saucedo
Attorney at Law

SS/djm

cc: Linda G. Bridge
Tax Assessor-Collector
Bee County
P.O. Box 1900
Beeville, Texas 78104-1900

RESOLUTION

THE STATE OF TEXAS §

COUNTY OF BEE §

WHEREAS, **Beeville Independent School District** wishes to defray its costs of collection, as authorized by TEX. TAX CODE § 33.11, that it incurs under a contract for collection of delinquent property taxes between said school district and a private law firm entered into pursuant to TEX. TAX CODE § 6.30;

WHEREAS, under said Section 33.11, the governing body of Beeville Independent School District is empowered to authorize the addition of a collection penalty in an amount that does not exceed the amount of the compensation specified in the contract with the private law firm;

NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF BEEVILLE INDEPENDENT SCHOOL DISTRICT, SITTING AS THE GOVERNING BODY OF SAID SCHOOL DISTRICT, THAT:

Section 1: THE RECITALS SET FORTH IN THIS RESOLUTION ARE TRUE AND CORRECT.

Section 2: AN ADDITIONAL PENALTY ON DELINQUENT TAXES FOR TAX YEARS 2014 AND SUBSEQUENT YEARS IS HEREBY AUTHORIZED AND IMPOSED, AS PROVIDED BY SECTION 33.11, TEXAS TAX CODE, IN THE AMOUNT OF 15% OF THE DELINQUENT TAX, PENALTY AND INTEREST IF THE TAX BECOMES DELINQUENT ON FEBRUARY 1 OF A YEAR AND REMAINS DELINQUENT ON THE 60TH DAY THEREAFTER.

PASSED, APPROVED and ADOPTED this 20th day of January, 2015.

Beeville ISD

BY: _____
Nick Cardenas, Board President

ATTEST:

Secretary to Board