

THE STATE OF TEXAS §
 §
COUNTY OF FORT BEND §

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

This Agreement (“Agreement”) is made and entered into by and between the County of Fort Bend, Texas, with the agreement, consent, and participation of the Fort Bend County Tax Assessor/Collector (singularly or collectively referred to as "County" or “County Tax Assessor/Collector”), and Houston Community College- Missouri City & Stafford, a taxing entity in the State of Texas.

RECITALS

WHEREAS, Section 6.24 of the Texas Property Tax Code and the Interlocal Cooperation Act, Chapter 791, Texas Government Code, as amended, authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessing and collecting services; and

WHEREAS, Fort Bend County acting by and through its Commissioner's Court with the approval of the County Tax Assessor-Collector, hereinafter referred to as the "County," has agreed to provide tax assessing and collecting services for Houston Community College-Missouri City & Stafford; and

WHEREAS, Houston Community College- Missouri City & Stafford acting by and through its governing body, having authorized their President to execute this Agreement has agreed to authorize the County to provide tax assessing and collecting services for it in the form and manner most efficient and economical to it and its taxpayers; and

WHEREAS, Houston Community College- Missouri City & Stafford has the authority to authorize the County to act as its tax assessor and collector, and the County has the authority to act in that capacity;

NOW, THEREFORE, for and in consideration as hereinafter expressed and the mutual condition set out herein, it is agreed by and between the County and Houston Community College-Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford for the collection of ad valorem taxes, including penalties, interest and attorney’s

fees for the collection of taxes owed Houston Community College- Missouri City & Stafford in Fort Bend County.

ARTICLE II
TERM

- 2.01 This Agreement shall be effective as of date executed by both Parties and shall terminate on September 30, 2022.
- 2.02 This Agreement shall automatically renew each October 1 for up a one (1) year term thereafter and through September 30, 2026, unless sooner terminated as provided herein.
- 2.03 Houston Community College- Missouri City & Stafford may terminate this agreement at any time by providing ninety (90) days advanced written notice to County.
- 2.04 County may terminate this agreement without cause by providing written notice to Houston Community College- Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford, Houston Community College- Missouri City & Stafford shall assume all contractual obligations entered into with County for services rendered to Houston Community College- Missouri City & Stafford for the duration of the term of the Agreement and any renewal, and County shall be relieved of all contractual obligations under this agreement.
- 1.02 As soon as practicable after the date of termination or the expiration of this Agreement, the County shall submit a final report containing the information set forth in Article III. At that time, distribution of the amount due to Houston Community College- Missouri City & Stafford shall be made or Houston Community College- Missouri City & Stafford shall be invoiced for any amounts due from Houston Community College- Missouri City & Stafford pursuant to the terms of this Agreement. Payment by Houston Community College- Missouri City & Stafford shall be due and payable, no later than thirty (30) days after receipt of an invoice. Copies of all reports and all records of Houston Community College- Missouri City & Stafford shall be delivered to Houston Community College- Missouri City & Stafford when and if this Agreement is terminated or upon its expiration if not sooner terminated.

ARTICLE III
OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services by and through the Tax Assessor for Houston Community College- Missouri City & Stafford for tax accounts within the jurisdiction of Houston Community College- Missouri City & Stafford, limited to Fort Bend County accounts.
- 3.02 Houston Community College- Missouri City & Stafford 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, for Fort Bend County accounts.

- 3.03 County shall perform all the duties required by law of the Tax Assessor-Collector of Houston Community College- Missouri City & Stafford with regard to assessing and collection of ad valorem taxes.
- 3.04 Houston Community College- Missouri City & Stafford shall adopt a tax rate in accordance with Tax Code 26.05 (a).
- 3.05 Houston Community College- Missouri City & Stafford hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for Houston Community College- Missouri City & Stafford, including but not limited to:
- A. Calculation of taxes, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds.
 - B. County shall assess and collect the ad valorem property taxes owing to the Houston Community College- Missouri City & Stafford. 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 Houston Community College- Missouri City & Stafford taxes.
 - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of Houston Community College- Missouri City & Stafford.
 - E. County shall mail statements.
 - F. County shall mail notices of delinquent service charges in accordance with Section 33.07, 33.08 and 33.11 of the Texas Property Tax Code.
 - G. County shall perform for Houston Community College- Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford. County shall bill all additional services to Houston Community College- Missouri City & Stafford at actual costs.
- 3.06 County shall provide the following reports, upon request, by Houston Community College- Missouri City & Stafford:
- 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 Houston Community College- Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford.
- 3.07 The taxes collected by County for Houston Community College- Missouri City & Stafford shall be remitted as follows:
- A. a credit/debit memo within same depository bank: or

- B. by ACH; or
 - C. by wire to Houston Community College- Missouri City & Stafford's designated depository or agent; or
 - D. By check mailed to Houston Community College- Missouri City & Stafford.
- 3.08 Houston Community College- Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford on a daily basis for the period beginning December 15th and ending February 15th 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 Houston Community College- Missouri City & Stafford.

ARTICLE IV
OBLIGATIONS OF HOUSTON COMMUNITY COLLEGE-MISSOURI CITY & STAFFORD

- 4.01 Houston Community College- Missouri City & Stafford 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, Houston Community College- Missouri City & Stafford agrees to pay County for the actual costs incurred, for assessing or collecting taxes for Houston Community College- Missouri City & Stafford in accordance with Tax Code Section 6.27. The Parties acknowledge and agree that these amounts as of the date of this Execution are as follows:
- A. **Forty cents (\$0.40) 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** Houston Community College- Missouri City & Stafford **will reimburse the County for actual costs incurred for any additional services requested by** Houston Community College- Missouri City & Stafford **or mandated by state statute.**
- 4.03 County will review actual costs annually and advise Houston Community College- Missouri City & Stafford of any cost change in advance of the auto renewal. The Agreement will then renew at those rates without need to amend this document unless otherwise terminated by the Parties.
- 4.04 Houston Community College- Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford, including Houston Community College- Missouri City & Stafford's auditors, is authorized to examine the records maintained by County at such reasonable time and interval as Houston Community College- Missouri City & Stafford deems necessary. Such books and records will be kept in the offices of County.
- 5.02 Houston Community College- Missouri City & Stafford shall maintain a Public Fidelity Bond covering all offices, officials and employees for one hundred thousand dollars (\$100,000.00).
- 5.03 Houston Community College- Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford reserves the right to institute such suits for the collection of delinquent taxes, as Houston Community College- Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford may adopt.
- 5.07 In the event County waives any penalty and/or interest on any parcel, pursuant to Section 33.011 of the Property Tax Code, Houston Community College- Missouri City & Stafford 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 Houston Community College- Missouri City & Stafford.
- 5.08 Houston Community College- Missouri City & Stafford's performance under this Agreement is conditioned on the appropriation of funds by Houston Community College- Missouri City & Stafford on a yearly basis for payment of the Collection Fee, and shall constitute a commitment of current revenues only. The failure by Houston Community College- Missouri City & Stafford's governing body to appropriate funds sufficient for payment of such Collection Fee shall be grounds for termination of this Agreement.

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.

To HOUSTON COMMUNITY COLLEGE-MISSOURI CITY & STAFFORD:

Office of Fiscal Planning & Budget MC-113
Attn: Karla Bender or Dawn Stephens
P O Box 667517
Houston, TX 77266-7517

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

ARTICLE IX
ENTIRE AGREEMENT

This executed instrument is understood and intended to be the final expression of the parties' agreement and is a complete and exclusive statement of the terms and conditions with respect thereto, superseding all prior agreements or representations, oral or written, and all other communication between the parties relating to the subject matter of this agreement. Any oral representations or modifications concerning this instrument shall be of no force or effect excepting a subsequent modification in writing signed by all the parties hereto, except as provided in Section 4.03 of this Agreement.

FORT BEND COUNTY:


Attest:

KP George
County Judge

Laura Richard, County Clerk

Date: _____

HOUSTON COMMUNITY COLLEGE-MISSOURI CITY & STAFFORD:



Cesar Maldonado, Ph.D., P.E., Chancellor

Date: September 19, 2022

Reviewed:


Carmen P. Turner, MPA
Tax Assessor-Collector

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