

**THE STATE OF TEXAS                    §            TAX COLLECTION AGREEMENT**  
**§**  
**COUNTY OF WILLIAMSON           §**

WHEREAS, City of Round Rock and the County of Williamson, Texas, have the power and authority with reference to the terms of TEX. GOV'T. CODE ANN. §§ 791.001 et seq., and TEX. PROP. TAX CODE ANN. §§ 6.21 et seq., as amended, to authorize the County of Williamson, Texas, through its duly elected Tax Assessor-Collector to act as the Tax Collector for the above named City for those properties within Williamson County.

NOW, THEREFORE, for the consideration hereinafter expressed and the mutual condition hereof, it is mutually agreed by and between City of Round Rock, a Texas home rule city, hereinafter referred to as the City, and the County of Williamson, Texas, hereinafter referred to as the County, as follows:

1. A. Under the provisions of TEX. GOV'T. CODE ANN. §§ 791.001 et seq., and TEX. PROP. TAX CODE ANN. §§ 6.21 et seq., as amended, the County, through its Tax Assessor-Collector, shall serve as Tax Collector for the City for ad valorem tax purposes for those properties in Williamson County only in the year this document is executed and subsequent years pursuant to the terms herein provided. The County agrees to perform for the City all necessary duties authorized, and the City does hereby expressly authorize the County, through its Tax Assessor-Collector, to do and perform all acts necessary and proper to collect property taxes which are levied by the City.

B. The County shall make the calculations necessary for the City to comply with the statutory requirements for setting tax rates as specified in Chapter 26 of the Texas Property Tax Code. The Tax Assessor-Collector shall request in writing from the City the information necessary to calculate the tax rates specified by Chapter 26 of the Texas Property Tax Code. The City shall furnish to the Tax Assessor-Collector in writing the requested information within two weeks of receipt of the written request from the Tax Assessor-Collector. The County shall also cause the publication of the necessary public notice of the required tax rates for the City annually. The City designates the Williamson County Tax Assessor-Collector as its officer for calculation of effective and rollback tax rates. The City shall pay for the actual costs of publication of such notices as charged by the appropriate newspaper. The County agrees that all required published notices shall be placed with the Round Rock Leader and/or the Austin American Statesman.

C. The County agrees to perform all acts necessary and proper to collect the assessments owed by the owners of property located in the Behren's Ranch Public Improvement District. The City shall pay to the County for the PID collection services \$0.24 per each parcel of property subject to the PID assessment for tax year 2014. The City will provide the County with a complete list of parcels subject to the PID assessment by tax identification number, and the dollar amount of the PID assessment for each parcel.

2. A. The County agrees to prepare and mail all tax statements, provide monthly collection reports to the City, prepare tax certificates, develop and maintain both current and delinquent tax rolls for the City, meet the requirements of the Property Tax Code, as amended, and to develop and

maintain such other records and forms as are necessary or required by law or state rules and regulations related to the collection of the taxes levied by the City.

The County undertakes and agrees to make available to the City full information about the tax collection operation of the County, and to promptly furnish written reports reasonably necessary to keep the City advised of all financial information affecting the City.

B. The City authorizes the County to approve on behalf of the City all refunds not exceeding \$2,500 pursuant to TEX. PROP. TAX CODE ANN. § 31.11(a)(2)(B). All refunds exceeding \$2,500 must be approved by the City Council of the City. Refunds may be made from tax collections otherwise due to the City, or, if there are not sufficient current collections to make the refund, the City shall, at the request of the Tax Assessor-Collector, promptly return to the County sufficient money to pay the refund. The County shall report to the City all refunds made on behalf of the City.

Likewise, in the event that a tax payment is made by check or other medium that is later dishonored, the County shall withhold the dishonored amount previously distributed to the City from tax collection otherwise due to be distributed to the City. If there is not sufficient current collection to amount to the revenue lost due to the dishonored instrument, the City shall promptly refund to the County sufficient sums upon request by the Tax Assessor-Collector.

C. To enable the County to effectively serve all the taxing units which contract with the County for the collection of taxes, **the City must set its annual tax rates not later than the 15th day of September of each year.** In the absence of this requirement being met, the City shall bear all expenses of the County and its agents of expenditures made by such for the purpose of sending the tax statements in a separate notice or billing. By executing this Agreement, the City does accept such provisions and expressly agrees to meet solely any and all expenses that might be incurred as a result of not timely communicating to the County its tax rate and any and all collateral or related information or documentation to allow the County to meet its required obligations and duties to all other parties on whose behalf it also collects tax funds.

3. The City hereby agrees and expressly authorizes the County to contract on the City's behalf with private legal counsel for the collection of delinquent property taxes. The City further agrees that such fee, as is allowed by law and provided in the contract with private legal counsel, will be paid from the delinquent taxes, penalty and interest collected for City by such private legal counsel.

4. For each tax year, the City shall pay to the County for collection services an amount or amounts per each parcel of taxable property, or account, including accounts on personal property, taxable by the City. The number of accounts taxable by the City shall be determined as of the certification of the City's appraisal roll of the year for which payment is due. The amounts to be paid per account shall be as determined by the County's Tax Assessor-Collector annually. The Tax Assessor-Collector shall notify the City of the charge per parcel on or about March 1. If no notice of charges per parcel is given by the Tax Assessor-Collector, charges per parcel for the prior year shall remain effective. The fee shall be payable in a lump sum annually by December 31 and may be withheld by the Tax Assessor-Collector from the distribution otherwise due the City.

5. The County shall cooperate with, and respond to the inquiries of, any independent certified public accountants employed by the City to conduct an annual financial audit of the City as such inquiries are related to the collection of taxes as provided for by this contract.
6. The County agrees to obtain a surety bond for the County's Tax Assessor-Collector to assure proper performance of the tax collecting function provided in this contract. Such bond shall be payable to the County in the sum of \$100,000.00 unless state statutes require a larger sum and shall be executed by a solvent surety company.
7. The County agrees to make payments of taxes collected into such depositories as are selected by the City. Such payments shall be made every day on which both the County's tax office and City's depository are open for business.
8. This contract shall continue until terminated by the parties. Either party may terminate this contract by giving written notice of its intent to the other party on or before April 1, to be effective the following July 1 of the same calendar year. Upon such a termination, the City shall assume all its tax collection responsibilities for all tax years.
9. If this contract should terminate for any reason, including but not limited to termination because of agreement of both parties and termination by judicial decree, the tax records shall be returned to City.
10. This agreement supercedes any and all agreements and contracts by and between the City and Williamson County relative to the collection of taxes.
11. This contract is to be interpreted under the laws of the State of Texas. Venue for any litigation arising regarding this contract shall lie in Williamson County, Texas.

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

Executed July 24, 2014.

COUNTY OF WILLIAMSON

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Dan A. Gattis, County Judge  
County of Williamson

Deborah M. Hunt  
Deborah M. Hunt, Tax Assessor-Collector,  
County of Williamson

CITY OF ROUND ROCK,

George White

~~Alan McGraw, Mayor~~

George White, Mayor Pro-Tem