

**KENDALL APPRAISAL DISTRICT
NOTICE OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS**

DATE: March 4, 2026
TIME: 9:00 AM
PLACE: Kendall Appraisal District
118 Market Avenue
Boerne, Texas 78006

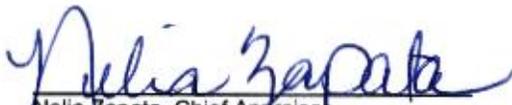
AGENDA

1. CALL TO ORDER
2. RECITE PLEDGES OF ALLEGIANCE TO THE UNITED STATES of AMERICA AND THE STATE OF TEXAS
3. ESTABLISH A QUORUM *(Each BOD member states their name for roll call.)*
4. RECOGNITION OF VISITORS/ PUBLIC COMMENTS - *"At this time, comments will be heard from the public on any subject matter that is not on the agenda. In accordance with the Open Meeting Act, Kendall Appraisal District Board of Directors may not discuss nor act on any item which has not been posted on the agenda." (Each Visitor giving public comments will be given three minutes to speak.)*
5. APPROVAL OF PROPOSED JANUARY 28th, 2026, BOARD OF DIRECTORS MEETING MINUTES.
6. TAX COLLECTION AND ESCROW SNAPSHOT REPORT BY CRYSTAL RIVERA.
7. DELINQUENT TAX COLLECTIONS UPDATE FROM PERDUE BRANDON FIELDER COLLINS & MOTT, LLP.
8. CONSIDERATION AND ACTION TO APPROVE A 15% CONTINGENT FEE CONTRACT WITH PERDUE BRANDON FIELDER COLLINS & MOTT, LLP, PURSUANT TO **§6.03** OF THE TX PROPERTY TAX CODE, FOR THE COLLECTION OF DELINQUENT PROPERTY TAXES OWED TO THE TAXING UNITS SERVED BY KENDALL APPRAISAL DISTRICT. (Mandatory Notice will be posted with the agenda in accordance with **§2254** of the TX Government Code)
9. PRESENTATION BY TEXAS REGIONAL BANK.
10. DISCUSSION on FIANANCE ALTERNATIVES FOR ANY FUTURE CONSTRUCTION.
11. APPRAISAL FINANCIAL REPORT BY JORDAN MARCUM.
12. DISCUSSION AND POSSIBLE ACTION TO WAIVE PENALTY AND INTEREST ON DELINQUENT PAYMENTS PER TAX CODE 6.06 PRESENTED BY JORDAN MARCUM.
13. DISCUSSION REGARDING AI TOOLS and APPLICATIONS.
14. CHIEF APPRAISER REPORT – *"At this time, the Kendall Appraisal District Board of Directors will hear reports, updates, news and/or information from the Chief Appraiser and /or the Kendall Appraisal District staff."*
15. **THE BOARD MAY AT ITS DISCRETION ADJOURN TO EXECUTIVE SESSION TO DELIBERATE ANY MATTER AUTHORIZED BY TEXAS GOVERNMENT CODE SEC. 551.001 et seq [THE TEXAS OPEN MEETING ACT] INCLUDING:**
SEC. 551.071; Receive information on pending and/or anticipated lawsuits. Consultation with attorney if present.
SEC. 551.074; Personnel matters.
16. DISCUSSION AND POSIBBLE ACTION ON INFORMATION RECEIVED AND DISCUSSED IN EXECUTIVE SESSION.

17. SET DATE AND TIME FOR NEXT MEETING

18. ADJOURNMENT

COPIES OF THIS NOTICE AND AGENDA WERE POSTED AT LEAST 72-BUSINESS HOURS PRECEDING THE SCHEDULED TIME OF SAID MEETING AT THE KENDALL APPRAISAL DISTRICT OFFICE AND AT THE KENDALL COUNTY COURTHOUSE ON THE DATE NOTED BELOW, PURSUANT TO TEXAS H.B. No. 1522 (a).


Nelia Zapata, Chief Appraiser

DATE POSTED: February 26, 2026


Submission by Katherine Nini

NOTICE PURSUANT TO GOVERNMENT CODE SEC. 2254.1036

WHEREAS, the Kendall Appraisal District ("CAD" or "Appraisal District"), will consider entering into a contingent fee contract with the law firm of Perdue, Brandon, Fielder, Collins & Mott, L.L.P. ("Firm") and hereby posts this notice pursuant to Sec. 2254.106 of the Government Code.

WHEREAS, this notice shall be posted before or at the time of giving the written notice required by Government Code Sec. 551.041 for a meeting described by Sec. 2254.1036(2) of the Government Code and shall announce the following:

A. CAD is pursuing a contract with the Firm for the collection of delinquent ad valorem taxes owed to the Appraisal District and through this contract the Appraisal District seeks to increase recovery of its delinquent debts in as expeditious a manner as possible. GOVT. CODE § 2254.1036(1)(A).

B. The Appraisal District believes the Firm has the competency, qualifications, and experience necessary to fulfill this contract. GOVT. CODE § 2254.1036(1)(B). The Firm has collected delinquent government receivables for more than 50 years, including the collection of delinquent ad valorem taxes. The Firm currently has 16 primary offices and multiple satellite offices throughout Texas, Oklahoma and Florida. It employs more than 400 individuals, including more than 50 attorneys. It uses a multi-office, fully integrated team approach allowing the Appraisal District access to all its offices and resources. Its collection team consists of long-term Firm employees, including attorneys, call center associates, paralegals, law clerks, legal secretaries, collection support personnel and information technology experts. The Firm utilizes proprietary collection software that can be tailored to meet any special need the Appraisal District may have. This proprietary software also automates many aspects of the collection process, such as: account/debtor research, mailings and phone calls, return mail and address updates, payment notification and processing and workflow.

C. The nature of any relationship between the Appraisal District and the Firm is as follows. GOVT. CODE § 2254.1036(1)(C). The Firm has represented the Kendall Appraisal District and the entities for which it collects in the collection of delinquent property taxes for over fifteen years. The Firm has also represented the Kendall Appraisal District and the entities for which it collects for over 15 years in the appeal of the State Comptroller's property value study and since 2015 in the preparation of taxable value audits.

D. The Appraisal District is unable to perform collection of its delinquent ad valorem taxes. GOVT. CODE § 2254.1036(1)(D). The Appraisal District currently does not have adequate support staff, computer software/programming, or experience to internally conduct these collection services and acquiring these will result in substantial expense to the Appraisal District.

E. These collection services cannot be provided for an hourly fee. GOVT. CODE § 2254.1036(1)(E). The Tax Code allows the assessment of a percentage-based fee to recover the costs of collecting delinquent ad valorem taxes. This percentage-based fee is assessed only against the debtor and not the Appraisal District or taxpayers of the County. The collection of delinquent

ad valorem taxes is a high-volume practice, requiring a significant amount of research, mailing, and handling of outbound/inbound calls. An hourly fee for such work will likely exceed amount of delinquent ad valorem taxes due. Moreover, the Appraisal District will bear the cost of these hourly fees and not the debtor, because the Tax Code does not expressly authorize the Appraisal District to pay for collection services based on an hourly fee.

F. The Appraisal District believes this contingent fee contract is in its best interest. GOVT. CODE § 2254.1036(1)(F). Under the contingent fee contract, the Firm will be paid the amount of the percentage-based collection fee, regardless of the number of hours the Firm spends researching, contacting and mailing to collect the delinquent debt. Additionally, the percentage-based collection penalty is a pass-through expense to the debtor and not an expense to the Appraisal District or taxpayers in the County.



VG-272-2026-1428

**Kendall County
Denise Maxwell
Kendall County Clerk**

Instrument Number: 1428

Public Notice

Recorded On: February 26, 2026 08:17 AM

Number of Pages: 5

" Examined and Charged as Follows: "

Total Recording: \$0.00

******* THIS PAGE IS PART OF THE INSTRUMENT *******

Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY because of color or race is invalid and unenforceable under federal law.

File Information:

Document Number: 1428
Receipt Number: 20260226000008
Recorded Date/Time: February 26, 2026 08:17 AM
User: Teresa R
Station: KC-4KN24D4

Record and Return To:

Kendall Appraisal District



**STATE OF TEXAS
Kendall County**

I hereby certify that this Instrument was filed in the File Number sequence on the date/time printed hereon, and was duly recorded in the Official Records of Kendall County, Texas

Denise Maxwell
Kendall County Clerk
Kendall County, TX

Denise Maxwell