

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

WHEREAS, Williamson County ESD #12 and the County of Williamson, Texas, have the power and authority with reference to the terms of TEX. GOVT. 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 Jurisdiction 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 Williamson County ESD #12, a political subdivision duly organized and existing under the laws of the State of Texas, hereinafter referred to as the Jurisdiction, and the County of Williamson, Texas, hereinafter referred to as the County, as follows:

1. A. Under the provisions of TEX. GOVT. 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 Jurisdiction 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 Jurisdiction all necessary duties authorized, and the Jurisdiction 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 Jurisdiction.

B. The Jurisdiction shall designate an officer or employee of the Jurisdiction to make the calculations necessary for the Jurisdiction to comply with the statutory requirements for setting tax rates, to include publication of public notices and website postings, as specified in Chapter 26 of the Texas Property Tax Code, hereinafter referred to as truth-in-taxation. Jurisdiction further understands that Chapter 26 of the Texas Property Tax Code states that failure to comply with truth-in-taxation requirements entitles a property owner in the Jurisdiction to file an injunction on the adoption of a tax rate or the collection of taxes.

C. To enable the County to effectively serve all the taxing units which contract with the County for the collection of taxes, **the Jurisdiction must set its annual tax rates not later than the 15th day of September of each year.**

D. The Jurisdiction 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 Jurisdiction does accept such provisions and expressly agrees to meet solely any and all expenses that might be incurred as a result of failure by the Jurisdiction to timely adopt a tax rate, adopting a tax rate that requires a tax rate election, to expressly fulfill the requirements of truth-in-taxation, or to cause an injunction on the adoption of a tax rate or collection of taxes.

2. A. The County agrees to prepare and mail all tax statements, provide monthly collection reports to the Jurisdiction, prepare tax certificates, develop and maintain both current and delinquent tax rolls

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

B. The Jurisdiction authorizes the County to approve on behalf of the Jurisdiction all refunds pursuant to TEX. PROP. TAX CODE ANN. § 31.11. Refunds may be made from tax collections otherwise due to the Jurisdiction, or, if there are not sufficient current collections to make the refund, the Jurisdiction 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 Jurisdiction all refunds made on behalf of the Jurisdiction.

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 Jurisdiction from tax collection otherwise due to be distributed to the Jurisdiction. If there is not sufficient current collection to amount to the revenue lost due to the dishonored instrument, the Jurisdiction shall promptly refund to the County sufficient sums upon request by the Tax Assessor-Collector.

3. The Jurisdiction hereby agrees and expressly authorizes the County to contract on the Jurisdiction's behalf with private legal counsel for the collection of delinquent property taxes. The Jurisdiction 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 Jurisdiction by such private legal counsel.

4. For each tax year, the Jurisdiction 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 Jurisdiction. The number of accounts taxable by the Jurisdiction shall be determined as of the certification of the Jurisdiction'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 Jurisdiction of the charge per parcel on or about May 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 Jurisdiction.

5. The County shall cooperate with and respond to the inquiries of any independent certified public accountants employed by the Jurisdiction to conduct an annual financial audit of the Jurisdiction 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 Jurisdiction. Such payments shall be made every day on which both the County's tax office and the Jurisdiction'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 Jurisdiction 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 Jurisdiction.

10. This agreement supersedes any and all agreements and contracts by and between the Jurisdiction and Williamson County regarding the collection of taxes.

12. This contract is to be interpreted under the laws of the State of Texas. The Venue for any litigation arising regarding this contract shall lie in Williamson County, Texas.

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

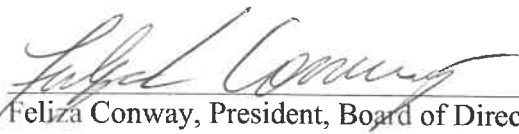
Executed on the 9th day of September, 2025.

COUNTY OF WILLIAMSON

Steve Snell, County Judge
Williamson County

Larry Gaddes, Tax Assessor-Collector,
Williamson County

JURISDICTION



Feliza Conway, President, Board of Directors
Williamson County ESD #12

**AUTHORIZING AGREEMENT WITH THE COUNTY OF WILLIAMSON
FOR THE COLLECTION OF TAXES**

WHEREAS, Williamson County ESD #12 desires to levy an ad valorem tax in each fiscal year; and

WHEREAS, the County of Williamson, Texas, provides ad valorem tax collection services; and

WHEREAS the Board of Directors of Williamson County ESD #12 finds it to be in the public interest to authorize a contract with the County of Williamson, Texas, for the collection of ad valorem taxes.

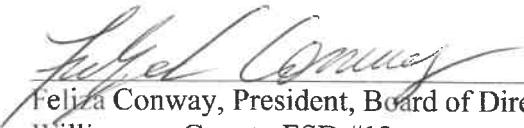
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WILLIAMSON COUNTY ESD #12 THAT:

The President of the Board of Directors of Williamson County ESD #12 is hereby authorized and directed to enter into a contract on behalf of Williamson County ESD #12 with the County of Williamson, Texas, in the form and according to the terms in the attached Exhibit A.

The foregoing resolution was moved, seconded, and finally adopted by majority vote at a regular

meeting of the Board of Directors of the Williamson County ESD #12 on the 9th day of

September, 2025.



Feliza Conway, President, Board of Directors
Williamson County ESD #12

AUTHORIZING CONTRACT FOR COLLECTION OF AD VALOREM TAXES

WHEREAS, the County of Williamson performs tax collection for the several taxing entities of Williamson County; and

WHEREAS, the Commissioners Court of the County of Williamson finds it to be in the public interest to enter into a contract with Williamson County ESD #12 for the collection of ad valorem taxes;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS COURT OF THE COUNTY OF WILLIAMSON THAT:

The County Judge and Tax Assessor-Collector are hereby authorized and directed to enter into a contract for the collection of ad valorem taxes with the Williamson County ESD #12 in the form and according to the terms in the attached Exhibit A.

The foregoing resolution was moved, seconded, and finally adopted by majority vote at a regular meeting of the Commissioners Court of the County of Williamson on the _____ day of _____, 20____.

Steve Snell, County Judge
Williamson County