

V 3.1

**IN THE COUNTY COMMISSIONER'S COURT
IN AND FOR UPSHUR COUNTY, TEXAS
DECEMBER 31, 2023**

FILED
TERRI ROSS
COUNTY CLERK
2023 DEC 29 PM 12:15
UPSHUR COUNTY, TX.
BY T. Ross
DEPUTY

**UPSHUR COUNTY POLICY
RE: EXPENSES TO BE CHARGED TO
TAXING ENTITIES FOR COLLECTION OF TAXES**

HERETOFORE, Upshur County collects taxes for numerous taxing entities in the County such as Independent School Districts, Municipalities, Emergency Services Districts, and by long tradition and acquiesce the County apportions the cost of same on a pro-rata basis to the various taxing entities for which the County collects taxes, at the rate equal to the cost of employing 1 and ½ persons in the Upshur County Tax Assessor Collector's Office; plus the pro-rata costs of membership and attendance at the Texas School Assessor's Association and Truth in Taxation annual software maintenance, as determined by the most recent fiscal year county budget in effect on October 1 of each year; and

WHEREAS, the rates charged to the various taxing entities in no event have ever exceeded the amount of \$1.00 per tract or parcel; and

WHEREAS, but those were the good ole' days when all of the taxing entities agreed to let Upshur County designate the law firm which collects delinquent taxes; and

WHEREAS, some of our taxing entities have indicated that they wish to exercise their ultimate right to utilize the services of one or more law firms not designated by Upshur County to collect delinquent taxes, which this Court finds will increase expenses in the Tax Assessor Collector's Office by having more than one law firm collect delinquent taxes, and that the added trouble, expense, and manpower in the tax office will be somewhat greater by reason of using more than one law firm to collect delinquent taxes; and

WHEREAS, the Court hereby deems it to be fair and in the best interest of the County and its citizens to adopt a two tiered compensation system for the collection of taxes for the various taxing entities in the County.

THEREFORE, BE IT RESOLVED that the Upshur County Commissioners Court adopts the following policy relative to actual expenses to be charged to the various taxing entities for collection of their taxes.

TIER 1:

The law firm designated by the County collects the delinquent taxes.

The Upshur County Court determines that the actual cost to the County for collecting taxes for school districts, municipalities, emergency service districts, or any other taxing entity in the county is equal to the fiscal year cost of 1 and ½ persons employed in the office of the Upshur County Tax Assessor Collector, and that the expense or cost attributed to each taxing entity should be paid pro-rata by each taxing entity for whom Upshur County collects taxes, calculated by converting the tax levy asserted by the entity into a percentage of the total levy of all of said taxing entities for the tax year collected, and then multiplying said percentage by the cost to the County of 1 and ½ employees for the following fiscal year. ¹

TIER 2:

A law firm not designated by the County collects the delinquent taxes.

The Upshur County Court determines that the actual cost to the County for collecting taxes for school districts, municipalities, emergency service districts, or any other taxing entity in the county is equal to the fiscal year cost of 2 persons employed in the office of the Upshur County Tax Assessor Collector, and that the expense or cost attributed to each taxing entity should be paid pro-rata by each taxing entity for whom Upshur County collects taxes, calculated by converting the tax levy asserted by the entity into a percentage of the total levy of all of said taxing entities for the tax year collected, and then multiplying said percentage by the cost to the County of 2 employees for the following fiscal year.

In addition to the above costs under either TIER, each taxing entity will be required to reimburse the County for:

¹ By way of illustration, the fiscal year for Upshur County, Texas begins October 1 of each year and ends September 30 of the following year. The tax year begins January 1 of each year and ends December 31 of each year. The total levy of all outside taxing entities for the 2022 tax year was \$30,422,418.30. If a taxing unit's levy for said tax year was \$1,638,315.38, it amounts to 5.385% of the total tax year levy, resulting in the tax unit being responsible for 5.385% of the total costs of 1 and ½ employees who work in the Upshur County Tax Assessor and Collector's Office, or \$3,690.00, plus TSAA and TNT.

- 1) The pro-rata cost for the expense the County incurs yearly for membership in and attendance at conferences from the Texas School Association and For Truth in Taxation software maintenance; and
- 2) The actual costs charged to the County for use of the Appraisal and Collection Technologies (ACT) software program owned by Appraisal and Collection Technologies, LLC as to each taxing unit that participates or operates under TIER 2 (which utilizes a law firm not designated by the County to collect delinquent taxes).

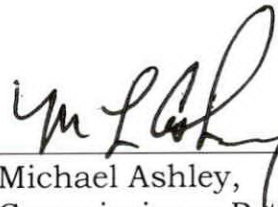
IN WITNESS WHEREOF, we adopt the above and foregoing policy on the date above written in Open Court on this the 31st day of December, 2023 to certify same witness our signatures.



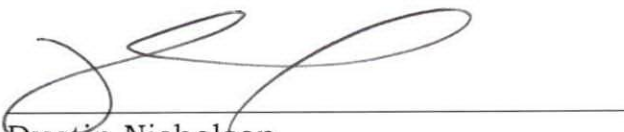
Todd Tefteller
Upshur County Judge



Gene Dolle,
Commissioner, Pct. 1



Michael Ashley,
Commissioner Pct. 3



Dustin Nicholson,
Commissioner, Pct. 2



Jay Miller,
Commissioner, Pct. 4