



Complete and submit this form, along with any supplemental documentation, to the Office of the President by 5:00pm on the seventh day prior to the Board meeting.

**Date of Board Meeting:** June 21, 2022

**Subject:** Interlocal Cooperation Agreement with the Fort Bend County Tax Assessor/Collector for the Collection of Taxes.

**Recommendation:** Approval of the attached Interlocal Cooperation Agreement from the Fort Bend County Tax Assessor/Collector Carmen P. Turner.

**Background and Rationale:**

For many years, the WCJC Board of Trustees has contracted with the Fort Bend County Tax Assessor/Collector to collect WCJC taxes in Needville ISD and the Board has extended the Interlocal Agreement annually. The new contract has been submitted which contains an increase from \$0.35 to \$0.40 cents per parcel.

**Cost and Budgetary Support:** \$5,000.00 approximately. 2022-2023 unrestricted budget. The only cost associated with collection is \$0.40 per parcel for approximately 12, 304 parcels in Needville ISD.

**Strategic Priority Alignment:**  Student Success  Community Impact  
 Resource Optimization  Institutional Excellence

**Resource Person(s):** Bryce D. Kocian, Vice President of Administrative Services

**Signatures:**

B. D. Kocian  
Originator

05/26/2022  
Date

B. D. Kocian  
Cabinet-Level Supervisor

05/26/2022  
Date

**President's Approval:**

Bobby A. McCracken  
President

5-31-22  
Date

THE STATE OF TEXAS           §  
  §  
COUNTY OF FORT BEND       §

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

This Agreement (“Agreement”) is made and entered into by and between the County of Fort Bend, Texas, with the agreement, consent, and participation of the Fort Bend County Tax Assessor/Collector (singularly or collectively referred to as "County" or "County Tax Assessor/Collector"),, and Wharton County Junior College, a taxing entity in the State of Texas.

**RECITALS**

WHEREAS, Section 6.24 of the Texas Property Tax Code and the Interlocal Cooperation Act, Chapter 791, Texas Government Code, as amended, authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessing and collecting services; and

WHEREAS, Fort Bend County acting by and through its Commissioner's Court with the approval of the County Tax Assessor-Collector, hereinafter referred to as the "County," has agreed to provide tax assessing and collecting services for Wharton County Junior College; and

WHEREAS, Wharton County Junior College acting by and through its governing body, having authorized their President to execute this Agreement has agreed to authorize the County to provide tax assessing and collecting services for it in the form and manner most efficient and economical to it and its taxpayers; and

WHEREAS, Wharton County Junior College has the authority to authorize the County to act as its tax assessor and collector, and the County has the authority to act in that capacity;

NOW, THEREFORE, for and in consideration as hereinafter expressed and the mutual condition set out herein, it is agreed by and between the County and Wharton County Junior College 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 Wharton County Junior College for the collection of ad valorem taxes, including penalties, interest and attorney's fees for the collection of taxes owed Wharton County Junior College in Fort Bend County.

ARTICLE II  
TERM

- 2.01 This Agreement shall be effective as of date executed by both Parties and shall terminate on June 30, 2023.
- 2.02 This Agreement shall automatically renew each July 1 for up a one (1) year term thereafter and through June 30, 2027, unless sooner terminated as provided herein.
- 2.03 Wharton County Junior College may terminate this agreement at any time by providing ninety (90) days advanced written notice to County.
- 2.04 County may terminate this agreement without cause by providing written notice to Wharton County Junior College 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 Wharton County Junior College, Wharton County Junior College shall assume all contractual obligations entered into with County for services rendered Wharton County Junior College for the duration of the term of the Agreement and any renewal, and County shall be relieved of all contractual obligations under this agreement.
- 2.06 As soon as practicable after the date of termination or the expiration of this Agreement, the County shall submit a final report containing the information set forth in Article III. At that time, distribution of the amount due to Wharton County Junior College shall be made or Wharton County Junior College shall be invoiced for any amounts due from Wharton County Junior College pursuant to the terms of this Agreement. Payment by Wharton County Junior College shall be due and payable, no later than thirty (30) days after receipt of an invoice. Copies of all reports and all records of Wharton County Junior College shall be delivered to Wharton County Junior College when and if this Agreement is terminated or upon its expiration if not sooner terminated.

ARTICLE III  
OBLIGATION OF COUNTY

- 3.01 For the purposes and consideration herein stated and contemplated, County shall provide tax collection services by and through the Tax Assessor for Wharton County Junior College for tax accounts within the jurisdiction of Wharton County Junior College, limited to Fort Bend County accounts.

- 3.02 Wharton County Junior College 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, for Fort Bend County accounts.
- 3.03 County shall perform all the duties required by law of the Tax Assessor-Collector of Wharton County Junior College with regard to assessing and collection of ad valorem taxes.
- 3.04 Wharton County Junior College shall adopt a tax rate in accordance with Tax Code 26.05 (a)
- 3.05 Wharton County Junior College hereby expressly authorizes County to do and perform all acts necessary and proper to collect taxes for Wharton County Junior College, including but not limited to:
  - A. Calculation of taxes, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds.
  - B. County shall assess and collect the ad valorem property taxes owing to the Wharton County Junior College. 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 Wharton County Junior College taxes.
  - D. County shall prepare consolidated tax statements for each parcel on the tax rolls of Wharton County Junior College.
  - E. County shall mail statements.
  - F. County shall mail notices of delinquent service charges in accordance with Section 33.07, 33.08 and 33.11 of the Texas Property Tax Code.
  - G. County shall perform for Wharton County Junior College 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 Wharton County Junior College. County shall bill all additional services to Wharton County Junior College at actual costs.
- 3.06 County shall provide the following reports, upon request, by Wharton County Junior College:
  - 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 Wharton County Junior College 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 Wharton County Junior College.
- 3.07 The taxes collected by County for Wharton County Junior College shall be remitted as follows:
  - A. a credit/debit memo within same depository bank: or

- B. by ACH; or
  - C. by wire to Wharton County Junior College's designated depository or agent;  
or
  - D. By check mailed to Wharton County Junior College.
- 3.08 Wharton County Junior College 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 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 Wharton County Junior College.

ARTICLE IV  
OBLIGATIONS OF Wharton County Junior College

- 4.01 Wharton County Junior College 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, Wharton County Junior College agrees to pay County for the actual costs incurred, for assessing or collecting taxes Wharton County Junior College in accordance with Tax Code Section 6.27. The Parties acknowledge and agree that these amounts as of the date of this Execution are as follows:
- A. Forty cents (\$0.40) per parcel per year;**
  - B. One dollar (\$1.00) per account to add delinquent accounts to County's records; and**
  - C. Two dollars and seventy-seven cents (\$2.77) per account outside of Fort Bend County.**
  - D. Other costs for which Wharton County Junior College will reimburse the County for actual costs incurred for any additional services requested by Wharton County Junior College or mandated by state statute.**
- 4.03 County will review actual costs annually and advise Wharton County Junior College of any cost change in advance of the auto renewal. The Agreement will then renew at those rates without need to amend this document unless otherwise terminated by the Parties.
- 4.04 Wharton County Junior College 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 Wharton County Junior College, including Wharton County Junior College's auditors, is authorized to examine the records maintained by County at such reasonable time and interval as Wharton County Junior College deems necessary. Such books and records will be kept in the offices of County.
- 5.02 Wharton County Junior College shall maintain a Public Fidelity Bond covering all offices, officials and employees for one hundred thousand dollars (\$100,000.00).

- 5.03 Wharton County Junior College 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 Wharton County Junior College 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 Wharton County Junior College reserves the right to institute such suits for the collection of delinquent taxes, as Wharton County Junior College 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 Wharton County Junior College 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, Wharton County Junior College 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 Wharton County Junior College.
- 5.08 Wharton County Junior College performance under this Agreement is conditioned on the appropriation of funds by Wharton County Junior College on a yearly basis for payment of the Collection Fee, and shall constitute a commitment of current revenues only. The failure by Wharton County Junior College's governing body to appropriate funds sufficient for payment of such Collection Fee shall be grounds for termination of this Agreement.

#### ARTICLE VI LIABILITY

6.01 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 shall be governed by and constructed in accordance with the laws of the State of Texas.

7.02 No assignment of this Agreement or of any right accrued hereunder shall be made, in whole or in part, by either party without the prior written consent of the other party. Venue shall be in Fort Bend County, Texas.



ARTICLE IX  
ENTIRE AGREEMENT

9.01 This executed instrument is understood and intended to be the final expression of the parties' agreement and is a complete and exclusive statement of the terms and conditions with respect thereto, superseding all prior agreements or representations, oral or written, and all other communication between the parties relating to the subject matter of this agreement. Any oral representations or modifications concerning this instrument shall be of no force or effect excepting a subsequent modification in writing signed by all the parties hereto, except as provided in Section 4.03 of this Agreement.



**FORT BEND COUNTY:**

\_\_\_\_\_  
KP George  
County Judge

Date: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Laura Richard, County Clerk

Wharton County Junior College:

*Betty A. McCracken*  
\_\_\_\_\_

Date: 5-31-22

Attest:

\_\_\_\_\_

Reviewed:

\_\_\_\_\_  
Carmen P. Turner, MPA  
Tax Assessor-Collector

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