

Discuss and approve a contingent fee contract with the Law Firm of McCreary, Veselka, Bragg and Allen, P.C. for the collection of delinquent taxes pursuant to Tex. Tax Code, sections 6.24(d) and 6.30. Specifically, the Commissioners Court will discuss and consider whether McCreary, Veselka, Bragg and Allen, P.C. is a well-qualified law firm based on demonstrated competence, qualifications, and experience in collecting delinquent taxes, and whether the contract negotiated between the County and McCreary, Veselka, Bragg and Allen, P.C. is for a fair and reasonable price as provided for in Texas Tax Code, section 6.30(c).

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

- a. The County is pursuing the legal services of McCreary, Veselka, Bragg and Allen, P.C., a delinquent tax collection law firm, to collect delinquent taxes owed to the County of Loving. The desired outcome of the legal services would be for the County to collect the delinquent taxes that its taxing units are owed in as short a time period as is possible.
- b. McCreary, Veselka, Bragg and Allen, P.C. has competently collected delinquent property taxes for taxing units across the state of Texas for over sixty-years. McCreary, Veselka, Bragg and Allen, P.C. is a competent, qualified, and experienced delinquent tax collection law firm.
- c. McCreary, Veselka, Bragg and Allen, P.C. currently represents the Loving County Appraisal District, and began that service for the Loving County Appraisal District in December of 2024. McCreary, Veselka, Bragg and Allen, P.C. has no prior relationship with the County.
- d. The legal services desired by the County that are the subject of the contract cannot be adequately performed by the attorneys and supporting personnel of the County due to the high cost of implementing the appropriate infrastructure and technology and employing sufficient attorneys and staff to perform these activities.
- e. The legal services desired by the County that are the subject of the contract cannot be reasonably obtained from attorneys in private practice under a contract providing for the payment of hourly fees without contingency because the County does not have funds in its budget to pay the estimated hourly fees and other costs incurred to implement an effective delinquent tax collection program under a contract providing only for the payment of hourly fees and costs. Texas Tax Code, sections 6.30; 33.07; 33.08; and 33.11 allow a taxing unit to recover a penalty to defray the costs of collecting delinquent taxes, only if the taxing unit has entered into a contract with a private attorney pursuant to Texas Tax Code Section 6.30.
- f. To defray the cost of collecting delinquent taxes as provided by Texas Tax Code, sections 6.30; 33.07; 33.08; and 33.11, and to save money and ensure that the collection of delinquent taxes is diligently prosecuted throughout the County, a contingent fee contract with McCreary, Veselka, Bragg and Allen, P.C. is in the best interests of the residents of the County.

POSTED
AT 5 O'CLOCK P M

JUL 7 2026

LOVING CO & DISTRICT CLERK
BY McCreary CLERK

Agenda Item: Consider and approve the adoption/readoption of sections 33.07, 33.08, and 33.11 of the Texas Tax Code.

POSTED
AT 5 O'CLOCK PM
JUL 7 2026
LOVING CO & DISTRICT CLERK
BY M Carr CLERK