This memorandum of contract, hereinafter called "Agreement," is made and executed between the City of Hedwig Village, Texas a municipal corporation of the State of Texas, hereinafter called "City," and the Spring Branch Independent School District, a body politic and corporate, hereinafter called "District";

WHEREAS, City has requested District to assess and collect ad valorem taxes for said City; and

WHEREAS, it will be to the mutual benefit of both parties to enter into such an agreement; now therefore

- 1. District agrees that its Tax Assessor-Collector will assess and collect all ad valorem taxes for City and perform all the necessary services with regard to assessment and collection of said City's taxes with the exception of legal services incidental to the collection of delinquent taxes. In the performance of such necessary services, the Tax Assessor-Collector will apply the applicable rules, regulations, and ordinances of City.
- 2. This contract shall be for a period of two (2) years , beginning on the 1st day of September 2025, and ending on the 31st day of August 2027.
- 3. District agrees to make deposits to the Depository of City of all taxes collected on behalf of City at least once each week during the months of October through February and at least twice a month during the months of March through September.
- 4. City agrees that it will pay to District, as compensation for performing this service, a fee which shall be the sum of five dollars and fifty

cents (\$5.50) per account for each annual tax period, plus postage expenses incurred by District on behalf of the City. District will submit a statement based on February appraisal rolls for the services so rendered and payment for said services will be made to District on or before April 1. Payment for said services shall be made from current revenues available to City.

- 5. City and District recognize that the Harris Central Appraisal District, hereinafter called "Appraisal District," is responsible for appraising the property that is subject to taxation by City and District. City or District, separately in its own name and on its own behalf, may challenge any act or omission of the Appraisal District and any decision to make such challenge or not, by either City of District, shall not be binding on the other.
- District will not be liable to City for any failure to collect taxes, nor shall District's Tax Assessor-Collector be liable unless such failure to collect results from the failure of the Tax Assessor-Collector to perform such duties in the manner and in accordance with the standards imposed by law. District's Assessor-Collector Tax shall furnish bond the sum of in .\$50,000.00_____ payable to and approved by City and conditioned on the faithful performance of the duties as Tax Assessor-Collector. The cost of such bond shall be paid by City.
- 7. District's Tax Assessor-Collector shall prepare a written monthly statement of all amounts collected for the benefit of City, and such reports of collection made in the months of October through January are due on the twenty-fifth (25th) day of the month following the month that is the subject of the report. Reports of collections made in all other months are due the fifteenth (15th) day of the month following the month that is the subject of the report. City will be permitted to audit the tax records at a reasonable time mutually agreed upon by both parties.
- 8. The District's tax office is to remain under the administrative control of the Tax Assessor-Collector of District.

- 9. In the event any provision of this contract is inconsistent with the statutes of the State of Texas, the statutes of the State of Texas shall control and the District's Tax Assessor-Collector will discharge these duties in accordance therewith.
- 10. District agrees to furnish to City a written list of each delinquent taxpayer, the delinquent taxpayer's address, the amount of the delinquency, and the designation of the property involved, by July 1st of each year. District further agrees that by August 1st, or as soon thereafter as practical each year, the Tax Assessor-Collector will provide City with the Appraisal District's certified estimate of the total appraised value of all property in the Appraisal District's jurisdiction that is taxable by City.
- 11. This agreement shall replace all prior agreements with regard to the assessing and collecting of ad valorem taxes heretofore made between the parties hereto.

Signatures on following page.

Approved by entity on June 12	2025
ATTEST: Ma Modisette Lisa Modisette City Secretary	CITY OF HEDWIG WILLAGE, TEXAS Tom Jinks Mayor
Approved by Spring Branch ISD Board	on, 2025
ATTEST:	SPRING BRANCH INDEPENDENT SCHOOL DISTRICT
Secretary	President
Board of Trustees	Board of Trustees

This memorandum of contract, hereinafter called "Agreement," is made and executed between the City of Hunters Creek Village, Texas a municipal corporation of the State of Texas, hereinafter called "City," and the Spring Branch Independent School District, a body politic and corporate, hereinafter called "District";

WHEREAS, City has requested District to assess and collect ad valorem taxes for said City; and

WHEREAS, it will be to the mutual benefit of both parties to enter into such an agreement; now therefore

- 1. District agrees that its Tax Assessor-Collector will assess and collect all ad valorem taxes for City and perform all the necessary services with regard to assessment and collection of said City's taxes with the exception of legal services incidental to the collection of delinquent taxes. In the performance of such necessary services, the Tax Assessor-Collector will apply the applicable rules, regulations, and ordinances of City.
- 2. This contract shall be for a period of two (2) years, beginning on the 1st day of September 2025, and ending on the 31st day of August 2027.
- 3. District agrees to make deposits to the Depository of City of all taxes collected on behalf of City at least once each week during the months of October through February and at least twice a month during the months of March through September.
- 4. City agrees that it will pay to District, as compensation for performing this service, a fee which shall be the sum of five dollars and fifty

cent (\$5.50) per account for each annual tax period, plus postage expenses incurred by District on behalf of the City. District will submit a statement based on February appraisal rolls for the services so rendered and payment for said services will be made to District on or before April 1. Payment for said services shall be made from current revenues available to City.

- 5. City and District recognize that the Harris Central Appraisal District, hereinafter called "Appraisal District," is responsible for appraising the property that is subject to taxation by City and District. City or District, separately in its own name and on its own behalf, may challenge any act or omission of the Appraisal District and any decision to make such challenge or not, by either City of District, shall not be binding on the other.
- 6. District will not be liable to City for any failure to collect taxes, nor shall District's Tax Assessor-Collector be liable unless such failure to collect results from the failure of the Tax Assessor-Collector to perform such duties in the manner and in accordance with the standards imposed by law. District's Tax Assessor-Collector shall furnish a bond in the sum of statutory minimum payable to and approved by City and conditioned on the faithful performance of the duties as Tax Assessor-Collector. The cost of such bond shall be paid by City.
- 7. District's Tax Assessor-Collector shall prepare a written monthly statement of all amounts collected for the benefit of City, and such reports of collection made in the months of October through January are due on the twenty-fifth (25th) day of the month following the month that is the subject of the report. Reports of collections made in all other months are due the fifteenth (15th) day of the month following the month that is the subject of the report. City will be permitted to audit the tax records at a reasonable time mutually agreed upon by both parties.
- 8. The District's tax office is to remain under the administrative control of the Tax Assessor-Collector of District.

- 9. In the event any provision of this contract is inconsistent with the statutes of the State of Texas, the statutes of the State of Texas shall control and the District's Tax Assessor-Collector will discharge these duties in accordance therewith.
- 10. District agrees to furnish to City a written list of each delinquent taxpayer, the delinquent taxpayer's address, the amount of the delinquency, and the designation of the property involved, by July 1st of each year. District further agrees that by August 1st, or as soon thereafter as practical each year, the Tax Assessor-Collector will provide City with the Appraisal District's certified estimate of the total appraised value of all property in the Appraisal District's jurisdiction that is taxable by City.
- 11. This agreement shall replace all prior agreements with regard to the assessing and collecting of ad valorem taxes heretofore made between the parties hereto.

Signatures on following page.

Approved by entity on May 2/th, 2025.	
ATTEST:	CITY OF HUNTERS CREEK VILLAGE, TEXAS
Tom Fullen, City Administrator Acting City Secretary	Jim Pappas Mayor
Approved by Spring Branch ISD Board	on, 2025.
ATTEST:	SPRING BRANCH INDEPENDENT SCHOOL DISTRICT
Secretary	President
Board of Trustees	Board of Trustees



Spring Branch ISD Tax Office

8880 Westview Road, Houston, Texas 77055
713-251-7968
Jamie.Matelske@springbranchisd.com
Jamie Matelske, Tax Assessor/Collector

May 9, 2025

Trey Cantu General Manager Memorial Villages Water Authority 8955 Gaylord Drive Houston, TX 77024-2903

SUBJECT:

Tax Collection contract between Spring Branch Independent School District

Tax Office and Memorial Villages Water Authority

Dear Sir:

Enclosed please find the above-referenced contract for consideration. Upon execution by the City Council, please print three copies and return all three signed contracts by August 11, 2025. An original will be returned to the City after SBISD Board Meeting on August 25, 2025.

Please note that within the contract, Spring Branch ISD has increased their fees related to the collection of taxes by 10%. This fee has not increased in several years and is necessary to account for inflationary pressures.

The revised fee structure is as follows:

• New Jurisdiction Fee: \$5.50 per Unit

If you have any questions, please do not hesitate to contact me at (713) 251-7968.

Sincerely,

Jamie Matelske

Tax Assessor/Collector

amie Matelske

ennifer Blaine, Ed.D., Superintendent of Schools Inspiring minds. Shaping lives.

This memorandum of contract, hereinafter called "Agreement," is made and executed between the Memorial Villages Water Authority, a conservation and reclamation district and political subdivision of the State of Texas, being organized and existing under the laws of the State of Texas and being located in Harris County, Texas hereinafter called "Water Authority," and the Spring Branch Independent School District, a body politic and corporate, hereinafter called "District";

WHEREAS, Water Authority has requested District to assess and collect ad valorem taxes for said Water Authority; and

WHEREAS, it will be to the mutual benefit of both parties to enter into such an agreement; now therefore

- 1. District agrees that its Tax Assessor-Collector will assess and collect all ad valorem taxes for Water Authority and perform all the necessary services with regard to assessment and collection of said Water Authority's taxes with the exception of legal services incidental to the collection of delinquent taxes. In the performance of such necessary services, the Tax Assessor-Collector will apply the applicable rules, regulations, and Board Orders of Water Authority.
- 2. This contract shall be for a period of two (2) years, beginning on the 1st day of September 2025, and ending on the 31st day of August 2027.
- 3. District agrees to make deposits to the Depository of Water Authority of all taxes collected on behalf of Water Authority at least once each week during the months of October through February and at least twice a month during the months of March through September. In the interim, the

District will deposit collected taxes in an account with District's depository which is secured in accordance with applicable law.

- 4. Water Authority agrees that it will pay to District, as compensation for performing this service, a fee which shall be the sum of five dollars and fifty cents (\$5.50) per account for each annual tax period, plus postage expenses, incurred by District on behalf of the Water Authority. District will submit a statement based on February appraisal rolls for the services so rendered and payment for said services will be made to District on or before April 1. Payment for said services shall be made from current revenues available to Water Authority.
- 5. Water Authority and District recognize that the Harris Central Appraisal District, hereinafter called "Appraisal District," is responsible for appraising the property that is subject to taxation by Water Authority and District. Water Authority or District, separately in its own name and on its own behalf, may challenge any act or omission of the Appraisal District and any decision to make such challenge or not, by either Water Authority or District, shall not be binding on the other.
- 6. District will not be liable to Water Authority for any failure to collect taxes, nor shall District's Tax Assessor-Collector be liable unless such failure to collect taxes results from the failure of the Tax Assessor-Collector to perform its tax assessment and collection duties in the manner and in accordance with the standards imposed by law. District's Tax Assessor-Collector shall furnish a bond in the sum of statutory minimum payable to and approved by Water Authority and conditioned on the faithful performance of the duties as Tax Assessor-Collector. The cost of such bond shall be paid by Water Authority.
- 7. District's Tax Assessor-Collector shall prepare a written monthly statement of all amounts collected for the benefit of Water Authority, and such reports of collection made in the months of October through January are due on

the twenty-fifth (25th) day of the month following the month that is the subject of the report. Reports of collections made in all other months are due the fifteenth (15th) day of the month following the month that is the subject of the report. Water Authority will be permitted to audit the tax records at a reasonable time mutually agreed upon by both parties.

- 8. The District's tax office is to remain under the administrative control of the Tax Assessor-Collector of District.
- 9. In the event any provision of this contract is inconsistent with the statutes of the State of Texas, the statutes of the State of Texas shall control and the District's Tax Assessor-Collector will discharge these duties in accordance therewith.
- delinquent taxpayer, the delinquent taxpayer's address, the amount of the delinquency, and the designation of the property involved, by July 1st of each year. District agrees to coordinate with the Water Authority's delinquent tax attorney and to collect delinquents taxes, including any additional penalties and interest on personal property delinquencies which may be due prior to July 1st. District further agrees that by August 1st, or as soon thereafter as practical each year, the Tax Assessor-Collector will provide Water Authority with the Appraisal District's certified estimate of the total appraised value of all property in the Appraisal District's jurisdiction that is taxable by Water Authority.
- 11. This instrument contains the entire agreement between the parties, and shall replace all prior agreements with regard to the assessing and collecting of ad valorem taxes heretofore made between the parties, Any modifications of this instrument shall be of no force and effect except by a subsequent modification, in writing, signed by all parties hereto. The Agreement shall bind and be for the sole and exclusive benefit of the respective parties and their legal successors.

Signatures on following page.

Approved by entity on	JUNE 1	0	2025

Board of Trustees

IN TESTIMONY OF WHICH, this Agreement, in duplicate originals, each having equal force has been executed on behalf of the parties hereto as follows:

William Wilson Vice President	MEMORIAL VILLAGES WATER AUTHORITY Gary Schenk President
Approved by Spring Branch ISD Board	on, 2025
ATTEST:	SPRING BRANCH INDEPENDENT SCHOOL DISTRICT
Socratory	President

Board of Trustees

RESOLUTION NUMBER 25-11

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, APPROVING THE TERMS AND CONDITIONS OF AN INTERLOCAL AGREEMENT FOR TAX ASSESSMENT AND COLLECTION SERVICES BETWEEN THE CITY OF SPRING VALLEY VILLAGE, TEXAS, AND SPRING BRANCH INDEPENDENT SCHOOL DISTRICT; PROVIDING FOR THE INCORPORATION OF PREAMBLE; AUTHORIZING EXECUTION OF THE INTERLOCAL AGREEMENT BY THE MAYOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, authorizes governmental entities to contract with each other to perform government functions and services under the terms thereof; and

WHEREAS, the City Council has before it a proposed Interlocal Agreement for Tax Assessment and Collection Services between the City of Spring Valley Village, Texas and Spring Branch Independent School District ("the Agreement"), a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference; and

WHEREAS, upon full review and consideration of the Agreement and all related matters, the City Council finds that the City of Spring Valley Village's best interests are served, desires to approve the terms and conditions of the Agreement and to authorize the Mayor to execute the Agreement on behalf of the City of Spring Valley Village.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SPRING VALLEY VILLAGE, TEXAS, THAT:

<u>Section 1</u>. The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

<u>Section 2</u>. The City Council, after review of the terms and conditions thereof, hereby approves the attached Interlocal Agreement for Tax Assessment and Collection Services between the City of Spring Valley Village, Texas and Spring Branch Independent School District.

Section 3. The City Council also authorizes the Mayor to execute the Agreement on behalf of the City of Spring Valley Village and all other documents in connection therewith.

Section 4. This Resolution shall become effective immediately upon its passage.

DULY PASSED AND APPROVED this the 27th day of May, 2025.

Marcus Vajdos, Mayor

City of Spring Valley Village, Texas

ATTEST:

Jasmin Torres, City Secretary

City of Spring Valley Village, Texas

EXHIBIT "A"

TO

RESOLUTION NUMBER 25-11



Spring Branch ISD Tax Office

8880 Westview Road, Houston, Texas 77055
713-251-7968
Jamie Matelske@springbranchisd.com
Jamie Matelske, Tax Assessor/Collector

May 9, 2025

Honorable Marcus Vajdos Mayor City of Spring Valley Village 1025 Campbell Rd Houston, Texas 77055

SUBJECT:

Tax Collection contract between Spring Branch Independent School District

Tax Office and City of Spring Valley Village

Dear Sir:

Enclosed please find the above-referenced contract for consideration. Upon execution by the City Council, please print three copies and return all three signed contracts by August 11, 2025. An original will be returned to the City after SBISD Board Meeting on August 25, 2025.

Please note that within the contract, Spring Branch ISD has increased their fees related to the collection of taxes by 10%. This fee has not increased in several years and is necessary to account for inflationary pressures.

The revised fee structure is as follows:

• New Jurisdiction Fee: \$8,470.00

If you have any questions, please do not hesitate to contact me at (713) 251-7968.

Sincerely,

Jamie Matelske

Tax Assessor/Collector

Jamie Matelske

Spring Branch Independent School District

Jennifer Blaine, Ed.D., Superintendent of Schools Inspiring minds. Shaping lives.

This memorandum of contract, hereinafter called "Agreement," is made and executed between the City of Spring Valley Village, Texas, a municipal corporation of the State of Texas, hereinafter called "City," and the Spring Branch Independent School District, a body politic and corporate, hereinafter called "District";

WHEREAS, City has requested District to assess and collect ad valorem taxes for said City; and

WHEREAS, it will be to the mutual benefit of both parties to enter into such an agreement; now therefore

- 1. District agrees that its Tax Assessor-Collector will assess and collect all ad valorem taxes for City and perform all the necessary services with regard to assessment and collection of said City's taxes with the exception of legal services incidental to the collection of delinquent taxes. In the performance of such necessary services, the Tax Assessor-Collector will apply the applicable rules, regulations, and ordinances of City.
- 2. This contract shall be for a period of two (2) years , beginning on the 1st day of September 2025, and ending on the 31st day of August 2027.
- 3. District agrees to make deposits to the Depository of City of all taxes collected on behalf of City at least once each week during the months of October through February and at least twice a month during the months of March through September. In the interim, the District will deposit collected taxes in an account with District's depository which is secured in accordance with applicable law.

- 4. City agrees that it will pay to District, as compensation for performing this service, a fee which shall be the sum of \$8,470.00 for each annual tax period, plus postage expenses incurred by District on behalf of the City. District will submit a statement based on February appraisal rolls for the services so rendered and payment for said services will be made to District on or before April 1. Payment for said services shall be made from current revenues available to City.
- 5. City and District recognize that the Harris Central Appraisal District, hereinafter called "Appraisal District," is responsible for appraising the property that is subject to taxation by City and District. City or District, separately in its own name and on its own behalf, may challenge any act or omission of the Appraisal District and any decision to make such challenge or not, by either City of District, shall not be binding on the other.
- 6. District will not be liable to City for any failure to collect taxes, nor shall District's Tax Assessor-Collector be liable unless such failure to collect taxes results from the failure of the Tax Assessor-Collector to perform its tax assessment and collection duties in the manner and in accordance with the standards imposed by law. District's Tax Assessor-Collector shall furnish a bond in the sum of \$25,000. payable to and approved by City and conditioned on the faithful performance of the duties as Tax Assessor-Collector. The cost of such bond shall be paid by City.
- 7. District's Tax Assessor-Collector shall prepare a written monthly statement of all amounts collected for the benefit of City, and such reports of collection made in the months of October through January are due on the twenty-fifth (25th) day of the month following the month that is the subject of the report. Reports of collections made in all other months are due the fifteenth (15th) day of the month following the month that is the subject of the report. City will be permitted to audit the tax records at a reasonable time mutually agreed upon by both parties.

- 8. The District's tax office is to remain under the administrative control of the Tax Assessor-Collector of District.
- 9. In the event any provision of this contract is inconsistent with the statutes of the State of Texas, the statutes of the State of Texas shall control and the District's Tax Assessor-Collector will discharge these duties in accordance therewith.
- 10. District agrees to furnish to City a written list of each delinquent taxpayer, the delinquent taxpayer's address, the amount of the delinquency, and the designation of the property involved, by July 1st of each year. District agrees to coordinate with the City's delinquent tax attorney and to collect delinquent taxes, penalties and interest due, including any additional penalties and interest due on personal property delinquencies which may be due prior to July 1st. District further agrees that by August 1st, or as soon thereafter as practical each year, the Tax Assessor-Collector will provide City with the Appraisal District's certified estimate of the total appraised value of all property in the Appraisal District's jurisdiction that is taxable by City.
- 11. This instrument contains the entire Agreement between the parties, and shall replace all prior agreements with regard to the assessing and collecting of ad valorem taxes heretofore made between the parties hereto. Any modifications of this instrument shall be of no force and effect except by a subsequent modification, in writing, signed by all parties hereto. The Agreement shall bind and be for the sole and exclusive benefit of the respective parties and their legal successors.

ATTEST:	CITY OF SPRING VALLEY VILLAGE, TEXAS
Jasmin Torres City Secretary	Marcus Vajdos Mayor
Approved by Spring Branch ISD Board	on, 2025
ATTEST:	SPRING BRANCH INDEPENDENT SCHOOL DISTRICT
Secretary Board of Trustees	President Board of Trustees

This memorandum of contract, hereinafter called "Agreement," is made and executed between the City of Piney Point Village, Texas a municipal corporation of the State of Texas, hereinafter called "City," and the Spring Branch Independent School District, a body politic and corporate, hereinafter called "District";

WHEREAS, City has requested District to assess and collect ad valorem taxes for said City; and

WHEREAS, it will be to the mutual benefit of both parties to enter into such an agreement; now therefore

- 1. District agrees that its Tax Assessor-Collector will assess and collect all ad valorem taxes for City and perform all the necessary services with regard to assessment and collection of said City's taxes with the exception of legal services incidental to the collection of delinquent taxes. In the performance of such necessary services, the Tax Assessor-Collector will apply the applicable rules, regulations, and ordinances of City.
- 2. This contract shall be for a period of two (2) years, beginning on the 1st day of September 2025, and ending on the 31st day of August 2027.
- 3. District agrees to make deposits to the Depository of City of all taxes collected on behalf of City at least once each week during the months of October through February and at least twice a month during the months of March through September.
- 4. City agrees that it will pay to District, as compensation for performing this service, a fee which shall be the sum of five dollars and fifty

cents (\$5.50) per account for each annual tax period, plus postage expenses incurred by District on behalf of the City. District will submit a statement based on February appraisal rolls for the services so rendered and payment for said services will be made to District on or before April 1. Payment for said services shall be made from current revenues available to City.

- 5. City and District recognize that the Harris Central Appraisal District, hereinafter called "Appraisal District," is responsible for appraising the property that is subject to taxation by City and District. City or District, separately in its own name and on its own behalf, may challenge any act or omission of the Appraisal District and any decision to make such challenge or not, by either City of District, shall not be binding on the other.
- 6. District will not be liable to City for any failure to collect taxes, nor shall District's Tax Assessor-Collector be liable unless such failure to collect results from the failure of the Tax Assessor-Collector to perform such duties in the manner and in accordance with the standards imposed by law. District's Tax Assessor-Collector shall furnish a bond in the sum of statutory minimum payable to and approved by City and conditioned on the faithful performance of the duties as Tax Assessor-Collector. The cost of such bond shall be paid by City.
- 7. District's Tax Assessor-Collector shall prepare a written monthly statement of all amounts collected for the benefit of City, and such reports of collection made in the months of October through January are due on the twenty-fifth (25th) day of the month following the month that is the subject of the report. Reports of collections made in all other months are due the fifteenth (15th) day of the month following the month that is the subject of the report. City will be permitted to audit the tax records at a reasonable time mutually agreed upon by both parties.
- 8. The District's tax office is to remain under the administrative control of the Tax Assessor-Collector of District.

- 9. In the event any provision of this contract is inconsistent with the statutes of the State of Texas, the statutes of the State of Texas shall control and the District's Tax Assessor-Collector will discharge these duties in accordance therewith.
- 10. District agrees to furnish to City a written list of each delinquent taxpayer, the delinquent taxpayer's address, the amount of the delinquency, and the designation of the property involved, by July 1st of each year. District further agrees that by August 1st, or as soon thereafter as practical each year, the Tax Assessor-Collector will provide City with the District's certified estimate of the total appraised value of all property in the Appraisal District's jurisdiction that is taxable by City.
- 11. This agreement shall replace all prior agreements with regard to the assessing and collecting of ad valorem taxes heretofore made between the parties hereto.

Signatures on following page.

Approved by entity on $\frac{M_{ay}}{27}$ $\frac{27}{2025}$

ATTEST:	CITY OF PINEY POINT VILLAGE, TEXAS
Robert Pennington City Secretary	Aliza Dutt Mayor
Approved by Spring Branch ISD Board	l on, 2025
ATTEST:	SPRING BRANCH INDEPENDENT SCHOOL DISTRICT
Secretary	President
Board of Trustees	Board of Trustees

Spring Branch ISD Tax Office



8880 Westview Road, Houston, Texas 77055
713-251-7968
Jamie.Matelske@springbranchisd.com
Jamie Matelske, Tax Assessor/Collector

May 09, 2025

Honorable Susan Schwartz Mayor Pro Tem City of Bunker Hill Village 11977 Memorial Drive Houston, Texas 77024

SUBJECT: Tax Collection contract between Spring Branch Independent School District

Tax Office and City of Bunker Hill Village

Dear Madam:

Enclosed please find the above-referenced contract for consideration. Upon execution by the City Council, please print three copies and return all three signed contracts by August 11, 2025. An original will be returned to the City after SBISD Board Meeting on August 25, 2025.

Please note that within the contract, Spring Branch ISD has increased their fees related to the collection of taxes by 10%. This fee has not increased in several years and is necessary to account for inflationary pressures.

The revised fee structure is as follows:

• New Jurisdiction Fee: \$8,800.00

If you have any questions, please do not hesitate to contact me at (713) 251-7968.

Sincerely,

Jamie Matelske

Tax Assessor/Collector

This memorandum of contract, hereinafter called "Agreement," is made and executed between the City of Bunker Hill Village, Texas, a municipal corporation of the State of Texas, hereinafter called "City," and the Spring Branch Independent School District, a body politic and corporate, hereinafter called "District";

WHEREAS, City has requested District to assess and collect ad valorem taxes for said City; and

WHEREAS, it will be to the mutual benefit of both parties to enter into such an agreement; now therefore

- 1. District agrees that its Tax Assessor-Collector will assess and collect all ad valorem taxes for City and perform all the necessary services with regard to assessment and collection of said City's taxes with the exception of legal services incidental to the collection of delinquent taxes. In the performance of such necessary services, the Tax Assessor-Collector will apply the applicable rules, regulations, and ordinances of City.
- 2. This contract shall be for a period of two (2) years-, beginning on the 1st day of September 2025, and ending on the 31st day of August 2027.
- 3. District agrees to make deposits to the Depository of City of all taxes collected on behalf of City at least once each week during the months of October through February and at least twice a month during the months of March through September. In the interim, the District will deposit collected taxes in an account with District's depository which is secured in accordance with applicable law.

- 4. City agrees that it will pay to District, as compensation for performing this service, a fee which shall be the sum of \$8,800.00 for each annual tax period, plus postage expenses incurred by District on behalf of the City. District will submit a statement based on February appraisal rolls for the services so rendered and payment for said services will be made to District on or before April 1. Payment for said services shall be made from current revenues available to City.
- 5. City and District recognize that the Harris Central Appraisal District, hereinafter called "Appraisal District," is responsible for appraising the property that is subject to taxation by City and District. City or District, separately in its own name and on its own behalf, may challenge any act or omission of the Appraisal District and any decision to make such challenge or not, by either City of District, shall not be binding on the other.
- 6. District will not be liable to City for any failure to collect taxes, nor shall District's Tax Assessor-Collector be liable unless such failure to collect taxes results from the failure of the Tax Assessor-Collector to perform its tax assessment and collection duties in the manner and in accordance with the standards imposed by law. District's Tax Assessor-Collector shall furnish a bond in the sum of statutory minimum payable to and approved by City and conditioned on the faithful performance of the duties as Tax Assessor-Collector. The cost of such bond shall be paid by City.
- 7. District's Tax Assessor-Collector shall prepare a written monthly statement of all amounts collected for the benefit of City, and such reports of collection made in the months of October through January are due on the twenty-fifth (25th) day of the month following the month that is the subject of the report. Reports of collections made in all other months are due the fifteenth (15th) day of the month following the month that is the subject of the report. City will be permitted to audit the tax records at a reasonable time mutually agreed upon by both parties.

- 8. The District's tax office is to remain under the administrative control of the Tax Assessor-Collector of District.
- 9. In the event any provision of this contract is inconsistent with the statutes of the State of Texas, the statutes of the State of Texas shall control and the District's Tax Assessor-Collector will discharge these duties in accordance therewith.
- 10. District agrees to furnish to City a written list of each delinquent taxpayer, the delinquent taxpayer's address, the amount of the delinquency, and the designation of the property involved, by July 1st of each year. District agrees to coordinate with the City's delinquent tax attorney and to collect delinquent taxes, penalties and interest due, including any additional penalties and interest due on personal property delinquencies which may be due prior to July 1st. District further agrees that by August 1st, or as soon thereafter as practical each year, the Tax Assessor-Collector will provide City with the Appraisal District's certified estimate of the total appraised value of all property in the Appraisal District's jurisdiction that is taxable by City.
- 11. This instrument contains the entire Agreement between the parties, and shall replace all prior agreements with regard to the assessing and collecting of ad valorem taxes heretofore made between the parties hereto. Any modifications of this instrument shall be of no force and effect except by a subsequent modification, in writing, signed by all parties hereto. The Agreement shall bind and be for the sole and exclusive benefit of the respective parties and their legal successors.

Approved by entity on June 17, 2025

ATTEST:	CITY OF BUNKER HILL VILLAGE, TEXAS
Gerardo Barrera City Administrator/ Acting/City Secretary	Keith Brown Mayor
Approved by Spring Branch ISD Board	on, 2025
ATTEST:	SPRING BRANCH INDEPENDENT SCHOOL DISTRICT
Secretary	President
Board of Trustees	Board of Trustees