

THE STATE OF TEXAS
COUNTY OF WILLIAMSON

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TAX COLLECTION AGREEMENT

WHEREAS, Leander Independent School District 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 Leander Independent School District 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 County shall make the calculations necessary for the Jurisdiction 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 Jurisdiction the information necessary to calculate the tax rates specified by Chapter 26 of the Texas Property Tax Code. The Jurisdiction 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 Jurisdiction annually. The Jurisdiction designates the Williamson County Tax Assessor-Collector as its officer for calculation of effective and rollback tax rates. The Jurisdiction shall pay for the actual costs of publication of such notices as charged by the appropriate newspaper.

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 related to the collection of the taxes levied by the Jurisdiction.

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.

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.** In the absence of this requirement being met, 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 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 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 to be paid the following December 31 on or about March 1 of the same year. 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 Tax Assessor-Collector may designate different charges for properties in Williamson County as opposed to those out of Williamson County, or according to any other rational basis of distinction. 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 inquires 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 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.

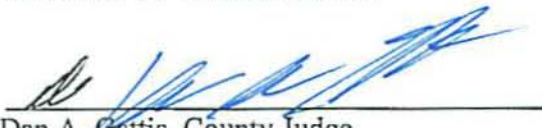
10. This agreement supercedes any and all agreements and contracts by and between the Jurisdiction and Williamson County relative to the collection of taxes.

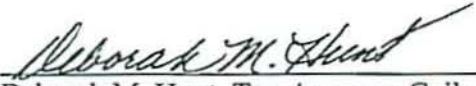
11. This contract is to be interpreted under the laws of the State of Texas. Venue for any litigation arising regarding this contract shall lie in Williamson County, Texas.

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


Executed January 21, 2009.

COUNTY OF WILLIAMSON


Dan A. Gattis, County Judge
County of Williamson


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

JURISDICTION


Bret A. Champion, Ed.D., Superintendent

RESOLUTION NO. _____

AUTHORIZING CONTRACT FOR COLLECTION OF AD VALOREM TAXES

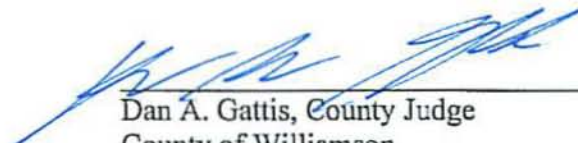
WHEREAS, the County of Williamson performs tax collection for the several taxing entities of Williamson County; and

WHEREAS, the Commissioners Court of the County of Williamson finds it to be in the public interest to enter into a contract with Leander ISD 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 with Leander ISD in the form attached hereto as Exhibit A for the collection of ad valorem taxes.

The foregoing resolution was moved and seconded and adopted by majority vote at a meeting of the Commissioners Court of the County of Williamson on the 10th day of February, 2009.



Dan A. Gattis, County Judge
County of Williamson

ATTEST:



Nancy Rister
Williamson County Clerk

Minutes of Regular Meeting

The Board of Trustees
Leander Independent School District

STATE OF TEXAS
COUNTY OF WILLIAMSON

A meeting of the Board of Trustees of the Leander Independent School District was held in the Cedar Park Middle School Cafeteria on June 19, 2008, beginning at 6:20 PM. The following members were present: Russell Bundy, Elizabeth Frey, Grace Jordan, Don Hisle, Don McCall, and Will Streit. Jim Sneeringer was absent.

Invocation: The invocation was given by Russell Lambert, Pastor of Whitestone Assembly of God.

Pledge of Allegiance: The Board of Trustees and audience recited the pledge.

Announcements and Recognition:

COMMUNICATIONS/POSSIBLE ACTION ITEMS

Review of Communications with Appropriate Action

CONSENT/ACTION ITEMS

Tax Collection Report and Refund Requests

Financial Report for May

Third Quarterly Budget Amendment/State Aid Update

Memoranda of Understanding – Travis County and Williamson County Juvenile Justice

Alternative Education Programs

Policy DBD(LOCAL): Employment Requirements and Restrictions/Conflict of Interest

Policy Wording

Adoption of Teacher and Non-Teacher Salary Scales and Raises

Motion made by Ms. Jordan, seconded by Mr. Bundy to approve the consent agenda. Motion passed unanimously with 1 absent.

OPERATIONAL DISCUSSION POSSIBLE/ACTION ITEMS

Authorization for Contracting with County Tax Assessor/Collectors for Tax Collection Services

Motion made by Mr. Bundy, seconded by Mr. Hisle that the Superintendent be authorized to complete negotiations with the Counties of Travis and Williamson for tax assessment/collection services effective September 1, 2008. Motion passed unanimously with 1 absent.

Budget Development for 2008/2009

a) General Budget Development Update

b) Release of Additional Positions

Motion made by Mr. Hisle, seconded by Mr. Bundy to release 4.0 new positions for the 2008/2009 school year, as presented. Motion passed unanimously with 1 absent.

Construction Update/Possible Action on Construction

a) General Update/Possible Action on Construction

b) Approval of Guaranteed Maximum Price #1 (GMP#1) for Ronald Reagan Elementary School (Elementary #22)

c) Guaranteed Maximum Price #1 (GMP#1) for River Ridge Elementary School (Elementary #23)

d) Approval of Guaranteed Maximum Price #2 (GMP#2) for Vista Ridge High School Fine Arts Auditorium

e) Guaranteed Maximum Price #1 (GMP#1) for High School #5

Motion made by Ms. Jordan, seconded by Mr. Streit that the Guaranteed Maximum Price #1 (GMP#1) for Elementary #22 be approved, in the amount of \$4,200,000, as presented. Motion passed unanimously with 1 absent.

Motion made by Mr. Bundy, seconded by Ms. Jordan that the Guaranteed Maximum Price #2 (GMP#2) for the Vista Ridge High School Fine Arts Auditorium be approved, in the amount of \$8,314,035, as presented. Motion passed unanimously with 1 absent.

CITIZEN COMMENTS

Citizens address the Board regarding the naming of LISD High School #5 and the PEC election.

OPERATIONAL DISCUSSION POSSIBLE/ACTION ITEMS

Naming LISD High School #5 and Middle School #7

Motion made by Ms. Frey, seconded by Mr. Streit that High School #5 be named Lt. Matthew Vandegrift with a wall of honor. Motion passed unanimously with 1 absent.

Motion made by Mr. Streit, seconded by Mr. Hisle that Middle School #7 be named Four Points. Motion passed unanimously with 1 absent.

CLOSED SESSION

The Board of Trustees went into closed session at 7:25 PM after the President announced the right to do so under Texas Government Code including, but not limited to Sections 551.071 – 551.076 and 551.0821 – 551.084.

The Board returned to open session at 8:24 PM

ACTION PURSUANT TO CLOSED SESSION

Motion made by Ms. Jordan, seconded by Mr. Streit that the Board accept the recommendations for contract renewals and additions as presented in accordance with the salary scale, policies and contract of Leander Independent School District. Motion passed unanimously with 1 absent.

THE BOARD OF TRUSTEES, HAVING NO FURTHER BUSINESS, ADJOURNED THE MEETING.

Time: 8:25 PM.

These minutes were read and approved by the Board of Trustees on the ____ day of _____, 2008.

President

Secretary

Copies of Board information referred to, are attached to the official minutes or filed in the office indicated.