



Job Announcement

| | |
|----------------------|---|
| Job Title: | Tax Master – Harris County Civil District Courts |
| Division | Harris County Civil District Courts |
| Reports To: | Administrative District Judge – Civil Trial Division |
| FLSA Status: | Independent Contractor—Not a Harris County employee |
| Salary: | Compensation of \$50 for each case disposed. No benefits. |
| Part-Time | More than 15 hours a week, but less than full time. Includes hearings, voluminous document review and preparation of reports for civil district courts. |
| Closing Date: | September 30, 2019 |

SUMMARY:

Texas Property Tax Code Section 33.71 authorizes courts to refer delinquent ad valorem tax cases to a special master. Since 1984 the Harris County Civil District Court Judges have appointed two attorneys to serve as special masters (tax masters) for delinquent tax suits. Currently 20 out of 24 civil district courts refer their delinquent tax cases to tax court. Tax courts do not handle tax-valuation cases.

Tax masters handle all pre-trial matters in both jury and non-jury cases and the trial of non-jury cases. The majority of cases heard in tax court are defaults, and the work involves a substantial volume of document review.

Tax masters should expect to devote more than fifteen hours a week to tax court, including one day a week conducting hearings.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- (1) Tax masters are expected to participate in the Attorney Ad Litem CLE presented by the civil district courts and Houston Bar Association that provides training for attorneys to be included in the Harris County attorney-ad-litem list.
- (2) Tax masters handle all pre-trial matters in both jury and non-jury cases and the trial of non-jury cases. The majority of cases heard in tax court are defaults, and the work involves a substantial volume of document review.
- (3) Tax Master's duties also include:
 - ✓ regulating the proceedings in every hearing before the master and taking all measures necessary or proper for the efficient performance of duties under the order;
 - ✓ requiring the production of evidence upon all matters;
 - ✓ ruling upon the admissibility of evidence;
 - ✓ swearing in and examining witnesses;

- calling the parties to the action and examining them upon oath;
- assuring citation is properly issued and served;
- reviewing and recommending motions for alternate service;
- reviewing, hearing, and recommending relief requested in various motions;
- reviewing and recommending the appointment of attorneys ad litem when defendants are served by posting;
- reviewing evidence submitted during non-jury trials and default-judgment hearings, including written reports filed by attorneys ad litem;
- reviewing and recommending orders proposed by parties for sufficiency and accuracy;
- preparing recommendations to the district court for final judgments;
- conducting post-judgment proceedings, including motions for new trial, motions for judgment nunc pro tunc, and motions for the disbursement of tax sale proceeds from the court registry.

ADDITIONAL INFORMATION:

Tax masters may maintain a private practice that does not conflict with their position. Tax masters are bound by the Judicial Code of Conduct, the Disciplinary Rules of Professional Conduct governing practicing attorneys, and the constitutional and statutory limits on holding more than one civil office of emolument.