

NOTICE OF A PUBLIC MEETING

Notice is hereby given that a meeting of the Crowley Independent School Board ("District"), will be held on June 27, 2024 at 6:00 p.m. for the purpose of considering and taking action on all matters on the agenda for the meeting, including approval of the Agreement for Tax Collection Services ("Agreement") with the law firm of Selected Firm as special counsel to perform all legal services necessary to collect delinquent property taxes and authorizing the renewal of such Agreement.

The Agreement to be considered is necessary for the delinquent taxes owed to the District to be collected in the most effective manner. The District desires that such delinquent tax, penalties and interest be collected as provided in the Texas Tax Code.

The Selected firm is fully qualified to provide this representation, being one of the delinquent tax collection law firms in the State of Texas, as well as the United States and having been engaged in this specialized legal service for more than # of years. In addition, the Selected Firm possesses attorneys, staff, infrastructure and technology, including proprietary technology, that the District does not currently possess.

Selected Firm has previously represented the District in this capacity with professionalism and expertise. The law firm has represented many nearby school districts with competence and professionalism, in the collection of delinquent property taxes.

The specialized legal services required by this Agreement cannot be adequately performed by the attorneys and supporting personnel of the District due to the high 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.

Selected Firm will be compensated on a contingent fee basis as provided in the Texas Tax Code Sections 6.30, 33.07, 33.08, 33.11, and 33.48. These Texas Tax Code sections specifically provide for an additional penalty on delinquent taxes to compensate collection attorneys. An agreement to pay inside or outside attorneys on an hourly basis would represent an additional cost to the District.

Approving the Agreement for Tax Collection Services is in the best interests of the residents of the District because the delinquent taxes will be professionally and competently collected without the additional costs to the District of implementing infrastructure and technology, and employing in-house personnel or paying outside counsel on an hourly fee basis which would otherwise be required.

**CROWLEY INDEPENDENT SCHOOL DISTRICT RESOLUTION
AUTHORIZING THE IMPOSITION OF A 20% PENALTY FOR COLLECTION
COSTS ON DELINQUENT TAXES**

RECITALS

Section 6.30 of the Texas Tax Code, as amended, authorizes Crowley Independent School District (hereinafter "District") to provide for compensating an attorney 20% of the delinquent tax, penalty, and interest collected by the attorney.

Sections 33.07, 33.08, and 33.11 of the Texas Tax Code, as amended, authorize District to impose additional penalties secured by a tax lien to defray the cost of collection, not to exceed the amount of the compensation specified in the contract with an attorney pursuant to section 6.30 of the Texas Tax Code.

The District has contracted with Selected Firm to collect its delinquent taxes pursuant to section 6.30 of the Texas Tax Code, as amended.

The contract provides that Selected Firm compensation shall be comprised of section 33.07 penalties, section 33.08 penalties, section 33.11 penalties and section 33.48 attorney fees awarded to and collected by Selected Firm, pursuant to each statute of the Texas Tax Code.

The District has agreed in the contract to impose section 33.07, section 33.08, and section 33.11 penalties of 20% to offset the cost of delinquent tax collection efforts. Notwithstanding any other provision of this resolution, it is not intended to and it should not be construed so as to impose an additional penalty under Section 33.07 of the Texas Tax Code on any delinquent tangible personal property taxes that Section 33.11 of the Texas Tax Code forbids its application.

ORDER

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CROWLEY INDEPENDENT SCHOOL DISTRICT, THAT:

Section 1. The matters, recitals, and facts related in the preamble of this resolution are hereby found and determined to be true and correct.

Section 2. An additional penalty on delinquent taxes for tax year 2023 and prior years is hereby authorized and imposed, as provided by Sections 33.07, 33.08, and 33.11, Texas Tax Code, in the amount of 20% of the delinquent tax, penalty, and interest due.

Section 3. An additional penalty on delinquent taxes for tax years 2024 and subsequent years is hereby authorized and imposed, as provided by Sections 33.07, 33.08, and 33.11, Texas Tax Code, in the amount of 20% of the delinquent tax, penalty, and interest due.

PASSED, APPROVED, AND ADOPTED this ____ day of _____ 20__.

ATTEST/SEAL:

CROWLEY INDEPENDENT SCHOOL DISTRICT

By: _____
[typed name, title]

By: _____
[typed name, title]