

## PUBLIC NOTICE

In Accordance with Texas Government Code, section 2254.1036(a)(1), the Lynn County Appraisal District provides the following written notice to the public in connection with the above agenda item:

1. The LYNN COUNTY APPRAISAL DISTRICT (The District) is pursuing the legal services of McCreary, Veselka, Bragg and Allen, P.C. (The Firm) as Delinquent Tax Collection Law Firm, to continue to collect delinquent taxes owed to The District. The desired outcome of the legal services is for The Firm to continue to collect the delinquent taxes that are owed to The District in as short a time as is possible.
2. The Firm has been competently collecting delinquent for The District since The Firm began representing The District on May 15, 1985. Over the years the contract with The Firm has been renewed and extended two times, the most recent renewal being August 8th, 2019. In the years that The Firm has represented The District, The Firm has demonstrated that it is competent, qualified, and experienced in providing the services of a delinquent tax collection law firm. Additionally, The Firm has been collecting delinquent taxes for hundreds of governmental entities across the State of Texas since 1961.
3. The filing of a delinquent tax suit or tax warrant requires an attorney licensed by the State Bar of Texas, and The District does not employ any staff attorneys.
4. Texas Tax Code, Section 6.30 provides that a taxing jurisdiction may contract with a private attorney to collect delinquent taxes on the basis of a contingent fee not to exceed 20 percent. The Texas Tax Code further provides that said fee is secured by the tax lien and becomes a part of the amount due. Therefore, the delinquent tax collection service provided by a law firm pursuant to such contingent fee contract is without cost to The District and any taxing entities for which the District collects.
5. There is no provision in the Texas Tax Code that will allow recovery of fees where the delinquent tax collection services are being provided either by a staff attorney employed by The District or by a private attorney billing at an hourly rate. Accordingly, the costs of providing delinquent tax attorney services by District employees is not in The District's budget. Neither is the cost of procuring such services from private attorneys on an hourly fee basis.
6. To offset the cost of collecting delinquent taxes as provided by Texas Tax Code Sections 6.30; 33.07; 33.08 and 33.11; to save money; and to ensure that such collections are diligently prosecuted throughout The District, a contingent fee contract with McCreary, Veselka, Bragg and Allen, P.C. is in the best interest of the residents of The District.

