20A. TAX ASSESSOR/COLLECTOR:

Approve Amendment to Interlocal Cooperation Agreement for the Collection of Taxes between Fort Bend County and the following entities effective through June 15, 2015:

```
Cinco Municipal Utility District No. 2;
Cinco Municipal Utility District No. 5;
Fort Bend Emergency Service District No. 1;
Fort Bend Emergency Service District No. 2.
Fort Bend Emergency Service District No. 5,
Fort Bend Fresh Water Supply District No. 1;
Fort Bend Fresh Water Supply District No. 2;
Fort Bend County Municipal Utility District No. 41:
Fort Bend Water Control & Improvement District No. 2:
Harris Fort Bend Emergency Service District No. 100;
Stafford Municipal School District;
Wharton County Junior College;
City of Simonton:
City of Rosenberg;
City of Richmond;
City of Orchard;
City of Needville;
City of Meadows Place;
City of Kendleton;
City of Fulshear;
City of Beasley;
City of Arcola.
```

6/27/14 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 CINCO MUNICIPAL UTILITY DISTRICT # 2 (hereinafter referred to as "MUD #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 April 2, 2013 County and MUD #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 MUD #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 MUD #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, 2015.
- 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:
(Maleen Selley	Scanne Wilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date meeting of 6/24/14	Date (5-215-14)
APPROVED:	ı
Patsy Schultz, Tax Assessor Collector	(e) 19 2014 Date
CINCO MUNICIPAL UTILITY DISTRICT # 2	2
President, Board of Directors	Secretary, Board of Directors
Date 13, 1514	Date 17, 2014

ATTACHMENTS: Exhibit A – Original interlocal agreement

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 NO. 2 (hereinafter referred to as "DISTRICT"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

RECITALS

WHEREAS, DISTRICT has the authority to authorize County to act as tax assessor/collector for DISTRICT, 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, DISTRICT 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 DISTRICT 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 DISTRICT for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed DISTRICT 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.

Interlocal Agreement for Tax Collection Page 1 of 6 94098-002 201960 dw

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

ARTICLE IV OBLIGATIONS OF DISTRICT

- 4.01 DISTRICT 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, DISTRICT 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 DISTRICT will reimburse the County for actual costs incurred for any additional services requested by DISTRICT or mandated by state statute.
- 4.03 DISTRICT 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 DISTRICT, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as DISTRICT deems necessary. Such books and records will be kept in the offices of County.
- 5.02 DISTRICT may maintain a Public Fidelity Bond covering all offices, officials and employees in the amount of one hundred thousand dollars (\$100,000.00).
- 5.03 DISTRICT 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 DISTRICT 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 DISTRICT reserves the right to institute such suits for the collection of delinquent taxes as DISTRICT 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 DISTRICT 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, DISTRICT 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 DISTRICT.

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 DISTRICT 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 77469-3623

To: Cinco Municipal Utility District No. 2

c/o Smith, Murdaugh, Little & Bonham, L.L.P.

1100 Louisiana St., Suite 400 Houston, Texas 77002-5211

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 Killey Lelies	Scanne Wilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
4.2.2013	4-2-13
Date	Date
APPROVED: Approved:	4/3/20/3 Date
CINCO MUNICIPAL UTILITY DISTRICT	NO. 2
President, Board of Directors	Secretary, Board of Directors
Much 12, 2013 Date	March 12, 2013
MER:Interlocal Agreement.Tax Collection:1396(040506) Interlocal Agreement for Tax Collection	S COUNTY & WILLIAM S COUNTY & WI
Page 6 of 6 94098-002 201960 dw	The sound of the s

THE STATE OF TEXAS §

COUNTY OF FORT BEND §

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

This Amendment of the Interlocal Agreement (hereinafter referred to as "Amendment"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting by and through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and CINCO MUNICIPAL UTILITY DISTRICT # 5 (hereinafter referred to as "MUD #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 May 28, 2013 County and MUD #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 MUD #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 MUD #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, 2015.
- 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: Acanne Wilson 18 18 18 18 18 18 18 18 18 18 18 18 18
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
<u>U-2U-1</u> Date meeting of 6/24/14	1=21=14 Date
APPROVED: Patsy Schultz, Tax Assessor Collector	Le 19/2014 Date
CINCO MUNICIPAL UTILITY DISTRICT # 5	
President, Board of Directors	Secretary Board of Directors
.17 i> ¬ A	12 7011

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 CINCO MUNICIPAL UTILITY DISTRICT NO. 5 (hereinafter referred to as "DISTRICT"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

RECITALS

WHEREAS, DISTRICT has the authority to authorize County to act as tax assessor/collector for DISTRICT, 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, DISTRICT 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 DISTRICT 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 DISTRICT for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed DISTRICT 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.

Interlocal Agreement for Tax Collection Page 1 of 6 94081-002 201961 dw

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

ARTICLE IV OBLIGATIONS OF DISTRICT

- 4.01 DISTRICT 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, DISTRICT 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 DISTRICT will reimburse the County for actual costs incurred for any additional services requested by DISTRICT or mandated by state statute.
- 4.03 DISTRICT 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 DISTRICT, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as DISTRICT deems necessary. Such books and records will be kept in the offices of County.
- 5.02 DISTRICT may maintain a Public Fidelity Bond covering all offices, officials and employees in the amount of one hundred thousand dollars (\$100,000.00).
- 5.03 DISTRICT 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 DISTRICT 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 DISTRICT reserves the right to institute such suits for the collection of delinquent taxes as DISTRICT 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 DISTRICT 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, DISTRICT 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 DISTRICT.

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.

Interlocal Agreement for Tax Collection Page 4 of 6 94081-002 201961 dw

- 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 DISTRICT 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 77469-3623

To: Cinco Municipal Utility District No. 5

c/o Smith, Murdaugh, Little & Bonham, L.L.P.

1100 Louisiana St., Suite 400 Houston, Texas 77002-5211

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.

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FORT BEND COUNTY	Scance Wilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
	₩
5/28/2013	5-28-13 ** S
Date	Date
	The state of the s
APPROVED:	Tingen D
	/ /
Patsy Schultz, Tax Assessor/Collector	5/21/2013
Patsy Schultz, Tax Assessor/Collector	Date
CINCO MUNICIPAL UTILITY DISTRICT	NO. 5
	_
B Coffee to	2-11/2-l
President, Board of Directors	Secretary, Board of Directors
5/14/2013	5/14/13
Date	Date /
MER:Interlocal Agreement.Tax Collection:1396(040506)	
Interlocal Agreement for Tax Collection	
Page 6 of 6 94081-002 201961 dw	The second of th

MAY 2 0 2013

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, 2015.
- 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	14
<u>(√-) (√-) 14</u> Date meeting of 6/24/14	Date 14	
APPROVED: Patsy Schultz, Tax Assessor/Collector	6 19 2014 Date	iii
FORT BEND EMERGENCY SERVICES DI	STRICT # 1	
. Howard L. Ratz, District Counsel	Hank Wenzler Board President	
Date 5/14/14	5/14/14 Date	

ATTACHMENTS: Exhibit A – Original interlocal agreement

County Copy

THE STATE OF TEXAS
COUNTY OF FORT BEND

INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

This Interlocal Agreement (hereinafter referred to as "Agreement"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and 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

	NOW IN FOLL FORCE AND EFFECT.
FORT BEND COUNTY	
Called Deleg	Theloon
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
July 1, 2008	7-1-08 Date
	in the same
APPROVED:	•
Patsy Scholtz, Tax Assessor Collector	6 23 08 Date
NAME OF JURISDICTION FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 1	
Robert Armstrong, Fres	Hank Wenzler, See
May 14, 2008 Date	May 14, 2008 Date

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

THE STATE OF TEXAS §

COUNTY OF FORT BEND §

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

This Amendment of the Interlocal Agreement (hereinafter referred to as "Amendment"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting by and through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and FORT BEND EMERGENCY SERVICES DISTRICT # 2 (hereinafter referred to as "ESD # 2"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

RECITALS

WHEREAS, on or about July 1, 2008 County and ESD # 2 entered into an interlocal agreement for the collection of taxes, hereinafter referred to as the "Agreement" attached hereto as Exhibit A and incorporated by reference herein as if set forth verbatim; and

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

WHEREAS, County and ESD # 2 believe it is in the best interests of the citizens of Fort Bend County to enter into this Amendment; and,

NOW, THEREFORE, in consideration of the foregoing, the Agreement between County and ESD # 2 is hereby amended to read:

- A. This Amendment shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2015.
- 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: Scanne Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
(ィース(ィー) Date meeting of 6/24/14	6-26-14 Date
APPROVED: Patsy Schultz, Tax Assessor/Collector	6/19/2014 Date
FORT BEND EMERGENCY SERVICES	DISTRICT # 2
John A. Schwin, Board President	Thomas M. Raia, Board Secretary
May 21, 2014 Date	May 21, 2014 Date
ATTACHMENTS: Exhibit A – Original in	nterlocal 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 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.

Interlocal Agreement for Tax Collection Page 1 of 6

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 DULLY PASSES AND ARE NOW IN FULL FORCE AND EFFECT.

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

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

THE STATE OF TEXAS	
COUNTY OF FORT BEND	

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

This Amendment of the Interlocal Agreement (hereinafter referred to as "Amendment"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the TEXAS GOVERNMENT CODE, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting by and through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and FORT BEND EMERGENCY SERVICES DISTRICT 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, 2015.
- 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	Scance Tilsan
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date meeting of 6/24/14	<u>b</u> -210-11+ Date → 210-11+
APPROVED: Patsy Schultz, Tax Assessor/Collector	6) 19/2014 Date

FORT BEND EMERGENCY SERVICES DISTRICT No. 5

ETNIE CHARGE PROS DENT

May 13, 2014

JOHN MUKER & , Sloveforg

May 13, 2014

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 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 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 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

HAVE BEEN DULY PASSES AND ARE N	NOW IN FULL FORCE AND EFFECT.
FORT BEND COUNTY	
Meleus delles	Mulson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Aug. 1 2008	7-1-00
Date July 1, 2008	7-1-08 Date
APPROVED:	
Patsy Thulk	$\frac{\sqrt{23/08}}{\text{Date}}$
Patsy Schultz, Tax Assessor/Gollector	Date
FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 5	
President, Board of Commissioners	Secretary, Board of Commissioners
	Societally, Board of Commissioners
6/10/2008	16/10/08
Date /	ergency &
	443
7000	ency Sorn
W.	in strain

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

DOCUMENTATION REQUIRED FROM TAXING ENTITIES Revised 03/22/06

Administration/Financial Information required from the District:

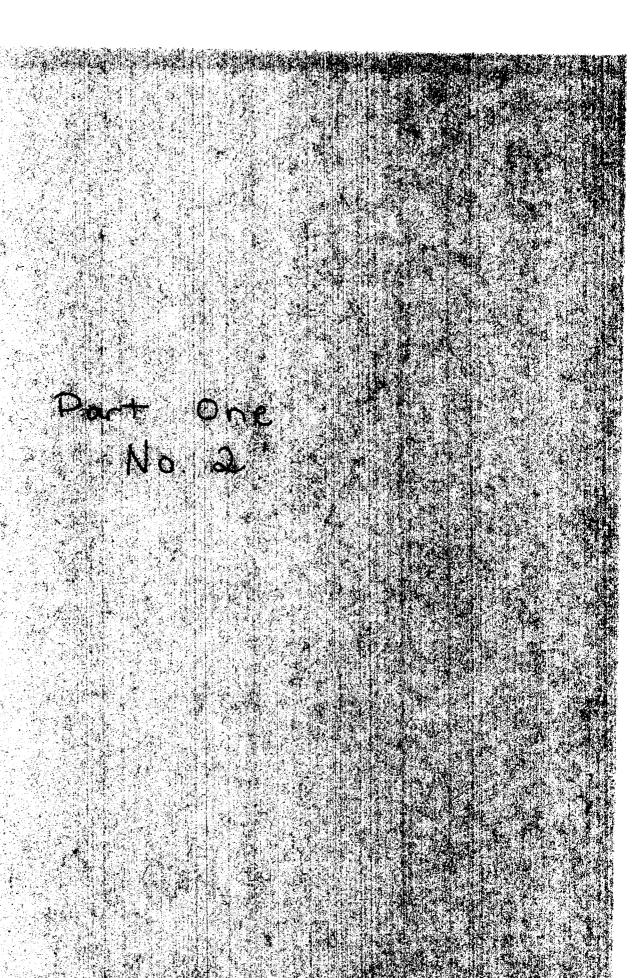
- 1. Executed Inter-local agreement
- 2. Names, addresses, phone numbers and email addresses of Board/Council Members
- 3. Name, address, phone number and email address of representative of Delinquent Tax Attorney Firm
- 4. Order setting percentage of Delinquent Tax Attorney Firm collection fee.
- 5. 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

 - 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.



FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 5

Second Tuesday - 6:30 p.m. - NE FB Co. Fire Dept. 14007 Old Richmond Rd. Sugar Land **Posting Location:** MIN:* 02

Posted in Fort Bend County, not Harris

Commissioners:

Mr. James H. White, President *email jim1952white@neighbor-hood.net

Home No.

281.879.6318

Cell No.

832,248,8648

Mr. Ernie Carter, Vice President*email

cartertech@prodigy.net

Home No.

281.495.2603

Mr. John Mukoro, Secretary/Asst.Treas.

john mukoro@mukorolaw.com

The Mukoro & Associates Law Firm

7100 Regency Square, Suite 123 *email

Houston, Texas 77036

Bus. No.

713.334.0511

Cell No.

832.283.4076

Mr. John Godbee, Treasurer *email

itgodbee@alltel.net

Cell No.

832.573.9020

Bus. No.

832.886.5544

Mr. Ben Bono, Commissioner * email

bp bono@yahoo.com

Home No.

281.242.0250

Cell No.

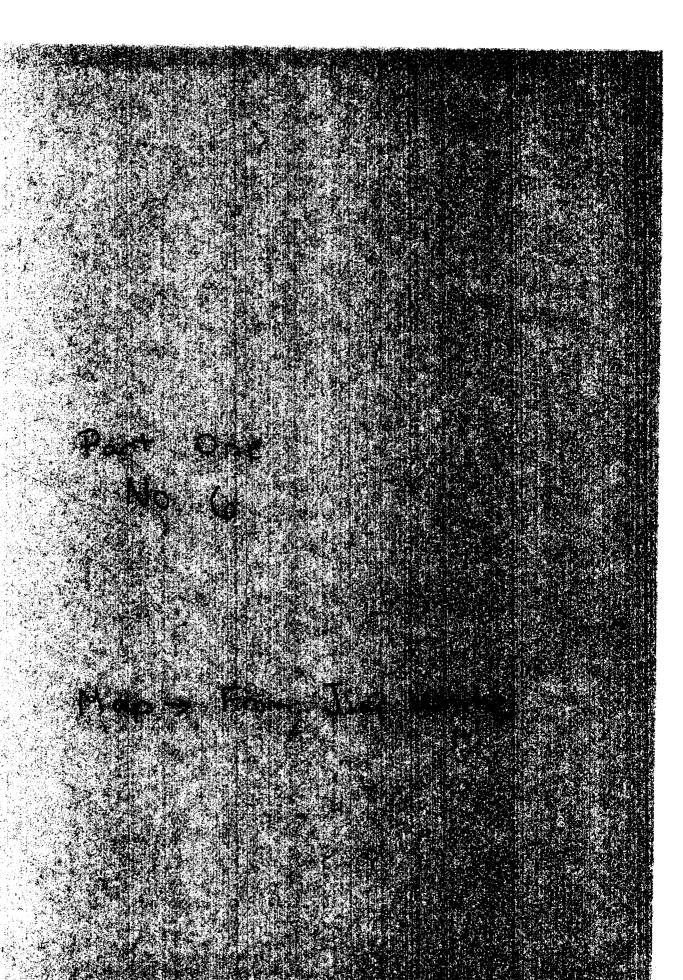
832.309.0543

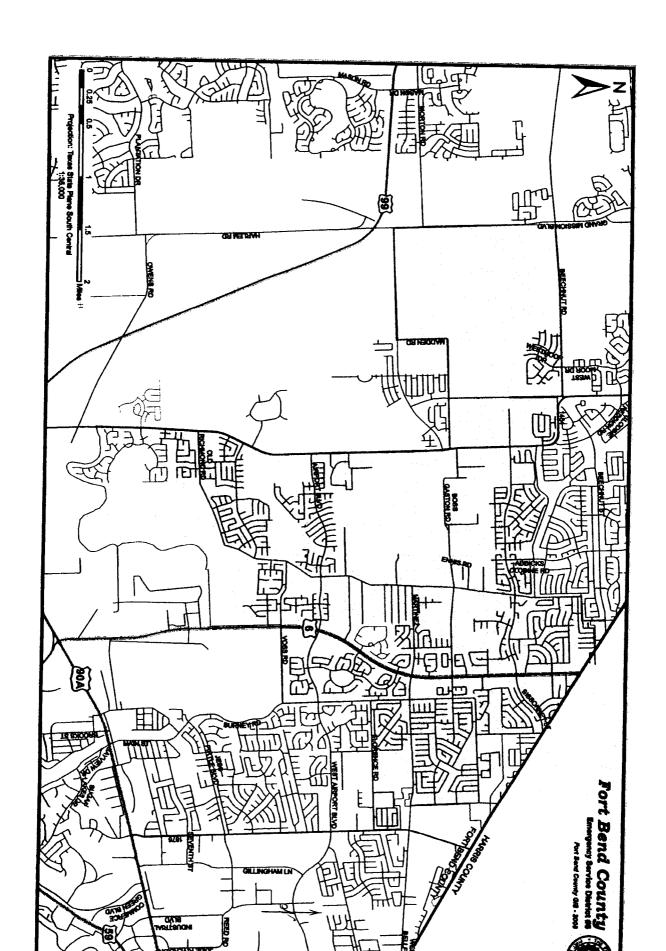
Northeast Fort Bend Co. Fire Department 14007 Old Richmond Road Sugar Land, Texas 77478 official office address of FB ESD No. 5

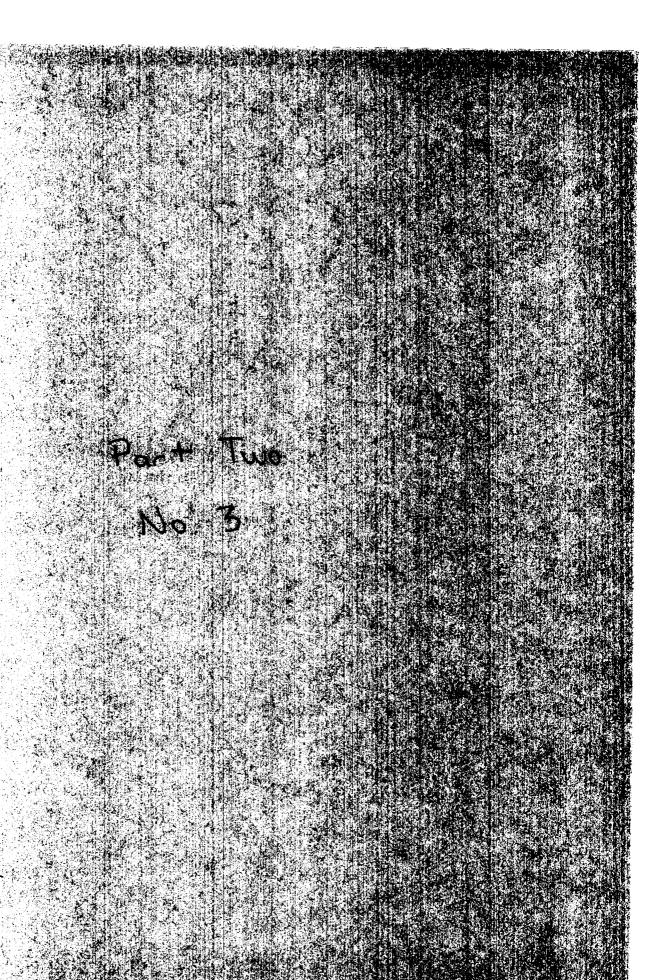
*EMAIL POSTS bgalloy@netstartel.com

Ms. Dianne Wilson [Co. Clerk/Posts] Fort Bend County Clerk 301 Jackson, Suite 101 **Richmond, Texas 77469-3108** *EMAIL POSTS ccposting@co.fort-bend.tx.us ESCROW ACCT. NO. 4069 [bjc authorized user]

CLS* SEC* REC NB







FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 5

Order Adopting Homestead Exemption

The board of commissioners ("Board") of Fort Bend County Emergency Services District No. 5 ("District") met at the Board's regular meeting place on May 13, 2008, with the following commissioners present:

James H. White, President Ernie Carter, Vice President and Secretary Pro Tempore John Godbee, Treasurer Ben Bono, Commissioner

and the following absent:

John Mukoro, Secretary

when the following business was transacted.

The order set out below was introduced for consideration of the Board. It was duly moved and seconded that the order be adopted; and, after due discussion, said motion was carried by unanimous vote.

The order thus adopted is as follows:

Whereas, Texas Constitution Article VIII, Section 1-b(e) and V.T.C.A., Property Tax Code, Section 11.13(n) provides authority for the District to exempt from ad valorem taxation up to twenty percent (20%) of the market value of each residence homestead owned by an adult and taxable by the District for the year 2008 but not producing an exemption of less than \$5,000 when such percentage is applied to a particular residence homestead; and

Whereas, the legislature by general law has prescribed procedures for the administration of residence homestead exemptions.

It is, therefore, ordered by the board of commissioners of the District, as follows: Pursuant to Article VIII, Section 1-b(e) of the Texas Constitution and the laws of the State of Texas, this Board does hereby exempt twenty percent (20%) of the market value of residence homesteads owned by adults and taxable by the District for the year 2008, provided that should the percentage exemption produce an exemption of less than \$5,000 on any particular homestead, the owner of the homestead is entitled to an exemption of \$5,000 of the appraised value of the homestead.

The exemption above set out shall be granted upon the following terms and conditions:

To receive an exemption, the taxpayer claiming the exemption for the first time must file an exemption application form prior to July 1 of the year in which the exemption is adopted with the Chief Appraiser of the County Appraisal District in which the homestead is located and must furnish the information required by the Chief Appraiser. The exemption shall extend only to the applicant's residence homestead as same is defined by law.

An eligible adult is entitled to receive other applicable exemptions provided by law and by this Board.

January 1 of each tax year shall be the determinative date for eligibility and qualification for the exemption. Determination thereof shall be for the year in which the application is made and for so long thereafter as allowed by law or until rescinded by this Board. There shall be no proration of the exemption for the taxable year resulting from qualification or disqualification of person or property or from any other matters occurring after January 1 of the year in question.

The residence homestead exemption granted and reaffirmed in this Order shall be and remain in effect in 2008 and in each year thereafter until revoked by order of the Board.

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Passed and adopted this May 13, 2008.

	JAMES H. WHITE President	
A TOTAL COM	Fiesidelit	
ATTEST:		
ERNIE CARTER		
Secretary Pro Tempore		

I, the undersigned secretary of the board of commissioners of Fort Bend County Emergency Services District No. 5, hereby certify that the foregoing is a true and correct copy of the Order Adopting Homestead Exemption and minute entry showing its adoption at the board's meeting held on May 13, 2008, the original of which instrument appears in the official minute book of the board, on file and open to the public at the office of the district.

I further certify that said meeting was open to the public, and that notice thereof was posted in compliance with the provisions of Tex. Gov't. Code Ann. § 551.001 et seq.

Witness my hand and the seal of said District, this 5-13-08

Secretary



FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 5

Order Adopting Residence Homestead Exemption for Persons

Sixty-Five or Older or Disabled

The board of commissioners ("Board") of Fort Bend County Emergency Services

District No. 5 ("District") met at the Board's regular meeting place on May 13, 2008 with the

following Commissioners present:

James H. White, President

Ernie Carter, Vice President and Secretary Pro Tempore

John Godbee, Treasurer

Ben Bono, Commissioner

and the following absent:

John Mukoro, Secretary

when the following business was transacted:

The order set out below was introduced for consideration of the Board. It was

duly moved and seconded that said order be adopted; and, after due discussion, said motion was

carried by the following vote:

Ayes: All Commissioners shown present.

Noes: None.

The order thus adopted is as follows:

Whereas, the underlying principle of taxation is that all property is taxable unless

it is specifically excluded from taxation by law;

Whereas, the authority to permit the exemption of property is included within the

terms of the provisions of Article VIII, Section 1-b, of the Texas Constitution;

Whereas, the Legislature has provided for the exemption of certain property in

Acts 1979, 66th Legislature, Chapter 841, as amended, enacting the Property Tax Code;

02801-001 158222V1 cls

Whereas, the board of commissioners of the District has determined that it is in the public interest for said District, as a taxing unit of the State of Texas, to provide the residence homestead exemption for persons sixty-five or older or disabled which is more particularly provided in V.T.C.A., Property Tax Code, Section 11.13(d).

It is, therefore, ordered by the board of commissioners of the District, as follows:

Pursuant to the provisions of V.T.C.A., Tax Code, Section 11.13(d), this Board does hereby exempt \$25,000.00 of the market value of each residence homestead within the District of an individual who is disabled or is 65 years of age or older from all ad valorem taxes hereafter levied by the District, commencing with the taxes for the current year, subject to the terms and conditions set out below and, where applicable, the compliance therewith by the owner of the residence homestead, hereinafter called "applicant."

Since the ad valorem taxes to be levied by the District have heretofore been pledged for the payment of certain debts of the District until same are paid in full, after due consideration of the pertinent data as to the District's debt service requirements, the Board specifically finds that the cessation of the tax levy for the periods of such debts, to the extent of the exemption herein granted, will not impair the obligation of any contract or proceeding by which the debts were created.

The exemption above set out shall be granted upon the following terms and conditions:

Such exemption shall extend only to applicant's residence homestead as same is defined by law.

To be eligible for the exemption, applicant must be disabled or have attained the age of sixty-five or over by January 1 of the year for which the exemption is sought; provided, however, that if applicant's spouse has attained such age by such date, applicant shall be entitled to the exemption regardless of applicant's age.

Joint or community owners may not each receive the same exemption provided by this resolution for the same residence homestead in the same year. An eligible disabled person

who is 65 or older may not receive both a disabled and an elderly residence homestead exemption but may choose either.

Applicant shall file with the Appraisal District for the County in which the homestead is located on or before July 1 of the year for which the exemption is claimed documentary proof of age or disability satisfactory to the Chief Appraiser and a sworn claim for such exemption, describing the property for which exemption is sought, on forms prescribed by the Chief Appraiser, giving complete information as provided for by such forms. After the filing of such proof of age or disability and claim for exemption, the Chief Appraiser may, if he deems necessary, request further information in order to determine eligibility for such exemption, which further information shall be provided by applicant as a requisite to obtaining the exemption.

After said application, all necessary proof and any other required information has been filed, the Chief Appraiser shall determine eligibility for such exemption, and the property in question shall be placed on the tax rolls of the District in accordance with such determination.

January 1 of each tax year shall be the determinative date for eligibility and qualification for the exemption. Determination thereof shall be for only the year in which the application is made. There shall be no proration of the exemption for the taxable year resulting from qualification or disqualification of person or property or from any other matters occurring after January 1 of the year in question.

The residence homestead exemption granted and reaffirmed in this Order shall be and remain in effect in 2008 and in each year thereafter until revoked by order of the Board.

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Passed and adopted this May 13, 2008.

	JAMES H. WHITE	
	President	
ATTEST:		
ERNIE CARTER		
Secretary Pro Tempore	·····································	

I, the undersigned secretary of the board of commissioners of Fort Bend County Emergency Services District No. 5, hereby certify that the foregoing is a true and correct copy of the Order Adopting Residence Homestead Exemption for Persons Sixty-Five or Older or Disabled, the original of which instrument, dated May 13, 2008, appears in the official minute book of the board, on file and open to the public at the office of the District.

I further certify that said meeting was open to the public, and that notice thereof was posted in compliance with the provisions of Tex. Gov't. Code Ann. § 551.001 et seq.

Witness my hand and the seal of said District, this 5 - 13 - 08.

Secretary



DOCUMENTATION REQUIRED FROM TAXING ENTITIES

Revised 03/22/06
Part One:
Administration/Financial Information required from the District:
1. Executed Interlocal agreement \checkmark
2. Names, addresses, phone numbers and email addresses of Board/Council Members > see attached. 3. Name, address, phone number and email address of representative of Delinquent Tax Attorney Firm > X 4. Order setting percentage of Delinquent Tax Attorney Firm collection fee. > For Next year 5. Dates of Fiscal year cycle > 10/1 +0 9/30 6. District Map of Boundaries (pertains to MUD, Water, LID, PID) > see 7. Written instructions concerning disbursement of funds:
By Check- name and address to whom checks and reports will be mailed By Wing Transform A CH. By Wing Transform A CH.
By Wire Transfer or ACH – routing number, hank 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.
Part Two:
Information required to add delinquent accounts to the Tax Office System 1. Tax Years the District has been collecting taxes > Year 1: 2008 2. Tax Rate for each of those years broken out by Debt Service and Maintenance > Not set 3. Type and amount of exemptions offered for each of those years > See attacked. 4. Hard copy of delinquent tax roll as of end of day of with following information: • Account number
Certified Owner's name and address
\mathcal{A} λ
Levy due per account, per year delinquent as of end of dayN/A 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 N/A
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
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10. Copies of any certified change orders not processed as of end of day ofN/A 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. > im 1952 white @ neighbor bond
person for questions about electronic format. > jim 1952 white @ neighbor-hood. net
•

THE STATE OF TEXAS \$

COUNTY OF FORT BEND \$

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

This Amendment of the Interlocal Agreement (hereinafter referred to as "Amendment"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting by and through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT #1 (hereinafter referred to as "FWSD #1"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

RECITALS

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

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

WHEREAS, County and FWSD #1 believe it is in the best interests of the citizens of Fort Bend County to enter into this Amendment; and,

NOW, THEREFORE, in consideration of the foregoing, the Agreement between County and FWSD #1 is hereby amended to read:

- A. This Amendment shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2015.
- 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 Allen Allen Robert E. Hebert, County Judge	ATTEST: Hanne Wilson, County Clerk	WING NERS
Date meeting of 6/24/14	65 240-14 Date	
APPROVED: Patsy Schultz, Tax Assessor/Collector	6 19 2014 Date	COUNTINE
FORT BEND COUNTY FRESH WATER SUI	PPLY DISTRICT #1	

5/15/2014 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 FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT #1 (hereinafter referred to as "FWSD #1"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

RECITALS

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

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

WHEREAS, FWSD #1 and County believe it is in the best interests of the citizens of Fort Bend County to enter into this Agreement; and,

NOW THEREFORE, County and FWSD #1 for the mutual consideration hereinafter stated, agree as follows:

ARTICLE I PURPOSE

The purpose of this Agreement is to designate and allow the Fort Bend County Tax Assessor/Collector as the tax assessor/collector for FWSD #1 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed FWSD #1 in Fort Bend County.

ARTICLE II TERM

- 2.01 This Agreement shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 FWSD #1 may terminate this agreement at any time by providing ninety (90) days advanced written notice to County.

Interlocal Agreement for Tax Collection Page 1 of 6

- 2.04 County may terminate this agreement by providing written notice to FWSD #1 no later than six (6) months in advance of the expiration of the initial term of this Agreement or any renewal term.
- 2.05 In the event of termination of this Agreement by FWSD #1, FWSD #1 shall assume all contractual obligations entered into with County for services rendered to FWSD #1 for the duration of the term of the Agreement and any renewal, and County shall be relieved of all contractual obligations under this agreement.

ARTICLE III OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for FWSD #1 for tax accounts within the jurisdiction of FWSD #1.
- 3.02 FWSD #1 hereby designates the County Tax Assessor/Collector as its Tax Assessor/Collector for purposes of compliance with Chapter 26 of the Texas Property Tax code, as amended.
- 3.03 County shall perform all the duties required by law of the Tax Assessor-Collector of FWSD #1 with regard to assessing and collection of ad valorem taxes.
- 3.04 FWSD #1 shall adopt a tax rate by October 1 of each year. In the event the tax rate is adopted subsequent to October 1 of any year, FWSD#1 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 FWSD #1 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for FWSD #1, including but not limited to:
 - A. Calculation of taxes, preparation of current and delinquent tax rolls, pro-ration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, and calculation of the effective and rollback tax rates as required by Section 26.04 of the Property Tax Code.
 - B. County shall assess and collect the ad valorem property taxes owing to the FWSD #1. The term "assess" does not include those functions defined as "appraisal" by the Property Tax Code.
 - C. The county shall produce a consolidated tax statement for both County and FWSD #1 taxes.
 - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of FWSD #1.
 - E. County shall mail statements.
 - F. County shall mail notices of delinquent service charges in accordance with Section 33.07 of the Texas Property Tax Code.
 - G. County shall perform for FWSD #1 all duties provided by law of the State of Texas for the collection of taxes.
 - H. County shall perform any additional, reasonable services which may be requested by FWSD #1. All additional services shall be billed to FWSD #1 by County at actual costs.

- 3.06 County shall provide the following reports, upon request, by FWSD #1:
 - A. Report of the current year tax levy, showing taxable value, exemptions, abatements, net taxable values, tax rate, and tax levy for each parcel of property;
 - B. Remittance report with each remittance to FWSD #1 showing the taxes paid by year, amount paid, principal and interest paid, service charge paid, etc.;
 - C. Monthly report of tax activity showing the amount of initial levy, collections during month for both current and delinquent taxes, adjustments during the month, and the year-to-date collections percentage of current levy; and
 - D. Any additional reports which may be requested by the District.
- 3.07 The taxes collected by County for FWSD #1 shall be remitted as follows:
 - A. by ACH; or
 - B. by wire to FWSD #1's designated depository or agent; or
 - C. by check mailed to FWSD #1.
- 3.08 FWSD #1 shall provide written notification to County of the manner in which taxes shall be remitted, as described in Section 3.07 above.
- 3.09 The taxes collected by County shall be remitted to FWSD #1 at least once per week.
- 3.10 Wire transfers shall incur a charge of five dollars (\$5.00) for each transfer.
- 3.11 Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from the County's remittance to FWSD #1.

ARTICLE IV OBLIGATIONS OF FWSD #1

- 4.01 FWSD #1 agrees to promptly deliver to County all records necessary to perform its duties under the terms of this Agreement.
- 4.02 For services rendered pursuant to this Agreement, FWSD #1 agrees to pay County the following amounts:
 - A. Thirty-five cents (\$0.35) per parcel per year;
 - B. One dollar (\$1.00) per account to add delinquent accounts to County's records; and
 - C. Other costs for which FWSD #1 will reimburse the County for actual costs incurred for any additional services requested FWSD #1 or mandated by state statute.
 - D. One dollar and fifty-two cents (\$1.52) for parcels located in Harris County, Texas, for costs associated with separate billing.
- 4.03 FWSD #1 shall pay to County the cost of assessment and collection as provided in Section 4.02. The payment shall be remitted to County after the mailing of consolidated tax statements and no more than 30 days after receipt of County invoice.

ARTICLE V ADMINISTRATIVE PROVISIONS

- All records necessary to be maintained by County for the assessment and collections of taxes shall be kept clearly on the books and records of County, and a designated representative of FWSD #1, including District auditors, is authorized to examine the records maintained by County at such reasonable time and interval as FWSD #1 deems necessary. Such books and records will be kept in the offices of County.
- 5.02 FWSD #1 shall maintain a Public Fidelity Bond covering all offices, officials and employees in the amount of one hundred thousand dollars (\$100,000.00).
- 5.03 FWSD #1 shall transfer to the possession and control of County, without charge, copies of all records necessary for the performance of the duties and responsibilities of County pursuant to this Agreement, which shall include all tax records, including the delinquent tax rolls.
- 5.04 County shall not be legally responsible to FWSD #1 for any failure to collect taxes, nor shall the County Tax Assessor-Collector be legally responsible unless the failure to collect taxes results from failure to perform the duties imposed by law and by this Agreement.
- 5.05 FWSD #1 reserves the right to institute such suits for the collection of delinquent taxes as FWSD #1 deems necessary and to contract with an attorney for collection of delinquent taxes.
- 5.06. County shall comply with all provisions of the Texas Property Tax Code, as amended, and any policies and procedures regarding collection of ad valorem property taxes which FWSD #1 may adopt.
- 5.07 In the event County waives any penalty and/or interest on any parcel, pursuant to Section 33.011 of the Property Tax Code, FWSD #1 consents to the waiver of the penalty and/or interest on the same parcel(s), and hereby authorizes County to waive such penalty and/or interest on behalf of FWSD #1.

ARTICLE VI LIABILITY

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

ARTICLE VII MISCELLANEOUS

- 7.01 This Agreement may be amended by the mutual agreement of the parties hereto in writing to be attached to and incorporated into this Agreement.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County,

Texas.

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

ARTICLE VIII NOTICES

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

To County:	The Honorable Patsy Schultz Fort Bend County Tax Assessor-Collector 500 Liberty, Suite 101 Richmond, Texas 77469
То:	Ft. Beato County Fresh WATER Supply District #11 3 East Greenway Plaza, Suite 2000 Houston, TX
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

TIAVE BEEN DULT PASSES AND ARE NO	W IN FULL FORCE	AND EFFECT.
FORT BEND COUNTY /	Thuil	
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
July 1, 2008 Date	7-1-08 Date	
APPROVED: Schultz, Tax Assesso/Collector	6/24/0 Date	8
NAME OF JURISDICTION		
Ft Beno Fresh Water Supply.	Jan la	June -
Date 9,2008	Date Date	19,2008

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

THE STATE OF TEXAS §

COUNTY OF FORT BEND §

AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

This Amendment of the Interlocal Agreement (hereinafter referred to as "Amendment"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting by and through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2 (hereinafter referred to as "FWSD #2"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Supervisors.

RECITALS

WHEREAS, on or about July 1, 2008 County and FWSD #2 entered into an interlocal agreement for the collection of taxes, hereinafter referred to as the "Agreement" attached hereto as Exhibit A and incorporated by reference herein as if set forth verbatim; and

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

WHEREAS, County and FWSD #2 believe it is in the best interests of the citizens of Fort Bend County to enter into this Amendment; and,

NOW, THEREFORE, in consideration of the foregoing, the Agreement between County and FWSD #2 is hereby amended to read:

- A. This Amendment shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2015.
- 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: Scance Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date meeting of 6/24/14	Date Date
APPROVED: Patsy Schultz, Tax Assessor/Collector	6 19 2014 Date

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2

Carmer Martines Man Alare

5/6/14
Date

Date

ATTACHMENTS: Exhibit A – Original interlocal agreement



THE STATE OF TEXAS

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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 <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, 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 /	Almele) 10~
Robert E. Hebert, County Judge	Dianne Wilson,	County Clerk
Date July 1, 2008	7-1-08 Date	
APPROVED:		
Patsy Schultz, Tax Assessor/Collector	$\frac{\langle e \rangle 23 \langle c \rangle}{\text{Date}}$.8

FORT BEND COUNTY FRESH WATER SUPPLY DISTRICT NO. 2

President, Partine Supervisor fixistent Socretary, Board & Supervisors May 20, 2008

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

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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 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, 2015.
- 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: Scanne Wilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
(e-2-6-14) Date meeting of 6/24/14	1-21-14 Date
APPROVED: Patsy Schulte Tax Assessor/Collector	6 19 2014 Date
FORT BEND COUNTY MUNICIPAL UTILIT	TY DISTRICT NO. 41
Bahlln	Brendan Poran, President
Date	Date

Amended Interlocal Agreement for Tax Collection Services

ATTACHMENTS: Exhibit A – Original interlocal agreement

INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES

§

This Interlocal Agreement (hereinafter referred to as "Agreement"), is made and entered into pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, by and between FORT BEND COUNTY, TEXAS (hereinafter referred to as "County"), acting through its governing body, FORT BEND COUNTY COMMISSIONERS COURT, and FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 41 (hereinafter referred to as "MUD #41"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

RECITALS

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

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

WHEREAS, MUD #41 and County believe it is in the best interests of the citizens of Fort Bend County to enter into this Agreement; and,

NOW THEREFORE, County and MUD #41 for the mutual consideration hereinafter stated, agree as follows:

ARTICLE I PURPOSE

The purpose of this Agreement is to designate and allow the Fort Bend County Tax Assessor/Collector as the tax assessor/collector for MUD #41 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed MUD #41 in Fort Bend County.

ARTICLE II TERM

- 2.01 This Agreement shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 MUD #41 may terminate this agreement at any time by providing ninety (90) days advanced written notice to County.

- 2.04 County may terminate this agreement by providing written notice to MUD #41 no later than six (6) months in advance of the expiration of the initial term of this Agreement or any renewal term.
- 2.05 In the event of termination of this Agreement by MUD #41, MUD #41 shall assume all contractual obligations entered into with County for services rendered to MUD #41 for the duration of the term of the Agreement and any renewal, and County shall be relieved of all contractual obligations under this agreement.

ARTICLE III OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for MUD #41for 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

- 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.
- County shall not be legally responsible to MUD #41 for any failure to collect taxes, nor shall the County Tax Assessor-Collector be legally responsible unless the failure to collect taxes results from failure to perform the duties imposed by law and by this Agreement.
- 5.05 MUD #41 reserves the right to institute such suits for the collection of delinquent taxes as MUD #41 deems necessary and to contract with an attorney for collection of delinquent taxes.
- 5.06. County shall comply with all provisions of the Texas Property Tax Code, as amended, and any policies and procedures regarding collection of ad valorem property taxes which MUD #41 may adopt.
- 5.07 In the event County waives any penalty and/or interest on any parcel, pursuant to Section 33.011 of the Property Tax Code, MUD #41 consents to the waiver of the penalty and/or interest on the same parcel(s), and hereby authorizes County to waive such penalty and/or interest on behalf of MUD #41.

ARTICLE VI LIABILITY

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

ARTICLE VII MISCELLANEOUS

- 7.01 This Agreement may be amended by the mutual agreement of the parties hereto in writing to be attached to and incorporated into this Agreement.
- 7.02 Venue for any litigation involving this Agreement shall be in Fort Bend County,

Texas.

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

ARTICLE VIII NOTICES

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

To County: The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

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

1300 Post Oak Blvd., Suite 1400

Houston, Texas 77056 Attn: Daniel Ringold

Copy to: Fort Bend County Attorney

301 Jackson, Suite 728 Richmond, Texas 77469

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

ARTICLE IX ENTIRE AGREEMENT AND ATTACHMENT

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

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

AUTHORITY TO EXECUTE THIS AGREEMENT ON BEHALF OF THE PARTIES HERETO, AND EACH PARTY HEREBY CERTIFIES TO THE OTHER THAT ANY NECESSARY RESOLUTIONS AND/OR ORDERS EXTENDING SAID AUTHORITY HAVE BEEN DULY PASSES AND ARE NOW IN FULL FORCE AND EFFECT. Robert E. Hebert, County Judge Dianne Wilson. Date APPROVED: Patsy Schaltz, Tax Assessor FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 41

Interlocal Agreement for Tax Collection

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 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, 2015.
- 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: Hilson
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date meeting of 6/24/14	Date Date
APPROVED: Patsy Schultz, Tax Assessor/Collector	(a) 19/2014 Date
FORT BEND COUNTY WCID #2	
Jender I Wille	Marcos
May 7th, 3014 Date	<u>May 1th, 3014</u> 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.

Interlocal Agreement for Tax Collection

- 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 <u>OBLIGATIONS OF WCID</u> #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

- 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).
- 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.
- 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.

- If any one or more of the provisions contained in this Agreement shall be held to 7.03 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.
- This Agreement supersedes any and all other agreements, either oral or in writing 7.04 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	
_ Clow Deleers	Louisan
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
Date July 1 2008	7-1-08 Date
APPROVED:	
Patsy Schultz, Tax Assessor Collector	(a) 23/08
Fort Bend County Water Control and Improve	ment District No. 2
eall	Jank Shellain
5-14 -08 Date	<u>5-14-08</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 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, 2015.
- 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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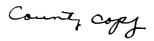
EXECUTION

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	ACTEST: Geanne Wilson	
Robert E. Hebert, County Judge	Dianne Wilson, County Clerk	Sky
Date meeting of 6/24/14	16-210-14 Date	フィック
APPROVED: Patsy Schultz, Tax Assessor/Collector	<u>Le</u> 19 2014	Mildell Harry
HARRIS FORT BEYD EMERGENCY SER	VICES DISTRICT # 100	
Howard L Katz, District Counsel	L. Dale Terry, Board President	
5/6/14 Date	MAY 6, 2014 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 HARRIS FORT BEND EMERGENCY SERVICES DISTRICT # 100 (hereinafter referred to as "ESD # 100"), duly organized and existing under the laws of the State of Texas, acting by and through its Board of Trustees.

RECITALS

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

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

WHEREAS, ESD # 100 and County believe it is in the best interests of the citizens of Fort Bend County to enter into this Agreement; and,

NOW THEREFORE, County and ESD # 100 for the mutual consideration hereinafter stated, agree as follows:

ARTICLE I PURPOSE

The purpose of this Agreement is to designate and allow the Fort Bend County Tax Assessor/Collector as the tax assessor/collector for ESD # 100 for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed ESD # 100 in Fort Bend County.

ARTICLE II TERM

- 2.01 This Agreement shall be effective on the date the last party executes this Agreement and shall terminate on June 30, 2009.
- 2.02 This Agreement shall automatically renew for an additional one (1) year term thereafter unless sooner terminated as provided herein.
- 2.03 ESD # 100 may terminate this agreement at any time by providing ninety (90) days advanced written notice to County.

Interlocal Agreement for Tax Collection

- 2.04 County may terminate this agreement by providing written notice to ESD # 100 no later than six (6) months in advance of the expiration of the initial term of this Agreement or any renewal term.
- 2.05 In the event of termination of this Agreement by ESD # 100, ESD # 100 shall assume all contractual obligations entered into with County for services rendered to ESD # 100 for the duration of the term of the Agreement and any renewal, and County shall be relieved of all contractual obligations under this agreement.

ARTICLE III OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services for ESD # 100 for tax accounts within the jurisdiction of ESD # 100.
- 3.02 ESD # 100 hereby designates the County Tax Assessor/Collector as its Tax Assessor/Collector for purposes of compliance with Chapter 26 of the Texas Property Tax code, as amended.
- 3.03 County shall perform all the duties required by law of the Tax Assessor-Collector of ESD # 100 with regard to assessing and collection of ad valorem taxes.
- 3.04 ESD # 100 shall adopt a tax rate by October 1 of each year. In the event the tax rate is adopted subsequent to October 1 of any year, ESD # 100 shall reimburse County for any additional costs incurred, in accordance with Article IV of this Agreement.
- 3.05 ESD # 100 hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for ESD # 100, including but not limited to:
 - A. Calculation of taxes, preparation of current and delinquent tax rolls, pro-ration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, and calculation of the effective and rollback tax rates as required by Section 26.04 of the Property Tax Code.
 - B. County shall assess and collect the ad valorem property taxes owing to the ESD # 100. The term "assess" does not include those functions defined as "appraisal" by the Property Tax Code.
 - C. The county shall produce a consolidated tax statement for both County and ESD # 100 taxes.
 - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of ESD # 100.
 - E. County shall mail statements.
 - F. County shall mail notices of delinquent service charges in accordance with Section 33.07 of the Texas Property Tax Code.
 - G. County shall perform for ESD # 100 all duties provided by law of the State of Texas for the collection of taxes.
 - H. County shall perform any additional, reasonable services which may be requested by ESD # 100. All additional services shall be billed to ESD # 100 by County at actual costs.

- 3.06 County shall provide the following reports, upon request, by ESD # 100:
 - A. Report of the current year tax levy, showing taxable value, exemptions, abatements, net taxable values, tax rate, and tax levy for each parcel of property;
 - B. Remittance report with each remittance to ESD # 100 showing the taxes paid by year, amount paid, principal and interest paid, service charge paid, etc.;
 - C. Monthly report of tax activity showing the amount of initial levy, collections during month for both current and delinquent taxes, adjustments during the month, and the year-to-date collections percentage of current levy; and
 - D. Any additional reports which may be requested by the District.
- 3.07 The taxes collected by County for ESD # 100 shall be remitted as follows:
 - A. by ACH; or
 - B. by wire to ESD # 100's designated depository or agent; or
 - C. by check mailed to ESD # 100.
- 3.08 ESD # 100 shall provide written notification to County of the manner in which taxes shall be remitted, as described in Section 3.07 above.
- 3.09 The taxes collected by County shall be remitted to ESD # 100 at least once per week.
- 3.10 Wire transfers shall incur a charge of five dollars (\$5.00) for each transfer.
- 3.11 Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from the County's remittance to ESD # 100.

ARTICLE IV OBLIGATIONS OF ESD # 100

- 4.01 ESD # 100 agrees to promptly deliver to County all records necessary to perform its duties under the terms of this Agreement.
- 4.02 For services rendered pursuant to this Agreement, ESD # 100 agrees to pay County

the following amounts:

- A. Thirty-five cents (\$0.35) per parcel per year;
- B. One dollar (\$1.00) per account to add delinquent accounts to County's records; and
- C. Other costs for which ESD # 100 will reimburse the County for actual costs incurred for any additional services requested ESD # 100 or mandated by state statute.
- D. One dollar and fifty-two cents (\$1.52) for parcels located in Harris County, Texas, for costs associated with separate billing.
- 4.03 ESD # 100 shall pay to County the cost of assessment and collection as provided in
 - Section 4.02. The payment shall be remitted to County after the mailing of consolidated tax statements and no more than 30 days after receipt of County invoice.

ARTICLE V ADMINISTRATIVE PROVISIONS

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

ARTICLE VI LIABILITY

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

ARTICLE VII MISCELLANEOUS

7.01 This Agreement may be amended by the mutual agreement of the parties hereto in writing to be attached to and incorporated into this Agreement.

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

ARTICLE VIII NOTICES

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

To County:

The Honorable Patsy Schultz

Fort Bend County Tax Assessor-Collector

500 Liberty, Suite 101 Richmond, Texas 77469

To: ESD 100

820 Gessner, Ste 1710

Houston, Texas 77024

Copy to:

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

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

ARTICLE IX ENTIRE AGREEMENT AND ATTACHMENT

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

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

Robert E. Hebert, County Judge	Dianne Wilson, County Clerk
July 1 2008 Date	7-1-08 Date
APPROVED: Patsy Scholtz, Tax Assessor/Collector	Le 23/08 Date
NAME OF JURISDICTION Harris-For	rt Bend ESD#100
Donald H. Ridenour, Secretary	Leland Dale Terry, President
May 6 2008 Date MER:Interlocal Agreement. Tax Collection: 1396 (040506)	May 6, 2008 Date

Interlocal Agreement for Tax Collection

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