15C

Approve Amendments to Interlocal Cooperation Agreements for the Collection of Taxesbetween Fort Bend County and the following entities effective thru June 30, 2011:

City of Arcola, City of Beasley, City of Fulshear, City of Meadows Place, City of Missouri City, City of Needville. City of Orchard, City of Richmond, City of Rosenberg, City of Simonton, Wharton County Junior College, Cinco Municipal Utility District No. 9, Fort Bend Emergency Services District No. 1, Fort Bend Emergency Services District No. 2, Fort Bend Emergency Services District No 5, Fort Bend County Municipal Utility District No. 41, Fort Bend County Fresh Water Supply District No. 1, Fort Bend County Fresh Water Supply District No 2, Harris-Fort Bend Emergency Services District No. 100, Fort Bend County Water Control & Improvement District No. 2, Willow Fork Drainage District.

7/8/10 1 original Arcola and 2 originals each for all others returned to Patsy Schultz at Tax Office

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 CITY OF ARCOLA (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and CITY 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 CITY 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 CITY 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, 2011.
- 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 NECCESARY 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  Where Defense	ATTEST: Ganne Wilson	l~-
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	* 33
7-6-10 Date	76-10 Date	14 15 14 1 2 3 1 3
APPROVED:  Date Schultz, Tax Assessor/Collector	6292010 Date	
CITY OF ARCOLA		
Mary Etta anlewer	Sally Cantu	
June 8,2010	June 8, 2010	· · · · · · · · · · · · · · · · · · ·

ATTACHMENTS: Exhibit A - Original interlocal agreement

## 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 City of Arcola (hereinafter referred to as "City"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

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

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

WHEREAS, City 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 City 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 **City** for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed **City** 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 City 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 **City** 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 City, City shall assume all contractual obligations entered into with County for services rendered to City for the duration of the term of the Agreement and any renewal, 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 **City** for tax accounts within the jurisdiction of **City**.
- 3.02 **City** 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 **City** with regard to assessing and collection of ad valorem taxes.
- 3.04 City 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, City shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 City hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for City, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the **City**. 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 City taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of **City**.
  - 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 **City** 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 **City**. All additional services shall be billed to **City** by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by City:

- 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 **City** 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 **City** shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to City's designated depository or agent; or
  - C. by check mailed to City.
- 3.08 **City** 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 **City** 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 City.

# ARTICLE IV OBLIGATIONS OF CITY

- 4.01 **City** 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, **City** 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 **City** will reimburse the County for actual\_costs incurred for any additional services requested **City** 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 **City** 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

- 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 City, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as City deems necessary. Such books and records will be kept in the offices of County.
- 5.02 **City** 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 **City** 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 City 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 **City** reserves the right to institute such suits for the collection of delinquent taxes as **City** 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 **City** 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, City 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 City.

## 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to

be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may not be assigned by either party.

# ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:

The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To:

Phyllis Herbst, CPA

P.O. Box 858

Rosharon, TX 77583

Sally Cantu

City Secretary 13222 Hwy 6

Arcola, TX 77583

Copy to:

Fort Bend County Attorney 301 Jackson, Suite 728 Richmond, Texas 77469

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. Attached hereto is Exhibit A – Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 BEENDULY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY		
Bohart E. Habart County Judge	Diema Wilson C	ounts Clork
Robert E. Hebert, County Judge	Dianne Wilson, C	ounty Clerk
July 1, 2008	To 608	
Date //	Date	
APPROVED:		
Patsy Schultz, Tax Assessor/Collector	$\frac{C 23 08}{Date}$	,
NAME OF JURISDICTION CITY OF ARCOLA		
The O. Belle	Sally Ca	1472
Tom O. Tuffly, Mayor	Sally Cantu, (	City Secretary
May 13, 2008	May 13, 2008	
Date	Date	
MER: Interlocal Agreement Tay Collection: 1396(040506)		

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 CITY OF BEASLEY (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and CITY 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 CITY 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 CITY 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, 2011.
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#### **EXECUTION**

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FORT BEND COUNTY	ATTEST: Ganne Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:  Patsy Schulte, Tax Assessor/Collector	(Q) 29/2010 Date
CITY OF BEASLEY	
Kenneth Beid, Ma	A. B. Milhalla yor City Secretary
06-16-10	1 16-16-10

ATTACHMENTS: Exhibit A – Original interlocal agreement

Date

THE STATE OF TEXAS §

COUNTY OF FORT BEND §

## INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

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#### **RECITALS**

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

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

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Interlocal Agreement for Tax Collection Page 1 of 6

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# ARTICLE V ADMINISTRATIVE PROVISIONS

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- 5.02 City 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 City 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.
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- 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 **City** may adopt.
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# ARTICLE VII MISCELLANEOUS

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- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to

- be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

## ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:

The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To:

City of Beasley

Kenneth Reid, Mayor

P. O. Box 122

Beasley, TX 77417

Copy to:

Fort Bend County Attorney 301 Jackson, Suite 728 Richmond, Texas 77469

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. Attached hereto is Exhibit A — Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY	
Rolling Allen	Laulson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
<u>July 1 2008</u> Date	7-1-08 Date
APPROVED:	
Patsy Schultz, Tax Assessor/Collector	(e) 23 08'
NAME OF JURISDICTION	
City of Beasley	
City of Bruskey	Kenneth Reid, Mayor
V	115-211-118
Date	Date

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

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 CITY OF FULSHEAR (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

#### RECITALS

WHEREAS, on or about July 1, 2008 County and CITY 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 CITY 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 CITY 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, 2011.
- B. This Amendment shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided in the Agreement.
- C. Section 5.02 of Article V of the Agreement is amended to read as follows: "City may maintain a Public Fidelity Bond covering all offices, officials and employees in the amount of one hundred thousand dollars (\$100,000.00)."
- D. Per Article VIII of the Agreement, County and City now designate the following addresses for Notice:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

1317 Eugene Heimann Circle Richmond, Texas 77469

#### **EXECUTION**

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

FORT BEND COUNTY	Hanne Wilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:  Patsy Schultz, Tax Assessor/Collector	6 29 2010
CITY OF FULSHEAR	Date ,
Thom CKylolall &	
6/18/2010	
Date	Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

To City: City of Fulshear

Attn: Mayor P.O. Box 279

Fulshear, Texas 77441

- E. Each party paying for the performance of governmental functions or services must make those payments from current revenues available to the paying party.
- F. Except as modified herein, the Agreement remains in full force and effect and has not been modified or amended.
- G. If there is a conflict between this Amendment and the Agreement, the provisions of this Amendment shall prevail.

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THE STATE OF TEXAS

§ §

COUNTY OF FORT BEND

§ 8

### 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 City of Fulshear, (hereinafter referred to as "City"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

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

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

WHEREAS, City 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 City 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 City for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed City 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 City may terminate this agreement at any time by providing ninety (90) days advanced written notice to County.

Interlocal Agreement for Tax Collection Page 1 of 6

- 2.04 County may terminate this agreement by providing written notice to City 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 City, City shall assume all contractual obligations entered into with County for services rendered to City for the duration of the term of the Agreement and any renewal, 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 City for tax accounts within the jurisdiction of City.
- 3.02 City 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 City with regard to assessing and collection of ad valorem taxes.
- 3.04 City 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, City shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 City hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for City, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the City. 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 City taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of City.
  - 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 City 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 City. All additional services shall be billed to City by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by City:

- 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 City 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 City shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to City's designated depository or agent; or
  - C. by check mailed to City.
- 3.08 City 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 City 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 City.

## ARTICLE IV OBLIGATIONS OF CITY

- 4.01 City 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, City 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 City will reimburse the County for actual costs incurred for any additional services requested City 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 City 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 City, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as City deems necessary. Such books and records will be kept in the offices of County.
- 5.02 City 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 City 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 City 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 City reserves the right to institute such suits for the collection of delinquent taxes as City 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 City 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, City 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 City.

#### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to

- be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

### ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:

The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To:

City of Fulshear attn: James H. Roberts - mayor

P. D. Box 279

Fulshiar, TX 77441

Copy to:

Fort Bend County Attorney 301 Jackson, Suite 728

Richmond, Texas 77469

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. Attached hereto is Exhibit A – Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORTBEND COUNTY   While Delever	Dun	bor
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
Date July 1 2008	7-1-08 Date	
APPROVED:  Patsy Schulz, Tax Assessor Collector	<u>le</u> 23/0	8
NAME OF JURISDICTION		/
City of Fulshear	Moral	Delate 1
Date	Date 7-	A-08

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

# Exhibit A EXHIBIT A

### DOCUMENTATION REQUIRED FROM TAXING ENTITIES

Revised 03/22/06

### Administration/Financial Information required from the District:

- 1. Executed Interlocal 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. Authorization to accept the determinations of Commissioners Court concerning taxpayers requests for waiver of penalty and interest.
- 8. 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.

<sup>\*\*</sup>Delinquent Tax Roll and all totals should be provided in electronic format if possible. Provide a contact person for questions about electronic format.

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 CITY OF MEADOWS PLACE (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and CITY 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 CITY 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 CITY 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, 2011.
- 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.

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#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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  Milles Velley  Robert E. Hebert, County Judge	ATTEST:
7-6-10 Date	76-10 Date
APPROVED:  Patsy Schulz, Tax Assessor/Collector	(0) 29/2010
CITY OF MEADOWS PLACE	E STATE OF THE STA
CHARLES D. JESSUP II, MAYOR	Claime Wend & HERFF, CITY SECRETARY
6-22-2010	6-22-2010

ATTACHMENTS: Exhibit A - Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

THE STATE OF TEXAS

COUNTY OF FORT BEND

## INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

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### **RECITALS**

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

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

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

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# ARTICLE II TERM

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- 2.04 County may terminate this agreement by providing written notice to **City** no later than six (6) months in advance of the expiration of the initial term of this Agreement or any renewal term.
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  - 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 Property Tax Code.
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  - C. The county shall produce a consolidated tax statement for both County and City taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of **City**.
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  - F. County shall mail notices of delinquent service charges in accordance with Section 33.07 of the Texas Property Tax Code.
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- 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;
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- 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.
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  - A. by ACH; or
  - B. by wire to City's designated depository or agent; or
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  - A. Thirty-five cents (\$0.35) per parcel per year;
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  - C. Other costs for which City will reimburse the County for actual costs incurred for any additional services requested City 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.
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# 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 City, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as City deems necessary. Such books and records will be kept in the offices of County.
- 5.02 City 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 City 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 City 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 City reserves the right to institute such suits for the collection of delinquent taxes as City 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 **City** 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, City 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 City.

### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to

- be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

### ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: <u>City of Meadows Place</u>

Otto: Charles Jessup-Mayor

1 Troyan Drive Meadows Place, TX 77477

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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. Attached hereto is Exhibit A – Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

HAVE BEEN DULY PASSES AND ARE IN	OW IN FULL FURCE	AND EFFECT.
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
Robert E. Hebert, County Juage	Diamic Wilson,	, County Cators
July 1, 2008  Date	7- <i>F08</i> Date	
Date	Date	₹ait T
APPROVED:	, /	
Patsy Schultz, Tax Assessor/Gollector	6 230	8
raisy Schultz, Tax Assessor Confector	Date	
NAME OF JURISDICTION CITY OF MEADOWS PLACE	ATTEST:	0000
CITY OF MEADOWS PLACE		D San
Charles D. Jessup, IV Mayor	Elaine Herf	f, City Secretary
Maria 21 and 2	// 25 2	0
Date 04/22/2008	4-22-8 Date 04/22/2	

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

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 CITY OF MISSOURI CITY (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

### **RECITALS**

WHEREAS, on or about July 1, 2008 County and CITY 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 will expire on June 30, 2010, and the parties desire to renew the Agreement, at the same terms and conditions; and

WHEREAS, on or about July 1, 2009, County and CITY entered into an amendment to such Agreement, hereinafter referred to as the "2009 Amendment," attached hereto as Exhibit B and incorporated by reference herein as if set forth verbatim; and

WHEREAS, County and CITY 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 CITY 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, 2011.
- B. This Amendment shall automatically renew for an additional one (l) year term thereafter unless sooner terminated as provided in the Agreement.
- C. Except as modified herein and by the 2009 Amendment, 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  Robert E. Hebert, County Judge	ATTEST:  Acance Hilson  Dianne Wilson, County Clerk
7-6-10 Date	7610 Date
APPROVED:  Patsy Schultz, Tax Assessor/Collector	(e) 29/2010
CITY OF MISSOURI CITY	Patrice Togarty
June 215, 2010 Date	June 215, 2010

ATTACHMENTS: Exhibit A – Original interlocal agreement Exhibit B – 2009 Amendment to 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 CITY OF MISSOURI CITY (hereinafter referred to as "CITY"), a duly organized and existing Home-rule municipality under the laws of the State of Texas, acting by and through its City Council.

#### RECITALS

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

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

WHEREAS, CITY 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 CITY 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 CITY for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed CITY in Fort Bend County and Harris 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, 2009.
- This Agreement shall automatically renew for an additional one (1) year term 2.02 thereafter unless sooner terminated as provided herein.
- 2.03 CITY may terminate this agreement at any time by providing ninety (90) days advance written notice to County.

- 2.04 County may terminate this agreement by providing written notice to CITY 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 CITY, CITY shall assume all contractual obligations entered into with County for services rendered to CITY for the duration of the term of the Agreement and any renewal, 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 CITY for tax accounts within the jurisdiction of CITY.
- 3.02 CITY 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 CITY with regard to assessing and collecting ad valorem taxes.
- 3.04 CITY 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, CITY shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 CITY hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for CITY, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the CITY. 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 CITY
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of CITY.
  - 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 CITY 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 CITY. All additional services shall be billed to CITY by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by CITY:
  - 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 CITY 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 CITY.
- 3.07 The taxes collected by County for CITY shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to CITY 's designated depository or agent; or
  - C. by check mailed to CITY.
- 3.08 CITY 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 CITY 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 CITY.

## ARTICLE IV OBLIGATIONS OF CITY

- 4.01 CITY 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, CITY agrees to pay County the following amounts:
  - A. For property in Fort Bend County:
    - 1. Thirty-five cents (\$0.35) per parcel per year; and
    - 2. Other costs for which CITY will reimburse the County for actual costs incurred for any additional services requested CITY or mandated by state statute.
  - B. For property in Harris County:
    - 1. Two dollars and seventy-seven cents (\$2.77) for parcels located in Harris County, Texas, for costs associated with separate billing and
    - 2. Other costs for which CITY will reimburse the County for actual costs incurred for any additional services requested CITY or mandated by state statute.
- 4.03 CITY 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 CITY, including CITY auditors, is authorized to examine the records maintained by County at such reasonable time and interval as CITY deems necessary. Such books and records will be kept in the offices of County.
- 5.02 CITY 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 CITY 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 CITY 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 CITY reserves the right to institute such suits for the collection of delinquent taxes as CITY 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 CITY 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, CITY 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 CITY.

### 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 and shall be in writing to be attached to and incorporated into this Agreement.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

7.04 This Agreement supersedes any and all other agreements, either oral or written between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.

7.05 This Agreement may not be assigned by either party.

### ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Party at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the CITY or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: City of Missouri City

Attn: Wes Vela 1522 Texas Parkway

Missouri City, Texas 77489

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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.

Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
July 1, 2008	7-1-08 Date
APPROVED:  Patsy Schultz Tax Assessor/Collector Date	le 23/08
CITY OF MISSOURI CITY, TEXAS  Frank Simpson, City Manager	Patrice Fogarty, City Secretary
5.20.08 Date	<u>5.20.08</u> Date
APPROVED:	
Caroline Kelley, City Attorney	

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 CITY OF MISSOURI CITY (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

### **RECITALS**

WHEREAS, on or about July 1, 2008 County and CITY 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 CITY 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 CITY 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, 2010.
- 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.

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#### EXECUTION

THE UNDERSIGNED OFFICIALS AND OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY AUTHORITY TO EXECUTE THIS AMENDMENT ON BEHALF OF THE PARTIES HERETO, AND FACH 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 MEND COUNTY /	ATTEST Thulson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	
June 23, 2009	6-23-09	
Date	Date	
APPROVED:	1 1 0	
Patsy Schult Patsy Schulz, Tax Assessor Collector	(e) 9/07	

CITY OF MISSOURI CITY

Crit manager

6-1-09

Date

Patrice Dogarty City Secretary

ATTACHMENTS: Exhibit A Original interlocal agreement

Carry Lopez-

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 CITY OF MISSOURI CITY (hereinafter referred to as "CITY"), a duly organized and existing Home-rule municipality under the laws of the State of Texas, acting by and through its City Council.

### **RECITALS**

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

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

WHEREAS, CITY 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 CITY 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 CITY for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed CITY in Fort Bend County and Harris 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, 2009.
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- 2.04 County may terminate this agreement by providing written notice to CITY 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 CITY, CITY shall assume all contractual obligations entered into with County for services rendered to CITY for the duration of the term of the Agreement and any renewal, 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 CITY for tax accounts within the jurisdiction of CITY.
- 3.02 CITY 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 CITY with regard to assessing and collecting ad valorem taxes.
- 3.04 CITY 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, CITY shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 CITY hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for CITY, 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 Property Tax Code.
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- 3.06 County shall provide the following reports, upon request, by CITY:
  - 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 CITY showing the taxes paid by year, amount paid, principal and interest paid, service charge paid, etc.;
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### ARTICLE IV OBLIGATIONS OF CITY

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- 4.02 For services rendered pursuant to this Agreement, CITY agrees to pay County the following amounts:
  - A. For property in Fort Bend County:
    - 1. Thirty-five cents (\$0.35) per parcel per year; and
    - 2. Other costs for which CITY will reimburse the County for actual costs incurred for any additional services requested CITY or mandated by state statute.
  - B. For property in Harris County:
    - 1. Two dollars and seventy-seven cents (\$2.77) for parcels located in Harris County, Texas, for costs associated with separate billing and
    - 2. Other costs for which CITY will reimburse the County for actual costs incurred for any additional services requested CITY or mandated by state statute.
- 4.03 CITY 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 CITY, including CITY auditors, is authorized to examine the records maintained by County at such reasonable time and interval as CITY deems necessary. Such books and records will be kept in the offices of County.
- 5.02 CITY 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 CITY 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 CITY 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 CITY reserves the right to institute such suits for the collection of delinquent taxes as CITY 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 CITY 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, CITY 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 CITY.

### 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 and shall be in writing to be attached to and incorporated into this Agreement.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

7.04 This Agreement supersedes any and all other agreements, either oral or written between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.

7.05 This Agreement may not be assigned by either party.

### ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Party at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the CITY or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: City of Missouri City

Attn: Wes Vela 1522 Texas Parkway

Missouri City, Texas 77489

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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	Dianne Wilson, County Clerk
Date July 1, 2008	Date
APPROVED:  Patrony Schult Tax Assessor/Collector Date	6/23/08
CITY OF MISSOURI CITY, TEXAS Frank Simpson, City Manager	Patrice Fogarty, City Secretary
Date	Date 5/19/1.8
APPROVED:	
Caroline Kelley, City Attorney	

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 CITY OF NEEDVILLE (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and CITY 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 CITY 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 CITY 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, 2011.
- 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.

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### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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/	Granne Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
7-6-10 Date	76-10 Date
APPROVED:  Patsy Schultz, Tax Assessor/Collector	Lo 29 2010  Date
CITY OF NEEDVILLE	2 AM
Willing Lever	Den Self
5/26/10 Date	Date

Amended Interlocal Agreement for Tax Collection Services

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 CITY OF NEEDVILLE, (hereinafter referred to as "City"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

### **RECITALS**

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

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

WHEREAS, City 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 City 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 City for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed City 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 City 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 **City** 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 City, City shall assume all contractual obligations entered into with County for services rendered to City for the duration of the term of the Agreement and any renewal, 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 City for tax accounts within the jurisdiction of City.
- 3.02 **City** 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 City with regard to assessing and collection of ad valorem taxes.
- 3.04 City 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, City shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 City hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for City, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the City. 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 City taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of **City**.
  - 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 **City** 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 **City**. All additional services shall be billed to **City** by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by City:

- 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 **City** 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 City shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to City's designated depository or agent; or
  - C. by check mailed to City.
- 3.08 **City** 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 City 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 City.

# ARTICLE IV OBLIGATIONS OF CITY

- 4.01 **City** 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, City 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 City will reimburse the County for actual\_costs incurred for any additional services requested City 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 City 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

- 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 City, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as City deems necessary. Such books and records will be kept in the offices of County.
- 5.02 City 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 City 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 City 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 City reserves the right to institute such suits for the collection of delinquent taxes as City 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 **City** 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, City 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 City.

### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to

- be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

## ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:

The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To:

Bon 527

Needville, TY 77461
Branon Teykl

Copy to:

Fort Bend County Attorney 301 Jackson, Suite 728 Richmond, Texas 77469

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. Attached hereto is Exhibit A – Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY

Robert E. Hebert, County Judge

Dianne Wilson, County Clerk

Date

APPROVED:

Patsy Schultz, Tax Assessor/Collector

Date

NAME OF JURISDICTION - CHY of Newbuilk

Delbert Werlott, MAYOR

or and and

5-14-08

Date

Date

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 CITY OF ORCHARD (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

### **RECITALS**

WHEREAS, on or about July 1, 2008 County and CITY 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 CITY 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 CITY 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, 2011.
- 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.

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Amendment to Interlocal Agreement for Tax Collection Services

### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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  Robert E. Hebert, County Judge	ATTEST:  Hanne Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:  Tatsy Schultz, Tax Assessor/Collector	(o) 29/20/0 Date
CITY OF ORCHARD	
ROD PAVLOCK, MAYOR	Merry Sur Hajdik) MERDY SUE HAJDIK CITY SECRETARY
Date 9, 2010	Date G 2010

ATTACHMENTS: Exhibit A – Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

8

COUNTY OF FORT BEND

§ 8

## 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 City of Orchard, (hereinafter referred to as "City"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

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

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

WHEREAS, City 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 City 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 City for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed City 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 City 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 City 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 City, City shall assume all contractual obligations entered into with County for services rendered to City for the duration of the term of the Agreement and any renewal, 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 City for tax accounts within the jurisdiction of City.
- 3.02 **City** 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 City with regard to assessing and collection of ad valorem taxes.
- 3.04 City 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, City shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 City hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for City, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the City. 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 City taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of City.
  - 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 **City** 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 City. All additional services shall be billed to City by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by City:

- 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 City 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 City shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to City's designated depository or agent; or
  - C. by check mailed to City.
- 3.08 City 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 City 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 City.

# ARTICLE IV OBLIGATIONS OF CITY

- 4.01 City 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, City 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 City will reimburse the County for actual\_costs incurred for any additional services requested City 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 City 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 City, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as City deems necessary. Such books and records will be kept in the offices of County.
- 5.02 City 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 City 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 City 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 City reserves the right to institute such suits for the collection of delinquent taxes as City 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 **City** 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, City 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 City.

### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to

- be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

### ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:	The Honorable Patsy Schultz
-	Fort Bend County Tax Assessor-Collector
	500 Liberty, Suite 101
	Richmond, Texas 77469

To: City of Orchard.

Atta: Rod Pavlock, Mayor

D.O. Boy 59

Copy to: Fort Bend County Attorney
301 Jackson, Suite 728
Richmond, Texas 77469

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. Attached hereto is Exhibit A — Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 DULLY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY	Anil	an a said a
Robert E. Hebert, County Judge	Dianne Wilson.	County Clerk
July 1, 2008  Date	7-1-08 Date	
APPROVED:  Paksy July  Patsy School, Tax Assessor/Collector	Date Date	08
	Orchard	
ROD PAULOCK, MAYOR	Rod F	aulok
Date	<u>April</u> Date	21, 2.00 <b>3</b>

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

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 CITY OF RICHMOND (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

### **RECITALS**

WHEREAS, on or about July 1, 2008 County and CITY 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 CITY 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 CITY 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, 2011.
- 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.

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### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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  Robert E. Hebert, County Judge	ATTEST Heave Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:  Patsy Schultz, Tax Assessor Collector	(b) 29 2010 Date
CITY OF RICHMOND	
7/Ilman M. Maore Hilmar G. Moore, Mayor	Mona Matak
June 21, 2010  Date	Jene 21, 2010 Date

ATTACHMENTS: Exhibit A - Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

## 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 City of Richmond, (hereinafter referred to as "City"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

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

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

WHEREAS, City 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 City 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 City for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed City 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 City 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 **City** 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 City, City shall assume all contractual obligations entered into with County for services rendered to City for the duration of the term of the Agreement and any renewal, 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 City for tax accounts within the jurisdiction of City.
- 3.02 **City** 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 City with regard to assessing and collection of ad valorem taxes.
- 3.04 City 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, City shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 City hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for City, 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 Property Tax Code.
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  - F. County shall mail notices of delinquent service charges in accordance with Section 33.07 of the Texas Property Tax Code.
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  - H. County shall perform any additional, reasonable services which may be requested by City. All additional services shall be billed to City by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by City:

- 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 City 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 City shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to City's designated depository or agent; or
  - C. by check mailed to City.
- 3.08 City 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 City at least once per week.
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- 3.11 Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from the County's remittance to **City**.

## ARTICLE IV OBLIGATIONS OF CITY

- 4.01 **City** agrees to promptly deliver to County all records necessary to perform its duties under the terms of this Agreement.
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- 4.03 **City** 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

- 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 City, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as City deems necessary. Such books and records will be kept in the offices of County.
- 5.02 City 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 City 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 City 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 **City** reserves the right to institute such suits for the collection of delinquent taxes as **City** 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 **City** 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, City 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 City.

#### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to

be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

## ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:

The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To:

City of Richmond
402 Morton Street
Bishmond, TX 77469
AHn: Terrie Vela.

Copy to:

Fort Bend County Attorney 301 Jackson, Suite 728 Richmond, Texas 77469

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. Attached hereto is Exhibit A – Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

HAVE BEEN DULT PASSES AND ARE IN	JW IN FULL FURCE AND EFFECT.
FORT BEND COUNTY  Sobert E. Hebert, County Judge	Dianne Wilson, County Clerk
<u>July 1, 2008</u> Date	7-1-08 Date
APPROVED:  Tatse Schult  Patsy Somiltz, Tax Assessor/Collector	$\frac{10}{Date}$ $\frac{3}{08}$
NAME OF JURISDICTION	
CITY OF RICHMOND	MAYOR
ATTEST:  Mona Matak  Date 4/28/08 CITY SECRETARY	APRIL 28, 2008 Date

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

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 CITY OF ROSENBERG (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

#### **RECITALS**

WHEREAS, on or about July 22, 2008 County and CITY 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 CITY 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 CITY 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, 2011.
- 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

Amendment to Interlocal Agreement for Tax Collection Services

#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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: Grance Wilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:  Patsy Schultz, Tax Assessor/Collector	(0) 29/2010 Date 29/2010
CITY OF ROSENBERG  Jack Manager  Jack Manager	Linda Cernosek, City Secretary
June 16, 2010  Date	June 16, 2010 Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

## INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

This Interlocal Agreement (hereinafter referred to as "Agreement"), is made and entered into, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and City of Rosenberg, (hereinafter referred to as "City"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

#### **RECITALS**

WHEREAS, the, City and the County have the authority to enter this Agreement under Chapters 6 and 26 of the Texas (Property) Tax Code and Chapter 791 of the Texas Government Code; and

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

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

NOW THEREFORE, County and City 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 the City for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed the City 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 **The City** 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 the **City** 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 the City, the City shall assume all contractual obligations entered into with County for services rendered to City for the duration of the term of the Agreement and any renewal, 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 the City for tax accounts within the jurisdiction of City.
- 3.02 City 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 the City with regard to assessing and collection of ad valorem taxes, including timely providing the City a schedule concerning the publication of tax rates in the newspaper for the City. The County will cause to be published in the City's Official Newspaper all notices required by law under the Texas Property Tax Code.
- 3.04 The City shall adopt a tax rate by October 1 of each year or the 60<sup>th</sup> day after the date the certified tax appraisal roll is received by the City, whichever is later. In the event the tax rate is adopted subsequent to October 1 of any year, City shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 The City hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for the City, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the City. 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 City taxes and the County may include taxes owed to any other participating taxing entity.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of **City**.
  - E. County shall mail statements by October 20<sup>th</sup> of each calendar year, or as soon therafter as practicable.

- 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 City 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 City. All additional services shall be billed to City by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by City:
  - 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 City 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 City.
- 3.07 The taxes collected by County for City shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to City's designated depository or agent; or
  - C. by check mailed to City.
- 3.08 City 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 the **City** 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. at all other times.
- 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 City.

# ARTICLE IV OBLIGATIONS OF CITY

- 4.01 City 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, City agrees to pay County the following amounts:
  - A. Thirty-five cents (\$0.35) per parcel per year;
  - B. Other costs for which City will reimburse the County for actual costs incurred for any additional services requested City or mandated by state statute.
- 4.03 City 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 the City, including the City auditors, is authorized to examine the records maintained by County at such reasonable time and interval as City deems necessary. Such books and records will be kept in the offices of County.
- 5.02 City 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 City 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 City 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 City reserves the right to institute such suits for the collection of delinquent taxes as City 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 **City** 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, City 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 City.

#### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may not be assigned by either party.

## ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:	The Honorable Patsy Schultz
•	Fort Bend County Tax Assessor-Collector
	500 Liberty, Suite 101
	Richmond, Texas 77469
То:	City of Rosenberg
	Finence Director
	P.o. Box 32
	Rosenbera 1x 77471
	· · · · · · · · · · · · · · · · · · ·
Copy to:	Fort Bend County Attorney
	301 Jackson, Suite 728
	Richmond, Texas 77469

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. Attached hereto is Exhibit A — Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY  Soleur Heleur	Harle	bon
Robert E. Hebert, County Judge	Dianne Wilson	County Clerk
July 22, 2008  Date	July 22, Date	2009
APPROVED:		

NAME OF JURISDICTION CITY OF ROSENBERG

Patsy Soultz, Tax Assessor/Collector

Jack S. Hamlett, City Manager

tada ternoseka city Secretary

7/1/08

Interlocal Agreement for Tax Collection Page 6 of 7

	7 1 14
7-2-08	1-2-01
Date	Date

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

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 CITY OF SIMONTON (hereinafter referred to as "CITY"), duly organized and existing under the laws of the State of Texas, acting by and through its City Council.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and CITY 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 CITY 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 CITY 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, 2011.
- 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

Amendment to Interlocal Agreement for Tax Collection Services

#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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 FULL FORCE AND EFFECT.

FORT BEND COUNTY  MILLED DELLE  Robert E. Hebert, County Judge	ATTEST: Acanne Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:  Patsy Schulz, Tax Assessor/Collector	(e) 29 2010 Date
CITY OF SIMONTON	
LANIEL MCJUNKIN, HAYOR	Mathym Mida KATHRYN NADA, CITY SECREARY
<u>6.23 -10</u> Date	<u>June</u> 23, 2010 Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

### 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 City of Simonton, (hereinafter referred to as "City"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

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

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

WHEREAS, City 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 City 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 City for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed City 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 City 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 City 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 City, City shall assume all contractual obligations entered into with County for services rendered to City for the duration of the term of the Agreement and any renewal, 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 City for tax accounts within the jurisdiction of City.
- 3.02 City 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 City with regard to assessing and collection of ad valorem taxes.
- 3.04 City 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, City shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 City hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for City, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the City. 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 City taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of City.
  - 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 City 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 City. All additional services shall be billed to City by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by City:

- 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 City 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 City shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to City's designated depository or agent; or
  - C. by check mailed to City.
- 3.08 City 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 City 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 City.

## ARTICLE IV OBLIGATIONS OF CITY

- 4.01 City 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, City 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 City will reimburse the County for actual\_costs incurred for any additional services requested City 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 City 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 City, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as City deems necessary. Such books and records will be kept in the offices of County.
- 5.02 City 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 City 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 City 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 City reserves the right to institute such suits for the collection of delinquent taxes as City 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 City 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, City 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 City.

#### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to

- be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

### ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: City of Simontor

City of Simonton Otto: Paniel McJunkin, Mayor

P.O. BOX 7 Simunton, TX 77476

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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. Attached hereto is Exhibit A – Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY J	Mulow
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
July 1, 2008  Date	7-1-08 Date
APPROVED:  Patsy Sobultz, Tax Assessor/Collector	623/08 Date
NAME OF JURISDICTION	
GIMONTON	aur Courles
5/20/08 Date	5/20/08 Date
Daic	Date

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

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 WHARTON COUNTY JUNIOR COLLEGE (hereinafter referred to as "SCHOOL"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and SCHOOL 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 SCHOOL 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 SCHOOL 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, 2011.
- 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.

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#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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	Scanne Hilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	
7-6-10 Date	7-6-10 Date	· · · · · · · · · · · · · · · · · · ·
APPROVED:  Patsy Schutz, Tax Assessor/Collector	6 29 2010 Date	
WHARTON COUNTY JUNIOR COLLEGE		
Det III board chair	Jack Alla	
6-15-2616	(0-15-10	

Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

Date

Canaly The

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 WHARTON COUNTY JUNIOR COLLEGE (hereinafter referred to as "SCHOOL"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

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

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

WHEREAS, SCHOOL 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 SCHOOL 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 SCHOOL for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed SCHOOL in Fort Bend County.

#### ARTICLE II <u>TERM</u>

- 2.01 This Agreement shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 SCHOOL 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 SCHOOL 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 SCHOOL, SCHOOL shall assume all contractual obligations entered into with County for services rendered to SCHOOL for the duration of the term of the Agreement and any renewal, 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 SCHOOL for tax accounts within the jurisdiction of SCHOOL.
- 3.02 SCHOOL 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 SCHOOL with regard to assessing and collection of ad valorem taxes.
- 3.04 SCHOOL 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, SCHOOL shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 SCHOOL hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for SCHOOL, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the SCHOOL. 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 SCHOOL taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of SCHOOL.
  - 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 SCHOOL 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 SCHOOL. All additional services shall be billed to SCHOOL by County at actual costs.

- 3.06 County shall provide the following reports, upon request, by SCHOOL:
  - 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 SCHOOL 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 SCHOOL shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to SCHOOL designated depository or agent; or
  - C. by check mailed to SCHOOL.
- 3.08 SCHOOL 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 SCHOOL 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 SCHOOL.

# ARTICLE IV OBLIGATIONS OF SCHOOL

- 4.01 SCHOOL 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, SCHOOL 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 SCHOOL will reimburse the County for actual costs incurred for any additional services requested SCHOOL 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 SCHOOL 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 SCHOOL, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as SCHOOL deems necessary. Such books and records will be kept in the offices of County.
- 5.02 SCHOOL 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 SCHOOL 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 SCHOOL 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 SCHOOL reserves the right to institute such suits for the collection of delinquent taxes as SCHOOL 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 SCHOOL 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, SCHOOL 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 SCHOOL.

## 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County,

Texas.

- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

## ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: Pat Kubala TAC

Wharton County Junior College P.D. Box 189

Wharton TX 77488

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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. Attached hereto is Exhibit A — Documentation Required From Taxing Entities, which is made a part of this Agreement.

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY  Willey Silley	Allul	Son-
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
July 1 2008  Date	Date	08
APPROVED:  Patsy Schultz, Tax Assessor/Collector	$\frac{60236}{\text{Date}}$	· 8
NAME OF JURISDICTION		
Wharton County Junior College	Rick :	Aug Davis
May 20, 2008	5/20	108
Date	Date	

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

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

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 CINCO MUNICIPAL UTILITY DISTRICT # 9 (hereinafter referred to as "MUD #9"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

WHEREAS, on or about July 22, 2008 County and MUD #9 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 MUD #9 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 MUD #9 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, 2011.
- 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.

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#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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.

FORP BEND COUNTY  Allee Allee  Robert E. Hebert, County Judge	ATTEST: Hanne Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:  Takes Schultz Tax Assessor/Collector	6 29 2010 Date
CINCO MUNICIPAL UTILITY DISTRICT #	<b>#</b> 9
William Brand, President	Joyce Kainer, Ast. Secretary
Date	

ATTACHMENTS: Exhibit A – Original interlocal agreement

### 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 CINCO MUNICIPAL UTILITY DISTRICT # 9 (hereinafter referred to as "MUD #9"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

WHEREAS, MUD #9 has the authority to authorize County to act as tax assessor/collector for MUD #9, and County has the authority to so act; and,

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

WHEREAS, MUD #9 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 MUD #9 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 MUD #9 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed MUD #9.

#### 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 MUD #9 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 MUD #9 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 MUD #9, MUD #9 shall assume all contractual obligations entered into with County for services rendered to MUD #9 for the duration of the term of the Agreement and any renewal, 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 MUD #9 for tax accounts within the jurisdiction of MUD #9.
- 3.02 MUD #9 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 MUD #9 with regard to assessing and collection of ad valorem taxes.
- 3.04 MUD #9 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, MUD #9 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 MUD #9 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for MUD #9, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the MUD #9. 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 MUD #9 taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of MUD #9.
  - 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 MUD #9 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 MUD #9. All additional services shall be billed to MUD #9 by County at actual costs.

- 3.06 County shall provide the following reports:
  - 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 MUD#9 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 MUD #9 shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to MUD #9's designated depository or agent; or
  - C. by check mailed to MUD#9.
- 3.08 MUD #9 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 MUD #9 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 MUD #9.

## ARTICLE IV OBLIGATIONS OF MUD #9

- 4.01 MUD #9 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, MUD #9 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 MUD #9 will reimburse the County for actual costs incurred for any additional services requested MUD #9 or mandated by state statute.
  - D. Two dollars and seventy-seven cents (\$2.77) for parcels located in Harris County, Texas, for costs associated with separate billing.
- 4.03 MUD #9 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 MUD #9, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as MUD #9 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 MUD#9 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 MUD #9 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 MUD #9 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 MUD #9 reserves the right to institute such suits for the collection of delinquent taxes as MUD #9 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 MUD #9 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, MUD#9 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 MUD#9.

#### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County,

Texas.

- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

## ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: Cinco m. U.D. No. 9

C/O ABHOR LLP

320 SWFreeway, Suite 2600

Houston, TX 77027

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY  Location County Judge  Robert E. Hebert, County Judge	Dianne Wilson, , County Clerk
July 22, 2008  Date	July 22, 2008 Date
APPROVED:  Patsy Schultz, Tax Assessor/Collector	7/1/08 Date
Cinco Municipal Utility District # 9  Why and I	Obylet Dogges
6/18/08 Date	<u>\(\s\)</u> \(\s\) \(\s\) \(\s\) \(\s\)

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 EMERGENCY SERVICES DISTRICT # 1 (hereinafter referred to as "ESD # 1"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

### **RECITALS**

WHEREAS, on or about July 1, 2008 County and ESD # 1 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 ESD # 1 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 ESD # 1 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, 2011.
- 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.

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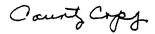
#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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: Ganne Kilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	7
7-6-10 Date	7-6-10 Date	
APPROVED:  Patsy Schultz, Tax Assessor/Collector	(e) 29/2010 Date	
, - · · · · · · · · · · · · · · · · · ·		

FORT BEND EMERGENCY SERVICES DISTRICT # 1

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 EMERGENCY SERVICES DISTRICT # 1 (hereinafter referred to as "ESD # 1"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

WHEREAS, ESD # 1 has the authority and the obligation, pursuant to Section 775.074 (e), Health and Safety Code to authorize County to act as tax assessor/collector for ESD # 1, and County has the authority and obligation to so act; and,

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

WHEREAS, ESD # 1 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 ESD # 1 for the mutual consideration hereinafter stated, agree as follows:

# ARTICLE I PURPOSE

The purpose of this Agreement is to formally designate the Fort Bend County Tax Assessor/Collector as the tax assessor/collector for ESD # 1 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed ESD # 1 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.

## ARTICLE III OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for ESD # 1 for tax accounts within the jurisdiction of ESD # 1.
- 3.02 ESD # 1 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, and Section 775.074(e) of the Texas Health & Safety Code.
- 3.03 County shall perform all the duties required by law of the Tax Assessor-Collector of ESD # 1 with regard to assessing and collection of ad valorem taxes.
- 3.04 ESD # 1 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, ESD # 1 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 ESD # 1 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for ESD # 1, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the ESD # 1. 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 ESD # 1 taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of ESD # 1.
  - 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 ESD # 1 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 ESD # 1. All additional services shall be billed to ESD # 1 by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by ESD # 1:
  - 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 ESD # 1 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 ESD #1 shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to ESD # 1's designated depository or agent if requested in writing by ESD # 1; or
  - C. by check mailed to ESD # 1.
- 3.08 ESD # 1 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 ESD # 1 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 ESD # 1.

# ARTICLE IV OBLIGATIONS OF ESD # 1

- 4.01 ESD # 1 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, ESD # 1 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 ESD # 1 will reimburse the County for actual costs incurred for any additional services requested ESD # 1 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 ESD # 1 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 ESD # 1, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval

- as ESD # 1 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 ESD # 1 shall maintain a Public Fidelity Bond covering the ESD # 1's Treasurer in the amount of one hundred thousand dollars (\$100,000.00).
- 5.03 ESD # 1 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 ESD # 1 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 ESD # 1 reserves the right to institute such suits for the collection of delinquent taxes as ESD # 1 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 ESD # 1 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, ESD # 1 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 ESD # 1.

### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing

between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.

7.05 This Agreement may not be assigned by either party.

# ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: Fort Bend Emergency Services District #1

820 Gessner Ste 1710 Houston, Texas 77024

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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 DULLY PASSES 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
Patsy Schultz, Tax Assessor Collector	6 23 08 Date
NAME OF JURISDICTION FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 1  Robert Armstrong, Fres	Hank Wenzler, See
May 14, 2008	May 14, 2008 Date

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

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 EMERGENCY SERVICES DISTRICT # 2 (hereinafter referred to as "ESD # 2"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and ESD # 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 ESD # 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 ESD # 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, 2011.
- 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.

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Amendment to Interlocal Agreement for Tax Collection Services

#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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 Geanne M	tiloan
Robert E. Hebert, County Judge	Dianne Wilson, County	Clerk
7	2/-10	
7-6-10 Date	7-6-10 Date	7.5.7
APPROVED:  Patsy Schullz, Tax Assessor/Collector	(a) 29/20 Date	010
FORT BEND EMERGENCY SERVICES I	DISTRICT # 2	
Ex from	Wobert 11	Ulle,
Date //6/10	6/16/18 Date	2

ATTACHMENTS: Exhibit A – Original interlocal agreement

### 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 EMERGENCY SERVICES DISTRICT # 2 (hereinafter referred to as "ESD # 2), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, ESD # 2 has the authority and the obligation, pursuant to Section 775.074 (e), Health and Safety Code to authorize County to act as tax assessor/collector for ESD # 2, and County has the authority and obligation to so act; and,

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

WHEREAS, ESD # 2 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 ESD # 2 for the mutual consideration hereinafter stated, agree as follows:

## ARTICLE I PURPOSE

The purpose of this Agreement is to formally designate the Fort Bend County Tax Assessor/Collector as the tax assessor/collector for ESD # 2 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed ESD # 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.

### ARTICLE III OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for ESD # 2 for tax accounts within the jurisdiction of ESD # 2.
- 3.02 ESD # 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, and Section 775.074(e) of the Texas Health & Safety Code.
- 3.03 County shall perform all the duties required by law of the Tax Assessor-Collector of ESD # 2 with regard to assessing and collection of ad valorem taxes.
- 3.04 ESD # 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, ESD # 2 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 ESD # 2 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for ESD # 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the ESD # 2. 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 ESD # 2 taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of ESD # 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 ESD # 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 ESD # 2. All additional services shall be billed to ESD # 2 by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by ESD # 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 ESD # 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 ESD #2 shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to ESD # 2's designated depository or agent if requested in writing by ESD # 2; or
  - C. by check mailed to ESD # 2.
- 3.08 ESD # 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 ESD # 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 ESD # 2.

## ARTICLE IV OBLIGATIONS OF ESD # 2

- 4.01 ESD # 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, ESD # 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 ESD # 2 will reimburse the County for actual costs incurred for any additional services requested ESD # 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 ESD # 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 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 ESD # 2, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval

- as ESD # 2 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 ESD # 2 shall maintain a Public Fidelity Bond covering the ESD # 2's Treasurer in the amount of one hundred thousand dollars (\$100,000.00).
- 5.03 ESD # 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 ESD # 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 ESD # 2 reserves the right to institute such suits for the collection of delinquent taxes as ESD # 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 ESD # 2 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, ESD # 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 ESD # 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing

between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.

7.05 This Agreement may not be assigned by either party.

# ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:

The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To:

Fort Bend Emergency Services District #2

820 Gessner Ste 1710 Houston, Texas 77024

Copy to:

Fort Bend County Attorney 301 Jackson, Suite 728 Richmond, Texas 77469

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY  When White	Arriba	<u> </u>
Robert E. Hebert, County Judge	Dianne Wilson, Co	unty Clerk
Date July 1, 2008	7-1-08 Date	- C
APPROVED:  Patsy Schultz, Tax Assessor/Collector	6 23/08 Date	
NAME OF JURISDICTION ESD#2		
Charle Supper	blet Mille	
May 21, 2008	May 21, 2008	

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

§

COUNTY OF FORT BEND

§ 8

# 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 EMERGENCY SERVICES DISTRICT NO. 5 (hereinafter referred to as "ESD No. 5"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

### **RECITALS**

WHEREAS, on or about July 1, 2008 County and ESD No. 5 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 ESD No. 5 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 ESD No. 5 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, 2011.
- 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.

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#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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.

FORTBEND COUNTY Wheel Weller	Scanne Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:	<b>f</b>
Patsy Schultz, Tax Assessor/Collector	6 29 2016 Date

FORT BEND EMERGENCY SERVICES DISTRICT No. 5

JAMESUHITE, Pres.

Date

Date

John Mokuro, Sec 6/8/10

Date

ATTACHMENTS: Exhibit A - Original interlocal agreement



## 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 EMERGENCY SERVICES DISTRICT NO. 5 (hereinafter referred to as ESD No. 5), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

WHEREAS, ESD No. 5 has the authority and obligation, pursuant to Section 775.074 (e), Health and Safety Code to authorize County to act as tax assessor/collector for ESD No. 5, and County has the authority to so act; and,

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

WHEREAS, ESD No. 5 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 ESD No. 5 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 ESD No. 5 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed ESD No. 5 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.

### ARTICLE III OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for ESD No. 5 for tax accounts within the jurisdiction of ESD No. 5.
- 3.02 ESD No. 5 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, and Section 775.074(e) of the Texas Health & Safety Code.
- 3.03 County shall perform all the duties required by law of the Tax Assessor-Collector of ESD No. 5 with regard to assessing and collection of ad valorem taxes.
- 3.04 ESD No. 5 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, ESD No. 5 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 ESD No. 5 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for ESD No. 5, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the ESD No. 5. 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 ESD No. 5 taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of ESD No. 5.
  - 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 ESD No. 5 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 ESD No. 5. All additional services shall be billed to ESD No. 5 by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by ESD No. 5:
  - 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 ESD No. 5 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 ESD No. 5 shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to ESD No. 5's designated depository or agent; or
  - C. by check mailed to ESD No. 5.
- 3.08 ESD No. 5 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 may be remitted to ESD No. 5 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 ESD No. 5.

## ARTICLE IV OBLIGATIONS OF ESD No. 5

- 4.01 ESD No. 5 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, ESD No. 5 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 ESD No. 5 will reimburse the County for actual costs incurred for any additional services requested ESD No. 5 or mandated by state statute.
  - D. Two dollars and seventy-seven cents (\$2.77) for parcels located in Harris County, Texas, for costs associated with separate billing.
- 4.03 ESD No. 5 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 ESD NO. 5, including District auditors, is authorized to examine the records maintained by County at such reasonable time

- and interval as ESD No. 5 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 ESD No. 5 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 ESD No. 5 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 ESD No. 5 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 ESD NO.5 reserves the right to institute such suits for the collection of delinquent taxes as ESD NO. 5 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 ESD No. 5 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, ESD NO. 5 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 ESD No. 5.

### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may not be assigned by either party.

## ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:

The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To:

Fort Bend Emergency Services District No. 5

Attn: Ms. Sara Anderson

1100 Louisiana Street, Suite 400

Houston, Texas 77002

Copy to:

Fort Bend County Attorney 301 Jackson, Suite 728 Richmond, Texas 77469

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. Attached hereto is Exhibit A – Documentation Required From Taxing Entities, which is made a part of this Agreement

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 DULLY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

	_	
FORT BEND COUNTY	$\bigcap$ .	•
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Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
_	<b>.</b>	
Date July 1, 2008	7-1-08 Date	
	Date	
APPROVED:	1 /	
Latser Touth	$\frac{10\sqrt{23/08}}{\text{Date}}$	<u> </u>
Patsy Schultz, Tax Assessor/Collector	Date !	
FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 5		
SERVICES DISTRICT NO. 3	<b>^</b> .	
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MER:Interlocal Agreement.Tax Collection:1396(040506)	· · · · · · · · · · · · · · · · · · ·	
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### 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.

Exhibit "A"

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 MUNICIPAL UTILITY DISTRICT NO. 41 (hereinafter referred to as "MUD #41"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and MUD #41 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 MUD #41 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 MUD #41 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, 2011.
- 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.

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#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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.

FORTBEND COUNTY	ATTEGT:- Hilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	
7-6-10 Date	7-6-10 Date	
APPROVED:  Valsy Schultz Tax Assessor/Collector	6 29 2010 Date	
FORT BEND COUNTY MUNICIPAL UTIL	ITY DISTRICT NO. 41	
J.R. Will	BAhf	
O	<i>V</i>	
6114/5010	6-14-2010	
Date	Data	

ATTACHMENTS: Exhibit A – Original interlocal agreement

## 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 MUNICIPAL UTILITY DISTRICT NO. 41 (hereinafter referred to as "MUD #41"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, MUD #41 has the authority to authorize County to act as tax assessor/collector for MUD #41, and County has the authority to so act; and,

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

WHEREAS, MUD #41 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 MUD #41 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 MUD #41 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed MUD #41 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 MUD #41 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 MUD #41 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 MUD #41, MUD #41 shall assume all contractual obligations entered into with County for services rendered to MUD #41 for the duration of the term of the Agreement and any renewal, 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 MUD #41 for tax accounts within the jurisdiction of MUD #41.
- 3.02 MUD #41 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 MUD #41 with regard to assessing and collection of ad valorem taxes.
- 3.04 MUD #41 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, MUD #41 shall reimburse County for any additional costs incurred as a result thereof in accordance with Article IV of this Agreement.
- 3.05 MUD #41 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for MUD #41, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the MUD #41. 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 MUD #41 taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of MUD #41.
  - 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 MUD #41 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 MUD #41. All additional services shall be billed to MUD #41 by County at actual costs.

- 3.06 County shall provide the following reports, upon request, by MUD #41:
  - 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 MUD #41 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 MUD #41 shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to MUD #41's designated depository or agent; or
  - C. by check mailed to MUD #41.
- 3.08 MUD #41 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 MUD #41 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 MUD #41.

# ARTICLE IV OBLIGATIONS OF MUD #41

- 4.01 MUD #41 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, MUD #41 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 MUD #41 will reimburse the County for actual costs incurred for any additional services requested by MUD #41 or mandated by state statute.
- D. Two dollars and seventy-seven cents (\$2.77) for parcels located in Harris County, Texas, for costs associated with separate billing.
- 4.03 MUD #41shall 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 MUD #41, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as MUD #41 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 MUD #41 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 MUD #41 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 MUD #41 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 MUD #41 reserves the right to institute such suits for the collection of delinquent taxes as MUD #41 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 MUD #41 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, MUD #41 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 MUD #41.

### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County.

Texas.

- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may not be assigned by either party.

# ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to MUD #41 or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To MUD #41: Fort Bend County Municipal Utility District No. 41

1300 Post Oak Blvd., Suite 1400

Houston, Texas 77056 Attn: Daniel Ringold

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY	Laule	gor-
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
Date July 1 2008	7-1-02 Date	3
APPROVED:  Patsy Schultz, Tax Assessor/Collector	10 23/08 Date	8
FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 41		
Wayne Chile		
President, Board of Directors  May 13, 2018		
Date Date	Date	

Interlocal Agreement for Tax Collection Page 6 of 7

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 #1 (hereinafter referred to as "FWSD #1"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and FWSD #1 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 FWSD #1 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 FWSD #1 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, 2011.
- 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.

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Amendment to Interlocal Agreement for Tax Collection Services

#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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: Geanne Wilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	V:
7-6-10 Date	7-6-10 Date	
APPROVED:  Takes Schulz, Tax Assessor/Collector	(e) 29/2010 Date	
FORT BEND COUNTY FRESH WATER S	UPPLY DISTRICT #1	
Mosa Linda Moderna vice-president	Not MS	
6/24/10 Date	6/24/10	

Amended Interlocal Agreement for Tax Collection Services

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 #1 (hereinafter referred to as "FWSD #1"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, FWSD #1 has the authority to authorize County to act as tax assessor/collector for FWSD #1, and County has the authority to so act; and,

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

WHEREAS, FWSD #1 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 FWSD #1 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 FWSD #1 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed FWSD #1 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 FWSD #1 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 #1 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 #1, FWSD #1 shall assume all contractual obligations entered into with County for services rendered to FWSD #1 for the duration of the term of the Agreement and any renewal, 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 #1 for tax accounts within the jurisdiction of FWSD #1.
- 3.02 FWSD #1 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 #1 with regard to assessing and collection of ad valorem taxes.
- 3.04 FWSD #1 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#1 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 FWSD #1 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for FWSD #1, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the FWSD #1. 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 FWSD #1 taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of FWSD #1.
  - 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 #1 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 #1. All additional services shall be billed to FWSD #1 by County at actual costs.

- 3.06 County shall provide the following reports, upon request, by FWSD #1:
  - 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 #1 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 #1 shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to FWSD #1's designated depository or agent; or
  - C. by check mailed to FWSD #1.
- 3.08 FWSD #1 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 #1 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 #1.

# ARTICLE IV OBLIGATIONS OF FWSD #1

- 4.01 FWSD #1 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 #1 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 #1 will reimburse the County for actual costs incurred for any additional services requested FWSD #1 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 #1 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 FWSD #1, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as FWSD #1 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 FWSD #1 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 #1 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 #1 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 #1 reserves the right to institute such suits for the collection of delinquent taxes as FWSD #1 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 #1 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, FWSD #1 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 #1.

## 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County,

Texas.

- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

# ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County:

The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To:

Ft Beat County Fresh WATER SUPPLY Distud #11 3 EAST GREENWAY PLAZA, SUITE 2000

77046

Copy to:

Fort Bend County Attorney 301 Jackson, Suite 728 Richmond, Texas 77469

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 PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY	Anil	
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
July 1, 2008  Date	7-1-08 Date	
APPROVED:  Patsy Schultz, Tax Assessor/Collector	Date Date	8
NAME OF JURISDICTION		
F+ Beno Fresh Water Supply	Jan 1	Sur
Date 19, 2008	Date Date	-19,2008

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

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 "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 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 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 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, 2011.
- 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

Amendment to Interlocal Agreement for Tax Collection Services

#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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: Grance Will	ia.
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	
7-6-10 Date	7-6-10 Date	
APPROVED:	\ 1	
Patsy Schulz, Tax Assessor/Collector	(a) 29/20/0 Date	
FORT BEND COUNTY FRESH WATER S	UPPLY DISTRICT NO. 2	
armen Martine	Man May	
June 8, 2010	June 8, 2010	

Date

ATTACHMENTS: Exhibit A - Original interlocal agreement

Date

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.

Interlocal Agreement for Tax Collection Page 1 of 8

- 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.

- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may not be assigned by either party.

# ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice or communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To FWSD #2: Fort Bend County Fresh Water Supply District No.2

c/o Sechrist · Duckers LLP

770 South Post Oak Lane, Suite 410

Houston, Texas 77056

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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 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 /	Amile	grand and
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
July 1, 2008  Date	7-1-08 Date	
APPROVED:		•
Patsy Schultz, Tax Assessor/Gollector	$\frac{\langle e \rangle 23 \langle c \rangle}{\text{Date}}$	8

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2

My 20, 2008

Date

My 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
- 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.

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 HARRIS FORT BEND EMERGENCY SERVICES DISTRICT # 100 (hereinafter referred to as "ESD # 100"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, on or about July 1, 2008 County and ESD # 100 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 ESD # 100 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 ESD # 100 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, 2011.
- 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.

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#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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 DIFFULL FORCE AND EFFECT.

FORT BEND COUNTY	Hanne Wilson	_
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	
		. 23
7-6-10	76-10	
Date	Date	
APPROVED:		
Patre Scheel	6/29/2010	
Patsy Schultz, Tax Assessor Collector	Date	

HARRIS FORT BEND EMERGENCY SERVICES DISTRICT # 100

Date (1, 2010

Date pysic 1, 2,

ATTÀCHMENTS: Exhibit A – Original interlocal agreement

County copy

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 HARRIS FORT BEND EMERGENCY SERVICES DISTRICT # 100 (hereinafter referred to as "ESD # 100"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, ESD # 100 has the authority to authorize County to act as tax assessor/collector for ESD # 100, and County has the authority to so act; and,

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

WHEREAS, ESD # 100 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 ESD # 100 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 ESD # 100 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed ESD # 100 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 ESD # 100 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 ESD # 100 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 ESD # 100, ESD # 100 shall assume all contractual obligations entered into with County for services rendered to ESD # 100 for the duration of the term of the Agreement and any renewal, 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 ESD # 100 for tax accounts within the jurisdiction of ESD # 100.
- 3.02 ESD # 100 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 ESD # 100 with regard to assessing and collection of ad valorem taxes.
- 3.04 ESD # 100 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, ESD # 100 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 ESD # 100 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for ESD # 100, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the ESD # 100. 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 ESD # 100 taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of ESD # 100.
  - 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 ESD # 100 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 ESD # 100. All additional services shall be billed to ESD # 100 by County at actual costs.

- 3.06 County shall provide the following reports, upon request, by ESD # 100:
  - 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 ESD # 100 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 ESD # 100 shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to ESD # 100's designated depository or agent; or
  - C. by check mailed to ESD # 100.
- 3.08 ESD # 100 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 ESD # 100 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 ESD # 100.

# ARTICLE IV OBLIGATIONS OF ESD # 100

- 4.01 ESD # 100 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, ESD # 100 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 ESD # 100 will reimburse the County for actual costs incurred for any additional services requested ESD # 100 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 ESD # 100 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 ESD # 100, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as ESD # 100 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 ESD # 100 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 ESD # 100 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 ESD # 100 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 ESD # 100 reserves the right to institute such suits for the collection of delinquent taxes as ESD # 100 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 ESD # 100 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, ESD # 100 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 ESD # 100.

### 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.

- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County, Texas.
- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

## ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: ESD 100

820 Gessner, Ste 1710 Houston, Texas 77024

Copy to:

Fort Bend County Attorney 301 Jackson, Suite 728 Richmond, Texas 77469

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 DULLY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY!	- Ami	bor-
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
July 1 2008 Date	7-1- Date	08
APPROVED:		
Patsy Schultz, Tax Assessor Collector	Le 23 (	08
NAME OF JURISDICTION Harris-Fo	ort Bend ES	D#100
Donald H. Ridenour, Secretary	Leland Date	Terry, President
bonaid h. Ridenodi, Secretary	Deland Date	Telly, Fleshaenc
May 6. 2008 Date  MER:Interlocal Agreement Tax Collection:1396(040506)	<u>May 6, 20</u> Date	0.08
Interlocal Agreement for Tax Collection		

Page 6 of 6

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 WCID #2 (hereinafter referred to as "WCID #2"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

### **RECITALS**

WHEREAS, on or about July 1, 2008 County and WCID #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 WCID #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 WCID #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, 2011.
- 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.

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#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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: Ganne Wilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:  Patsy Schultz, Tax Assessor/Gollector	6 29 2010 Date
FORT BEND COUNTY WCID #2	
Jan K. Allhani	21 ann Saldna
June 2, 2010 Date	June 2, 2010 Date

ATTACHMENTS: Exhibit A - Original interlocal agreement

### 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 WCID #2 (hereinafter referred to as "WCID #2"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, WCID #2 has the authority to authorize County to act as tax assessor/collector for WCID #2, and County has the authority to so act; and,

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

WHEREAS, WCID #2 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 WCID #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 WCID #2 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed WCID #2.

#### 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 WCID #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 WCID #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 WCID #2, WCID #2 shall assume all contractual obligations entered into with County for services rendered to WCID #2 for the duration of the term of the Agreement and any renewal, 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 WCID #2 for tax accounts within the jurisdiction of WCID #2.
- 3.02 WCID #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 WCID #2 with regard to assessing and collection of ad valorem taxes.
- 3.04 WCID #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, WCID #2 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 WCID #2 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for WCID #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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the WCID #2. 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 WCID #2 taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of WCID #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 WCID #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 WCID #2. All additional services shall be billed to WCID #2 by County at actual costs.

- 3.06 County shall provide the following reports:
  - 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 WCID #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 WCID #2 shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to WCID #2's designated depository or agent; or
  - C. by check mailed to WCID #2.
- 3.08 WCID #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 WCID #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 WCID #2.

# ARTICLE IV OBLIGATIONS OF WCID #2

- 4.01 WCID #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, WCID #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 WCID #2 will reimburse the County for actual costs incurred for any additional services requested WCID #2 or mandated by state statute.
  - D. Two dollars and seventy-seven cents (\$2.77) for parcels located in Harris County, Texas, for costs associated with separate billing.
- 4.03 WCID #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 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 WCID #2, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as WCID #2 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 WCID #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 WCID #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 WCID #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 WCID #2 reserves the right to institute such suits for the collection of delinquent taxes as WCID #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 WCID #2 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, WCID #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 WCID #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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County,

Texas.

- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

# ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: Fort Bend County WCID#2

Attn: General Manager 2331 South Main Stafford, Texas 77477

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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 DULLY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

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FORT BEND COUNTY	Anil	, 10
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
Date July 1 2008	7-   Date	-08
APPROVED:  Patsy Schultz, Tax Assessor Collector	(a) 23/0 Date	8
Fort Bend County Water Control and Improve	ement District No. 2	
eall	Jank!	fellan
5-14 -08 Date	<u>5-14-0</u> Date	

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

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 WILLOW FORK DRAINAGE DISTRICT (hereinafter referred to as "WFDD"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### **RECITALS**

WHEREAS, on or about July 22, 2008 County and WFDD 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 WFDD 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 WFDD 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, 2011.
- 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.

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Amendment to Interlocal Agreement for Tax Collection Services

#### **EXECUTION**

THE UNDERSIGNED OFFICER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY 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	ACTIEST Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
7-6-10 Date	7-6-10 Date
APPROVED:  Patsy Schultz, Tax Assessor Gollector	(e) 29 2010 Date
WILLOW FORK DRAINAGE DISTRICT	Allen
June 10,2010	June 10, 2010

ATTACHMENTS: Exhibit A – Original interlocal agreement

### 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 WILLOW FORK DRAINAGE DISTRICT (hereinafter referred to as "WFDD"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

#### RECITALS

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

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

WHEREAS, WFDD 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 WFDD 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 WFDD for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed WFDD.

### 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, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 WFDD 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 WFDD 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 WFDD, WFDD shall assume all contractual obligations entered into with County for services rendered to WFDD for the duration of the term of the Agreement and any renewal, 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 WFDD for tax accounts within the jurisdiction of WFDD.
- 3.02 WFDD 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 WFDD with regard to assessing and collection of ad valorem taxes.
- 3.04 WFDD 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, WFDD shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 WFDD hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for WFDD, 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 Property Tax Code.
  - B. County shall assess and collect the ad valorem property taxes owing to the WFDD. 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 WFDD taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of WFDD.
  - 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 WFDD 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 WFDD. All additional services shall be billed to WFDD by County at actual costs.

- 3.06 County shall provide the following reports:
  - 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 WFDD 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 WFDD shall be remitted as follows:
  - A. by ACH; or
  - B. by wire to WFDD's designated depository or agent; or
  - C. by check mailed to WFDD.
- 3.08 WFDD 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 WFDD 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 WFDD.

## ARTICLE IV OBLIGATIONS OF WFDD

- 4.01 WFDD 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, WFDD 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 WFDD will reimburse the County for actual costs incurred for any additional services requested WFDD or mandated by state statute.
  - D. Two dollars and seventy-seven cents (\$2.77) for parcels located in Harris County, Texas, for costs associated with separate billing.
- 4.03 WFDD 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 WFDD, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as WFDD deems necessary. Such books and records will be kept in the offices of County.
- 5.02 WFDD 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 WFDD 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 WFDD 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 WFDD reserves the right to institute such suits for the collection of delinquent taxes as WFDD 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 WFDD 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, WFDD 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 WFDD.

### 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.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County,

Texas.

- 7.03 If any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.
- 7.04 This Agreement supersedes any and all other agreements, either oral or in writing between the parties hereto with respect to the subject matter hereof, and no other agreement, statement, or promise relating to the subject matter of this Agreement which is not contained herein shall be valid or binding.
- 7.05 This Agreement may no be assigned by either party.

# ARTICLE VIII NOTICES

Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered or certified, return receipt requested, in a United States Post Office, addressed to the Owner at the mailing address as hereinafter set out. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States Mail. Unless otherwise provided in this Agreement, all notices shall be delivered to the Owner or the County at the following addresses:

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: Willow Fork Drainage District

320 Scuttment Freeway, Swite 2600

Houston, TX 77027

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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 DULLY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY    County Judge	Dianne Wilson, County Clerk
Date July 22, 2008	July 22, 2008
APPROVED:  Safe Schult  Patsy Schultz, Tax Assessor Collector	7/11/08 Date
Willow Fork Drainage District	
212LC	Justin
7/10/08 Date	

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