

Date of Board Meeting:

October 20, 2026

Recommendation:

Approve the First Amendment to the Interlocal Cooperation Agreement with Fort Bend County authorizing the County to deduct its annual tax assessment and collection fees from WCJC's January property tax collections.

Background and Rationale:

Wharton County Junior College maintains an Interlocal Cooperation Agreement with Fort Bend County, originally executed July 5, 2022, for the assessment and collection of property taxes. The agreement is authorized under Section 6.24 of the Texas Tax Code and Chapter 791 of the Texas Government Code.

Fort Bend County has requested an amendment to Section 4.04 of the existing agreement to modify the method of payment for annual assessment and collection services. Under the proposed amendment, the County would deduct its annual fee directly from the College's January tax collections, with the amount documented through an itemized annual invoice.

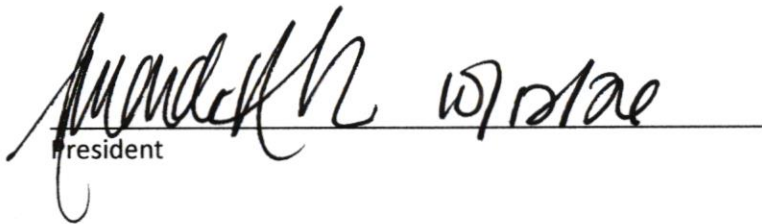
The amendment changes only the method of payment and does not otherwise modify the existing agreement. This approach is intended to streamline the annual payment process while maintaining accountability for the assessment and collection costs incurred by the College.

Budgetary Implications:

Not applicable

Resource Personnel:

Amanda Allen, Ed.D.; President

Approval:

President

STATE OF TEXAS §
 §
COUNTY OF FORT BEND §

**FIRST AMENDMENT TO INTERLOCAL COOPERATION AGREEMENT FOR
THE COLLECTION OF TAXES**

THIS FIRST AMENDMENT, 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.

WHEREAS, the parties executed and accepted certain **INTERLOCAL COOPERATION AGREEMENT FOR THE COLLECTION OF TAXES** on **July 5, 2022** (hereinafter "Agreement") pursuant to Section 6.24 of the Texas Property Tax Code and the Interlocal Cooperation Act, Chapter 791, Texas Government Code; and

WHEREAS, the parties desire to amend the Agreement to reflect the way annual costs are collected by County.

NOW, THEREFORE, the parties do mutually agree as follows:

Sec 4.04 shall be revised to update the way assessment and collections costs are remitted:

Sec 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 withdrawn from the January collection by County each year as itemized on yearly invoice.

Except as provided herein, all terms and conditions of the Agreement shall remain unchanged. In the event of conflict, this First Amendment shall prevail over the executed Interlocal.

IN WITNESS WHEREOF, the parties hereto have signed or have caused their respective names to be signed to multiple counterparts to be effective on the date signed by the final party.

FORT BEND COUNTY:

Attest:

Daniel Wong
County Judge

Laura Richard, County Clerk

Date: _____

WHARTON COUNTY JUNIOR COLLEGE:

Attest:

Date: _____

Reviewed:

Carmen P. Turner, MPA, PCC, CTOP, PCAC
Tax Assessor-Collector