NOTICE OF A PUBLIC MEETING

Notice is hereby given that a meeting of the Sapphire Grove Special Improvement District will be held on **September 14, 2023 at 12:00 PM** at **t**he Board Room of the Davidson, Troilo, Ream & Garza law offices located in Suite 100 of the Pyramid Building, 601 NW Loop 410, San Antonio, Texas 78216, for the purpose of considering and taking action on all matters on the agenda for the meeting, including approval of an agreement with the law firm of Linebarger Goggan Blair & Sampson, LLP as special counsel to perform all legal services necessary to collect delinquent property taxes and authorizing the execution of such agreement.

The agreement to be considered is necessary for the delinquent taxes owed to Sapphire Grove Special Improvement District to be collected in the most effective manner. The District desires that such delinquent tax, penalties and interest be collected as provided in the Texas Tax Code.

The Linebarger Goggan Blair & Sampson, LLP firm is fully qualified to provide this representation, being the largest delinquent tax collection law firm in the State of Texas, as well as the United States and having been engaged in this specialized legal service for more than 40 years. In addition, the Linebarger Goggan Blair and Sampson, LLP firm possesses infrastructure and technology, such as call center technology, that the District does not currently possess.

Linebarger Goggan Blair & Sampson, LLP will represent Sapphire Grove Special Improvement District at its inception, in the collection of delinquent property taxes, beginning in 2023.

The specialized legal services required by this agreement cannot be adequately performed by the attorneys and supporting personnel of the District due to the high cost of implementing the appropriate infrastructure and technology and employing sufficient in- house attorneys and staff with the level of experience and competence necessary to perform these activities.

Linebarger will be compensated on a contingent fee basis as provided in the Texas Tax Code Sections 6.30, 33.07, 33.08, 33.11, and 33.48. These Texas Tax Code sections specifically provide for an additional penalty on delinquent taxes to compensate collection attorneys. A contract to pay inside or outside attorneys on an hourly basis would represent an additional cost to the District.

Entering into the proposed agreement is in the best interests of the residents of Sapphire Grove Special Improvement District because the delinquent taxes will be professionally and competently collected without the additional costs to the District of implementing infrastructure and technology, and employing in-house personnel or paying outside counsel on an hourly fee basis which would otherwise be required.