

Agreement made this 28 day of July, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Crowley ISD hereinafter referred to as **School**, whose address is 512 Peach St, Crowley, TX 76036.

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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

**II.
REPORTS**

The ASSESSOR/COLLECTOR will provide the Crowley ISD 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 |
|---------|---|

**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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the School 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 School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School 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 School.

V.
TAX RATE REQUIREMENT

The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the School. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Crowley ISD will be paid by Crowley ISD.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 School 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 School shall be promptly transferred to the account of the School at the School'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 School's funds from the COUNTY Depository to the School's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Crowley ISD due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School 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 School all interest

or other earnings attributable to taxes owed to the School. 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 School.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll 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 Crowley ISD exceeds collections for Crowley ISD, Crowley ISD will be placed in a negative status and no distributions will be made to Crowley ISD 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 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 School's jurisdiction. The proportional share is based upon the School'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 taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School 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 School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.

If the delinquent collection Attorney contracted by the School 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 School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 9-1-2022
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: Crowley ISD

BY: Stacey Adrian 7/29/22
DATE

TITLE: CFO

EMAIL: stacey.adrian@crowley.k12.tx.us

FOR TARRANT COUNTY:

BY: _____ _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lu 8/31/22
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.

COUNTY OF TARRANT

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Agreement for the Collection of Taxes

Agreement made this 20 day of May, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Eagle Mountain-Saginaw ISD hereinafter referred to as **School**, whose address is 1200 N Old Decatur Rd, 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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Eagle Mountain-Saginaw ISD 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

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Paid Assessment Roll
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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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the School 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 School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School 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 School.

**V.
TAX RATE REQUIREMENT**

The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the School. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Eagle Mountain-Saginaw ISD will be paid by Eagle Mountain-Saginaw ISD.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, must be furnished in writing to the ASSESSOR/COLLECTOR at the time of the initial contract.

**VI.
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**VII.
DEPOSIT OF FUNDS**

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**VIII.
INVESTMENT OF FUNDS**

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lengthen the time period during which the COUNTY or the ASSESSOR/COLLECTOR may hold such funds before payment to the School.

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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 Eagle Mountain-Saginaw ISD exceeds collections for Eagle Mountain-Saginaw ISD, Eagle Mountain-Saginaw ISD will be placed in a negative status and no distributions will be made to Eagle Mountain-Saginaw ISD 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 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 School's jurisdiction. The proportional share is based upon the School'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 taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School 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 School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.

If the delinquent collection Attorney contracted by the School 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 School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 7-11-22
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: Eagle Mountain-Saginaw ISD
BY: [Signature] May 20, 2022
TITLE: Superintendent DATE
EMAIL: jchadwell@ems-isd.net

FOR TARRANT COUNTY:
BY: _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:
BY: Stephen Paul 7/6/22
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.

COUNTY OF TARRANT

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Agreement for the Collection of Special Assessments

Agreement made this 25 day of July, 2022, 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 **Eules Midtown PID**, hereinafter referred to as **Eules Midtown PID** whose address is 201 N. Ector Dr., Eules, TX 76039.

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 Eules Midtown 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 Eules Midtown 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 Eules Midtown PID disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Eules Midtown 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 Eules Midtown PID equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Eules Midtown 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

**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 Euless Midtown 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 Euless Midtown PID auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the Euless Midtown 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 Euless Midtown PID.

**V.
ASSESSMENT RATE REQUIREMENT**

The Euless Midtown PID will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the Euless Midtown PID's 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 Euless Midtown PID. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Euless Midtown PID will be paid by Euless Midtown 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 Euless Midtown 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 Euless Midtown PID shall be promptly transferred to the account of the Euless Midtown 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 Euless Midtown PID's funds from the COUNTY Depository to the Euless Midtown PID's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Euless Midtown PID due to unforeseen or unanticipated circumstances.

VIII.

INVESTMENT OF FUNDS

The Euless Midtown PID hereby agrees that the COUNTY, acting through the County Auditor, may invest collected assessment funds of the Euless Midtown 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 Euless Midtown PID all interest or other earnings attributable to taxes owed to the Euless Midtown 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 Euless Midtown PID.

**IX.
REFUNDS**

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the Euless Midtown 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 Euless Midtown PID exceeds collections for Euless Midtown PID, Euless Midtown PID will be placed in a negative status and no distributions will be made to Euless Midtown 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 Euless Midtown PID's jurisdiction. The proportional share is based upon the Euless Midtown 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 Euless Midtown 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 Euless Midtown PID to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by the ASSESSOR/COLLECTOR on behalf of the Euless Midtown 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 Euless Midtown PID through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Euless Midtown PID for compensation to a firm under contract to the City.

If the delinquent collection Attorney contracted by the Euless Midtown 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 Euless Midtown PID and will be added to the collection expenses and charged to the Euless Midtown PID.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 8-8-2022
WENDY BURGESS, DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR THE EULESS MIDTOWN PID:

BY: Leatha Getchell 7-25-2022
DATE
TITLE: City Manager
EMAIL: lgetchell@eulesstx.gov

FOR TARRANT COUNTY:

BY: _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lee 8/4/22
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.

COUNTY OF TARRANT

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Agreement for the Collection of Taxes

Agreement made this 8 day of August, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Everman ISD hereinafter referred to as **School**, whose address is 1520 Everman Pkwy, Fort Worth, TX 76140.

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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Everman ISD 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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the School 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 School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School 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 School.

V.
TAX RATE REQUIREMENT

The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the School. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Everman ISD will be paid by Everman ISD.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 School 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 School shall be promptly transferred to the account of the School at the School'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 School's funds from the COUNTY Depository to the School's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Everman ISD due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School 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 School all interest or other earnings attributable to taxes owed to the School. 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 School.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll 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 Everman ISD exceeds collections for Everman ISD, Everman ISD will be placed in a negative status and no distributions will be made to Everman ISD 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 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 School's jurisdiction. The proportional share is based upon the School'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 taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School 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 School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.

If the delinquent collection Attorney contracted by the School 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 School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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.

COUNTY OF TARRANT

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Agreement for the Collection of Taxes

Agreement made this 25 day of August, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the **Far North Fort Worth Municipal Utility District No. 1** hereinafter referred to as **District**, whose address is 14755 Preston Rd Suite 600, Dallas, Texas 75254.

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 Ad Valorem taxes levied by the District.

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 taxes due and owing on taxable property upon which the District has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 District disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the District 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 District equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Far North Fort Worth MUD No. 1 the following reports via internet access:

- Daily: Entity Distribution Report
- Monthly: Tax Roll Summary (Totals Only)
Year-to-Date Summary Report
Detail Collection Summary Report
Distribution Summary
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

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 billed 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 District 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 District auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the District 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 District.

V.
TAX RATE REQUIREMENT

The District will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the District's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the District. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by District will be paid by District.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 District 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 District shall be promptly transferred to the account of the District at the District'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 District's funds from the COUNTY Depository to the District's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to the District due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The District hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax

funds of the District 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 District all interest or other earnings attributable to taxes owed to the District. 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 District.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the District of changes in the tax roll 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 the District exceeds collections for the District, the District will be placed in a negative status and no distributions will be made to the District 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 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 District's jurisdiction. The proportional share is based upon the District'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 taxes provided for in this agreement to which the District 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 District to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the District 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 District through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the District.

If the delinquent collection Attorney contracted by the District 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 District and will be added to the collection expenses and charged to the District.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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) days' 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: Wendy Burgess 9-12-2022
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: FAR NORTH FORT WORTH MUNICIPAL UTILITY DISTRICT NO. 1:

BY: Sharon Koehne 8/25/22
TITLE: President DATE
EMAIL: skoehne11@gmail.com

Please send emails to mkoehne@coatsrose.com

FOR TARRANT COUNTY:

BY: _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lu 9/1/22
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.

§
COUNTY OF TARRANT §

Agreement for the Collection of Taxes

This Agreement for the Collection of Taxes ("Agreement") is made this 26 day of July 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Fort Worth Independent School District, a political subdivision of the state of Texas and a legally constituted independent school district located in Tarrant County, Texas, hereinafter referred to as School, whose address is 100 N University Dr, Ste NE-140B, Fort Worth, TX 76107. ASSESSOR/COLLECTOR, COUNTY, and School may be collectively referred to as the "Parties" or individually as a "Party".

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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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: (1) receiving the Certified Appraisal Roll from the appropriate Appraisal District and monthly changes thereto; (2) providing mortgage companies, property owners, and tax representatives tax roll and payment data; (3) providing all necessary assessments of taxes and Truth in Taxation calculations as required; and (4) the transmittal of tax statements via the U.S. Mail or electronic transfer of data; and payment processing. All School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

II. REPORTS

The ASSESSOR/COLLECTOR will provide the School with 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

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

- Weekly: Detail Collection Summary Report
Detail Collection Summary by Year

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 billed 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 these accounts by January 31 of each contract year with payment to be received from the School by February 28 of each contract year. The scope of services identified in this Agreement does not include the administration of a rollback election. In the event of a successful rollback election, the costs incurred by the Tarrant County Tax Office will be separately identified and billed to the School, as applicable. School must pay all such undisputed costs.

IV. AUDITS

The ASSESSOR/COLLECTOR will provide the School auditor and/or School's designee with necessary explanations of all reports and access to the ASSESSOR/COLLECTOR's in-house tax system computer terminals to assist the School 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. Reasonable costs for providing audit support will be determined by the ASSESSOR/COLLECTOR and will be separately identified and billed to the School. School must pay all such undisputed costs.

V. TAX RATE REQUIREMENT

1. The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract. Under the authority granted under Section 31.01 (h) of the Property Tax Code, any additional cost of printing and mailing tax statements because of late reporting of the tax rate or the exemption schedule will be identified and charged to the School. School must pay all such undisputed costs. Any additional reasonable cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by School will be separately identified and billed to the School. School must pay all such undisputed costs or expenses.
2. The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, must be furnished in writing to the ASSESSOR/COLLECTOR at the time that the Agreement is executed.

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 School 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 School shall be promptly transferred to the account of the School at the School'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 School's funds from the COUNTY Depository to the School's designated depository.

VIII. INVESTMENT OF FUNDS

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School 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 School all interest or other earnings attributable to taxes owed to the School. 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 School.

IX. REFUNDS

1. Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll which were mandated by the appropriate Appraisal District.
2. 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.
3. If the amount of the refunds processed for School exceeds collections for School, School will be placed in a negative status and no distributions will be made to School until collections exceed the negative balance.
4. 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 have begun and the tax account was at the time of the over or erroneous payment within the School's jurisdiction. The proportional share is based upon the School's percent of the tax account's total levy assessed at the time of receipt of the over or erroneous payment.
5. In the event any lawsuit regarding the collection of taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School and remitting such refund to the taxpayer in conformity with the terms of the settlement agreement or final judgment.

X. DELINQUENT COLLECTIONS

1. 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 School through a written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.
2. If the delinquent collection Attorney contracted by the School 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 ASSESSOR/COLLECTOR's employee's reasonable expenses and proportionate salary will be the responsibility of the School and will be added to the collection expenses that are itemized and charged to the School.
3. The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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

1. The Texas Interlocal Cooperation Act, Government Code, §791.001, et seq. allows local governments and institutions of higher learning to contract with each other for governmental functions and services, including all or part of a function in which the Parties are mutually interested. This Agreement constitutes an "interlocal contract" within the meaning of and as authorized by the Texas Interlocal Cooperation Act. The purpose of the

Agreement is to provide "governmental functions or services," as therein defined. Each Party represents it has authority to enter into the Agreement and does so by action of its governing body.

2. Nothing herein or in the performance of this Agreement shall be construed as a waiver of sovereign/governmental immunity or similar rights. Parties agree that no Party waives any immunity or defense that would otherwise be available to it pursuant to the Texas Tort Claims Act or other applicable statutes, laws, rules, or regulations against claims arising from the exercise of its powers or functions. No provision of this Agreement that imposes an obligation or restriction on any Party not otherwise permitted by applicable law shall be enforceable.
3. The Parties expressly agree that, except as provided herein, no party shall have the right to seek indemnification or contribution from the other party for any losses, costs, expenses, or damages directly or indirectly arising, in whole or part, from this Agreement.
4. If any dispute concerning any fact, interpretation, allowable costs, etc. arises during the performance of this Agreement, reasonable efforts shall be made to resolve said dispute(s) through informal discussions between the Parties.
5. 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.
6. 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.
7. This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective legal representatives and successors.
8. 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.
9. This Agreement and the attachments hereto constitute the sole and only agreement of the Parties hereto and supersede any prior understandings or written or oral agreements between the Parties respecting the within subject matter.

[Signature Page Follows]

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

By: Wendy Burgess 8-18-2022
Wendy Burgess Date
Tax Assessor/Collector Tarrant County
WGBurgess@tarrantcounty.com

For the Fort Worth Independent School District:

By: Tobi Jackson 7.26.22
Tobi Jackson, Board President Date

By: Kent P. Scribner 7/27/2022
Dr. Kent P. Scribner, Superintendent Date

Approved as to Form:

By: Alexander Athanason 07/18/2022
Alexander Athanason, Staff Attorney Date

For Tarrant County:

By: _____
B. Glen Whitley, Tarrant County Judge Date

Approved as to Form:

By: Stephen Lu 8/16/22
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.

Agreement made this 13th day of June, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Hurst-Eules-Bedford ISD hereinafter referred to as **School**, whose address is 1849 Central Dr, Bedford, TX 76022.

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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Hurst-Eules-Bedford ISD 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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the School 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 School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School 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 School.

V.
TAX RATE REQUIREMENT

The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the School. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Hurst-Euless-Bedford ISD will be paid by Hurst-Euless-Bedford ISD.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 School 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 School shall be promptly transferred to the account of the School at the School'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 School's funds from the COUNTY Depository to the School's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Hurst-Euless-Bedford ISD due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School 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 School all interest or other earnings attributable to taxes owed to the School. 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 School.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll 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 Hurst-Euless-Bedford ISD exceeds collections for Hurst-Euless-Bedford ISD, Hurst-Euless-Bedford ISD will be placed in a negative status and no distributions will be made to Hurst-Euless-Bedford ISD 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 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 School's jurisdiction. The proportional share is based upon the School'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 taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School 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 School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.

If the delinquent collection Attorney contracted by the School 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 School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 7-11-22
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: Hurst-Euless-Bedford ISD

BY: Dobie Williams June 14, 2022
TITLE: Deputy Superintendent, Business Operations DATE
EMAIL: dobiewilliams@hebisd.edu

FOR TARRANT COUNTY:

BY: _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lee 7/6/22
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.

COUNTY OF TARRANT

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Agreement for the Collection of Taxes

Agreement made this 26 day of July, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Keller ISD hereinafter referred to as **School**, whose address is 350 Keller Pkwy, Keller, TX 76248.

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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Keller ISD 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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the School 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 School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School 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 School.

**V.
TAX RATE REQUIREMENT**

The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract**. 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 tax rate or the exemption schedule will be charged to and must be paid by the School. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Keller ISD will be paid by Keller ISD.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 School 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 School shall be promptly transferred to the account of the School at the School'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 School's funds from the COUNTY Depository to the School's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Keller ISD due to unforeseen or unanticipated circumstances.

**VIII.
INVESTMENT OF FUNDS**

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School 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 School all interest or other earnings attributable to taxes owed to the School. 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 School.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll 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 Keller ISD exceeds collections for Keller ISD, Keller ISD will be placed in a negative status and no distributions will be made to Keller ISD 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 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 School's jurisdiction. The proportional share is based upon the School'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 taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School 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 School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.

If the delinquent collection Attorney contracted by the School 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 School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 8-8-2022
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: Keller ISD

BY: Scott Wreche 7/26/22
DATE

TITLE: CFO

EMAIL: Scott.Wreche@Kellerisd.net

FOR TARRANT COUNTY:

BY: _____ DATE
B. GLEN WHITLEY
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stacy L... 8/4/22
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.

COUNTY OF TARRANT

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Agreement for the Collection of Taxes

Agreement made this 21 day of June, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Kennedale ISD hereinafter referred to as **School**, whose address is 120 W. Kennedale Pkwy, Kennedale, TX 76060.

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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Kennedale ISD 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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the School 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 School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School 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 School.

V.
TAX RATE REQUIREMENT

The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the School. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Kennedale ISD will be paid by Kennedale ISD.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 School 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 School shall be promptly transferred to the account of the School at the School'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 School's funds from the COUNTY Depository to the School's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Kennedale ISD due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School 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 School all interest or other earnings attributable to taxes owed to the School. 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 School.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll 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 Kennedale ISD exceeds collections for Kennedale ISD, Kennedale ISD will be placed in a negative status and no distributions will be made to Kennedale ISD 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 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 School's jurisdiction. The proportional share is based upon the School'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 taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School 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 School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.

If the delinquent collection Attorney contracted by the School 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 School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 7-11-22
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: *Kennedale ISD*
BY: Chad Gee 6-21-2022
TITLE: Superintendent DATE
EMAIL: geec@kisd.tx.net

FOR TARRANT COUNTY:

BY: _____ _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lee 7/6/22
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.

COUNTY OF TARRANT

§
§

Agreement for the Collection of Taxes

Agreement made this 15 day of August, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Lake Worth ISD hereinafter referred to as **School**, whose address is 6805 Telephone Rd, Lake Worth, TX 76135.

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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Lake Worth ISD 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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the School 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 School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School 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 School.

V.
TAX RATE REQUIREMENT

The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the School. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Lake Worth ISD will be paid by Lake Worth ISD.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 School 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 School shall be promptly transferred to the account of the School at the School'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 School's funds from the COUNTY Depository to the School's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Lake Worth ISD due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School 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 School all interest or other earnings attributable to taxes owed to the School. 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 School.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll 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 Lake Worth ISD exceeds collections for Lake Worth ISD, Lake Worth ISD will be placed in a negative status and no distributions will be made to Lake Worth ISD 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 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 School's jurisdiction. The proportional share is based upon the School'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 taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School 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 School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.

If the delinquent collection Attorney contracted by the School 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 School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 9-12-2022
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: Lake Worth ISD
BY: R. Velazquez 8-15-22
TITLE: Lake Worth ISD Board of Trustees DATE
EMAIL: R.velazquez@lwbulldog.org

FOR TARRANT COUNTY:

BY: _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lu 9/1/22
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.

Agreement made this 24 day of August, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Live Oak Creek Municipal Utility District hereinafter referred to as **District**, whose address is 14755 Preston Rd., Ste 600, Dallas, TX 75254.

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 Ad Valorem taxes levied by the District.

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 taxes due and owing on taxable property upon which the District has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 District disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the District 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 District equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Live Oak Creek Municipal Utility District 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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the District 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 District auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the District 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 District.

**V.
TAX RATE REQUIREMENT**

The District will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the District's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the District. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by District will be paid by District.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 District 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 District shall be promptly transferred to the account of the District at the District'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 District's funds from the COUNTY Depository to the District's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to the District due to unforeseen or unanticipated circumstances.

**VIII.
INVESTMENT OF FUNDS**

The District hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the District 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 District all interest or other earnings attributable to taxes owed to the District. 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 District.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the District of changes in the tax roll 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 the District exceeds collections for the District, the District will be placed in a negative status and no distributions will be made to the District 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 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 District's jurisdiction. The proportional share is based upon the District'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 taxes provided for in this agreement to which the District 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 District to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the District 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 District through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the District.

If the delinquent collection Attorney contracted by the District 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 District and will be added to the collection expenses and charged to the District.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 9-1-2022
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: Live Oak Creek Municipal Utility District
BY: [Signature] 8-24-22
TITLE: President DATE
EMAIL: locmud1@districtdirectory.org

FOR TARRANT COUNTY:
BY: _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:
BY: Stephen Lee 8/31/22
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.

COUNTY OF TARRANT

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Agreement for the Collection of Taxes

Agreement made this 25 day of May, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Mansfield ISD hereinafter referred to as **School**, whose address is 605 E Broad St, Mansfield, TX 76063.

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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

**II.
REPORTS**

The ASSESSOR/COLLECTOR will provide the Mansfield ISD 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

**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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the School 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 School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School 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 School.

V.
TAX RATE REQUIREMENT

The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the School. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Mansfield ISD will be paid by Mansfield ISD.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 School 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 School shall be promptly transferred to the account of the School at the School'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 School's funds from the COUNTY Depository to the School's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Mansfield ISD due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School 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 School all interest or other earnings attributable to taxes owed to the School. 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 School.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll 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 Mansfield ISD exceeds collections for Mansfield ISD, Mansfield ISD will be placed in a negative status and no distributions will be made to Mansfield ISD 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 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 School's jurisdiction. The proportional share is based upon the School'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 taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School 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 School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.

If the delinquent collection Attorney contracted by the School 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 School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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.

COUNTY OF TARRANT

§
§

Agreement for the Collection of Special Assessments

Agreement made this 10 day of August, 2022, 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 **Mansfield Southpointe PID #1**, hereinafter referred to as **Mansfield Southpointe PID #1** whose address is 1200 E. Broad St., Mansfield, TX 76063.

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 Mansfield Southpointe PID #1, 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 Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1 disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1 equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Mansfield Southpointe PID #1 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

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 (\$.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 Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1 auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1.

V. ASSESSMENT RATE REQUIREMENT

The Mansfield Southpointe PID #1 will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the Mansfield Southpointe PID #1's 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 Mansfield Southpointe PID #1. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Mansfield Southpointe PID #1 will be paid by Mansfield Southpointe PID #1.

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 Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1 shall be promptly transferred to the account of the Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1's funds from the COUNTY Depository to the Mansfield Southpointe PID #1's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Mansfield Southpointe PID #1 due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The Mansfield Southpointe PID #1 hereby agrees that the COUNTY, acting through the County Auditor, may invest collected assessment funds of the Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1 all interest or other earnings attributable to taxes owed to the Mansfield Southpointe PID #1. 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 Mansfield Southpointe PID #1.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1 exceeds collections for Mansfield Southpointe PID #1, Mansfield Southpointe PID #1 will be placed in a negative status and no distributions will be made to Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1's jurisdiction. The proportional share is based upon the Mansfield Southpointe PID #1'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 Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1 to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by the ASSESSOR/COLLECTOR on behalf of the Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1 through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Mansfield Southpointe PID #1 for compensation to a firm under contract to the City.

If the delinquent collection Attorney contracted by the Mansfield Southpointe PID #1 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 Mansfield Southpointe PID #1 and will be added to the collection expenses and charged to the Mansfield Southpointe PID #1.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 8-22-22
WENDY BURGESS, DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR MANSFIELD SOUTHPOINTE PID#1:

BY: Troy Lestina 8/10/2022
DATE
TITLE: C.F.O

EMAIL: troy.lestina@mansfieldtexas.gov

FOR TARRANT COUNTY:

BY: _____ _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lu 8/23/22
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.

Agreement made this 18 day of August, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Tarrant County College hereinafter referred to as **College**, whose address is 1500 Houston St., Fort Worth, TX 76102.

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 Ad Valorem taxes levied by the College.

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 taxes due and owing on taxable property upon which the College has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 College disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the College 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 College equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Tarrant County College the following reports via internet access:

- Daily: Entity Distribution Report
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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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the College 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 College auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the College 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 College.

**V.
TAX RATE REQUIREMENT**

The College will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the College's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the College. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Tarrant County College will be paid by Tarrant County College.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 College 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 College shall be promptly transferred to the account of the College at the College'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 College's funds from the COUNTY Depository to the College's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Tarrant County College due to unforeseen or unanticipated circumstances.

**VIII.
INVESTMENT OF FUNDS**

The College hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the College 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 College all interest or other earnings attributable to taxes owed to the College. 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 College.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the College of changes in the tax roll 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 Tarrant County College exceeds collections for Tarrant County College, Tarrant County College will be placed in a negative status and no distributions will be made to Tarrant County College 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 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 College's jurisdiction. The proportional share is based upon the College'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 taxes provided for in this agreement to which the College 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 College to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the College 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 College through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the College.

If the delinquent collection Attorney contracted by the College 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 College and will be added to the collection expenses and charged to the College.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 9-1-2022
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: ~~Tarrant County College~~
BY: Elva LeBlanc 8/18/2022
DATE
TITLE: Interim Chancellor
EMAIL: elva.leblanc@tccd.edu

FOR TARRANT COUNTY:

BY: _____ DATE _____
B. GLEN WHITLEY
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lee 8/31/22
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.

COUNTY OF TARRANT

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Agreement for the Collection of Taxes

Agreement made this 12 day of July, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Tarrant County Emergency Services District hereinafter referred to as **District**, whose address is 2750 Premier St, Fort Worth, TX 76111.

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 Ad Valorem taxes levied by the District.

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 taxes due and owing on taxable property upon which the District has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 District disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the District 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 District equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Tarrant County Emergency Services District 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

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 (.98) per account located within Tarrant County, and two-dollars (\$2.00) per account located outside Tarrant County. The number of accounts billed 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 these accounts by January 31 of each contract year with payment to be received from the District 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.~~

Initials

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**IV.
AUDITS**

The ASSESSOR/COLLECTOR will provide to the District auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the District 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 District.

**V.
TAX RATE REQUIREMENT**

The District will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the District's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the District. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by District will be paid by District.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 District 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 District shall be promptly transferred to the account of the District at the District'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 District's funds from the COUNTY Depository to the District's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to the District due to unforeseen or unanticipated circumstances.

**VIII.
INVESTMENT OF FUNDS**

The District hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the District 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 District all interest or other earnings attributable to taxes owed to the District. 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 District.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the District of changes in the tax roll 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 the District exceeds collections for the District, the District will be placed in a negative status and no distributions will be made to the District 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 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 District's jurisdiction. The proportional share is based upon the District'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 taxes provided for in this agreement to which the District 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 District to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the District 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 District through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the District.

If the delinquent collection Attorney contracted by the District 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 District and will be added to the collection expenses and charged to the District.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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.

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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: Wendy Burgess 8-4-2022
WENDY BURGESS **DATE**
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: Tarrant County Emergency Services District

BY: [Signature] 7/12/22
DATE
TITLE: ESD PRESIDENT
EMAIL: NORMAN.P.L @ HOTMAIL.COM

FOR TARRANT COUNTY:

BY: [Signature] _____
B. GLEN WHITLEY **DATE**
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: [Signature] 8/1/22
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.

Agreement made this 14 day of July, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Tarrant Regional Water District hereinafter referred to as **District**, whose address is 800 E. Northside Dr., Fort Worth, TX 76102.

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 Ad Valorem taxes levied by the District.

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 taxes due and owing on taxable property upon which the District has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 District disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the District 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 District equals at least one hundred dollars (\$100.00), or at the close of the month.

**II.
REPORTS**

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Distribution Summary Report
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XI.
TERM OF AGREEMENT

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NOTICES

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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:  8-8-2022
WENDY BURGESS
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com
DATE

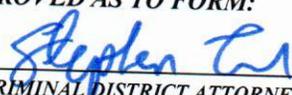
FOR: Tarrant Regional Water District

BY:  7/14/22
TITLE: Finance Director
EMAIL: jennifer.mitchell@trwd.com
DATE

FOR TARRANT COUNTY:

BY: _____
B. GLEN WHITLEY
TARRANT COUNTY JUDGE
DATE

APPROVED AS TO FORM:

BY:  8/14/22
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.

COUNTY OF TARRANT

§
§

Agreement for the Collection of Taxes

Agreement made this 14th day of July, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Town of Edgecliff Village hereinafter referred to as **Town**, whose address is 1605 Edgecliff Rd, Edgecliff Village, TX 76134.

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 Ad Valorem taxes levied by the Town.

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 taxes due and owing on taxable property upon which the Town has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 Town disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Town 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 Town equals at least one hundred dollars (\$100.00), or at the close of the month.

**II.
REPORTS**

The ASSESSOR/COLLECTOR will provide the Town of Edgecliff Village the following reports via internet access:

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Distribution Summary Report
Detail Collection Summary by Year
Entity Revenue and Expense Reports – as required by Property Tax Code Sec 31.10
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The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, must be furnished in writing to the ASSESSOR/COLLECTOR at the time of the initial contract.

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The Town hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the Town 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 Town all interest or other earnings attributable to taxes owed to the Town. All parties agree that this Agreement will not be construed to

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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: Wendy Burgess 9-1-2022
WENDY BURGESS
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com
DATE

FOR: Town of Edgecliff Village
BY: Raymond Beamer 07/15/2022
TITLE: Mayor Pro-tem
EMAIL: raybeamer@gmail.com
DATE

FOR TARRANT COUNTY:
BY: _____
B. GLEN WHITLEY
TARRANT COUNTY JUDGE
DATE

APPROVED AS TO FORM:
BY: Stephen Lee 8/23/22
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.

Agreement made this 14 day of July, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301 , and the Town of Lakeside hereinafter referred to as **Town**, whose address is 9830 Confederate Park Rd, Lakeside, TX 76108.

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 Ad Valorem taxes levied by the Town.

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 taxes due and owing on taxable property upon which the Town has imposed said taxes. 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 , tax roll and payment data; providing all necessary assessments of taxes 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 Town disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Town 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 Town equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Town of Lakeside 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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the Town 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 Town auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the Town 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 Town.

V.
TAX RATE REQUIREMENT

The Town will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the Town's current tax rate and exemption schedule 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 year of the contract Under authority of Section 31.0 I (h) of the Property Tax Code, any additional cost of printing and mailing tax statements because of late reporting of the tax rate or the exemption schedule will be charged to and must be paid by the Town. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Town of Lakeside will be paid by Town of Lakeside.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied , or all prior years where there remains delinquent tax, 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 Town 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 Town shall be promptly transferred to the account of the Town at the Town'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 Town's funds from the COUNTY Depository to the Town's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Town of Lakeside due to unforeseen or unanticipated circumstances .

VII/L
INVESTMENT OF FUNDS

The Town hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the Town 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 Town all interest or other earnings attributable to taxes owed to the Town. 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 Town.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth here in. The ASSESSOR/COLLECTOR will advise the Town of changes in the tax roll 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 Town of Lakeside exceeds collections for Town of Lakeside, Town of Lakeside will be placed in a negative status and no distributions will be made to Town of Lakeside 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 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 Town's jurisdiction. The proportional share is based upon the Town'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 taxes provided for in this agreement to which the Town 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 Town to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the Town 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 Town through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the Town.

If the delinquent collection Attorney contracted by the Town 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 Town and will be added to the collection expenses and charged to the Town.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 8-4-2022
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: Town of Lakeside
BY: Patrick Jacob 7/14/2022
PATRICK JACOB DATE
MAYOR

FOR TARRANT COUNTY:
BY: _____
B. GLEN WHITLEY
TARRANT COUNTY JUDGE

DATE

APPROVED AS TO FORM:
BY: Stephen Lee 8/1/22
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.

Agreement made this 11th day of July, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Town of Pantego hereinafter referred to as **Town**, whose address is 1614 South Bowen Road, Pantego, TX 76013.

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 Ad Valorem taxes levied by the Town.

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 taxes due and owing on taxable property upon which the Town has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 Town disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Town 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 Town equals at least one hundred dollars (\$100.00), or at the close of the month.

**II.
REPORTS**

The ASSESSOR/COLLECTOR will provide the Town of Pantego 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

**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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the Town 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 Town auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the Town 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 Town.

**V.
TAX RATE REQUIREMENT**

The Town will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the Town's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the Town. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Town of Pantego will be paid by Town of Pantego.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 Town 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 Town shall be promptly transferred to the account of the Town at the Town'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 Town's funds from the COUNTY Depository to the Town's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Town of Pantego due to unforeseen or unanticipated circumstances.

**VIII.
INVESTMENT OF FUNDS**

The Town hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the Town 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 Town all interest or other earnings attributable to taxes owed to the Town. 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 Town.

**IX.
REFUNDS**

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the Town of changes in the tax roll 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 Town of Pantego exceeds collections for Town of Pantego, Town of Pantego will be placed in a negative status and no distributions will be made to Town of Pantego 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 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 Town's jurisdiction. The proportional share is based upon the Town'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 taxes provided for in this agreement to which the Town 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 Town to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the Town 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 Town through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the Town.

If the delinquent collection Attorney contracted by the Town 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 Town and will be added to the collection expenses and charged to the Town.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 9-1-2022
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: Town of Pantego
BY: Justin 7/11/22
TITLE: City Manager DATE
EMAIL: justin@townofpantego.com

FOR TARRANT COUNTY:
BY: _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:
BY: Stephen Lee 8/23/22
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.

COUNTY OF TARRANT

§
§

Agreement for the Collection of Taxes

Agreement made this 8 day of July, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Town of Westlake hereinafter referred to as **Town**, whose address is 1500 Solana Blvd Bldg 7, Ste 7200, Westlake, TX 76262.

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 Ad Valorem taxes levied by the Town.

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 taxes due and owing on taxable property upon which the Town has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 Town disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Town 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 Town equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Town of Westlake 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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the Town 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 Town auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the Town 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 Town.

**V.
TAX RATE REQUIREMENT**

The Town will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the Town's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the Town. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Town of Westlake will be paid by Town of Westlake.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 Town 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 Town shall be promptly transferred to the account of the Town at the Town'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 Town's funds from the COUNTY Depository to the Town's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Town of Westlake due to unforeseen or unanticipated circumstances.

**VIII.
INVESTMENT OF FUNDS**

The Town hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the Town 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 Town all interest or other earnings attributable to taxes owed to the Town. 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 Town.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the Town of changes in the tax roll 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 Town of Westlake exceeds collections for Town of Westlake, Town of Westlake will be placed in a negative status and no distributions will be made to Town of Westlake 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 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 Town's jurisdiction. The proportional share is based upon the Town'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 taxes provided for in this agreement to which the Town 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 Town to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the Town 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 Town through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the Town.

If the delinquent collection Attorney contracted by the Town 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 Town and will be added to the collection expenses and charged to the Town.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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.

Agreement made this 12 day of July, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Town of Westover Hills hereinafter referred to as **Town**, whose address is 5824 Merrymount Rd, Fort Worth, TX 76107.

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 Ad Valorem taxes levied by the Town.

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 taxes due and owing on taxable property upon which the Town has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 Town disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Town 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 Town equals at least one hundred dollars (\$100.00), or at the close of the month.

**II.
REPORTS**

The ASSESSOR/COLLECTOR will provide the Town of Westover Hills 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

**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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the Town 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 Town auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the Town 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 Town.

V.
TAX RATE REQUIREMENT

The Town will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the Town's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the Town. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Town of Westover Hills will be paid by Town of Westover Hills.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 Town 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 Town shall be promptly transferred to the account of the Town at the Town'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 Town's funds from the COUNTY Depository to the Town's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Town of Westover Hills due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The Town hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the Town 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 Town all interest or other earnings attributable to taxes owed to the Town. 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 Town.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the Town of changes in the tax roll 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 Town of Westover Hills exceeds collections for Town of Westover Hills, Town of Westover Hills will be placed in a negative status and no distributions will be made to Town of Westover Hills 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 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 Town's jurisdiction. The proportional share is based upon the Town'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 taxes provided for in this agreement to which the Town 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 Town to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the Town 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 Town through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the Town.

If the delinquent collection Attorney contracted by the Town 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 Town and will be added to the collection expenses and charged to the Town.

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NOTICES

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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: Wendy Burgess 8-8-2022
WENDY BURGESS DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR: ~~Town of Westover Hills~~
BY: K. Thompson 7/12/22
TITLE: MAYOR DATE
EMAIL: k.thompson@westoverhills.us

FOR TARRANT COUNTY:

BY: _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lee 8/4/22
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.

COUNTY OF TARRANT

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Agreement for the Collection of Taxes

Agreement made this 9 day of August, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the Viridian MMD hereinafter referred to as **District**, whose address is 3100 McKinnon St., Ste 1100, Dallas, TX 75201.

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 Ad Valorem taxes levied by the District.

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 taxes due and owing on taxable property upon which the District has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 District disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the District 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 District equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Viridian MMD 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
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- Weekly: Detail Collection Summary Report
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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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the District 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 District auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the District 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 District.

**V.
TAX RATE REQUIREMENT**

The District will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the District's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the District. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by District will be paid by District.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, must be furnished in writing to the ASSESSOR/COLLECTOR at the time of the initial contract.

**VI.
COMPLIANCE WITH APPLICABLE
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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 District of that fact and the reasons therefore.

**VII.
DEPOSIT OF FUNDS**

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**VIII.
INVESTMENT OF FUNDS**

The District hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the District 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 District all interest or other earnings attributable to taxes owed to the District. 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 District.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the District of changes in the tax roll 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 the District exceeds collections for the District, the District will be placed in a negative status and no distributions will be made to the District 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 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 District's jurisdiction. The proportional share is based upon the District'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 taxes provided for in this agreement to which the District 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 District to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the District 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 District through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the District.

If the delinquent collection Attorney contracted by the District 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 District and will be added to the collection expenses and charged to the District.

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

XI.
TERM OF AGREEMENT

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NOTICES

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COUNTY OF TARRANT

§
§

Agreement for the Collection of Special Assessments

Agreement made this 9 day of August, 2022, 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 **Viridian PID**, hereinafter referred to as **Viridian PID** whose address is 5860 Owens Ave Ste #210, Carlsbad, CA 92008.

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 Viridian 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 Viridian 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 Viridian PID disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Viridian 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 Viridian PID equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the Viridian 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 Viridian 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 Viridian PID auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the Viridian 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 Viridian PID.

V. ASSESSMENT RATE REQUIREMENT

The Viridian PID will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the Viridian PID's 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 Viridian PID. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Viridian PID will be paid by Viridian 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 Viridian 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 Viridian PID shall be promptly transferred to the account of the Viridian 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 Viridian PID's funds from the COUNTY Depository to the Viridian PID's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Viridian PID due to unforeseen or unanticipated circumstances.

VIII.

INVESTMENT OF FUNDS

The Viridian PID hereby agrees that the COUNTY, acting through the County Auditor, may invest collected assessment funds of the Viridian 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 Viridian PID all interest or other earnings attributable to taxes owed to the Viridian 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 Viridian PID.

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REFUNDS**

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

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

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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: Wendy Burgess 8.22.22
WENDY BURGESS, DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR THE VIRIDIAN PID:
BY: Michelle Devell 8.09.2022
DATE
TITLE: Michelle Devell
EMAIL: mdevell@viridianmmd.com

FOR TARRANT COUNTY:
BY: _____
B. GLEN WHITLEY DATE
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:
BY: Stephen Lu 8/23/22
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.

Agreement made this 31st day of August 2022, 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 **Westlake Entrada PID**, hereinafter referred to as **Westlake Entrada PID** whose address is 1500 Solana Blvd, Bldg 7, Ste# 7200, Westlake, TX 76262.

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 Westlake Entrada 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 Westlake Entrada 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 assessment statements via the U.S. Mail or electronic transfer of data; and payment processing. All Westlake Entrada PID disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the Westlake Entrada 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 Westlake Entrada PID equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The **ASSESSOR/COLLECTOR** will provide the Westlake Entrada 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

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 Westlake Entrada 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 Westlake Entrada PID auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the Westlake Entrada 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 Westlake Entrada PID.

V. ASSESSMENT RATE REQUIREMENT

The Westlake Entrada PID will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the Westlake Entrada PID's 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 Westlake Entrada PID. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by Westlake Entrada PID will be paid by Westlake Entrada 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 Westlake Entrada 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 Westlake Entrada PID shall be promptly transferred to the account of the Westlake Entrada PID at the Town'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 Westlake Entrada PID's funds from the COUNTY Depository to the Westlake Entrada PID's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to Westlake Entrada PID due to unforeseen or unanticipated circumstances.

VIII.
INVESTMENT OF FUNDS

The Westlake Entrada PID hereby agrees that the COUNTY, acting through the County Auditor, may invest collected assessment funds of the Westlake Entrada 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 Westlake Entrada PID all interest or other earnings attributable to taxes owed to the Westlake Entrada 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 Westlake Entrada PID.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the Westlake Entrada 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 Westlake Entrada PID exceeds collections for Westlake Entrada PID, Westlake Entrada PID will be placed in a negative status and no distributions will be made to Westlake Entrada 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 Westlake Entrada PID's jurisdiction. The proportional share is based upon the Westlake Entrada 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 Westlake Entrada 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 Westlake Entrada PID to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by the ASSESSOR/COLLECTOR on behalf of the Westlake Entrada 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 Westlake Entrada PID through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Westlake Entrada PID for compensation to a firm under contract to the City.

If the delinquent collection Attorney contracted by the Westlake Entrada 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 Westlake Entrada PID and will be added to the collection expenses and charged to the Westlake Entrada PID.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 9-20-22
WENDY BURGESS, DATE
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com

FOR THE WESTLAKE ENTRADA PID:

BY: Karkauskas 8/31/22
DATE
TITLE: Director of Finance
EMAIL: akarkauskas@westlake-tx.org

FOR TARRANT COUNTY:

BY: _____ DATE _____
B. GLEN WHITLEY
TARRANT COUNTY JUDGE

APPROVED AS TO FORM:

BY: Stephen Lee 9/16/22
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.

COUNTY OF TARRANT

§
§

Agreement for the Collection of Taxes

Agreement made this 20 day of June, 2022, 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 E. Weatherford Street, Fort Worth, Texas 76196-0301, and the White Settlement ISD hereinafter referred to as **School**, whose address is 401 S Cherry Ln, White Settlement, TX 76108.

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 Ad Valorem taxes levied by the School.

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 taxes due and owing on taxable property upon which the School has imposed said taxes. 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, tax roll and payment data; providing all necessary assessments of taxes 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 School disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the School 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 School equals at least one hundred dollars (\$100.00), or at the close of the month.

II.

REPORTS

The ASSESSOR/COLLECTOR will provide the White Settlement ISD 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

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 billed 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 these accounts by **January 31 of each contract year** with payment to be received from the School 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 School auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the School 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 School.

**V.
TAX RATE REQUIREMENT**

The School will provide the ASSESSOR/COLLECTOR copies of the resolution, ordinance, or order signed by the governing body adopting the School's current tax rate and exemption schedule 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 year of the contract. 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 tax rate or the exemption schedule will be charged to and must be paid by the School. Any additional cost or expense requiring recalculation or rebilling due to an inaccurate or erroneous tax rate provided by White Settlement ISD will be paid by White Settlement ISD.

The tax rate and the exemption schedule for each of the last five (5) years in which an ad valorem tax was levied, or all prior years where there remains delinquent tax, 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 School 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 School shall be promptly transferred to the account of the School at the School'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 School's funds from the COUNTY Depository to the School's designated depository. ASSESSOR/COLLECTOR has the authority to temporarily suspend payments to White Settlement ISD due to unforeseen or unanticipated circumstances.

**VIII.
INVESTMENT OF FUNDS**

The School hereby agrees that the COUNTY, acting through the COUNTY Auditor, may invest collected ad valorem tax funds of the School 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 School all interest or other earnings attributable to taxes owed to the School. 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 School.

IX.
REFUNDS

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the School of changes in the tax roll 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 White Settlement ISD exceeds collections for White Settlement ISD, White Settlement ISD will be placed in a negative status and no distributions will be made to White Settlement ISD 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 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 School's jurisdiction. The proportional share is based upon the School'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 taxes provided for in this agreement to which the School 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 School to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by ASSESSOR/COLLECTOR on behalf of the School 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 School through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the Firm under contract to the School.

If the delinquent collection Attorney contracted by the School 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 School and will be added to the collection expenses and charged to the School.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts 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: Wendy Burgess 7-11-22
WENDY BURGESS
TAX ASSESSOR/COLLECTOR
TARRANT COUNTY
WGBurgess@tarrantcounty.com
DATE

FOR: ~~White Settlement ISD~~
BY: Ben Davis 6/20/2022
TITLE: Board President
EMAIL: bendavis1086@gmail.com
DATE

FOR TARRANT COUNTY:

BY: _____
B. GLEN WHITLEY
TARRANT COUNTY JUDGE
DATE

APPROVED AS TO FORM:

BY: Stephen Lee 7/6/22
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.