

**STATE OF TEXAS**

**COUNTY OF DALLAM**

**C O N T R A C T**

Tax Assessment and Collections Services

On this the 1<sup>st</sup> day of January, 2012, the Dallam County Appraisal District (hereinafter call "district") and the Dalhart Independent School District (hereinafter called the "taxing unit"), enter into the following agreement:

**PURPOSE**

The parties to this agreement wish to consolidate the assessment and collection of property taxes in one agency, the Dallam County Appraisal District. The Appraisal District enters this agreement to eliminate the duplication of the existing system and to promote governmental efficiency. The parties enter this contract pursuant to the authority granted by Section 6.24, Property Tax Code, and TEX.REV.CIV.STAT. ANN. Art. 4413(32c) (Vernon 1979).

**TERM**

This contract shall be effective from January 1, 2012, to December 31, 2013 provided, however, that the district shall complete performance of services to be performed for the 2012 – 2013 tax year after December 31, 2013, if the district finds extension to be necessary.

**SERVICE TO BE PERFORMED**

1. The district shall collect ad valorem property taxes owed to the Dalhart Independent School District.
2. The district shall perform all the functions set out in the definition section of the contract. Specifically, the district agrees to prepare consolidated tax statements for each taxpayer. The tax statement shall include taxes owed to all taxing units to which the taxpayer owes taxes. The district shall mail said tax statements to each taxpayer within the district.
3. The taxing unit hereby designates the chief appraiser as its assessor for purposes of compliance with Chapter 26 of the Texas Property Tax Code, as amended. In addition, the parties agree that the chief appraiser of the district shall perform all the duties required by law of the tax assessor-collector of the taxing unit in regard to assessing and collecting ad valorem taxes.
4. On July 1, 2012, and every July 1<sup>st</sup> thereafter, the District will furnish the Dalhart Independent School District a delinquent tax roll.
5. District will obtain an independent audit and furnish a copy annually.

**PAYMENT**

1. The taxing unit agrees to pay the District the cost of performing the services specified above. These costs shall be allocated among the taxing units contracting for assessment and collecting services in the following manner: each taxing unit shall pay the portion of the cost of assessing and collecting equal to the proration of District cost to be paid by that taxing unit under Section 6.06(d) of the Property Tax Code.

2. The appraisal district shall estimate its cost of assessing and collecting taxes for all participating taxing units each year during the normal budgeting process for the appraisal district. The estimate of the cost of assessing and collecting shall be approved in the same manner as the rest of the appraisal district's budget. However, the cost of assessment and collection shall be separately stated from the remainder of the appraisal district budget. Should the amount estimated for assessment and collection proves insufficient, the appraisal district may amend the budget at that time by utilizing the same procedures normally used to amend the appraisal district budget.

3. Taxing units agree to pay the appraisal district for its services and expenses if assessing and collecting of taxes as follows:

One-twelfth (1/12) of the budget will be paid by taxing units to District on or before January 10th of each year. On the last day of each calendar month, beginning January 31, 2012, the chief appraiser for the appraisal district will furnish to the taxing unit an itemized, detailed list of all expenditures that have accrued in connection with the performance of this contract during the prior month. Taxing units will pay District for such actual expenses incurred during the prior month, on or before the tenth (10th) day of the following month. Such funds must be actually in the hands of the District by the tenth (10th) day of the following month. At the conclusion of each year, District will submit an itemized accounting of all its income received hereunder, and all expenditures made pursuant to this contract. If there be a deficit, taxing unit will pay such deficit to District on or before that tenth (10th) day of January of the following year. In event, there is an overpayment, District will refund to Taxing unit such overpayment due Taxing unit by District under this contract.

**REMITTANCE OF COLLECTION**

The taxes collected for taxing unit shall be remitted to the unit as the district makes deposits at the bank.

**ADMINISTRATIVE PROVISIONS**

1. All expenses incurred by the district for the assessment and collection of taxes shall be clearly kept on the books and records of the district. The taxing unit or their designated representatives are authorized to examine the records to be kept by the district at such reasonable times and intervals as the taxing units deem fit. Such books and records will be kept in the offices of the district.

2. The district agrees to obtain a surety bond for the chief appraiser acting in his capacity as assessor-collector for each of the taxing units. Such bonds shall be payable to each taxing unit, in the following amounts:

AMOUNT	TAXING UNIT
\$50,000	Dalhart Independent School District

**MISCELLANEOUS PROVISIONS**

1. The taxing units agree to transfer to the possession and control of the district, without charge, copies of all records necessary for the performance of the duties and responsibilities of the district pursuant to this contract. The records shall include all tax records, including delinquent tax rolls, or records available to the taxing units.

2. The district shall not be liable to the taxing units on account of any failure to collect taxes nor shall the chief appraiser be liable unless the failure to collect taxes results from some failure on his part to perform the duties imposed upon him by law and by this agreement.

3. Payments by the taxing units for the service under this contract shall be made from current revenues available to the taxing units.

4. The district will send any documentation to the Comptroller's Property Tax Assistance Division required by the PTAD to determine their approval of the contract.

**DELINQUENT TAX SUITS**

The taxing units authorize the district to institute such suits for the collection of delinquent taxes, as the district deems necessary and to contract with an attorney, as provided by Section 6.30 of the Property Tax Code, for the collection of delinquent taxes.

**DEFINITIONS**

For purposes of this agreement, the terms, "assessment" and "collection" shall include the following: calculation of tax, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, and calculation of an effective tax rate required by Section 26.04 of the Property Tax Code. The term "assessment" shall not include those functions defined as "appraisal" by the Property Tax Code.

IN WITNESS WHEREOF, these presents are executed as of the \_\_\_\_\_ day of \_\_\_\_\_.

Dallam County Appraisal District

ATTEST: BY \_\_\_\_\_  
Board Chairman  
\_\_\_\_\_  
Secretary

Dalhart Independent School District

ATTEST: BY \_\_\_\_\_  
Board President  
\_\_\_\_\_  
Secretary