

No. _____



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Second Reading Policy CCG (LOCAL): Local Revenues Sources Ad Valorem Taxes

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: February 16, 2009

RECOMMENDATION:

It is recommended that the United ISD Board of Trustees approve Second Reading Policy CCG (LOCAL): Local Revenues Sources Ad Valorem Taxes

RATIONALE:

In order to allow employees the option of payroll deduction for payment of their property taxes.

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 \$500 or which are more than three years delinquent 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 which 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 will accept partial payments of District property Taxes according to Tax Code 31.07(c). See CCG (LEGAL).

**INSTALLMENT AGREEMENT
PAYROLL DEDUCTION**

TAXING UNIT: UNITED INDEPENDENT SCHOOL DISTRICT

TAXPAYER: _____

ACCOUNT NUMBER: _____

SUIT NUMBER: _____

☐ Delinquent taxes, penalty and interest in the amount of \$ _____ due as of _____ for the years _____.

☐ Current taxes in the amount of \$ _____ due as of _____ for the years _____

☐ Escrow payments in the amount of \$ _____ for _____ taxes

Payments shall be due in installments of \$ _____, payable to United Independent school District Tax Office on the payday of each month beginning the _____ day of _____, and continuing regularly thereafter until all taxes, as indicated above have been paid.

WHEREAS, the undersigned taxpayer acknowledges liability for the taxes, penalty and interest for the property, years and amount indicated above plus penalty and interest which accrues hereafter and waives any affirmative defenses which he or she may have under the statue of limitations, and acknowledges that the subject property is his or her property

WHEREAS, the undersigned representative for the taxing unit indicated above hereby acknowledges that upon execution of this agreement the property subject to this agreement may not be seized or sold by said taxing unit to collect if any delinquent taxes which may be subject of this installment agreement unless the taxpayer (1) fails to make payment as required by this agreement and/or (2) fails to pay when due any other property taxes hereafter levied by this taxing unit which are the liability of the taxpayer and/or (3) breaches any other condition of this agreement

THEREFORE, the undersigned taxpayer and UISD tax office hereby enter into this agreement, whereby the taxpayer agrees to pay the above referenced taxes as it accrues until the full amount due is paid under the terms outlined above.

It is expressly agreed and understood that the taxing unit indicated above may in its discretion and in order to preserve its tax lien or other remedies, prosecute any suit now pending against taxpayer to final judgment and may intervene in and prosecute to final judgment any suits

Executed by the parties on the respective dates shown below

Taxpayer

United I.S.D.

Dated:
February 6, 2009

UISD Representative

Dated:
February 6, 2009