

THE STATE OF TEXAS           §  
  §  
COUNTY OF FORT BEND       §

**INTERLOCAL COOPERATION AGREEMENT FOR  
THE COLLECTION OF TAXES**

This Interlocal Agreement (hereinafter referred to as "Agreement"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and LAMAR CISD (hereinafter referred to as "LAMAR CISD"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

**RECITALS**

WHEREAS, LAMAR CISD has the authority to authorize County to act as tax assessor/collector for LAMAR CISD, and County has the authority to so act; and,

WHEREAS, the Fort Bend County Tax Assessor/Collector has approved this Agreement; and,

WHEREAS, LAMAR CISD and County believe it is in the best interests of the citizens of Fort Bend County to enter into this Agreement; and,

NOW THEREFORE, County and LAMAR CISD for the mutual consideration hereinafter stated, agree as follows:

**ARTICLE I  
PURPOSE**

The purpose of this Agreement is to designate and allow the Fort Bend County Tax Assessor/Collector as the tax assessor/collector for LAMAR CISD for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed LAMAR CISD in Fort Bend County.

**ARTICLE II  
TERM**

- 2.01 This Agreement shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2017.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 LAMAR CISD may terminate this agreement at any time by providing ninety (90) days advanced written notice to County.

- 2.04 County may terminate this agreement by providing written notice to LAMAR CISD no later than six (6) months in advance of the expiration of the initial term of this Agreement or any renewal term.
- 2.05 In the event of termination of this Agreement by LAMAR CISD, LAMAR CISD shall assume all contractual obligations entered into with County for services rendered to LAMAR CISD for the duration of the term of the Agreement and any renewal, and County shall be relieved of all contractual obligations under this agreement.
- 2.06 In the event of termination of this Agreement by either party, all collection records, current and delinquent tax rolls, including those records stored in electronic data processing equipment, that pertain to and within the jurisdiction of LAMAR CISD, shall become the property of LAMAR CISD and will be relinquished by the County to LAMAR CISD.

ARTICLE III  
OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for LAMAR CISD for tax accounts within the jurisdiction of LAMAR CISD.
- 3.02 LAMAR CISD hereby designates the County Tax Assessor/Collector as its Tax Assessor/Collector for purposes of compliance with Chapter 26 of the Texas Property Tax code, as amended.
- 3.03 County shall perform all the duties required by law of the Tax Assessor-Collector of LAMAR CISD with regard to assessing and collection of ad valorem taxes.
- 3.04 LAMAR CISD shall adopt a tax rate by October 1 of each year. In the event the tax rate is adopted subsequent to October 1 of any year, LAMAR CISD shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 LAMAR CISD hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for LAMAR CISD, including but not limited to:
  - A. Calculation of taxes, preparation of current and delinquent tax rolls, pro-ratio of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, and calculation of the effective and rollback tax rates as required by Section 26.04 of the Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the LAMAR CISD. The term "assess" does not include those functions defined as "appraisal" by the Property Tax Code.
  - C. The county shall produce a consolidated tax statement for both County and LAMAR CISD taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of LAMAR CISD.
  - E. County shall mail statements.

- F. County shall mail notices of delinquent service charges in accordance with Section 33.07 of the Texas Property Tax Code.
  - G. County shall perform for LAMAR CISD all duties provided by law of the State of Texas for the collection of taxes.
  - H. County shall perform any additional, reasonable services which may be requested by LAMAR CISD. All additional services shall be billed to LAMAR CISD by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by LAMAR CISD:
- A. Report of the current year tax levy, showing taxable value, exemptions, abatements, net taxable values, tax rate, and tax levy for each parcel of property;
  - B. Remittance report with each remittance to LAMAR CISD showing the taxes paid by year, amount paid, principal and interest paid, service charge paid, etc.;
  - C. Monthly report of tax activity showing the amount of initial levy, collections during month for both current and delinquent taxes, adjustments during the month, and the year-to-date collections percentage of current levy; and
  - D. Any additional reports which may be requested by the District.
- 3.07 The taxes collected by County for LAMAR CISD shall be remitted as follows:
- A. by ACH; or
  - B. by wire to LAMAR CISD's designated depository or agent; or
  - C. by check mailed to LAMAR CISD.
- 3.08 LAMAR CISD shall provide written notification to County of the manner in which taxes shall be remitted, as described in Section 3.07 above.
- 3.09 The taxes collected by County shall be remitted to LAMAR CISD on a daily basis for the period beginning December 15<sup>th</sup> and ending February 15<sup>th</sup> of each year. Remittance at other times during the year shall be made at least once per week.
- 3.10 Wire transfers shall incur a charge of five dollars (\$5.00) for each transfer.
- 3.11 Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from the County's remittance to LAMAR CISD.

ARTICLE IV  
OBLIGATIONS OF LAMAR

- 4.01 LAMAR CISD agrees to promptly deliver to County all records necessary to perform its duties under the terms of this Agreement.
- 4.02 For services rendered pursuant to this Agreement, LAMAR CISD agrees to pay County the following amounts:
- A. Thirty-five cents (\$0.35) per parcel per year;
  - B. One dollar (\$1.00) per account to add delinquent accounts to County's records; and
  - C. Other costs for which LAMAR CISD will reimburse the County for actual costs incurred for any additional services requested by LAMAR CISD or mandated by state statute.

- 4.03 LAMAR CISD shall pay to County the cost of assessment and collection as provided in Section 4.02. The payment shall be remitted to County after the mailing of consolidated tax statements and no more than 30 days after receipt of County invoice.

ARTICLE V  
ADMINISTRATIVE PROVISIONS

- 5.01 All records necessary to be maintained by County for the assessment and collections of taxes shall be kept clearly on the books and records of County, and a designated representative of LAMAR CISD, including auditors for LAMAR CISD, is authorized to examine the records maintained by County at such reasonable time and interval as LAMAR CISD deems necessary. Such books and records will be kept in the offices of County.
- 5.02 LAMAR CISD may maintain a Public Fidelity Bond covering all offices, officials and employees in the amount of one hundred thousand dollars (\$100,000.00).
- 5.03 LAMAR CISD shall transfer to the possession and control of County, without charge, copies of all records necessary for the performance of the duties and responsibilities of County pursuant to this Agreement, which shall include all tax records, including the delinquent tax rolls.
- 5.04 County shall not be legally responsible to LAMAR CISD for any failure to collect taxes, nor shall the County Tax Assessor-Collector be legally responsible unless the failure to collect taxes results from failure to perform the duties imposed by law and by this Agreement.
- 5.05 LAMAR CISD reserves the right to institute such suits for the collection of delinquent taxes as LAMAR CISD deems necessary and to contract with an attorney for collection of delinquent taxes.
- 5.06. County shall comply with all provisions of the Texas Property Tax Code, as amended, and any policies and procedures regarding collection of ad valorem property taxes which LAMAR CISD may adopt.
- 5.07 In the event County approves refunds or waives any penalty and/or interest on any parcel, pursuant to Section 33.011 of the Property Tax Code, LAMAR CISD consents to the waiver of the penalty and/or interest on the same parcel(s), and hereby authorizes County to waive such penalty and/or interest on behalf of LAMAR CISD.

ARTICLE VI  
LIABILITY

Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.



Either party may designate a different address by giving the other party ten (10) days written notice thereof.

ARTICLE IX  
ENTIRE AGREEMENT AND ATTACHMENT

This Agreement contains the entire Agreement among the parties and supercedes all other negotiations and agreements, whether written or oral.

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECESSARY AUTHORITY TO EXECUTE THIS AGREEMENT ON BEHALF OF THE PARTIES HERETO, AND EACH PARTY HEREBY CERTIFIES TO THE OTHER THAT ANY NECESSARY RESOLUTIONS AND/OR ORDERS EXTENDING SAID AUTHORITY HAVE BEEN DULY PASSED AND ARE NOW IN FULL FORCE AND EFFECT.

**FORT BEND COUNTY**

\_\_\_\_\_  
Robert E. Hebert, County Judge

\_\_\_\_\_  
Laura Richard, County Clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

APPROVED:

*Patsy Schultz*  
Patsy Schultz, Tax Assessor/Collector

*7/20/14*  
Date

**LAMAR CONSOLIDATED INDEPENDENT SCHOOL DISTRICT**

*Karen Kamicki*

*Ann Gouzler*

*5/19/16*  
Date

*5-19-16*  
Date

MER:Interlocal Agreement.Tax Collection:1396(040506)