

**SUE ANN HARPER**  
**TAX ASSESSOR COLLECTOR**

RECEIVED  
APR 14 2021

BY: \_\_\_\_\_

April 12, 2021

City of Mt. Vernon  
PO Box 597  
Mount Vernon, TX 75457

Att: Tina Rose

Dear Ms. Rose:

I have enclosed a new interlocal agreement between Franklin County and the City of Mt. Vernon for tax collection. I am requesting this be submitted to your Council for approval as well. If approved please sign the back page and return the original to my office. Please call me if you have further questions.

Regards,



Sue Ann Harper, PCC, CTOP  
Franklin County  
Tax Assessor/Collector

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**FRANKLIN COUNTY TAX OFFICE**

P. O. Box 70    903-537-2358 PHONE  
MT. VERNON, TX 75457    903-537-3483 FAX

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SHARPER@CO.FRANKLIN.TX.US

THE STATE OF TEXAS §  
COUNTY OF FRANKLIN §

**INTERLOCAL COOPERATION AGREEMENT - TAX COLLECTION**

**THIS AGREEMENT** is made and entered into this **1<sup>ST</sup> day of May 2021** by and between **FRANKLIN COUNTY**, political subdivision of the State of Texas, hereinafter referred to as "**COUNTY**," and **CITY OF MT. VERNON**, Franklin County, Texas, also a political subdivision of the State of Texas, hereinafter referred to as "**CITY**."

**WHEREAS, COUNTY and CITY** mutually desire to be subject to the provisions of V.T.C.A. Government code, Chapter 791, the Interlocal Cooperation Act, and V.T.C.A., Tax Code, Section 6.24; and

**WHEREAS, CITY** has the authority to authorize the **COUNTY** to act as tax assessor and collector for **CITY** and the **COUNTY** has the authority to so act;

**NOW THEREFORE, COUNTY and CITY**, for the mutual consideration hereinafter stated, agree and understand as follows:

**I.**

The effective date of this agreement shall be the **1<sup>st</sup> day of May 2021**. The term of this Agreement shall be for a period of one year, from **May 1, 2021** to and through **April 30, 2022**. This agreement is subject to renewal for an additional one-year term unless terminated in writing by the Franklin County Commissioners Court or the Council of the **CITY**. Such written notice shall be given no later than ninety days in advance of the expiration date of the agreement, or no later than ninety days in advance of the termination date of any renewal agreement as provided herein.

**II.**

For the purposes and consideration herein stated and contemplated, **COUNTY** shall provide the following necessary and appropriate services for the **CITY** to the maximum extent authorized by this agreement, without regard to race, sex, religion, color, age, disability or national origin;

1. **COUNTY**, by and through its duly elected tax assessor-collector, shall serve as tax assessor-collector for **CITY** for ad valorem tax collection purposes for fiscal year 2021 and each fiscal year thereafter, as herein provided. **COUNTY** agrees to perform for the **CITY** all necessary duties hereby authorized, and the **CITY** does hereby expressly authorize **COUNTY** to do and perform all acts necessary and proper to assess and collect taxes for the **CITY**. **COUNTY** agrees to collect base taxes, penalties, interest and attorney's fees.

2. **COUNTY** agrees to prepare and mail all tax statements, provide monthly collection reports to the **CITY**, prepare tax certificates, develop and maintain both current and delinquent tax rolls, meet the requirements of Section 26.04 of the Texas Tax Code and develop and maintain such other records and forms as are necessary or required by law, State rules and/or regulations.
3. **CITY** agrees to promptly deliver to the possession and control of **COUNTY** all records it has accumulated and developed in assessment and collection of taxes, and to cooperate in furnishing or locating any other information and records needed by **COUNTY** to perform its duties under the terms and conditions hereof.
4. **COUNTY** agrees to allow an audit of the tax records of **CITY** during normal working hours with at least 48 hours advance written notice to **COUNTY**. The expense of any and all such audit and/or audits shall be paid for solely by **CITY**. A copy of any and all such audit and/or audits shall be furnished to **COUNTY**.
5. If required by **CITY**, **COUNTY** agrees to obtain a surety bond for the County Tax Assessor/Collector, such bond to be conditioned on the faithful performance of his/her lawful duties, payable to and in an amount determined by the governing body of the **CITY**. The premium for any and all such bonds as may be required by the **CITY** shall be borne solely by **CITY**.
6. **COUNTY** agrees that it will mail weekly collection reports to **CITY** listing current taxes, delinquent taxes, penalties and interest; provide monthly Maintenance and Operation, hereinafter referred to as M & O, and Interest and Sinking, hereinafter referred to as I & S, collection reports; provide monthly recap reports; and provide monthly attorney fee collection reports.
7. **CITY** retains its right to select its own delinquent tax collection attorney and **COUNTY** agrees to reasonably cooperate with said attorney in the collection of delinquent taxes and related activities.
8. Tax Certificates fees will be retained by the **COUNTY**. Any interest that may be accumulated will be retained by the **COUNTY**.

### III.

**COUNTY** shall designate and does hereby designate the County Tax Assessor/Collector to act on behalf of the **COUNTY** Tax Office, and to serve as Liaison for **COUNTY** with and between **COUNTY** and **CITY**. County Tax Assessor/Collector and his/her designated substitute, shall ensure the performance of all duties and obligations of **COUNTY** as herein stated; shall devote sufficient time and attention to the execution of said duties on behalf of **COUNTY** in full compliance with the terms and conditions of this agreement; shall provide immediate and direct supervision of the **COUNTY** Tax Office employees, agents, contractors, subcontractors, and/or laborers, if any, in the furtherance of the purposes, terms and conditions of this Agreement for the mutual benefit of **COUNTY** and **CITY**.

**IV.**

**CITY** shall designate and does hereby designate the **Mayor** to act on behalf of **CITY**, and to serve as Liaison for **CITY** by and between **COUNTY** and the **COUNTY** Tax Office to ensure the performance of all duties and obligations of **CITY** as herein stated; shall devote sufficient time and attention to the execution of said duties on behalf of **CITY** in full compliance with the terms and conditions of this agreement; shall provide immediate and direct supervision of the **CITY** employees, agents, contractors, subcontractors, and/or laborers, if any, the furtherance of the purposes, terms and conditions of this Agreement for the mutual benefit of **CITY** and **COUNTY**.

**V.**

**COUNTY** agrees to and accepts full responsibility for the acts, negligence, and/or omissions of all **COUNTY** employees and agents, subcontractors and/or contract laborers, and for those of other persons doing work under a contract or agreement with said **COUNTY**.

**VI.**

**CITY** agrees to and accepts full responsibility for the acts, negligence, and/or omissions of all **CITY** employees and agents, subcontractors and/or contract laborers, and for those of all other persons doing work under a contract or agreement with said **CITY**.

**VII.**

**CITY** understands and agrees that **CITY**, its employees, servants, agents and representatives shall at no time represent themselves to be employees, servants, agents and/or representatives of **COUNTY**, **COUNTY** understands and agrees that **COUNTY**, its employees, servants, agents, and representatives shall at no time represent themselves to be employees, servants, agents and/or representatives of **CITY**, other than as tax collectors.

**VIII.**

**COUNTY** is a political subdivision of the State of Texas. The address of **COUNTY** is:

County Judge of Franklin County  
200 N Kaufman  
Mt Vernon, TX 75457  
Telephone 903-537-2342 Ext 6

**CITY** is a political subdivision of the State of Texas. The address of **CITY** is;

City of Mt. Vernon  
PO Box 597  
Mt. Vernon, TX 75457  
Telephone 903-537-2252

## **IX.**

For the services rendered during the 2021 tax year as herein above stated, **CITY** agrees to pay the **COUNTY** for the receipting, bookkeeping, issuing, and mailing of tax statements as follow:

1. In monthly payments.
2. The current tax statements will be normally mailed on or before October 15. Rollback situation(s) in other entities could possibly extend this deadline.
3. The taxing unit shall pay to the County an amount equal to one percent (1%) of the total taxes collected for the taxing unit for cost of collection.

**CITY** understands and agrees that **COUNTY** will bill **CITY** monthly for which charges are permitted as stated above for services rendered. Payment is due upon receipt of the statement.

**CITY** further understands and agrees that **COUNTY** (at its sole discretion) may increase or decrease the amounts charged to **CITY** for any successive agreements between **CITY** and **COUNTY** for the services hereinabove stated with written notice to **CITY** of any such increase or decrease in the fee for said services.

## **X.**

**COUNTY** agrees to remit to **CITY** weekly by check all taxes, penalties and interest collected on **CITY'S** behalf.

## **XI.**

In the event of notice of termination, a withdrawing party shall be obligated to pay such payments as are required by this agreement through the entire balance of the tax year in which notice is given and **COUNTY** shall be obligated to provide services pursuant to this agreement, as hereinabove set forth, during such period.

## **XII.**

This agreement represents the entire agreement between **CITY** and **COUNTY** and supersedes all prior negotiations, representations and/or agreements, either written or oral. This agreement may be amended only by written instrument signed by the governing bodies of both **CITY** and **COUNTY** or those authorized to sign on behalf of those governing bodies.

## **XIII.**

The validity of this agreement and of any of its terms or provisions, as well as the rights and duties of the parties hereto, shall be governed by the laws of the State of Texas, Further, this agreement shall be performable and all compensation payable in **FRANKLIN COUNTY, TEXAS.**

**XIV.**

In the event that any portion of this agreement shall be found to be contrary to law, it is the intent of the parties hereto that the remaining portions shall remain valid and in full force and effect to the extent possible.

**XV.**

The undersigned officer and/or agent of the parties hereto are the properly authorized officials and have the necessary authority to execute this agreement on behalf of the parties hereto, and each party hereby certifies to the other that any necessary resolutions extending said authority have been duly passed and are now in full force and effect.

Executed in duplicate originals this 12<sup>th</sup> day of April 2021

COUNTY

City

Franklin County, Texas  
200 N. Kaufman  
Mt. Vernon, TX 75457

City of Mt. Vernon  
PO Box 597  
Mt. Vernon, TX 75457

BY: Scott Lee  
Franklin County Judge

BY: \_\_\_\_\_  
Mayor

Acting on behalf of and by the  
Authority of the Commissioners Court  
Of Franklin County, Texas

Acting on behalf of and by the  
authority of City of Mt. Vernon

ATTEST:

ATTEST:

BY: Betty Crane  
Betty Crane  
Franklin County Clerk

BY: \_\_\_\_\_  
Secretary

APPROVED AS TO FORM AND CONTENT:

Sue Ann Harper  
Sue Ann Harper  
Franklin County Tax Assessor/Collector