

**CONTRACT FOR THE COLLECTION OF
DELINQUENT TAXES**

THE STATE OF TEXAS

§

COUNTY OF **BRAZORIA**

§

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THIS CONTRACT is made and entered into by and between **BRAZORIA COUNTY**, a political subdivision of the State of Texas, acting by and through its Commissioner's 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; which the Taxing Authority's Tax Collector refers to the Firm, provided current years taxes becoming delinquent within the period of this contract 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 its term 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.
- 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.
- D. All delinquent personal property taxes shall become subject to this contract and are to be turned over to the FIRM for collection 60 days after the delinquency date for said taxes. A 20% penalty shall be assessed to defray the cost of collecting those taxes as provided by §33.11, Texas Property Tax Code. All collection penalties or attorney fees collected on those taxes are the property of the firm and shall be paid in the same manner as all other collection penalties or attorney fees under this contract.

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 and is 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 progress reports to the Taxing Authority, on request and at least twice a year, and to advise the Taxing Authority of all cases where investigation reveals taxpayers to be financially unable to pay their delinquent taxes.

IV.

The Firm and Taxing Authority agree that the proposal filed by the Firm and the request for proposal prepared by the taxing authority are integral parts of the contract and both are incorporated herein and made a part hereof for all purposes. 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.

Taxing Authority agrees to furnish to the Firm 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 a list of paid accounts and adjustments to the tax roll as necessary. 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 further agrees, upon presentment of an invoice from the taxing authority, to remit, quarterly, the cost of one clerical employee and to reimburse the county for the cost of its "33.07" and "33.11" mail out each year this contract is in effect.

VII.

The Firm agrees to represent the Taxing Authority in any matter involving ad valorem tax representation or advice and in any matter involving abatement or economic development. The Firm agrees to provide information, support and advise to the Taxing Authority about proposed legislation which affects the Taxing Authority.

VIII.

Taxing Authority agrees to pay the Firm as compensation for services rendered hereunder, the percentage as set forth below, of the total amount of all delinquent taxes, penalty and interest which are subject to this contract and which are actually collected and paid to the Taxing Authority's Collector of Taxes, when an equal amount of Section 33.07 or 33.08 penalties is recovered from the taxpayer. 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 the appropriate percentage, as set forth below, of any amounts of delinquent taxes, penalties, and interest actually received by the Taxing Authority, and also the appropriate percentage, as set forth below, 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.

Compensation Amounts

15% of tax year 2002 and prior year collections;
20% of tax year 2003 and subsequent year collections.

IX.

Taxing Authority agrees to furnish to the Firm in magnetic 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 magnetic form a list of paid accounts and adjustments to the tax roll as necessary.

X.

This Contract shall commence on **April 28, 2025**, and continue in force and effect until **April 27, 2030**, 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; this contract will be automatically renewed on its identical terms for one year commencing on **April 28, 2030** and ending on **April 27, 2031** unless written notice of intent not to automatically renew is delivered by Brazoria County to the firm not less than sixty (60) days prior to the expiration date of the five (5) year term; 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.

XI.

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.

Pursuant to Chapters 2252, 2271, and 2274 of the Texas Government Code, the Firm verifies that it does not and will not for the term of this contract boycott Israel or energy companies; that it does not have a policy which discriminates against a firearm entity or firearm trade association nor will it create such a policy for the term of this contract; and that it is not engaged in business with Iran, Sudan, or a foreign terrorist organization.

The State Bar of Texas investigates and prosecutes professional misconduct committed by Texas attorneys. If you have a complaint against or dispute with this firm involving professional misconduct, the State Bar's Office of Chief Disciplinary Counsel will provide you with information about how to file a complaint.

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 _____, 2025, Brazoria County, Texas.

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

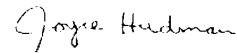
Attorneys At Law
1235 North Loop West, Suite 600
Houston, Texas 77008
(713) 862-1860 or 1 (800) 833-5886
(713) 862-1429 Fax

By: _____

BRAZORIA COUNTY

By: _____

Attest: _____



Joyce Hudman
County Clerk
Brazoria County, Texas

Public Notice:

NOTICE PURSUANT TO GOVERNMENT CODE SEC. 2254.1036

WHEREAS, the Brazoria County (“County”), will consider entering into a contingent fee contract with the law firm of Perdue, Brandon, Fielder, Collins & Mott, L.L.P. (“Firm”) and hereby posts this notice pursuant to Sec. 2254.106 of the Government Code.

WHEREAS, this notice shall be posted before or at the time of giving the written notice required by Government Code Sec. 551.041 for a meeting described by Sec. 2254.1036(2) of the Government Code and shall announce the following:

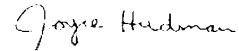
A. The County is pursuing a contract with the Firm for the collection of delinquent ad valorem taxes owed to the County and through this contract the County seeks to increase recovery of its delinquent debts in as expeditious a manner as possible. GOVT. CODE § 2254.1036(1)(A).

B. The County believes the Firm has the competency, qualifications, and experience necessary to fulfill this contract. GOVT. CODE § 2254.1036(1)(B). The Firm has collected delinquent government receivables for nearly 50 years, including the collection of delinquent ad valorem taxes. The Firm currently has 15 primary offices and multiple satellite offices throughout Texas, Oklahoma and Florida. It employs more than 425 individuals, including 58 attorneys. It uses a multi-office, fully integrated team approach allowing the County access to all its offices and resources. Its collection team consists of long-term Firm employees, including attorneys, call center associates, paralegals, law clerks, legal secretaries, collection support personnel and information technology experts. The Firm utilizes proprietary collection software that can be tailored to meet any special need the County may have. This proprietary software also automates many aspects of the collection process, such as: account/debtor research, mailings and phone calls, return mail and address updates, payment notification and processing and workflow.

C. The nature of any relationship between the County and the Firm is as follows. GOVT. CODE § 2254.1036(1)(C). The Firm has represented the County since 1997 in the collection of delinquent ad valorem taxes.

D. The County is unable to perform collect its delinquent ad valorem taxes. GOVT. CODE § 2254.1036(1)(D). The County 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 County.

E. These collection services cannot be provided for an hourly fee. GOVT. CODE § 2254.1036(1)(E). 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 County or taxpayers of the County. The collection of delinquent ad valorem taxes is a high-volume practice, requiring a significant amount of research, mailing, and handling of outbound/inbound calls. An hourly fee for such work will likely exceed amount of delinquent ad valorem taxes due. Moreover, the County will bear the cost of these hourly fees and not the



Joyce Hudman
County Clerk
Brazoria County, Texas

debtor, because the Tax Code does not expressly authorize the County to pay for collection services based on an hourly fee.

F. The County believes this contingent fee contract is in its best interest. GOVT. CODE § 2254.1036(1)(F). Under the contingent fee contract, the Firm will be paid the amount of the percentage-based collection fee, regardless the number of hours the Firm spends researching, contacting and mailing to collect the delinquent debt. Additionally, the percentage-based collection penalty is a pass-through expense to the debtor and not an expense to the County or taxpayers in the County.

L.M. "Matt" Sebesta, Jr.
County Judge



Lacey Powell
Chief of Staff

Brazoria County

March 11, 2025

In an open meeting, the Commissioners Court of Brazoria County considered all matters listed Section 2254.1036(a)(1) of the Government Code, as they relate to a contingent fee contract with Perdue Brandon Fielder Collins and Mott, LLP.

The Commissioners Court, pursuant to Section 2254.1036(b), of the Government Code, hereby finds the following to be true: 1) there is a substantial need for the legal services specified in said contract; 2) these legal services cannot be adequately performed by the attorneys and supporting personnel of Brazoria County; 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 Brazoria County does not have funds to pay the estimated amounts required under a contract providing only for the payment of hourly fees.

Therefore, Commissioners Court of Brazoria County hereby approves the contract by and between Brazoria County and Perdue Brandon Fielder Collins & Mott, LLP, for professional legal services regarding the collection of delinquent ad valorem taxes with services to be paid in accordance with Section 6.30 of the Tax Code.

APPROVED and EXECUTED this the _____ day of _____, 2025.

L.M. "Matt" Sebesta, Jr.
Brazoria County Judge
On Behalf of the Commissioners Court of
Brazoria County, Texas