



## TARRANT COUNTY TAX OFFICE

100 E. Weatherford, Room 105 • Fort Worth, Texas 76196-0301 • 817-884-1850  
taxoffice@tarrantcounty.com

BETSY PRICE  
Tax Assessor-Collector

April 1, 2009

Mr Kent Morrison  
Chief Financial Officer  
Keller ISD  
350 Keller Pkwy  
Keller TX 76248

Dear Mr Morrison,

It is amazing where the time goes. Once again it is time to contract for your tax collections. Our Back Office Conversion project that we implemented last year has been very successful and resulted in getting your funds to you faster. I hope you are seeing the same results we are. As the economy has slowed, Tarrant County has been fortunate that our collections have remained steady. We will continue to do all that we can to keep your collections at an excellent level. Again this year our collection rate is **65 cents per parcel**.

The most significant change you will notice is that we are requiring all entities to receive their funds via ACH. Wires have reached a point where they are proving too costly. I appreciate compliance with this change. As always, we are committed to providing the best possible service to you. The required form is enclosed and should be returned **with the collection contract**.

Last year we worked diligently on HB1010. While there were some overall issues, the process went very smooth. We will continue to work on any issues that remain.

I need your immediate attention to the annual obligation to renew our collection contract. Enclosed are two original renewal contracts for the assessment and collection of your ad valorem taxes by Tarrant County for the tax year 2009. After the contracts have been signed, please return **BOTH** copies to my office to the attention of Sheila Moore, Entity Liaison. I will mail a fully executed contract to you after the Commissioner's Court has made formal approval of the contract. This will be in September. If you require more than one original, please make a copy of the contract and mail all three back to my office. In order to have your contract in place prior to the upcoming tax season, I would ask that you have the properly executed contract returned to me no later than **July 17, 2009**.

In addition to your 2009 contract, I am enclosing an attorney confirmation form. Please fill out the requested information, sign and return to my office **with the collection contract**.

You will be invoiced for your collection commission by January 15, 2010 with payment due no later than February 15, 2010.

I want to remind you that it won't be long before we will be preparing rates for the 2009 tax year. I am sure most of you are already in the middle of budget preparation. Please remember the importance of getting the rate and exemption information to us prior to the requested date. **Take note of our September 14<sup>th</sup> rate deadline**. My office will provide more information on this requirement in the near future.

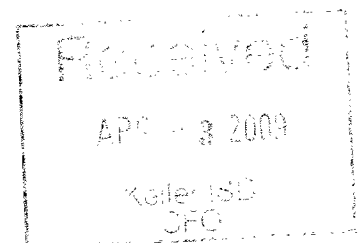
If you have questions, please contact my entity liaison, Sheila Moore, at 817-884-1526. Please mark your calendar to have the executed contract to my office by **July 17, 2009**.

I am always available for your questions and comments at 817-212-7212 or by e-mail [bprice@tarrantcounty.com](mailto:bprice@tarrantcounty.com)

Sincerely,

A handwritten signature in cursive script that reads "Betsy Price".

Betsy Price  
Tax Assessor Collector



COUNTY OF TARRANT

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*Agreement for the Collection of Taxes*

Agreement made this \_\_\_\_ day of \_\_\_\_\_, 2009, by and between the Tarrant County Tax Assessor/Collector, hereinafter referred to as **ASSESSOR/COLLECTOR**, and Tarrant County, hereinafter referred to as the **COUNTY**, both of whom are addressed at 100 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the **Keller ISD**, hereinafter referred to as **School**, whose address is 350 Keller Pkwy, Keller, TX 76248.

**PURPOSE OF AGREEMENT**

The purpose of this Agreement is to state the terms and conditions under which the ASSESSOR/COLLECTOR will provide assessment and collection services of Ad Valorem taxes levied by the School.

NOW THEREFORE, in consideration of the mutual promises herein contained, the parties hereto agree as follows:

**I.  
SERVICES TO BE PERFORMED**

The ASSESSOR/COLLECTOR agrees to bill and collect the taxes due and owing on taxable property upon which the School has imposed said taxes. The ASSESSOR/COLLECTOR shall perform the said services in the same manner and fashion as Tarrant County collects its own taxes due and owing on taxable property. The services performed are as follows: receiving the Certified Appraisal Roll from the appropriate Appraisal District and monthly changes thereto; providing mortgage companies, property owners and tax representatives, tax roll and payment data; providing all necessary assessments of taxes and Truth in Taxation calculations as required; the transmittal of tax statements via the U.S. Mail or electronic transfer of data; and payment processing. All School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School on the day the COUNTY Depository Bank indicates the mandatory assigned "float" period has elapsed and the funds are posted to the collected balance. If any daily collection total is less than one hundred dollars (\$100.00), the disbursement may be withheld until the cumulative total of taxes collected for the School equals at least one hundred dollars (\$100.00), or at the close of the month.

**II.  
REPORTS**

The ASSESSOR/COLLECTOR will provide the School the following reports, if requested:

- Daily: General Ledger Distribution Report
- Weekly: Detail Collection Report (Summary)
- Monthly: Tax Roll Summary (Totals Only)
- Year-to-Date Summary Report
- Detail Collection Report (Summary)
- Distribution Report (Summary)
- Delinquent Tax Attorney Tape
- Annual: Paid Tax Roll
- Delinquent Tax Roll
- Current Tax Roll

A selection of the above listed Reports will only be available by internet access. The ASSESSOR/COLLECTOR will provide the School the General Ledger Revenue & Expense Report monthly as required by Sec. 31.10 of the Texas Property Tax Code.

**III.  
COMPENSATION**

In consideration of the services to be performed by the ASSESSOR/COLLECTOR, compensation for the services rendered is a rate of sixty five cents (\$.65) per account. The number of accounts will be based on the October billing roll certified to the ASSESSOR/COLLECTOR by the Appraisal District. New accounts added by the appropriate Appraisal District will be billed to the entity. The ASSESSOR/COLLECTOR will invoice for all these accounts by **January 15, 2010** with payment to be received from the School by **February 15, 2010**.

The scope of services identified in this contract does not include the administration of a rollback election. In the event of a successful rollback election, these costs incurred by the Tarrant County Tax Office will be separately identified, billed, and paid by the entity.

**IV.  
AUDITS**

The ASSESSOR/COLLECTOR will provide to the School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School auditor in verifying audit samples of the financial data previously provided by the ASSESSOR/COLLECTOR during the past audit period.

**V.  
TAX RATE REQUIREMENT**

The School will provide the ASSESSOR/COLLECTOR, in writing, the School's newly adopted tax rate and exemption schedule to be applied for assessing purposes by Friday, September 12, 2009. Under authority of Section 31.01 (h) of the Property Tax Code, any additional cost of printing and mailing tax statements because of late reporting of the tax rate or the exemption schedule will be charged to and must be paid by the School. If the School wishes its collection reports to be itemized as to maintenance and operation fund and interest and sinking fund, then the notice advising of the new tax rate must set out the separate rates, as well as the total rate.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, must be furnished in writing to the ASSESSOR/COLLECTOR at the time of the initial contract.

**VI.  
COMPLIANCE WITH APPLICABLE  
STATUTES, ORDINANCES, AND REGULATIONS**

In performing the services required under this Agreement, the ASSESSOR/COLLECTOR shall comply with all applicable federal and state statutes, final Court orders and Comptroller regulations. If such compliance is impossible for reasons beyond its control, the ASSESSOR/COLLECTOR shall immediately notify the School of that fact and the reasons therefore.

**VII.  
DEPOSIT OF FUNDS**

All funds collected by the ASSESSOR/COLLECTOR in the performance of the services stated herein for the School shall be promptly transferred to the account of the School at the School's depository bank. All payments to entities will be made electronically by the automated clearing house (ACH). The ASSESSOR/COLLECTOR has no liability for the funds after initiation of the ACH transfer of the School's funds from the COUNTY Depository to the School's designated depository.

**VIII.  
INVESTMENT OF FUNDS**

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School during the period between collection and payment. The COUNTY agrees that it will invest such funds in compliance with the Public Funds Investment Act. The COUNTY further agrees that it will pay to the School all interest or other earnings attributable to taxes owed to the School. All parties agree that this Agreement will not be construed to lengthen the time period during which the COUNTY or the ASSESSOR/COLLECTOR may hold such funds before payment to the School.

**IX.  
REFUNDS**

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll which were mandated by the appropriate Appraisal District.

The ASSESSOR/COLLECTOR will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided to the ASSESSOR/COLLECTOR.

All refunds of overpayments or erroneous payments due, but not requested, and as described in Section 31.11 of the Texas Property Tax Code, will after three years from the date of payment, be proportionately disbursed to those entities contracting with the ASSESSOR/COLLECTOR. The contract must have been in force, actual assessment and collection functions begun and the tax account was at the time of the over or erroneous payment within the School's jurisdiction. The proportional share is based upon the School's percent of the tax account's total levy assessed at the time of receipt of the over or erroneous payment.

In the event any lawsuit regarding the collection of taxes provided for in this agreement to which Keller ISD is a party, is settled or a final judgment rendered, and which final judgment is not appealed, and the terms of such settlement agreement or final judgment require that a refund be issued by Keller ISD to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of Keller ISD and remitting such refund to the taxpayer in conformity with the terms of the settlement agreement or final judgment.

**X.**

***DELINQUENT COLLECTIONS***

The ASSESSOR/COLLECTOR will assess and collect the collection fee pursuant to Sections, 33.07, 33.08, 33.11 (changed order) and 33.48 of the Property Tax Code, when allowed. The ASSESSOR/COLLECTOR will collect attorney fees that are specified by the School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the School for compensation to a Firm under contract to the School.

If the delinquent collection Attorney contracted by the School requires attendance of ASSESSOR/COLLECTOR personnel at a court other than the District Courts in downtown Fort Worth, and the COUNTY is not a party, the employee's expenses and proportionate salary will be the responsibility of the School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts information is provided to the ASSESSOR/COLLECTOR.

**XI.**

***TERM OF AGREEMENT***

This Agreement shall become effective as of the date hereinabove set out, and shall continue in effect during the 2009 tax year, unless sooner terminated by providing sixty (60) day written notice, as outlined in paragraph XII.

**XII.**

***NOTICES***

Any notices to be given hereunder by either party to the other may be effected, in writing, either by personal delivery or by mail, registered or certified, postage prepaid with return receipt requested. Mailed notices shall be addressed to the address of the parties as they appear in the introductory paragraph of this Agreement, but each party may change this address by written notice in accordance with this paragraph.

**XIII.**

**MISCELLANEOUS PROVISIONS**

This instrument hereto contains the entire Agreement between the parties relating to the rights herein granted and obligations herein assumed. Any oral representations or modifications concerning this instrument shall be of no force or effect.

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 Tarrant County, Texas.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective legal representatives and successors.

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 enforceability shall not affect any other provision hereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provisions had never been contained.

This Agreement and the attachments hereto 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 within subject matter.

Executed on the day and year first above written, Tarrant County, Texas.

**BY:** \_\_\_\_\_  
**BETSY PRICE** \_\_\_\_\_  
**TAX ASSESSOR/COLLECTOR** **DATE**  
**TARRANT COUNTY**

**FOR THE KELLER ISD:**

**BY:** \_\_\_\_\_  
**TITLE:** \_\_\_\_\_  
**DATE**

**FOR TARRANT COUNTY:**

**BY:** \_\_\_\_\_  
**B. GLEN WHITLEY** \_\_\_\_\_  
**TARRANT COUNTY JUDGE** **DATE**

**APPROVED AS TO FORM \* AND CONTENT**

**BY:** \_\_\_\_\_  
**DISTRICT ATTORNEY'S OFFICE** \_\_\_\_\_  
**DATE**

\*By law, the District Attorney's Office may only advise or approve contracts or legal documents on behalf of its clients. It may not advise or approve a contract or legal document on behalf of other parties. Our review of this document was conducted solely from the legal perspective of our client. Our approval of this document was offered solely for the benefit of our client. Other parties should not rely on this approval, and should seek review and approval by their own respective attorney(s).