



## **CONTRACT FOR ASSESSMENT AND COLLECTION BETWEEN DALLAS COUNTY, TEXAS AND THE COPPELL INDEPENDENT SCHOOL DISTRICT**

### **PURPOSE:**

This contract is between the Dallas County, Texas, through its County Tax Assessor-Collector, and the Coppell Independent School District ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

### **I. SCOPE OF SERVICES**

#### **1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

Dallas County, through its County Tax Assessor-Collector, (collectively referred to as "TAC"), shall assess and collect ad valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing County on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following: (1) receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto, (2) providing mortgage companies, property owners and/or tax representatives tax roll and payment data, (3) providing all necessary assessments of taxes as required, (4) the transmittal of tax statements via appropriate medium (5) processing property tax payments, and (6) calculations of the effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise.

Additionally, on Taxing Unit's behalf, TAC shall (1) approve and refund erroneous or overpayments, if provided sufficient historical information by Taxing Unit, (2) approve or reject requests for waiver of penalties and interest for delinquent taxes owed, (3) prepare and issue tax certificates, and (4) prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements of ad valorem taxes.

#### **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by the TAC, said services and attendant costs and fees shall be confirmed by separate written agreement.

#### **3. EXCLUSIONS**

The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all costs incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the costs that would be incurred, regardless of the outcome of the election.

In the event of a rollback election by the Taxing Unit, the TAC shall assume no duty or responsibility hereunder regarding (1) any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District; (2) the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto, or (3) any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in this Agreement.

## **II. COMPENSATION**

In consideration of the services provided by the TAC, Taxing Unit shall pay TAC for the services provided herein, the amounts reflected in the attached Notice of Annual Per Parcel Cost. The Notice of Annual Per Parcel Cost attached hereto is incorporated herein for all purposes and constitutes a part of this contractual agreement.

It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1st day of March of each year, with an effective date of October 1st of the new tax year.

The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31st annually, and shall include, but not be limited to all accounts added through supplements to the tax collection system from the certified Tax Roll received from the applicable appraisal district(s) since certification.

## **III. COOPERATION**

The Taxing Unit shall provide to the TAC, without charge, copies of all records necessary to perform the duties and responsibilities contemplated under this Agreement in the format and/or medium in which they currently exist.

The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).

Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of this Agreement.

## **IV. NOTICE OF APPLICABLE TAX RATES**

Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, orders, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice to the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.

In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as a direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

## **V. DEPOSIT OF FUNDS**

All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. If any daily collection total is less than Twenty-five Dollars (\$25.00), the distribution will be withheld until the cumulative total of taxes collected on the Taxing Unit's behalf equals at least Twenty-five Dollars (\$25.00).

After initiation of the aforementioned ACH transfers from the Dallas County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

## **VI. REFUNDS**

Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.

The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by the Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within 15 days then the outstanding sum must be paid in full upon notification by the Tax Office.

In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

## **VII. AUDIT CONTROLS**

The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of their tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested, the TAC shall cooperate with the Taxing Unit's independent auditors by providing necessary explanations of all reports as well as providing access to relevant databases maintained by the Dallas County Tax Office.

## **VIII. DELINQUENT TAX COLLECTION**

In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit. All such efforts shall include contracting with any competent attorney to represent the TAC in enforcing the collection of delinquent taxes. To avoid duplication of efforts and unnecessary costs to the taxpayer, the TAC recommends employing the same counsel for both the TAC and the Taxing Unit. Any attorney retained for such representation shall be paid in the manner permitted by law and consistent with the contract between the TAC and the attorney.

In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

## **IX. NOTICES**

Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

## **X. SUPPLEMENTAL SURETY BOND RECOMMENDED**

The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

## **XI. TERM AND DURATION OF AGREEMENT**

The term of this Agreement shall begin on the date of last execution by any party hereto, and continue in full force and effect, from year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

## **XII. SOVEREIGN IMMUNITY**

**This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.**

## **XIII. MISCELLANEOUS PROVISIONS**

This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and the Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Dallas County, Texas.

This contract is not intended to benefit any third-party beneficiaries.

This contract shall be binding upon and inure to the benefit of the parties hereto, and to their respective successors and assigns.

Should one or more provisions contained herein be declared invalid, illegal, or otherwise unenforceable, such declaration shall not invalidate or adversely impact other valid, legal and enforceable provisions, and the remainder of this Agreement shall remain in full effect.

**AGREED AS TO FORM AND CONTENT:**

\_\_\_\_\_  
Mike Waldrip  
Superintendent of Schools  
Coppell ISD

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clay Lewis Jenkins  
Dallas County Judge

\_\_\_\_\_  
Date

**ACKNOWLEDGMENT:**

\_\_\_\_\_  
John R. Ames, CTA  
Dallas County Tax Assessor-Collector

\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

Craig Watkins, District Attorney

Teresa Guerra Snelson  
Chief, Civil Division

\_\_\_\_\_  
By:  
Assistant District Attorney

\*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).



**DALLAS COUNTY TAX OFFICE**  
**JOHN R. AMES, CTA**  
**TAX ASSESSOR/COLLECTOR**

**Annual Notice of Per Parcel Cost for Ad Valorem Tax Collections**

August 2014

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon in the contract for assessment and collection with your governmental entity and the Dallas County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2015 certified roll and will be billed and collected by January 31, 2016.

	2014 Tax Year	2015 Tax Year
Parcels within Dallas County (Certified by the Dallas Central Appraisal District)	\$1.30	<b>\$1.30</b>
Parcels outside of Dallas County (Certified by any other CAD besides Dallas CAD)	\$2.95	<b>\$2.95</b>
Public Improvement Districts (PIDs) (As approved by the appropriate municipality)	\$2.75	<b>\$2.75</b>

Please attach this notice to your original Assessment and Collection Contract as the official costs determined and agreed upon by the Dallas County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

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John R. Ames, CTA  
Tax Assessor/Collector