

17E

**CONTRACT FOR THE ASSESSMENT/COLLECTION
OF AD VALOREM TAXES**

THE STATE OF TEXAS

COUNTY OF WISE

Whereas, the Texas Property Tax Code, Sec 6.24, and the Texas Government Code Section 791.011, authorize political subdivisions of the State of Texas to enter into Interlocal Contracts for tax assessing and collecting services; and

Whereas, the County of Wise (hereinafter referred to as "County", acting by and through its County Judge, heretofore duly authorized by Wise County Commissioners' Court to execute this contract, along with the approval of the County Tax Assessor Collector, has agreed to provide tax assessing and collecting services for the CITY OF ALVORD (hereafter referred to as ("CITY")), and

Whereas, CITY acting by and through its duly elected CITY COUNCIL, which as authorized its CITY SECRETARY, to execute this contract, and agreed to allow the County to provide tax assessing and collecting services for it in the form and manner most economical to itself and its taxpayers; and

Whereas, the CITY has authority to authorize the County to act as tax assessor and collector for it and the County has the authority to so act;

Now, therefore, for and in consideration as hereinafter expressed and the mutual conditions set out herein, it is agreed by and between the County and the CITY as follows:

1. Under Section 791.011 of the Texas Government Code, and Sec. 6.24 of the Texas Property Tax Code, the County, through its duly elected Tax Assessor/Collector, shall serve as the sole tax assessor and collector for CITY for Ad Valorem Tax purposes for the tax year 2015 and in each year thereafter, as herein provided. The County agrees to perform for CITY necessary duties as authorized and required by law, and CITY does hereby expressly authorize the County, through its duly elected Tax Assessor/Collector, to do and perform all acts and functions deemed by the County as being necessary and proper to assess and collect taxes for CITY, including the collection of all delinquent taxes owing to CITY, regardless of the year such delinquent taxes were assessed for.
2. The County agrees to prepare tax statements, which would show the individual taxes due to the County and CITY. Such statements will be mailed on October 1 of each year or as soon thereafter as practicable. All legal notices required to be sent pursuant to sec. 33.11 and 33.07 and 33.08 of the Texas Property Tax Code will be mailed. At least 30 days, but no more than 60 days prior to July 1 of each year, a statement meeting the requirements of Sec. 33.07(d) of the Texas Property Tax Code will be mailed. The County shall also provide monthly collection reports to CITY, prepare tax certificates, calculate and certify the effective tax rates and rollback rates, develop and maintain both current and delinquent tax rolls, meet the requirements of Section 26.04 of the Texas Property Tax Code, and develop and maintain such other records and forms as are necessary or required by law or by state rules and regulations. The County will undertake and agrees to develop and maintain written policies of its operations, to make available to CITY full information about the operation of the County Tax Office, and to promptly furnish written reports reasonably necessary to keep CITY informed of all financial information affecting CITY.
3. The County shall set a fee for and retain all revenues from preparation of tax certificates related to CITY property taxes. In addition, CITY agrees to pay the County Tax Assessor/Collector as follows:

B. Should CITY require additional statements to be mailed, it shall request in writing that it be mailed, and shall pay County the current postage rate for each statement so mailed.

4. Any and all notices published by County for CITY benefit shall be billed directly by the publisher to the CITY.

5. County agrees to allow an audit of CITY tax records at any time. The expense for such audit shall be paid by CITY. A copy of the audit results shall be furnished to County.

6. Upon written request by CITY, County agrees to obtain a surety bond for the County Tax Assessor/Collector, such bond to be conditioned on the faithful performance of his/her lawful duties payable to CITY and in a reasonable amount to be determined by the ALVORD CITY COUNCIL. The premium for any such bond shall be paid for by CITY.

7. The County agrees to make payments of taxes collected directly to CITY. Payments with respect to current year taxes collected shall be made on a daily basis with respect to delinquent taxes collected, payment shall also be made on a daily basis.

8. This contract shall take effect on April 1, 2015 and shall remain in effect for one year from that date. The parties hereto may renew this agreement annually with approval and agreement of their respective elective bodies, pursuant to Section 791.011 (f) of the Texas Local Government Code. Upon non-renewal of this contract by either or both parties, CITY agrees to pay the County for services rendered hereunder through the non-renewal date on the terms set forth in Section 3 and 4 above.

9. This Agreement may be terminated by either party upon thirty (30) days written notice to the other party. All costs and liabilities incurred by the County on behalf of the CITY prior to termination shall be the responsibility of the City.
10. Upon the termination or non-renewal of this contract, CITY may secure copies of all necessary records for the assessment and collection of its taxes from the County and County shall return all records to CITY.
11. If this contract shall terminate for any reason including but not limited to termination by agreement of the parties or termination by judicial decree, all Records received by County shall be returned to CITY.
12. The County and CITY acknowledge that Wise County Appraisal District uses Pritchard and Abbott to assist them in determining the values of mineral interest and industrial properties. After the assessments are made and certified, it is agreed that the County will not change any assessments without written authorization from the Wise County Appraisal District, Pritchard and Abbott or judicial determination.
13. The City agrees to use the delinquent tax attorney employed by the County. The City agrees that the additional collection penalty assessed pursuant to Texas Property Tax Code Section 33.07 and 33.11 related sections shall be 20% for 2007 taxes and subsequent years and 15% for 2006 taxes and prior tax years as set forth in the County's current contract with the delinquent tax collection law firm of Linebarger, Goggan, Blair & Sampson, LLP.
14. The entire agreement of the parties is contained herein and this Contract supersedes all oral agreements and negotiations between the parties relating to the subject matter hereof as well as any previous agreements presently in effect between the parties relating to the subject matter hereof.

15. This agreement shall be construed in accordance with the laws of the State of Texas and venue for all purposes hereunder shall be in Wise County, Texas.

16. If any provision hereof is determined by any court of competent jurisdiction to be invalid, illegal or unenforceable, such provision shall be fully severable here from and this Agreement shall be construed and enforced as if such invalid, illegal or unenforceable provision never comprised a part hereof; and the remaining provisions shall continue in full force or effect.

17. This Agreement is not intended to extend the liability of the parties beyond that provided by law. Neither CITY nor County waives any immunity or defense that would otherwise be available to it against claims by third parties.

IN WITNESS WHEREOF, THE AUTHORITY OF THE GOVERNING BODIES OF THE RESPECTIVE PARTIES EXECUTES THIS CONTRACT HERETO ON THE DATES SHOWN BELOW.

COUNTY OF WISE

DATE: _____

BY: _____

WISE COUNTY JUDGE

ATTEST: _____

WISE COUNTY CLERK

APPROVED: _____

WISE COUNTY TAX ASSESSOR/COLLECTOR

CITY OF ALVORD

DATE: 5/21/15

BY: Roy E. King

MAYOR

ATTEST: Pam Greasy
CITY SECRETARY

