

**AD VALOREM TAX ASSESSMENT AND COLLECTION CONTRACT BETWEEN WISE
COUNTY AND DECATUR ISD**

This contract is between Wise County (**COUNTY**) and Decatur ISD (**TAXING ENTITY**) and is pursuant to Texas Tax Code Sections 6.24 and 25.17 and the Texas Government Code, Chapter 791. The parties desire to contract with each other for the services of ad valorem tax assessing and collecting. The **COUNTY** acting by and through its Commissioners' Court have authorized the Wise County Tax Assessor-Collector to execute this contract and the **TAXING ENTITY** acting by and through its authorized council/board have authorized the **TAXING ENTITY** to execute this contract.

1. For the considerations stated herein and under the provisions of V.T.C.A Government Code, Chapter 791, the Interlocal Cooperation Act, V.T.C.A., Texas Property Tax Code, Section 6.24 and 25.17, the **COUNTY**, through its duly elected Tax Assessor-Collector, shall serve as tax assessor-collector for **TAXING ENTITY** for ad valorem tax purposes during the term of this contract and any renewals thereof, as herein provided. The **COUNTY** agrees to perform for **TAXING ENTITY** all necessary duties as authorized by all applicable statutes, and the **TAXING ENTITY** expressly authorizes the **COUNTY**, through its duly elected Tax Assessor-Collector and its attorneys, to do and perform all acts necessary and proper to assess and collect taxes for **TAXING ENTITY**.
2. The **COUNTY** agrees to prepare and mail all tax statements, provide monthly collection reports to **TAXING ENTITY**, prepare tax certificates, develop and maintain current and delinquent tax rolls, meet all applicable requirements of the Texas Property Tax Code, and develop and maintain such other records and forms as are necessary or required by state laws, rules, and regulations. The **COUNTY** will maintain written policies and procedures for its operations and agrees to make available to **TAXING ENTITY** copies of all such policies and procedures as well as any written reports reasonably necessary to keep **TAXING ENTITY** informed of all financial information affecting them.
3. If **TAXING ENTITY** fails to adopt its tax rate by September 15th (current year) or if the **TAXING ENTITY**'s adopted tax rate exceeds the roll back rate for a particular year, any additional costs incurred by **COUNTY** related thereto will be the responsibility of **TAXING ENTITY**. **COUNTY** shall maintain an accounting for any and all such additional costs incurred and, upon submission of that accounting, **TAXING ENTITY** shall make payment within sixty days of receipt of the accounting.
4. **TAXING ENTITY** hereby agrees and expressly authorizes the **COUNTY** to contract on **TAXING ENTITY**'s behalf with private legal counsel for the collection of delinquent taxes in accordance with Section 6.30 of Texas Property Tax Code. **TAXING ENTITY** further agrees that such fee, as is allowed by law and provided for in the contract with private legal counsel, shall be collected and paid as an additional collection penalty and added to the tax assessment pursuant to Texas Property Tax Code Chapter 6 and 33."
5. **COUNTY**, through its tax assessor-collector or attorney, shall send notices of delinquency and collection costs as required by Texas Tax Code Section 33.07, 33.08 & 33.11, as part of the per parcel fee.

6. For the current tax year and each year thereafter that this agreement remains in effect, **TAX ENTITY** agrees to pay the **COUNTY** \$0.6029464 per parcel per year, not to exceed the actual cost of collection. This collection fee is the same fee paid by all other governmental entities to the **COUNTY**. **COUNTY** agrees to invoice, and **TAX ENTITY** agrees to pay within 30 days of receipt of the invoice, the annual costs per parcel in four equal installments beginning April 1st and then July 1st, October 1st and January 1st. Additionally, any statutory fees collected by **COUNTY** for issuance of Tax Certificates on behalf of **TAX ENTITY**, shall be the property of **COUNTY** to offset the labor and expense of issuing Tax Certificates.
7. The **COUNTY** agrees to allow an audit of the tax records at any time. If the audit is requested by **TAXING ENTITY**, the expense of such an audit shall be paid by **TAXING ENTITY**. **TAXING ENTITY** agrees to furnish a copy of other audits reflecting findings, reportable conditions, or material weaknesses in internal accounting controls relating to the taxing functions of **TAXING ENTITY**. The **COUNTY**'s audit does not extend to **TAXING ENTITY**. Internal audits by the **COUNTY** Auditor do not extend to **TAXING ENTITY**.
8. The **COUNTY** agrees to obtain a surety bond for the **COUNTY** Tax Assessor-Collector to assure proper performance of the Collecting function provided in this contract upon the request of **TAXING ENTITY**. Such bond shall be payable to **TAXING ENTITY** in the sum specified by **TAXING ENTITY**. A solvent surety company authorized to do business in the State of Texas shall execute such bond. **TAXING ENTITY** agrees to pay the premiums on all bonds required by **TAXING ENTITY**.
9. The **COUNTY** agrees to make payments of taxes into such depositories as selected by **TAXING ENTITY**. The **COUNTY** shall make tax payments to **TAXING ENTITY** on a daily basis through ACH.
10. The effective date of this contract shall be the 1st day of April, 2019. The initial term of this contract shall be from April 1, 2019, to and through September 30, 2020. This contract is hereby automatically renewed each year for an additional one (1) year term unless written notice of termination is provided by the terminating party to the other party prior to one hundred-twenty (120) days of the expiration date of the contract. In the event of a termination notice, **TAXING ENTITY** shall be obligated to pay such payments as required by this agreement through the last day the term of this contract and the **COUNTY** shall be obligated to provide all services pursuant to this agreement through last day of the term of this contract.
11. Upon termination of this contract, **TAXING ENTITY** may secure copies of all necessary records for the assessment and collection of its taxes from the **COUNTY** and **TAXING ENTITY** shall pay reasonable costs of reproduction.
12. The **COUNTY** shall return all pertinent records to **TAXING ENTITY** if this agreement is terminated due to judicial decree, by agreement of all taxing entities served by the Tax Assessor-Collector, or any other legal reason.
13. The **COUNTY** and **TAXING ENTITY** acknowledge that the Wise Central Appraisal District determines the ownership and sets the values on all properties and such values are provided to the **COUNTY** for tax assessment. After the assessments are made and certified, it is agreed that the **COUNTY** will not change any assessments without written authorization from Wise Central Appraisal District or judicial determination.

14. As allowed under state law, Each party agrees to indemnify and hold the other party harmless from all claims, demands, causes of action, losses, costs and liabilities for negligence and misconduct, incurred as a result of its action and the actions of its employees, agents, and representatives. Each party shall give the other party immediate written notice of any claim, suit, or demand, which may be subject to this provision. This provision shall survive the termination of this agreement.

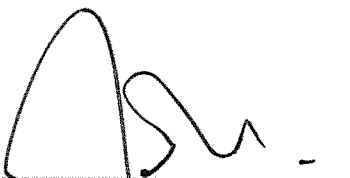
15. This Agreement contains the complete agreement between the parties with respect to the subject matter thereof and may not be modified except by written agreement signed by both parties. This Agreement supersedes all previous written and oral agreements between the parties.

16. If any term or provision of this Agreement is found to be unenforceable or void, in whole or in part, then the offending term or provision shall be construed as valid and enforceable to the maximum extent permitted by law, and the balance of the Agreement shall remain in full force and effect.

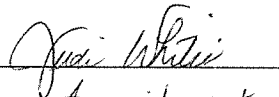
Entered and executed on this the 25th day of March, 2019.

WISE COUNTY:

TAXING ENTITY:

By: 

J.D. Clark
Wise County--Judge

By: 

Superintendent