



COMMISSIONERS COURT
COMMUNICATION

COURT ORDER NUMBER 144823

PAGE 1 OF 1

DATE: 3/11/2025

**SUBJECT: AUTHORIZATION TO REMOVE UNCOLLECTIBLE COURT COSTS
FROM THE TAXING UNITS ACCOUNTS RECEIVABLE BALANCES**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court approve the removal of uncollectible court costs from the taxing units account receivable balances.

BACKGROUND

Through December 31, 2024, the District Clerk's Office recorded amounts totaling \$305,052.89 assessed by various taxing units for court costs related to disposed tax suits. This amount includes e-filing fees assessed.

Pursuant to section 33.49 of the Texas Tax Code, a taxing unit is not liable for court cost, including any fees for service of process or electronic filing, an attorney ad litem, or arbitration, related to tax suits.

Continuing with the procedures implemented in 2016 the District Clerk's Office seeks approval to remove these assessed amounts deemed uncollectible on disposed tax cases.

FISCAL IMPACT

The District Clerk's fee and court cost receivable balance will be reduced by \$305,052.89.

SUBMITTED BY	District Clerk	PREPARED BY:	Tracy Johnson
		APPROVED BY:	Kimberly Buchanan