

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

THE STATE OF TEXAS

COUNTY OF WISE

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

Whereas, the County of Wise (hereinafter referred to as "County", acting by and through its County Judge, heretofore duly authorized by Wise County Commissioners' Court to execute this contract, along with the approval of the County Tax Assessor Collector, has agreed to provide tax assessing and collecting services for the Wise County Water Control and Improvement District Number One ("Taxing Unit"), and

Whereas, Taxing Unit acting by and through its duly elected Board of Directors, which as authorized its Board Secretary, to execute this contract, and agreed to allow the County to provide tax assessing and collecting services for it in the form and manner most economical to itself and its taxpayers; and

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

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

1. Under Texas Government Code Section 791.011 and Sec. 6.24 Texas Property Tax Code, the County, through its duly elected Tax Assessor/Collector, shall serve as the tax assessor and collector for Taxing Unit for Ad Valorem Tax purposes for the tax year 2015 and in each year thereafter, as herein provided. The County agrees to perform for Taxing Unit necessary duties as authorized and required by law, and does hereby expressly authorize the County, through its duly elected Tax Assessor/Collector, to do and perform all acts and functions deemed by the county as being necessary and proper to assess and collect taxes for Taxing Unit, including the collection of all delinquent taxes owing to Taxing Unit, regardless of the year such delinquent taxes were assessed for.

2. The County agrees to prepare tax statements, which would show the individual taxes due to the County and Taxing Unit. Such statements will be mailed on October 1 of each year or as soon thereafter as practicable. All legal notices required to be sent pursuant to sec. 33.11 and 33.07 and 33.08 of the Texas Property Tax Code will be mailed. At least 30 days, but no more than 60 days prior to July 1 of each year, a statement meeting the requirements of Sec. 33.07(d) of the Texas Property Tax Code will be mailed. The County shall provide upon request collection reports to Taxing Unit, prepare tax certificates, calculate and certify the effective tax rates and rollback rates, develop and maintain both current and delinquent tax rolls, meet the requirements of Section 26.04, Texas Property Tax Code, and develop and maintain such other records and forms as are necessary or required by law or by state rules and regulations. The County will undertake and agrees to develop and maintain written policies of its operations, to make available to Taxing Unit full information about the operation of the County Tax Office, and to promptly furnish written reports reasonably necessary to keep Taxing Unit informed of all financial information affecting Taxing Unit.

3. The County shall set a fee for and retain all revenues from preparation of tax certificates related to Taxing Unit property taxes. In addition, Taxing Unit agrees to pay the County Tax Assessor/Collector as follows:

A. A fee of one hundred fifty dollars (\$150) for preparing and mailing the October and May statements and for all collections thereof, payable out of current available revenues in full on or before April 1ST of each year.

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

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

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

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

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

8. This contract shall take effect on April 1, 2015 and shall remain in effect for one year from that date. The parties hereto may renew this agreement annually with approval and agreement of their respective elective bodies, pursuant to Section 791.011 (f) of the Texas Local

Government Code. Upon non-renewal of this contract by either or both parties, Taxing Unit agrees to pay the County for services rendered hereunder through the non-renewal date on the terms set forth in Section 3 and 4 above.

9. This Agreement may be terminated by either party upon thirty (30) days written notice to the other party. All costs and liabilities incurred by the County on behalf of the Taxing Unit prior to termination shall be the responsibility of the Taxing Unit.

10. Upon the termination or non-renewal of this contract, Taxing Unit may secure copies of all necessary records for the assessment and collection of its taxes from the County and County shall return all records to Taxing Unit.

11. If this contract shall terminate for any reason including but not limited to termination by agreement of the parties or termination by judicial decree, all Records received by County shall be returned to Taxing Unit.

12. The County and Taxing Unit acknowledge that Wise County Appraisal District uses Pritchard and Abbott to assist them in determining the values of mineral interest and industrial properties. After the assessments are made and certified, it is agreed that the County will not change any assessments without written authorization from the Wise County Appraisal District, Pritchard and Abbott or judicial determination.

13. The Taxing Unit agrees to use the delinquent tax attorney employed by the County. The Taxing Unit agrees that the additional collection penalty assessed pursuant to Texas Property Tax Code Section 33.07 and 33.11 related sections shall be 20% for 2007 taxes and subsequent years and 15% for 2006 taxes and prior tax years as set forth in the County's current contract with the delinquent tax collection law firm of Linebarger, Goggan, Blair & Sampson, LLP.

14. The entire agreement of the parties is contained herein and this Contract supersedes all oral agreements and negotiations between the parties relating to the subject matter hereof as well as any previous agreements presently in effect between the parties relating to the subject matter hereof.

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

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

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

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

COUNTY OF WISE

DATE: 10-29-15

BY: [Signature]

WISE COUNTY JUDGE

ATTEST: [Signature]

WISE COUNTY CLERK

APPROVE: [Signature]

WISE COUNTY TAX ASSESSOR/COLLECTOR

WISE COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NUMBER ONE

DATE: 10/6/15

BY: [Signature]

BOARD PRESIDENT

ATTEST: [Signature]

BOARD SECRETARY