



## Consent Item

**Date:** February 9, 2026

**Division:** Finance

**Subject:** RFQ #0002-25 Delinquent Tax Collection Attorney Services

### Background Information:

- The previous Lewisville ISD Board-awarded Delinquent Tax Collection Attorney Services RFQ #2494-17 is set to expire in March 2026.
- Request for Qualifications (RFQ) #0002-25 Delinquent Tax Collection Attorney Services was issued on October 31, 2025.
- The cost for collecting the delinquent taxes is paid by the taxpayer and is not an expense to Lewisville ISD. Taxes become delinquent if unpaid after January 31 and begin to accrue penalty and interest on February 1. On April 1, any unpaid business personal property becomes subject to delinquent collection, and a 20% contingent fee is added. Real property becomes subject to delinquent collection on July 1, at which time the 20% contingent fee is added. Only property that remains unpaid as of July 1 is subject to the delinquent tax collection process.
- These specialized legal services required cannot be adequately performed by the attorneys and supporting personnel of Lewisville ISD at a reasonable cost of implementing the appropriate infrastructure and technology and employing sufficient in-house attorneys and staff with the level of experience and competence necessary to perform these activities.

### Administrative Consideration:

- Request for Qualifications notifications were sent out to 425 vendors, with three responses received.
- If awarded, the contract's effective date would be April 1, 2026. The initial term would be April 1, 2026, through March 31, 2029, with two successive three-year extensions, based on the long-range needs of Lewisville ISD and mutual consent of both parties, not to exceed nine years total.

### Recommendations:

- That the Lewisville ISD Board of Trustees approves RFQ #0002-25 Delinquent Tax Collection Attorney Services for three years with the recommended firm and grant the Superintendent or designee authority to sign or acknowledge all necessary documents.

### Timeline/Report:

- Term: April 1, 2026 – March 31, 2029