

NO: _____



United Independent School District

AGENDA ACTION ITEM

TOPIC: CONSIDERATION FOR APPROVAL OF RESOLUTION PROVIDING A

15% COLLECTION FEE ON DELINQUENT TAXES UNPAID AS OF JULY 1, 2008

AS PROVIDED BY SECTION 33.07 OF THE TEXAS PROPERTY TAX CODE

SUBMITTED BY: NORMA FARABOUGH OF: TAX OFFICE

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: April 16, 2008

RECOMMENDATION:

IT IS RECOMMENDED THAT THE UISD BOARD OF TRUSTEES TAKE ACTION TO APPROVE THE RESOLUTION AUTHORIZING THE IMPOSITION OF AN ADDITIONAL 15% COLLECTION COST ON DELINQUENT TAXES AS ALLOWED BY SECTION 33.07 OF THE TEXAS PROPERTY TAX CODE

RATIONALE:

THE ATTACHED RESOLUTION MUST BE PASSED BY OFFICIAL ACTION SO THAT TAXES THAT REMAIN DELINQUENT ON JULY 1 OF THE YEAR IN WHICH THEY BECOME DELINQUENT INCUR AN ADDITIONAL PENALTY AND DEFRAY COST COLLECTION (15%)

BUDGETARY INFORMATION:

PAYS ATTORNEY FEES

BOARD POLICY REFERENCE AND COMPLIANCE:

SECTION 33.07 TEXAS PROPERTY TAX CODE

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 Section 33.07 of the Tax Code, provides school districts with the authority to impose a 15% collection cost on delinquent ad valorem taxes due after July 1, of the current 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.

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 collect an additional 15% collection cost on all delinquent taxes, penalties and interest due, pursuant to the terms of Section 33.07 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 15% collection cost on delinquent taxes, penalty and interest, as required by the Tax Code.

PASSED THIS THE 16TH DAY OF APRIL, 2008

Mr. John M. Bruce, President

ATTEST:

Mr. Juan Antonio Molina, Secretary