

SWC 18,511-1

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

**PURPOSE:**

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **Wolfe City Independent School District** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code. at 12:25 o'clock P M

NOV 28 2023

By Becky Landrum  
Becky Landrum  
County Clerk, Hunt County, Tex.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
- d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
- c. prepare and issue tax certificates; and
- d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## 2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## 3. EXCLUSIONS

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## II. COMPENSATION

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fees will be permitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

**III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver tot the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified b the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

**IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.        REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.        AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.        NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI.        BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.


**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.


**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

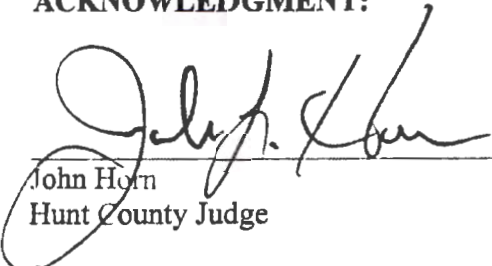
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Superintendent  
Wolfe City Independent School District

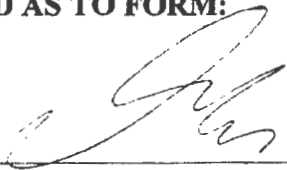
3-18-14  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

Wolfe City Independent School District

3/4/2014

(Taxing Unit)

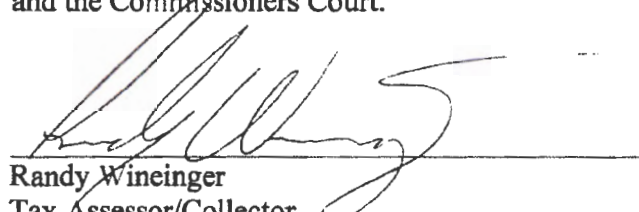
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>3,020</u>	<u>3,188</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County



18,511-2

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FILED FOR RECORD  
at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES No 428 2023**

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By [Signature]

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the Quinlan Independent School District ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
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- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "personal property" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "real property" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. prepare and issue tax certificates; and
- c. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

**2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. A separate written agreement must be executed between TAC and Taxing Unit before such additional services are commenced.

### 3. EXCLUSIONS

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## II. COMPENSATION

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. The Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
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  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction decides to discontinue services provided by its current delinquent tax attorney or decides to

contract with a new tax attorney, the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol.
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, from year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice to the TAC of same no later than the 4<sup>th</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII. REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX. AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested, the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report, as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X. NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and conformation received by intended recipient.

**XI. BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

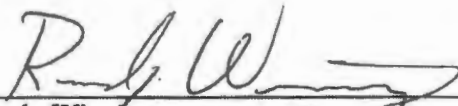
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

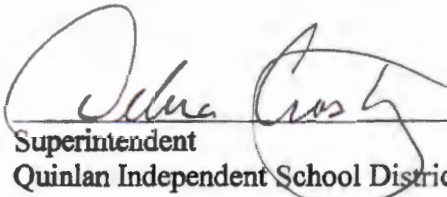
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

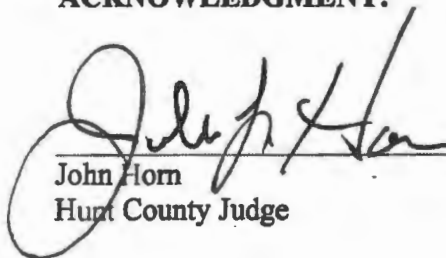
  
\_\_\_\_\_  
Randy Winginger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Superintendent  
Quinlan Independent School District

10-20-14  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

Oninlan Independent School District  
(Taxing Unit)

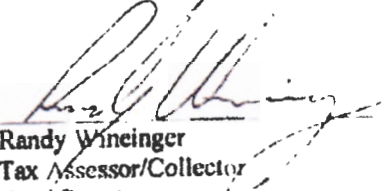
3/4/2014  
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>18,721</u>	<u>19,074</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County



18,511.3

SLO

FILED FOR RECORD  
at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

Nov 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the Lone Oak Independent School District ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
- d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "personal property" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "real property" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
- c. prepare and issue tax certificates; and
- d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.        REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.        AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.        NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI.        BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unit to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.


**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

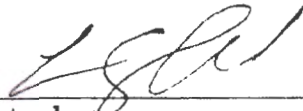
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

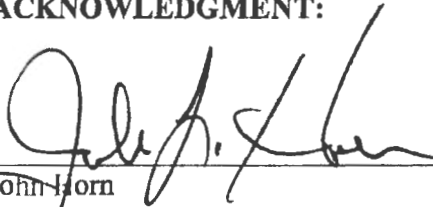
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Superintendent  
Lone Oak Independent School District

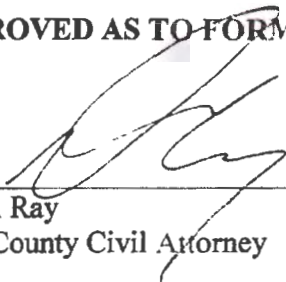
4-21-14  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

Lone Oak Independent School District

3/4/2014

(Taxing Unit)

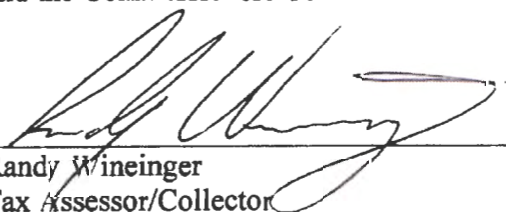
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>5,875</u>	<u>6,020</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
\_\_\_\_\_  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County



18,511-4

SGK FILED FOR RECORD  
at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

Nov 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector and the **Greenville ISD** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
- d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "personal property" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "real property" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
- c. prepare and issue tax certificates; and
- d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## 2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## 3. EXCLUSIONS

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## II. COMPENSATION

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. The Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol.
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, from year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice to the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.        REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.        AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.        NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and conformation received by intended recipient.

**XI.        BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

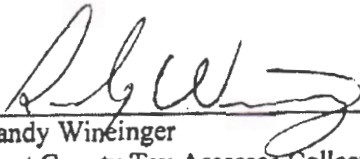
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

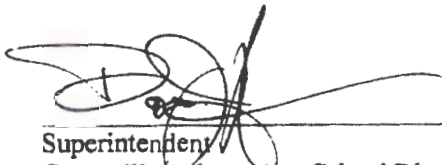
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

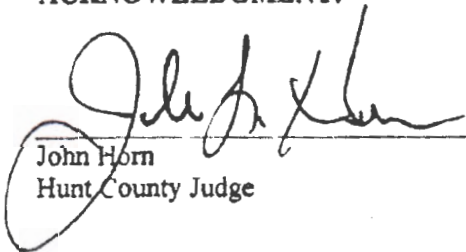
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Superintendent  
Greenville Independent School District

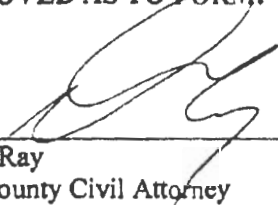
1/24/14  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date

SCU



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

Superintendent and Board Members

Cumby ISD  
303 Sayle Street  
Cumby, Texas 75433

March 14, 2014

Re: Contract for Assessment and Collection Services

Superintendent and Board Members,

Although the "Collections Contract" previously sanctioned between your "entity" and Hunt County under my predecessor's term of office actively remained valid, with the change of administration in the Tax Office it seemed suitable that a new contract be enacted.

Therefore, I submit for your consideration a revised 'Contract for Assessment and Collections Services' to be discussed and considered for approval on your next council agenda. Upon your request I would be glad to be present at that meeting to discuss and provide answers to any questions you might have about this contract, or the current or projected operations of our office.

Once approved, please retain a copy for your records and return the original to my office in the attached envelope so it may be recorded in the County Records. My office and staff remain at your disposal for any assistance you may require.

Respectfully,

Randy L. Wineinger  
Tax Assessor-Collector  
Hunt County



18,511-5

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES** <sup>Nov 29 2023</sup>

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By [Signature]

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **Cumby Independent School District** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver tot the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified b the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.           REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.             AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.              NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI.             BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

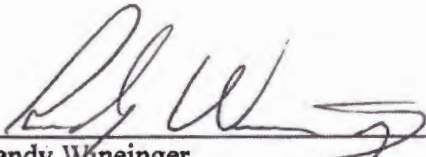
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

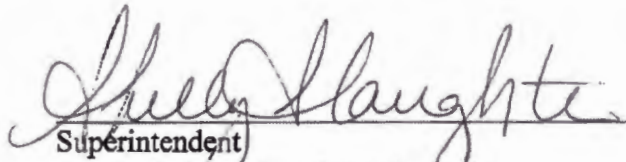
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

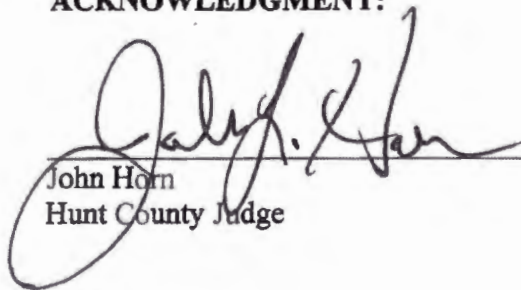
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Superintendent  
Cumby Independent School District

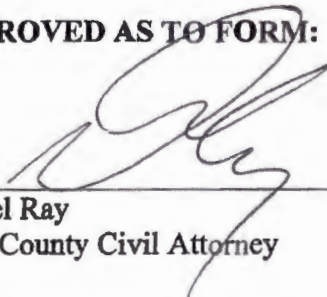
5/15/2014  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date

18,511-4 SCO

FILED FOR RECORD  
at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

Nov 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector and the **Commerce Independent School District** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
- d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "personal property" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "real property" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
- c. prepare and issue tax certificates; and
- d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.



## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

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- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
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- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

## V. REMITTANCE OF FUNDS

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

## VI. TERM AND DURATION OF AGREEMENT

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

## VII. NOTICE OF APPLICABLE TAX RATES

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.        REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.        AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.        NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI.        BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

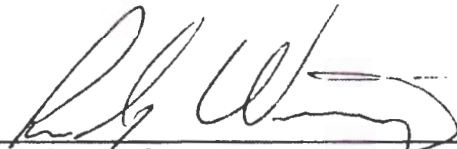
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

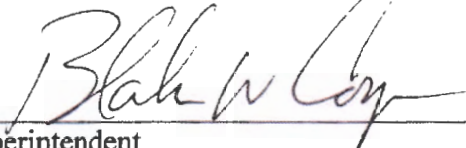
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

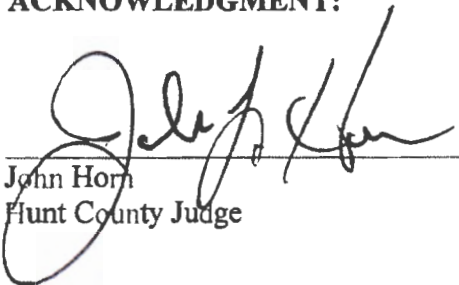
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Superintendent  
Commerce Independent School District

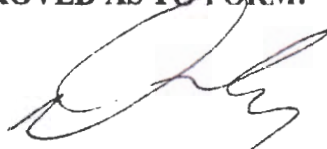
\_\_\_\_\_  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
\_\_\_\_\_  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

**Commerce Independent School District**

**3/4/2014**

(Taxing Unit)

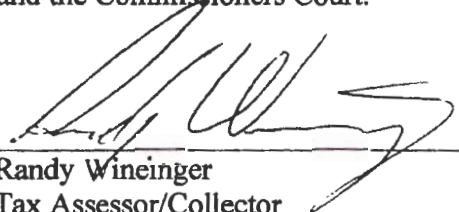
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>6,773</u>	<u>6,777</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

18,511-7  
SCM

FILED FOR RECORD  
at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICE** Nov 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By \_\_\_\_\_

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **Caddo Mills Independent School District** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
- d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "personal property" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "real property" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
- c. prepare and issue tax certificates; and
- d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.



## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver tot the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified b the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII. REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX. AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X. NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI. BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

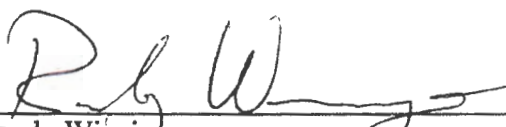
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.


**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

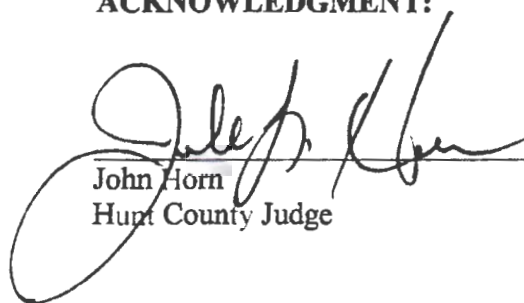
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Superintendent  
Caddo Mills Independent School District

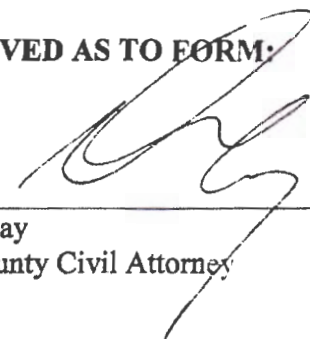
5-15-14  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

Caddo Mills Independent School District

3/4/2014

(Taxing Unit)

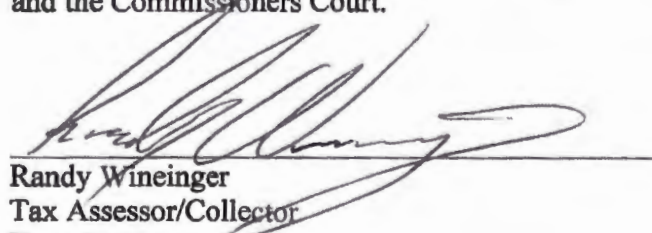
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>4,900</u>	<u>4,921</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

18,511-8 SCH

FILED FOR RECORD  
at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

Nov 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **Celeste Independent School District** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.



## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
- a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
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- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified b the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

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- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

## **VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

## **VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII. REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX. AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X. NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI. BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

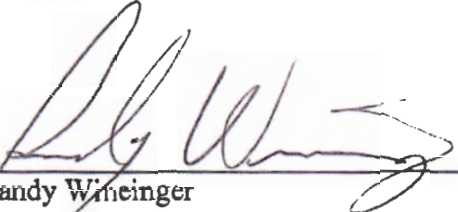
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

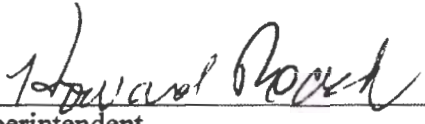
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

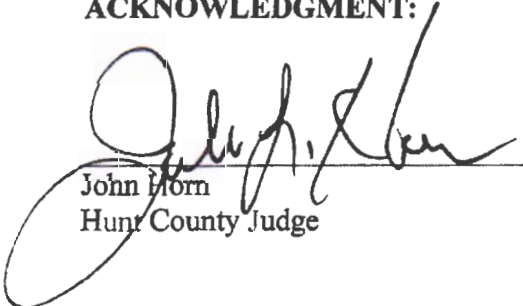
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Superintendent  
Celeste Independent School District

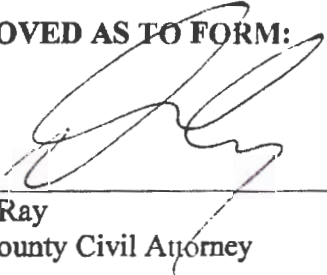
\_\_\_\_\_  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
\_\_\_\_\_  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

**Celeste Independent School District**  
(Taxing Unit)


**3/4/2014**  
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>2,430</u>	<u>2,484</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

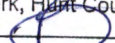
18,511-9

SCA

FILED FOR RECORD  
at 12:30 o'clock p.m.

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES** NOV 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By 

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **Campbell Independent School District** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
- d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
- c. prepare and issue tax certificates; and
- d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.



## 2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## 3. EXCLUSIONS

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## II. COMPENSATION

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
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- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

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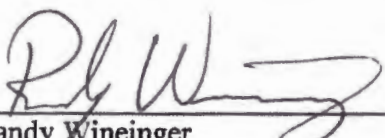
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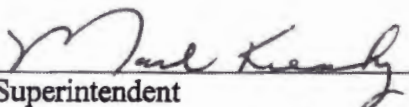
**XX. DEFINITIONS**

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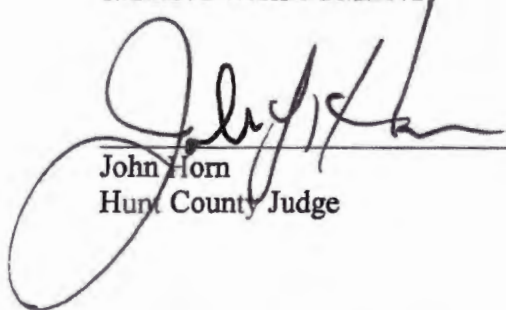
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Superintendent  
Campbell Independent School District

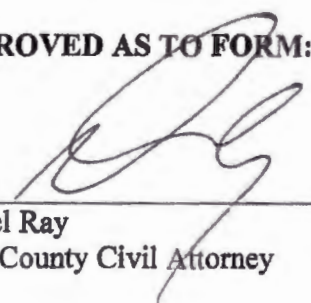
3/27/14  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

Campbell Independent School District

3/4/2014

(Taxing Unit)

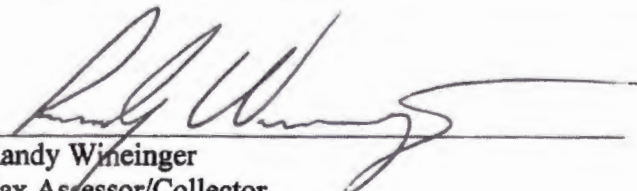
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>2,218</u>	<u>2,238</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
\_\_\_\_\_  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

18,511-10  
SBL



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

FILED FOR RECORD  
at 12:30 o'clock P M

Nov 28 2023

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By

Superintendent and Board Members

Bland ISD  
PO Box 216  
Merit, TX 75458

March 14, 2014  
Re: Contract for Assessment and Collection Services

Superintendent and Board Members:

Although the "Collections Contract" previously sanctioned between your "entity" and Hunt County under my predecessor's term of office actively remained valid, with the change of administration in the Tax Office it seemed suitable that a new contract be enacted.

Therefore, I submit for your consideration a revised 'Contract for Assessment and Collections Services' to be discussed and considered for approval on your next council agenda. Upon your request I would be glad to be present at that meeting to discuss and provide answers to any questions you might have about this contract, or the current or projected operations of our office.

Once approved, please retain a copy for your records and return the original to my office in the attached envelope so it may be recorded in the County Records. My office and staff remain at your disposal for any assistance you may require.

Respectfully,

Randy L. Wineinger  
Tax Assessor-Collector  
Hunt County



## CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

### PURPOSE:

This contract is between the Hunt County Tax Assessor/Collector (“TAC”) and the **Bland Independent School District** (“Taxing Unit”) and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

### I. SCOPE OF SERVICES

#### 1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit’s taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County (“County”) on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with “*personal property*” reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and “*real property*” reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit’s behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver tot the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified b the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.           REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.               AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.                NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI.              BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

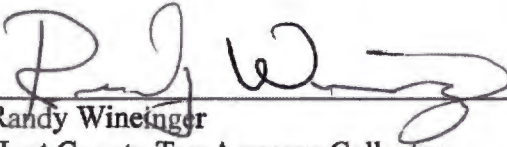
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.


**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

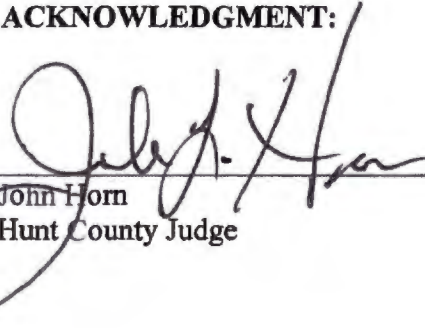
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Superintendent  
Bland Independent School District

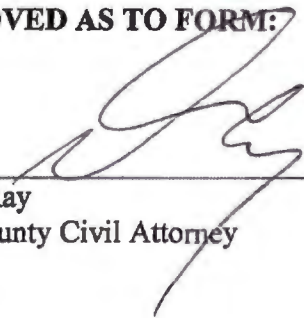
4-11-2014  
\_\_\_\_\_  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
\_\_\_\_\_  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

**Bland Independent School District**

**3/4/2014**

(Taxing Unit)

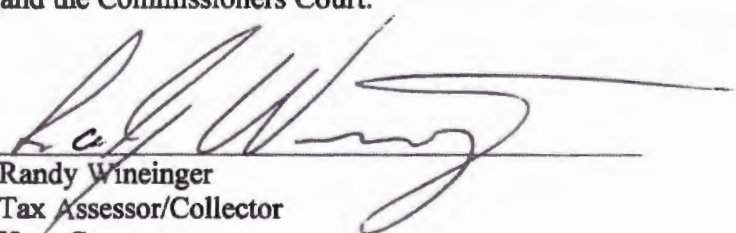
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>2,841</u>	<u>3,128</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County



18,514-11  
SBH

RECEIVED

RECEIVED

MAR 18 2014

MAR 16 2014

BOLES ISD

BOLES ISD

# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042



TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

FILED FOR RECORD  
at 12:30 o'clock P M

NOV 28 2023

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By

Superintendent and Board Members

Boles ISD  
9777 FM 2101  
Quinlan, TX 75474

March 14, 2014  
Re: Contract for Assessment and Collection Services

Superintendent and Board Members,

Although the "Collections Contract" previously sanctioned between your "entity" and Hunt County under my predecessor's term of office actively remained valid, with the change of administration in the Tax Office it seemed suitable that a new contract be enacted.

Therefore, I submit for your consideration a revised 'Contract for Assessment and Collections Services' to be discussed and considered for approval on your next council agenda. Upon your request I would be glad to be present at that meeting to discuss and provide answers to any questions you might have about this contract, or the current or projected operations of our office.

Once approved, please retain a copy for your records and return the original to my office in the attached envelope so it may be recorded in the County Records. My office and staff remain at your disposal for any assistance you may require.

Respectfully,

Randy L. Wineinger  
Tax Assessor-Collector  
Hunt County

Approved at Boles ISD  
Special Meeting  
on March 25, 2014  
  
3-31-2014

## CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

### **PURPOSE:**

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **Boles Independent School District** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

### **I. SCOPE OF SERVICES**

#### **1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
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## 2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## 3. EXCLUSIONS

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## II. COMPENSATION

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

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- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

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- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

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**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII. REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX. AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X. NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI. BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

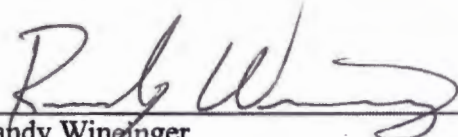
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

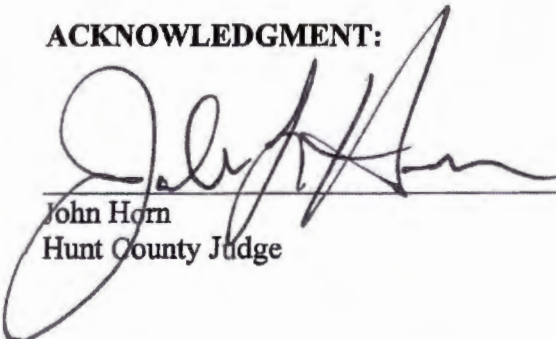
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-18-2014  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Superintendent  
Boles Independent School District

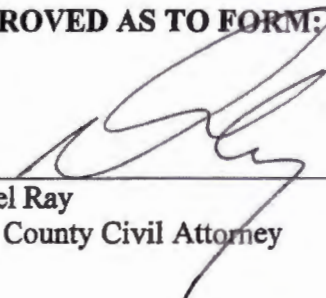
\_\_\_\_\_  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
\_\_\_\_\_  
Date





# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

**Boles Independent School District**

**3/4/2014**

(Taxing Unit)

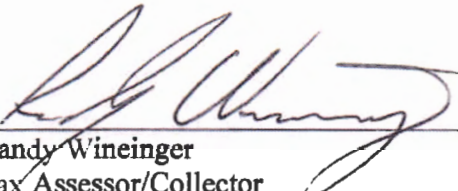
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>432</u>	<u>440</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
\_\_\_\_\_  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

18,511-12 CWT

FILED FOR RECORD

at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

NOV 28 2023

**PURPOSE:**

BECKY LANDRUM

This contract is between the Hunt County Tax Assessor/Collector and the City of West Tawakoni ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "personal property" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "real property" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver tot the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified b the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII. REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
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**IX. AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X. NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI. BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

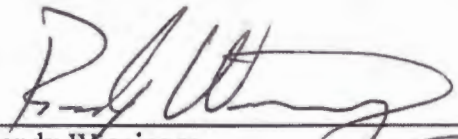
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

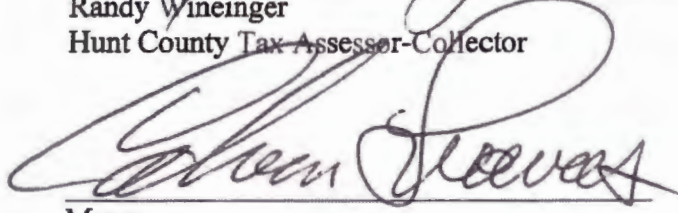
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

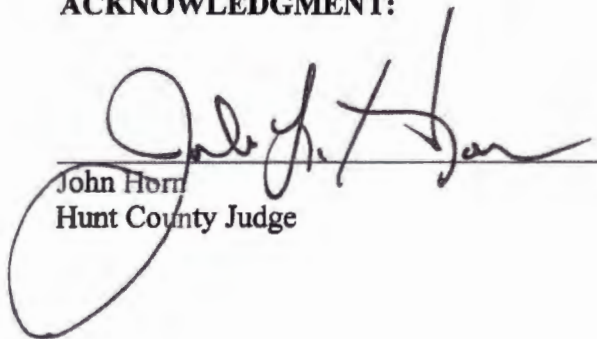
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Mayor  
City of West Tawakoni

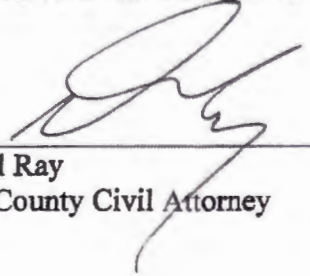
4-8-2014  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date





# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

City of West Tawakoni

3/4/2014

(Taxing Unit)

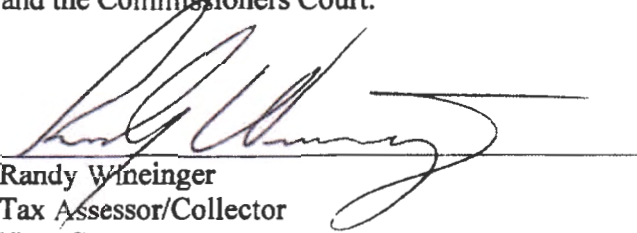
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>1,866</u>	<u>1,861</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

CWC

18,511-13

FILED FOR RECORD  
at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

NOV 28 2023

**PURPOSE:**

By BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the City of Wolfe City ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver tot the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified b the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII. REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX. AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X. NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI. BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

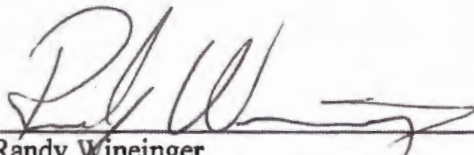
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- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

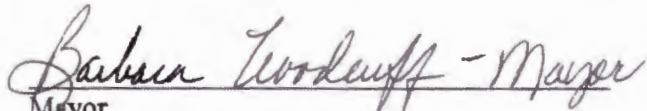
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

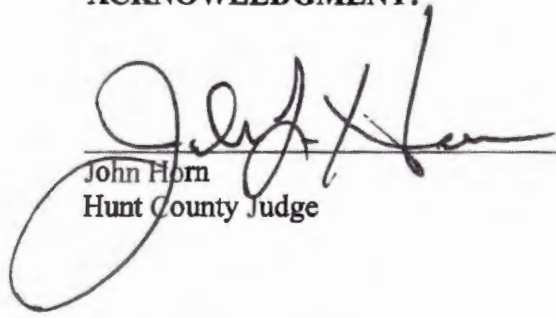
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Barbara Woodruff-Mayer  
Mayor  
City of Wolfe City

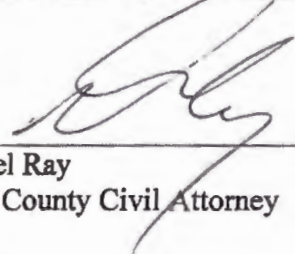
3-21-14  
\_\_\_\_\_  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
\_\_\_\_\_  
Date





# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

City of Wolfe City

3/4/2014

(Taxing Unit)

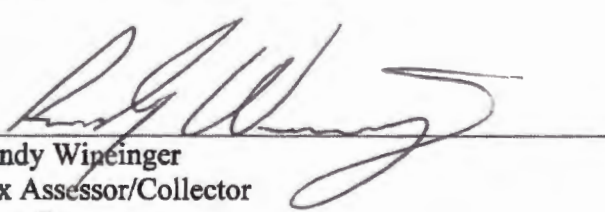
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>971</u>	<u>956</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
\_\_\_\_\_  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County



CQH 18,511-14

# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

FILED FOR RECORD  
at 12:30 o'clock p M

NOV 28 2023

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By

Mayor and  
City Council Members

City of Quinlan  
PO Box 2740  
Quinlan, TX 75474

March 14, 2014  
Re: Contract for Assessment and Collection Services

Honorable Mayor and Council Members,

Although the "Collections Contract" previously sanctioned between your "entity" and Hunt County under my predecessor's term of office actively remained valid, with the change of administration in the Tax Office it seemed suitable that a new contract be enacted.

Therefore, I submit for your consideration a revised 'Contract for Assessment and Collections Services' to be discussed and considered for approval on your next council agenda. Upon your request I would be glad to be present at that meeting to discuss and provide answers to any questions you might have about this contract, or the current or projected operations of our office.

Once approved, please retain a copy for your records and return the original to my office in the attached envelope so it may be recorded in the County Records. My office and staff remain at your disposal for any assistance you may require.

Respectfully,

Randy L. Wineinger  
Tax Assessor-Collector  
Hunt County

# CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

## PURPOSE:

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the City of Quinlan ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

## I. SCOPE OF SERVICES

### 1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### III. ADMINISTRATIVE PROVISIONS

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
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- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

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- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

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**AGREED AS TO FORM AND CONTENT:**

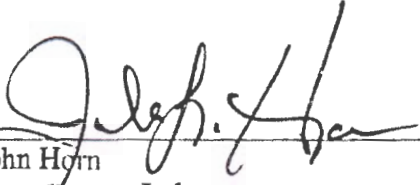
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Mayor  
City of Quinlan

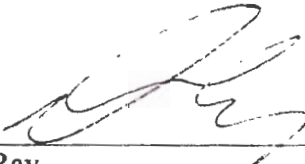
4/14/14  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

City of Quinlan

3/4/2014

(Taxing Unit)

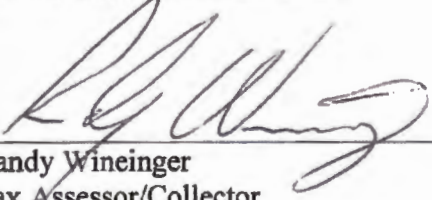
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These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>1,192</u>	<u>1,183</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
\_\_\_\_\_  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

18,511-15  
CLO

FILED FOR RECORD  
at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

NOV 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **City of Lone Oak** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
  - a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
  
- B. Additionally, on Taxing Unit's behalf, TAC shall:
  - a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## 2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## 3. EXCLUSIONS

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## II. COMPENSATION

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.        REFUNDS**

- A.    Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B.    The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C.    In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.         AUDIT CONTROLS**

- A.    The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.          NOTICES**

- A.    Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI.        BOND**

- A.    The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B.    The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C.    The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-party beneficiaries.

**XVI. ASSIGNABILITY**

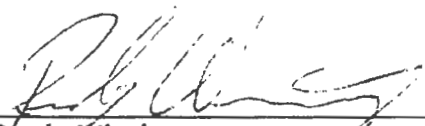
- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.



**AGREED AS TO FORM AND CONTENT:**

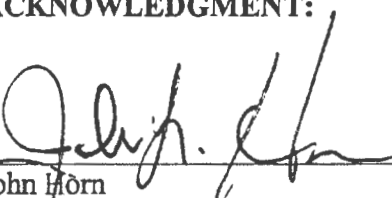
  
\_\_\_\_\_  
Randy Wincinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Shirley Stegmeier  
Mayor  
City of Lone Oak

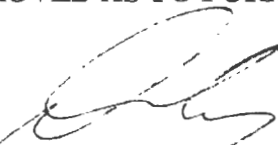
4-14-2014  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

City of Lone Oak

3/4/2014

(Taxing Unit)

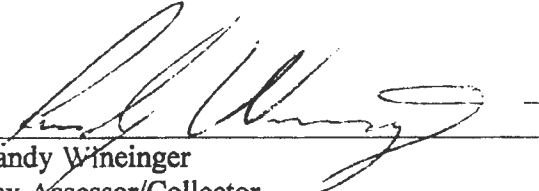
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>554</u>	<u>551</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
\_\_\_\_\_  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

18,511-14

CHC




# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

FILED FOR RECORD  
at 12:30 o'clock P M

NOV 28 2023

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By 

Mayor and  
City Council Members

City of Hawk Cove  
1585 Maria St.  
Hawk Cove, TX 75474

March 14, 2014  
Re: Contract for Assessment and Collection Services

Honorable Mayor and Council Members,

Although the "Collections Contract" previously sanctioned between your "entity" and Hunt County under my predecessor's term of office actively remained valid, with the change of administration in the Tax Office it seemed suitable that a new contract be enacted.

Therefore, I submit for your consideration a revised 'Contract for Assessment and Collections Services' to be discussed and considered for approval on your next council agenda. Upon your request I would be glad to be present at that meeting to discuss and provide answers to any questions you might have about this contract, or the current or projected operations of our office.

Once approved, please retain a copy for your records and return the original to my office in the attached envelope so it may be recorded in the County Records. My office and staff remain at your disposal for any assistance you may require.

Respectfully,

Randy L. Wineinger  
Tax Assessor-Collector  
Hunt County

# CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

## **PURPOSE:**

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **City of Hawk Cove** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

## **I. SCOPE OF SERVICES**

### **1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
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  - a. Monthly Statement of Collections;
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- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

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- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

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- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

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- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.        REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.        AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.        NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI.        BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.



**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

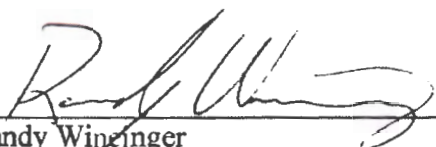
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

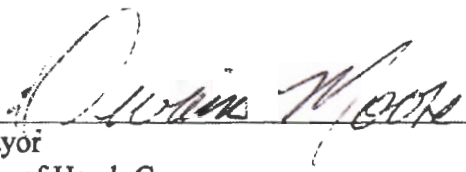
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

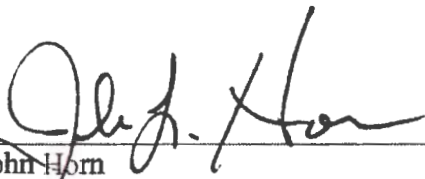
  
\_\_\_\_\_  
Randy Winzinger  
Hunt County Tax Assessor-Collector

3-11-2014  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Kevin Moore  
Mayor  
City of Hawk Cove

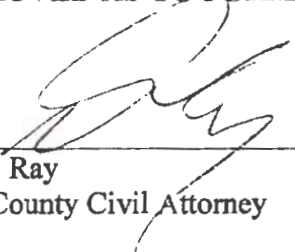
4/2/14  
\_\_\_\_\_  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
\_\_\_\_\_  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

City of Hawk Cove

3/4/2014

(Taxing Unit)

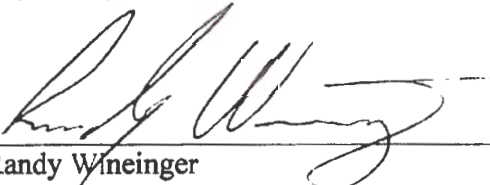
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>1,119</u>	<u>1,109</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
\_\_\_\_\_  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

18,511-17

CG FILED FOR RECORD  
at 12:30 o'clock P M

NOV 28 2023

**ORDINANCE NO. 16-037**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By 

**AN ORDINANCE AUTHORIZING ENTRY INTO AN AGREEMENT BETWEEN THE CITY OF GREENVILLE, TEXAS, AND HUNT COUNTY TO PROVIDE FOR ASSESSMENT AND COLLECTION OF TAXES FOR THE CITY OF GREENVILLE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the City has determined that Hunt County ("County") is equipped to assess and collect taxes for the City of Greenville;

**WHEREAS,** the County has indicated a willingness to provide tax assessment and collection services for the City; and

**WHEREAS,** the City has determined that it is in the best interest of the citizens of the City of Greenville for the County to provide these services.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GREENVILLE, TEXAS, THAT:**

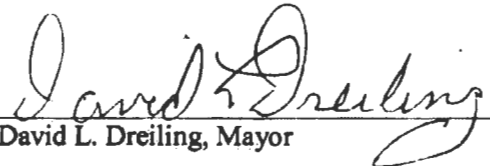
**SECTION 1.** The contract for assessment and collection services by and between Hunt County and the City of Greenville is hereby approved and the Mayor is hereby authorized to sign the contract with Hunt County on behalf of the City.

**SECTION 2.** The funds for these services will come from the taxes collected.

**SECTION 3.** If any section, provision, subsection, paragraph, sentence, clause, phrase, or word in this Ordinance or application thereof to any person or circumstance is held invalid by any court of competent jurisdiction, such holdings shall not affect the validity of the remaining portions of this Ordinance, and the City Council of the City of Greenville, Texas hereby declares it would have enacted such remaining portions, despite such invalidity.

**SECTION 4.** This Ordinance shall take effect and be in full force immediately upon its passage and approval.

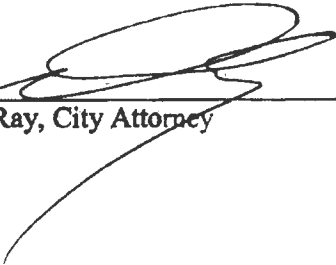
**PASSED AND APPROVED,** this the 26th day of July, 2016.

  
David L. Dreiling, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Carole V. Kuykendall, Interim City Secretary

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel W. Ray, City Attorney

## **CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

### **PURPOSE:**

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the City of Greenville ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

### **I. SCOPE OF SERVICES**

#### **I. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. prepare and issue tax certificates; and
  - c. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## 2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. A separate written agreement must be executed between TAC and Taxing Unit before such additional services are commenced.

## 3. EXCLUSIONS

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## II. COMPENSATION

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. The Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

**III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

**IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction



decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney, the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

#### V. REMITTANCE OF FUNDS

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol.
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

#### VI. TERM AND DURATION OF AGREEMENT

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, from year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

#### VII. NOTICE OF APPLICABLE TAX RATES

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice to the TAC of same no later than the 4<sup>th</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII. REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX. AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested, the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report, as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X. NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and conformation received by intended recipient.

**XI. BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unit to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

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- A. This contract is not intended to benefit any third-part beneficiaries.

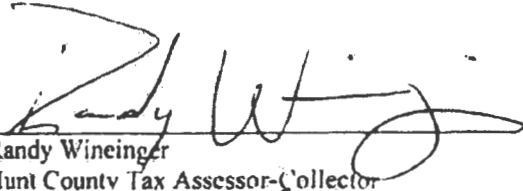
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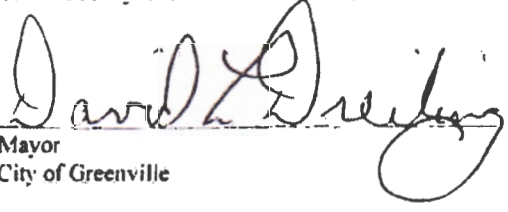
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**AGREED AS TO FORM AND CONTENT:**

  
Randy Wineinger  
Hunt County Tax Assessor-Collector

5-24-16  
Date

  
Mayor  
City of Greenville

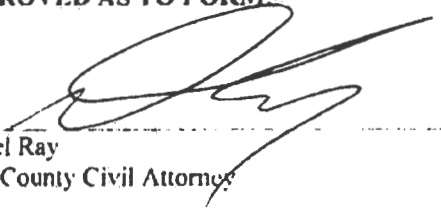
7-26-2016  
Date

**ACKNOWLEDGMENT:**

\_\_\_\_\_  
John Horn  
Hunt County Judge

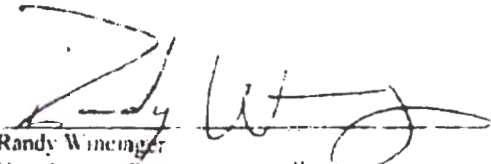
\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
Daniel Ray  
Hunt County Civil Attorney

7/4/2016  
Date

**AGREED AS TO FORM AND CONTENT:**

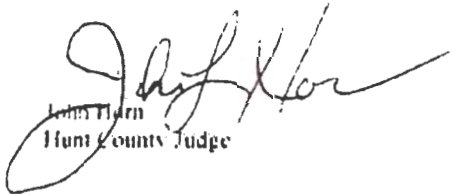
  
Randy Wineinger  
Hunt County Tax Assessor/Collector

5-24-16  
Date

  
Mayor  
City of Greenville

7-26-2016  
Date

**ACKNOWLEDGMENT:**

  
John Horn  
Hunt County Judge

7-26-2016  
Date

**APPROVED AS TO FORM:**

  
Daniel Ray  
Hunt County Civil Attorney

7/4/2016  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

City of Greenville

7/21/2016

(Taxing Unit)

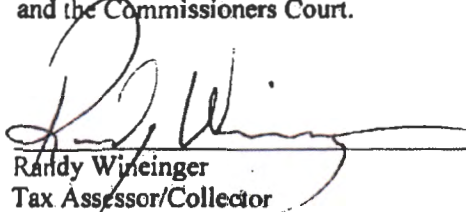
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2016 certified roll and will be billed and collected by January 31, 2017.

	<u>2015 Tax Year</u>	<u>2016 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>14,036</u>	<u>13,909</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

000

18.511-18

FILED FOR RECORD  
at 12:30 o'clock P M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

NOV 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **City of Commerce** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
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- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
- c. prepare and issue tax certificates; and
- d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## 2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## 3. EXCLUSIONS

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
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## II. COMPENSATION

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.



### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver tot the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
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- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified b the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.        REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.        AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.        NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI.        BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

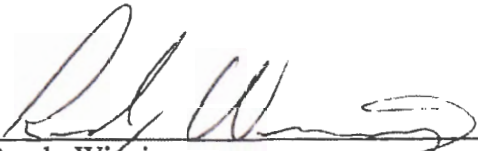
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- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

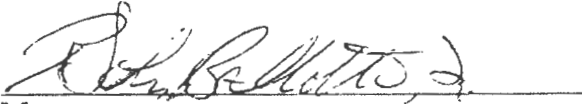
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

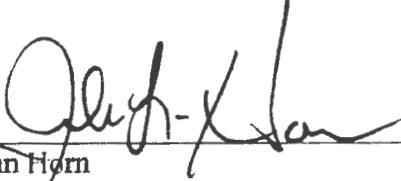
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Mayor  
City of Commerce

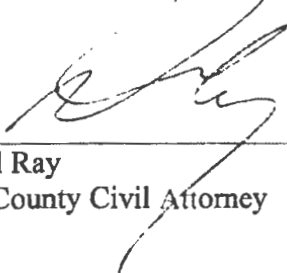
02 April 2014  
\_\_\_\_\_  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
\_\_\_\_\_  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

City of Commerce

3/4/2014

(Taxing Unit)

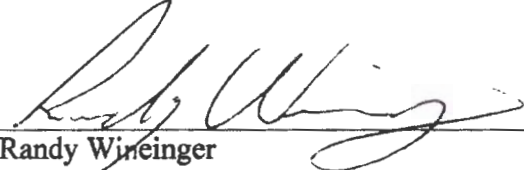
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>3,483</u>	<u>3,499</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
\_\_\_\_\_  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

18,511-19 CCM

FILED FOR RECORD  
at 12:30 o'clock P M



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

NOV 28 2023

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

By

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

Received  
3-18-14

Mayor and  
City Council Members

City of Caddo Mills  
P.O. Box 490  
Caddo Mills, Texas 75135-0490

March 14, 2014  
Re: Contract for Assessment and Collection Services

Honorable Mayor and Council Members,

Although the "Collections Contract" previously sanctioned between your "entity" and Hunt County under my predecessor's term of office actively remained valid, with the change of administration in the Tax Office it seemed suitable that a new contract be enacted.

Therefore, I submit for your consideration a revised 'Contract for Assessment and Collections Services' to be discussed and considered for approval on your next council agenda. Upon your request I would be glad to be present at that meeting to discuss and provide answers to any questions you might have about this contract, or the current or projected operations of our office.

Once approved, please retain a copy for your records and return the original to my office in the attached envelope so it may be recorded in the County Records. My office and staff remain at your disposal for any assistance you may require.

Respectfully,

Randy L. Wineinger  
Tax Assessor-Collector  
Hunt County

# CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

## **PURPOSE:**

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **City of Caddo Mills** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

## **I. SCOPE OF SERVICES**

### **1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.



## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

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- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
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- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
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- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

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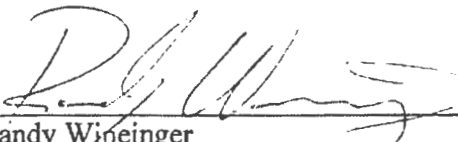
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**AGREED AS TO FORM AND CONTENT:**

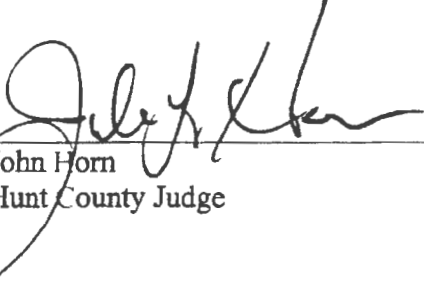
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Mayor  
City of Caddo Mills

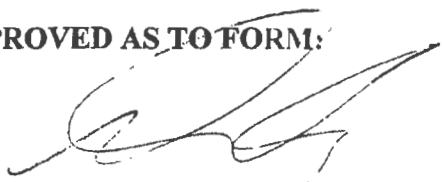
4-8-14  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

3-11-2014  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

City of Caddo Mills

3/4/2014

(Taxing Unit)

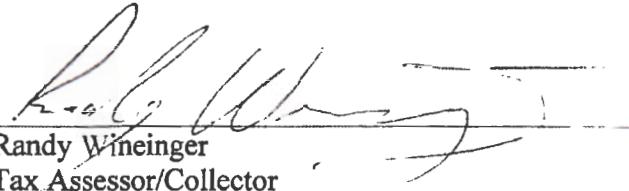
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>1,324</u>	<u>1,332</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

CEL

18,511-20



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

FILED FOR RECORD  
at 12:30 o'clock P M

NOV 28 2023

BECKY LANDRUM  
County Clerk, Hunt County, Tex.  
By 

Mayor and  
City Council Members

City of Celeste  
PO Box 399  
Celeste, TX 75423

March 14, 2014  
Re: Contract for Assessment and Collection Services

Honorable Mayor and Council Members,

Although the "Collections Contract" previously sanctioned between your "entity" and Hunt County under my predecessor's term of office actively remained valid, with the change of administration in the Tax Office it seemed suitable that a new contract be enacted.

Therefore, I submit for your consideration a revised 'Contract for Assessment and Collections Services' to be discussed and considered for approval on your next council agenda. Upon your request I would be glad to be present at that meeting to discuss and provide answers to any questions you might have about this contract, or the current or projected operations of our office.

Once approved, please retain a copy for your records and return the original to my office in the attached envelope so it may be recorded in the County Records. My office and staff remain at your disposal for any assistance you may require.

Respectfully,



Randy L. Wineinger  
Tax Assessor-Collector  
Hunt County



# CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

## **PURPOSE:**

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the City of Celeste ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

## **I. SCOPE OF SERVICES**

### **1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
- a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol. If any daily collection total is less than Twenty-five Dollars (\$25.00).
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII. REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX. AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X. NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI. BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unit to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

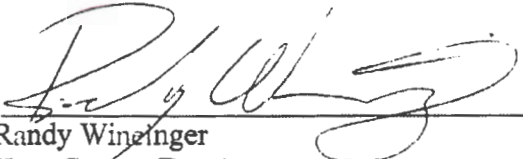
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

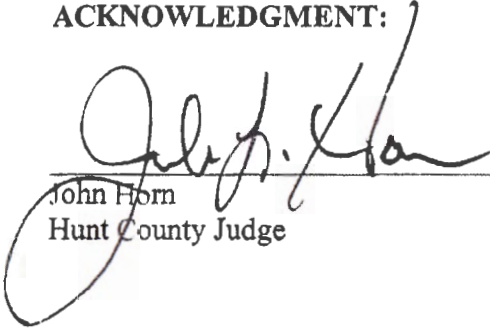
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-2014  
Date

  
\_\_\_\_\_  
Mayor  
City of Celeste

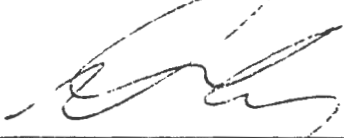
4/1/14  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date

18,511-21  
CCA

FILED FOR RECORD  
at 12:30 o'clock f M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

NOV 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the City of Campbell ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
- B. Additionally, on Taxing Unit's behalf, TAC shall:
- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
  - c. prepare and issue tax certificates; and
  - d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.



## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

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- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
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- F. The County shall deliver tot the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
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  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified b the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

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- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, form year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.        REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
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**IX.        AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.        NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and confirmed received by intended recipient.

**XI.        BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.


**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

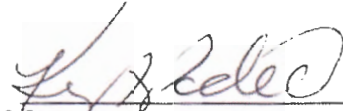
**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

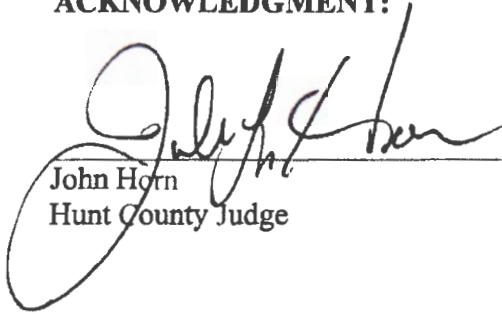
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-14  
Date

  
\_\_\_\_\_  
Mayor  
City of Campbell

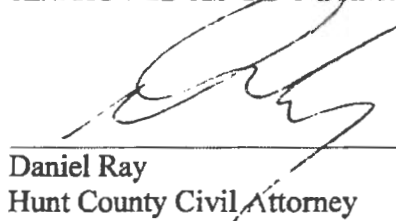
4-21-2014  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/408-4000 FAX 903/455-3202  
[www.hctax.info](http://www.hctax.info)

## ANNUAL NOTICE OF PER PARCEL COST FOR AD VALOREM TAX COLLECTIONS

City of Campbell

3/4/2014

(Taxing Unit)

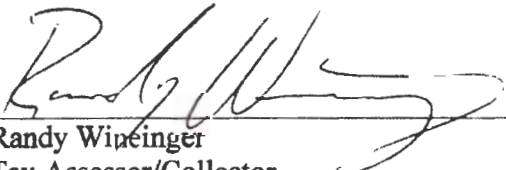
(Date)

Please accept this as the annual notice of the per parcel cost of collections for your Ad Valorem taxes per the agreed upon Contract for Assessment and Collection Services with your governmental entity and the Hunt County Tax Assessor/Collector's Office.

These per parcel costs will be effective with the July 2013 certified roll and will be billed and collected by January 31, 2014.

	<u>2012 Tax Year</u>	<u>2013 Tax Year</u>
Parcels within Hunt County (Certified by the Hunt Central Appraisal District)	<u>590</u>	<u>591</u>
Parcels outside of Hunt County (Certified by any other CAD besides Hunt CAD)	<u>0</u>	<u>0</u>
Public Improvement Districts (PIDs) (As approved by the appropriate Municipality)	<u>0</u>	<u>0</u>

Please attach this notice to your original Assessment and Collection Contract as the official Costs determined and agreed upon by the Hunt County Auditor's Office, Tax Assessor's Office and the Commissioners Court.

  
\_\_\_\_\_  
Randy Wineinger  
Tax Assessor/Collector  
Hunt County

18,511-22

FILED FOR RECORD  
at 12:30 o'clock 4 M

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

NOV 28 2023

**PURPOSE:**

By BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **Hunt Memorial Hospital District** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
- d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "*personal property*" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "*real property*" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. approve or reject request for waiver of penalties and interest for delinquent taxes owed;
- c. prepare and issue tax certificates; and
- d. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.



## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. Before any such additional services are commenced by separate written agreement

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.0848 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. The Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.

### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol.
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, from year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice to the TAC of same no later than the 4<sup>th</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 4<sup>th</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.           REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.               AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.                NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and conformation received by intended recipient.

**XI.               BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unity to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

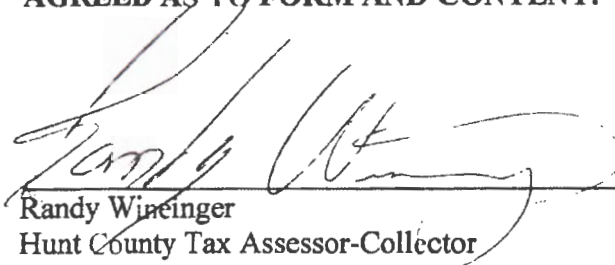
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

**XX. DEFINITIONS**

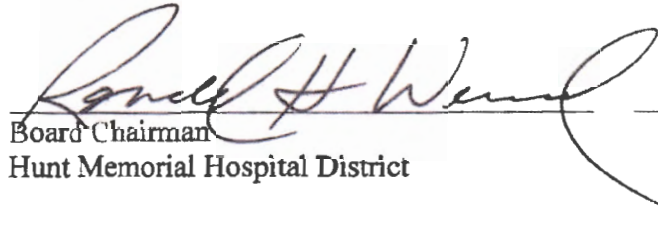
- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

3-11-14

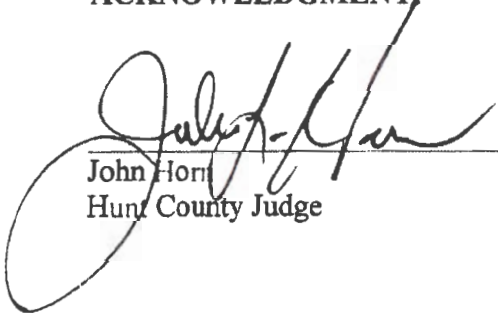
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Board Chairman  
Hunt Memorial Hospital District

7-22-14

\_\_\_\_\_  
Date

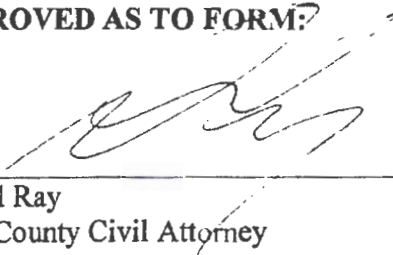
**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
John Horn  
Hunt County Judge

3-11-2014

\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

2/27/2014

\_\_\_\_\_  
Date

MDR/MMP 18,511-23

FILED FOR RECORD  
at 12:30 o'clock P M

CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

NOV 28 2023

**PURPOSE:**

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the Double R Municipal Utility District No. 1 of Hunt County ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
- d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "personal property" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "real property" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. prepare and issue tax certificates; and
- c. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## **2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. A separate written agreement must be executed between TAC and Taxing Unit before such additional services are commenced.

## **3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## **II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.13904 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. The Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.



**III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

**IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney, the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol.
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, from year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice to the TAC of same no later than the 4<sup>th</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII. REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX. AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested, the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report, as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X. NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and conformation received by intended recipient.

**XI. BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unit to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.

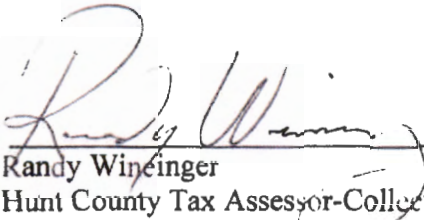
**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

9-24-18  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Board Chairman  
Double R Municipal Utility District No. 1

9-14-18  
\_\_\_\_\_  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
Jon Kark  
Hunt County Judge

9-24-18  
\_\_\_\_\_  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

9/24/2018  
\_\_\_\_\_  
Date



# HUNT COUNTY TAX

2500 STONEWALL ST. \ PO Box 1042 \* GREENVILLE, TX 75403-1042

TAX ASSESSOR-COLLECTOR  
**RANDY L. WINEINGER**  
903/ 408-4000 FAX 903/ 455-3202  
[www.hctax.info](http://www.hctax.info)

MDCM1

18,511-24

# 16,40

FILED FOR RECORD  
at 12:30 o'clock P.M.

CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES

NOV 28 2023

PURPOSE:

BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the Caddo Mills Municipal Management District No. 1 ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

at 3:30 FILED FOR RECORD  
MAY 26 2020  
By JENNIFER LINDENZWING  
County Clerk, Hunt County, TX

I. SCOPE OF SERVICES

1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR

- A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:
  - a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
  - b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
  - c. providing all necessary assessments of taxes as required;
  - d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
  - e. the transmittal of tax statements via appropriate medium;
  - f. processing property tax payments;
  - g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
  - h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "personal property" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "real property" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.
  
- B. Additionally, on Taxing Unit's behalf, TAC shall:
  - a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
  - b. prepare and issue tax certificates; and
  - c. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

## 2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. A separate written agreement must be executed between TAC and Taxing Unit before such additional services are commenced.

## 3. EXCLUSIONS

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
  - a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

## II. COMPENSATION

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.13904 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. The Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1<sup>st</sup> of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.



### III.

#### ADMINISTRATIVE PROVISIONS

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
  - b. Batch Distribution Report; and
  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
  - c. Recap Report; and
  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### IV.

#### DELINQUENT TAX SUITS

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney, the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

## V. REMITTANCE OF FUNDS

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol.
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

## VI. TERM AND DURATION OF AGREEMENT

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, from year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

## VII. NOTICE OF APPLICABLE TAX RATES

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice to the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

VIII. REFUNDS

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
- B. The TAC agrees to issue refund checks on behalf of the Taxing Unit based on value changes as provided by Appraisal Districts; should a Taxing Unit have insufficient collections to repay the Tax Office within fifteen (15) days then the outstanding sum must be paid in full upon notification by the Tax Office.
- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

IX. AUDIT CONTROLS

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested, the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report, as well as providing access to relevant databases maintained by the Hunt County Tax Office.

X. NOTICES

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and conformation received by intended recipient.

XI. BOND

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unit to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

..

XII. SOVEREIGN IMMUNITY

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

XIII. ENTIRE AGREEMENT

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

XIV. VENUE

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

XV. NO THIRD PARTY BENEFICIARIES

- A. This contract is not intended to benefit any third-part beneficiaries.

XVI. ASSIGNABILITY

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.

XX. DEFINITIONS

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.



18,511-25

# COATS | ROSE

A PROFESSIONAL CORPORATION

LINDSEY SCHWIMMER  
LEGAL ASSISTANT

LSCHWIMMER@COATSROSE.COM  
DIRECT: (972) 982-8456  
FAX: (713) 890-3956

May 13, 2020

Attention: Ron Wineinger  
Hunt County Tax Assessor Collector  
2500 Stonewall Street, Suite 101  
Greenville, Texas 75403

**FILED FOR RECORD**  
at 12:30 o'clock P M

**NOV 28 2023**

By BECKY LANDRUM  
County Clerk, Hunt County, Tex.

Re: Caddo Mills Municipal Management District No. 1  
Contract for Assessment and Collection Services

Mr. Wineinger:

Enclosed please find two (2) originals of the Contract for Assessment and Collection Services regarding Caddo Mills Municipal Management District No. 1.

At your earliest opportunity, please execute both originals and return one fully executed copy/original to our office.

Please feel free to contact our office if you have any questions.

Very truly yours,



Lindsey Schwimmer

LRS: Enclosures

14755 PRESTON ROAD, SUITE 600, DALLAS, TEXAS 75254  
PHONE: (972) 788-1600 FAX: (972) 702-0662  
[coatsrose.com](http://coatsrose.com)

HOUSTON | AUSTIN | DALLAS | SAN ANTONIO | NEW ORLEANS | CINCINNATI  
4831-3510-5648.v1

18,305

FILED FOR RECORD -  
at 1:00 o'clock PM

**CONTRACT FOR ASSESSMENT AND COLLECTION SERVICES**

**AUG 08 2023**

**PURPOSE:**

By BECKY LANDRUM  
County Clerk, Hunt County, Tex.

This contract is between the Hunt County Tax Assessor/Collector ("TAC") and the **RIVERFIELD MUNICIPAL UTILITY DISTRICT NO. 1 OF HUNT AND COLLIN COUNTIES** ("Taxing Unit") and is entered into pursuant to Section 6.24 of the Texas Property Tax Code and Sec. 791.011 of the Texas Government Code.

**I. SCOPE OF SERVICES**

**1. SERVICES TO BE RENDERED BY TAX ASSESSOR/COLLECTOR**

A. TAC shall assess and collect as valorem property taxes upon all properties subject to the Taxing Unit's taxing jurisdiction, and shall perform said services in the same manner and fashion as TAC collects taxes due and owing Hunt County ("County") on its own taxable properties. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates, and regulations, and shall include the following:

- a. receiving the Certified Appraisal Roll from the appropriate Appraisal District(s) and monthly changes thereto;
- b. providing mortgage companies, property owners and/or tax representatives tax roll and payment data;
- c. providing all necessary assessments of taxes as required;
- d. preparing consolidated tax statements including the taxes for the current year for each taxpayer within its jurisdiction and mail, or electronically deliver upon request according to Texas Property Tax Code, Section 31.01 Tax Bills, Sub-Sec. (k), within the timeframe mandated by the Tax Code, Section 31.03;
- e. the transmittal of tax statements via appropriate medium;
- f. processing property tax payments;
- g. calculations of effective tax rates, roll back tax rates and Truth in Taxation notices for publication unless instructed otherwise; and
- h. mailing a minimum of one reminder to each account which remains unpaid after the end of February, with "personal property" reminders being mailed between March 1<sup>st</sup> and March 15<sup>th</sup>, and "real property" reminders being mailed between May 16<sup>th</sup> and May 29<sup>th</sup>.

B. Additionally, on Taxing Unit's behalf, TAC shall:

- a. approve and refund erroneous or overpayments, if provided sufficient historical information by Taxpayer;
- b. prepare and issue tax certificates; and
- c. prepare and/or provide information and reports to state agencies, auditors and other interested parties regarding assessments, collections and disbursements or ad valorem taxes.

**2. ADDITIONAL SERVICES AVAILABLE TO TAXING UNIT**

- A. TAC might further perform or render additional related services when requested by Taxing Unit, which additional services might result in additional costs and fees to be paid by Taxing Unit. A separate written agreement must be executed between TAC and Taxing Unit before such additional services are commenced.

**3. EXCLUSIONS**

- A. The scope of services contemplated hereunder does not include the administration of a rollback election. In the event of a rollback election, regardless of the outcome, all cost incurred by the TAC on behalf of the Taxing Unit shall be in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost and shall be confirmed by separate written agreement. Should the Taxing Unit adopt a rate that will trigger a rollback election, they may obtain an estimate of the cost that would be incurred, regardless of the outcome of the election.
- B. In the event of a rollback election by the Taxing Unit, The TAC shall assume no duty or responsibility hereunder regarding:
- a. any matter relating to a financial or legal obligation said Taxing Unit may owe to any applicable Appraisal District;
  - b. the adoption of Taxing Unit's corrected/modified/amended tax rates, and related publications or notices pertaining thereto; or
  - c. any other obligation imposed by law or other controlling authority upon Taxing Unit not specifically stated in the Agreement.

**II. COMPENSATION**

- A. In consideration of the services provided by the TAC, the Taxing Unit agrees to pay the County 1.13904 cent per parcel according to the Taxing Unit's certified tax roll during the effective period of this contract. This amount is reflected in the Notice of Annual Per Parcel Cost, attached hereto, and is incorporated herein for all purposes and constitutes a part of this contractual agreement.
- B. It is expressly understood and agreed that the Notice of Annual Per Parcel Cost might be amended over time. The Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by supplemental, amended or a replacement Agreement. Before any such amendment may take effect, timely notice must be provided. To be considered timely, said notice shall be provided on or before the 1<sup>st</sup> day of March of each year, with an effective date of October 1st of the new tax year.
- C. As additional consideration for the performance of services by the County set forth in the contract, the County shall retain all of the fees paid for the issuance of Tax Certificates and no part of the fee will be remitted to the Taxing Units.
- D. The TAC's compensation for performing the primary services contemplated herein shall be deducted from current collections by January 31<sup>st</sup> annually, and shall include, but not be limited to, all accounts added through supplements to the tax collection system from the certified Tax Roll Received from the applicable appraisal district(s) since certification.



### **III. ADMINISTRATIVE PROVISIONS**

- A. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The taxing unit or its designated representatives are authorized to examine the public records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the office of the county.
- B. The Taxing Unit 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 contract. These records shall include all tax records, including delinquent tax rolls, or records available to the Taxing Units.
- C. Each Taxing Unit agrees to assign all delinquent properties with current County account numbers. County agrees to perform all data entry.
- D. The County shall not be liable to the Taxing Unit on account of any failure to collect taxes, unless the failure to collect taxes results from some failure of the TAC's office to perform the duties imposed upon the TAC by law and by agreement.
- E. The County shall deliver to the Taxing Units during the period of year when tax receipt checks are wire-transferred, in the form of:
  - a. Daily Distribution Report;
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  - c. Daily Collection Report.
- F. The County shall deliver to the Taxing Unit end-of-month reports, in the form of:
  - a. Monthly Statement of Collections;
  - b. Monthly Distribution;
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  - d. Modified Report (Additions and Deletions).
- G. The Taxing Unit shall provide to the TAC all accounts involved in the establishment of a new Public Improvement District ("PID") or any additions or deletions of an existing PID. PID rates must be adopted per \$100 of valuation as determined and certified by the applicable Appraisal District(s).
- H. Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of the Agreement.

### **IV. DELINQUENT TAX SUITS**

- A. In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent ad valorem property taxes owed to the Taxing Unit.
- B. Agreement to this contract assigns the responsibility of delinquent tax collections and the filing of suits to the delinquent tax attorney who represents Hunt County, unless the jurisdiction is presently under contract with another attorney. In the event the jurisdiction

decides to discontinue services provided by its current delinquent tax attorney or decides to contract with a new tax attorney, the TAC for the jurisdiction shall be notified in writing before a decision is to be made. This notification would provide time for the TAC to consult with the jurisdiction regarding its proposed change of attorney at that time.

- C. In the event the Taxing Unit utilizes different legal counsel than the one employed by the TAC, the Taxing Unit agrees to pay the additional cost, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**V. REMITTANCE OF FUNDS**

- A. All funds collected by the TAC on Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by Taxing Unit at its depository bank. The taxes collected for each Taxing Unit shall be remitted three (3) times a week to the Taxing Unit by ACH protocol.
- B. After initiation of the aforementioned ACH transfers from the Hunt County Tax Office's Depository Account to the Taxing Unit's designated Depository Account, the TAC retains no responsibility, and shall have no liability, for the further management and processing of said funds.

**VI. TERM AND DURATION OF AGREEMENT**

- A. This contract shall be effective on the date it is signed, and continue in full force and effect, from year to year, until such time as either party, by written notice to the other, terminate the same. Notice of termination given hereunder on or before the 1<sup>st</sup> day of April of the tax year in which the party intends termination, shall be effective immediately following the 30<sup>th</sup> day of September following such notice.

**VII. NOTICE OF APPLICABLE TAX RATES**

- A. Taxing Unit shall provide the TAC with timely notice regarding the adoption all applicable tax rates and exemptions, as well as related directives, order, decisions or other matters which impact the assessment and collection of ad valorem property taxes. As used herein, the phrase "timely" shall mean adopting the applicable tax rate for the Taxing Unit and providing notice to the TAC of same no later than the 3<sup>rd</sup> Wednesday of September for each year that this Contract remains in effect.
- B. In the event that the Taxing Unit does not timely adopt its tax rate on or before the 3<sup>rd</sup> Wednesday of September and notify TAC of same, the Taxing Unit agrees that it will bear all reasonable and additional costs incurred by TAC as direct or indirect result of Taxing Unit's failure to timely adopt its tax rate. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost.

**VIII.        REFUNDS**

- A. Refunds will be made by the TAC on Taxing Unit's behalf only as set forth herein. The TAC will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the TAC.
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- C. In the event that the Taxing Unit is a party in any lawsuit regarding the collection of taxes provided for herein, which matter is resolved by settlement or final judgment requiring the Taxing Unit to refund tax payment proceeds to a taxpayer, the TAC shall be permitted to make such refund on the Taxing Unit's behalf, and to debit such amount from tax payment proceeds currently held by the TAC on behalf of the Taxing Unit.

**IX.        AUDIT CONTROLS**

- A. The TAC shall employ and utilize appropriate internal and external audit controls to insure the accuracy and integrity of the tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested, the TAC shall cooperate with the Taxing unit's independent auditors by providing necessary explanations of all report, as well as providing access to relevant databases maintained by the Hunt County Tax Office.

**X.        NOTICES**

- A. Notices required to be given to either party to this agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via United States Mail, certified or registered, postage prepaid, and conformation received by intended recipient.

**XI.        BOND**

- A. The County agrees to maintain adequate bond (payable to the County) for the TAC for collection staff at County's expense.
- B. The County agrees to permit each Taxing Unit to seek an additional surety bond in a reasonable amount on the TAC acting in their capacity as assessor-collector for the Taxing Unit, and the cost of such surety bond shall be the responsibility of the Taxing Unit as prescribed in Section 6.29 (c) of the Tax Code.
- C. The TAC recommends that the Taxing Unit obtain additional and adequate surety bond for the TAC specifically related to all anticipated services to be performed and rendered hereunder, with all associated premiums for such bond to be paid by the Taxing Unit.

**XII. SOVEREIGN IMMUNITY**

- A. This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities, Title 5 of the Texas Civil Remedies Code and all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunities from suit or from liability that the parties have by operation of law.

**XIII. ENTIRE AGREEMENT**

- A. This Contract for Assessment and Collection contains the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the TAC and Taxing Unit. This contract supersedes any prior understandings and agreements between the parties, written or oral, pertaining to the same subject matters.

**XIV. VENUE**

- A. This contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations herein shall be performed in Hunt County, Texas.

**XV. NO THIRD PARTY BENEFICIARIES**

- A. This contract is not intended to benefit any third-part beneficiaries.


**XVI. ASSIGNABILITY**

- A. Any amendments, alterations, deletions or waiver of provisions of this Agreement shall be valid only when expressed in writing and agreed to by both parties.


**XX. DEFINITIONS**

- A. For the purpose of this agreement, the term "assessment" and "collection" shall include the following: preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current liabilities, collection of delinquent taxes, issuance of refunds, tax certificates, and calculation of an effective tax rate required by Section 26.04 (c) of the Tax Code, responsible for re-sale property. The term assessment shall not include those functions defined as "appraisal" by the Tax Code.

**AGREED AS TO FORM AND CONTENT:**

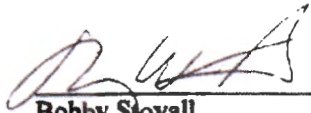
  
\_\_\_\_\_  
Randy Wineinger  
Hunt County Tax Assessor-Collector

11-9-23  
Date

  
\_\_\_\_\_  
Board Chairman  
Riverfield Municipal Utility District NO. 1  
Of Hunt and Collin Counties


6/27/2023  
Date

**ACKNOWLEDGMENT:**

  
\_\_\_\_\_  
Bobby Stovall  
Hunt County Judge

8-8-23  
Date

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Daniel Ray  
Hunt County Civil Attorney

11/9/2023  
Date