13B Approve Amended Interlocal Cooperation Agreement for the Collection of Taxes effective through June 30, 2014 between Fort Bend County and

City of Beasley
City of Fulshear
City of Kendleton
City of Missouri City
City of Rosenberg
Fort Bend Emergency Services District #3
Fort Bend Emergency Services District #4.

6/13/13 2 originals each returned to Carrie at Tax Office

THE STATE OF TEXAS \$

COUNTY OF FORT BEND \$

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

This Amendment of the Interlocal Agreement (hereinafter referred to as "Amendment"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the TEXAS GOVERNMENT CODE, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting by and through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and 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, 2014.
- 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:
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk The South of the County Clerk
6-4-2013 Date	15-4-13 Date ★ 50 ×
APPROVED: Patsy Schultz, Tax Assessor/Collector	Date Date
CITY OF BEASLEY	
Los	H. H. Whichell Ra
05-2/-13 Date	05-21-13 Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

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, 2014.
- 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 OFFICIER AND/OR AGENTS OF THE PARTIES HERETO ARE THE PROPERLY AUTHORIZED OFFICIALS AND HAVE THE NECCESARY AUTHORITY TO EXECUTE THIS AMENDMENT ON DEHALF 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
	6-4-2013 Date	Date 13
(APPROVED: Patsy Schultz, Tax Assessor/Confector	Date Date
	CITY OF FULSHEAR	ATTEST:
	Thomas C. Kuykendall, Jk. MAYOR 5-16-2013 Date	D. (Diana) GORDON OFFORD City Secretary 5-16-2013 Date

ATTACHMENTS: Exhibit A - Original interlocal agreement

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, 2014.
- 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
<u>6-4-2013</u> Date	Date 13 1 €
APPROVED: Patsy Schultz, Tax Assessor/Collector	Date Date
CITY OF KENDLETON	
Deronicadario	Alle
5-14-1013	C-14-2013

ATTACHMENTS: Exhibit A – Original interlocal agreement



CITY OF MISSOURI CITY

1522 Texas Parkway ~ Missouri City, TX 77489

May 21, 2013

Patsy Schultz, RTA Fort Bend County Tax Assessor/Collector 1317 Eugene Heimann Circle Richmond, TX 77469

At the May 20, 2013, city council meeting action was taken to authorize the execution of the 2013 tax year interlocal agreement for tax collection services between Fort Bend County and the City of Missouri City.

Enclosed are two original agreements for approval from the Commissioners' Court and execution; please forward one fully executed document to my attention at the address shown above or by email to vberglund@missouricitytx.gov.

Vickie Berglund, Coordinator

Records Management

INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

This Interlocal Agreement (hereinafter referred to as "Agreement"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and CITY OF MISSOURI CITY (hereinafter referred to as "CITY"), a duly organized and existing Home-rule municipality under the laws of the State of Texas, acting by and through its City Council.

RECITALS

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

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

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

NOW THEREFORE, County and CITY for the mutual consideration hereinafter stated, agree as follows:

ARTICLE I PURPOSE

The purpose of this Agreement is to designate and allow the Fort Bend County Tax Assessor/Collector as the tax assessor/collector for CITY for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed CITY in Fort Bend County and Harris County.

ARTICLE II TERM

- 2.01 This Agreement shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2014.
- 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 advance written notice to County.

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- 2.04 County may terminate this agreement by providing written notice to CITY no later than six (6) months in advance of the expiration of the initial term of this Agreement or any renewal term.
- 2.05 In the event of termination of this Agreement by CITY, CITY shall assume all contractual obligations entered into with County for services rendered to CITY for the duration of the term of the Agreement and any renewal, and County shall be relieved of all contractual obligations under this agreement.

ARTICLE III OBLIGATIONS OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for CITY for tax accounts within the jurisdiction of CITY.
- 3.02 CITY hereby designates the County Tax Assessor/Collector as its Tax Assessor/Collector for purposes of compliance with Chapter 26 of the Texas Property Tax Code, as amended.
- 3.03 County shall perform all the duties required by law of the Tax Assessor-Collector of CITY with regard to assessing and collecting ad valorem taxes.
- 3.04 CITY shall adopt a tax rate by October 1 of each year. In the event the tax rate is adopted subsequent to October 1 of any year, CITY shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 CITY hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for CITY, including but not limited to:
 - A. Calculation of taxes, preparation of current and delinquent tax rolls, pro-ration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, and calculation of the effective and rollback tax rates as required by Section 26.04 of the Property Tax Code.
 - B. County shall assess and collect the ad valorem property taxes owing to the CITY. The term "assess" does not include those functions defined as "appraisal" by the Property Tax Code.
 - C. The county shall produce a consolidated tax statement for both County and CITY 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 CITY.
- 3.07 The taxes collected by County for CITY shall be remitted as follows:
 - A. by ACH; or
 - B. by wire to CITY 's designated depository or agent; or
 - C. by check mailed to CITY.
- 3.08 CITY shall provide written notification to County of the manner in which taxes shall be remitted, as described in Section 3.07 above.
- 3.09 The taxes collected by County shall be remitted to CITY on a daily basis for the period beginning December 15th and ending February 15th of each year. Remittance at other times during the year shall be made at least once per week.
- 3.10 Wire transfers shall incur a charge of five dollars (\$5.00) for each transfer.
- 3.11 Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from the County's remittance to CITY.

ARTICLE IV OBLIGATIONS OF CITY

- 4.01 CITY agrees to promptly deliver to County all records necessary to perform its duties under the terms of this Agreement.
- 4.02 For services rendered pursuant to this Agreement, CITY agrees to pay County the following amounts:
 - A. For property in Fort Bend County:
 - 1. Thirty-five cents (\$0.35) per parcel per year; and
 - 2. Other costs for which CITY will reimburse the County for actual costs incurred for any additional services requested by CITY or mandated by state statute.
 - B. For property in Harris County:
 - 1. Two dollars and seventy-seven cents (\$2.77) for parcels located in Harris County, Texas, for costs associated with separate billing and
 - 2. Other costs for which CITY will reimburse the County for actual costs incurred for any additional services requested by CITY or mandated by state statute.
- 4.03 CITY shall pay to County the cost of assessment and collection as provided in Section 4.02. The payment shall be remitted to County after the mailing of consolidated tax statements and no more than 30 days after receipt of County invoice.

ARTICLE V ADMINISTRATIVE PROVISIONS

- 5.01 All records necessary to be maintained by County for the assessment and collections of taxes shall be kept clearly on the books and records of County, and a designated representative of CITY, including CITY auditors, is authorized to examine the records maintained by County at such reasonable time and interval as CITY deems necessary. Such books and records will be kept in the offices of County.
- 5.02 CITY shall maintain a Public Fidelity Bond covering all offices, officials and employees in the amount of one hundred thousand dollars (\$100,000.00).
- 5.03 CITY shall transfer to the possession and control of County, without charge, copies of all records necessary for the performance of the duties and responsibilities of County pursuant to this Agreement, which shall include all tax records, including the delinquent tax rolls.
- 5.04 County shall not be legally responsible to CITY for any failure to collect taxes, nor shall the County Tax Assessor-Collector be legally responsible unless the failure to collect taxes results from failure to perform the duties imposed by law and by this Agreement.
- 5.05 CITY reserves the right to institute such suits for the collection of delinquent taxes as CITY deems necessary and to contract with an attorney for collection of delinquent taxes.
- 5.06. County shall comply with all provisions of the Texas Property Tax Code, as amended, and any policies and procedures regarding collection of ad valorem property taxes which CITY may adopt.
- 5.07 In the event County waives any penalty and/or interest on any parcel, pursuant to Section 33.011 of the Property Tax Code, CITY consents to the waiver of the penalty and/or interest on the same parcel(s), and hereby authorizes County to waive such penalty and/or interest on behalf of CITY.
- 5.08 In the event Harris County property owners request waiver of penalty and/or interest on a parcel within the City, CITY, not County, will consider and act on the request.

ARTICLE VI LIABILITY

Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

ARTICLE VII MISCELLANEOUS

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

ARTICLE VIII NOTICES

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

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

1317 Eugene Heimann Circle Richmond, Texas 77469

To: City of Missouri City

Attn: Wes Vela 1522 Texas Parkway

Missouri City, Texas 77489

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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

ARTICLE IX ENTIRE AGREEMENT AND ATTACHMENT

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

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

Robert E. Hebert, County Judge	Diamo Wilson Court Clark Ministra
6-4-2013 Date	Dianne Wilson, County Clerk C-4-13 Date
APPROVED: Patsy Schulz, Tax Assessor/Collector	5/28/2013 Date
CITY OF MISSOURI CITY, TEXAS	
Allen Owen, Mayor	Maria Gontalez, City Secretary
5. 20. 2013 Date	5. 20. 2013 Date
Carly, City Arthrey	

THE STATE OF TEXAS

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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 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, 2014.
- 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
<u>6-4-2013</u> Date	Date Date
APPROVED: Patsy Schulz, Tax Assessor/Collector	Date Date
CITY OF ROSENBERG Jack S. Hamlett, City Manager	Linda Rosek, Eliky Secretary
May 7, 2013	May 7, 2013 Date

ATTACHMENTS: Exhibit A – Original interlocal agreement

THE STATE OF TEXAS

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COUNTY OF FORT BEND

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INTERLOCAL COOPERATION AGREEMENT FOR

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 # 3 (hereinafter referred to as "ESD # 3), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

THE COLLECTION OF TAXES

RECITALS

WHEREAS, ESD # 3 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 # 3, 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 # 3 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 # 3 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 # 3 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed ESD # 3 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, 2014.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.

ARTICLE III OBLIGATIONS OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for ESD # 3 for tax accounts within the jurisdiction of ESD # 3.
- 3.02 ESD # 3 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 # 3 with regard to assessing and collection of ad valorem taxes.
- 3.04 ESD # 3 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 # 3 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 ESD # 3 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for ESD # 3, 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 # 3. 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 # 3 taxes.
 - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of ESD # 3.
 - 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 # 3 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 # 3. All additional services shall be billed to ESD # 3 by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by ESD # 3:
 - 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 # 3 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 #3 shall be remitted as follows:
 - A. by ACH; or
 - B. by wire to ESD # 3's designated depository or agent if requested in writing by ESD # 3; or
 - C. by check mailed to ESD # 3.
- 3.08 ESD # 3 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 # 3 at least once per week.
- 3.10 Wire transfers shall incur a charge of five dollars (\$5.00) for each transfer.
- Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from the County's remittance to ESD # 3.

ARTICLE IV OBLIGATIONS OF ESD # 3

- 4.01 ESD # 3 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 # 3 agrees to pay County the following amounts:
 - A. One percent of taxes collected; and
 - B. Other costs for which ESD # 3 will reimburse the County for actual costs incurred for any additional services requested ESD # 3 or mandated by state statute.
- 4.03 ESD # 3 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 # 3, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as ESD # 3 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 ESD # 3 shall maintain a Public Fidelity Bond covering the ESD # 3's Treasurer in the amount of one hundred thousand dollars (\$100,000.00).

- 5.03 ESD # 3 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 # 3 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 # 3 reserves the right to institute such suits for the collection of delinquent taxes as ESD # 3 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 # 3 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 # 3 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 # 3.

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 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

1317 Eugene Heimann Circle Richmond, Texas 77469

To: Fort Bend Emergency Services District #3

Attn: Al Sulak, President

P O Box 295

Orchard, Texas 77464

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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

ARTICLE IX ENTIRE AGREEMENT AND ATTACHMENT

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

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

FORT BEND COUNTY JOSEPH Seller	Luilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	SIONERS
6-4-2013 Date	Date 13 €	<u> </u>
APPROVED:		NO COUNTY TE
Patsy Schulz, Tax Assessor/Collector	5/28/2013 min	mmaanum.
FORT BEND EMERGENCY SERVICES DIST	TRICT # 3	
alf Break	Herry Boharek	

5-15-13.

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

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 # 4 (hereinafter referred to as "ESD # 4), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

RECITALS

WHEREAS, ESD # 4 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 # 4, 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 # 4 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 # 4 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 # 4 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed ESD # 4 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, 2014.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.

ARTICLE III OBLIGATIONS OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for ESD # 4 for tax accounts within the jurisdiction of ESD # 4.
- 3.02 ESD # 4 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 # 4 with regard to assessing and collection of ad valorem taxes.
- 3.04 ESD # 4 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 # 4 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 ESD # 4 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for ESD # 4, 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 # 4. 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 # 4 taxes.
 - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of ESD # 4.
 - 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 # 4 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 # 4. All additional services shall be billed to ESD # 4 by County at actual costs.
- 3.06 County shall provide the following reports, upon request, by ESD # 4:
 - 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 # 4 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 #4 shall be remitted as follows:
 - A. by ACH; or
 - B. by wire to ESD # 4's designated depository or agent if requested in writing by ESD # 4; or
 - C. by check mailed to ESD # 4.
- 3.08 ESD # 4 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 # 4 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 # 4.

ARTICLE IV OBLIGATIONS OF ESD # 4

- 4.01 ESD # 4 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 # 4 agrees to pay County the following amounts:
 - A. One percent of taxes collected; and
 - B. Other costs for which ESD # 4 will reimburse the County for actual costs incurred for any additional services requested ESD # 4 or mandated by state statute.
- 4.03 ESD # 4 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 # 4, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as ESD # 4 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 ESD # 4 shall maintain a Public Fidelity Bond covering the ESD # 4's Treasurer in the amount of one hundred thousand dollars (\$100,000.00).

- 5.03 ESD # 4 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 # 4 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 # 4 reserves the right to institute such suits for the collection of delinquent taxes as ESD # 4 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 # 4 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 # 4 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 # 4.

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.
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ARTICLE VIII NOTICES

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To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

1317 Eugene Heimann Circle Richmond, Texas 77469

To: Fort Bend Emergency Services District #4

Attn: Brandi Crone

P O Box 494

Fulshear, Texas 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.

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FORT BEND COUNTY LLEUN	Aprilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	WILL SIONE
6 - 4 - 2013 Date	16-4-13 Date	
APPROVED: Patsy Schultz, Tax Assessor/Collector	5 28/2013 Date	COUNTY
FORT BEND EMERGENCY SERVICES I	DISTRICT # 4	
South War	monnite	
05/21/13 Date	<u>05/21/13</u> Date	

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