

MCCREARY, VESELKA, BRAGG & ALLEN, P.C.

SECOND AMENDED CONTRACT FOR THE COLLECTION OF DELINQUENT PROPERTY TAXES

THE STATE OF TEXAS §
 §
COUNTY OF WILLIAMSON . §

THIS SECOND AMENDED CONTRACT FOR THE COLLECTION OF DELINQUENT PROPERTY TAXES is made and entered into by and between the **THE COUNTY OF WILLIAMSON, TEXAS (The County)**, acting herein by and through its Commissioners' Court, and **MCCREARY, VESELKA, BRAGG & ALLEN, P.C. (The Firm)**, 700 Jeffrey Way, Suite 100, P.O. Box 1269, Round Rock, Texas 78680.

I.

The County agrees to employ and does hereby employ **The Firm** to enforce by litigation or otherwise the collection of all delinquent property taxes, penalty and interest owing to **The County** and all the other taxing units for which **The County** Tax Office collects property taxes. Current year taxes which become delinquent within the period of this Amended Contract shall become subject to the terms of this Amended Contract upon the following conditions:

A. Taxes on *real property* that become delinquent during the term of this amended contract that are not delinquent for any prior years become subject to the terms of this amended contract on July 1st of the year in which the taxes become delinquent.

B. Taxes on *tangible personal property* that become delinquent during the term of this amended contract become subject to the terms of this amended contract if not paid within sixty days of the date on which the taxes become delinquent.

C. Notwithstanding A and B above, taxes on *real property* and *tangible personal property* that become delinquent during the term of this amended contract that are delinquent for prior years and are the subject of a suit to collect the prior years' delinquent taxes become subject to the terms of this amended contract on the first day of delinquency as defined by the Texas Property Tax Code.

II.

The County agrees to furnish all necessary delinquent tax information to **The Firm** on all property within the boundaries of **The County** and all the other taxing units for which **The County** Tax Office collects property taxes. **The County** hereby authorizes **The Firm** to determine the name, identity, and location of necessary parties and to procure necessary legal descriptions of property and hereby assigns to **The Firm** the right to recover the costs of obtaining such information.

III.

The Firm is to advise **The County** and **The County** Tax Assessor-Collector of errors, double assessments or other discrepancies coming under observation during the progress of the work.

IV.

The Firm is to intervene on behalf of **The County** and all other taxing units for which **The County** Tax Office collects property taxes in all suits for ad valorem taxes hereafter filed by any other taxing unit on property located within its boundaries.

V.

The Firm shall make written delinquent tax collection progress reports to **The County** and/or **The County** Tax Assessor-Collector on request.

VI.

In order to provide superior customer service to the taxpayers of **The County**, promote operational efficiencies, and enhance communications between **The Firm** and **The County** Tax Assessor-Collector and the staff of **The County** Tax Office, **The Firm** agrees to employ at least two full-time persons who shall implement the delinquent tax collection program of **The Firm** for **The County**, and who shall office in the County Tax Office in Georgetown. **The County** Tax Assessor-Collector and **The County** shall provide **The Firm** office space, local telephone, and internet access, and use of the fax machine and copier for the employees of **The Firm** who office in the County Tax Office in Georgetown.

The Firm shall pay **The County** Tax Assessor-Collector the amount of \$45,000.00 for each twelve-month period from January 1st to December 31st that this Second Amended Contract is in effect. The \$45,000 annual payment shall be paid by **The Firm** in twelve equal monthly installments which **The County** Tax Assessor-Collector shall withhold in the amount of \$3,750 per month from the fees due to **The Firm** under Article VIII of this Amended Contract.

The County Tax Assessor-Collector and **The County** shall utilize the annual payment from **The Firm** to defray the following costs:

- (1) Office space for **The Firm** in **The County Tax** Office in Georgetown.
- (2) internet access and shared office equipment including copiers, telephones, etc.
- (3) technology to include hardware, software, and associated maintenance fees.
- (4) costs associated with temporary or part-time tax office staff.
- (5) costs associated with training and professional development of tax office staff;
and
- (6) office furniture, equipment, furnishing, supplies or any costs associated with the operations of **The County Tax** Office.

The Firm shall furnish the computer hardware, office equipment, and office supplies used by the employees of **The Firm** in **The County Tax** Office in Georgetown. The cost of long-distance telephone service used by the employees of **The Firm** located in **The County Tax** Office in Georgetown shall be the responsibility of **The Firm**.

VII.

The Firm, at its expense, shall process and mail the notices required by Section 33.07 of the Texas Tax Code each year provided that, prior to the 15th day of each May, **The County** furnishes to **MVBA** on electronic media all data necessary to process and mail the required notices of delinquency. **The Firm**, at its expense, shall process and mail the notices required by Section 33.11 of the Texas Tax Code each year provided that, prior to the 15th day of each February, **The County** furnishes to **MVBA** on electronic media all data necessary to process and mail the notices required to comply with the provisions of Section 33.11. **The Firm** agrees that the notices mailed pursuant to this Paragraph VII shall include the taxes owed to all the taxing units for which **The County** collects taxes.

VIII.

The County agrees to pay **The Firm**, for services rendered, subject to the provisions of this Second Amended Contract, Twenty Percent (20%) of all delinquent taxes, penalty and interest collected by The Williamson County Tax Office for **The County** and all the other taxing units for which **The County Tax** Office collects during the term of this Second Amended Contract. The penalty imposed pursuant to Sections 33.07 and 33.11 of the Texas Property Tax Code is not subject to this contractual fee. **The County** has previously adopted and does reaffirm the adoption of the additional penalty provided by Sections 33.07 and 33.11 of the Texas Property Tax Code. All fees provided for in this Second Amended Contract shall become the property of **The Firm** at the time payment of taxes, penalty and interest is made to **The County**. **The County** shall pay fees due **The Firm** not less than monthly by check or electronic funds transfer.

IX.

Upon written request, **The Firm** shall represent any School District located in Williamson County in the administrative appeal of the Property Value Study conducted by the Texas Comptroller of Public Accounts. If an appeal of the Property Value Study is required, the services to be performed by **The Firm** will include review and analysis of the preliminary results of the Property Value Study, research, and production of evidence for an appeal, preparation of the appeal, and representation before the staff of the Texas Comptroller of Public Accounts in any administrative hearings and/or before an administrative law judge. **The Firm** shall receive **no additional compensation** for representation of any School District in Williamson County in an appeal of the Property Value Study. If a fee appraisal is required to prepare necessary evidence to be used in the appeal, the School District shall be responsible for the cost of the fee appraisal. However, a fee appraisal shall not be commissioned without the written approval of the School District.

In addition, upon request **The Firm** shall prepare a Request for Taxable Value Audit pursuant to Section 403.302(h) of the Texas Government Code for any school district in Williamson County and monitor the process to conclusion. **The Firm** shall not receive any additional compensation for this service.

X.

This Second Amended Contract is effective for an initial period beginning January 1, 2027, and ending December 31, 2032. After the initial period, this Second Amended Contract shall automatically renew and continue in full force and effect on the same terms and conditions from year to year for additional twelve-month periods beginning January 1st and ending December 31st until this Second Amended Contract is terminated by either **The Firm** or **The County** delivering written notice of termination to the other party at least sixty (60) days prior to a renewal date of this Amended Contract. The first renewal date of this Second Amended Contract is January 1, 2033, and shall renew on each January 1st thereafter unless terminated by either party as provided herein. Upon termination of this Second Amended Contract, **The Firm** shall have an additional six (6) months to reduce to judgment and sale all tax collection lawsuits filed and collect all bankruptcy claims filed prior to the termination date and shall have the exclusive right to compensation of fees earned due to these suits during this six (6) month period.

XI.

Every provision of this Second Amended Contract is intended to be severable. If any term or provision hereof is found by a District Court to be invalid, void, or unenforceable for any reason or to any extent whatsoever, such invalidity or unenforceability shall not affect the validity of the remainder of this Amended Contract, it being intended that such remaining provisions shall be construed in a manner most closely approximating the intention of the **The County** and **The Firm** with respect to the invalid, void or unenforceable provision or part thereof. In accordance with the provisions of the Texas

Government Code, the person signing this Second Amended Contract on behalf of MVBA verifies (1) that MVBA does not and, during the term of the Second Amended Contract, will not discriminate against a firearm entity or firearm trade association pursuant to the provisions of Section 2274.002 of the Texas Government Code, enacted by Senate Bill 19 in the Regular Session of the 87th Legislature effective September 1, 2021, (2) that MVBA does not and, during the term of this Second Amended Contract, will not boycott energy companies as required by Section 2274.002 of the Texas Government Code, and (3) the MVBA does not, and during the term of the Second Amended Contract, will not boycott Israel.

XII.

This Second Amended Contract is executed on behalf of **The County** by the County Judge who is authorized to execute this Second Amended Contract by a motion heretofore passed by the Commissioners' Court and duly recorded in its minutes and joined herein pro forma by the County Tax Assessor-Collector. In consideration of the terms and compensation herein stated, **The Firm** hereby accepts said employment and undertakes the performance of this Second Amended Contract as above written.

WITNESS the signatures of all parties hereto in duplicate originals this the ____ day of _____ 2026, Williamson County, Texas, to be effective as of January 1, 2027.

THE COUNTY OF WILLIAMSON, TEXAS

BY _____
Steve Snell
County Judge

BY _____
Larry Gaddes
Williamson County Tax Assessor-Collector

McCREARY, VESELKA, BRAGG AND ALLEN, P.C.
Attorneys at Law
700 Jeffrey Way, Suite 100
P. O. Box 1269
Round Rock, Texas 78680

BY _____
Matthew Tepper
President