

THE STATE OF TEXAS §
 §
COUNTY OF WILSON §

INTERLOCAL AGREEMENT FOR TAX COLLECTION BETWEEN

WILSON COUNTY AND (“TAXING ENTITY”)

THIS AGREEMENT (the “Agreement”) is made and entered into between WILSON COUNTY (the “COUNTY”) a body corporate and politic under the laws of the State of Texas, acting by and through its governing body, the Wilson County Commissioners Court and _____ (the “TAXING ENTITY”), also a political subdivision of the State of Texas, whose mailing address is _____, for collection of taxes on all real and personal property located within the TAXING ENTITY’S jurisdictional boundaries. The COUNTY and TAXING ENTITY may be jointly referred to in this Agreement as the “Parties,” or individually referred to as the “Party.” The Wilson County Tax Assessor-Collector address is 1 Library Lane, Floresville, Texas 78114.

WHEREAS, COUNTY and TAXING ENTITY are subject to the provisions of Texas Government Code Chapter 791, the Interlocal Cooperation Act, and the Texas Tax Code §§ 6.23(a); 6.24 and 25.17 and;

WHEREAS, COUNTY and TAXING ENTITY find that coordination of the assessment of taxes on property located in the jurisdictional boundaries of both County and Taxing Entity would be expedient, cost effective and mutually beneficial and would promote governmental efficiency;

WHEREAS, TAXING ENTITY has the authority to contract with the COUNTY for the COUNTY’S duly-elected Tax Assessor-Collector to act as Tax Assessor or TAXING ENTITY;

NOW THEREFORE, COUNTY and TAXING ENTITY, for and in consideration of the mutual promises, covenants, and agreements herein contained, do agree as follows:

I. TERM AND EFFECTIVE DATE

1.1 The effective date of this Agreement shall be the 1st day of October, 2024. The term of this Agreement shall be for a period of one year: October 1, 2024 to and through September 30, 2025, and the services provided shall be for the 2024 tax year.

1.2 Beginning with the 2025 tax year, this Agreement shall be automatically renewed for one (1) year terms beginning with the full year from October 1, 2025 to September 30, 2026 unless written notice of termination is provided by either Party to the other Party to terminate this Agreement for the upcoming tax year, prior to June 1 of a year.

1.3 TAXING ENTITY agrees to deliver this Agreement no later than August 31, 2024 in the manner required by COUNTY to fully implement said tax assessment services by COUNTY.

1.4 If this Agreement is not renewed, the Parties agree to cooperate to enable Taxing Entity to obtain information it requires to reestablish its own tax assessment efforts. TAXING ENTITY agrees to reimburse COUNTY its actual costs for transferring information and otherwise assisting upon receipt of an invoice from COUNTY. TAXING ENTITY acknowledges that COUNTY was required to use licensed technology and professional services of a third Party vendor in providing tax assessing services to TAXING ENTITY under this Agreement, and the third Party vendor may have charges which must be paid and will be included in the COUNTY'S invoice.

II. PURPOSE

The purpose of this Agreement is to formally designate the Wilson County Tax Assessor-Collector as the Tax Assessor-Collector for TAXING ENTITY for the all aspects of the collection of property taxes for TAXING ENTITY in Wilson County.

III. DESIGNATED CONTACTS

3.1 COUNTY hereby designates the duly-elected Wilson County Tax Assessor-Collector to serve as the formal contact representing the COUNTY with TAXING ENTITY for purposes of implementing this Agreement. COUNTY shall provide TAXING ENTITY with the name, address and telephone number of the Tax Assessor-Collector.

3.2 TAXING ENTITY hereby designates _____ (name), _____ (position), _____ (email address) to serve as the formal contact representing the TAXING ENTITY for purposes of implementing this Agreement. TAXING ENTITY shall provide COUNTY with the address, telephone number and email address of its designated contact.

3.3 The designated contacts named herein shall ensure that the Party it represents performs all of its duties and obligations; shall devote sufficient time and attention to the execution of said duties and obligations in full compliance with the terms and conditions of this Agreement; and shall provide immediate and direct supervision of the Party's employees, agents, contractors, and/or subcontractors, if any, in the furtherance of the purposes, terms and conditions of this Agreement for the mutual benefit of COUNTY and TAXING ENTITY.

IV. PARTIES' OBLIGATIONS

The COUNTY agrees to provide the following necessary and appropriate services for TAXING ENTITY to the maximum extent authorized by this Agreement. For services rendered during each tax year covered by this Agreement, TAXING ENTITY agrees to pay COUNTY in accordance with this Agreement.

4.1 COUNTY, by and through it duly-elected Tax Assessor-Collector, shall serve as Tax Assessor-Collector for TAXING ENTITY for property tax collection for tax year 2024, and each

tax year for the duration of this agreement. COUNTY agrees to perform all necessary assessing and collecting duties for TAXING ENTITY and TAXING ENTITY does hereby expressly authorize COUNTY to do and perform all acts necessary and appropriate to assess and collect property taxes for TAXING ENTITY in accordance with the Texas Tax Code. County agrees to collect base taxes, penalties, interest and attorney's fees, as legal and appropriate.

4.2 TAXING ENTITY hereby designates COUNTY Tax Assessor-Collector as its Tax Assessor-Collector for purposes of compliance with tax assessing responsibilities of Chapter 26 of the Texas Tax Code.

4.3 TAXING ENTITY must designate the Tax Assessor-Collector to calculate the tax rate annually and provide the order to the Tax Assessor-Collector. Once designated, Tax Assessor-Collector agrees to calculate the "no-new-revenue tax rate" and "voter-approval tax rate" for TAXING ENTITY for a fee of \$750.00 annually to be invoiced in July. TAXING ENTITY must publish the "no-new-revenue tax rate" and "voter-approval tax rate" in the form prescribed by the Comptroller of Public Accounts of the State of Texas, and as required by §26.04 of the Texas Tax Code. It is understood and agreed by the Parties that the expense of publication shall be borne solely by TAXING ENTITY and that TAXING ENTITY shall provide its billing address to the newspaper publishing the "no-new-revenue tax rate" and "voter-approval tax rate." Should TAXING ENTITY vote to roll back the tax rate as a result of an unsuccessful Tax Ratification Election, the required publication of notices shall be the responsibility of TAXING ENTITY.

4.4 COUNTY agrees to calculate current taxes; proration of taxes; prepare and maintain the current tax roll as described in 34 TAC §9.3005; prepare and maintain the delinquent tax roll, as described in 34 TAC §9.3008; and periodically examine all for errors, as required by Texas law.

4.5 COUNTY agrees, in compliance with Texas law, to:

- (a) Prepare and mail all current tax bills or statements;
- (b) Prepare and mail delinquent tax bills or statements required;
- (c) Prepare and mail special valuation rollback tax bills or statements as required;
- (d) Prepare and mail supplemental changes for applicable property accounts;
- (e) Prepare and mail any other mailing as deemed necessary and appropriate by COUNTY;
- (f) Provide monthly collection reports to TAXING ENTITY unless TAXING ENTITY notifies COUNTY in writing of its desire for a report covering a different period of time;
- (g) Prepare and issue tax certificates (at the expense of the individual requesting);
- (h) Disburse tax monies to TAXING ENTITY, monthly, based on prior collections;
- (i) Refund confirmed overpayment or erroneous payments of taxes pursuant to Texas Property Tax Code §31.11 and §31.12 from available current tax collections of TAXING ENTITY, meet the requirements of §26.04 of the Texas Tax Code; and
- (j) Develop and maintain such other records and forms as are necessary or required by Texas law.

4.6 TAXING ENTITY agrees to pay COUNTY a fee for assessment and collection of taxes

under this agreement, upon receipt of an invoice quarterly. Such fee will be adjusted annually and approved in Commissioner's Court.

4.7 TAXING ENTITY agrees to promptly deliver to COUNTY all records that it has accumulated and developed concerning the assessment of its taxes, and to cooperate in locating and furnishing any other information and records needed by COUNTY to perform its obligations under this Agreement.

4.8 COUNTY agrees to allow an audit of the tax assessment records of TAXING ENTITY in COUNTY'S possession during normal working hours with at least forty-eight (48) hours advance, written notice to the elected Tax Assessor Collector. The expense of any such audit(s) shall be paid by TAXING ENTITY. A copy of any audit(s) shall be furnished to Tax Assessor-Collector free of charge.

4.9 If required by TAXING ENTITY, COUNTY agrees to obtain a bond for the elected County Tax Assessor-Collector, which is conditioned on the faithful performance of the person's duties as assessor of taxes (not collector) for TAXING ENTITY, in addition to those required by the Texas Comptroller of Public Accounts (for state taxes) and the Commissioners Court (for county taxes) in accordance with §6.28 and §6.29 of the Texas Tax Code. Such bond will be conditioned upon the faithful performance of the Tax Assessor-Collector's lawful duties, will be made payable to and approved by TAXING ENTITY and in an amount determined by TAXING ENTITY. The premium for any such bond shall be borne solely by TAXING ENTITY.

4.10 COUNTY agrees that it will post a notice on its website, as a reminder that delinquent tax penalties will apply to all assessed taxes which are not paid by January 31, of each year.

4.11 TAXING ENTITY agrees to use the delinquent tax collection law firm selected by the COUNTY and to reasonably cooperate with the attorney(s) in the collection of delinquent taxes in accordance with Texas Tax Code §6.30, and related activities. COUNTY will provide TAXING ENTITY with notice of any change in the identity of the law firm used for collections within thirty (30) days of the change being made.

4.12 The current tax statements will be mailed as soon as practical after TAXING ENTITY has adopted its tax rate which should be done by September 22 of each year. Failure of the TAXING ENTITY to adopt a tax rate by that date may cause delay in compilation of the tax roll for TAXING ENTITY and in timely mailing of TAXING ENTITY'S tax statements. Pursuant to Texas Tax Code § 26.05, the TAXING ENTITY must adopt a tax rate by the later of September 30th or 60 days after the certified appraisal roll is received by the TAXING ENTITY, and the COUNTY'S Tax Assessor-Collector notified. Any delay in setting the tax rate or delivering the information to COUNTY may result in delay in processing and mailing TAXING ENTITY tax statements. TAXING ENTITY agrees to assume the additional costs for delayed tax statements, processing and mailing as determined by COUNTY. Notwithstanding any provision of this Agreement, if TAXING ENTITY fails to adopt and notify the COUNTY of the adopted tax rate in accordance with Texas Tax Code §26.05 or other applicable law, COUNTY shall have the right to terminate this Agreement.

4.13 At least 30 days, but no more than 60 days, prior to April 1st, and following initial mailing, a delinquent tax statement meeting the requirements of §33.11 of the Texas Property Tax Code will be mailed to the owner of each parcel having delinquent taxes by TAXING ENTITY, and not COUNTY.

4.14 At least 30 days, but no more than 60 days, prior to July 1st, TAXING ENTITY and not COUNTY shall mail a delinquent tax statement meeting the requirements of §33.07 of the Texas Property Tax Code to the owner of each parcel having delinquent taxes.

4.15 For accounts which become delinquent on or after June 1st, TAXING ENTITY, and not COUNTY shall mail a delinquent tax statement meeting the requirements of §33.08 of the Texas Property Tax Code to the owner of each parcel having delinquent taxes.

4.16 In the event of a successful rollback election which takes place after tax bills for a TAXING ENTITY have been mailed, TAXING ENTITY agrees to pay COUNTY the amount equal to all additional costs within 30 days of its receipt of a bill.

4.17 TAXING ENTITY agrees that COUNTY (at its sole discretion) may increase or decrease the amount charged to TAXING ENTITY for any renewal year of this Agreement, provided that COUNTY gives written notice to TAXING ENTITY sixty (60) days prior to the expiration date of the initial term of the Agreement. The County Tax Assessor-Collector will establish collection rates annually based on a survey of actual annual costs incurred by the COUNTY in performing tax assessing services. The collection rate for each year will be approved by the Wilson County Commissioner's Court and will be provided to the TAXING ENTITY by September 30 and will go into effect January 1 of the upcoming year.

V. REMITTANCE TO TAXING ENTITY

COUNTY agrees to remit all taxes, penalties, and interest collected on TAXING ENTITY'S behalf and to deposit such funds into TAXING ENTITY'S depositories as designated (unless TAXING ENTITY requests in writing another method of remittance).

5.1 Deposits of tax, penalties and interest payment shall be by ACH to TAXING ENTITY'S depository accounts only unless a check is requested by TAXING ENTITY.

VI. ENTIRE AGREEMENT

This Agreement represents the entire agreement between TAXING ENTITY and COUNTY and supersedes all prior negotiations, representations, and/or agreements, either written or oral. This Agreement may be amended only by written instrument signed by the governing bodies of both TAXING ENTITY and COUNTY.

VII. NOTICES

Notices under this Agreement shall be in writing addressed to the respective Parties at the address provided in the first paragraph with a copy to each Party's designated contact named

herein. Notice shall be deemed effective when personally delivered to the recipient's address or three (3) days after being deposited in the U. S. Mail, postage prepaid.

VIII. BREACH OF AGREEMENT

If either Party fails to perform and discharge any obligation under this Agreement after thirty (30) days following a written warning by the non-breaching Party, the non-breaching Party shall have the right to terminate the Agreement upon further written notice. No waiver of a breach shall be valid unless the specific breach is waived in writing by a Party legally permitted to bind the waiving Party.

X. FISCAL FUNDING

Notwithstanding anything to the contrary herein, this Agreement is expressly contingent upon the availability of COUNTY funding for each item and obligation contained herein. In the event that payments or expenditures are made, they shall be made from current funds as required by Chapter 791, Texas Government Code.

XI. NO INDEMNIFICATION

Without waiving any sovereign or governmental immunity, or other defenses available to either entity under Texas law, COUNTY and TAXING ENTITY agree that each shall be responsible for their own acts, whether negligent acts, omissions or other tortious conduct in the course of performance of this Agreement, and that no indemnification by or for either Party is provided for or intended hereunder. Nothing in this paragraph shall be construed to create or grant any rights, contractual or otherwise, in or to any third persons or entities.

XII. GENERAL PROVISIONS

12.1 In the event that any portion of this Agreement shall be found to be contrary to law, it is the intent of the Parties that the remaining portions shall remain valid and in full force and effect to the extent possible.

12.2 *Authority to Act.* Each Party represents to the other Party that it has statutory authority, and authority of its governing body, to enter into this Agreement.

12.3 *Disavowal of Certain Relationships.* This Agreement shall not give rise to any relationship between the Parties except that of a County and a TAXING ENTITY cooperating for the public benefit. Neither Party shall have the authority to bind the other without the other Party's prior written consent.

12.4 *Place of Performance.* This Agreement shall be interpreted according to the laws of the State of Texas and shall be performed in Wilson County, Texas, and exclusive jurisdiction and venue shall lie in Wilson County.

12.5 *Amendments in Writing.* Any subsequent amendment or modification of this Agreement must be in writing, agreed and executed by both TAXING ENTITY and the COUNTY.

12.6 *Force Majeure.* Neither TAXING ENTITY nor the COUNTY shall be required to perform any obligation under this Agreement as long as performance is delayed or prevented by force majeure. "Force majeure" shall mean acts of God, floods, material or labor restrictions by any government authority and any other cause not reasonably within the control of either Party, and which, by exercise of due diligence, the TAXING ENTITY or the COUNTY is unable, wholly or in part, to prevent or overcome.

IN WITNESS WHEREOF, this Agreement has been executed on behalf of COUNTY by its duly authorized representative and TAXING ENTITY by its duly authorized representative. Each Party certifies to the other that any resolutions necessary for this Agreement to be effective have been duly passed and are now in full force and effect.

THIS AGREEMENT is executed in duplicate originals on the dates indicated below each signature to be effective on October 1, 2024.

WILSON COUNTY:

APPROVED:

HENRY L. WHITMAN JR
WILSON COUNTY JUDGE

DAWN POLASEK BARNETT
COUNTY TAX ASSESSOR-COLLECTOR

Date Signed: _____, 2024

Date Signed: _____, 2024

ATTEST:

GENEVIEVE MARTINEZ
WILSON COUNTY CLERK

Date Signed: _____, 2024

TAXING ENTITY

Signature of Authorized Individual

Printed Name of Authorized Individual

Date Signed: _____, 2024

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The foregoing instrument was executed before me on the _____ day of _____, 2024 by _____, in his/her capacity as _____ of the TAXING ENTITY named above.

Notary Public, State of Texas