

STATE OF TEXAS §

COUNTY OF NUECES §

AMENDED AGREEMENT FOR AD VALOREM TAX COLLECTION SERVICES

THIS AMENDED AGREEMENT made and entered into this ____ day of _____, 2013, by and between the county of Nueces (hereinafter called “County”), a political subdivision of the State of Texas and _____ (hereinafter called “Taxing Entity”) duly organized and existing under the laws of the State of Texas, each acting herein by and through its duly authorized official.

WITNESSETH:

WHEREAS, TAXING ENTITY and County previously entered into an agreement for collection of TAXING ENTITY’S taxes;

WHEREAS, TAXING ENTITY and County desire to amend its previous agreement by hereby superseding and replacing such agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services;

WHEREAS, TAXING ENTITY desires that the Nueces County Tax Assessor-Collector assess and collect taxes on behalf of TAXING ENTITY, and

WHEREAS, the parties by entering into this agreement eliminate the potential duplication of the existing system for collection of taxes and promote governmental efficiency; and

WHEREAS, the parties enter into this agreement pursuant to the authority granted by sections 6.23, 6.24, 6.30, TEXAS PROPERTY TAX CODE, and TEXAS GOVERNMENT CODE CH. 791, known as the Interlocal Cooperation Act;

NOW, THEREFORE, for purposes stated herein, it is mutually agreed as follows:

TAXING ENTITY and County in consideration of the mutual covenants and agreements herein contained, hereby agree to supersede and replace its previous agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services as set out herein.

I. DEFINITIONS:

“Collection Activity” is defined as assessment, collection, disbursement, and any other function associated with levying and collecting current and delinquent taxes as required by Texas Property Tax Code.

“Current taxes” are defined as ad valorem property taxes legally due and payable without penalty and interest.

“Delinquent taxes” are defined as ad valorem property taxes which have not been received by the County on or before January 31st of any given tax year and on which penalty and interest are due.

II . REGULATIONS AND LAWS:

This agreement shall be subject to all rules, regulations and laws applicable thereto passed or promulgated by the United States of America, State of Texas, or any governmental body or agency having lawful jurisdiction or any authorized representative or agent of them.

III . PERFORMANCE

1. Effective from and after October 1, 2013, the County of Nueces acting by and through its Tax Assessor-Collector shall act as Tax Assessor-Collector and collect ad valorem taxes for the TAXING ENTITY under the provisions of sections 6.23 (a) (4) and 6.24, Texas Property Tax Code, for a term of one (1) year commencing on October 1, 2013, and continuing from year to year until written notice of cancellation is given by either party as provided in paragraph III (3) herein.
2. The County Tax Assessor-Collector shall have full authority, within the terms of this contract, and shall assess all of the real and personal property, in accordance with the laws pertaining thereto, located within the boundary of TAXING ENTITY subject to taxation. The County Tax Assessor-Collector is authorized and directed, and shall vigorously collect all current and delinquent taxes of TAXING ENTITY, including taxes previously assessed by TAXING ENTITY. The collection of said taxes, both current and delinquent, shall be done in accordance with the Texas Property Tax Code and all other laws or regulations pertaining to property tax collections. In the event any provisions of this contract are inconsistent with the requirements of the law, the requirements of the law shall control, and the Tax Assessor Collector shall discharge the duties in accordance therewith.
3. This contract shall be in full force and effect from year to year until such time as either party hereto gives written notice of cancellation. If notice of cancellation is given between January 1st and June 30th of any given year, the effective date of cancellation for assessment purposes is the following January 1st. The effective date of cancellation for the purpose of tax collections is the July 31st following the effective date of cancellation for assessment. If notice is given between July 1st and December 31st of any given year, the effective date of cancellation for assessment purposes is October 1st of the following year. The effective date of cancellation for collection purposes is July 31st of the year following the notice date.

For example, if notice of cancellation is given on April 30, 2010, the effective date of cancellation is January 1, 2011, for assessment purposes and July 1, 2011,

for collection purposes. Likewise, if notice of cancellation is given on October 31, 2010, the effective date of cancellation is October 1, 2011, for assessment purposes and July 1, 2011, for collection purposes.

Until such respective effective dates of cancellation are initiated, the assessment and collection of the TAXING ENTITY taxes by the County shall be continued as hereby provided. In all cases, the County will be duly compensated by the TAXING ENTITY for all services performed.

4. In the event of cancellation of this contract by withdrawal by either party, a data file of property tax data pertaining to property within the TAXING ENTITY shall be prepared by the County through the Tax Assessor-Collector and delivered to the TAXING ENTITY. TAXING ENTITY will reimburse the County for the cost of such preparation.

IV. SERVICES TO BE PERFORMED:

1. The County through the Tax Assessor-Collector shall vigorously collect current and delinquent ad valorem property taxes owing the TAXING ENTITY. The County further agrees to perform for TAXING ENTITY all the duties relating to Collection Activity of ad valorem taxes for TAXING ENTITY provided by the laws of the State of Texas.
2. The County agrees to prepare consolidated tax statements for each taxpayer. The County shall mail said tax statements to each taxpayer or authorized agent on property within TAXING ENTITY. The County shall collect delinquent taxes in accordance with the Texas Property Code and accepted collection practices.
3. TAXING ENTITY hereby designates the Tax Assessor-Collector of the County of Nueces as its tax collector for all purposes under the Texas Property Tax Code.
4. The County shall supply TAXING ENTITY with monthly and annual reports as required by the State Property Tax Code. Additional requests for reports by the TAXING ENTITY must be made in writing and must allow sufficient time for adequate response. The monthly and annual reports shall include at a minimum the following information: total tax collected including penalty and interest, discount, refunds, cumulative collections, less discounts and any other information as required by the State Property Tax Code.
5. The County will prepare an annual property tax Collection Activity operational budget, which will include all expenditures incurred in the property tax collection process for the previous year.
6. The County will apply equal effort in the assessments and collections of property taxes for the parties to this Agreement.

7. The County will permit the taxpayer, in the event payment of less than the consolidated bill is tendered, to apply the payment as the taxpayer desires, in compliance with State law. In the absence of the expression of any preference as to application of payment, the payment will be applied in compliance with State law.
8. Waiver of penalty and interest shall be in accordance with the Texas Property Tax Code as amended (or other applicable law). Penalties and interest on any account will be waived if it is established that delinquency was caused by direct action or inaction of the Tax Office and if the tax is paid not later than the 21st day [or any other date as established by an amended Texas Property Code §33.011(a)(1)] after the date the taxpayer knows or should know of the delinquency. All other waivers, either partial or in whole, on any account shall only be applied upon receipt of written instructions from the TAXING UNIT.
9. The County will limit the time frame allowed for installment payment agreement on delinquent property taxes owing to TAXING ENTITY to no more than thirty six months.
10. Interest payments required as a result of untimely processing of refunds are not considered reimbursable expenses.

V. PAYMENT: PERCENTAGE BASED

1. Amount of Payment

The TAXING ENTITY agrees to pay the County two percent (2%) of its anticipated tax levy for the services performed under this agreement. The County Tax-Assessor Collector will provide written notification to the TAXING ENTITY of the dollar value of said 2% prior to the start of the collection year.

2. Method of Payment

The TAXING ENTITY will pay the total amount due under this agreement by March 1st of each year.

3. Source of Payment

Payments by the parties for services under this Agreement shall be made from current revenues of the parties.

VI. REMITTANCE OF COLLECTION:

1. Current and delinquent taxes collected for the TAXING ENTITY shall be remitted to the TAXING ENTITY not later than 24 hours from the time of County processing the transaction. Processing refers to physical deposit of payment in financial institution used by County.
2. The County agrees to certify to the TAXING ENTITY that all deposits in the County's depository shall be fully collateralized in accordance with the appropriate law requirements for the County. All refunds and amounts applicable for returned checks will be withheld by the County from current collections and will be annotated on the appropriate report.

VII. PERFORMANCE STANDARDS AND REQUIREMENTS

The County agrees to make every effort to collect 87 percent of the net collectible of the current ad valorem taxes assessed and levied on behalf of the TAXING ENTITY by February 1st of each year and 94 percent of the net collectible ad valorem taxes assessed and levied on behalf of the TAXING ENTITY measured over the collection calendar as set out in the Property Tax Code, October 1st through September 30th.

VIII. ADMINISTRATIVE PROVISION:

1. All expenses incurred by the County for property tax Collection Activity shall be clearly kept on the appropriate books and records. The TAXING ENTITY or their designated representative, after notifying the County in writing, is authorized to examine the records to be kept by the County at such reasonable times and intervals as the County deems fit.
2. In the case that the TAXING ENTITY changes or amends any portion of the data submitted to the County, after the County begins processing such data for collection of the TAXING ENTITY taxes, the TAXING ENTITY will pay the additional costs resulting from such changes and/or amendments.

IX. MISCELLANEOUS PROVISIONS:

1. The TAXING ENTITY agrees to transfer to the possession and control of the County, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. These records shall include all tax records, including tax rolls or records available to the TAXING ENTITY. Transfer and format costs shall be incurred by the TAXING ENTITY.
2. The County shall not be liable to the TAXING ENTITY for any failure to collect taxes. Nor shall the County Tax Assessor-Collector be liable unless the failure to collect taxes results from willful or intentional failure on the County Tax

Assessor-Collector's part to perform the duties imposed upon that office by law and by this Agreement.

3. Every year the County Tax-Assessor Collector shall designate and notify the TAXING ENTITY of a specific date by which the TAXING ENTITY should have its tax rate established. If the TAXING ENTITY has not established the tax rate as required by law each year by the date designated by the County Tax Assessor-Collector, the TAXING ENTITY will pay the costs of mailing its tax bills for that year. If such a delay creates a condition that requires the County to isolate handling of the TAXING ENTITY tax collection data, the County may present the TAXING ENTITY an option of paying the additional costs of special handling or declaring this Agreement null and void by thirty (30) days written notice from the Tax Assessor-Collector. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.
4. Authorized refunds to property owners will be made on the same check for all taxing units contracting for assessment and collection services. Such refunds include, but are not limited to, late exemption claims, clerical errors, overpayments, etc. The amount of the TAXING ENTITY refund shall be deducted from current receipts or, if none are available, such refunds will be remitted by the TAXING ENTITY to the County within seven (7) days of written notification of such sums due.

X. DELINQUENT TAXES:

1. Pursuant to Section 6.24 of the Texas Tax Code, the TAXING ENTITY hereby authorizes the County by and through the County's Tax Assessor-Collector to collect delinquent taxes for the TAXING ENTITY as provided herein.
2. The County of Nueces is authorized to contract for the employment of an attorney to enforce the collection of delinquent taxes pursuant to Section 6.30 of the Texas Property Tax Code. Said attorneys shall have full authority to represent the TAXING ENTITY within the terms of said contract, including compensation.

XI. SOVEREIGN IMMUNITY:

It is expressly understood and agreed that, in the execution of this Agreement, neither the County nor TAXING ENTITY waives its sovereign immunity in the exercise of its governmental powers and functions.

XII. AMENDMENTS:

Any amendments, alterations, deletions or waiver of the provisions of this Agreement shall be valid only when expressed in writing and agreed to by official action of the governing bodies of both parties. All amendments concerning or affecting an increase in the amount of payment or costs under this Agreement shall be

effective only if they are agreed upon on or before October 1 of the year in which they are to become effective.

XIII. GENERAL PROVISIONS:

1. Cost Containment:

Increases to the property tax collection working budget must be predicated on budget items essential to the property tax collection operation.

2. Notices:

Except as otherwise provided in this Agreement, all notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the party's office or usual mailing address. Notices to the County shall be sent to the attention of the County Judge with a copy to the County Tax Assessor-Collector.

3. Parties Bound:

This Agreement shall be binding upon the parties, their legal representatives, successors and assigns.

4. Copies:

This Agreement is executed in multiple copies, any one of which, or a true copy thereof, shall have the same evidentiary value.

5. Completeness

It is understood and agreed that the entire Agreement of the parties is contained herein and that this Agreement 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.

6. Severability

The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this Agreement is for any reason held to be contrary to the law or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portions of the Agreement. However, upon the occurrence of such event, either party may terminate this Agreement by giving the other party thirty (30) days written notice. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.

IN WITNESS HEREOF these presents are executed by authority of the governing bodies of the respective parties hereto binding the parties.

ATTEST:

TAXING ENTITY

Secretary

Title:
Date:_____

ATTEST:

COUNTY OF NUECES

Diana T. Barrera County Clerk

Samuel Loyd Neal, Jr.
County Judge
Date:_____

Nueces County
Tax Assessor-Collector
Date:_____

STATE OF TEXAS §

COUNTY OF NUECES §

AMENDED AGREEMENT FOR AD VALOREM TAX COLLECTION SERVICES

THIS AMENDED AGREEMENT made and entered into this ____ day of _____, 2013, by and between the county of Nueces (hereinafter called “County”), a political subdivision of the State of Texas and City of Bishop (hereinafter called “Taxing Entity”) duly organized and existing under the laws of the State of Texas, each acting herein by and through its duly authorized official.

WITNESSETH:

WHEREAS, TAXING ENTITY and County previously entered into an agreement for collection of TAXING ENTITY’S taxes;

WHEREAS, TAXING ENTITY and County desire to amend its previous agreement by hereby superseding and replacing such agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services;

WHEREAS, TAXING ENTITY desires that the Nueces County Tax Assessor-Collector assess and collect taxes on behalf of TAXING ENTITY, and

WHEREAS, the parties by entering into this agreement eliminate the potential duplication of the existing system for collection of taxes and promote governmental efficiency; and

WHEREAS, the parties enter into this agreement pursuant to the authority granted by sections 6.23, 6.24, 6.30, TEXAS PROPERTY TAX CODE, and TEXAS GOVERNMENT CODE CH. 791, known as the Interlocal Cooperation Act;

NOW, THEREFORE, for purposes stated herein, it is mutually agreed as follows:

TAXING ENTITY and County in consideration of the mutual covenants and agreements herein contained, hereby agree to supersede and replace its previous agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services as set out herein.

I. DEFINITIONS:

“Collection Activity” is defined as assessment, collection, disbursement, and any other function associated with levying and collecting current and delinquent taxes as required by Texas Property Tax Code.

“Current taxes” are defined as ad valorem property taxes legally due and payable without penalty and interest.

“Delinquent taxes” are defined as ad valorem property taxes which have not been received by the County on or before January 31st of any given tax year and on which penalty and interest are due.

II . REGULATIONS AND LAWS:

This agreement shall be subject to all rules, regulations and laws applicable thereto passed or promulgated by the United States of America, State of Texas, or any governmental body or agency having lawful jurisdiction or any authorized representative or agent of them.

III . PERFORMANCE

5. Effective from and after October 1, 2013, the County of Nueces acting by and through its Tax Assessor-Collector shall act as Tax Assessor-Collector and collect ad valorem taxes for the TAXING ENTITY under the provisions of sections 6.23 (a) (4) and 6.24, Texas Property Tax Code, for a term of one (1) year commencing on October 1, 2013, and continuing from year to year until written notice of cancellation is given by either party as provided in paragraph III (3) herein.
6. The County Tax Assessor-Collector shall have full authority, within the terms of this contract, and shall assess all of the real and personal property, in accordance with the laws pertaining thereto, located within the boundary of TAXING ENTITY subject to taxation. The County Tax Assessor-Collector is authorized and directed, and shall vigorously collect all current and delinquent taxes of TAXING ENTITY, including taxes previously assessed by TAXING ENTITY. The collection of said taxes, both current and delinquent, shall be done in accordance with the Texas Property Tax Code and all other laws or regulations pertaining to property tax collections. In the event any provisions of this contract are inconsistent with the requirements of the law, the requirements of the law shall control, and the Tax Assessor Collector shall discharge the duties in accordance therewith.
7. This contract shall be in full force and effect from year to year until such time as either party hereto gives written notice of cancellation. If notice of cancellation is given between January 1st and June 30th of any given year, the effective date of cancellation for assessment purposes is the following January 1st. The effective date of cancellation for the purpose of tax collections is the July 31st following the effective date of cancellation for assessment. If notice is given between July 1st and December 31st of any given year, the effective date of cancellation for assessment purposes is October 1st of the following year. The effective date of cancellation for collection purposes is July 31st of the year following the notice date.

For example, if notice of cancellation is given on April 30, 2010, the effective date of cancellation is January 1, 2011, for assessment purposes and July 1, 2011,

for collection purposes. Likewise, if notice of cancellation is given on October 31, 2010, the effective date of cancellation is October 1, 2011, for assessment purposes and July 1, 2011, for collection purposes.

Until such respective effective dates of cancellation are initiated, the assessment and collection of the TAXING ENTITY taxes by the County shall be continued as hereby provided. In all cases, the County will be duly compensated by the TAXING ENTITY for all services performed.

8. In the event of cancellation of this contract by withdrawal by either party, a data file of property tax data pertaining to property within the TAXING ENTITY shall be prepared by the County through the Tax Assessor-Collector and delivered to the TAXING ENTITY. TAXING ENTITY will reimburse the County for the cost of such preparation.

XIV. SERVICES TO BE PERFORMED:

1. The County through the Tax Assessor-Collector shall vigorously collect current and delinquent ad valorem property taxes owing the TAXING ENTITY. The County further agrees to perform for TAXING ENTITY all the duties relating to Collection Activity of ad valorem taxes for TAXING ENTITY provided by the laws of the State of Texas.
11. The County agrees to prepare consolidated tax statements for each taxpayer. The County shall mail said tax statements to each taxpayer or authorized agent on property within TAXING ENTITY. The County shall collect delinquent taxes in accordance with the Texas Property Code and accepted collection practices.
12. TAXING ENTITY hereby designates the Tax Assessor-Collector of the County of Nueces as its tax collector for all purposes under the Texas Property Tax Code.
13. The County shall supply TAXING ENTITY with monthly and annual reports as required by the State Property Tax Code. Additional requests for reports by the TAXING ENTITY must be made in writing and must allow sufficient time for adequate response. The monthly and annual reports shall include at a minimum the following information: total tax collected including penalty and interest, discount, refunds, cumulative collections, less discounts and any other information as required by the State Property Tax Code.
14. The County will prepare an annual property tax Collection Activity operational budget, which will include all expenditures incurred in the property tax collection process for the previous year.
15. The County will apply equal effort in the assessments and collections of property taxes for the parties to this Agreement.

16. The County will permit the taxpayer, in the event payment of less than the consolidated bill is tendered, to apply the payment as the taxpayer desires, in compliance with State law. In the absence of the expression of any preference as to application of payment, the payment will be applied in compliance with State law.
17. Waiver of penalty and interest shall be in accordance with the Texas Property Tax Code as amended (or other applicable law). Penalties and interest on any account will be waived if it is established that delinquency was caused by direct action or inaction of the Tax Office and if the tax is paid not later than the 21st day [or any other date as established by an amended Texas Property Code §33.011(a)(1)] after the date the taxpayer knows or should know of the delinquency. All other waivers, either partial or in whole, on any account shall only be applied upon receipt of written instructions from the TAXING UNIT.
18. The County will limit the time frame allowed for installment payment agreement on delinquent property taxes owing to TAXING ENTITY to no more than thirty six months.
19. Interest payments required as a result of untimely processing of refunds are not considered reimbursable expenses.

XV. PAYMENT: PERCENTAGE BASED

1. Amount of Payment

The TAXING ENTITY agrees to pay the County two percent (2%) of its anticipated tax levy for the services performed under this agreement. The County Tax-Assessor Collector will provide written notification to the TAXING ENTITY of the dollar value of said 2% prior to the start of the collection year.

2. Method of Payment

The TAXING ENTITY will pay the total amount due under this agreement by March 1st of each year.

3. Source of Payment

Payments by the parties for services under this Agreement shall be made from current revenues of the parties.

XVI. REMITTANCE OF COLLECTION:

1. Current and delinquent taxes collected for the TAXING ENTITY shall be remitted to the TAXING ENTITY not later than 24 hours from the time of County processing the transaction. Processing refers to physical deposit of payment in financial institution used by County.
3. The County agrees to certify to the TAXING ENTITY that all deposits in the County's depository shall be fully collateralized in accordance with the appropriate law requirements for the County. All refunds and amounts applicable for returned checks will be withheld by the County from current collections and will be annotated on the appropriate report.

XVII. PERFORMANCE STANDARDS AND REQUIREMENTS

The County agrees to make every effort to collect 87 percent of the net collectible of the current ad valorem taxes assessed and levied on behalf of the TAXING ENTITY by February 1st of each year and 94 percent of the net collectible ad valorem taxes assessed and levied on behalf of the TAXING ENTITY measured over the collection calendar as set out in the Property Tax Code, October 1st through September 30th.

XVIII. ADMINISTRATIVE PROVISION:

1. All expenses incurred by the County for property tax Collection Activity shall be clearly kept on the appropriate books and records. The TAXING ENTITY or their designated representative, after notifying the County in writing, is authorized to examine the records to be kept by the County at such reasonable times and intervals as the County deems fit.
3. In the case that the TAXING ENTITY changes or amends any portion of the data submitted to the County, after the County begins processing such data for collection of the TAXING ENTITY taxes, the TAXING ENTITY will pay the additional costs resulting from such changes and/or amendments.

XIX. MISCELLANEOUS PROVISIONS:

1. The TAXING ENTITY agrees to transfer to the possession and control of the County, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. These records shall include all tax records, including tax rolls or records available to the TAXING ENTITY. Transfer and format costs shall be incurred by the TAXING ENTITY.
5. The County shall not be liable to the TAXING ENTITY for any failure to collect taxes. Nor shall the County Tax Assessor-Collector be liable unless the failure to collect taxes results from willful or intentional failure on the County Tax

Assessor-Collector's part to perform the duties imposed upon that office by law and by this Agreement.

6. Every year the County Tax-Assessor Collector shall designate and notify the TAXING ENTITY of a specific date by which the TAXING ENTITY should have its tax rate established. If the TAXING ENTITY has not established the tax rate as required by law each year by the date designated by the County Tax Assessor-Collector, the TAXING ENTITY will pay the costs of mailing its tax bills for that year. If such a delay creates a condition that requires the County to isolate handling of the TAXING ENTITY tax collection data, the County may present the TAXING ENTITY an option of paying the additional costs of special handling or declaring this Agreement null and void by thirty (30) days written notice from the Tax Assessor-Collector. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.
7. Authorized refunds to property owners will be made on the same check for all taxing units contracting for assessment and collection services. Such refunds include, but are not limited to, late exemption claims, clerical errors, overpayments, etc. The amount of the TAXING ENTITY refund shall be deducted from current receipts or, if none are available, such refunds will be remitted by the TAXING ENTITY to the County within seven (7) days of written notification of such sums due.

XX. DELINQUENT TAXES:

1. Pursuant to Section 6.24 of the Texas Tax Code, the TAXING ENTITY hereby authorizes the County by and through the County's Tax Assessor-Collector to collect delinquent taxes for the TAXING ENTITY as provided herein.
3. The County of Nueces is authorized to contract for the employment of an attorney to enforce the collection of delinquent taxes pursuant to Section 6.30 of the Texas Property Tax Code. Said attorneys shall have full authority to represent the TAXING ENTITY within the terms of said contract, including compensation.

XXI. SOVEREIGN IMMUNITY:

It is expressly understood and agreed that, in the execution of this Agreement, neither the County nor TAXING ENTITY waives its sovereign immunity in the exercise of its governmental powers and functions.

XXII. AMENDMENTS:

Any amendments, alterations, deletions or waiver of the provisions of this Agreement shall be valid only when expressed in writing and agreed to by official action of the governing bodies of both parties. All amendments concerning or affecting an increase in the amount of payment or costs under this Agreement shall be

effective only if they are agreed upon on or before October 1 of the year in which they are to become effective.

XXIII. GENERAL PROVISIONS:

1. Cost Containment:

Increases to the property tax collection working budget must be predicated on budget items essential to the property tax collection operation.

2. Notices:

Except as otherwise provided in this Agreement, all notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the party's office or usual mailing address. Notices to the County shall be sent to the attention of the County Judge with a copy to the County Tax Assessor-Collector.

3. Parties Bound:

This Agreement shall be binding upon the parties, their legal representatives, successors and assigns.

4. Copies:

This Agreement is executed in multiple copies, any one of which, or a true copy thereof, shall have the same evidentiary value.

5. Completeness

It is understood and agreed that the entire Agreement of the parties is contained herein and that this Agreement 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.

6. Severability

The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this Agreement is for any reason held to be contrary to the law or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portions of the Agreement. However, upon the occurrence of such event, either party may terminate this Agreement by giving the other party thirty (30) days written notice. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.

IN WITNESS HEREOF these presents are executed by authority of the governing bodies of the respective parties hereto binding the parties.

ATTEST:

TAXING ENTITY

Secretary

Title:
Date:_____

ATTEST:

COUNTY OF NUECES

Diana T. Barrera County Clerk

Samuel Loyd Neal, Jr.
County Judge
Date:_____

Nueces County
Tax Assessor-Collector
Date:_____

STATE OF TEXAS §

COUNTY OF NUECES §

AMENDED AGREEMENT FOR AD VALOREM TAX COLLECTION SERVICES

THIS AMENDED AGREEMENT made and entered into this ____ day of _____, 2013, by and between the county of Nueces (hereinafter called “County”), a political subdivision of the State of Texas and City of Driscoll (hereinafter called “Taxing Entity”) duly organized and existing under the laws of the State of Texas, each acting herein by and through its duly authorized official.

WITNESSETH:

WHEREAS, TAXING ENTITY and County previously entered into an agreement for collection of TAXING ENTITY’S taxes;

WHEREAS, TAXING ENTITY and County desire to amend its previous agreement by hereby superseding and replacing such agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services;

WHEREAS, TAXING ENTITY desires that the Nueces County Tax Assessor-Collector assess and collect taxes on behalf of TAXING ENTITY, and

WHEREAS, the parties by entering into this agreement eliminate the potential duplication of the existing system for collection of taxes and promote governmental efficiency; and

WHEREAS, the parties enter into this agreement pursuant to the authority granted by sections 6.23, 6.24, 6.30, TEXAS PROPERTY TAX CODE, and TEXAS GOVERNMENT CODE CH. 791, known as the Interlocal Cooperation Act;

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III . PERFORMANCE

9. Effective from and after October 1, 2013, the County of Nueces acting by and through its Tax Assessor-Collector shall act as Tax Assessor-Collector and collect ad valorem taxes for the TAXING ENTITY under the provisions of sections 6.23 (a) (4) and 6.24, Texas Property Tax Code, for a term of one (1) year commencing on October 1, 2013, and continuing from year to year until written notice of cancellation is given by either party as provided in paragraph III (3) herein.
10. The County Tax Assessor-Collector shall have full authority, within the terms of this contract, and shall assess all of the real and personal property, in accordance with the laws pertaining thereto, located within the boundary of TAXING ENTITY subject to taxation. The County Tax Assessor-Collector is authorized and directed, and shall vigorously collect all current and delinquent taxes of TAXING ENTITY, including taxes previously assessed by TAXING ENTITY. The collection of said taxes, both current and delinquent, shall be done in accordance with the Texas Property Tax Code and all other laws or regulations pertaining to property tax collections. In the event any provisions of this contract are inconsistent with the requirements of the law, the requirements of the law shall control, and the Tax Assessor Collector shall discharge the duties in accordance therewith.
11. This contract shall be in full force and effect from year to year until such time as either party hereto gives written notice of cancellation. If notice of cancellation is given between January 1st and June 30th of any given year, the effective date of cancellation for assessment purposes is the following January 1st. The effective date of cancellation for the purpose of tax collections is the July 31st following the effective date of cancellation for assessment. If notice is given between July 1st and December 31st of any given year, the effective date of cancellation for assessment purposes is October 1st of the following year. The effective date of cancellation for collection purposes is July 31st of the year following the notice date.

For example, if notice of cancellation is given on April 30, 2010, the effective date of cancellation is January 1, 2011, for assessment purposes and July 1, 2011,

for collection purposes. Likewise, if notice of cancellation is given on October 31, 2010, the effective date of cancellation is October 1, 2011, for assessment purposes and July 1, 2011, for collection purposes.

Until such respective effective dates of cancellation are initiated, the assessment and collection of the TAXING ENTITY taxes by the County shall be continued as hereby provided. In all cases, the County will be duly compensated by the TAXING ENTITY for all services performed.

12. In the event of cancellation of this contract by withdrawal by either party, a data file of property tax data pertaining to property within the TAXING ENTITY shall be prepared by the County through the Tax Assessor-Collector and delivered to the TAXING ENTITY. TAXING ENTITY will reimburse the County for the cost of such preparation.

XXIV. SERVICES TO BE PERFORMED:

1. The County through the Tax Assessor-Collector shall vigorously collect current and delinquent ad valorem property taxes owing the TAXING ENTITY. The County further agrees to perform for TAXING ENTITY all the duties relating to Collection Activity of ad valorem taxes for TAXING ENTITY provided by the laws of the State of Texas.
20. The County agrees to prepare consolidated tax statements for each taxpayer. The County shall mail said tax statements to each taxpayer or authorized agent on property within TAXING ENTITY. The County shall collect delinquent taxes in accordance with the Texas Property Code and accepted collection practices.
21. TAXING ENTITY hereby designates the Tax Assessor-Collector of the County of Nueces as its tax collector for all purposes under the Texas Property Tax Code.
22. The County shall supply TAXING ENTITY with monthly and annual reports as required by the State Property Tax Code. Additional requests for reports by the TAXING ENTITY must be made in writing and must allow sufficient time for adequate response. The monthly and annual reports shall include at a minimum the following information: total tax collected including penalty and interest, discount, refunds, cumulative collections, less discounts and any other information as required by the State Property Tax Code.
23. The County will prepare an annual property tax Collection Activity operational budget, which will include all expenditures incurred in the property tax collection process for the previous year.
24. The County will apply equal effort in the assessments and collections of property taxes for the parties to this Agreement.

25. The County will permit the taxpayer, in the event payment of less than the consolidated bill is tendered, to apply the payment as the taxpayer desires, in compliance with State law. In the absence of the expression of any preference as to application of payment, the payment will be applied in compliance with State law.
26. Waiver of penalty and interest shall be in accordance with the Texas Property Tax Code as amended (or other applicable law). Penalties and interest on any account will be waived if it is established that delinquency was caused by direct action or inaction of the Tax Office and if the tax is paid not later than the 21st day [or any other date as established by an amended Texas Property Code §33.011(a)(1)] after the date the taxpayer knows or should know of the delinquency. All other waivers, either partial or in whole, on any account shall only be applied upon receipt of written instructions from the TAXING UNIT.
27. The County will limit the time frame allowed for installment payment agreement on delinquent property taxes owing to TAXING ENTITY to no more than thirty six months.
28. Interest payments required as a result of untimely processing of refunds are not considered reimbursable expenses.

XXV. PAYMENT: PERCENTAGE BASED

1. Amount of Payment

The TAXING ENTITY agrees to pay the County two percent (2%) of its anticipated tax levy for the services performed under this agreement. The County Tax-Assessor Collector will provide written notification to the TAXING ENTITY of the dollar value of said 2% prior to the start of the collection year.

2. Method of Payment

The TAXING ENTITY will pay the total amount due under this agreement by March 1st of each year.

3. Source of Payment

Payments by the parties for services under this Agreement shall be made from current revenues of the parties.

XXVI. REMITTANCE OF COLLECTION:

1. Current and delinquent taxes collected for the TAXING ENTITY shall be remitted to the TAXING ENTITY not later than 24 hours from the time of County processing the transaction. Processing refers to physical deposit of payment in financial institution used by County.
4. The County agrees to certify to the TAXING ENTITY that all deposits in the County's depository shall be fully collateralized in accordance with the appropriate law requirements for the County. All refunds and amounts applicable for returned checks will be withheld by the County from current collections and will be annotated on the appropriate report.

XXVII. PERFORMANCE STANDARDS AND REQUIREMENTS

The County agrees to make every effort to collect 87 percent of the net collectible of the current ad valorem taxes assessed and levied on behalf of the TAXING ENTITY by February 1st of each year and 94 percent of the net collectible ad valorem taxes assessed and levied on behalf of the TAXING ENTITY measured over the collection calendar as set out in the Property Tax Code, October 1st through September 30th.

XXVIII. ADMINISTRATIVE PROVISION:

1. All expenses incurred by the County for property tax Collection Activity shall be clearly kept on the appropriate books and records. The TAXING ENTITY or their designated representative, after notifying the County in writing, is authorized to examine the records to be kept by the County at such reasonable times and intervals as the County deems fit.
4. In the case that the TAXING ENTITY changes or amends any portion of the data submitted to the County, after the County begins processing such data for collection of the TAXING ENTITY taxes, the TAXING ENTITY will pay the additional costs resulting from such changes and/or amendments.

XXIX. MISCELLANEOUS PROVISIONS:

1. The TAXING ENTITY agrees to transfer to the possession and control of the County, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. These records shall include all tax records, including tax rolls or records available to the TAXING ENTITY. Transfer and format costs shall be incurred by the TAXING ENTITY.
8. The County shall not be liable to the TAXING ENTITY for any failure to collect taxes. Nor shall the County Tax Assessor-Collector be liable unless the failure to collect taxes results from willful or intentional failure on the County Tax

Assessor-Collector's part to perform the duties imposed upon that office by law and by this Agreement.

9. Every year the County Tax-Assessor Collector shall designate and notify the TAXING ENTITY of a specific date by which the TAXING ENTITY should have its tax rate established. If the TAXING ENTITY has not established the tax rate as required by law each year by the date designated by the County Tax Assessor-Collector, the TAXING ENTITY will pay the costs of mailing its tax bills for that year. If such a delay creates a condition that requires the County to isolate handling of the TAXING ENTITY tax collection data, the County may present the TAXING ENTITY an option of paying the additional costs of special handling or declaring this Agreement null and void by thirty (30) days written notice from the Tax Assessor-Collector. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.
10. Authorized refunds to property owners will be made on the same check for all taxing units contracting for assessment and collection services. Such refunds include, but are not limited to, late exemption claims, clerical errors, overpayments, etc. The amount of the TAXING ENTITY refund shall be deducted from current receipts or, if none are available, such refunds will be remitted by the TAXING ENTITY to the County within seven (7) days of written notification of such sums due.

XXX. DELINQUENT TAXES:

1. Pursuant to Section 6.24 of the Texas Tax Code, the TAXING ENTITY hereby authorizes the County by and through the County's Tax Assessor-Collector to collect delinquent taxes for the TAXING ENTITY as provided herein.
4. The County of Nueces is authorized to contract for the employment of an attorney to enforce the collection of delinquent taxes pursuant to Section 6.30 of the Texas Property Tax Code. Said attorneys shall have full authority to represent the TAXING ENTITY within the terms of said contract, including compensation.

XXXI. SOVEREIGN IMMUNITY:

It is expressly understood and agreed that, in the execution of this Agreement, neither the County nor TAXING ENTITY waives its sovereign immunity in the exercise of its governmental powers and functions.

XXXII. AMENDMENTS:

Any amendments, alterations, deletions or waiver of the provisions of this Agreement shall be valid only when expressed in writing and agreed to by official action of the governing bodies of both parties. All amendments concerning or affecting an increase in the amount of payment or costs under this Agreement shall be

effective only if they are agreed upon on or before October 1 of the year in which they are to become effective.

XXXIII. GENERAL PROVISIONS:

1. Cost Containment:

Increases to the property tax collection working budget must be predicated on budget items essential to the property tax collection operation.

2. Notices:

Except as otherwise provided in this Agreement, all notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the party's office or usual mailing address. Notices to the County shall be sent to the attention of the County Judge with a copy to the County Tax Assessor-Collector.

3. Parties Bound:

This Agreement shall be binding upon the parties, their legal representatives, successors and assigns.

4. Copies:

This Agreement is executed in multiple copies, any one of which, or a true copy thereof, shall have the same evidentiary value.

5. Completeness

It is understood and agreed that the entire Agreement of the parties is contained herein and that this Agreement 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.

6. Severability

The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this Agreement is for any reason held to be contrary to the law or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portions of the Agreement. However, upon the occurrence of such event, either party may terminate this Agreement by giving the other party thirty (30) days written notice. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.

IN WITNESS HEREOF these presents are executed by authority of the governing bodies of the respective parties hereto binding the parties.

ATTEST:

TAXING ENTITY

Secretary

Title:
Date:_____

ATTEST:

COUNTY OF NUECES

Diana T. Barrera County Clerk

Samuel Loyd Neal, Jr.
County Judge
Date:_____

Nueces County
Tax Assessor-Collector
Date:_____

STATE OF TEXAS §

COUNTY OF NUECES §

AMENDED AGREEMENT FOR AD VALOREM TAX COLLECTION SERVICES

THIS AMENDED AGREEMENT made and entered into this ____ day of _____, 2013, by and between the county of Nueces (hereinafter called “County”), a political subdivision of the State of Texas and City of Driscoll (hereinafter called “Taxing Entity”) duly organized and existing under the laws of the State of Texas, each acting herein by and through its duly authorized official.

WITNESSETH:

WHEREAS, TAXING ENTITY and County previously entered into an agreement for collection of TAXING ENTITY’S taxes;

WHEREAS, TAXING ENTITY and County desire to amend its previous agreement by hereby superseding and replacing such agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services;

WHEREAS, TAXING ENTITY desires that the Nueces County Tax Assessor-Collector assess and collect taxes on behalf of TAXING ENTITY, and

WHEREAS, the parties by entering into this agreement eliminate the potential duplication of the existing system for collection of taxes and promote governmental efficiency; and

WHEREAS, the parties enter into this agreement pursuant to the authority granted by sections 6.23, 6.24, 6.30, TEXAS PROPERTY TAX CODE, and TEXAS GOVERNMENT CODE CH. 791, known as the Interlocal Cooperation Act;

NOW, THEREFORE, for purposes stated herein, it is mutually agreed as follows:

TAXING ENTITY and County in consideration of the mutual covenants and agreements herein contained, hereby agree to supersede and replace its previous agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services as set out herein.

I. DEFINITIONS:

“Collection Activity” is defined as assessment, collection, disbursement, and any other function associated with levying and collecting current and delinquent taxes as required by Texas Property Tax Code.

“Current taxes” are defined as ad valorem property taxes legally due and payable without penalty and interest.

“Delinquent taxes” are defined as ad valorem property taxes which have not been received by the County on or before January 31st of any given tax year and on which penalty and interest are due.

II . REGULATIONS AND LAWS:

This agreement shall be subject to all rules, regulations and laws applicable thereto passed or promulgated by the United States of America, State of Texas, or any governmental body or agency having lawful jurisdiction or any authorized representative or agent of them.

III . PERFORMANCE

13. Effective from and after October 1, 2013, the County of Nueces acting by and through its Tax Assessor-Collector shall act as Tax Assessor-Collector and collect ad valorem taxes for the TAXING ENTITY under the provisions of sections 6.23 (a) (4) and 6.24, Texas Property Tax Code, for a term of one (1) year commencing on October 1, 2013, and continuing from year to year until written notice of cancellation is given by either party as provided in paragraph III (3) herein.
14. The County Tax Assessor-Collector shall have full authority, within the terms of this contract, and shall assess all of the real and personal property, in accordance with the laws pertaining thereto, located within the boundary of TAXING ENTITY subject to taxation. The County Tax Assessor-Collector is authorized and directed, and shall vigorously collect all current and delinquent taxes of TAXING ENTITY, including taxes previously assessed by TAXING ENTITY. The collection of said taxes, both current and delinquent, shall be done in accordance with the Texas Property Tax Code and all other laws or regulations pertaining to property tax collections. In the event any provisions of this contract are inconsistent with the requirements of the law, the requirements of the law shall control, and the Tax Assessor Collector shall discharge the duties in accordance therewith.
15. This contract shall be in full force and effect from year to year until such time as either party hereto gives written notice of cancellation. If notice of cancellation is given between January 1st and June 30th of any given year, the effective date of cancellation for assessment purposes is the following January 1st. The effective date of cancellation for the purpose of tax collections is the July 31st following the effective date of cancellation for assessment. If notice is given between July 1st and December 31st of any given year, the effective date of cancellation for assessment purposes is October 1st of the following year. The effective date of cancellation for collection purposes is July 31st of the year following the notice date.

For example, if notice of cancellation is given on April 30, 2010, the effective date of cancellation is January 1, 2011, for assessment purposes and July 1, 2011,

for collection purposes. Likewise, if notice of cancellation is given on October 31, 2010, the effective date of cancellation is October 1, 2011, for assessment purposes and July 1, 2011, for collection purposes.

Until such respective effective dates of cancellation are initiated, the assessment and collection of the TAXING ENTITY taxes by the County shall be continued as hereby provided. In all cases, the County will be duly compensated by the TAXING ENTITY for all services performed.

16. In the event of cancellation of this contract by withdrawal by either party, a data file of property tax data pertaining to property within the TAXING ENTITY shall be prepared by the County through the Tax Assessor-Collector and delivered to the TAXING ENTITY. TAXING ENTITY will reimburse the County for the cost of such preparation.

XXXIV. SERVICES TO BE PERFORMED:

1. The County through the Tax Assessor-Collector shall vigorously collect current and delinquent ad valorem property taxes owing the TAXING ENTITY. The County further agrees to perform for TAXING ENTITY all the duties relating to Collection Activity of ad valorem taxes for TAXING ENTITY provided by the laws of the State of Texas.
29. The County agrees to prepare consolidated tax statements for each taxpayer. The County shall mail said tax statements to each taxpayer or authorized agent on property within TAXING ENTITY. The County shall collect delinquent taxes in accordance with the Texas Property Code and accepted collection practices.
30. TAXING ENTITY hereby designates the Tax Assessor-Collector of the County of Nueces as its tax collector for all purposes under the Texas Property Tax Code.
31. The County shall supply TAXING ENTITY with monthly and annual reports as required by the State Property Tax Code. Additional requests for reports by the TAXING ENTITY must be made in writing and must allow sufficient time for adequate response. The monthly and annual reports shall include at a minimum the following information: total tax collected including penalty and interest, discount, refunds, cumulative collections, less discounts and any other information as required by the State Property Tax Code.
32. The County will prepare an annual property tax Collection Activity operational budget, which will include all expenditures incurred in the property tax collection process for the previous year.
33. The County will apply equal effort in the assessments and collections of property taxes for the parties to this Agreement.

34. The County will permit the taxpayer, in the event payment of less than the consolidated bill is tendered, to apply the payment as the taxpayer desires, in compliance with State law. In the absence of the expression of any preference as to application of payment, the payment will be applied in compliance with State law.
35. Waiver of penalty and interest shall be in accordance with the Texas Property Tax Code as amended (or other applicable law). Penalties and interest on any account will be waived if it is established that delinquency was caused by direct action or inaction of the Tax Office and if the tax is paid not later than the 21st day [or any other date as established by an amended Texas Property Code §33.011(a)(1)] after the date the taxpayer knows or should know of the delinquency. All other waivers, either partial or in whole, on any account shall only be applied upon receipt of written instructions from the TAXING UNIT.
36. The County will limit the time frame allowed for installment payment agreement on delinquent property taxes owing to TAXING ENTITY to no more than thirty six months.
37. Interest payments required as a result of untimely processing of refunds are not considered reimbursable expenses.

XXXV. PAYMENT: PERCENTAGE BASED

1. Amount of Payment

The TAXING ENTITY agrees to pay the County two percent (2%) of its anticipated tax levy for the services performed under this agreement. The County Tax-Assessor Collector will provide written notification to the TAXING ENTITY of the dollar value of said 2% prior to the start of the collection year.

2. Method of Payment

The TAXING ENTITY will pay the total amount due under this agreement by March 1st of each year.

3. Source of Payment

Payments by the parties for services under this Agreement shall be made from current revenues of the parties.

XXXVI. REMITTANCE OF COLLECTION:

1. Current and delinquent taxes collected for the TAXING ENTITY shall be remitted to the TAXING ENTITY not later than 24 hours from the time of County processing the transaction. Processing refers to physical deposit of payment in financial institution used by County.
5. The County agrees to certify to the TAXING ENTITY that all deposits in the County's depository shall be fully collateralized in accordance with the appropriate law requirements for the County. All refunds and amounts applicable for returned checks will be withheld by the County from current collections and will be annotated on the appropriate report.

XXXVII. PERFORMANCE STANDARDS AND REQUIREMENTS

The County agrees to make every effort to collect 87 percent of the net collectible of the current ad valorem taxes assessed and levied on behalf of the TAXING ENTITY by February 1st of each year and 94 percent of the net collectible ad valorem taxes assessed and levied on behalf of the TAXING ENTITY measured over the collection calendar as set out in the Property Tax Code, October 1st through September 30th.

XXXVIII. ADMINISTRATIVE PROVISION:

1. All expenses incurred by the County for property tax Collection Activity shall be clearly kept on the appropriate books and records. The TAXING ENTITY or their designated representative, after notifying the County in writing, is authorized to examine the records to be kept by the County at such reasonable times and intervals as the County deems fit.
5. In the case that the TAXING ENTITY changes or amends any portion of the data submitted to the County, after the County begins processing such data for collection of the TAXING ENTITY taxes, the TAXING ENTITY will pay the additional costs resulting from such changes and/or amendments.

XXXIX. MISCELLANEOUS PROVISIONS:

1. The TAXING ENTITY agrees to transfer to the possession and control of the County, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. These records shall include all tax records, including tax rolls or records available to the TAXING ENTITY. Transfer and format costs shall be incurred by the TAXING ENTITY.
11. The County shall not be liable to the TAXING ENTITY for any failure to collect taxes. Nor shall the County Tax Assessor-Collector be liable unless the failure to collect taxes results from willful or intentional failure on the County Tax

Assessor-Collector's part to perform the duties imposed upon that office by law and by this Agreement.

12. Every year the County Tax-Assessor Collector shall designate and notify the TAXING ENTITY of a specific date by which the TAXING ENTITY should have its tax rate established. If the TAXING ENTITY has not established the tax rate as required by law each year by the date designated by the County Tax Assessor-Collector, the TAXING ENTITY will pay the costs of mailing its tax bills for that year. If such a delay creates a condition that requires the County to isolate handling of the TAXING ENTITY tax collection data, the County may present the TAXING ENTITY an option of paying the additional costs of special handling or declaring this Agreement null and void by thirty (30) days written notice from the Tax Assessor-Collector. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.
13. Authorized refunds to property owners will be made on the same check for all taxing units contracting for assessment and collection services. Such refunds include, but are not limited to, late exemption claims, clerical errors, overpayments, etc. The amount of the TAXING ENTITY refund shall be deducted from current receipts or, if none are available, such refunds will be remitted by the TAXING ENTITY to the County within seven (7) days of written notification of such sums due.

XL. DELINQUENT TAXES:

1. Pursuant to Section 6.24 of the Texas Tax Code, the TAXING ENTITY hereby authorizes the County by and through the County's Tax Assessor-Collector to collect delinquent taxes for the TAXING ENTITY as provided herein.
5. The County of Nueces is authorized to contract for the employment of an attorney to enforce the collection of delinquent taxes pursuant to Section 6.30 of the Texas Property Tax Code. Said attorneys shall have full authority to represent the TAXING ENTITY within the terms of said contract, including compensation.

XLI. SOVEREIGN IMMUNITY:

It is expressly understood and agreed that, in the execution of this Agreement, neither the County nor TAXING ENTITY waives its sovereign immunity in the exercise of its governmental powers and functions.

XLII. AMENDMENTS:

Any amendments, alterations, deletions or waiver of the provisions of this Agreement shall be valid only when expressed in writing and agreed to by official action of the governing bodies of both parties. All amendments concerning or affecting an increase in the amount of payment or costs under this Agreement shall be

effective only if they are agreed upon on or before October 1 of the year in which they are to become effective.

XLIII. GENERAL PROVISIONS:

1. Cost Containment:

Increases to the property tax collection working budget must be predicated on budget items essential to the property tax collection operation.

2. Notices:

Except as otherwise provided in this Agreement, all notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the party's office or usual mailing address. Notices to the County shall be sent to the attention of the County Judge with a copy to the County Tax Assessor-Collector.

3. Parties Bound:

This Agreement shall be binding upon the parties, their legal representatives, successors and assigns.

4. Copies:

This Agreement is executed in multiple copies, any one of which, or a true copy thereof, shall have the same evidentiary value.

5. Completeness

It is understood and agreed that the entire Agreement of the parties is contained herein and that this Agreement 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.

6. Severability

The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this Agreement is for any reason held to be contrary to the law or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portions of the Agreement. However, upon the occurrence of such event, either party may terminate this Agreement by giving the other party thirty (30) days written notice. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.

IN WITNESS HEREOF these presents are executed by authority of the governing bodies of the respective parties hereto binding the parties.

ATTEST:

TAXING ENTITY

Secretary

Title:
Date:_____

ATTEST:

COUNTY OF NUECES

Diana T. Barrera County Clerk

Samuel Loyd Neal, Jr.
County Judge
Date:_____

Nueces County
Tax Assessor-Collector
Date:_____

STATE OF TEXAS §

COUNTY OF NUECES §

AMENDED AGREEMENT FOR AD VALOREM TAX COLLECTION SERVICES

THIS AMENDED AGREEMENT made and entered into this ____ day of _____, 2013, by and between the county of Nueces (hereinafter called “County”), a political subdivision of the State of Texas and Nueces County Drainage District #3 (hereinafter called “Taxing Entity”) duly organized and existing under the laws of the State of Texas, each acting herein by and through its duly authorized official.

WITNESSETH:

WHEREAS, TAXING ENTITY and County previously entered into an agreement for collection of TAXING ENTITY’S taxes;

WHEREAS, TAXING ENTITY and County desire to amend its previous agreement by hereby superseding and replacing such agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services;

WHEREAS, TAXING ENTITY desires that the Nueces County Tax Assessor-Collector assess and collect taxes on behalf of TAXING ENTITY, and

WHEREAS, the parties by entering into this agreement eliminate the potential duplication of the existing system for collection of taxes and promote governmental efficiency; and

WHEREAS, the parties enter into this agreement pursuant to the authority granted by sections 6.23, 6.24, 6.30, TEXAS PROPERTY TAX CODE, and TEXAS GOVERNMENT CODE CH. 791, known as the Interlocal Cooperation Act;

NOW, THEREFORE, for purposes stated herein, it is mutually agreed as follows:

TAXING ENTITY and County in consideration of the mutual covenants and agreements herein contained, hereby agree to supersede and replace its previous agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services as set out herein.

I. DEFINITIONS:

“Collection Activity” is defined as assessment, collection, disbursement, and any other function associated with levying and collecting current and delinquent taxes as required by Texas Property Tax Code.

“Current taxes” are defined as ad valorem property taxes legally due and payable without penalty and interest.

“Delinquent taxes” are defined as ad valorem property taxes which have not been received by the County on or before January 31st of any given tax year and on which penalty and interest are due.

II . REGULATIONS AND LAWS:

This agreement shall be subject to all rules, regulations and laws applicable thereto passed or promulgated by the United States of America, State of Texas, or any governmental body or agency having lawful jurisdiction or any authorized representative or agent of them.

III . PERFORMANCE

17. Effective from and after October 1, 2013, the County of Nueces acting by and through its Tax Assessor-Collector shall act as Tax Assessor-Collector and collect ad valorem taxes for the TAXING ENTITY under the provisions of sections 6.23 (a) (4) and 6.24, Texas Property Tax Code, for a term of one (1) year commencing on October 1, 2013, and continuing from year to year until written notice of cancellation is given by either party as provided in paragraph III (3) herein.
18. The County Tax Assessor-Collector shall have full authority, within the terms of this contract, and shall assess all of the real and personal property, in accordance with the laws pertaining thereto, located within the boundary of TAXING ENTITY subject to taxation. The County Tax Assessor-Collector is authorized and directed, and shall vigorously collect all current and delinquent taxes of TAXING ENTITY, including taxes previously assessed by TAXING ENTITY. The collection of said taxes, both current and delinquent, shall be done in accordance with the Texas Property Tax Code and all other laws or regulations pertaining to property tax collections. In the event any provisions of this contract are inconsistent with the requirements of the law, the requirements of the law shall control, and the Tax Assessor Collector shall discharge the duties in accordance therewith.
19. This contract shall be in full force and effect from year to year until such time as either party hereto gives written notice of cancellation. If notice of cancellation is given between January 1st and June 30th of any given year, the effective date of cancellation for assessment purposes is the following January 1st. The effective date of cancellation for the purpose of tax collections is the July 31st following the effective date of cancellation for assessment. If notice is given between July 1st and December 31st of any given year, the effective date of cancellation for assessment purposes is October 1st of the following year. The effective date of cancellation for collection purposes is July 31st of the year following the notice date.

For example, if notice of cancellation is given on April 30, 2010, the effective date of cancellation is January 1, 2011, for assessment purposes and July 1, 2011,

for collection purposes. Likewise, if notice of cancellation is given on October 31, 2010, the effective date of cancellation is October 1, 2011, for assessment purposes and July 1, 2011, for collection purposes.

Until such respective effective dates of cancellation are initiated, the assessment and collection of the TAXING ENTITY taxes by the County shall be continued as hereby provided. In all cases, the County will be duly compensated by the TAXING ENTITY for all services performed.

20. In the event of cancellation of this contract by withdrawal by either party, a data file of property tax data pertaining to property within the TAXING ENTITY shall be prepared by the County through the Tax Assessor-Collector and delivered to the TAXING ENTITY. TAXING ENTITY will reimburse the County for the cost of such preparation.

XLIV. SERVICES TO BE PERFORMED:

1. The County through the Tax Assessor-Collector shall vigorously collect current and delinquent ad valorem property taxes owing the TAXING ENTITY. The County further agrees to perform for TAXING ENTITY all the duties relating to Collection Activity of ad valorem taxes for TAXING ENTITY provided by the laws of the State of Texas.
38. The County agrees to prepare consolidated tax statements for each taxpayer. The County shall mail said tax statements to each taxpayer or authorized agent on property within TAXING ENTITY. The County shall collect delinquent taxes in accordance with the Texas Property Code and accepted collection practices.
39. TAXING ENTITY hereby designates the Tax Assessor-Collector of the County of Nueces as its tax collector for all purposes under the Texas Property Tax Code.
40. The County shall supply TAXING ENTITY with monthly and annual reports as required by the State Property Tax Code. Additional requests for reports by the TAXING ENTITY must be made in writing and must allow sufficient time for adequate response. The monthly and annual reports shall include at a minimum the following information: total tax collected including penalty and interest, discount, refunds, cumulative collections, less discounts and any other information as required by the State Property Tax Code.
41. The County will prepare an annual property tax Collection Activity operational budget, which will include all expenditures incurred in the property tax collection process for the previous year.
42. The County will apply equal effort in the assessments and collections of property taxes for the parties to this Agreement.

43. The County will permit the taxpayer, in the event payment of less than the consolidated bill is tendered, to apply the payment as the taxpayer desires, in compliance with State law. In the absence of the expression of any preference as to application of payment, the payment will be applied in compliance with State law.
44. Waiver of penalty and interest shall be in accordance with the Texas Property Tax Code as amended (or other applicable law). Penalties and interest on any account will be waived if it is established that delinquency was caused by direct action or inaction of the Tax Office and if the tax is paid not later than the 21st day [or any other date as established by an amended Texas Property Code §33.011(a)(1)] after the date the taxpayer knows or should know of the delinquency. All other waivers, either partial or in whole, on any account shall only be applied upon receipt of written instructions from the TAXING UNIT.
45. The County will limit the time frame allowed for installment payment agreement on delinquent property taxes owing to TAXING ENTITY to no more than thirty six months.
46. Interest payments required as a result of untimely processing of refunds are not considered reimbursable expenses.

XLV. PAYMENT: PERCENTAGE BASED

1. Amount of Payment

The TAXING ENTITY agrees to pay the County two percent (2%) of its anticipated tax levy for the services performed under this agreement. The County Tax-Assessor Collector will provide written notification to the TAXING ENTITY of the dollar value of said 2% prior to the start of the collection year.

2. Method of Payment

The TAXING ENTITY will pay the total amount due under this agreement by March 1st of each year.

3. Source of Payment

Payments by the parties for services under this Agreement shall be made from current revenues of the parties.

XLVI. REMITTANCE OF COLLECTION:

1. Current and delinquent taxes collected for the TAXING ENTITY shall be remitted to the TAXING ENTITY not later than 24 hours from the time of County processing the transaction. Processing refers to physical deposit of payment in financial institution used by County.

6. The County agrees to certify to the TAXING ENTITY that all deposits in the County's depository shall be fully collateralized in accordance with the appropriate law requirements for the County. All refunds and amounts applicable for returned checks will be withheld by the County from current collections and will be annotated on the appropriate report.

XLVII. PERFORMANCE STANDARDS AND REQUIREMENTS

The County agrees to make every effort to collect 87 percent of the net collectible of the current ad valorem taxes assessed and levied on behalf of the TAXING ENTITY by February 1st of each year and 94 percent of the net collectible ad valorem taxes assessed and levied on behalf of the TAXING ENTITY measured over the collection calendar as set out in the Property Tax Code, October 1st through September 30th.

XLVIII. ADMINISTRATIVE PROVISION:

1. All expenses incurred by the County for property tax Collection Activity shall be clearly kept on the appropriate books and records. The TAXING ENTITY or their designated representative, after notifying the County in writing, is authorized to examine the records to be kept by the County at such reasonable times and intervals as the County deems fit.

6. In the case that the TAXING ENTITY changes or amends any portion of the data submitted to the County, after the County begins processing such data for collection of the TAXING ENTITY taxes, the TAXING ENTITY will pay the additional costs resulting from such changes and/or amendments.

XLIX. MISCELLANEOUS PROVISIONS:

1. The TAXING ENTITY agrees to transfer to the possession and control of the County, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. These records shall include all tax records, including tax rolls or records available to the TAXING ENTITY. Transfer and format costs shall be incurred by the TAXING ENTITY.

14. The County shall not be liable to the TAXING ENTITY for any failure to collect taxes. Nor shall the County Tax Assessor-Collector be liable unless the failure to collect taxes results from willful or intentional failure on the County Tax

Assessor-Collector's part to perform the duties imposed upon that office by law and by this Agreement.

15. Every year the County Tax-Assessor Collector shall designate and notify the TAXING ENTITY of a specific date by which the TAXING ENTITY should have its tax rate established. If the TAXING ENTITY has not established the tax rate as required by law each year by the date designated by the County Tax Assessor-Collector, the TAXING ENTITY will pay the costs of mailing its tax bills for that year. If such a delay creates a condition that requires the County to isolate handling of the TAXING ENTITY tax collection data, the County may present the TAXING ENTITY an option of paying the additional costs of special handling or declaring this Agreement null and void by thirty (30) days written notice from the Tax Assessor-Collector. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.
16. Authorized refunds to property owners will be made on the same check for all taxing units contracting for assessment and collection services. Such refunds include, but are not limited to, late exemption claims, clerical errors, overpayments, etc. The amount of the TAXING ENTITY refund shall be deducted from current receipts or, if none are available, such refunds will be remitted by the TAXING ENTITY to the County within seven (7) days of written notification of such sums due.

L. DELINQUENT TAXES:

1. Pursuant to Section 6.24 of the Texas Tax Code, the TAXING ENTITY hereby authorizes the County by and through the County's Tax Assessor-Collector to collect delinquent taxes for the TAXING ENTITY as provided herein.
6. The County of Nueces is authorized to contract for the employment of an attorney to enforce the collection of delinquent taxes pursuant to Section 6.30 of the Texas Property Tax Code. Said attorneys shall have full authority to represent the TAXING ENTITY within the terms of said contract, including compensation.

LI. SOVEREIGN IMMUNITY:

It is expressly understood and agreed that, in the execution of this Agreement, neither the County nor TAXING ENTITY waives its sovereign immunity in the exercise of its governmental powers and functions.

LII. AMENDMENTS:

Any amendments, alterations, deletions or waiver of the provisions of this Agreement shall be valid only when expressed in writing and agreed to by official action of the governing bodies of both parties. All amendments concerning or affecting an increase in the amount of payment or costs under this Agreement shall be

effective only if they are agreed upon on or before October 1 of the year in which they are to become effective.

LIII. GENERAL PROVISIONS:

1. Cost Containment:

Increases to the property tax collection working budget must be predicated on budget items essential to the property tax collection operation.

2. Notices:

Except as otherwise provided in this Agreement, all notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the party's office or usual mailing address. Notices to the County shall be sent to the attention of the County Judge with a copy to the County Tax Assessor-Collector.

3. Parties Bound:

This Agreement shall be binding upon the parties, their legal representatives, successors and assigns.

4. Copies:

This Agreement is executed in multiple copies, any one of which, or a true copy thereof, shall have the same evidentiary value.

5. Completeness

It is understood and agreed that the entire Agreement of the parties is contained herein and that this Agreement 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.

6. Severability

The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this Agreement is for any reason held to be contrary to the law or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portions of the Agreement. However, upon the occurrence of such event, either party may terminate this Agreement by giving the other party thirty (30) days written notice. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.

IN WITNESS HEREOF these presents are executed by authority of the governing bodies of the respective parties hereto binding the parties.

ATTEST:

TAXING ENTITY

Secretary

Title:
Date:_____

ATTEST:

COUNTY OF NUECES

Diana T. Barrera County Clerk

Samuel Loyd Neal, Jr.
County Judge
Date:_____

Nueces County
Tax Assessor-Collector
Date:_____

STATE OF TEXAS §

COUNTY OF NUECES §

AMENDED AGREEMENT FOR AD VALOREM TAX COLLECTION SERVICES

THIS AMENDED AGREEMENT made and entered into this ____ day of _____, 2013, by and between the county of Nueces (hereinafter called “County”), a political subdivision of the State of Texas and Nueces County Emergency Service District #3 (hereinafter called “Taxing Entity”) duly organized and existing under the laws of the State of Texas, each acting herein by and through its duly authorized official.

WITNESSETH:

WHEREAS, TAXING ENTITY and County previously entered into an agreement for collection of TAXING ENTITY’S taxes;

WHEREAS, TAXING ENTITY and County desire to amend its previous agreement by hereby superseding and replacing such agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services;

WHEREAS, TAXING ENTITY desires that the Nueces County Tax Assessor-Collector assess and collect taxes on behalf of TAXING ENTITY, and

WHEREAS, the parties by entering into this agreement eliminate the potential duplication of the existing system for collection of taxes and promote governmental efficiency; and

WHEREAS, the parties enter into this agreement pursuant to the authority granted by sections 6.23, 6.24, 6.30, TEXAS PROPERTY TAX CODE, and TEXAS GOVERNMENT CODE CH. 791, known as the Interlocal Cooperation Act;

NOW, THEREFORE, for purposes stated herein, it is mutually agreed as follows:

TAXING ENTITY and County in consideration of the mutual covenants and agreements herein contained, hereby agree to supersede and replace its previous agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services as set out herein.

I. DEFINITIONS:

“Collection Activity” is defined as assessment, collection, disbursement, and any other function associated with levying and collecting current and delinquent taxes as required by Texas Property Tax Code.

“Current taxes” are defined as ad valorem property taxes legally due and payable without penalty and interest.

“Delinquent taxes” are defined as ad valorem property taxes which have not been received by the County on or before January 31st of any given tax year and on which penalty and interest are due.

II . REGULATIONS AND LAWS:

This agreement shall be subject to all rules, regulations and laws applicable thereto passed or promulgated by the United States of America, State of Texas, or any governmental body or agency having lawful jurisdiction or any authorized representative or agent of them.

III . PERFORMANCE

21. Effective from and after October 1, 2013, the County of Nueces acting by and through its Tax Assessor-Collector shall act as Tax Assessor-Collector and collect ad valorem taxes for the TAXING ENTITY under the provisions of sections 6.23 (a) (4) and 6.24, Texas Property Tax Code, for a term of one (1) year commencing on October 1, 2013, and continuing from year to year until written notice of cancellation is given by either party as provided in paragraph III (3) herein.
22. The County Tax Assessor-Collector shall have full authority, within the terms of this contract, and shall assess all of the real and personal property, in accordance with the laws pertaining thereto, located within the boundary of TAXING ENTITY subject to taxation. The County Tax Assessor-Collector is authorized and directed, and shall vigorously collect all current and delinquent taxes of TAXING ENTITY, including taxes previously assessed by TAXING ENTITY. The collection of said taxes, both current and delinquent, shall be done in accordance with the Texas Property Tax Code and all other laws or regulations pertaining to property tax collections. In the event any provisions of this contract are inconsistent with the requirements of the law, the requirements of the law shall control, and the Tax Assessor Collector shall discharge the duties in accordance therewith.
23. This contract shall be in full force and effect from year to year until such time as either party hereto gives written notice of cancellation. If notice of cancellation is given between January 1st and June 30th of any given year, the effective date of cancellation for assessment purposes is the following January 1st. The effective date of cancellation for the purpose of tax collections is the July 31st following the effective date of cancellation for assessment. If notice is given between July 1st and December 31st of any given year, the effective date of cancellation for assessment purposes is October 1st of the following year. The effective date of cancellation for collection purposes is July 31st of the year following the notice date.

For example, if notice of cancellation is given on April 30, 2010, the effective date of cancellation is January 1, 2011, for assessment purposes and July 1, 2011,

for collection purposes. Likewise, if notice of cancellation is given on October 31, 2010, the effective date of cancellation is October 1, 2011, for assessment purposes and July 1, 2011, for collection purposes.

Until such respective effective dates of cancellation are initiated, the assessment and collection of the TAXING ENTITY taxes by the County shall be continued as hereby provided. In all cases, the County will be duly compensated by the TAXING ENTITY for all services performed.

24. In the event of cancellation of this contract by withdrawal by either party, a data file of property tax data pertaining to property within the TAXING ENTITY shall be prepared by the County through the Tax Assessor-Collector and delivered to the TAXING ENTITY. TAXING ENTITY will reimburse the County for the cost of such preparation.

LIV. SERVICES TO BE PERFORMED:

1. The County through the Tax Assessor-Collector shall vigorously collect current and delinquent ad valorem property taxes owing the TAXING ENTITY. The County further agrees to perform for TAXING ENTITY all the duties relating to Collection Activity of ad valorem taxes for TAXING ENTITY provided by the laws of the State of Texas.
47. The County agrees to prepare consolidated tax statements for each taxpayer. The County shall mail said tax statements to each taxpayer or authorized agent on property within TAXING ENTITY. The County shall collect delinquent taxes in accordance with the Texas Property Code and accepted collection practices.
48. TAXING ENTITY hereby designates the Tax Assessor-Collector of the County of Nueces as its tax collector for all purposes under the Texas Property Tax Code.
49. The County shall supply TAXING ENTITY with monthly and annual reports as required by the State Property Tax Code. Additional requests for reports by the TAXING ENTITY must be made in writing and must allow sufficient time for adequate response. The monthly and annual reports shall include at a minimum the following information: total tax collected including penalty and interest, discount, refunds, cumulative collections, less discounts and any other information as required by the State Property Tax Code.
50. The County will prepare an annual property tax Collection Activity operational budget, which will include all expenditures incurred in the property tax collection process for the previous year.
51. The County will apply equal effort in the assessments and collections of property taxes for the parties to this Agreement.

52. The County will permit the taxpayer, in the event payment of less than the consolidated bill is tendered, to apply the payment as the taxpayer desires, in compliance with State law. In the absence of the expression of any preference as to application of payment, the payment will be applied in compliance with State law.
53. Waiver of penalty and interest shall be in accordance with the Texas Property Tax Code as amended (or other applicable law). Penalties and interest on any account will be waived if it is established that delinquency was caused by direct action or inaction of the Tax Office and if the tax is paid not later than the 21st day [or any other date as established by an amended Texas Property Code §33.011(a)(1)] after the date the taxpayer knows or should know of the delinquency. All other waivers, either partial or in whole, on any account shall only be applied upon receipt of written instructions from the TAXING UNIT.
54. The County will limit the time frame allowed for installment payment agreement on delinquent property taxes owing to TAXING ENTITY to no more than thirty six months.
55. Interest payments required as a result of untimely processing of refunds are not considered reimbursable expenses.

LV. PAYMENT: PERCENTAGE BASED

1. Amount of Payment

The TAXING ENTITY agrees to pay the County two percent (2%) of its anticipated tax levy for the services performed under this agreement. The County Tax-Assessor Collector will provide written notification to the TAXING ENTITY of the dollar value of said 2% prior to the start of the collection year.

2. Method of Payment

The TAXING ENTITY will pay the total amount due under this agreement by March 1st of each year.

3. Source of Payment

Payments by the parties for services under this Agreement shall be made from current revenues of the parties.

LVI. REMITTANCE OF COLLECTION:

1. Current and delinquent taxes collected for the TAXING ENTITY shall be remitted to the TAXING ENTITY not later than 24 hours from the time of County processing the transaction. Processing refers to physical deposit of payment in financial institution used by County.

7. The County agrees to certify to the TAXING ENTITY that all deposits in the County's depository shall be fully collateralized in accordance with the appropriate law requirements for the County. All refunds and amounts applicable for returned checks will be withheld by the County from current collections and will be annotated on the appropriate report.

LVII. PERFORMANCE STANDARDS AND REQUIREMENTS

The County agrees to make every effort to collect 87 percent of the net collectible of the current ad valorem taxes assessed and levied on behalf of the TAXING ENTITY by February 1st of each year and 94 percent of the net collectible ad valorem taxes assessed and levied on behalf of the TAXING ENTITY measured over the collection calendar as set out in the Property Tax Code, October 1st through September 30th.

LVIII. ADMINISTRATIVE PROVISION:

1. All expenses incurred by the County for property tax Collection Activity shall be clearly kept on the appropriate books and records. The TAXING ENTITY or their designated representative, after notifying the County in writing, is authorized to examine the records to be kept by the County at such reasonable times and intervals as the County deems fit.

7. In the case that the TAXING ENTITY changes or amends any portion of the data submitted to the County, after the County begins processing such data for collection of the TAXING ENTITY taxes, the TAXING ENTITY will pay the additional costs resulting from such changes and/or amendments.

LIX. MISCELLANEOUS PROVISIONS:

1. The TAXING ENTITY agrees to transfer to the possession and control of the County, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. These records shall include all tax records, including tax rolls or records available to the TAXING ENTITY. Transfer and format costs shall be incurred by the TAXING ENTITY.

17. The County shall not be liable to the TAXING ENTITY for any failure to collect taxes. Nor shall the County Tax Assessor-Collector be liable unless the failure to collect taxes results from willful or intentional failure on the County Tax

Assessor-Collector's part to perform the duties imposed upon that office by law and by this Agreement.

18. Every year the County Tax-Assessor Collector shall designate and notify the TAXING ENTITY of a specific date by which the TAXING ENTITY should have its tax rate established. If the TAXING ENTITY has not established the tax rate as required by law each year by the date designated by the County Tax Assessor-Collector, the TAXING ENTITY will pay the costs of mailing its tax bills for that year. If such a delay creates a condition that requires the County to isolate handling of the TAXING ENTITY tax collection data, the County may present the TAXING ENTITY an option of paying the additional costs of special handling or declaring this Agreement null and void by thirty (30) days written notice from the Tax Assessor-Collector. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.
19. Authorized refunds to property owners will be made on the same check for all taxing units contracting for assessment and collection services. Such refunds include, but are not limited to, late exemption claims, clerical errors, overpayments, etc. The amount of the TAXING ENTITY refund shall be deducted from current receipts or, if none are available, such refunds will be remitted by the TAXING ENTITY to the County within seven (7) days of written notification of such sums due.

LX. DELINQUENT TAXES:

1. Pursuant to Section 6.24 of the Texas Tax Code, the TAXING ENTITY hereby authorizes the County by and through the County's Tax Assessor-Collector to collect delinquent taxes for the TAXING ENTITY as provided herein.
7. The County of Nueces is authorized to contract for the employment of an attorney to enforce the collection of delinquent taxes pursuant to Section 6.30 of the Texas Property Tax Code. Said attorneys shall have full authority to represent the TAXING ENTITY within the terms of said contract, including compensation.

LXI. SOVEREIGN IMMUNITY:

It is expressly understood and agreed that, in the execution of this Agreement, neither the County nor TAXING ENTITY waives its sovereign immunity in the exercise of its governmental powers and functions.

LXII. AMENDMENTS:

Any amendments, alterations, deletions or waiver of the provisions of this Agreement shall be valid only when expressed in writing and agreed to by official action of the governing bodies of both parties. All amendments concerning or affecting an increase in the amount of payment or costs under this Agreement shall be

effective only if they are agreed upon on or before October 1 of the year in which they are to become effective.

LXIII. GENERAL PROVISIONS:

1. Cost Containment:

Increases to the property tax collection working budget must be predicated on budget items essential to the property tax collection operation.

2. Notices:

Except as otherwise provided in this Agreement, all notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the party's office or usual mailing address. Notices to the County shall be sent to the attention of the County Judge with a copy to the County Tax Assessor-Collector.

3. Parties Bound:

This Agreement shall be binding upon the parties, their legal representatives, successors and assigns.

4. Copies:

This Agreement is executed in multiple copies, any one of which, or a true copy thereof, shall have the same evidentiary value.

5. Completeness

It is understood and agreed that the entire Agreement of the parties is contained herein and that this Agreement 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.

6. Severability

The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this Agreement is for any reason held to be contrary to the law or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portions of the Agreement. However, upon the occurrence of such event, either party may terminate this Agreement by giving the other party thirty (30) days written notice. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.

IN WITNESS HEREOF these presents are executed by authority of the governing bodies of the respective parties hereto binding the parties.

ATTEST:

TAXING ENTITY

Secretary

Title:
Date:_____

ATTEST:

COUNTY OF NUECES

Diana T. Barrera County Clerk

Samuel Loyd Neal, Jr.
County Judge
Date:_____

Nueces County
Tax Assessor-Collector
Date:_____

STATE OF TEXAS §

COUNTY OF NUECES §

AMENDED AGREEMENT FOR AD VALOREM TAX COLLECTION SERVICES

THIS AMENDED AGREEMENT made and entered into this ____ day of _____, 2013, by and between the county of Nueces (hereinafter called “County”), a political subdivision of the State of Texas and Nueces County Emergency Service District #5 (hereinafter called “Taxing Entity”) duly organized and existing under the laws of the State of Texas, each acting herein by and through its duly authorized official.

WITNESSETH:

WHEREAS, TAXING ENTITY and County previously entered into an agreement for collection of TAXING ENTITY’S taxes;

WHEREAS, TAXING ENTITY and County desire to amend its previous agreement by hereby superseding and replacing such agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services;

WHEREAS, TAXING ENTITY desires that the Nueces County Tax Assessor-Collector assess and collect taxes on behalf of TAXING ENTITY, and

WHEREAS, the parties by entering into this agreement eliminate the potential duplication of the existing system for collection of taxes and promote governmental efficiency; and

WHEREAS, the parties enter into this agreement pursuant to the authority granted by sections 6.23, 6.24, 6.30, TEXAS PROPERTY TAX CODE, and TEXAS GOVERNMENT CODE CH. 791, known as the Interlocal Cooperation Act;

NOW, THEREFORE, for purposes stated herein, it is mutually agreed as follows:

TAXING ENTITY and County in consideration of the mutual covenants and agreements herein contained, hereby agree to supersede and replace its previous agreement in its entirety with this Amended Agreement for Ad Valorem Tax Collection Services as set out herein.

I. DEFINITIONS:

“Collection Activity” is defined as assessment, collection, disbursement, and any other function associated with levying and collecting current and delinquent taxes as required by Texas Property Tax Code.

“Current taxes” are defined as ad valorem property taxes legally due and payable without penalty and interest.

“Delinquent taxes” are defined as ad valorem property taxes which have not been received by the County on or before January 31st of any given tax year and on which penalty and interest are due.

II . REGULATIONS AND LAWS:

This agreement shall be subject to all rules, regulations and laws applicable thereto passed or promulgated by the United States of America, State of Texas, or any governmental body or agency having lawful jurisdiction or any authorized representative or agent of them.

III . PERFORMANCE

25. Effective from and after October 1, 2013, the County of Nueces acting by and through its Tax Assessor-Collector shall act as Tax Assessor-Collector and collect ad valorem taxes for the TAXING ENTITY under the provisions of sections 6.23 (a) (4) and 6.24, Texas Property Tax Code, for a term of one (1) year commencing on October 1, 2013, and continuing from year to year until written notice of cancellation is given by either party as provided in paragraph III (3) herein.
26. The County Tax Assessor-Collector shall have full authority, within the terms of this contract, and shall assess all of the real and personal property, in accordance with the laws pertaining thereto, located within the boundary of TAXING ENTITY subject to taxation. The County Tax Assessor-Collector is authorized and directed, and shall vigorously collect all current and delinquent taxes of TAXING ENTITY, including taxes previously assessed by TAXING ENTITY. The collection of said taxes, both current and delinquent, shall be done in accordance with the Texas Property Tax Code and all other laws or regulations pertaining to property tax collections. In the event any provisions of this contract are inconsistent with the requirements of the law, the requirements of the law shall control, and the Tax Assessor Collector shall discharge the duties in accordance therewith.
27. This contract shall be in full force and effect from year to year until such time as either party hereto gives written notice of cancellation. If notice of cancellation is given between January 1st and June 30th of any given year, the effective date of cancellation for assessment purposes is the following January 1st. The effective date of cancellation for the purpose of tax collections is the July 31st following the effective date of cancellation for assessment. If notice is given between July 1st and December 31st of any given year, the effective date of cancellation for assessment purposes is October 1st of the following year. The effective date of cancellation for collection purposes is July 31st of the year following the notice date.

For example, if notice of cancellation is given on April 30, 2010, the effective date of cancellation is January 1, 2011, for assessment purposes and July 1, 2011,

for collection purposes. Likewise, if notice of cancellation is given on October 31, 2010, the effective date of cancellation is October 1, 2011, for assessment purposes and July 1, 2011, for collection purposes.

Until such respective effective dates of cancellation are initiated, the assessment and collection of the TAXING ENTITY taxes by the County shall be continued as hereby provided. In all cases, the County will be duly compensated by the TAXING ENTITY for all services performed.

28. In the event of cancellation of this contract by withdrawal by either party, a data file of property tax data pertaining to property within the TAXING ENTITY shall be prepared by the County through the Tax Assessor-Collector and delivered to the TAXING ENTITY. TAXING ENTITY will reimburse the County for the cost of such preparation.

LXIV. SERVICES TO BE PERFORMED:

1. The County through the Tax Assessor-Collector shall vigorously collect current and delinquent ad valorem property taxes owing the TAXING ENTITY. The County further agrees to perform for TAXING ENTITY all the duties relating to Collection Activity of ad valorem taxes for TAXING ENTITY provided by the laws of the State of Texas.
56. The County agrees to prepare consolidated tax statements for each taxpayer. The County shall mail said tax statements to each taxpayer or authorized agent on property within TAXING ENTITY. The County shall collect delinquent taxes in accordance with the Texas Property Code and accepted collection practices.
57. TAXING ENTITY hereby designates the Tax Assessor-Collector of the County of Nueces as its tax collector for all purposes under the Texas Property Tax Code.
58. The County shall supply TAXING ENTITY with monthly and annual reports as required by the State Property Tax Code. Additional requests for reports by the TAXING ENTITY must be made in writing and must allow sufficient time for adequate response. The monthly and annual reports shall include at a minimum the following information: total tax collected including penalty and interest, discount, refunds, cumulative collections, less discounts and any other information as required by the State Property Tax Code.
59. The County will prepare an annual property tax Collection Activity operational budget, which will include all expenditures incurred in the property tax collection process for the previous year.
60. The County will apply equal effort in the assessments and collections of property taxes for the parties to this Agreement.

61. The County will permit the taxpayer, in the event payment of less than the consolidated bill is tendered, to apply the payment as the taxpayer desires, in compliance with State law. In the absence of the expression of any preference as to application of payment, the payment will be applied in compliance with State law.
62. Waiver of penalty and interest shall be in accordance with the Texas Property Tax Code as amended (or other applicable law). Penalties and interest on any account will be waived if it is established that delinquency was caused by direct action or inaction of the Tax Office and if the tax is paid not later than the 21st day [or any other date as established by an amended Texas Property Code §33.011(a)(1)] after the date the taxpayer knows or should know of the delinquency. All other waivers, either partial or in whole, on any account shall only be applied upon receipt of written instructions from the TAXING UNIT.
63. The County will limit the time frame allowed for installment payment agreement on delinquent property taxes owing to TAXING ENTITY to no more than thirty six months.
64. Interest payments required as a result of untimely processing of refunds are not considered reimbursable expenses.

LXV. PAYMENT: PERCENTAGE BASED

1. Amount of Payment

The TAXING ENTITY agrees to pay the County two percent (2%) of its anticipated tax levy for the services performed under this agreement. The County Tax-Assessor Collector will provide written notification to the TAXING ENTITY of the dollar value of said 2% prior to the start of the collection year.

2. Method of Payment

The TAXING ENTITY will pay the total amount due under this agreement by March 1st of each year.

3. Source of Payment

Payments by the parties for services under this Agreement shall be made from current revenues of the parties.

LXVI. REMITTANCE OF COLLECTION:

1. Current and delinquent taxes collected for the TAXING ENTITY shall be remitted to the TAXING ENTITY not later than 24 hours from the time of County processing the transaction. Processing refers to physical deposit of payment in financial institution used by County.

8. The County agrees to certify to the TAXING ENTITY that all deposits in the County's depository shall be fully collateralized in accordance with the appropriate law requirements for the County. All refunds and amounts applicable for returned checks will be withheld by the County from current collections and will be annotated on the appropriate report.

LXVII. PERFORMANCE STANDARDS AND REQUIREMENTS

The County agrees to make every effort to collect 87 percent of the net collectible of the current ad valorem taxes assessed and levied on behalf of the TAXING ENTITY by February 1st of each year and 94 percent of the net collectible ad valorem taxes assessed and levied on behalf of the TAXING ENTITY measured over the collection calendar as set out in the Property Tax Code, October 1st through September 30th.

LXVIII. ADMINISTRATIVE PROVISION:

1. All expenses incurred by the County for property tax Collection Activity shall be clearly kept on the appropriate books and records. The TAXING ENTITY or their designated representative, after notifying the County in writing, is authorized to examine the records to be kept by the County at such reasonable times and intervals as the County deems fit.

8. In the case that the TAXING ENTITY changes or amends any portion of the data submitted to the County, after the County begins processing such data for collection of the TAXING ENTITY taxes, the TAXING ENTITY will pay the additional costs resulting from such changes and/or amendments.

LXIX. MISCELLANEOUS PROVISIONS:

1. The TAXING ENTITY agrees to transfer to the possession and control of the County, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. These records shall include all tax records, including tax rolls or records available to the TAXING ENTITY. Transfer and format costs shall be incurred by the TAXING ENTITY.

20. The County shall not be liable to the TAXING ENTITY for any failure to collect taxes. Nor shall the County Tax Assessor-Collector be liable unless the failure to collect taxes results from willful or intentional failure on the County Tax

Assessor-Collector's part to perform the duties imposed upon that office by law and by this Agreement.

21. Every year the County Tax-Assessor Collector shall designate and notify the TAXING ENTITY of a specific date by which the TAXING ENTITY should have its tax rate established. If the TAXING ENTITY has not established the tax rate as required by law each year by the date designated by the County Tax Assessor-Collector, the TAXING ENTITY will pay the costs of mailing its tax bills for that year. If such a delay creates a condition that requires the County to isolate handling of the TAXING ENTITY tax collection data, the County may present the TAXING ENTITY an option of paying the additional costs of special handling or declaring this Agreement null and void by thirty (30) days written notice from the Tax Assessor-Collector. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.
22. Authorized refunds to property owners will be made on the same check for all taxing units contracting for assessment and collection services. Such refunds include, but are not limited to, late exemption claims, clerical errors, overpayments, etc. The amount of the TAXING ENTITY refund shall be deducted from current receipts or, if none are available, such refunds will be remitted by the TAXING ENTITY to the County within seven (7) days of written notification of such sums due.

LXX. DELINQUENT TAXES:

1. Pursuant to Section 6.24 of the Texas Tax Code, the TAXING ENTITY hereby authorizes the County by and through the County's Tax Assessor-Collector to collect delinquent taxes for the TAXING ENTITY as provided herein.
8. The County of Nueces is authorized to contract for the employment of an attorney to enforce the collection of delinquent taxes pursuant to Section 6.30 of the Texas Property Tax Code. Said attorneys shall have full authority to represent the TAXING ENTITY within the terms of said contract, including compensation.

LXXI. SOVEREIGN IMMUNITY:

It is expressly understood and agreed that, in the execution of this Agreement, neither the County nor TAXING ENTITY waives its sovereign immunity in the exercise of its governmental powers and functions.

LXXII. AMENDMENTS:

Any amendments, alterations, deletions or waiver of the provisions of this Agreement shall be valid only when expressed in writing and agreed to by official action of the governing bodies of both parties. All amendments concerning or affecting an increase in the amount of payment or costs under this Agreement shall be

effective only if they are agreed upon on or before October 1 of the year in which they are to become effective.

LXXIII. GENERAL PROVISIONS:

1. Cost Containment:

Increases to the property tax collection working budget must be predicated on budget items essential to the property tax collection operation.

2. Notices:

Except as otherwise provided in this Agreement, all notices required or permitted herein shall be in writing and shall be deemed to be delivered when deposited in the United States mail, postage prepaid, registered or certified mail, return receipt requested, to the party's office or usual mailing address. Notices to the County shall be sent to the attention of the County Judge with a copy to the County Tax Assessor-Collector.

3. Parties Bound:

This Agreement shall be binding upon the parties, their legal representatives, successors and assigns.

4. Copies:

This Agreement is executed in multiple copies, any one of which, or a true copy thereof, shall have the same evidentiary value.

5. Completeness

It is understood and agreed that the entire Agreement of the parties is contained herein and that this Agreement 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.

6. Severability

The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this Agreement is for any reason held to be contrary to the law or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portions of the Agreement. However, upon the occurrence of such event, either party may terminate this Agreement by giving the other party thirty (30) days written notice. Deadlines as set out in paragraph III, 3 are not herein applicable for purposes of this paragraph.

IN WITNESS HEREOF these presents are executed by authority of the governing bodies of the respective parties hereto binding the parties.

ATTEST:

TAXING ENTITY

Secretary

Title:
Date:_____

ATTEST:

COUNTY OF NUECES

Diana T. Barrera County Clerk

Samuel Loyd Neal, Jr.
County Judge
Date:_____

Nueces County
Tax Assessor-Collector
Date:_____