

**BOARD OF EDUCATION
BEEVILLE INDEPENDENT SCHOOL DISTRICT**

Date: May 20, 2008

Subject: Tax Collection Resolution

Submitted by: Linda O'Connell
Related Pages: 3

Supt's Approval: _____

Consent

BACKGROUND INFORMATION:

Recall that we received a communication from County Judge Silva that the rate to collect taxes from the county would double to approximately \$52,000. We are currently paying \$2.00 per parcel resulting in a cost of approximately \$26,000 to collect taxes. It was agreed that we would look at the collection cost again this Spring (2008).

ITEMS ADDRESSED:

On March 10, 2008, the Business Managers from Beeville, Pawnee, Pettus, Skidmore-Tynan and Andrea Gibbud, Tax Assessor Collector, met to make a recommendation for a fair collection rate. On April 8, 2008, The Superintendents, Business Managers, Judge David Silva, Commissioner Eloy Rodriguez, and Tax Assessor-Collector Andrea Gibbud met and reached consensus on \$1.00/parcel. We are exercising this option because the April 2008, meeting of the Bee County Commissioner's Court revealed that Bee County was not ready to contract for a \$1.00 interlocal agreement for the collection of taxes.

RECOMMENDED ACTION:

Approve the Resolution Designating The Bee County Assessor-Collector of Taxes as the Assessor-Collector of Taxes for Beeville Independent School District to provide said services for a sum of \$1.00 per parcel or less, which sum represents no less than the actual costs for collection of taxes.

BUDGETARY INFORMATION:

None

**A RESOLUTION DESIGNATING THE BEE COUNTY ASSESSOR-
COLLECTOR OF TAXES AS THE ASSESSOR-COLLECTOR OF TAXES FOR
BEEVILLE INDEPENDENT SCHOOL DISTRICT**

WHEREAS, the Texas Tax Code Section 6.22(c) provides that a governing body of a taxing unit authorized to have its own assessor and collector may by official action require the county to assess and collect the taxes imposed by the unit in the manner in which the county assesses and collects its taxes; and

WHEREAS, Beeville Independent School District (the "District") desires to have its property tax administration services provided by Bee County, Texas; and

WHEREAS, Bee County through its Assessor-Collector of Taxes (the "County") has previously been providing said services pursuant to an agreement for the collection of taxes; and

WHEREAS, Bee County and the District have not reached an agreement for the collection of taxes for the current tax year, and there are no current negotiations with respect to such an agreement; and

WHEREAS, in the absence of a formal agreement, Bee County through its Assessor-Collector of Taxes is capable of providing said services for a sum of \$1.00 per parcel or less, which sum represents no less than the actual costs for collection of taxes:

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of Beeville Independent School District that the Bee County Assessor-Collector of Taxes be designated as the Assessor-Collector of Taxes for Beeville Independent School District.

Section 1 *Term.* This appointment shall be effective from September 1, 2008 to August 31, 2009 unless earlier revoked by the District pursuant to Section 6.22(c) of the Texas Tax Code.

Section 2 *Definitions.* For purpose of this Resolution, the terms "assessment" and "collector" shall include the following: Calculation of taxes, preparation of current and delinquent tax rolls, pre-notices of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, and calculation of the effective and rollback tax rates as required by Section 26.04 of the Property Tax Code. The term "assessment" does not include those functions defined as "appraisal" by the Property Tax Code.

Section 3 *Services to be Performed.* The County, through its Assessor-Collector of Taxes shall assess and collect the ad valorem property taxes owing to the District. The County shall produce a consolidated tax statement for both County and District taxes. The County shall also perform for the District all the duties provided by law of the State of Texas for the collection of said taxes.

The County shall perform all assessment and collection functions required by law and as set out in the "Definitions" section of this Resolution. Specifically, the County shall prepare and mail consolidated tax statements for each person on the tax rolls of the District.

The District hereby designates the County Tax Assessor-Collector as its Tax Assessor-Collector for purposes of compliance with Chapter 26 of the Texas Tax Code. In addition, the County Tax Assessor-Collector shall perform all the duties required by law of the Tax Assessor-Collector of the District with regard to supervising and collection of ad valorem taxes.

The County through the County Tax Assessor-Collector shall mail notices of delinquent service charges in accordance with Section 33.07 of the Texas Property Tax Code and shall perform any additional reasonable services which may be requested by the District. Additional services may be billed to the District by the County at actual cost.

Section 4

Reports, The County Tax Assessor-Collector shall provide the following reports upon request by the District.

Report of the current year tax levy, showing taxable value, exemptions, statements, net taxable values, tax rate, and tax levy for each parcel of property;

Remittance report with each remittance to the District showing the taxes paid by year, amount paid, principal and interest paid, service charge paid, etc;

Monthly report of tax activity showing the amount of initial levy, collections during month for both current and delinquent taxes, adjustments during the month, and the year-to-date collection percentages of current levy;

Data files of District's tax records, with each account posted to its current status as of the date the copy is produced; and

Any additional reports which may be requested by the District.

District will pay County any additional direct costs incurred for such reports or transfer of data if such report or transfer requires the County Tax Assessor-Collector to provide information in a format other than that format used by the County Tax Assessor-Collector in the ordinary course and scope of the operation of that office.

Section 5

Amount of Payment. The District shall pay the County the actual cost of performing the services specified herein, which cost the County Tax Assessor-Collector acknowledges should not exceed \$1.00 per parcel.

Section 6

Method of Payment, The cost of assessment and collection shall be paid to the County by the District in advance, as provided in Section 5. The payment shall be remitted to County within thirty (30) days from the mailing of the consolidated tax statement(s) by the County.

Section 7

Remittance of Funds, The taxes collected by the County for the District shall be remitted by wire transfer to the District's delinquent depository or agent, on a daily basis for the period beginning December 15th and ending February 15th of each year. Remittances at other times during this year shall be made at least once per week.

Refunds to taxpayers made by the County may be deducted from the County's remittance to the District. The District delegates to, and authorizes the County Commissioner's Court to perform the duties of the governing body in approving tax refunds and waivers of penalty and interest as required by law.

Section 8 *Bond.* Pursuant to Section 6.29 of the Property Tax Code, the District may require, at its expense, that the Bee County Tax Assessor-Collector give a bond conditioned on the faithful performance of her duties, made payable to the District and in an amount determined by the District.

Section 9 *Administrative Provisions.* All records necessary to be maintained by the County for the assessment and collection of taxes shall be kept clearly on the books and records of the County, and any designated representative of the District, including a District auditor, is authorized to organize the records maintained by the County at such reasonable time and interval as the District means necessary. Such books and records will be kept in the offices of the County.

Section 10 *Miscellaneous Provisions.* The District will transfer to the possession and control of the County, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Resolution. These records shall include all tax records, including delinquent tax rolls.

The County shall not be liable to the District on account of any failure to collect taxes nor shall the County Tax Assessor-Collector be liable unless the failure to collect taxes results from some failure on her part to perform the duties imposed upon her by law and by this Resolution.

Payments by the District for the services rendered under this Resolution shall be made from current revenues available to the District.

The District reserves the right to institute such suits for the collection of delinquent taxes as by the District deems necessary and to contract with an attorney for collection of delinquent taxes.

Section 10 *Termination.* The Resolution may be repealed or revoked at any time by the District by its official action. Should this Resolution be repealed, all collection records, current and delinquent tax rolls, including those records stored in electronic data processing equipment that pertain to the jurisdiction of the District shall become the property of the District and will be relinquished by the County to the District.

APPROVED at a duly called meeting of the Board of Trustees of Beeville Independent School District this the 20th day of May, 2008.

ATTEST:

APPROVED:

Secretary, Board of Trustees

President, Board of Trustees