

McKinney Independent School District
#1 Duvall Street, McKinney, Texas 75069

To: Board of Trustees
From: Shawn Pratt, Superintendent
Subject: Renewal of the contingent fee contract with Abernathy, Roeder, Boyd & Hullett, PC pursuant to the Texas Tax Code, Section 6.30, and Government Code 2254.1036 - for the collection of delinquent government receivables owed to the District.
Date: June 29, 2026

The District is pursuing a renewal of its contract with the law firm of Abernathy, Roeder, Boyd & Hullett, P.C. ("Firm") for the collection of delinquent property taxes owed to the District and through this contract the District seeks to increase recovery of its delinquent debts in the most effective and efficient manner. The desired outcome is the efficient collection of delinquent property taxes, penalties, and interest pursuant to GOVT. CODE § 2254.1036(1)(A).

Impact Statement: E. These collection services cannot be provided for an hourly fee under GOVT. CODE § 2254.1036(1)(E). The Tax Code allows the assessment of a percentage-based fee to recover the costs of collecting delinquent taxes (Texas Tax Code Sections 6.30, 33.07, 33.08, 33.11, and 33.48). This percentage-based fee is assessed only against the debtor and not the District or taxpayers of the District.

It is recommended: to approve the contingent fee contract with Abernathy, Roeder, Boyd & Hullett, P.C. pursuant to the Texas Tax Code Section 6.30, said contract being for the collection of delinquent taxes and government receivables owed to the District.

Resource Person(s): Dr. Dennis Womack, Assistant Superintendent for Business Operations

Respectfully submitted,

Shawn Pratt
Superintendent

Dr. Dennis Womack
Assistant Superintendent for
Business Operations