

**AD VALOREM TAX ASSESSMENT AND COLLECTION CONTRACT  
BETWEEN GRAYSON COUNTY AND THE S&S CONSOLIDATED  
INDEPENDENT SCHOOL DISTRICT**

This contract is between Grayson County (**COUNTY**) and the S&S Consolidated Independent School District (**DISTRICT**) and is pursuant to Texas Tax Code Sections 6.24 and 25.17 and the Texas Government Code, Chapter 791. The parties desire to contract with each other for the services of ad valorem tax assessing and collecting. The **COUNTY** acting by and through its Commissioners' Court have authorized the Grayson County Tax Assessor-Collector to execute this contract and the **DISTRICT** acting by and through its Board of Trustees have authorized the President of the Board to execute this contract.

1. For the considerations stated herein and under the provisions of V.T.C.A Government Code, Chapter 791, the Interlocal Cooperation Act, V.T.C.A., Texas Property Tax Code, Section 6.24 and 25.17, the **COUNTY**, through its duly elected Tax Assessor-Collector, shall serve as tax assessor-collector for **DISTRICT** for ad valorem tax purposes during the term of this contract and any renewals thereof, as herein provided. The **COUNTY** agrees to perform for **DISTRICT** all necessary duties as authorized by all applicable statutes, and the **DISTRICT** expressly authorizes the **COUNTY**, through its duly elected Tax Assessor-Collector and its attorneys, to do and perform all acts necessary and proper to assess and collect taxes for **DISTRICT**.
2. The **COUNTY** agrees to prepare and mail all tax statements, provide monthly collection reports to **DISTRICT**, prepare tax certificates, develop and maintain current and delinquent tax rolls, meet all applicable requirements of the Texas Property Tax Code, and develop and maintain such other records and forms as are necessary or required by state laws, rules, and regulations. The **COUNTY** will maintain written policies and procedures for its operations and agrees to make available to **DISTRICT** copies of all such policies and procedures as well as any written reports reasonably necessary to keep **DISTRICT** informed of all financial information affecting them.
3. If **DISTRICT** fails to adopt its tax rate by September 1 (current year) or if the **DISTRICT's** adopted tax rate exceeds the roll back rate for a particular year, any additional costs incurred by **COUNTY** related thereto will be the responsibility of **DISTRICT**. **COUNTY** shall maintain an accounting for any and all such additional costs incurred and, upon submission of that accounting, **DISTRICT** shall make payment within sixty days of receipt of the accounting.
4. Any contract with private legal counsel to collect the **DISTRICT's** delinquent ad valorem taxes shall remain in effect until it expires on its own terms. In the event such contract should expire, **DISTRICT** hereby agrees and expressly authorizes the **COUNTY** to contract on **DISTRICT's** behalf with private legal counsel for the collection of delinquent taxes in accordance with Section 6.30 of Texas Property Tax Code.

5. **COUNTY**, through its tax assessor-collector or attorney, shall send notices of delinquency and collection costs as required by Texas Tax Code Section 33.07, 33.08 & 33.11, as applicable.

6. For the current tax year and each year thereafter that this agreement remains in effect, **DISTRICT** agrees to pay the **COUNTY** \$0.90 (ninety cents) per parcel per year, not to exceed the actual cost of collection. This collection fee is the same fee paid by all other governmental entities to the **COUNTY**.

7. The **COUNTY** agrees to allow an audit of the tax records at any time. If the audit is requested by **DISTRICT**, the expense of such an audit shall be paid by **DISTRICT**. **DISTRICT** agrees to furnish a copy of other audits reflecting findings, reportable conditions, or material weaknesses in internal accounting controls relating to the taxing functions of **DISTRICT**. The **COUNTY**'s audit does not extend to **DISTRICT**. Internal audits by the **COUNTY** Auditor do not extend to **DISTRICT**.

8. The **COUNTY** agrees to obtain a surety bond for the **COUNTY** Tax Assessor-Collector to assure proper performance of the Collecting function provided in this contract upon the request of **DISTRICT**. Such bond shall be payable to **DISTRICT** in the sum specified by **DISTRICT**. A solvent surety company authorized to do business in the State of Texas shall execute such bond. **DISTRICT** agrees to pay the premiums on all bonds required by **DISTRICT**.

9. The **COUNTY** agrees to make payments of taxes into such depositories as selected by **DISTRICT**. The **COUNTY** shall make tax payments to **DISTRICT** on a daily basis through ACH, unless the accumulated tax payments to **DISTRICT** are less than \$500.

10. The effective date of this contract shall be the 1<sup>st</sup> day of September, 2013. The initial term of this contract shall be for a period of one year, from September 1, 2013, to and through August 31, 2014. This contract is hereby automatically renewed each year for an additional one (1) year term unless written notice of termination is provided by the terminating party to the other party prior to one hundred-twenty (120) days of the expiration date of the contract. In the event of a termination notice, **DISTRICT** shall be obligated to pay such payments as required by this agreement through the last day the term of this contract and the **COUNTY** shall be obligated to provide all services pursuant to this agreement through last day of the term of this contract.

11. Upon termination of this contract, **DISTRICT** may secure copies of all necessary records for the assessment and collection of its taxes from the **COUNTY** and **DISTRICT** shall pay reasonable costs of reproduction.

12. The **COUNTY** shall return all pertinent records to **DISTRICT** if this agreement is terminated due to judicial decree, by agreement of all taxing entities served by the Tax Assessor-Collector, or any other legal reason.

13. The **COUNTY** and **DISTRICT** acknowledge that the Grayson Central Appraisal District determines the ownership and sets the values on all properties and such values are provided to the **COUNTY** for tax assessment. After the assessments are made and certified, it is agreed that the **COUNTY** will not change any assessments without written authorization from Grayson Central Appraisal District or judicial determination.

14. Each party agrees to indemnify and hold the other party harmless from all claims, demands, causes of action, losses, costs and liabilities for negligence and misconduct, including but not limited to reasonable attorneys' fees incurred as a result of its action and the actions of its employees, agents, and representatives. Each party shall give the other party immediate written notice of any claim, suit, or demand, which may be subject to this provision. This provision shall survive the termination of this agreement.

15. This Agreement contains the complete agreement between the parties with respect to the subject matter thereof and may not be modified except by written agreement signed by both parties. This Agreement supersedes all previous written and oral agreements between the parties.

16. If any term or provision of this Agreement is found to be unenforceable or void, in whole or in part, then the offending term or provision shall be construed as valid and enforceable to the maximum extent permitted by law, and the balance of the Agreement shall remain in full force and effect.

Entered and executed on this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**COUNTY:**

**DISTRICT:**

By: \_\_\_\_\_  
Bruce Stidham  
Grayson County  
Tax Assessor-Collector

By: \_\_\_\_\_  
President, Board of Trustees

Attested By: \_\_\_\_\_  
Wilma Bush  
Grayson County Clerk

Attested By: \_\_\_\_\_  
Board Secretary