



AGENDA MEMO

Business of the City Council

City of Sweeny, Texas

Meeting Date	05.21.2024	Agenda Items	Tax Office Agreement
Approved by City Manager	Yes	Presenter(s)	Lindsay Koskiniemi, City Manager
Reviewed by City Attorney	Yes	Department	Administration
Subject	Discussion and possible action on executing an interlocal agreement with the Brazoria County Tax Assessor for the collection of taxes and public improvement district (PID) assessments for the City of Sweeny, Texas.		
Council Strategic Goals	Goal 1) Vibrant Economy: "Improve service quality..." Goal 4) Government Sustainability: "Improve efficiency through data tech in a thoughtful, innovative approach."		
Attachments / Supporting documents	Proposed Interlocal Cooperation Agreement for Collection of Texas and PID Assessments for City of Sweeny.		
Financial Information	Expenditure Required:	N/A	
	Amount Budgeted:	N/A	
	Account Number:		
	Additional Appropriation Required:		
	Additional Account Number:		

Executive Summary

The Office of the Brazoria County Tax Assessor / Collector and the City of Sweeny have enjoyed a relationship that provides a property tax collection service to the public since 1993 when the original rental agreement between the tax office and the City was executed for a rental fee of \$75 per month.

Since the tax office was relocated to the Sweeny Police Department in late 2023, no rent has been charged as agreed between the two parties. The tax office has prepared an agreement with the City of Sweeny to update the terms of the agreement that once included rent but includes the use of the office space as an exchange for the tax office services. This agreement is an updated interlocal agreement to replace the 1993 agreement.

The proposed agreement details collection requirements and property tax rate adoption requirements. Additionally, there is added language concerning the collection requirements for public improvement districts (PIDs). Currently, the City has no PIDs, however, if the City approved future PIDs, under this agreement, pursuant to section 3.4,

"For services related to PID assessment collection rendered pursuant to this Agreement, the City shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), as the actual costs incurred."



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Staff recommends incorporating the County's fees for PID assessment collections into the City's schedule of fees to avoid future subsidy.

This agreement, as presented is automatically renewed on an annual basis beginning May 1, 2025. Should either party opt to terminate the agreement, a 90-day notice is required.

Recommended Action

Staff recommends City Council authorize the City Manager to execute an interlocal agreement between the City of Sweeny and Brazoria County for the collection of taxes and public improvement district (PID) assessments for the City of Sweeny, Texas.

Recommended motion:

"I move we authorize the City Manager to execute an interlocal agreement between the City of Sweeny and Brazoria County for the collection of taxes and public improvement district (PID) assessments for the City of Sweeny, Texas."