



## Legislation Details (With Text)

**File #:** 22-300      **Version:** 1      **Name:**

**Type:** CONSENT AGENDA      **Status:** Approved

**File created:** 1/4/2022      **In control:** Budget and Management Services

**On agenda:** 1/26/2022      **Final action:**

**Title:** Authorize Addendum No. 1 to the contract for assessment and collection between Dallas County, Texas and the City of Dallas to reflect additional duties, obligations, responsibilities, and agreements between Dallas County and the City of Dallas relative to the collection of: (1) public improvement district (PID) or other special district assessments created by the City of Dallas; and (2) land-based liens and related receivables (LBRs) filed and perfected by the City of Dallas, which liens may encumber various properties that are the subject of a tax foreclosure lawsuit filed by Dallas County on behalf of the itself, and other taxing jurisdictions for whom it collects, including the City of Dallas - Estimated Revenue Foregone: To Be Determined (see Fiscal Information)

**Sponsors:**

**Indexes:** 300

**Code sections:**

**Attachments:** 1. Resolution

Date	Ver.	Action By	Action	Result
------	------	-----------	--------	--------

**STRATEGIC PRIORITY:** Government Performance & Financial Management

**AGENDA DATE:** January 26, 2022

**COUNCIL DISTRICT(S):** N/A

**DEPARTMENT:** Budget and Management Services

**EXECUTIVE:** Elizabeth Reich

### SUBJECT

Authorize Addendum No. 1 to the contract for assessment and collection between Dallas County, Texas and the City of Dallas to reflect additional duties, obligations, responsibilities, and agreements between Dallas County and the City of Dallas relative to the collection of: **(1)** public improvement district (PID) or other special district assessments created by the City of Dallas; and **(2)** land-based liens and related receivables (LBRs) filed and perfected by the City of Dallas, which liens may encumber various properties that are the subject of a tax foreclosure lawsuit filed by Dallas County on behalf of the itself, and other taxing jurisdictions for whom it collects, including the City of Dallas - Estimated Revenue Foregone: To Be Determined (see Fiscal Information)

### BACKGROUND

On June 25, 2014, the City Council authorized the assessment and collection of property taxes for

the City of Dallas to be handled by the Tax Assessor-Collector of the County of Dallas and authorized the City to enter into a Interlocal Cooperative Contract with the county in order to eliminate duplication of the costs and assessment and collection of taxes and associated administrative functions to increase government efficiency by Resolution No. 14-1002.

It is now necessary to amend the Contract to reflect additional duties, obligations, responsibilities, and agreements between Dallas County and the City of Dallas relative to the collection of: **(1)** public improvement district (PID) or other special district assessments created by the City of Dallas; and **(2)** land-based liens and related receivables (LBRs) filed and perfected by the City of Dallas, which liens may encumber various properties that are the subject of a tax foreclosure lawsuit filed by Dallas County on behalf of the itself, and other taxing jurisdictions for whom it collects, including the City of Dallas.

### **PRIOR ACTION/REVIEW (COUNCIL, BOARDS, COMMISSIONS)**

A confidential memorandum regarding this matter was provided to the City Council on January 21, 2022.

### **FISCAL INFORMATION**

This action amends the contract to allow land-based liens and related receivables (LBRs) and public improvement districts (PID) or other special district assessments created by the City of Dallas to be included in future tax litigation. The Tax Law Firm is entitled to compensation from the City of Dallas in the amount of 20 percent from the total amount actually collected and paid to the City of Dallas related to the associated judgments obtain subsequent to the execution of this addendum. Estimated amount to be paid unknown at this time and to be determined. The City of Dallas shall provide the Tax Law Firm with a monthly report (or other period of reporting agreed upon) setting forth the collections and compensation.