



CO# 143936

COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER _____

PAGE 1 OF 5

DATE: 09/17/2024

SUBJECT: CONSIDERATION OF AGREEMENT BETWEEN TARRANT COUNTY, D/B/A TARRANT COUNTY TAX ASSESSOR-COLLECTOR AND THE CITY OF SAGINAW BELTMILL PID FOR THE COLLECTION OF AD VALOREM TAXES

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court consider an Agreement between Tarrant County, d/b/a Tarrant County Tax Assessor-Collector and the City of Saginaw Beltmill PID for the Collection of Ad Valorem Taxes.

BACKGROUND

The purpose of the agreement is to state the terms and conditions under which the Tax Assessor-Collector will provide assessment and collection services for Beltmill PID.

The term of the contract is from October 1, 2024 through September 30, 2025.

The Criminal District Attorney's Office has approved this Agreement as to form.

FISCAL IMPACT

The County charges \$.98 per account for accounts located within Tarrant County and \$2.00 for accounts outside of Tarrant County.

SUBMITTED BY: Tax Office

PREPARED BY: Charlotte Sadler
APPROVED BY:

COUNTY OF TARRANT

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Agreement for the Collection of Special Assessments

Agreement made this 6th day of August, 2024, by and between the Tarrant County Tax Assessor/Collector, hereinafter referred to as **ASSESSOR/COLLECTOR**, and Tarrant County, hereinafter referred to as the **COUNTY**, both of whom are addressed at 100 East Weatherford Street, Fort Worth, Texas 76196-0301, and the **Beltmill PID**, hereinafter referred to as **Beltmill PID** whose address is 333 W. McLeroy Blvd., Saginaw, TX 76179.

PURPOSE OF AGREEMENT

The purpose of this Agreement is to state the terms and conditions under which the ASSESSOR/COLLECTOR will provide assessment and collection services of special assessments levied by the Beltmill PID, in accordance with Chapter 372 of the Texas Local Government Code (the "Assessments").

NOW THEREFORE, in consideration of the mutual promises herein contained, the parties hereto agree as follows:

I.

SERVICES TO BE PERFORMED

The ASSESSOR/COLLECTOR agrees to bill and collect the assessments due and owing on property upon which the Beltmill PID has imposed said assessments. The ASSESSOR/COLLECTOR shall perform the said services in the same manner and fashion as Tarrant County collects its own taxes due and owing on taxable property. The services performed are as follows: receiving the Certified Appraisal Roll from the appropriate Appraisal District and monthly changes thereto; providing mortgage companies, property owners and tax representatives assessment roll and payment data; providing all necessary Assessments and Truth in Taxation calculations as required; the transmittal of tax statements via the U.S. Mail or electronic transfer of data; and payment processing. All Beltmill PID disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Beltmill PID on the day the COUNTY Depository Bank indicates the mandatory assigned "float" period has elapsed and the funds are posted to the collected balance. If any daily collection total is less than one hundred dollars (\$100.00), the disbursement may be withheld until the cumulative total of taxes collected for the Beltmill PID equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Beltmill PID the following reports via internet access:

Daily:	Entity Distribution Report
Monthly:	Assessment Roll Summary (Totals Only) Year-to-Date Summary Report Detail Collection Summary Report Distribution Summary Report Detail Collection Summary by Year Entity Revenue and Expense Reports – as required by Property Tax Code Sec 31.10 Delinquent Tax Attorney Tape, which includes Assessments
Annual:	Certified Tax Roll Paid Assessment Roll Delinquent Assessment Roll Current Assessment Roll

The following weekly reports are available upon request only and provided via email:

Weekly:	Detail Collection Summary Report Detail Collection Summary by Year
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III.

COMPENSATION

In consideration of the services to be performed by the ASSESSOR/COLLECTOR, compensation for the services rendered is a rate of ninety-eight cents (\$0.98) per account located within Tarrant County, and two-dollars (\$2.00) per account located outside Tarrant County. The number of accounts will be based on the ending number of accounts on the certified roll as of September 30th for the previous year as provided by the Appraisal District. The ASSESSOR/COLLECTOR will invoice for all these accounts by **January 31 of each contract year** with payment to be received from the Beltmill PID by **February 28 of each contract year**. The scope of services identified in this contract does not include the administration of a rollback election. In the event of a successful rollback election, these costs incurred by the Tarrant County Tax Office will be separately identified, billed, and paid by the entity.

IV. AUDITS

The ASSESSOR/COLLECTOR will provide to the Beltmill PID auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the Beltmill PID auditor in verifying audit samples of the financial data previously provided by the ASSESSOR/COLLECTOR during the past audit period. Additional support for entity verification or entity auditor verification is not a part of this contract. Each request for support will be reviewed individually. Costs for providing audit support will be determined by the ASSESSOR/COLLECTOR and will be charged to and must be paid by the Beltmill PID.

V. ASSESSMENT RATE REQUIREMENT

The Beltmill PID will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the Beltmill PID current assessment rates and exemption schedules to be applied for assessing purposes along with a copy of the rate calculation worksheets, if applicable, by the third Monday in September of each contract year. Under authority of Section 31.01 (h) of the Property Tax Code, any additional cost of printing and mailing tax statements because of late reporting of the assessment rates or the exemption schedules will be charged to and must be paid by the Beltmill PID. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Beltmill PID will be paid by Beltmill PID.

The assessment rates and the exemption schedules, if any, for each of the last five (5) years in which an assessment was levied, or all prior years where there remains delinquent assessments, must be furnished in writing to the ASSESSOR/COLLECTOR at the time of the initial contract.

VI. COMPLIANCE WITH APPLICABLE STATUTES, ORDINANCES, AND REGULATIONS

In performing the services required under this Agreement, the ASSESSOR/COLLECTOR shall comply with all applicable federal and state statutes, final Court orders and Comptroller regulations. If such compliance is impossible for reasons beyond its control, the ASSESSOR/COLLECTOR shall immediately notify the Beltmill PID of that fact and the reasons therefore.

VII. DEPOSIT OF FUNDS

All funds collected by the ASSESSOR/COLLECTOR in the performance of the services stated herein for the Beltmill PID shall be promptly transferred to the account of the Beltmill PID at the City's depository bank. All payments to entities will be made electronically by the automated clearing house (ACH). The ASSESSOR/COLLECTOR has no liability for the funds after initiation of the ACH transfer of the Beltmill PID's funds from the COUNTY Depository to the Beltmill PID's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Beltmill PID due to unforeseen or unanticipated circumstances.

VIII. INVESTMENT OF FUNDS

The Beltmill PID hereby agrees that the COUNTY, acting through the County Auditor, may invest collected assessment

funds of the Beltmill PID during the period between collection and payment. The COUNTY agrees that it will invest such funds in compliance with the Public Funds Investment Act. The COUNTY further agrees that it will pay to the Beltmill PID all interest or other earnings attributable to taxes owed to the Beltmill PID. All parties agree that this Agreement will not be construed to lengthen the time period during which the COUNTY or the ASSESSOR/COLLECTOR may hold such funds before payment to the Beltmill PID.

IX.

REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the Beltmill PID of changes in the assessment rolls which were mandated by the appropriate Appraisal District.

The ASSESSOR/COLLECTOR will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided to the ASSESSOR/COLLECTOR.

If the amount of refunds processed for Beltmill PID exceeds collections for Beltmill PID, Beltmill PID will be placed in a negative status and no distributions will be made to Beltmill PID until collections exceed the negative balance.

All refunds of overpayments or erroneous payments due, but not requested, and as described in Section 31.11 of the Texas Property Tax Code, will after three (3) years from the date of payment, be proportionately disbursed to those entities contracting with the ASSESSOR/COLLECTOR. The contract must have been in force, actual assessment and collection functions begun and the tax account was at the time of the over or erroneous payment within the Beltmill PID's jurisdiction. The proportional share is based upon the Beltmill PID's percent of the tax account's total levy assessed at the time of receipt of the over or erroneous payment.

In the event any lawsuit regarding the collection of assessments provided for in this agreement to which the Beltmill PID is a party, is settled or a final judgment rendered, and which final judgment is not appealed, and the terms of such settlement agreement or final judgment require that a refund be issued by the Beltmill PID to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by the ASSESSOR/COLLECTOR on behalf of the Beltmill PID and remitting such refund to the taxpayer in conformity with the terms of the settlement agreement or final judgment.

X.

DELINQUENT COLLECTIONS

The ASSESSOR/COLLECTOR will assess and collect the collection fee pursuant to Sections, 33.07, 33.08, 33.11 and 33.48 of the Property Tax Code, when allowed. The ASSESSOR/COLLECTOR will collect attorney fees that are specified by the Beltmill PID through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Beltmill PID for compensation to a firm under contract to the City.

If the delinquent collection Attorney contracted by the Beltmill PID requires attendance of ASSESSOR/COLLECTOR personnel at a court other than the District Courts in downtown Fort Worth, and the COUNTY is not a party, the employee's expenses and proportionate salary will be the responsibility of the Beltmill PID and will be added to the collection expenses and charged to the Beltmill PID.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent account's information is provided to the ASSESSOR/COLLECTOR.

XI.

TERM OF AGREEMENT

This Agreement shall become effective as of the date hereinabove set out and shall continue in effect through the 2024 tax year, unless sooner terminated by providing sixty (60) day written notice, as outlined in paragraph XII.

XII.

NOTICES

Any notices to be given hereunder by either party to the other may be effected by e-mail, or in writing, either by personal delivery or by mail, registered or certified, postage prepaid with return receipt requested. Mailed notices shall be addressed to the address of the parties as they appear in the introductory paragraph of this Agreement, but each party may change this address by notice in accordance with this paragraph.

XIII.

MISCELLANEOUS PROVISIONS

This instrument hereto contains the entire Agreement between the parties relating to the rights herein granted and obligations herein assumed. Any oral representations or modifications concerning this instrument shall be of no force or effect.

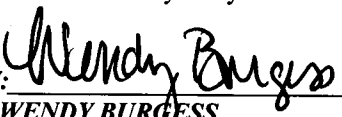
This Agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Tarrant County, Texas.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective legal representatives and successors.

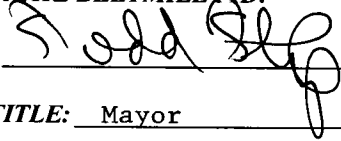
In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or enforceability shall not affect any other provision hereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provisions had never been contained.

This Agreement and the attachments hereto 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 within subject matter.

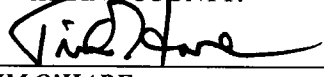
Executed on the day and year first above written, Tarrant County, Texas.

BY:  8.29.24
WENDY BURGESS, DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcountytx.org

FOR THE BELTMILL BID:

BY:  8-06-2024
DATE
TITLE: Mayor
EMAIL: tflippo@saginawtx.org

FOR TARRANT COUNTY:

BY:  9/17/2024
TIM O'HARE DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY:  8/21/24
CRIMINAL DISTRICT ATTORNEY'S OFFICE* DATE

*By law, the Criminal District Attorney's Office may only approve contracts for its clients. We reviewed this document as to form from our client's legal perspective. Other parties may not rely on this approval. Instead, those parties should seek contract review from independent counsel.