

THE STATE OF TEXAS §

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

COUNTY OF FAYETTE §

On this the \_\_\_\_\_ day of \_\_\_\_\_, 2025, the Fayette County Appraisal District (hereinafter called "District") and the Fayetteville ISD (hereinafter called "taxing unit"), enter into the following agreement:

**PURPOSE**

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

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

**TERM**

This contract shall be effective from January 1, 2026 to December 31, 2027 provided, however, that the District shall complete performance of services to be performed for the 2028 tax year after December 31, 2027, if the District finds extension to be necessary. To remain effective, this contract must be approved by any subsequent governing bodies of the parties to this contract.

**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 the taxing unit all the duties provided by the laws of the State of Texas for the collection of said taxes.

(2) The District shall perform all the assessment and collection functions set out in the definitions section of the contract. Specifically, the district agrees to prepare tax statements for each taxpayer. The district shall mail said tax statement to each taxpayer within the district.

(3) 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 in regard to assessing and collecting ad valorem taxes.

**PAYMENT**

The taxing unit agrees to pay the District the cost of performing the services specified 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.

The cost of assessing and collecting taxes for each taxing unit shall be paid to the appraisal district in four quarterly installments due at the same time as the payments due in accordance with Tax Code Sec. 6.06(e). The chief appraiser and the governing body of the taxing unit may agree to delay a payment from a taxing unit or to arrange a different method of payment.

### **REMITTANCE OF COLLECTION**

The taxes collected for each taxing unit shall be remitted to the unit monthly. Taxes collected shall be remitted on or before the fourth Tuesday of each month following the month in which such sums are collected. Remittance to the taxing units may be more frequent during peak collection periods.

### **ADMINISTRATIVE PROVISIONS**

(1) 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 units or their designated representatives are authorized to examine the records to be kept by the District at such reasonable times and intervals as the taxing units deem fit. Such books and records will be kept in the offices of the District.

(2) The district agrees to obtain a surety bond for the chief appraiser. Such bond will be payable to the District Board of Directors in the amount of three hundred thousand dollars (\$300,000).

### **MISCELLANEOUS PROVISIONS**

(1) 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 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.

(3) Payments by the taxing unit for the service under this contract shall be made from current revenues available to the taxing units.

(4) The document containing the no new revenue and voter approval tax rates calculations will be submitted to the taxing unit in such timely manner as to allow the unit to publish the no new revenue rate as prescribed by the truth-in-taxation laws in Chapter 26 of the Property Tax Code.

### **DELINQUENT TAX SUITS**

The taxing unit expressly authorizes the district to employ by contract legal counsel for the collection of delinquent taxes at a fee not exceeding 20 percent of the delinquent taxes, penalties, and interest collected. The taxing unit expressly authorizes such counsel to institute and prosecute delinquent tax suits and any other required legal actions on behalf of the taxing unit to collect its taxes. The taxing unit also expressly authorizes the District to take all actions necessary to impose on its behalf the penalty authorized by Section 33.07 and Section 33.08, Texas Property Tax Code.



## INTEREST INCOME AND TAX CERTIFICATE FEES TO BE RETAINED BY DISTRICT

(1) The taxing unit agrees that all interest income accrued on funds collected by the District pursuant to this contract shall belong to and be retained by the District, subject to the refund requirements of Tax Code §6.06(j).

(2) The taxing unit agrees that all fees collected by District for the preparation and issuance of tax certificates will belong to and be retained by the District, subject to the refund requirements of Tax Code §6.06(j).

## DEFINITIONS

For purposes of this agreement, the terms "assessment" and "collection" shall include the following: calculation of the no new revenue and voter approval tax rates, calculation of tax, preparation of current and delinquent tax rolls, prorating of taxes, correction of clerical errors in tax rolls, collections of current liabilities, collection of delinquent taxes, providing additional penalty for collections costs, and issuance of refunds. The term "assessment" shall not include those functions defined as "appraisal" by the Property Tax Code and shall include those functions addressed in Chapter 26 of the Property Tax Code.

Executed at \_\_\_\_\_, Texas on the date and year first written above.

\_\_\_\_\_  
Mayor/Board President

FAYETTE COUNTY APPRAISAL DISTRICT

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\_\_\_\_\_  
Chairperson

\_\_\_\_\_

\_\_\_\_\_  
Vice-Chairperson

\_\_\_\_\_

\_\_\_\_\_  
Secretary

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