### 8/12/11 originals returned to Carrie at Tax Office

City of Arcola 2 originals City of Beasley 2 originals City of Fulshear 2 originals City of Kendleton 2 originals City of Meadows Place 2 originals City of Needville 2 originals City of Orchard 2 originals City of Richmond 2 originals City of Rosenberg 2 originals City of Simonton 1 original Stafford Municipal School District 2 originals Wharton County Junior College 2 originals Cinco Municipal Utility District No. 9 2 originals Fort Bend Emergency Services District No. 1 2 originals Fort Bend Emergency Services District No. 2 2 originals Fort Bend Emergency Services District No. 5 2 originals Fort Bend County Municipal Utility District No. 41 2 originals Fort Bend County Fresh Water Supply District No. 2 Harris Fort Bend Emergency Services District No. 100 2 originals Fort Bend County Water Control & Improvement District (WCID) #2 2 originals Willow Fork Drainage District 2 originals

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, 2012.
- 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	ATJEST: Stanne Thiloan	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	HINGSIONERS COM
Date  Ougust 9, 2011	8-A-11 Date	* ON XX *
APPROVED:  Patsy Schultz, Tax Assessor/Collector	7/29/11 Date	A COUNTY INTERIOR
CITY OF ARCOLA		
Mary Etta anderson	Sally Cantr	
6-14-2011 Date	<u>6/14/11</u> 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 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

- 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 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.

TIAVE DEDITIONET TABSES AND ARE INC	W INTOLL FORCE AND EFFECT.
FORT BEND COUNTY	Amilson
Robert E. Hebert, County Judge	Dianne Wilson, , County Clerk
Date July 1, 2008	7-1-08 Date
APPROVED:	no at
Patsy Schultz, Tax Assessor/Collector	(c) 23/08 Date
NAME OF JURISDICTION CITY OF ARCOLA	
Tom O. Tuffly, Mayor	Sally Cantu, City Secretary
May 13, 2008	May 13, 2008
Date  MER:Interlocal Agreement.Tax Collection:1396(040506)	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 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, 2012.
- 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:	
Poleur Melley	Hanne Thiloan	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	WILL ONER CONTROLL
August 9, 2011  Date	8-9-11 Date	
APPROVED:		S. A. S.
Patsy Schultz, Tax Assessor/Collector	7/29/1/ Date	COUNT THE THE THE THE THE THE THE THE THE TH
CITY OF BEASLEY		
Kenneth Reid, Mayor	G. B. Michulka, City	Mella Secretary
06-21-11 Date	Date 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 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 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 Beasley
Kenneth Reid, Mayor
P. O. Box 122
Beasley, TX 77417

Copy to:

Fort Bend County Attorney

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

301 Jackson, Suite 728 Richmond, Texas 77469

# 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    Ully   Ully   Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date Date	7-1-08 Date
APPROVED:  Patsy Schultz, Tax Assessor/Collector	62308 Date
NAME OF JURISDICTION  City of Beasley	Kenneth Reid, Mayor
Date	<u> 152008</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 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, 2012.
- 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 VII 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 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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### **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:	
Meus Seleus	Scanne Wilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	
Date Qugust 9, 2011	Date 8-9-11 Date South The State of the Stat	Con
APPROVED:		*
Tator Thul	7/29/11	2
Patsy Schultz, Tax Assessor/Collector	Date /	HIH
CITY OF FULSHEAR		
Thomas C. Kuy Kendall, Ja.	D. (DIANA) Gordon Offord City Secretary	
,	City Secretary	
10-21-2011	6-21-2011	

Date

ATTACHMENTS: Exhibit A - Original interlocal agreement

Date



THE STATE OF TEXAS

§ § 8

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 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.

- 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,
- 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 W. Roberts - mayor P. D. Box 279 Fulshear. 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.

FORT BEND COUNTY    While Delice	Luibar
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date July 1 2008	1-1-08 Date
APPROVED:  Patsy Schulz, Tax Assessor Sollector	Le 23/08'
NAME OF JURISDICTION	
City of Fulshear	4-29-08
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 KENDLETON (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, 2012.
- 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	Manual Ma
August 9, 2011 Date	3-9-11 Date	A A X
APPROVED:		
Patsy Schultz, Tax Assessor/Collector	7 29 11 Date	SENO COUNTAINING
CITY OF KENDLETON		
DI WS.		
Date (0-14-2011	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 City of Kendleton, (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.

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- 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 Kendleton atto Darryl K. Humphrey, Sr. - Mayor

Kendleton TX 77451

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	Thulson
Robert E. Hebert, County Judge	Dianne Wilson County Clerk
July 1 2008  Date	7-1-09 Date
APPROVED:  Patsy Scholtz, Tax Assessor/Collector	(e) 23/08 Date
NAME OF JURISDICTION	
City of Kendleton	Carily Jones - majo
april 21, 2008)	april 21, 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 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, 2012.
- 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. Granze Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date Qugust 9, 2011	Date 8-9-11
APPROVED:  Tate Patsy Schultz, Tax Assessor/Collector	7/29/11 *** S X X & S
CITY OF MEADOWS PLACE	Date " " " " COOL
Charles D. Jessap IV, Mayor	Elaine Herff, City/Staretary
5 24 2011 Date	5/24/2011 Date

ATTACHMENTS: Exhibit A - Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

CODY

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 Meadows Place, (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.
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  - 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: <u>City of Meadows Place</u>

Attn: 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.

FORT BEND COUNTY Allew Dellar	There	lor-
Robert E. Hebert, County Judge	Dianne Wilson,	, County Clerk
July 1, 2008  Date	7-1-08 Date	
APPROVED:  Taky Schult  Patsy Schultz, Tax Assessor/Gollector	6 23/08 Date	8
NAME OF JURISDICTION CITY OF MEADOWS PLACE	ATTEST:	on see and the see
Charles D. Jessup, IV Mayor	Elaine Herff	Reid L. City Secretary
Opril 22 2008  Date 04/22/2008	4-22-82 Date 04/22/20	<del></del>

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 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, 2012.
- 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:	
Values Silver	Scanne Hilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	MINIMAN
Date Qugust 9, 2011	8-A-11 Date	
APPROVED:  Patsy Schultz, Tax Assessor/Collector	7/29/11 Date	END COUNTY
CITY OF NEEDVILLE	J Bund Cl	
<b>6</b> 9 11	Date QQV	

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

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

- 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 Needville.

Boof 527

Needville, T+ 77461

Brenon 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		1.
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
July 1, 2008  Date	7-1-08 Date	3
APPROVED:  Parsy Schultz, Tax Assessor/Collector	(e) 23/0 Date	<u>8</u>
NAME OF JURISDICTION - CHY	of Needville	
Delbert Werlot, MAYOR		Jell 1, City secretary
5-14-08 Date	<u>5-14-08</u> Date	8

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

THE STATE OF TEXAS	
COUNTY OF FORT BEND	

75

## 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, 2012.
- 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: Hanne Hilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	HINTERS COMPANY
Ougust 9, 2011 Date	8-9-11 Date ★	TANK S
APPROVED:  Tate 5  Patsy Schultz, Tax Assessor/Collector	$\frac{7}{\text{Date}}$	SAND COUNTY
CITY OF ORCHARD		
ROD PAULOCK, MAYOR		
<u>6-8-2011</u> Date	Date	

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

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.
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# ARTICLE III OBLIGATION OF COUNTY

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- 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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- 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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  - A. by ACH; or
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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.
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- 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
То:	City of Ore hard Atta: Rod Povlock, Mayor
	Orchard, Dujan 17464
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 BENE COUNTY //		•
Med Mileus	Hule	Dr.
Robert E. Hebert, County Judge	Dianne Wilson.	County Clerk
July 1, 2008  Date	7-1-08 Date	
APPROVED:  Saksy Johnson  Patsy Schultz, Tax Assessor/Conector	Date Date	08
NAME OF JURISDICTION City of	Crehard	
ROD PAVLOCK, MAYOR	Rol F	anlode
Date	April o	21, 2.00 <b>3</b>

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

THE STATE OF TEXAS	Ş
	{
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, 2012.
- 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:
( Weller Weller	ATTEST:  Hanne Wilson County Clork
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
<u>August</u> 9, 2011  Date	8-9-11 Date ** 57
APPROVED:  Fatsy Schultz, Tax Assessor/Collector	Date Date
CITY OF RICHMOND	
MAYOR	ATTEST: Mona Matak
JUNE 20, 2011 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 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 <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 **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 Richmond
402 Morton Street
Richmond, TX 77469
AHn: Terric 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.

FORT BEND COUNTY	Thulan
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
<u>July 1, 2008</u> Date	7-1-08 Date
APPROVED:  Tatsy Somiltz, Tax Assessor/Collector	$\frac{10}{23}$
NAME OF JURISDICTION	
CITY OF RICHMOND	MAYOR MAYOR
ATTEST: Mona Matake Date 4/28/03 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, 2012.
- 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:	
When Select	Hanne Wilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	
<u>August 9, 2011</u> Date	8-9-11 Date	***
APPROVED:  Patsy Schultz, Tax Assessor/Collector	Date Date	SATOTION
CITY OF ROSENBERG	ATTEST:	
Jack Hamlett, City Manager  6/22/1/	Linda Cernosek, City Sacretary	
Date	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, 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 Resentance
	7.4. Pax 3.2. 18 27977
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.

TIAVE BEEN DOLL LASSES AND ARE NO	W IN FOLL FORCE AND DIFFECT.
FORT BEND COUNTY  Melley Heller	Harleon
Robert E. Hebert, County Judge	Dianne Wilson County Clerk
July 22, 2008 Date	<u> </u>
APPROVED:  Patsy Schultz, Tax Assessor/Collector	7/7/08 Date
NAME OF JURISDICTION CITY OF ROSENBERG  JACK S. Hamlett, City Manager	Linda Cernosek, City Secretar

Interlocal Agreement for Tax Collection Page 6 of 7

7-1-08	7-2-11
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, 2012.
- 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	ATTEST:	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	MINIMUM MANAGER AND
<u>August 9, 2011</u> Date	8-G-11 Date	AND AND COMMENS COMMENS
APPROVED:  Patsy Schultz, Tax Assessor/Collector	$\frac{7}{29}$	END COUNT
CITY OF SIMONTON		
Daniel Mylyman, Mayor	Correct Journal	Secretary
6.21-11	4.21.2011	

Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

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 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 Simonton

atto: Lou Bourdreaux-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  Pohort E. Hohort County Judge	Diana Wilson County Clark
Robert E. Hebert, County Judge  Guly 1, 2008  Date	Dianne Wilson, County Clerk  7-1-08  Date
APPROVED:  Patsy Sobultz, Tax Assessor/Collector	(a) 23/08  Date
NAME OF JURISDICTION	
GIMONTON	and welled
5/20/08 Date	5/20/08 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 STAFFORD MUNICIPAL SCHOOL DISTRICT (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 May 26, 2009 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, 2012.
- 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	Ganne Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date Ougust 9, 2011	89-11 Date
APPROVED:	
Patsy Schultz/Tax Assessor/Collector	Date Date
STAFFORD MUNICIPAL SCHOOL DISTRIC	Т
Muemu Zak Ettienne Zak, Board President	ShaMekka Pratt-Simmons,

ATTACHMENTS: Exhibit A – Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

6/23/11

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 STAFFORD MUNICIPAL SCHOOL DISTRICT (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 TERM

- 2.01 This Agreement shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2010.
- 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. Two dollars and seventy-seven cents (\$2.77) 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 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:	
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		
Robert County Judge	Dianne Wilson,	County Clouds of
Robert E. Hebert,/County Judge	Diamie wilson,	County Clerk
5-26-09	5-26-00	1
Date	Date	
APPROVED:	1 1	
Take Thulf	5 15 0°	7
Patsy Schootz, Tax Assesson Collector	Date '	
STAFFORD MUNICIPAL SCHOOL DIST	RICT	
Greg Holsapple, Board President	Michael Cropper	Board Secretary
May 11, 2009  Date	May II	, 2009

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

THE STATE OF TEXAS	
	{
COUNTY OF FORT BEND	

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# 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, 2012.
- 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.

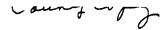
FORT BEND COUNTY	ATTEST:	
Columber Hebert	Jeanne Wilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	NONERS OF
Date Qugust 9, 2011	89-11 Date	
APPROVED:  Satsy Schultz, Tax Assessor Collector	7/29/11 Date	END COUNTY
WHARTON COUNTY JUNIOR COLLEGE		
P.D. Serte I chair	Jacke Max	
6-21-2011	6/21/11	

Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

Date



THE STATE OF TEXAS §

COUNTY OF FORT BEND §

## COPY

# 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 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 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 OULY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
July 1 2008 Date	7-1-08 Date
APPROVED:  Patsy Schultz, Tax Assessor/Collector	623/08 Date
NAME OF JURISDICTION	
Wharton County Junior College	Rick Davis
May 20, 2008	5/20/08
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 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, 2012.
- 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:	
Collect Select	Scanne Hilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	ONERS
<u>August 9, 2011</u> Date	8-9-11 Date	A A X
APPROVED:  Saksy Schult  Patsy Schult, Tax Assessor/Collector	$\frac{8}{2}$	SEND COUNTINITIES
CINCO MUNICIPAL UTILITY DISTRICT # 9	9	
Sim Cusack, Vice Fresident	Chris Forrest, S	recretary
6/15/11	G/15/11	

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 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 YO ABHR LLP

320 SWFreeway, Swite 2600

HOUSTON, TY TODE

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!	Davils	1 Dr
Robert E. Hebert, County Judge	Dianne Wilson,	, County Clerk
July 22, 2008  Date	Date July 22,	2008
APPROVED:  Take Quite.  Patsy Schultz, Tax Assessor/Collector	7/1/08 Date	
Cinco Municipal Utility District #9	akylof	Englas
<u>U 18 08</u> Date	<u>C 18 08</u> Date	<i>U U</i>

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 # 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, 2012.
- 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.

ATTEST: Geanne Wilson
Dianne Wilson, County Clerk
8-4-11 Date
Date Date

FORT BEND EMERGENCY SERVICES DISTRICT # 1

Mayle De Marks

June 8, 2011

Date

Date

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 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	$ \bigcirc$ .
Robert F. Hobert County Judge	Diagna Wilson County Class
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
July 1, 2008	7-1-08 Date
	The State of the S
APPROVED:	, ,
Patry Schult	6 23 08
Patsy Schultz, Tax Assessor Collector	Date
NAME OF JURISDICTION FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 1	
Rali Banta	Hemler
Robert Armstrong, Fres	Hank Wenzler, See
•··· ·	
May 14, 2008	May 14, 2008
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 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, 2012.
- 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.

FORFBEND COUNTY	ACTEST: Geanne Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date Ougust 9, 2011	Date Solution To Date
APPROVED:  Patsy Schultz, Tax Assessor/Collector	Date The Date
FORT BEND EMERGENCY SERVICES DIST	TRICT # 2
Clert Mills	Sold. Ja:
Robert Miller	John A. Schwin

June 15, 2011

Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

Date

June 15, 2011



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 # 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  White White  Robert E. Hebert, County Judge	Dianne Wilson, Co	unty Clerk
July 1, 2008  Date	7-1-08 Date	
APPROVED:  Patsy Schultz, Tax Assessor Collector	(e) 23/08 Date	
NAME OF JURISDICTION ESD#3	_	
Charle Supper	blet Mile	
<u>May 21, 2008</u>	May 21, 2008	

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

THE STATE OF TEXAS	į
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 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, 2012.
- 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	ATTEST: Hanne Wilson	-
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	HUMINIMAN CONTRACTOR
<u>August 9, 2011</u> Date	8-9-11 Date	* SO XX *
APPROVED:  Patry Schultz Tay Assessor/Collector	7/29/// Date	SEND COUNTY

FORT BEND EMERGENCY SERVICES DISTRICT No. 5

James White President

Date

6/14/201/

John Godbec Sec Ro Tem

6/14/2011

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 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 DULY 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
APPROVED:  Later Schultz, Tax Assessor/Gollector	$\frac{62308}{\text{Date}}$
FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 5	
President, Board of Commissioners	Secretary, Board of Commissioners
Date / 10 / 200 g	6/10/08
Country Countr	S Olistica on Cy Sorvice Dist
MER:Interlocal Agreement.Tax Collection:1396(040506)	Animase No.

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, 2012.
- 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	Dianne Wilson, County Clerk
Date Quyust 9, 2011	B9-11
APPROVED:  Patsy Schultz, Tax Assessor/Collector	Date Date
FORT BEND COUNTY MUNICIPAL UTILIT	Y DISTRICT NO. 41
Jullalland	Wan a. Clark

6 (3/2011

ATTACHMENTS: Exhibit A – Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

(0/13/204

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 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 <u>LIABILITY</u>

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	Davil	20 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
Date July 1 2008	7-1-08 Date	
APPROVED:  Tatsy Schultz, Tax Assessor/Collector	10/23/08 Date	7
FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 41		
President, Board of Directors  Nay 13, 2018  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 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, 2012.
- 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	Scanne Hilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	
August 9, 2011  Date	9-9-11 Date	SILINGSIONERS COLLINGSIONERS
APPROVED:		
Patsy Schultz, Tax Assessor/Collector	7 29 11 Pate	SEND COUNTRIBUTE

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2

Carmen Martinez, President

[0]7/11

Date

Date

Date

ATTACHMENTS: Exhibit A – Original interlocal agreement



THE STATE OF TEXAS

8 8 8

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 /	Amele	Nev-
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
July 1, 2008  Date	7-1-08 Date	
APPROVED:		
Pater Schuth	6/23/0	8
Patsy Schultz, Tax Assessor/Collector	Date	

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2

Muldand Date

Date

Asserting the State of Secretary, Board of Super Visions Date

Date

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

## **EXHIBIT "A"**

### DOCUMENTATION REQUIRED FROM TAXING ENTITIES Revised 03/22/06

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

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

### Information required to add accounts to the Tax Office System

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

- 10. Copies of any certified change orders not processed as of end of day of
- 11. Information on any pending re-sales
- 12. Copies of any Abatement Agreements
- 13. TIRZ copy of agreements; listing of each account involved; previous payments
- 14. Copies of all backup concerning pending refunds.
- 15. Access to 5 years of historical payments. (required to process certified change orders from CAD.
- \*\*Delinquent Tax Roll and all totals should be provided in electronic format if possible. Provide a contact

person for questions about electronic format.

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, 2012.
- 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.

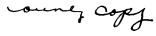
FORT BEND COUNTY	A TTTOT.	
Leleus Releans	Geanne Wilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	NERS CO
Date Quart 9, 2011	8-9-11 Date	As .
APPROVED:	** W	W.
Patsy Schultz, Tax Assessor/Collector	Date Date	CONN
HARRIS FOR TBEND EMERGENCY SERV	ICES DISTRICT # 100	
Jan Tra	Mary Kay Blandell	
	J J	
June 7, 2011	June 7, 2011	

Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

Amended Interlocal Agreement for Tax Collection Services

Date



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.
- This Agreement shall automatically renew for an additional one (1) year term 2.02 thereafter unless sooner terminated as provided herein.
- ESD # 100 may terminate this agreement at any time by providing ninety (90) 2.03 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 DULY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY	
Caleur Deleur	Haulson-
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
July 1 2008 Date	7-1-08 Date
APPROVED:	
Patsy Schultz, Tax Assessor Collector	Le 23/08  Date
NAME OF JURISDICTION Harris-Fo	ort Bend ESD#100
Donald H. Ridenour, Secretary	Leland Dale Terry, President
	May 6, 2008
MER:Inteflocal Agreement.Tax Collection:1396(040506)	Date
microcal Agreement for Tax Concention	

Page 6 of 6

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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, 2012.
- 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: Heanne Wilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date Quest 9, 2011	B-G-11 Date
APPROVED:  Patsy Schultz/Tax Assessor/Collector	Date Date
FORT BEND COUNTY WCID #2	
Jank Millen	Martin Salfma
<u>6-15-11</u> Date	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 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 DULY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

FORT BEND COUNTY  Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
Date July 1 2008		1-08
APPROVED:  Patsy Schultz, Tax Assessor Collector	Date 23/0	8
Fort Bend County Water Control and Improv	vement District No. 2	
eall	Jank S	fellan
5-14 -08 Date	<u>5-14-0</u> Date	78)

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, 2012.
- 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	Scanne Wilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	
Date Quart 9, 2011	8-9-11 Date	William Co.
APPROVED:  Patsy Schultz, Tax Assessor/Collector	Date Date	TOTAL
WILLOW FORK DRAINAGE DISTRICT		
Allen PS Wind	217hr	
7/21/11	7/21/11	

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 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

- This Agreement shall be effective on the date the last party executes this 2.01 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.
- WFDD may terminate this agreement at any time by providing ninety (90) days 2.03 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

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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.
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- 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: WHOO FOR DAMAGE DISTRICT

C/O 1-183+187 LCP

3275 Stathourt Frances Saile 2000

Boarton, TX Trost

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 /	Duils	Q~
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
July 22, 2008  Date	July 22, Date	2008
APPROVED:  Safe Schultz, Tax Assessor/Collector	Date //	0 8
Willow Fork Drainage District		
212	mo	Uni
Date 7 10 (18)	Date Date	

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