

**ORDINANCE No. 2020-388
CITY OF SHOREACRES, TEXAS**

AN ORDINANCE APPROVING AND AUTHORIZING AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF SHOREACRES AND THE GOOSE CREEK CONSOLIDATED INDEPENDENT SCHOOL DISTRICT TO PROVIDE PROPERTY TAX COLLECTION SERVICES; MAKING VARIOUS FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND PROVIDING AN EFFECTIVE DATE HEREOF.

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BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES:

Section 1. The City Council hereby approves and authorizes the contract, agreement, or other undertaking described in the title of this ordinance, a copy of which is attached hereto and on file in the office of the City Secretary. The Mayor is hereby authorized to execute all related documents on behalf of the City of Shoreacres to confirm acceptance by the City of Shoreacres. The City Secretary is hereby authorized to attest to all such signatures and to affix the seal of the City to all such documents.

Section 2. The City Council officially finds, determines, recites, and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this ordinance and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

Section 3. This Ordinance shall be effective from and after its passage and approval, and it is so ordered.

That if any section, clause, sentence, or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance; and,

The City Council officially finds, determines, recites, and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this ordinance and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

PASSED AND APPROVED this the 9th day of November 2020.




David Jennings, Mayor

ATTEST:


Debbie C. Nesbitt, City Secretary

M/2		Yea	Nay	N/V	Absent
	D. Jennings	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
m	R. Hoskins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	N. Moyer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	B. Bunker	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2	J. McKown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	F. Ramos	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Passed/Failed


Debbie Nesbitt, City Secretary - Date

11-9-20

INTERLOCAL CONTRACT FOR PROPERTY TAX COLLECTION SERVICES

On this the 9, day of November, 2020, Goose Creek Consolidated Independent School District, located in Harris and Chambers Counties, Texas, hereafter called the "SCHOOL DISTRICT," and City of Shoreacres, located in Harris County, Texas, hereinafter called the "TAXING UNIT," enter into the following Interlocal Contract for Property Tax Collection Services (this "Agreement") pursuant to the authority granted by Sections 6.23 and 6.24 of the Texas Tax Code and Chapter 791 of the Texas Government Code.

WITNESSETH

WHEREAS the SCHOOL DISTRICT and the TAXING UNIT are local political subdivisions established and existing under the constitution and laws of the State of Texas and are governed by duly elected boards or councils who are authorized to enter into interlocal agreements; and

WHEREAS the TAXING UNIT and the SCHOOL DISTRICT, the parties to this Agreement, wish to consolidate the assessment and collection of property taxes under one agency, the SCHOOL DISTRICT, and the TAXING UNIT enter this Agreement to eliminate duplication of the existing systems and to promote governmental efficiency and economy;

NOW THEREFORE, the parties do hereby agree as follows:

I. TERM

1.1. The initial term of this Agreement shall be from November 9, 2020 to July 31, 2023 and shall automatically renew thereafter for one-year terms, commencing on August 1st of each year unless either party terminates this Agreement by providing the other party written notice of termination. Notice of termination must be provided on or before April 1st of the year for which said termination is effective. Such notice shall be in writing and directed to the presiding officer of the governing body of the other party. Such termination shall be effective on August 1st of the year in which such notice is provided. Upon the effective date of termination, the TAXING UNIT shall be liable for the remaining payments for the year of termination and the SCHOOL DISTRICT shall be responsible for providing the services required under this Agreement until such termination date. Upon termination, the SCHOOL DISTRICT shall provide to the TAXING UNIT without charge copies of the TAXING UNIT's current and delinquent tax records in a tab delineated flat file format and/or other formats, as designated by the TAXING UNIT and approved by SCHOOL DISTRICT.

II. SERVICES TO BE PERFORMED

2.1. The SCHOOL DISTRICT agrees to assess and collect the property taxes owing to the TAXING UNIT.

2.2. The TAXING UNIT expressly authorizes the SCHOOL DISTRICT to do and perform all acts necessary and proper to collect taxes for the TAXING UNIT. For each year that this Agreement is in effect, the SCHOOL DISTRICT shall perform all responsibilities required by law

of the TAXING UNIT's tax assessor and collector, including, but not limited to, the following: submission of the tax appraisal roll to the governing body of the TAXING UNIT; calculation of tax; preparation of current and delinquent tax proration of taxes; correction of tax rolls; collection of current and delinquent tax rolls; issuance of tax refunds; issuance of tax certificates; remittance of funds collected to the TAXING UNIT's depository; assist the TAXING UNIT in matters dealing with the tax roll and the central appraisal district, and furnish the TAXING UNIT collection reports as required by law as well as other reports required by the TAXING UNIT, including, but not limited to, reports concerning assessed values, corrections/supplements, collections, delinquent accounts, and top ten taxpayers. TAXING UNIT shall provide all records and such cooperation as necessary to permit the proper performance of SCHOOL DISTRICT's duties under this Agreement.

2.3. The SCHOOL DISTRICT agrees to prepare current and delinquent tax statements, individual or consolidated, for each taxpayer within the TAXING UNIT's jurisdiction. The SCHOOL DISTRICT shall mail said tax statements to each taxpayer or authorized agent for property within the TAXING UNIT in accordance with the Texas Property Tax Code.

2.4. The SCHOOL DISTRICT on behalf of the TAXING UNIT shall receive information from the appraisal district for the purposes of the certified appraisal roll and monthly changes thereto and provide tax roll and payment data to mortgage companies, property owners and tax representatives.

2.5. The SCHOOL DISTRICT shall be responsible for preparing and publishing all notices that are required for setting the TAXING UNIT's tax rate unless taxing unit notifies school district in writing to the contrary. The TAXING UNIT expressly agrees to set and deliver notice of its tax rate to the SCHOOL DISTRICT within sixty days (60) of receipt of certified roll delivery provided by appraisal district.

2.6. The TAXING UNIT hereby designates the Tax Assessor-Collector of the SCHOOL DISTRICT as the tax assessor/collector for TAXING UNIT (1) for the collection of ad valorem taxes, including, as applicable, penalties, interest and attorney's fees for the collection of taxes owed TAXING UNIT and (2) as the party responsible for calculating the **no-new-revenue tax rate** and **voter-approval tax rate** for the TAXING UNIT as required by Section 26.04 of the Texas Tax Code. The TAXING UNIT shall provide the SCHOOL DISTRICT with the amount needed to pay principal and interest on debt and the amount needed to pay any contractual obligations for debt issued by the TAXING UNIT on behalf of another political subdivision, which amounts are required by law for calculation of the no-new-revenue tax rate. The TAXING UNIT shall also furnish the SCHOOL DISTRICT with the estimated fund balances required to be published with the no-new-revenue tax rate. SCHOOL DISTRICT's duties shall not include any of those that are the responsibility of the appraisal district.

2.7. The SCHOOL DISTRICT shall at all times maintain the TAXING UNIT's tax roll on an appropriate computer system in the same manner and form as the SCHOOL DISTRICT's tax roll is maintained. The SCHOOL DISTRICT shall, at the TAX UNIT's option, provide the TAXING UNIT's collection attorney's data at the TAXING UNIT's collection attorney's expense.

2.8. The SCHOOL DISTRICT shall provide values of all land and all other tangible property, real, personal or mixed, in TAXING UNIT.

III. REMITTANCE OF FUNDS COLLECTED

3.1. The SCHOOL DISTRICT agrees to receive and post on a timely basis all tax payments, depositing such in the TAXING UNIT's depository in accordance with this article.

3.2. The SCHOOL DISTRICT agrees to electronically transfer to TAXING UNIT the taxes, penalties and interest collected by deposit into a depository selected by TAXING UNIT. A report of each deposit will be completed to show the amount and distribution of monies deposited. This report will be forwarded to TAXING UNIT with each electronic deposit transfer to TAXING UNIT.

IV. BOND

4.1. The SCHOOL DISTRICT shall maintain a bond conditioned on the faithful performance of its duties as Assessor and Collector of the TAXING UNIT.

V. ACCOUNTING

5.1. The SCHOOL DISTRICT shall provide a monthly and annual accounting of all funds collected and payments received from the TAXING UNIT. A copy of the accounting report shall be provided to the TAXING UNIT at no additional cost

5.2. The SCHOOL DISTRICT shall make available to the TAXING UNIT all records of funds collected and payments received from the TAXING UNIT. Such records shall be made available to the TAXING UNIT or its auditor upon request at no additional charge.

5.3. The SCHOOL DISTRICT shall provide and make available to the TAXING UNIT all records which relate in any way to the fee referenced in 6.1 and any increase in the per account charge as authorized by Section 6.2. A copy of the records shall be provided to the TAXING UNIT at no additional cost.

VI. PAYMENT

6.1. In consideration of the services to be provided to the TAXING UNIT by the SCHOOL DISTRICT pursuant to this Agreement, the TAXING UNIT will pay the SCHOOL DISTRICT:

6.1.1. Three DOLLARS AND eighty-five CENTS (\$3.85) per annum per TAXING UNIT property account which is within the current boundaries of the TAXING UNIT or any future account(s) which is within the boundaries of the TAXING UNIT, which

amount the parties agree does not exceed the SCHOOL DISTRICT's actual cost incurred in performing the services required under this Agreement.

6.2. The SCHOOL DISTRICT shall have the option of increasing the per property account charge every year that the SCHOOL DISTRICT and the TAXING UNIT have contracted for tax collections services under the terms of this Agreement if the costs of collection increase, provided that at all times during the term of this Agreement, (i) the per property account charge shall never exceed the SCHOOL DISTRICT's actual cost incurred in performing the services required under this Agreement, (ii) the per property account charge shall never increase more than \$0.10 per year and not more than \$0.20 over a three-year period.

6.3. In the event such collection costs increase, the SCHOOL DISTRICT shall furnish the TAXING UNIT the calculations reflecting such increases thirty (30) days prior to May 1 in the year in which such increases are to take effect.

6.4. The payments for services rendered by the SCHOOL DISTRICT under this Agreement shall be billed to the TAXING UNIT annually one month before the fiscal year-end. The TAXING UNIT agrees to pay for such services within thirty (30) days of receipt of such billing, nonpayment will result in applicable interest being charged as allowed by law.

6.5. Further, if the TAXING UNIT does not have sufficient sums of money in its collected tax account at the SCHOOL DISTRICT to cover its share of taxes refunded, TAXING UNIT agrees to reimburse the SCHOOL DISTRICT for the TAXING UNIT's share of the tax refunds within thirty (30) days of receipt of a notice this such refund has been paid.

6.6. The TAXING UNIT shall pay all sums required herein from its then current revenues.

VII. ADMINISTRATIVE PROVISIONS

7.1. The SCHOOL DISTRICT shall retain all fees charged for the issuance of tax certificates and other charges made by the SCHOOL DISTRICT for collection of taxes. All such fees and charges shall not exceed the actual cost of the service provided and shall not exceed the charge assessed by the SCHOOL DISTRICT for the same services to its taxpayers.

7.2. The TAXING UNIT may authorize the SCHOOL DISTRICT to contract with an attorney at law recommended by the SCHOOL DISTRICT for the collection of delinquent taxes due the TAXING UNIT or may retain its own attorney or law firm for the collection of delinquent taxes due the TAXING UNIT. The SCHOOL DISTRICT is authorized to forward from the funds collected under this Agreement all sums payable to the TAXING UNIT's collection attorney or law firm for the collection of the TAXING UNIT's delinquent taxes.

7.3. The TAXING UNIT shall provide to the SCHOOL DISTRICT, without charge, copies of all records necessary for performance by the SCHOOL DISTRICT under this Agreement, including, but not limited to, hard copies and computer files (if available) containing all current and delinquent tax records for the TAXING UNIT. Such records shall be kept in accordance with all applicable record retention policies.

VIII.
MISCELLANEOUS PROVISIONS

8.1. This instrument contains the entire Agreement between the parties relating to the rights hereunder granted and the obligations herein assumed. Any oral representation or modifications concerning this Agreement shall be of no force or effect, excepting a subsequent modification in writing signed by all parties hereto.

8.2. The SCHOOL DISTRICT and the TAXING UNIT shall comply with all rules, regulations, and laws of the United States of America, the State of Texas, and all laws, policies, regulations, and ordinances of the TAXING UNIT, City of Shoreacres and SCHOOL DISTRICT as they now exist or may hereafter be enacted or amended.

8.3. Except as otherwise provided all notices required to be given hereunder shall be given in writing either by electronic mail, overnight, or facsimile transmission, certified or registered mail at the respective addresses of the parties set forth herein or at such other address as may be designated in writing by either party. Notice given by mail shall be deemed five (5) days after the date of mailing thereof to the following addresses:

DISTRICT
Goose Creek CISD
Attn: Superintendent
P.O. Box 30
Baytown, TX 77522
Fax No. (281) 420-4854

TAX ENTITY
City of Shoreacres
Attn: Mayor
601 Shore Acres Blvd.
Shoreacres, Texas 77571

8.4. Failure of either party hereto insist on the strict performance of any of the agreements herein or to exercise any rights or remedies accruing thereunder upon default or failure of performance shall not be considered a waiver of the right to insist on and to enforce by an appropriate remedy, strict compliance with any other obligation hereunder to exercise any right or remedy occurring as a result of any future default or failure of performance. The rights and remedies contained in this Agreement shall not be exclusive but shall be cumulative of all other rights and remedies, now or hereinafter existing, whether by statute, at law, or in equity; provided that the parties shall not terminate this Agreement except in accordance with the provisions hereof.

8.5. This Agreement shall in all respects be interpreted and construed in accordance with and governed by the laws of the State of Texas. The place of making and the place of performance for all purposes shall be Baytown, Harris County, Texas, venue for any legal proceeding relating to this Agreement shall be in Harris County, Texas.

8.6. All parties agree that should any provision of this Agreement be determined to be invalid or unenforceable, such determination shall not affect any other term of this Agreement, which shall continue in full force and effect.

8.7. This Agreement shall not bestow any rights upon any third party, but rather, shall bind and benefit the SCHOOL DISTRICT and the TAXING UNIT only.

8.8. The article and section headings are used in this Agreement for convenience and reference purposes only and are not intended to define, limit or describe the scope or intent of any provision of this Agreement and shall have no meaning or effect upon its interpretation.

8.9. In the event of any ambiguity in any of the terms of this Agreement, it shall not be construed for or against any party hereto on the basis that such party did or did not author the same.

8.10. The parties acknowledge that they have read, understand and intend to be bound by the terms and conditions of this Agreement.

8.11. The SCHOOL DISTRICT is engaged as an independent contractor, and all the services provided for herein shall be accomplished by the SCHOOL DISTRICT in such capacity. The TAXING UNIT shall have no control or supervisory powers as to the detailed method or manner of the SCHOOL DISTRICT's performance of this Agreement. All personnel supplied or used by the SCHOOL DISTRICT shall be deemed employees or subcontractors of the SCHOOL DISTRICT and will not be considered employees, agents or subcontractors of the TAXING UNIT for any purpose whatsoever.

8.12. Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

8.13. This Agreement may not be assigned by either party.

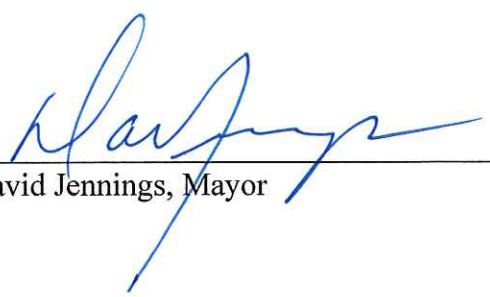
8.14. The officers executing this Agreement on behalf of the parties hereby represent that such officers have full authority to execute this Agreement and to bind the party he/she represents.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in multiple copies, each of which shall be deemed to be an original, but all of which shall constitute but one and the same Agreement on this 9, day of November 2020.

GOOSE CREEK CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT

CITY OF SHOREACRES

Jessica Woods, Board President



David Jennings, Mayor

ATTEST:

Howard Sampson, Board Secretary



Debbie C. Nesbitt, City Secretary