

CONTRACT FOR COLLECTION OF TAXES

THE STATE OF TEXAS

COUNTY OF BEE

This Agreement is entered into by and between the COUNTY OF BEE, a political subdivision of the State of Texas, hereinafter called "COUNTY" and BEEVILLE INDEPENDENT SCHOOL DISTRICT hereinafter called "TAXING UNIT" pursuant to the Texas Government Code Section 791.001, et seq (Vernon Supp. 1993).

WITNESSETH

WHEREAS, the TAXING UNIT desires that the COUNTY bill and collect ad valorem property taxes owing the TAXING UNIT as well as other related governmental and administrative functions and services during the 1994 tax year; and

WHEREAS, the COUNTY through the Bee County Tax Assessor-Collector is able and willing to provide the TAXING UNIT with such services for the 1994 tax year as provided herein;

NOW THEREFORE, it is agreed as follows:

ARTICLE I

PURPOSE

1.01. The purpose of this Agreement is to secure the services of the COUNTY on behalf of the TAXING UNIT to bill and collect ad valorem property taxes and to perform related governmental and administrative functions and services.

ARTICLE II

TERM

2.01. This Agreement is for the collection of TAXING UNIT taxes for the 1994 tax year. This Agreement shall be automatically renewed for subsequent tax years on July 1st of each calendar year unless either party gives written notice to the other of its intent to terminate at least thirty (30) days prior to the renewal date.

ARTICLE III

DESCRIPTION OF SERVICES

3.01. The COUNTY, through the Bee County Tax Assessor-Collector, hereby agrees to provide the following ad valorem tax related services:

- A. Compute and publish the effective tax rate subject to consideration and approval of the TAXING UNIT;
- B. Establish the tax roll based on property values and exemptions certified by the Bee County Appraisal District and the tax rate, exemptions, and discounts authorized by the TAXING UNIT;
- C. Prepare and mail tax statements for all TAXING UNIT tax accounts;
- D. Receive payment of taxes on behalf of the TAXING UNIT;
- E. Approve and refund overpayment of erroneous payment of taxes for the TAXING UNIT'S governing body pursuant to Texas Property Tax Code Ann. Sec. 31.11, from available current tax collections or from funds appropriated by the TAXING UNIT for making refunds;
- F. Disburse tax monies received during the tax year on a monthly basis or on a weekly basis in the event tax revenues equal or exceed \$5,000.00;
- G. Prepare and submit reports as required pursuant to Texas

Property Tax Code Ann. Sec. 31.10 to the TAXING UNIT accounting for all taxes collected. The COUNTY further agrees to prepare and/or provide information and reports for state agencies, auditors and other activities regarding the assessment, collection, and disbursement of ad valorem taxes.

3.02. The TAXING UNIT hereby authorizes and designates the Bee County Tax Assessor-Collector as the Tax Assessor and Collector for the TAXING UNIT.

3.03. The TAXING UNIT hereby specifically authorizes and empowers Bee County, Texas, its employees, officials and agents to perform any and all acts which the COUNTY, its employees, officials and agents determine necessary and proper in the best interest of the TAXING UNIT in order to accomplish the services hereby agreed to be performed by the COUNTY.

3.04. The following duties and responsibilities of the TAXING UNIT are specifically excluded from this Agreement:

- A. Any obligation of the Bee County Appraisal District;
- B. Adoption of a tax rate for the TAXING UNIT;
- C. Obligation of the TAXING UNIT regarding publication of tax information, meeting notices and elections regarding the establishment of a tax rate; and
- D. Any other obligation imposed by law upon the TAXING UNIT not specifically agreed to be performed by the COUNTY.

3.05. Each party agrees to give the other free and open access, at reasonable times and without charge, to whatever information is needed for the mutual performance of the terms of this Agreement.

ARTICLE IV

COUNTY AUDITING PROCEDURES

4.01. It is understood by the TAXING UNIT that nothing in this Agreement shall in any way impair or otherwise compromise the Bee County Auditor's authority pursuant to Texas Local Government Code to:

- A. Prescribe the system of accounting for the COUNTY and the forms to be used by all persons in the collection and disbursement of COUNTY funds including funds held in trust for the TAXING UNIT pursuant to this Agreement;
- B. Prescribe the mode and manner in which the Bee County Tax Assessor-Collector shall keep COUNTY accounts including any account designated for the TAXING UNIT pursuant to this Agreement;
- C. Require the Bee County Tax Assessor-Collector and the TAXING UNIT to furnish monthly, annual or other reports under oath of all monies, taxes or fees of every nature received, disbursed, or remaining on hand;
- D. Verify and count the cash on hand or on deposit in a bank in connection with any report submitted by the Bee County Tax Assessor-Collector; and
- E. Adopt and enforce reasonable regulations not inconsistent with the Constitution and laws of this State as may be deemed essential for the proper collection, checking, and accounting of revenues received by the COUNTY, including funds held in trust for the TAXING UNIT.

ARTICLE V

DELINQUENT TAXES

5.01. Pursuant to Subsection (c), Section 6.30, Texas Property Tax Code Ann., the COUNTY has entered into a contract with a law firm to represent the TAXING UNIT in the enforcing and collecting delinquent taxes. The COUNTY is authorized to negotiate future contracts with law firms to enforce and collect delinquent taxes.

5.02. If the TAXING UNIT acts pursuant to Section 33.07, Texas Property Tax Code Ann., to provide, in the manner required by law for official action by the TAXING UNIT, that taxes that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, and furnishes the COUNTY with written notice of such action, and a copy of the resolution of the TAXING UNIT's governing body, or other appropriate action imposing such penalty, then the COUNTY agrees as the collector for the TAXING UNIT to deliver a Notice of Delinquency which includes the penalty to the property owner at least thirty (30) and not more than sixty (60) days before July 1.

5.03. The TAXING UNIT authorizes the COUNTY to deduct all sums due to the law firm under the terms of Delinquency of Tax Collection contract from the amount of delinquent taxes, penalty and interest collected by the COUNTY on behalf of the TAXING UNIT, and pay the same directly to the law firm.

ARTICLE VI

CONSIDERATION

6.01. For the 1994 tax year and each year thereafter that this Agreement remains in effect, TAXING UNIT agrees to pay COUNTY an amount equal to one per cent (1%) of all ad valorem taxes, penalty and interest collected by COUNTY on behalf of TAXING UNIT. Said amounts shall be retained by COUNTY from amounts paid to the depositories of TAXING UNIT as provided in Article III hereinabove.

6.02. In the event that payments received in any one year exceed the actual costs of providing services pursuant to this contract, COUNTY shall either reimburse TAXING UNIT or credit future payments to be made by TAXING UNIT to the extent of the excess funds. Reimbursement or credits shall be disbursed to TAXING UNIT in the same pro rata share as payments were made in the year in which payments exceeded actual costs.

6.03. If for any reason the TAXING UNIT is unable to provide the COUNTY with necessary tax account or related information prior to the entire COUNTY'S OWN STATEMENT mailing, the TAXING UNIT agrees to assume the entire cost for such additional mailing. It is understood however, that the TAXING UNIT will be charged a prorated amount on an equal basis if another TAXING UNIT is consolidated on such billing.

ARTICLE VII

NOTICE

7.01. All notices provided to be given under this Agreement shall be given by regular or certified mail addressed to the proper party, at the following address:

IF TO COUNTY:	Bee County Judge Bee County Courthouse 105 W. Corpus Christi Street Beeville, Texas 78102
WITH COPIES TO:	Bee County Tax Assessor-Collector Bee County Courthouse 105 W. Corpus Christi Street, Room 102 Beeville, Texas 78102
IF TO TAXING UNIT:	BEEVILLE INDEPENDENT SCHOOL DISTRICT 2400 N. ST. MARYS BEEVILLE, TEXAS 78102

ARTICLE VIII

TEXAS LAW TO APPLY

8.01. 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 Bee County, Texas.

ARTICLE IX

LEGAL CONSTRUCTION

9.01. 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 unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

ARTICLE X

PRIOR AGREEMENT SUPERSEDED

10.01. This Agreement 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 subject matter.

ARTICLE XI

AMENDMENT

11.01. No amendment, modification, or alteration of the terms shall be binding unless the same be in writing, dated subsequent to the date hereof, and duly executed by the parties.

EXECUTED IN DUPLICATE ORIGINALS, EACH OF WHICH SHALL HAVE THE FULL FORCE AND EFFECT OF AN ORIGINAL THIS THE 20TH DAY OF MAY, 1994.

COUNTY OF ~~BEE~~

BY: Jay Kimbrough
JAY KIMBROUGH County Judge

ATTEST:

Julia V. Jones
County Clerk

"COUNTY"

Larry W. Rochnke
BEEVILLE INDEPENDENT SCHOOL DISTRICT
"TAXING UNIT"

APPROVED:

Andrea Gibbud
Andrea Gibbud, Bee County Tax Assessor-Collector