



# United Independent School District

## AGENDA ACTION ITEM

TOPIC: First and Final Reading of Revised CCG (Local) - Local Revenue Sources Ad Valorem Taxes

SUBMITTED BY: Norma Farabough, RTA, CSTA, CTA OF: Tax Office

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

DATE ASSIGNED FOR BOARD CONSIDERATION: July 20, 2011

### RECOMMENDATION:

We recommend that the Board of Trustees approve the first and final reading of revised CCG (Local) - Local Revenue Sources Ad Valorem Taxes

### RATIONALE:

To update information pertaining to delinquent tax collection and reporting.

### BUDGETARY INFORMATION:

### BOARD POLICY REFERENCE AND COMPLIANCE:

LOCAL REVENUE SOURCES  
AD VALOREM TAXES

CCG  
(LOCAL)

NO DISCOUNTS OR  
SPLIT PAYMENTS

Discount or split payment options shall not be provided for the payment of property taxes in the District.

TAX COLLECTION

Lawsuits shall be filed on all delinquent accounts of at least \$1,000 ~~\$500 or on accounts that are more than three years' delinquent or accounts recommended to be filed on by the tax collector.~~ ~~as of July 1~~

Lawsuits shall be filed on homestead accounts that are at least three years' delinquent.

The attorneys shall prepare a report by April 1 of each year showing the status of such accounts. This report should include the cause number of each lawsuit and the date on which it was filed. The report should also provide an explanation for each account that is not in litigation.

The auditors shall review and analyze the report in conjunction with the District's annual financial audit.

On or about November 1 of each year, the tax attorney may publish a list of all taxpayers who owe the District over \$1,000 in property taxes. The names of taxpayers involved in bankruptcy, or taxpayers who are over 65 years old and only owe taxes on their homestead shall be removed.

In determining whether to file suit, the aggregate of a taxpayer's accounts shall be the amount considered.

The attorneys shall provide a report to the tax collector on any District money that they have held in escrow for more than 30 days.

The tax collector-assessor shall be authorized to grant installment payment arrangements for homestead taxes. Such agreements shall be for no more than one year. If an installment payment becomes more than 15 days past due, the installment agreement shall be voided, and the account shall be returned to the attorney for collection.

PARTIAL PAYMENTS

The tax collector shall accept partial payments of District property taxes in accordance with Tax Code 31.07(c). [See CCG(LEGAL)]