

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



# United Independent School District

## AGENDA ACTION ITEM

TOPIC: \_\_\_\_\_ APPROVAL OF RESOLUTION PROVIDING A

16% COLLECTION FEE ON 2012 DELINQUENT TAXES IN COMPLIANCE WITH

ATTORNEY CONTRACT

SUBMITTED BY: NORMA FARABOUGH OF: TAX OFFICE

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

DATE ASSIGNED FOR BOARD CONSIDERATION: August 15, 2012

### RECOMMENDATION:

IT IS RECOMMENDED THAT THE USD BOARD OF TRUSTEES TAKE ACTION TO APPROVE THE RESOLUTION AUTHORIZING THE IMPOSITION OF A 16% COLLECTION FEE ON DELINQUENT TAXES IN COMPLIANCE WITH ATTORNEY CONTRACT.

### RATIONALE:

THE ATTACHED RESOLUTION MUST BE PASSED BY OFFICIAL ACTION SO THAT 2012 TAXES THAT BECOME DELINQUENT ON FEBRUARY 1, 2013 WILL INCUR A 16% ADDITIONAL PENALTY AND DEFRAID COLLECTION COSTS ACCORDING TO DELINQUENT ATTORNEY CONTRACT.

### BUDGETARY INFORMATION:

PAYS ATTORNEY FEES

### BOARD POLICY REFERENCE AND COMPLIANCE:

ATTORNEY CONTRACT

## **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 the Texas Property Tax Code, provides school districts with the authority to impose a 16% collection fee and/or charge on delinquent ad valorem taxes of the current 2012 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, and the contract provides for a 16% collection fee and/or charge.

**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 impose an additional 16% collection fee and/or charge on all delinquent taxes, penalties and interest due, pursuant to the terms 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 16% collection fee and/or charge on delinquent taxes, penalty and interest, as required by the Tax Code.

**PASSED THIS THE 15<sup>th</sup> DAY OF AUGUST 2012**

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**Mr. Judd Gilpin, President**

**ATTEST:**

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**Mr. Ricardo Rodriguez, Secretary**