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ARF-1044

## REGULAR SESSION AGENDA

Tax Assessor/Collector

Date: 08/03/2010

2010 Amendment to Interlocal Agreement effective thru December 31, 2011

**Submitted By:** Carrie Surratt, Tax Assessor/Collector**Department:** Tax Assessor/Collector**Type of Item:** Consent**Renewal Agreement/****Appointment:****Reviewed by County****Attorney's Office:****Multiple Originals** yes**Y/N?:**

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**Information****SUMMARY OF ITEM**

Take all appropriate action on Amendment to Interlocal Cooperation Agreement for the Collection of Taxes effective through December 31, 2011 between Fort Bend County and Fort Bend Municipal Utility District No. 134C.

**SPECIAL HANDLING**

Please return signed originals to Carrie Surratt at the Tax Office.

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**Attachments**

Link: Interlocal 2010 MUD 134C

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COUNTY JUDGE  
RECEIVED  
JUL 28 2010

8-4-10 2 origs ret. to Carrie 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 FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 134C (hereinafter referred to as "FB 134C"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Directors.

**RECITALS**

WHEREAS, on or about July 1, 2008 County and FB 134C entered into an interlocal agreement for the collection of taxes, hereinafter referred to as the "Agreement" attached hereto as Exhibit A and incorporated by reference herein as if set forth verbatim; and

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

WHEREAS, County and FB 134C believe it is in the best interests of the citizens of Fort Bend County to enter into this Amendment; and,

NOW, THEREFORE, in consideration of the foregoing, the Agreement between County and FB 134C is hereby amended to read:

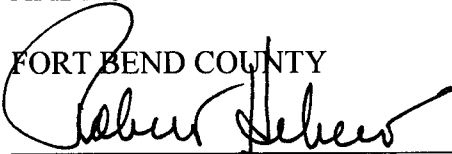
- A. This Amendment shall be effective on the date the last party executes this Agreement and shall terminate on December 31, 2011.
- B. This Amendment shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided in the Agreement.
- C. Except as modified 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



Robert E. Hebert, County Judge

ATTEST:



Dianne Wilson, County Clerk

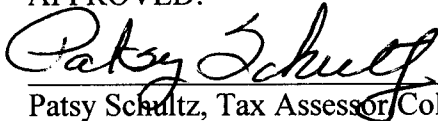
8-3 2010

Date

8-3-10

Date

APPROVED:



Patsy Schultz, Tax Assessor/Collector

7/28/2010

Date

FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 134C



7/26/2010

Date

7/26/2010

Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

THE STATE OF TEXAS           §  
  §  
COUNTY OF FORT BEND       §

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

This Interlocal Agreement (hereinafter referred to as "Agreement"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 134C (hereinafter referred to as "FB 134C "), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Directors.

**RECITALS**

WHEREAS, FB 134C has the authority to authorize County to act as tax assessor/collector for FB 134C, and County has the authority to so act; and,

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

WHEREAS, FB 134C 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 FB 134C or 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 FB 134C for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed FB 134C 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 December 31, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year terms thereafter unless sooner terminated as provided herein.
- 2.03 FB 134C 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 FB 134C no later than 180 days 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 FB 134C, FB 134C shall assume

all contractual obligations entered into with County for services rendered to FB 134C 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 FB 134C for tax accounts within the jurisdiction of FB 134C.
- 3.02 FB 134C 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 FB 134C with regard to assessing and collection of ad valorem taxes.
- 3.04 FB 134C shall adopt a tax rate by October 1 of each year, provided that FB 134C is timely provided with a certified tax roll by the Fort Bend County Central Appraisal District. In the event the tax rate is adopted subsequent to October 1 of any year, FB 134C shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement provided that the delay by FB 134C in setting its tax rate is solely the fault on FB 134C.
- 3.05 FB 134C hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for FB 134C, 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 FB 134C. 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 FB 134C taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of FB 134C.
  - 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 FB 134C 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 FB 134C. All additional services shall be billed to FB 134C by County at actual costs.

- 3.06 County shall provide the following reports, upon request, by FB 134C:
- 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 FB 134C 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 FB 134C shall be remitted as follows:
- A. by ACH; or
  - B. by wire to FB 134C's designated depository or agent; or
  - C. by check mailed to FB 134C.
- 3.08 FB 134C 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 FB 134C 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 FB 134C.

#### ARTICLE IV OBLIGATIONS OF FB 134C

- 4.01 FB 134C 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, FB 134C agrees to pay County the following amounts:
- A. One percent of taxes collected; and
  - B. Other costs for which FB 134C will reimburse the County for actual costs incurred for any additional services requested FB 134C or mandated by state statute.
- 4.03 FB 134C 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 FB 134C, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as FB 134C deems necessary. Such books and records will be kept in the offices of County.

- 5.02 FB 134C 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 FB 134C 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 FB 134C 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 FB 134C reserves the right to institute such suits for the collection of delinquent taxes as FB 134C 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 FB 134C 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, FB 134C 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 FB 134C.

#### 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 maybe 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 anyone 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 Municipal  
Utility District No. 134C  
c/o Coats | Rose  
3 E. Greenway Plaza, Suite 2000  
Houston, Texas 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. Attached hereto is Exhibit A - Documentation Required From Taxing Entities, which is made a part of his 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

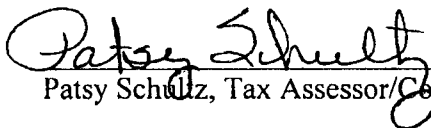
  
Robert E. Heybert, County Judge

July 1, 2008  
Date

  
Dianne Wilson, County Clerk

7-1-08  
Date


APPROVED:

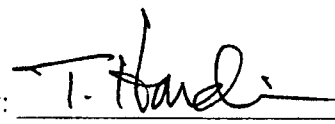
  
Patsy Schultz, Tax Assessor/Collector

6/23/08  
Date

NAME OF JURISDICTION:

FORT BEND COUNTY MUNICIPAL  
UTILITY DISTRICT NO. 134C

By:   
5-27-08  
Date

By:   
5-27-08  
Date