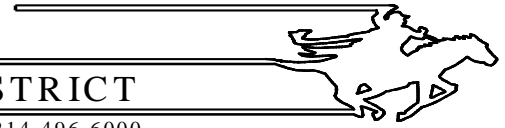




COPPELL INDEPENDENT SCHOOL DISTRICT

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DR. JEFF TURNER
SUPERINTENDENT OF SCHOOLS

SHANNON BUERK
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JUDY DENMAN
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FOR ADMINISTRATION

SID GRANT
ASSISTANT SUPERINTENDENT
FOR BUSINESS & SUPPORT SERVICES

RALPH SEELEY
CHIEF FINANCIAL OFFICER

To: Dr. Jeff Turner
From: Ralph Seeley
Subject: Proposed Resolution pertaining to collection of delinquent property taxes
Date: January 9, 2006
Cc: Sid Grant

The law firm of Linebarger Goggan Blair & Sampson, LLP has requested that the Board of Trustees approve a resolution that would increase the percent they receive for the collection of delinquent taxes from 15% to 20% as allowed by law and also to allow the District to turn personal property delinquent tax accounts over to them as early as sixty days after the February 1st delinquency date.

I recommend that the Board approve the resolution. City staff is recommending that the Coppell City Council approve a similar resolution on Tuesday, January 24th. The Linebarger firm has provided outstanding collection service to us during the last three years. Allowing them to begin their collection efforts as early as sixty days after the delinquency date should increase the opportunities to collect the outstanding taxes while the personal property owners are still in business. This change does not affect the collection of delinquent real property taxes. There is no additional cost to the District since the taxpayer pays the collection fee imposed by the law firm. The resolution and contract must be signed prior to January 31, 2006 for it to be effective beginning with the 2005 tax year.

Board members are encouraged to contact me should they have any questions. Representatives from the law firm will be at the board meeting to answer any questions.