

STATE OF TEXAS §

COUNTY OF RAINS §

CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

On this the 8th day of September 2025, the RAINS COUNTY APPRAISAL DISTRICT (hereinafter called district) and the RAINS ISD (hereinafter called taxing unit) enters into the following agreement.

PURPOSE

The parties to this agreement wish to sign a contract for the collection of property taxes with the Rains County Appraisal District. The parties entered this agreement to eliminate the duplication of the existing system and to promote governmental efficiency.

The parties entered this contract pursuant to the authority granted by Section 6.24, Property Tax Code, and Chapter 791, Local Government Code.

TERMS

This contract shall be effective from January 1, 2026, to December 31, 2026, provided however, that the district shall complete performance of services to be performed for the 2025 Tax year after January 1, 2026, if the district finds extension to be necessary. To remain effective this contract must be ratified by any subsequent governing board of each taxing entity.

SERVICE TO BE PERFORMED

The district shall collect the ad valorem property taxes owing to the taxing unit. The district further agrees to perform for the taxing unit all the duties provided by the laws of the State of Texas for the collection of said taxes.

The district shall perform all the functions set out in the definitions section of the contract. Specifically, the district agrees to prepare and mail tax statements for each taxpayer.

The taxing unit hereby agrees that the Chief Appraiser of the district shall perform all the duties required by law of the Tax Assessor-Collector of each taxing unit regarding assessing and collecting ad valorem taxes.

PAYMENT

The Rains County Appraisal District shall prepare a budget for collection and appraisal functions for 2026 and the collection portion for your jurisdiction will be \$ 65,585.24 and the Appraisal fee is \$ 392,942.75. The cost of assessing and collecting taxes for each taxing unit shall be paid to the district in four quarterly installments. If the taxing unit fails to meet these payment deadlines, the district may withhold the remittance of taxes until payment is made. If separate tax statements are mailed for the taxing unit due to late tax rate adoption, rollback of tax rates, or any other circumstance requiring the district to incur costs above the required in the normal course of preparing and mailing tax statements and related collection activities, the taxing unit must compensate the district for the amount of itemized expense incurred. This fee becomes due upon billing.

POLICY FOR DELINQUENT PAYMENTS BY TAXING UNITS PER PROPERTY TAX CODE SECTION 6.06(e)

Each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. The payment is delinquent if not paid on the date it is due. A delinquent payment incurs a penalty of 5% of the amount of the payment and accrues interest at an annual rate of 10%. If the budget is amended, any change in the amount of a unit's allocation is apportioned among the payments remaining. For good cause shown, the Board of Directors may waive the penalty and interest on a delinquent payment.

REMITTANCE OF TAXES

The taxes collected for the taxing unit shall be remitted to the taxing unit on a weekly basis. Or when taxes collected have accumulated to \$10,000 or more, whichever occurs first. Payment to Taxing Unit will not exceed once per day.

MISCELLANEOUS PROVISIONS

All expenses incurred by the district for the assessment and collection of taxes shall be clearly kept on the books and records of the district. The taxing unit or their designated representatives are authorized to examine the records to be kept by the district at such reasonable time and intervals as the taxing unit deems fit. Such books and records will be kept in the office of the district.

The taxing unit agrees 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 unit.

The district shall not be liable to the taxing unit 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/her part to perform the duties imposed him/her by law and by this agreement.

Payment by the taxing unit for the service under this contract shall be made from current revenue available to the taxing units.

The taxing unit authorizes the district to enter or adopt installment plans between the district and delinquent taxpayer. A schedule for payment shall be fixed by the Chief Appraiser and shall not exceed a twenty-four (24) month period.

DELINQUENT TAX SUITS

The taxing unit authorizes the district to institute such suits collection of delinquent taxes as the district deems necessary and to contract with an attorney as provided by Section 6.30 of the Property Tax Code, for collection of delinquent taxes.

DEFINITIONS

For purposes of this agreement, the terms "assessment" and "collections" shall include but not limited to the following: calculation of tax rate, publication of rates as provided by law, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, and collection of delinquent taxes.

EXECUTED at Emory Texas on this day 8th of September 2025

RAINS ISD

Rains County Appraisal District

BY:

BY:

Authorized Agent

Rains ISD President, Brennan Potts
Board of Trustees

Board Chairman

Authorized Agent

Rains ISD Secretary, Heath Sisk
Board of Trustees

Chief Appraiser

DATE _____

DATE _____