

**CONTRACT FOR COLLECTION OF TAXES**

**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 BEEVILLE I.S.D., PAWNEE I.S.D., PETTUS I.S.D., and SKIDMORE/TYNAN I.S.D. hereinafter called "TAXING UNITS" pursuant to the Texas Interlocal Cooperation Act, Texas Government Code Chapter 791 and Section 6.24 of the Texas Property Tax Code.

**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 2006 tax year; and

**WHEREAS**, the COUNTY, through the Bee County Tax Assessor-Collector, is able and willing to provide the TAXING UNITS with such services for the 2006 tax year as provided herein; and

**WHEREAS**, the TAXING UNITS have designated the Bee County Tax Assessor-Collector by action of their respective governing boards to assess and collect the taxes of the TAXING UNITS in the manner in which the COUNTY assesses and collects its taxes, and

**WHEREAS** the parties to this Agreement wish to reach an agreement on an appropriate allocation of the costs of collection

**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 UNITS 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 UNITS' taxes for the 2006 tax year. The agreement shall be in effect from July 1, 2006, through June 30, 2007. The term of this Agreement is for one year only, and this Agreement shall automatically expire at the end of its term.

**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. Assist the TAXING UNITS to compute the effective and rollback tax rates subject to consideration and approval of the TAXING UNITS;
- 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 UNITS;
- C. Prepare and mail tax statements for all TAXING UNITS' tax accounts;
- D. Receive payment of taxes on behalf of each TAXING UNIT;
- E. Approve and refund overpayment or erroneous payment of taxes for the TAXING UNITS' governing body pursuant to Texas Property Tax Code Ann. Sec. 31.11 from available current tax collections or from funds appropriated by the TAXING UNITS for making refunds;
- F. Disburse tax monies received during the tax year on no less than a weekly basis or on a daily basis per TAXING UNIT any time tax revenues collected per entity equal or exceed \$5,000.00;
- G. Prepare and submit reports to the TAXING UNITS 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 each TAXING UNIT'S tax records, with each account posted to its current status as of the date the copy is produced, when requested by a 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. A TAXING UNIT will pay any additional direct costs incurred for transfer of the data if such transfer requires the County Tax Assessor/Collector to provide information in a format other than that format used by the County Tax Assessor/Collector in the ordinary course and scope of the operation of that office.

3.02 The TAXING UNITS hereby authorize and designate the Bee County Tax Assessor-Collector as the Tax Assessor and Collector for the TAXING UNITS.

3.03 Pursuant to Section 6.29 of the Property Tax Code, each TAXING UNIT may require that Bee County Tax Assessor-Collector give a bond conditioned on the faithful performance of her duties, made payable to and paid for by the governing body of the TAXING UNIT requiring bond in an amount determined by the TAXING UNIT.

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 UNITS;
- C. Obligation of the TAXING UNITS 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 UNITS not specifically agreed to be performed by the COUNTY.

3.05 Each party agrees to cooperate and assist the other and to provide 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, except where such information may be subject to a reasonable charge under 3.01(H) herein.

#### **ARTICLE IV** **COUNTY AUDITING PROCEDURES**

4.01 It is understood by the TAXING UNITS 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. The County Auditor may 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 UNITS.

4.02 Each TAXING UNIT retains the authority, at the sole expense of the TAXING UNIT, to conduct an independent audit of the office of the Bee County Tax Assessor-Collector.

#### **ARTICLE V** **DELINQUENT TAXES**

5.01 Pursuant to Section 6.30, Texas Property Tax Code, the TAXING UNITS retain the right and authority to contract with an attorney to represent the TAXING UNITS to enforce the collection of delinquent taxes. The governing body of each TAXING UNIT may contract with any competent attorney to represent the TAXING UNIT to enforce the collection of delinquent taxes. Alternatively, the TAXING UNITS may consent to join in any Delinquent Tax Collection Agreement entered by the COUNTY. If the TAXING UNITS elect to use an attorney other than that used by the COUNTY for the 2006 tax year, the TAXING UNIT will notify the office of the Bee County Tax Assessor-Collector by April 1 of 2007.

5.02 If the TAXING UNITS act pursuant to Section 33.07, Texas Property Tax Code 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 provide 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 UNITS authorize the COUNTY to deduct all sums due any law firm retained by the COUNTY under the terms of the Delinquent Tax Collection contract from the amount of delinquent taxes, penalty and interest collected by the COUNTY on behalf of the TAXING UNITS, and pay the same directly to the law firm, with the exception that if any TAXING UNIT elects to exercise its right to select legal counsel under a Section 5.01 herein which is different from the firm selected by the COUNTY, all sums collected by the COUNTY on behalf of the TAXING UNIT will be paid directly to the TAXING UNIT, and any sums due to the law firm for the TAXING UNIT shall be the sole responsibility of the TAXING UNIT.

**ARTICLE VI**  
**CONSIDERATION**

6.01 The TAXING UNITS agree to pay COUNTY an amount equal to \$2.00 per parcel as reasonable collection costs for cost of collection of all ad valorem taxes, penalty and interest collected by COUNTY on behalf of TAXING UNITS, such payments to be made in five equal installments, payable on the first day of each month, beginning in January 2007 and ending on the May 1 payment. In the event the actual costs of collection shall be less than \$2.00 per parcel, the excess amount collected hereunder shall be reimbursed to the TAXING UNITS.

6.02 The parties to this Agreement expressly acknowledge that there is an ongoing, good faith dialogue between the parties concerning an appropriate methodology for determining the reasonable costs of collection. Both parties agree to cooperate in determining the reasonable costs of collection. Both parties acknowledge that any future agreement between the parties will depend upon a satisfactory understanding between the parties as to the method of determining the reasonable costs of collection.

6.03 If for any reason the TAXING UNITS are unable to provide the COUNTY with necessary tax account or related information prior to the entire COUNTY'S own statement mailing, the TAXING UNITS agree to pay the entire cost for such additional mailing. It is understood, however, that the TAXING UNITS will pay a prorated amount on an equal basis if another TAXING UNITS is consolidated on such billing. TAXING UNITS will pay the pro rata costs of any other additional mailings required of them by law that are done by the County.

**ARTICLE VII**  
**NOTICE**

7.01 All notices provided to be given under this Agreement shall be given by hand delivery, fax, first class or certified mail addressed to the proper party, at the following address:

IF TO COUNTY:	Bee County Judge Bee County Courthouse 105 W. Corpus Christi Street Beeville, Texas 78102
WITH COPIES TO:	Bee County Tax Assessor-Collector P.O. Box 1900 Beeville, Texas 78104
IF TO TAXING UNITS:	Superintendent of Schools Beeville I.S.D, 2400 N. St, Mary's St. Beeville, Texas 78102
	Superintendent of Schools Pawnee I.S.D. P.O. Box 569 Pawnee, Texas 78145
	Superintendent of Schools

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

Superintendent of Schools  
Pettus I.S.D.  
P.O. Box D  
Pettus, Texas 78146

**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**

11.01 No amendment, modification, or alteration of the terms shall be binding unless it 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 \_\_\_\_\_ day of \_\_\_\_\_, 2006.

\_\_\_\_\_  
Jimmy Martinez  
County Judge

ATTEST:

\_\_\_\_\_  
County Clerk

BEEVILLE I.S.D.

By. \_\_\_\_\_

PAWNEE I.S.D.

By. \_\_\_\_\_

PETTUS I.S.D.

By. \_\_\_\_\_

SKIDMORE/TYNAN I.S.D.

By. \_\_\_\_\_