

CONTRACT FOR THE COLLECTION OF
DELINQUENT TAXES

STATE OF TEXAS §

§

COUNTY OF HARRIS §

This Contract is made between the **GOOSE CREEK CONSOLIDATED INDEPENDENT SCHOOL DISTRICT**, a political subdivision of the State of Texas, acting by and through its governing body, hereinafter called Taxing Authority, and **REID, STRICKLAND & GILLETTE, L.L.P.**, Attorneys at Law, with its principal office located in Baytown, Harris County, Texas, hereinafter called the Firm.

I.

Taxing Authority agrees to employ and does hereby employ the Firm to represent Taxing Authority to enforce by suit or otherwise, the collection of all delinquent taxes, penalties and interest, owing to the Taxing Authority which the Taxing Authority's Tax Collector refers to the Firm, provided current year's 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 first day of the month in which penalties attach to the taxes pursuant to Section 33.07, 33.08 and/or 33.11 of the Texas Property Tax Code; and
- B. Taxes that become delinquent during the term of this Contract on property that are delinquent for prior years and upon which the firm initiates or has initiated suit shall become subject to its terms on the first day of delinquency, 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.

The Firm accepts such employment and agrees to use its best efforts in such representation.

II.

The Firm agrees 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 monthly reports to Taxing Authority and other reports to the Tax Assessor-Collector as requested, and to advise the Taxing Authority of all cases where investigation reveals taxpayers to be financially unable to pay their delinquent taxes.

IV.

Taxing Authority agrees to pay the Firm, as compensation for representing Taxing Authority in enforcing the collection of the delinquent taxes, penalties and interest subject to the terms of this Contract, the following:

Fifteen percent (15%) of the total amount of all delinquent taxes, penalties and interest assessed for the 2003 tax year and prior tax years subject to the terms of this Contract actually collected and paid to the Taxing Authority's Collector of Taxes during the term of this Contract;

Seventeen and one-half percent (17.5%) of the total amount of all delinquent taxes, penalties and interest assessed for the years 2004-2007 subject to the terms of this Contract actually collected and paid to the Taxing Authority's Collector of Taxes during the term of this Contract; and

Twenty percent (20%) of the total amount of all delinquent taxes, penalties and interest for tax year 2008 and subsequent tax years subject to the terms of this Contract actually collected and paid to the Taxing Authority's Collector of Taxes during the term of this Contract.

Such compensation shall become the property of the Firm at the time such delinquent taxes, penalties and interest are actually paid to the Taxing Authority's Collector of Taxes. The Collector of Taxes shall pay said compensation to the Firm monthly.

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 the 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 term of this Contract is from July 1, 2026 to June 30, 2029, at which time the Contract will continue on a month to month basis thereafter. This Contract amends, supersedes and replaces the Contract signed in June 2023. The parties may agree before the end of the term to extend the Contract.

VII.

During the term, the Taxing Authority shall have the right to terminate this Contract for any of the following reasons:

- A. Cause;
- B. The bankruptcy of the Firm or the entry of a court order placing the Firm in receivership or other financial problems of the Firm which materially hinder its

ability to represent Taxing Authority in the enforcement of the collection of delinquent taxes;

C. The merger of the Firm with another; or

D. The dissolution of the Firm.

In the case of such termination, the Firm shall be entitled to receive and retain all compensation due up to the date of said termination.

VIII.

After this Contract expires at the end of its term or is otherwise terminated, the Firm shall have six months to bring to judgment or otherwise resolve or nonsuit all suits the Firm filed on behalf of the Taxing Authority before the expiration of the Contract. During such six-month period, the Firm will be entitled to compensation in accordance with part IV of this Contract for delinquent taxes, penalty and interest actually collected and paid to Taxing Authority's Collector of Taxes for which the Firm filed suit prior to the expiration of this Contract.

IX.

The Firm shall indemnify and hold harmless the Taxing Authority from claims, demands, costs, expenses, attorney's fees and/or losses due to the Firm's error, neglect, act or omission during the term of this Contract.

X.

The Firm shall not assign or subcontract any part of this Contract without the prior written approval of the Taxing Authority.

XI.

Mandatory and exclusive venue for any lawsuit or other adjudicative proceeding involving dispute arising under this Contract shall be in Harris County, Texas.

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 action of the Board of Trustees duly recorded in its minutes.

XII.

The Firm is compliant with and will comply with Chapter 2252 (only Subchapter F), 2254 (only Subchapter C), 2271 and 2274 of the Texas Government Code during the term of this Contract.

WITNESS the signatures of all parties hereto in duplicate originals this the 15th day of June, 2026 in Harris County, Texas.

**GOOSE CREEK CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT**

**REID, STRICKLAND &
GILLETTE, L.L.P.**

By: _____
President
Board of Trustees

By: _____
Brandon E. Benoit

By: _____
Secretary
Board of Trustees