

CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

On this 1st day of January 2022, the Cooke County Appraisal District (hereinafter called “District” and Era Independent School District (hereinafter called “Taxing Unit”) enter into the following:

PURPOSE

The parties to this agreement wish to consolidate the assessment and collection of property taxes in one agency, the Cooke County Appraisal District. Both parties enter this agreement to eliminate the duplication of the existing system and to promote governmental efficiency.

The parties enter this contract with the Taxing Unit pursuant to the authority granted by Section 6.24, property Tax Code, and Chapter 791 of the Texas Government Code.

TERMS

For the current tax year and each year thereafter this contract will remain in effect unless a termination of this agreement is given (see Termination of Agreement). To remain effective this contract must be approved by a majority vote of Cooke County Appraisal District Board of Directors, and the authorized agent for the Taxing Unit.

SERVICES TO BE PERFORMED

1. The District shall collect the ad valorem property taxes owing to the Taxing Unit. The district further agrees to perform for said Taxing Unit all the duties provided by Chapter 31, 32 & 33 of the Texas Property Tax Code for the collection of said taxes.

*Chapter 31 – Collection

*Chapter 32 – Tax Liens Personal Liabilities

*Chapter 33 – Delinquencies

2. The District shall perform all the functions set out in the definition section of this contract. Specifically the District agrees to prepare consolidated tax statements for each parcel on the rolls for the said Taxing Unit. The District shall mail said statement to each taxpayer within the District.
3. The Taxing Unit hereby designates the Chief Appraiser as its Tax Assessor for purposes of compliance with Chapter 26, of the State Property Tax Code, as amended. In addition the parties agree that the Chief Appraiser of the District shall perform all the duties required by law of the Tax Assessor-Collector of the contracting Taxing Unit in regards to assessing and collection ad valorem taxes.

AMOUNT OF PAYMENT

1. The Taxing Units agree to pay the District the cost of performing the services above. These costs shall be allocated among the Taxing Units contracting for assessment and Collection services in the following manner: Each Taxing Unit shall pay the portion of the cost of assessing and collecting equal to the proportion of District cost to be paid by that taxing unit under Section 6.06 (d) of the Property Tax Code.
2. The Appraisal District shall estimate its cost of assessing and collection taxes for all participating taxing units each year during normal budgeting process for the appraisal district. The estimate of the cost of assessing and collecting shall be approved in the same manner as the rest of the appraisal district's budget. However, the cost of assessment and collection shall be separately stated from the remainder of the appraisal district budget. Should the amount estimated for assessment and collection prove insufficient; the appraisal district may amend the budget at that time by utilizing the same procedures used to amend the appraisal district's budget.
3. In the event payment received in any one year exceeds the actual cost of assessing and collection. The district shall reimburse the taxing units the excess fund or apply as a credit to future payments in compliance with Section 6.06 (j) of the Property Tax Code.

METHOD OF PAYMENT

The **cost of assessment and collection** for the term of this contract shall be paid to the District in four (4) quarterly installments. The first installment payable to the District on or before **January 1**, the second installment payable to the District on or before **April 1**, the third installment payable to the District on or before **July 1**, the fourth installment payable to the District on or before **October 1**.

REMITTANCE OF COLLECTION

The taxes collected for each Taxing Unit shall be remitted on a daily basis during peak collection periods. Peak collection periods are defined as the time span beginning when the tax statement are mailed in October and ending February 10. The remainder of the year, funds are disbursed weekly.

ADMINISTRATIVE PROVISIONS

1. All expensed incurred by the District for the assessment and collection of taxes shall be kept clearly on the books and records of the District, and a designated representative is authorized to examine the records to be kept by the District at such reasonable time and interval as the Taxing Unit deems fit.
2. The District maintains a Public Fidelity Bond covering all officers, officials and employees in the amount of \$100,000.00.

MISCELLANEOUS PROVISIONS

1. The Taxing Units agree to transfer to the possession and control of the district, without charge, copies of all records necessary for the performance of the duties and responsibilities of the District pursuant to this contract. These records shall include all tax records, including delinquent tax rolls or records available to the

Taxing Units.

2. The District shall not be liable to the Taxing Units on account of any failure to collect taxes nor shall the Chief Appraiser be liable unless the failure to collect taxes results from some failure on his part to perform the duties imposed upon him by law and by this agreement.

DELINQUENT TAX SUITES

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

TERMINATION OF AGREEMENT

This agreement may be terminated, by written notice by the governing body of either party to the other, given **no later than 180 days** preceding the date of termination. If this agreement should be terminated, both parties hereto agree:

1. All collection records, current and delinquent tax rolls, including those stored in electronic data processing equipment, that pertain to the Taxing Unit shall be delivered to the Taxing Unit prior to the termination date in the form in which they exist, and such records shall become the property of the Taxing Unit.
2. The Taxing Unit shall assume any contractual obligations, which were executed, pursuant to the provisions of this agreement, on behalf of Taxing Unit.

DEFINITIONS

For purposes of this agreement, the terms “assessment” and “collection” shall include the following: Calculation of tax, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collections of delinquent taxes only with authorization of Taxing Unit, issuance of refunds, and calculation of effective tax rate required by Section 26.04 of the Property Tax Code. The term “assessment” shall not include those functions defined as “appraisal” by the Property Tax Code.

APPRAISAL DISTRICT SIGNATURES

Executed at Era. Texas on the 18th day of October, 2021.

_____, Chairperson, Board of Directors

_____, Vice-Chairman, Board of Directors

_____, Secretary, Board of Directors

_____, Member, Board of Directors

_____, Member, Board of Directors

TAXING UNIT SIGNATURES

_____, Authorized Agent for Taxing Unit

_____, (Name and Title)

_____, Taxing Unit Contracting

Executed at _____, Texas on the ___ day of _____ 20 ___.