THE STATE OF TEXAS § ASSESSMENT COLLECTION AGREEMENT FOR THE MUSTANG CREEK PUBLIC IMPROVEMENT DISTRICT

WHEREAS, the City of Hutto, a Texas home rule municipality, and the County of Williamson, Texas, have the power and authority with reference to the terms of Tex. Gov. 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 the City of Hutto, a Texas home rule municipality 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:

- I. 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 PID assessment collection purposes for those properties within the Mustang Creek Public Improvement District located within Hutto, Williamson County, Texas (the "Mustang Creek PID") 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 assessments which are levied by the Jurisdiction within the Mustang Creek PID.
- B. The Jurisdiction agrees to provide annually and upon request information pertaining to the properties, CAD quick ref IDs, legal descriptions, situs address, owner names, current year assessment, total assessment and remaining assessment balance in a format determined by the County.
- 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 and Local Government 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 assessment levied by the Jurisdiction.

The County undertakes and agrees to make available to the Jurisdiction full information about the assessment 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 assessment 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 an assessment 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 assessment 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 provide assessment information not later than September 1 or as soon thereafter as practicable. 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 assessment 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 assessments. 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 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 real property parcel of taxable property, or account. The number of accounts assessed by the Jurisdiction and amounts to be assessed shall be determined by the Jurisdiction or agents thereof. 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. 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 assessments 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 assessment 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 assessments 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 assessment 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 assessment records shall be returned to Jurisdiction.
- 10. This agreement supersedes any and all agreements and contracts by and between the Jurisdiction and Williamson County relative to the collection of assessments.
- 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

COUNTY OF WILLIAMSON

Bill Gravell, County Judge County of Williamson

Larry Gaddes PCAC, CTA Tax Assessor/Collector, County of Williamson

JURISDICTION

Charles Daniels, Interim City Manager

RESOLUTION NO. R-2020-002

AUTHORIZING AGREEMENT WITH THE COUNTY OF WILLIAMSON FOR COLLECTION OF ASSESSMENT

WHEREAS, the City of Hutto desires to levy an assessment in each fiscal year within the Mustang Creek Public Improvement District located in Hutto, Williamson County, Texas, in accordance with the service and assessment plan and the ordinance levying assessments for the Mustang Creek PID; and

WHEREAS, The County of Williamson, Texas, provides assessment collection services; and

WHEREAS, the City of Hutto finds it to be in the public interest to authorize a contract with The County of Williamson, Texas for collection of PID assessments;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HUTTO THAT:

The City Manager of the City of Hutto is hereby authorized and directed to enter into a contract with The County of Williamson, Texas, in the form and according to the terms in the attached Exhibit A.

| The | foregoing r | esolution | was moved and s | econded and finally | adopted by majority vote at a |
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| regular | meeting of | f the City | Council of the | City of Hutto | on the |
| 19th | day of_ | March | , 2020. | | |
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MAYOR Shu

ATTEST:

CITY SECRETARY

