

THE STATE OF TEXAS §
 §
COUNTY OF FORT BEND §

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

This Amendment of the Interlocal Agreement (hereinafter referred to as "Amendment"), 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 by and through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2 (hereinafter referred to as "FB FWSD #2"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Supervisors.

RECITALS

WHEREAS, on or about July 1, 2008 County and FB FWSD #2 entered into an interlocal agreement for the collection of taxes, hereinafter referred to as the "Agreement" attached hereto as Exhibit A and incorporated by reference herein as if set forth verbatim; and

WHEREAS, the term of the Agreement has expired and the parties desire to renew the Agreement, at the same terms and conditions; and,

WHEREAS, County and FB FWSD #2 believe it is in the best interests of the citizens of Fort Bend County to enter into this Amendment; and,

NOW, THEREFORE, in consideration of the foregoing, the Agreement between County and FB FWSD #2 is hereby amended to read:

- A. This Amendment shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2017.
- B. This Amendment shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided in the Agreement.
- C. Except as modified herein, the Agreement remains in full force and effect and has not been modified or amended.
- D. If there is a conflict between this Amendment and the Agreement, the provisions of this Amendment shall prevail.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

EXECUTION

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECESSARY AUTHORITY TO EXECUTE THIS AMENDMENT 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

ATTEST:

Robert E. Hebert, County Judge

Laura Richard, County Clerk

Date

Date

APPROVED:

Patsy Schultz
Patsy Schultz, Tax Assessor/Collector

7/20/16
Date

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2

Carmen Martinez
Name, Title
CARMEN MARTINEZ, PRESIDENT
June 7, 2016
Date

Suntera Scott
Name, Title
SUNTERA SCOTT, SECRETARY
June 7, 2016
Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

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 FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2 (hereinafter referred to as "FWSD #2"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Supervisors.

RECITALS

WHEREAS, FWSD #2 has the authority to authorize County's Tax Assessor/Collector to act as tax assessor/collector for FWSD #2, and County has the authority to so act; and,

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

WHEREAS, FWSD #2 and County believe it is in the best interests of the citizens of Fort Bend County and FWSD #2 to enter into this Agreement; and,

NOW THEREFORE, County and FWSD #2, 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 FWD #2 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed FWSD #2 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, 2008.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.

- 2.03 FWSD #2 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 FWSD #2 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 FWSD #2, FWSD #2 shall assume all contractual obligations entered into with County for services rendered to FWSD #2 for the duration of the term of this Agreement and any renewal thereof, and County shall be relieved of all contractual obligations under this Agreement.

ARTICLE III
OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for FWSD #2 for tax accounts within the jurisdiction of FWSD #2.
- 3.02 FWSD #2 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 FWSD #2 with regard to assessing and collecting ad valorem taxes.
- 3.04 FWSD #2 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, FWSD #2 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 FWSD #2 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for FWSD #2, including but not limited to:
 - A. Calculation of taxes, preparation of current and delinquent tax rolls, pro-ration 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 Texas Property Tax Code.
 - B. County shall assess and collect the ad valorem property taxes owing to FWSD #2. The term "assess" does not include those functions defined as "appraisal" by the Texas Property Tax Code.
 - C. County shall produce a consolidated tax statement for both County and FWSD #2 taxes.
 - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of FWSD #2.
 - 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 FWSD #2 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 FWSD #2. All additional services shall be billed to FWSD #2 by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by FWSD #2:
- 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 FWSD #2 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 FWSD #2 shall be remitted as follows:
- A. by ACH; or
 - B. by wire to FWSD #2's designated depository or agent; or
 - C. by check mailed to FWSD #2.
- 3.08 FWSD #2 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 FWSD #2 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 FWSD #2.

ARTICLE IV
OBLIGATIONS OF FWSD #2

- 4.01 FWSD #2 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, FWSD #2 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 FWSD #2 will reimburse the County for actual costs incurred for any additional services requested by FWSD #2 or mandated by state statute.
 - D. One dollar and fifty-two cents (\$1.52) for parcels located in Harris County, Texas, for costs associated with separate billing.
- 4.03 FWSD #2 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 thirty (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 collection of taxes shall be kept clearly on the books and records of County, and a designated representative of FWSD #2, including its auditors, is authorized to examine the records maintained by County at such reasonable time and interval as FWSD #2 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 FWSD #2 shall maintain a Public Fidelity Bond covering all offices, officials and employees in the amount of One Hundred Thousand Dollars (\$100,000.00).
- 5.03 FWSD #2 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 FWSD #2 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 FWSD #2 reserves the right to institute such suits for the collection of delinquent taxes as FWSD #2 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 FWSD #2 may adopt.
- 5.06 In the event County waives any penalty and/or interest on any parcel, pursuant to Section 33.011 of the Texas Property Tax Code, FWSD #2 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 FWSD #2.

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.

ARTICLE VII
MISCELLANEOUS

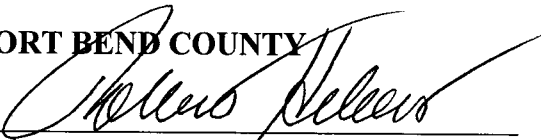
- 7.01 This Agreement may be amended by the mutual agreement of the parties hereto in writing to be attached to and incorporated into this Agreement.

ARTICLE IX
ENTIRE AGREEMENT AND ATTACHMENT


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

THE UNDERSIGNED OFFICER AND/OR AGENT 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




Dianne Wilson, County Clerk

July 1, 2008
Date

7-1-08
Date

APPROVED:



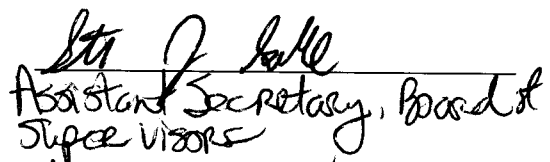
Patsy Schultz, Tax Assessor/Collector

6/23/08
Date

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2



Carmen Martinez, President, Board of Supervisors



Betty J. Hall, Assistant Secretary, Board of Supervisors

May 20, 2008
Date

May 20, 2008
Date

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

EXHIBIT "A"

DOCUMENTATION REQUIRED FROM TAXING ENTITIES

Revised 03/22/06

Administration/Financial Information required from the District:

1. Executed Inter-local agreement
2. Names, addresses, phone numbers and email addresses of Board/Council Members
3. Name, address, phone number and email address of representative of Delinquent Tax Attorney Firm
4. Order setting percentage of Delinquent Tax Attorney Firm collection fee.
5. Dates of Fiscal year cycle
6. District Map of Boundaries (pertains to MUD, Water, LID, PID)
7. Written instructions concerning disbursement of funds:
 - By Check- name and address to whom checks and reports will be mailed
 - By Wire Transfer or ACH – routing number, bank account number, name of bank, how account is listed.
 - If TEXPOOL – the district will have to contact TXPOOL and provide Tax Office with account number and location
 - Name, address, phone number and email address of person that will be responsible for receiving the monthly and yearly reports and payments.

Information required to add accounts to the Tax Office System

1. Tax Years the District has been collecting taxes
2. Tax Rate for each of those years broken out by Debt Service and Maintenance
3. Type and amount of exemptions offered for each of those years
4. Hard copy of delinquent tax roll as of end of day of _____ with following information:
 - Account number
 - Certified Owner's name and address
 - Levy due per account, per year delinquent as of end of day _____
 - Values – assessed and taxable for each account
 - Legal description
 - Delinquent roll summary of total levy due by year as of the end of day of _____.
5. List of accounts with frozen taxes and amount of the freeze for each account
6. All files on accounts that are under payment plans, bankruptcy, quarterly payments and or escrow payments. Files should reflect payment plan contracts, bankruptcy schedules, bankruptcy case number, payment history and account numbers involved.
7. Any rollback determination letters from CAD that have not been issued
8. A list of delinquent rollback accounts referencing year and amount due
9. A list of rollback accounts referencing year and amount due which have not been paid but are not yet delinquent.

10. Copies of any certified change orders not processed as of end of day of _____.
11. Information on any pending re-sales
12. Copies of any Abatement Agreements
13. TIRZ – copy of agreements; listing of each account involved; previous payments
14. Copies of all backup concerning pending refunds.
15. Access to 5 years of historical payments. (required to process certified change orders from CAD.

****Delinquent Tax Roll and all totals should be provided in electronic format if possible.**

Provide a contact

person for questions about electronic format.