



TARRANT COUNTY TAX OFFICE

100 E. Weatherford, Room 105 • Fort Worth, Texas 76196-0301 • 817-884-1100
taxoffice@tarrantcounty.com

BETSY PRICE
Tax Assessor-Collector

June 18, 2004

Mr Kent Morrison
Asst Financial Superintendent
Keller ISD
Education Center 350 Keller Pkwy
Keller TX 76248

Dear Mr Morrison,

The 2004 Tax year is fast approaching and once again my office is looking forward to working with you and your staff. We are committed to providing the best possible service to you in the fields of assessing, billing, collecting, and reporting.

As always, my office is working to improve our level of service. Last year we implemented several initiatives to improve our processing and reporting. The most significant was the acceptance of e-checks and the transmittal of deposits via the electronic clearinghouse. Both projects have been successful and are consistent with my goals to make the collection of property taxes as easy as possible for the taxpayers and as efficient as feasible for our collection partners.

For next year, you will be able to receive most reports on line instead of through the mail. I believe this is a much more efficient way to distribute our reports.

I want to continue our newsletters to share ideas and information. I think the newsletter has been very successful as I have received some very positive feedback. If you have ideas or issues that you would like to address, please feel free to contact me.

Enclosed are two original renewal contracts for the assessment and collection of your ad valorem taxes by Tarrant County for the fiscal year 2004. After the contracts have been signed, please return BOTH of them to my office. I will mail a fully executed contract to you after the Commissioners Court has made formal approval of the contract. In order to have your contract in place prior to the upcoming tax season, I would ask that you have the contract returned to me by July 20th.

I want to point out two minor changes in the contract for 2004. The first relates to wire fees, which have been increased by our bank to \$2 per wire. The second updates the contract for new attorney fee provisions. Please refer to sections VII and X respectively for the revised language.

If you do have questions, please feel free to contact my entity liaison, Carole Mills, at 817-884-1139.

Please mark your calendar to have the executed contract to my office by July 20, 2004. If you cannot make this deadline, please call my office.

I am always available for your questions and comments at 817-884-1850 or by e-mail
bprice@tarrantcounty.com

Sincerely,

Betsy Price
Tax Assessor Collector

RECEIVED
JUN 21 2004

KELLER I.S.D. COMPTROLLER

COUNTY OF TARRANT

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Agreement For The Collection Of Taxes

Agreement made this _____ day of _____, 2004, by and between the Tarrant County Tax Assessor/Collector, hereinafter referred to as **ASSESSOR/COLLECTOR**, and Tarrant County, hereinafter referred to as the **COUNTY**, both of whom are addressed at 100 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the **Keller ISD**, hereinafter referred to as **School**, whose address is Education Center 350 Keller Pkwy, Keller, TX 76248.

PURPOSE OF AGREEMENT

The purpose of this Agreement is to state the terms and conditions under which the **ASSESSOR/COLLECTOR** will provide assessment and collection services of Ad Valorem taxes levied by the School.

NOW THEREFORE, in consideration of the mutual promises herein contained, the parties hereto agree as follows:

I.

SERVICES TO BE PERFORMED

The **ASSESSOR/COLLECTOR** agrees to collect the taxes due and owing on taxable property upon which the School has imposed said taxes. The **ASSESSOR/COLLECTOR** shall perform the said services in the same manner and fashion as Tarrant County collects its own taxes due and owing on taxable property situated within its boundaries. The services performed are as follows: receiving information from the Tarrant Appraisal District for purposes of the Certified Appraisal Roll, and monthly changes thereto; providing mortgage companies, property owners and tax representatives, tax roll and payment data; providing all necessary assessments of taxes and Truth in Taxation calculations as required; the transmittal of tax statements via the U.S. Mail or electronic transfer of data; and rapid deposit payment processing. All School disbursements, made by check or by electronic transfer (wire), for collected tax accounts will be made to the School on the day the **COUNTY** Depository Bank indicates the mandatory assigned "float" period has elapsed and the funds are posted to the collected balance. If any daily collection total is less than one hundred dollars (\$100.00), the disbursement will be withheld until the cumulative total of taxes collected for the School equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The **ASSESSOR/COLLECTOR** will provide the School the following reports, if requested:

Daily:	General Ledger Distribution Report
Weekly:	Detail Collection Report (Summary)
Annual:	Paid Tax Roll
	Delinquent Tax Roll
	Current Tax Roll
Monthly:	Tax Roll Summary (Totals Only)
	Year-to-Date Summary Report
	Detail Collection Report (Summary)
	Delinquent Tax Attorney Tape

The **ASSESSOR/COLLECTOR** will provide the School the General Ledger Revenue & Expense Report monthly as required by Sec. 31.10 of the Texas Property Tax Code.

III.
COMPENSATION

In consideration of the services to be performed by the ASSESSOR/COLLECTOR, compensation for the services rendered is a rate of fifty cents (\$.50) per account. The number of accounts will be based on the October billing roll certified to the ASSESSOR/COLLECTOR by The Tarrant Appraisal District. New accounts added by The Tarrant Appraisal District will be billed to the entity quarterly. The ASSESSOR/COLLECTOR will collect for these services from each entity's collections quarterly.

IV.
AUDITS

The ASSESSOR/COLLECTOR will provide to the School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School auditor in verifying audit samples of the financial data previously provided by the ASSESSOR/COLLECTOR during the past audit period.

If the School elects to have its auditors conduct a "computer system assurance review audit" requiring assistance from ASSESSOR/COLLECTOR system's programmers and accountants, the fee is \$660.00 per day, which will be deducted from the School's current collections at the end of the month.

V.
TAX RATE REQUIREMENT

The School will provide the ASSESSOR/COLLECTOR, in writing, the School's newly adopted tax rate and exemption schedule to be applied for assessing purposes no later than 2:00 p.m., Friday, September 17, 2004. Under authority of Section 31.01 (h) of the Property Tax Code, any additional cost of printing and mailing tax statements because of late reporting of the tax rate or the exemption schedule will be charged to and must be paid by the School. If the School wishes its collection reports to be itemized as to maintenance and operation fund and interest and sinking fund, then the notice advising of the new tax rate must set out the separate rates, as well as the total rate.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, must be furnished in writing to the ASSESSOR/COLLECTOR at the time of the initial contract.

VI.
**COMPLIANCE WITH APPLICABLE
STATUTES, ORDINANCES, AND REGULATIONS**

In performing the services required under this Agreement, the ASSESSOR/COLLECTOR shall comply with all applicable federal and state statutes, final Court orders and Comptroller regulations. If such compliance is impossible for reasons beyond its control, the ASSESSOR/COLLECTOR shall immediately notify the School of that fact and the reasons therefore.

VII.
DEPOSIT OF FUNDS

All funds collected by the ASSESSOR/COLLECTOR in the performance of the services stated herein for the School shall be promptly transferred to the account of the School at the School's depository bank. Electronically transferred funds incur an additional fee, which will be charged back to the School and deducted from those collected funds. The wire fee charged will be the same fee charged to the County by its bank depository. If the School desires its tax disbursements to be made by electronic transfer of funds (wire) the ASSESSOR/COLLECTOR has no liability for the funds after initiation of the electronic transfer of the School's funds from the COUNTY Depository to the School's designated depository.

VIII.
INVESTMENT OF FUNDS

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School during the period between collection and payment. The COUNTY agrees that it will invest such funds in compliance with the Public Funds Investment Act. The COUNTY further agrees that it will pay to the School all interest or other earnings attributable to taxes owed to the School. The ASSESSOR/COLLECTOR agrees to deliver to the COUNTY Auditor all ad valorem taxes collected on behalf of the School for investment on a timely basis. All parties agree that this Agreement will not be construed to lengthen the time period during which the COUNTY or the ASSESSOR/COLLECTOR may hold such funds before payment to the School.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll which were mandated by the Tarrant Appraisal District.

The ASSESSOR/COLLECTOR will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided to the ASSESSOR/COLLECTOR.

All refunds of overpayments or erroneous payments due, but not requested, and as described in Section 31.11 of the Texas Property Tax Code, will after three years from the date of payment, be proportionately disbursed to those entities contracting with the ASSESSOR/COLLECTOR. The contract must have been in force, actual assessment and collection functions begun and the tax account was at the time of the over or erroneous payment within the School's jurisdiction. The proportional share is based upon the School's percent of the tax account's total levy assessed at the time of receipt of the over or erroneous payment.

X.
DELINQUENT COLLECTIONS

The ASSESSOR/COLLECTOR will assess and collect the collection fee pursuant to Sections 33.07, 33.08 and 33.48 of the Property Tax Code, when allowed. The ASSESSOR/COLLECTOR will collect attorney fees that are specified by the School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the School for compensation to a Firm under contract to the School.

If the delinquent collection Attorney contracted by the School requires attendance of ASSESSOR/COLLECTOR personnel at a court other than the District Courts in downtown Fort Worth, and the COUNTY is not a party, the employee's expenses and proportionate salary will be the responsibility of the School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts information is provided to the ASSESSOR/COLLECTOR.

XI.
TERM OF AGREEMENT

This Agreement shall become effective as of the date hereinabove set out, and shall continue in effect during the 2004 tax year, unless sooner terminated by providing sixty (60) day written notice, as outlined in paragraph XII.

XII.
NOTICES

Any notices to be given hereunder by either party to the other may be effected, in writing, either by personal delivery or by mail, registered or certified, postage prepaid with return receipt requested. Mailed notices shall be addressed to the address of the parties as they appear in the introductory paragraph of this Agreement, but each party may change this address by written notice in accordance with this paragraph.

XIII.

MISCELLANEOUS PROVISIONS

This instrument hereto contains the entire Agreement between the parties relating to the rights herein granted and obligations herein assumed. Any oral representations or modifications concerning this instrument shall be of no force or effect.

This Agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Tarrant County, Texas.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective legal representatives and successors.

In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or enforceability shall not affect any other provision hereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provisions had never been contained.

This Agreement and the attachments hereto constitutes the sole and only agreement of the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the within subject matter.

Executed on the day and year first above written, Tarrant County, Texas.

BY: _____ DATE _____
BETSY PRICE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY

FOR THE KELLER ISD:

BY: _____ DATE _____
TITLE: _____

FOR TARRANT COUNTY:

BY: _____ DATE _____
TOM VANDERGRIF
TARRANT COUNTY JUDGE

*APPROVED AS TO FORM * AND CONTENT*

BY: _____ DATE _____
DISTRICT ATTORNEY'S OFFICE

*By law, the District Attorney's Office may only advise or approve contracts or legal documents on behalf of its clients. It may not advise or approve a contract or legal document on behalf of other parties. Our review of this document was conducted solely from the legal perspective of our client. Our approval of this document was offered solely for the benefit of our client. Other parties should not rely on this approval, and should seek review and approval by their own respective attorney(s).