



1. prepare and mail all tax statements,
2. provide monthly collection reports to the ISD,
3. prepare tax certificates, develop and maintain both current and delinquent tax rolls,
4. comply with all applicable laws, including the requirements of Sections 26.04, 31.10, and 31.11 of the Texas Property Tax Code, and
5. develop and maintain such other records and forms as are necessary or required by applicable law or rules and regulations.
6. The County will develop and maintain written policies and procedures of its operations, make available to the ISD full information about the operation of the county tax office, and promptly furnish written reports reasonably necessary to keep the ISD fully informed of all financial information affecting it.

(b) ISD Obligations: The ISD agrees to:

1. promptly deliver to the possession and control of the County all records that its tax office has accumulated and developed in the assessment and collection of taxes, and
2. cooperate in furnishing or locating any other information and records needed by the County to perform its duties. All information and records will be delivered to the County by September 1 of the tax year, or as soon as thereafter is practical.

The ISD further agrees that it is authorized to enter into this agreement and has taken all the required prerequisites steps to enter into this agreement as required by Property Tax Code Chapter 6 and any other relevant law.

### 3. Records Calculations.

(a) The County, at the ISD's request, will timely calculate and furnish to the ISD information regarding the (1) no-new-revenue maintenance and operations rate (2) rollback tax rate, (3) de minimis rate, and (4) notice and hearing rate within statutory guidelines. The ISD will publish all required notices at the ISD's expense.

(b) The County, at the ISD's request, will timely assist the ISD in calculating proposed tax levies based on the (1) no-new-revenue maintenance and operations rate (2) rollback tax rate (3) de minimis rate, and (4) notice and hearing rate.

(c) If the ISD fails to adopt its tax rate by the later of September 30 of the tax year, or within sixty (60) days after the ISD receives their certified tax roll, this contract becomes void at the County's option. If the ISD's adopted tax rate is rolled back, the costs for additional publication and notices will be the responsibility of the ISD and any additional assessing costs incurred by the County for any late and separate tax bill processing or issuance of corrected bills associated therewith will be strictly accounted for by the County and will be payable by the ISD upon submission of that accounting by the County.

4. Delinquent Taxes. Pursuant to Section 6.24 and 6.30 of the Texas Property Tax Code, the ISD authorizes the County to designate and select a delinquent tax attorney to enforce the collection of delinquent taxes for the ISD. Also, in accordance with the Texas Property Tax Code Sec. 6.30, the ISD agrees that the delinquent tax attorney fees may not exceed twenty percent (20%) of the total amount of taxes, penalties, and interest due the ISD, as may be provided for in the contract with private legal counsel. The attorney fees will be paid out of the delinquent taxes, penalties, and interest collected by such counsel for

the ISD. An annual review of the services provided by the delinquent tax attorney will be performed by the County. The ISD reserves the right to participate in the selection process for a delinquent tax attorney.

5. Compensation. For each tax year, the ISD will pay to the County for assessment and collection services an amount per parcel of taxable property, or account, including accounts on personal property, taxable by the ISD. The number of accounts taxable by the ISD will be determined as of the certification of the ISD's appraisal roll for the year for which payment is due.

(a) The ISD agrees to pay the County per parcel of property, referred to as the parcel rate, for every parcel for which taxes are assessed during the term of this contract. The number of parcels will be based on the certified tax roll each year. For the term of this contract, the per parcel rate will be calculated by the County Auditor using current year financial data to identify additional costs incurred, referred to as actual costs outlined in the Commissioner's Court Determination of Cost Summary, attached hereto and incorporated herein for all purposes. The County Auditor shall calculate and invoice the ISD annually, based on the methodology approved by the Commissioner's Court. A copy of the current calculation will accompany each invoice. The ISD shall remit payment to the County for tax calculations and collections on an annual basis by [date] of each calendar year.

(b) The County shall diligently collect all taxes assessed and levied by the ISD and shall promptly remit such taxes collected on behalf of the ISD.

6. Audits. The County will allow the ISD to audit its tax records at any time. The expense of such audit will be paid by the ISD. In the event of such an audit, the ISD will furnish a copy of the audit to the County. The County will conduct its own internal audits and "outside" audits by private accounting firms as part of the County's tax collecting function on a regular basis and will provide copies of those audits to the ISD. The County's audit will extend only to the ISD's tax collecting function and will not involve any other aspects of the ISD's business or financial affairs.

7. Surety Bond. The County will obtain a surety bond for the County Tax Assessor-Collector to assure proper performance of the collecting function provided in the contract, as required by Property Tax Code Section 6.28. Such bond will be executed by a solvent surety company authorized to do business in the State of Texas.

8. Deposits. The County will deposit taxes collected under this contract into such depository as is selected by the ISD. Such deposits will be made every day on which both the County's tax office and the ISD's depository are open for business.

9. Internet Access. The County agrees to furnish Internet access to all collection information.

10. Term: Termination. The term of this contract is for one year. This contract shall be in effect from the date of full execution and shall automatically renew from year to year unless terminated by either party. Either the ISD or the County may cancel this contract by giving a one-year written notice. In the event of such termination, the ISD agrees to pay promptly any balances still due under this contract, and the County agrees to return promptly all records to the ISD. The ISD agrees to pay all reasonable costs for the reproduction of such records.

11. Return of Records. If this contract terminates for any reason, all records received by the County will be returned to the ISD.

12. Assessment Changes. The County and the ISD acknowledge that the Bastrop Central Appraisal ISD sets the values on all properties, and that such values will be provided to the County for tax assessment. After all the assessments are made and certified, it is agreed that the County will not change any assessments without written authorization from the Bastrop Central Appraisal ISD or judicial determination.

13. Timely Payment Determination. In the event there is an unavoidable circumstance and the constituent's payment is deemed late, the ISD will agree to accept the conditions in which the Bastrop County Commissioner's Court finds admissible in accordance with Property Tax Code Section 33.011(j).

14. Entire Agreement. This contract supersedes any and all agreements and contracts by and between the ISD and the County relative to collection of taxes.

IN WITNESS WHEREOF, these presents are executed by authority of the governing bodies of the respective parties hereto.

APPROVED AND EXECUTED ON THIS THE 12th DAY OF February, 2024  
by the Bastrop County Commissioners Court.

ATTEST:

Krista Bartsch  
County Clerk  
Krista Bartsch

COUNTY OF BASTROP:

By: Gregory Klaus  
Gregory Klaus, County Judge

By: Melvin Hamner  
Melvin Hamner, County Commissioner, Pct. 1

By: Clara Beckett  
Clara Beckett, County Commissioner, Pct. 2

By: Mark Meuth  
Mark Meuth, County Commissioner, Pct. 3

By: David Glass  
David Glass, County Commissioner, Pct. 4

APPROVED AND EXECUTED ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024  
by the Smithville Independent School District.

BY: \_\_\_\_\_  
[Entities Designee]  
Smithville Independent School District

ATTEST:

\_\_\_\_\_  
[Designated Attestant]  
[Attestant's title]

