

THE STATE OF TEXAS

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TAX COLLECTION AGREEMENT

COUNTY OF WILLIAMSON

WHEREAS, Round Rock Independent School District ("Jurisdiction") and the County of Williamson, Texas, ("County") 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 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 Round Rock 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. 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 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 as soon as practicable upon 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 30th 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. In no event shall the Jurisdiction be responsible for fees incurred by the County in connection with the collection of delinquent property taxes.

If during the term of the contract, the Jurisdiction determines that the performance of the delinquent property tax law firm is unsatisfactory, the Jurisdiction shall notify the County in writing, specifically identifying the deficiencies the Jurisdiction has observed in the firm's performance. The County shall be given a reasonable period of time to investigate any concerns and take remedial action, if any, in order to cure any such deficiencies. Upon completion of the investigation, the County will provide a written response detailing the results and remedial action, if any, within a reasonable time period.

Notwithstanding any terms of this Tax Collection Agreement to the contrary, at any time after September 1, 2016, the Jurisdiction shall have the right to employ its own private legal counsel to enforce the collection of delinquent taxes as provided by Section 6.30 of the Tax Code. Notice of a decision to employ its own legal counsel shall be furnished in writing at least sixty (60) days prior to the renewal date of the contract.

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. "Tax Year" refers to the twelve (12) month period from October 1 to September 30. 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 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. Upon invoice from the County, 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 if not promptly as described.

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 Jurisdiction 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 shall be responsible for maintaining custody of taxes collected and agrees to make payments of such 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 upcoming September 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 contains the entire agreement between the parties and supercedes any and all agreements and contracts by and between the Jurisdiction and Williamson County relative to the collection of taxes.

11. Except as otherwise provided in this Agreement, all notice required or permitted under this Agreement shall be in writing.

12. This Agreement shall be binding upon the parties hereto and their executors, heirs, legal representatives, successors and assigns.

13. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original.

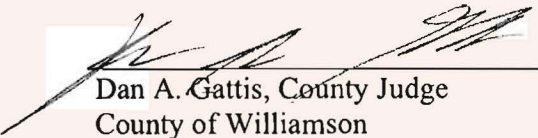
14. The provisions of this Agreement are severable. If any paragraph, section, subsection, sentence, clause, or phrase of this Agreement is held by a court of competent jurisdiction, for any reason, to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect the remaining provisions of this Agreement; provided, however, upon the occurrence of such event, either party may terminate this Agreement forthwith upon providing written notice of termination to the other party in accordance with paragraphs 8 and 11 of this Agreement.

15. 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.

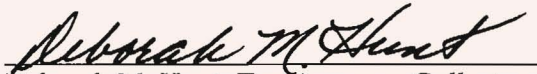
IN WITNESS WHEREFORE, these presents are executed by authority of the governing bodies of the respective parties hereto.

Executed September 3, 2014.

COUNTY OF WILLIAMSON



Dan A. Gattis, County Judge
County of Williamson



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

JURISDICTION



Dr. Steve Flores, Superintendent