

**INTERLOCAL AGREEMENT FOR COLLECTION OF TAXES**  
**AND**  
**PID ASSESSMENTS FOR THE CITY OF ANGLETON, TEXAS**

This Interlocal Agreement (hereinafter referred to as “agreement”), is made and entered into pursuant to the Interlocal Cooperation Act Chapter 791 of the Texas Government Code, Section 6.24 of the Texas Property Tax Code, and Section 372.0175 of the Local Government Code by and between Brazoria County (Hereinafter referred to as “County”), acting through its governing body, the Brazoria County Commissioner’s Court, and the City of Angleton, Texas, a municipal corporation, (hereinafter referred to as “City”) acting through its City Council.

It is agreed by the County and City that the Tax Assessor Collector of Brazoria County will assess and collect taxes tendered and collect levied PID assessments.

The City has the authority to authorize County to act as tax assessor-collector for collection of taxes and PID assessments, and County has the authority and obligation to so act. Moreover, the City and County believe it is in the best interests of the citizens of Brazoria County to enter into this Agreement Further, the Brazoria County Tax Assessor Collector has approved this Agreement.

**I.**

It is acknowledged and agreed that an annual charge of One-half of One Percent (.5%) of the total amount levied by the City each year is a reasonable fee for the City to pay for the annual assessing and collecting of its taxes, not to exceed Thirty-two Cents (\$.32) per certified taxpayer account number currently assessed as the actual costs incurred as provided by the Texas Property Tax Code 6.27(b), which may be adjusted by the Tax Assessor-Collector from time to time, and as such it will be paid by the City upon receipt of the invoice to be generated by the Tax Assessor-Collector as of December 31 each year.

It is further acknowledged and agreed that the City will pay the County of Brazoria one-half of one percent (0.5%) of the total amount levied by the PID each year, not to exceed thirty-two cents (\$0.32) per certified taxpayer account number and \$1,000 for the initial set-up costs per PID. If the actual cost is less than this amount, any excess over paid shall be credited to the next assessment collections year and shall be noted in the annual audit. If the actual costs of collecting the assessments for the City exceed the amounts provided for in this Agreement, the City further agrees to pay the County, an amount equal to such excess, provided such excess is due to cost overruns and not due to the fault of the County and not in violation of the responsibilities as outlined in this Agreement.

The Tax Assessor-Collector shall be notified no later than May 1<sup>st</sup> when being requested to collect for a new PID in order to provide sufficient set up time to be added to the consolidated tax bill for the following tax year.

The Tax Assessor-Collector shall be provided an assessment roll for each PID no later than September 1<sup>st</sup> of each year.

## **II.**

It is acknowledged and agreed that the County will bill the City on December 31<sup>st</sup> of each year, including 2022 for the annual charge for assessing and collecting City taxes, and PID assessments and the City will pay the charge within thirty (30) days after receipt of the invoice for same.

## **III.**

In all matters pertaining to assessment and collection of taxes and PID assessments for the City, the County through its Tax Assessor Collector shall perform the duties of tax assessment and collection for the City, but the County Tax Assessor-Collector shall not be considered an officer or employee of the City. The County, through its Tax Assessor-Collector shall be responsible for timely and accurate calculation and publication of the no new revenue rate tax rate and voter approval tax rate for the City and for entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code 33.02.

## **IV.**

The Tax Assessor-Collector will send out all customary notices and billings concerning taxes and PID assessments owed to the City and will collect and process through the County's bank account all income received there from, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for Brazoria County and other entities.

## **V.**

The Tax Assessor-Collector shall remit timely to the City all tax proceeds and PID assessments collected for the City, "timely" meaning disbursements will be made no less than twice weekly during heavy payment periods and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the City within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements will be made by check or wire transfer, subject to the City bearing any wire-transfer fee required by the agreement then in effect between Brazoria County and its County Depository.

## **VI.**

The Tax Assessor-Collector will provide the City with monthly and annual reports as required by Texas Property Tax Code 31.10.

## VII.

The Tax Assessor-Collector will provide the City with annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the “system” is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards No. 44, “Special-Purpose Reports on Internal Accounting Control at Service Organizations,” as issued by the American Institute of Certified Public Accountants.

## VIII.

It is acknowledged and agreed that the City has and retains the exclusive authority to determine who represents the City to enforce the collection of delinquent taxes and PID assessments, as provided in Texas Property Tax Code Section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated, and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the **City** and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments.

## IX.

The Tax Assessor-Collector agrees to provide a copy of existing bonds required by Texas Property Tax Code 6.28.

## X.

This agreement is intended to be in furtherance of and subject to the provisions of Chapter 6 of the Texas Property Tax Code, all other relevant Tax Code provisions, and Section 372.0175 of Texas Local Government Code generally, and all other Statutory or Regulatory authority governing the activities and relationship of the County and the City. If there be any conflict the rule of law shall prevail over any contrary provision expressed herein.

This agreement shall be effective **September 1, 2022** and shall remain in full force and effect through **September 30, 2023**, and shall automatically renew annually thereafter. Either party may terminate the agreement by giving notice within ninety (90) days of renewal date.

## XI.

This agreement constitutes the entire agreement between City and the County, and all negotiations and all understandings between the Parties are merged herein. The terms and conditions of this agreement specifically replace and supersede any prior discussions, terms, documents, correspondence, conversations, or other written or oral understanding not contained herein or specifically adopted by reference.

If any term, provision, covenant, or condition of this agreement, because of statutory or common law changes and or a holding by a court of competent jurisdiction is found to be invalid, void, or unenforceable, to the extent practicable, this agreement shall remain in full force. Should such changes so alter the terms of the agreement to render performance impractical/impossible, the agreement will cease and any charges due prorated. Such invalidity will not be considered a breach by either party.

Any provision which by their current terms survive termination of this agreement shall bind, the successors in office.

The Parties shall not assign, transfer, or encumber any right or interest in this agreement, in whole or in part, without prior written approval of the other Party.

This agreement can be supplemented and/or amended only by a dated written document executed by both parties.

This agreement may be executed in multiple counterparts each of which constitutes an original.

Misspelling of one or more words in this agreement shall not void this agreement. Such misspelled words shall be read so as to have the meaning apparently intended by the parties.

In the event of an extraordinary circumstance or situation that prevents both parties from performing, both City and County are free from any obligation under this agreement, except any charges accrued up to the extraordinary event remain due and owing.

By: \_\_\_\_\_  
**L.M. "Matt" Sebesta, Jr.**  
**County Judge, Brazoria County**

By: \_\_\_\_\_  
**Kristin Bulanek**  
**Tax Assessor Collector**

By: \_\_\_\_\_  
**City of Angleton**