



MEMORANDUM

TO: The Honorable Mayor & Town Council

FROM: India Adams-Jacobs, MPA, ICMA-CM, Town Manager/Clerk; Hope Toliver, Finance Director/Treasurer

COPY: Jeff Gore, Town Attorney

DATE: March 5, 2026

RE: Legal Services Agreement for Delinquent Tax Collection Services with Taxing Authority Consulting Services, PC (TACS)

PURPOSE

This memorandum requests Town Council consideration and approval of a Legal Services Agreement with Taxing Authority Consulting Services, PC (TACS), for delinquent tax collection services.

BACKGROUND

The Town of Bowling Green is responsible for collecting all local taxes, including real estate, personal property, and business taxes. Despite the Town Treasurer's diligent collection efforts, some tax accounts become delinquent and require specialized legal collection services to recover outstanding balances owed to the Town.

Virginia Code §58.1-3919 et seq. authorizes localities to employ collection agencies and attorneys to collect delinquent taxes. Professional collection services provide expertise in tax collection law, litigation, and enforcement remedies that exceed the capacity of in-house staff.

Taxing Authority Consulting Services, PC (TACS) is a Virginia-based law firm specializing in municipal tax collection and has extensive experience representing localities throughout the Commonwealth. TACS last agreement with this town was executed in 2017.

PROPOSED AGREEMENT

The proposed Legal Services Agreement with TACS provides a comprehensive delinquent tax collection service.

RECOMMENDATION:

Town staff recommends approval of the Legal Services Agreement with Taxing Authority Consulting Services, PC (TACS), for delinquent tax collection services and authorizes the Town Manager to execute the agreement on behalf of the Town.

DRAFT MOTION

I move that the Town Council approve the Legal Services Agreement with Taxing Authority Consulting Services, PC (TACS), for delinquent tax collection services, and authorize the Town Manager to execute the agreement and any necessary documents on behalf of the Town of Bowling Green.