

Falls County Tax Office
125 Bridge Street, Suite 207
Marlin, Texas 76661
254-883-1436*****254-883-1438

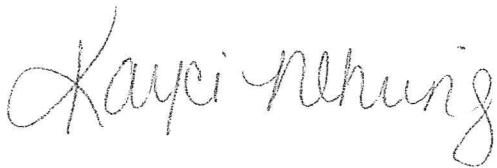
06/14/2018

To Whom It May Concern:

Enclosed is a copy of the Interloacal Agreement for the 2018 tax year. Please sign and return these at your earliest convenience. I have enclosed a self-addressed stamped envelope for you to return these. Once we get these back and get them signed by the judge and myself we will send you a copy.

If you have any questions please feel free to contact me any time at 254-883-1436.

Thank you,

A handwritten signature in cursive script that reads "Kayci Nehring".

Kayci Nehring

Falls County

Tax Assessor/Collector

THE STATE OF TEXAS

COUNTY OF FALLS

INTERLOCAL AGREEMENT FOR
ASSESSMENT AND COLLECTION OF TAXES

On this _____, day of _____, Marlin ISD, TX hereinafter call the "Taxing Unit" and Falls County, hereinafter called "County", enter into the following agreement pursuant to the authority granted by TEXAS PROPERTY TAX CODE Sections 6.23, 6.24, and TEXAS GOVERNMENT CODE Chapter 791.

WITNESSETH:

WHEREAS, it would be economically advantageous to both the Taxing Unit and the County to consolidate the tax assessment and collection functions; and

WHEREAS, in entering into this contract and agreement, it is the intention of the Taxing Unit and the County that upon commencement of the term of this contract as herein stated, the County shall for the said term of this contract provide such necessary tax assessment and collection services;

NOW, THEREFORE, the said parties have and do herby covenant and agree as follows:

1. The County shall collect the ad valorem property taxes owing to the Taxing Unit for that portion of Taxing Unit and those accounts and property appraised of Taxing Unit found within the same boundaries of County and shall perform all assessment and collection duties and functions imposed by law upon the tax assessor and collector for the Taxing Unit found within the same boundaries of County, including, but not limited to the following:

- a) calculation of taxes;
- b) preparation of tax roll;
- c) proration of taxes;
- d) correction of clerical errors in tax rolls;
- e) collection of liabilities;
- f) issuance of refunds;
- g) calculation and publication of an effective tax rate;
- h) timely preparation and mailing of current tax bills;
- i) preparation and mailing of delinquent tax bills;
- j) statement of delinquent tax mailing provided to Taxing Unit on a quarterly basis;

k) remittance of taxes collected to the Taxing Unit;

l) provide monthly reports of collections and annual reports of all taxes collected or delinquent.

2. The County shall remit all collections to the Taxing Unit's depository by mail two days after they are processed and deposited into the County's depository (or on a weekly basis, if so requested).

3. The County shall retain all fees charged for the issuance of tax certificates and any interest accruing upon tax payments while deposited in the County's depository prior to remittance to the Taxing Unit. The County shall expend such retained funds solely on tax assessment and collection services.

4. The School District shall reimburse the County for the actual cost and necessary expenses of providing the services under this agreement, from the School District's current revenues. The School District shall pay the County as an operating budget \$8945.00 for the tax year 2018 based on \$1.00 per parcel on the 2017 Appraisal District's roll. All costs of adopting a tax rate including but not limited to public notices required by law will be paid the School District. The above-referenced operating budget will be payable each quarter in equal quarterly installments of \$2236.25 due and payable on the 1st day of the month in each quarter; the 1st day of said payment on July 2018. *If payments are not received in our office, the weekly check(s) may be held in lieu of payments.* In addition, the School District agrees to pay the cost of reprocessing the mailing of tax notices if the School District suffers a rollback or other modifications of their tax rate as provided in Sections 26.07 and 26.08 of the Property Tax Code.

5. The Taxing unit shall retain the right to contract with a delinquent tax attorney, as provided by TEXAS PROPERTY TAX CODE SECTION 6.30, for the collection of delinquent taxes owed to the Taxing Unit. The attorney's compensation shall be paid by the Taxing Unit from the delinquent taxes, penalties, and interest collected for the Taxing Unit by such attorney. In the event that the Taxing units change their delinquent tax attorney during the period of this contract, the County and the taxing unit shall renegotiate their collection fees.

6. The Taxing Unit shall provide to the County, without charge, copies of all records necessary for performance by the County under this contract.

7. The Tax Assessor-Collector shall give bond conditioned on the faithful performance of his/her duties as Tax Assessor-Collector for the Taxing Unit. Said bond shall be made payable to and shall be approved by the governing body of the Taxing Unit in the amount determined by such governing body. The Taxing Unit shall pay the premium for such bond from its current available revenues.

8. In consideration of the services to be rendered by the County, the Taxing Unit shall pay the County as follows:

a) The Taxing Unit agrees to pay the County up to one dollar (\$1.00) per parcel, but not to exceed the actual cost of collection, as determined by the County Judge and Commissioner's Court.

b) In the event that payments received exceed the actual cost of providing services pursuant to this agreement, the County shall reimburse the Taxing unit of credit future payments to be made by the Taxing Unit to the extent of the excess funds.

c) In the event the payments received are less than the actual cost of providing services pursuant to this agreement, the Taxing Unit shall reimburse the County all actual costs incurred for the collection of taxes, but not to exceed one dollar (\$1.00).

d) In the event that the Taxing Unit's tax rate is rolled back or otherwise changed after the County begins collections for the Taxing unit in any given year, the County will continue to act for the Taxing Unit in providing refunds to taxpayers or sending corrected billings. The cost of additional publications and notices will be the responsibility of the Taxing Unit. All costs incurred by the County for late and separate tax bill processing or issuance of corrected bills, or refunds associated therewith, shall be strictly accounted for by the County and shall be payable to the Taxing Unit upon submission of that accounting by the County. This cost shall be the actual cost of providing those extra services required by the rollback or change of tax rate.

e) In the event that the Taxing Unit fails to adopt its tax rate before the last work day prior to the first Monday in September the costs for late and separate tax bill processing, if required, shall be accounted for by the County and shall be payable by the Taxing Unit upon submission of that accounting by the County.

9. This contract shall be effective on July 1, 2018, and shall continue in full force and effect through June 30, 2019, and thereafter, from year to year until such time either party hereto, by written notice to the other party, may terminate the same, such termination to be effective only if provided to the other party on or before July 1 of the tax year in which the party intends for the contract to terminate, or by mutual consent of the parties. Any such termination shall be effective as of August 1 of such tax year. Upon termination, the County shall provide the Taxing Unit, without charge, copies of the Taxing Unit's current and delinquent tax rolls and of any additional tax records requested by the Taxing Unit.

10. It is agreed and understood that this contract is not transferable or assignable without the written consent and approval of the Taxing Unit. The terms herein stated shall be bound upon the parties hereto, their successors, assigns and legal representatives.

11. The provisions of this contract are severable. If any paragraph section, subdivision, sentence, clause, or phrase of this contract is for any reason held to the contrary to law or contrary to any rule or regulation having force and effect of law, such decision shall not affect the remaining portions of the contract.

IN WITNESS WHEREOF, these presents are executed in duplicate originals by authority of the governing bodies of the respective parties hereto, on this _____ day of _____, 2018.

Marlin ISD

Falls County, TEXAS

BY: _____

BY: _____

President, Board of Trustees

Falls County Tax Assessor/Collector

Marlin ISD

Kayci Nehring

BY: _____

BY: _____

Secretary, Board of Trustees

Falls County Judge

Marlin ISD

JT Elliott

