

CONTRACT FOR THE COLLECTION OF DELINQUENT TAXES

THE STATE OF TEXAS	§
	§
COUNTY OF WALLER	§

THIS CONTRACT is made and entered into by and between **WALLER COUNTY**, a political subdivision of the State of Texas, acting by and through its Commissioners' Court, hereinafter called Taxing Authority, and **PERDUE, BRANDON, FIELDER, COLLINS, & MOTT, L.L.P.**, Attorneys at Law, Houston, Texas, or their duly authorized representatives, hereinafter called the Firm.

I.

Taxing Authority agrees to employ and does hereby employ the Firm to enforce by suit or otherwise, the collection of all delinquent taxes, penalty and interest, owing to the Taxing Authority and other taxing units which have authorized the County to select the delinquent tax attorney to represent them; including current year taxes becoming delinquent within the period of this contract and which shall become subject to its terms upon the following conditions:

- A. Taxes that become delinquent during the term of this contract that are not delinquent for any prior year become subject to the terms of this contract on the 1st day of July, of the year in which they become delinquent; and
- B. Taxes that become delinquent during the term of this contract on property that is delinquent for prior years shall become subject to this contract on the first day of delinquency when such property is under litigation or comes under litigation; or is referred to the firm for collection by the Taxing Authority's Tax Collector; or is required to be included in such litigation to protect the interest(s) of the Taxing Authority as determined by the Firm.
- C. Taxing Authority reserves the right to make the final decision as to whether or not to enforce by suit any delinquent tax account turned over to the Firm for collection.

II.

The Firm is to call to the attention of the collector or other officials any errors, double assessments or other discrepancies coming under their observation during the progress of the work. The Firm agrees to intervene on behalf of the Taxing Authority in all suits for taxes hereafter filed by any taxing unit on property located within its taxing jurisdiction.

III.

The Firm agrees to make annual progress reports to the Taxing Authority or as requested.

IV.

The Firm agrees to coordinate and support a program of reselling properties struck off to the Taxing Authority at tax sales. The Firm will notify prospective bidders and provide information to promote the sale of tax trust properties.

V.

Section 33.48(a) (4) of the Texas Property Tax Code provides: “In addition to other costs authorized by law, a taxing unit is entitled to recover...reasonable expenses that are incurred by the taxing unit in determining the name, identity and location of necessary parties and in procuring necessary legal descriptions of the property on which a delinquent tax is due:...” The Firm agrees to advance on behalf of Taxing Authority such costs and expenses. In consideration of the advancement of such costs and expenses by the Firm, Taxing Authority assigns its right to recover the same to the extent approved by the Court and/or customarily and usually approved by the Court. The Firm expressly waives any claim against Taxing Authority for uncollected costs or expenses.

VI.

The Firm agrees to represent the Taxing Authority in any matter involving ad valorem tax matters and/or provide advice in any matter involving truth in taxation, abatement or economic development. The Firm agrees to provide information, support and advice to the Taxing Authority about proposed legislation which affects the Taxing Authority. These services are at no additional cost to the County.

VII.

Taxing Authority agrees to pay the Firm as compensation for services rendered hereunder fifteen percent (15%), of the total amount of all delinquent taxes, penalties and interest which are subject to this contract and which are actually collected and paid to the Taxing Authority's Collector of Taxes. The compensation is equal to the amounts described in Sections 33.07 and 33.08 of the Texas Property Tax Code, or the “attorney's fees” described in Section 33.48, Texas Property Tax Code. Other taxes, including current taxes, which are turned over to the Firm by the Taxing Authority's Tax Assessor-Collector because of the necessity of filing claims in Bankruptcy, with other Federal authorities, or for other reasons, shall become subject to the terms of this contract at the time they are turned over to the Firm and the Firm shall be entitled to fifteen percent (15%) of any amounts of delinquent taxes, penalties, and interest actually

received by the Taxing Authority, and fifteen percent (15%) of current taxes actually received by the Taxing Authority when such percentage is actually recovered from the taxpayer, if collected prior to July 1st of any tax year.

VIII.

Monthly, the Taxing Authority agrees to furnish to the Firm in electronic form all data and information as to the name, and address of the taxpayer, the legal description of the property, years and amount of taxes due. Taxing Authority further agrees to update said information by furnishing in electronic form a list of paid accounts and adjustments to the tax roll monthly.

IX.

This Contract shall commence on May 6, 2024, and continue in force and effect until May 5, 2026, at which time this contract will continue on a month to month basis, except that either party to this agreement may terminate this agreement by giving the other party thirty (30) days written notice of their desire and intention to terminate this agreement; and further provided that the Firm shall have an additional six (6) months to reduce to payment or judgment all tax suits and bankruptcy claims filed prior to the date this agreement becomes terminated.

X.

Every provision of this Agreement is intended to be severable. If any term or provision hereof is hereafter deemed by a Court to be illegal, invalid, void or unenforceable, for any reason or to any extent whatsoever, such illegality, invalidity, or unenforceability shall not affect the validity of the remainder of this Agreement, it being intended that such remaining provisions shall be construed in a manner most closely approximating the intention of the Parties with respect to the illegal, invalid, void or unenforceable provision or part thereof.

As required by Texas Government Code Section 2270.002, the Firm verifies that it is not currently engaged in and agrees for the duration of this Contract not to engage in, a boycott of Israel.

In consideration of the terms and compensation here stated, the Firm hereby accepts said employment and undertakes the performance of this Contract as above written.

This Contract is executed on behalf of the Taxing Authority by the presiding officer of the governing body who is authorized to execute this instrument by Order heretofore passed and duly recorded in its minutes.

WITNESS the signatures of all parties hereto in duplicate originals this the _____ day of _____, 2024, Waller County, Texas.

WALLER COUNTY

By:_____

Attest:_____

PERDUE, BRANDON, FIELDER, COLLINS & MOTT, L.L.P.

Attorneys At Law

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By:_____