

CONTRACT FOR COLLECTION OF TAXES - 1st DRAFT

**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 ~~**CITY OF BEEVILLE, BEEVILLE I.S.D., PAWNEE I.S.D., PETTUS I.S.D., SKIDMORE/TYNAN I.S.D., COASTAL BEND COLLEGE, CENTRAL BEE COUNTY FIRE PREVENTION DISTRICT #1, BEE COUNTY EMERGENCY SERVICES DISTRICT #2, SOUTH BEE COUNTY EMERGENCY SERVICES DISTRICT #3, PAWNEE EMERGENCY SERVICES DISTRICT #4, BEEVILLE WATER DISTRICT, and BEE GROUNDWATER CONSERVATION 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 2004 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 2004 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 2004 tax year. This agreement shall be automatically renewed for subsequent tax years on July 1 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 discount 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 weekly ~~monthly~~ basis or on a daily ~~weekly~~ basis per TAXING UNIT anytime tax revenues collected per entity equal or exceed \$5,000.00;
- G. Prepare and submit reports, as required pursuant to Texas Property Tax Code Ann. 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.
- H. Provide data files of the TAXING UNIT's tax records, with each account posted to its current status as of the date the copy is produced, when requested by TAXING UNIT or its authorized representative in the form and format requested by TAXING UNIT or its authorized representative, completed with record layouts for such data.

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 COUNTY hereby specifically authorizes and empowers Beeville Independent School District, its employees, officials and agents to perform any and all acts which the TAXING UNIT, 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 TAXING UNIT.

3.05 ~~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.

~~3.06~~ ~~3.05~~ Each party agrees to cooperate and assist the other and to provide ~~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 revenue 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 TAXING UNIT retains the right and authority to determine who represents the TAXING UNIT to enforce the collection of delinquent taxes. The governing body of TAXING UNIT may contract with any competent attorney to represent TAXING UNIT to enforce the collection of delinquent taxes. ~~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 provides 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 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 the law firm with which the TAXING UNIT contracts to enforce the collection of delinquent taxes under the terms of the Delinquent Tax Collection contract from the amount of delinquent taxes, penalty

2400 N. St. Mary's St.
Beeville, Texas 78102

~~Pawnee I.S.D.
P.O. Box 569
Pawnee, Texas 78145~~

~~Skidmore/Tynan I.S.D.
P.O. Box 409
Skidmore, Texas 78389~~

~~Coastal Bend College
3800 Charco Road
Beeville, Texas 781.02~~

~~Central Bee County Fire Prevention District
HGR 2 Box 50
Beeville, Texas 78102~~

~~Bee County Emergency Services District #2
P.O. Box 132
Tuleta, Texas 78162~~

~~Pawnee Emergency Services District #3
P.O. Box 569
Pawnee, Texas 78145~~

~~South Bee County Emergency Services District
P.O. Box 218
Skidmore, Texas 78389~~

~~Beeville Water District
400 N. Washington
Beeville, Texas 78102~~

~~Bee Groundwater Conservation District
Rt. 1 Box 211
George West, Texas 78022~~

ARTICLE VIII
TEXAS LAW TO APPLY

8.01 This agreement shall be constructed 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 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

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

Where necessary the singular includes the plural and vice versa

Executed in duplicate originals, each of which shall have the full force and effect of an original this the _____ day of _____, 2005,

Effective July 1, ~~2005~~ 2004.

Bee County Judge

Andrea Gibbud
Bee County Tax Assessor-Collector

ATTEST:

County Clerk

~~CITY OF BEEVILLE~~

~~BEEVILLE I.S.D.~~

By. _____

By. _____
President, Board of Trustees

~~PAWNEE I.S.D.~~

~~PETTUS I.S.D.~~

By. _____

By. _____

~~SKIDMORE/TYNAN I.S.D.~~

~~COASTAL BEND COLLEGE~~

By. _____

By. _____

~~CENTRAL BEE COUNTY FIRE~~

~~BEE COUNTY EMERGENCY SERVICES~~

PREVENTION DISTRICT #1 _____ DISTRICT #2

By. _____

By. _____

SOUTH BEE COUNTY
SERVICES DISTRICT #3

PAWNEE EMERGENCY
SERVICES DISTRICT #4

By. _____

By. _____

BEEVILLE WATER DISTRICT

BEE GROUND WATER CONSERVATION
DISTRICT

By. _____

By. _____