


City Council Regular Meeting

DEPARTMENT: Legal
FROM: Matt Ribitzki, Sr. Deputy City Attorney/Director of Legal Services
MEETING: May 4, 2026

SUBJECT:

Consider and take possible action to approve a contingent fee contract with Perdue Brandon Fielder Collins and Mott, LLP, pursuant to Section 6.30 of the Texas Property Tax Code and written finding related to said contract, said contract being for the collection of delinquent government receivables owed to the City of Burleson and notice of said contract is posted with the agenda in accordance with Section 2254 of the Texas Government Code. *(Staff Contact: Matt Ribitzki, Sr. Deputy City Attorney/Director of Legal Services)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
 <p>High Performing City Organization Providing Exceptional, People Focused Services</p>	1.2 Continue to improve the efficiency and productivity of operations 1.3 Deliver high-quality service and communications to external and internal customers

SUMMARY:

The proposed contract with Perdue Brandon Fielder Collins & Mott, LLP, is brought before the City Council in response to the April 6, 2026, City Council meeting where Council directed staff to retain the services Perdue Brandon Fielder Collins & Mott, LLP.

Proposed Contract

The City of Burleson has contracted with Perdue Brandon Fielder Collins & Mott, LLP, for delinquent property tax collection services since 1989. The proposed contract updates the current contract with Perdue with the following provisions:

1. **Term.** The current contract with Perdue is an evergreen contract, meaning it has no specific termination date. The term of the proposed contract is three (3) years. The three-year term is consistent with the RFQ put forth by the City in 2025.

2. Collection Fee. The current contract with Perdue allows for a collection percentage of 15%. Under the proposed contract, the collection percentage for tax year 2024 and all prior years remains at 15%, but for tax year 2025 and all subsequent years the collection percentage is 20%. The collection percentage is paid not by the City but by the delinquent taxpayers. The 20% collection fee is consistent with the RFQ put forth by the City in 2025. In 1989, the highest collection rate allowed was 15%; however, in 2001 the state legislature amended the law to allow a collection rate of 20%. The proposed contract allows Perdue to collect the maximum collection fee allowed by law.
3. Business Personal Property Tax. The current contract with Perdue does not allow for collection costs for the early collection of business personal property taxes. The proposed contract allows for this collection cost which will practically allow the City to begin the early collection of business personal property taxes.
4. Termination. Under the current contract, either party may terminate the contract by giving thirty days' notice to the other party, though the firm will have an additional six months to reduce to judgment all tax suits filed prior to termination. Under the proposed contract, during the initial three-year term, the City can terminate essentially after 90 days, though the firm will have an additional six months to reduce to judgment all tax suits filed prior to termination.

Written Findings

In accordance with Chapter 2254 of the Texas Government Code, if the City Council approves the proposed contract with Perdue, the City Council must also approve written findings regarding the contract as follows:

1. There is a substantial need for the legal services specified in the proposed contract with Perdue; and
2. The legal services set forth in the proposed contract with Perdue cannot be adequately performed by the attorneys and supporting personnel of the City of Burleson; and
3. These legal services cannot reasonably be obtained from attorneys in private practice under a contract providing only for the payment of hourly fees, without regard to the outcome of the matter, because of the nature of the matter for which these services will be obtained or because the City of Burleson does not have funds to pay the estimated amounts required under a contract providing only for the payment of hourly fees.

City staff believe there are a variety of reasons the above findings are accurate, including the following:

1. There is a substantial need for the legal services specified in the proposed contract with Perdue *because the City needs to collect delinquent ad valorem taxes.*
2. The legal services set forth in the proposed contract with Perdue cannot be adequately performed by the attorneys and supporting personnel of the City of Burleson *because the City currently does not have adequate support staff, computer software/programming, or experience to internally conduct these collection services and acquiring these will result in substantial expense to the City.*
3. These legal services cannot reasonably be obtained from attorneys in private practice under a contract providing only for the payment of hourly fees, without regard to the

outcome of the matter, because of the nature of the matter for which these services will be obtained or because the City of Burleson does not have funds to pay the estimated amounts required under a contract providing only for the payment of hourly fees. *This is because the Tax Code allows the assessment of a percentage-based fee to recover the costs of collecting delinquent ad valorem taxes. This percentage-based fee is assessed only against the debtor and not the City or taxpayers of the City. An hourly fee for such work will likely exceed the amount of delinquent ad valorem taxes due. Moreover, the City will bear the cost of these hourly fees and not the debtor, because the Tax Code does not expressly authorize the City to pay for collection services based on an hourly fee.*

City staff prepared written findings consistent with Chapter 2254 to be executed if the City Council approves the contract with Perdue.

Required Notices

City staff prepared and posted the public notices required under Chapter 2254. A copy of the public notice is attached as Exhibit 4.

Recent History of Reviewing Delinquent Tax Collection Services

In 2025, at the direction of the City Manager's Office, the Legal Department, alongside the Purchasing Division, initiated a competitive process to assess the market and confirm the City continues to receive best value for these services. Two highly qualified firms—Linebarger Goggan Blair & Sampson, LLP and Perdue Brandon Fielder Collins & Mott, LLP—submitted proposals. Both firms have extensive experience providing delinquent tax collection services to cities across Texas, with strong references and proven collection performance. Because the evaluation results were exceptionally close and both firms are capable of providing effective services, City staff sought direction from both the Finance Committee and, later, the City Council.

On December 17, 2025, the Finance Committee discussed the issue of selecting a delinquent tax collection firm and requested staff to bring the item to the full City Council without a recommendation from the committee. On January 20, 2026, the City Council discussed the issue as a report and presentation item and heard from both law firms. Ultimately, the City Council directed City staff to secure the services of Linebarger Goggan Blair & Sampson, LLP, for delinquent tax collection services. On March 2, 2026, the City Council discussed the issue and did not take action to begin the process of terminating its contract with Perdue Brandon Fielder Collins & Mott, LLP. At that meeting the City Council directed staff to bring back the item for additional remarks from both vendors before proceeding.

On April 6, 2026, the City Council heard additional remarks from both vendors. Following the presentations from both firms, Council discussed the issue and directed staff to retain the services Perdue Brandon Fielder Collins & Mott, LLP.

RECOMMENDATION:

None.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

On December 17, 2025, the Finance Committee discussed this item and requested staff to bring the item to the full City Council without a recommendation from the committee.

On January 20, 2026, the City Council discussed its delinquent tax collection services during a report and presentation item and heard from both Perdue Brandon Fielder Collins & Mott, LLP, and Linebarger Goggan Blair & Sampson, LLP.

On March 2, 2026, the City Council discussed the issue and did not take action to begin the process of terminating its contract with Perdue Brandon Fielder Collins & Mott, LLP. At that meeting the City Council directed staff to bring back the item for additional remarks from both vendors before proceeding.

On April 6, 2026, the City Council heard additional remarks from both vendors. Following the presentations from both firms, Council discussed the issue and directed staff to retain the services Perdue Brandon Fielder Collins & Mott, LLP.

REFERENCE:

None.

FISCAL IMPACT:

None.

STAFF CONTACT:

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