



Waller County

*Sales and Use Tax Audit
and Implementation
Service*

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WWW.REVENUETX.COM

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INFO@REVENUETX.COM

CONTACT:
DIRECT: 281.682.4913

A decorative graphic consisting of several overlapping blue triangles and trapezoids, creating a layered, geometric effect. It is positioned to the left of the section header.

Revenue Management Services

Informing and empowering the Client through professionalism,
transparency, and service that is results driven.
We believe our success benefits your District and the community
you serve.



May 2024

To: The Honorable Judge Duhon III, Waller County Commissioners Court.

From: Ryan Fortner, Representing Revenue Management Services.

Re: Sales Tax Administration and Recovery Services.

Duhon and County Commissioners,

I wish to present to you all Revenue Management Services. Congratulations on taking the steps to analyze levying Local Tax within the County. This will prove to be a highly beneficial revenue stream for the County and its constituents.

Over the last seventeen years sales and use tax auditing, implementation, and taxpayer assistance has been our passion. Over that time, we have developed comprehensive sales tax auditing processes has benefitted Municipal Utility Districts, Tax Increment Reinvestment Zones, Improvement Districts, Management Districts, County Assistance Districts, Economic Impact Areas, Emergency Services Districts, Chapter 380 Agreements, Counties, and Cities.

Our services include, but are not limited to, the items listed in the following information packet but most importantly, includes our understanding of the Sales and Use Tax remittance process, our direct contacts with the County and State, the understanding of new and existing laws and policy procedures, and our abilities to get results in a timely manner. All at a no contingency flat rate service schedule tailored around the needs of the client.

Too many times similar companies have burdensome billing practices that hinder the growth of the client, we reject that way of doing business.

Should you ever want to reach me my contact information is listed below. Again, thank you for the opportunity to present Revenue Management Services and the ways in which we could help.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan M. Fortner", with a stylized flourish at the end.

Ryan M. Fortner

President, Revenue Management Services

Direct: 281.682.4913

Ryan@revenueta.com

Info@revenueta.com

www.revenueta.com

Waller County Commissioners Court

RMS (Revenue Management Services) was created for the purpose of tracking Sales and Use Tax for governmental entities. Owing its creation to services provided in 2007 under a different name, this service was the first of its kind in the City of Houston. Our service began as being very beneficial in recovering revenue for Municipal Utility Districts that have agreements with the City of Houston, and share in the local Sales and Use Tax collected. We have served as a full time tracking and recovery company since 2004 and continue to expand our service to other jurisdictions and counties that have a similar need for sales tax accuracy. **RMS** clients include Emergency Services Districts, County Assistant Districts, Improvement Districts, Economic Impact Areas, Tax Increment Reinvestment Zones, Cities and Municipal Utility Districts.

Working together with the State Comptroller's office **RMS** employees have been successful in accurately recovering revenue and correcting errors that had otherwise been overlooked. Every client served has realized the benefit of our recovery efforts. **RMS** also prevents the liability of refunding revenues belonging to other governing entities that our clients would have received in error.

Our initial service entails an audit of all businesses located within the District's sales tax boundary to add businesses otherwise omitted in the permit list provided by the Comptroller's office. Additionally, we ask to inspect each Sales and Use Tax permit to verify inclusion of all businesses as a Local Sales Tax Authority. This information is then cross referenced with the State Comptroller for accuracy.

RMS will request monthly Confidential Reports from the Comptroller's office as well as provide new permit drop lists and county wide collection figures. Depending on the Client's needs, a monthly, quarterly or annual report will be drafted listing payment issues and new businesses not included in the Districts sales tax refund check and sent to the Comptroller for review.

Detailed reports are also generated, giving you a clear understanding of the scope of businesses generating sales tax, as well as any missed or erroneous payments that should have been received. All information is validated with detailed information pertaining to each business. Additionally, various graphs are created showing monthly receipts of Sales and Use Tax funds and positive or negative variances. Additional items such as Texas economics, business cluster, top business performer lists are provided as well.

In addition to the physical in District audits, our program also takes an appraisal approach to your sales tax boundary. We look beyond the District boundary lines at surrounding areas to ensure that sales tax revenues are not routed incorrectly to neighboring jurisdictions and to look for retail areas that are not currently annexed by the District but could be included.

We realize that there are other agencies in the field of Sales and Use Tax tracking, however we believe that you will not find another service more comprehensive or detail oriented. We are committed to helping our clients realize the maximum potential of their sales tax, understanding how this helps the community at large. Revenue Management Services is a Texas company that strives to set ourselves apart from others; we do so by the following:

- **Your Information is Protected** our company employs proprietary methods used for reporting, graphing, or dissemination your sales tax information. RMS understands the legal ways in which it can report and disseminate your information. Public copies will accompany any document submitted to the Boards Public Meetings.
- **RMS is Safe.** Your Information is secured and encrypted in Cloud Storage utilizing Google Workspaces' Billion Dollar Infrastructure.
- **RMS is Insured. Commercial General Liability \$1,000,000 and \$2,000,000. Professional Liability \$1,000,000.** Our agreement contains language that protects the District should one of our staff be injured while performing any required service.
- **Zero Commission Based Fees. Its our job to serve you, when we do, we don't charge extra for it.**
- We employ a long-standing working relationship with the State Comptroller when addressing sales tax payment issues that exceed six months. RMS will present evidence to the State Comptroller of missed and erroneous payment to the District and assist in ongoing recovery efforts on behalf of the District.
- We enjoy a proven reputation for excellence and reliability that has been exhibited many times.

A listing of services provided follows:

REVENUE MANAGEMENT SERVICES COMPANY OVERVIEW

Revenue Management Services prides itself in the ability to offer many levels of service and achievement to our clients without the confusing, and many times questionable, multi-tier pricing and reporting options other companies implement. Revenue Management Services aids local governments in recognizing the full extent of the revenues they are due, realizing that all recovered revenue directly benefits the governing body and the community they serve.

The methodology employed by Revenue Management Services full-range auditing and recovery services have benefited over 100 governing bodies. Our auditing methods were designed to be multifaceted in nature as well as their application, ensuring uniform results in any sized jurisdiction. Staff of Revenue Management Services have expertise in serving: Management Districts, County Assistance Districts, Emergency Services Districts, Economic Impact Areas, Tax Increment Reinvestment Zones, Development Districts, Improvement Districts, Public Utility Districts, and Municipal Utility Districts.

RMS is turn-key ready.

QUALIFICATIONS OF REVENUE MANAGEMENT SERVICES

Revenue Management Services hereby certifies the following as of May 2024:

RMS is a full-time local tax monitoring and recovery company, specializing in Texas sales and use tax, fully capable to fulfill any requirements set forth by the governing body.

- RMS is fully insured.
- RMS is not currently, nor has ever been in receivership.
- RMS is not indebted to any City, County, or State for taxes or license fees in any manner.
- RMS affirms its understanding and continuous review of State and local governing codes pertaining to sales and use tax in Texas.
- RMS affirms ownership and utilization of current versions of Microsoft, Google, and Apple platforms.
- RMS affirms that all client data is stored, in secure cloud servers, and backed up nightly.
- RMS performs all services in-house and does not contract with a third party.
- **RMS is not a subsidiary or DBA of a taxing office or any other vendor offering services other than sales and use tax auditing.**

All employees of Revenue Management Services are fully insured, carry identification badges when in clients Districts, and have no past or current legal scenarios that preclude them from performing any aspect of our service at any location.

OBJECTIVE AND METHODOLOGY

Services Provided

Revenue Management Services is able to provide the District with a wide range of services that both correct existing problems in revenue streams not realized, but also correct future errors, ensuring that the governing body is able to obtain the most benefit from the sales tax imposed on qualifying goods and services. Revenue Management Services works directly with local business owners/operators, designated District staff, and the State Comptroller's Office to obtain precise data on the current landscape of revenue generation versus current receipts of the District. **Our service includes, but is not limited to, the following features:**

Initiation of Service

Revenue Management Services initiates service with Districts which have implemented a local tax and have begun to receive revenue. RMS works with the State Comptroller to create taxpayer lists and ensure that all businesses within the client's sales tax boundary are notified of the local tax levy.

Revenue Management Services will submit documentation, signed by the governing body, to the City of Houston and State Comptroller listing RMS as a representative of the District and additional documentation requesting receipt of monthly reports from the City. RMS will work to obtain any additional data that the State requests or that is missing. RMS will also work with the Comptroller and County Tax Assessor to obtain a boundary map of the local tax area with all additional sales tax levy areas outlined for exclusion of sales tax.

RMS representatives then perform a physical, on-site, examination of the sales tax area and all brick-and-mortar stores operating within the District's sales tax boundary. RMS will cross reference our findings with the State Comptroller's records of active businesses operating within the District. The entire initiation process and District audit takes no more than two months to complete.

All residential or multi-family housing that was included in the sales tax boundary is referenced with the Comptroller for active sales tax permits and recorded.

Every client served by Revenue Management Services is verified, in person by qualified field auditors with the necessary knowledge of laws and local codes to accurately assess each entity.

OBJECTIVE AND METHODOLOGY

Data Retrieval, Entry, and Comparison

During the State Comptroller provided tax payer list review, each account is assessed on the following attributes:

- Physical address of business versus the address listed on sales tax permit
- Type of business
- Service provided
- Qualifying status for sales tax levy
- Name and address of corporate sales tax office
- Sales tax rate compliance
- Inspection for multiple operating in one location i.e. post office boxes
- Communication with cable, gas, telecommunication and waste companies regarding the local tax rate.
- Reporting of non-compliant businesses
- Game rooms (casino style entertainment) report
- Other nefarious businesses discovered reported to the governing body
- Review of Interlocal Agreements between governing bodies

When performing the sales tax audit, Revenue Management Services representatives are provided with access to public information allowing for real-time error discovery. Our representatives are knowledgeable of Texas sales tax laws and codes and utilize that knowledge in assessing areas where additional revenue is not being collected. Each representative is equipped with information packets to provide to businesses owners who are unaware of the aspects for sales and use tax administration, local codes, and laws, as well as contact information for the State Comptroller's Office. It has always been the position of RMS that an educated business sector results in fewer missed allocations in the future.

If a business has closed or an owner refuses to provide information the RMS representative can easily access the Comptroller database and record the information, along with the above criteria eliminating additional time added to the final analysis.

OBJECTIVE AND METHODOLOGY

Creation of District Business Operations Database

All permit information obtained is researched at the local and State level, list filers are identified, and non-compliant businesses and owners are reported to the City of Houston and governing body. RMS will input all information recorded during the audit along with state zip code drops and create a database listing all businesses qualifying for the additional sales tax.

Monitoring of Sales Tax Receipts

Revenue Management Services, working with the City of Houston, will request any historical data with regards to sales tax allocations, not presently held by the District. Our audit requests documentation from the implementation of the sales tax kept by the Comptroller's Office. RMS will furthermore request that monthly reports are sent to our office listing businesses, in the District, whose sales tax receipts were remitted to the City during the month. A master list will be created listing each business in the District showing individual taxable status, payment history, filing status, address and suite information, compliance status, permit activation dates, permit holder information-if different from business, errors found, and remedies taken to correct the error. RMS will create month over month and year over year tables allowing missing revenue to be quickly ascertained.

Analytical Reporting Model Creation

RMS, utilizing the multiple data sets acquired from the local business owners/operators, County Tax Assessor records, and State Comptroller reports, will design graphical models listing a breakdown of businesses by type of service, MoM and YoY collection graphs, variance charts showing monthly and yearly receipts and the over/under variance of each. All graphs are presented on paper and in electronic formats with all appropriate information clearly listed; RMS will provide any additional analysis on particular businesses or areas if requested at no charge. Each report will contain the following analysis:

- Business breakdown by category.
- Year over Year listing of sales tax received with dollar amounts.
- Month over Month listing of sales tax received with dollar amounts.
- Trends model.
- Forecasting model.
- Recovery model.
- Any and all additional data that the governing body wishes to review.

OBJECTIVE AND METHODOLOGY

Reports Delivered to the Governing Body

Revenue Management Services will prepare for the governing body reports listing all activities and correspondence taken on behalf of the District pertaining to sales tax auditing and recovery. RMS will present to the governing body the revenue recovery and analysis report semi-annually with all graphical models, trend projections, lists of active taxpayers, as well as any supporting documentation received from the City or Comptroller necessary to validate the reported information.

All reports are delivered by hand or electronically* by a representative of Revenue Management Services unless instructed otherwise by the governing body.

Programs Used in Reporting and Recovering Revenue

Revenue Management Services currently uses a wide range of software programs to perform our reporting, tracking, mapping, forecasting, and data storage process that are applied to each client. RMS certifies that each program is licensed to Revenue Management Services and monthly/annual fees are current.

**When submitting electronic reports or information to the governing body RMS will insure that they are accessible regardless of the operating system(s) currently utilized by the District.*

OBJECTIVE AND METHODOLOGY

Billing for Service

Revenue Management Services understands that each client has differences in how they chose to pay for rendered services. Traditionally, Revenue Management Services has charged a flat-rate, monthly fee, based on the scope of work requested.

It is the business policy of RMS that our service billing, at no time, would become a detriment to the revenue stream of our clients. Therefore, Revenue Management Services does not charge a fee of any kind for set up, mileage, reporting, in-person visits, document creation or storage. Our agreements are one year evergreen contracts with a 30-day termination clause.

Revenue Management Services keeps current, and can provide copies of the following insurance:

- (1) Commercial General Liability: \$1,000,000 per occurrence with \$2,000,000 aggregate.
- (2) Automobile Liability: combined single limit \$1,000,000.
- (3) Professional Liability: \$1,000,000 per occurrence with \$1,000,000 aggregate.

Clients Served by Revenue Management Services Staff

Harris County Emergency Services District No. 47	Harris County MUD No. 18
Harris County Emergency Services District No. 48	Harris County MUD No. 61
Montgomery County Emergency Service District No. 02	Harris County MUD No. 62
Montgomery County Emergency Services District No. 07	Harris County MUD No. 64
Montgomery County Emergency Services District No. 09	Harris County MUD No. 81
Montgomery County Emergency Services District No. 10	Harris County MUD No. 118
Harris County MUD 390 Economic Impact Area 1 & 2	Harris County MUD No. 120
Creekside Tax Increment Reinvestment Zone	Harris County MUD No. 144
Brazos Town Center	Harris County MUD No. 150
City of Simonton	Harris County MUD No. 152
McKinney MUD 1 & 2	Harris County MUD No. 179
South Montgomery Co. MUD	Harris County MUD No. 185
Bridgestone MUD	Harris County MUD No. 189
Aliana Management District	Harris County MUD No. 221
Fort Bend County Assistance District No. 1	Harris County MUD No. 285
Fort Bend County Assistance District No. 2	Harris County MUD No. 342
Fort Bend County Assistance District No. 4	Harris County MUD No. 345
Fort Bend County Assistance District No. 5	Harris County MUD No. 346
Fort Bend County Assistance District No. 6	Harris County MUD No. 368
Fort Bend County Assistance District No. 7	Harris County UD No. 6
Fort Bend County Assistance District No. 19	DCFWS-1A
Fort Bend County Assistance District No. 9	Harris County WCID No. 109
Fort Bend County Assistance District No. 10	Harris County WCID No. 110
Fort Bend County Assistance District No. 11	Harris County WCID No. 111
Fort Bend County Assistance District No. 22	Jackrabbit Road PUD
Fort Bend County Assistance Districts Developer Reimbursement	Kingsbridge MUD
Westwood Magnolia Parkway Improvement District	Kleinwood MUD
Westwood Magnolia Parkway Improvement District-A	Longhorn Town MUD
Fort Bend Municipal Management District No. 1	Louetta North PUD
Champions MUD	Louetta Road UD
Cinco Ranch MUD No. 12	Morton Road MUD
Cinco Ranch MUD No. 08	Spring Creek UD
El Dorado Utility District	NW HC MUD No. 24
Fort Bend MUD No. 119	NW HC MUD No. 29
Fort Bend MUD No. 116	West Harris County MUD 2
Fort Bend MUD No. 142	West Harris County MUD 9
Fort Bend County MUD 23	West Harris County MUD 21
	Wood Creek MUD
	Southern Montgomery Co MUD
	Hays Co MUD 4
	City of Hutto Tx

DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

Revenue Management Services certifies that the principals in the Firm, and the Firm itself:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible from providing audit services, record review and examination services, financial advisory services, associated management services, and or voluntarily surrendered their license to provide such related services in the State of Texas and or the United States of America.
2. Are not presently debarred, suspended, proposed for debarment, and declared ineligible or voluntarily excluded from conducting any business and or financial transactions by any department or agency of Federal, State, and or local government.
3. Have not been convicted of, had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, and or local) transaction or contract under a public transaction; violation of Federal or State antitrust states or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
4. Are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State, Local) with commission of any of the offenses enumerated in item 3 above of the certification.

PROPOSAL FOR SERVICE

Revenue Management Services proposes the following work scope for Waller County:

OBJECTIVE-EVALUATE ANY POTENTIAL TERRITORIES WHERE SALES TAX IS AVAILABLE.

- RMS will evaluate all territories occupied and vacant within the boundary of Waller County for available sales and use tax not already absorbed by another taxing authority. RMS will compile a listing of taxpayers by Tax ID, Name, and Location. The list will be provided to the Commissioners Court for review. RMS will research sales taxes available in increments of ¼ Cent up to the full 2%.

OBJECTIVE-RESEARCH E-COMMERCE ACCOUNTS.

- RMS will research E-Commerce accounts that could potentially remit local sales tax to the County and provide an estimated total projection. This is strictly an estimation as there is no current confidential data for Waller County to review.

OBJECTIVE-PROVIDE A FEASIBILITY STUDY AS TO WHETHER LOCAL TAX SHOULD BE ADMINISTERED.

- RMS will research the accounts that show the availability for local tax and evaluate if there is enough potential sales tax to justify the County holding an election.

FEES FOR SERVICE.

- RMS IS PROPOSING A ONE-TIME, ALL-INCLUSIVE FEE OF \$3,000.00 TO COMPLETE THE STUDY. IF THE SALES TAX ELECTION IS SUCCESSFUL AND RMS IS ENGAGED TO PROVIDE FULL TIME SALES TAX AUDITING THE INITIAL FEE WILL BE DEDUCTED FROM FUTURE INVOICES. THE COMPLETION TIME FOR THIS PROJECT IS ESTIMATED TO TAKE LESS THAN 30 DAYS TO COMPLETE.

AGREEMENT FOR SALES TAX MONITORING SERVICES

This Agreement for Sales Tax Monitoring Services (this "Agreement") is made and entered as of the date signed by the last party hereto by and between **WALLER COUNTY** (the "County" or the "District") and **REVENUE MANAGEMENT SERVICES** ("RMS" or the "Firm") to be effective as of June 1, 2024. The County and RMS may be referred to herein collectively as the "Parties" or individually as a "Party". In consideration of the mutual covenants and agreements contained herein, the County and the Firm agree as follows:

AGREEMENT

The County hereby appoints the Firm as the District's sales and use tax auditor and consultant pursuant to the terms of this Agreement. The Firm hereby agrees to serve as the District's representative and provide such other related services as set forth in this Agreement.

I. Services of the Firm

The Firm shall provide general services necessary for the routine assessment of the District's local sales and use tax as follows:

- (1) Physical and virtual audit of businesses within the boundaries designated by the County Tax Assessor.
- (2) Request all maps pertaining to County Boundary Lines from County Tax Assessor.
- (3) Correspond with the State Comptroller's Office (the "Comptroller") as necessary.
- (4) Cross-reference all accounts with the Comptroller for accuracy.
- (5) Receipt of Comptroller report, as generated by public records and enter listings of all taxpayers for reference.
- (6) Correspondence with County regarding overall status of the District, available tax payers, and current tax rates available in the District.

II. Compensation

The County shall compensate the Firm for all services rendered by the Firm for and/or on behalf of the County pursuant to this Agreement (the "Services") within forty-five (45) days of submission of an invoice from the Firm. The County shall pay to the Firm for performance of the Services the amount of **\$3,000.00**, billed once the sales taxpayer audit is completed. RMS may request a fee increase in each subsequent year thereafter; otherwise, such fee will remain applicable for the subsequent year. The requested fee increase shall be effective if approved in writing by the County Commissioners Court, without the necessity of a formal amendment to this Agreement.

The payment of all invoices shall be governed by the Texas Prompt Payment Act, Chapter 2251, Texas Government Code. RMS will be responsible for providing the County with updates, reports, and drafting, and for reporting to the Comptroller.

IV. Term and Termination

This Agreement may be terminated by either Party hereto by providing thirty (30) days written notice to the other Party.

V. General Provisions

- (A) **INDEPENDENT CONTRACTOR.** This Agreement is not intended to and does not prohibit the Firm or any representative of the Firm from accepting employment by and/or performing services for individuals or organizations other than the District; provided, however, that such employment shall not interfere with the proper performance of the duties, expressed and implied, of the Firm hereunder.
- (B) **INDEMNIFICATION.** TO THE FULLEST EXTENT PERMITTED BY LAW, RMS, FOR ITSELF AND ITS SUCCESSORS AND ASSIGNS, AGREES TO DEFEND, INDEMNIFY, AND HOLD HARMLESS THE COUNTY AND ITS OFFICERS, DIRECTORS, REPRESENTATIVES, AND AGENTS, FROM EVERY LOSS, DAMAGE, INJURY, COST, EXPENSE, CLAIM, JUDGMENT, OR LIABILITY OF EVERY KIND OR CHARACTER ("CLAIM"), WHETHER IN CONTRACT, TORT, OR OTHERWISE, WHICH ARISES DIRECTLY OR INDIRECTLY FROM RMS'S WILLFUL, INTENTIONAL, RECKLESS, OR NEGLIGENT (WHETHER ACTIVE, PASSIVE, OR GROSS) ACTS OR OMISSIONS RELATED TO OR ARISING FROM THIS AGREEMENT OR THE SERVICES. THIS INDEMNITY AND HOLD HARMLESS PROVISION WILL APPLY WHETHER SUCH ACTS OR OMISSIONS ARE CONDUCTED BY RMS OR ANY SUBCONTRACTOR OR AGENT OF RMS.

THIS INDEMNITY AGREEMENT IS INTENDED TO MEET THE TEXAS "EXPRESS NEGLIGENCE RULE" BECAUSE RMS AGREES THAT IT APPLIES AND IS ENFORCEABLE EVEN AS TO CLAIMS JOINTLY OR CONCURRENTLY CAUSED BY THE NEGLIGENCE OR OTHER FAULT OF THE DISTRICT. THE TERM "FAULT" IN THE PREVIOUS SENTENCE INCLUDES THE VIOLATION OR BREACH BY THE COUNTY OF ANY COMMON LAW DUTY, ANY TERM OF THIS AGREEMENT, OR ANY STATUTE OR REGULATION.

THIS INDEMNIFICATION OBLIGATION IS IN ADDITION TO ALL OTHER LEGAL, EQUITABLE, OR INDEMNIFICATION REMEDIES AVAILABLE TO THE DISTRICT.

THIS INDEMNIFICATION OBLIGATION SURVIVES THE TERMINATION OR EXPIRATION OF THIS AGREEMENT.

RMS DOES HEREBY WAIVE, RELEASE AND FOREVER RELINQUISH AND DISCHARGE THE COUNTY FROM ANY AND ALL CLAIMS BY RMS INVOLVING BODILY INJURY OR DEATH OR DAMAGE TO ANY PROPERTY ARISING OUT OF THE SERVICES, REGARDLESS OF WHETHER THE INJURY OR DAMAGE IS CAUSED IN FULL OR IN PART BY THE NEGLIGENCE OR OTHER FAULT OF THE DISTRICT.

(C) **INSURANCE.** Following execution of this Agreement, RMS shall furnish the County with a Certificate(s) of Insurance evidencing the following insurance coverages and RMS shall at all times during the term of this Agreement maintain such coverages:

- (1) Commercial General Liability: \$1,000,000 per occurrence with \$1,000,000 aggregate.
- (2) Automobile Liability: combined single limit \$1,000,000.
- (3) Professional Liability: \$1,000,000 per occurrence with \$1,000,000 aggregate.

The Certificate(s) of Insurance shall provide that the County shall be provided thirty (30) days written notice of any cancellation or diminution of insurance coverage. The County and the District's agents and employees shall be added as additional insureds to all coverages required above except those in (3) above. All policies written on behalf of RMS shall contain a waiver of subrogation in favor of the County and the District's agents and employees. In addition, all of the aforesaid policies shall be endorsed to provide that they are primary coverages and not in excess of any other insurance available to the District, and without rights of contribution or recovery against the County or from any such other insurance available to the District. RMS, and not the District, shall be responsible to pay the premiums and deductibles, if any, that may from time to time be due under all of the insurance policies required of RMS.

(D) **OWNERSHIP OF DOCUMENTS.** All documents, whether in paper or electronic format, prepared pursuant to RMS's performance under this Agreement, shall become and remain the property of the District, unless otherwise agreed by the Parties in writing. RMS shall maintain all records of the County in accordance with the requirements of the Public Information Act, Ch. 552, Texas Government Code, and the Local Government Records Act, Ch. 201-205, Texas Local Government Code, each as amended, and all applicable rules, regulations, policies and record retention schedules adopted pursuant thereto with respect to the District's records. Upon termination of this Agreement, RMS shall relinquish and turn over to the District, without unnecessary delay, all records related to RMS's performance hereunder, including, without limitation, all reports, maps, store listings and correspondence.

(E) **NOTICE.** Any notice required to be given under the provisions of this Agreement shall be in writing and shall be duly served when it shall have been deposited, enclosed in a wrapper with the proper postage prepaid thereon, and duly registered

or certified, return receipt requested, in a United States Post Office, addressed to County or Firm at the addresses set forth below.

If mailed, any notice or communication shall be deemed to be received three days after the date of deposited in the United States mail.

Unless otherwise provided in this Agreement, all notices shall be delivered to the following address:

If to the Firm: Revenue Management Services
 Ryan M. Fortner, President
 1218 E Hunters Creekway Dr
 Houston, Texas 77055

If to the District: Waller County Commissioners Court.
 425 FM 1488
 Hempstead, Texas 77445

Either Party may designate a different address by giving the other Party ten (10) days written notice.

- (F) ASSIGNMENT. Neither Party may assign any of its rights under this Agreement, except with the prior written consent of the other party. That party shall not unreasonably withhold its consent. All assignments of rights are prohibited under this subsection, whether they are voluntarily or involuntarily, by merger, consolidation, dissolution, operation of law, or any other manner.
- (G) ENTIRE AGREEMENT. This instrument contains the entire Agreement between the parties relating to the rights herein granted and obligations herein assumed. Any oral or written representations or modifications concerning this instrument shall be of no force and effect excepting a subsequent written modification signed by both parties hereto.
- (H) SEVERABILITY. If any provision or term of this Agreement is held to be invalid or unenforceable by final judgment or decree of a court of competent jurisdiction, the remaining provisions and terms hereof shall remain in force and effect and binding upon the Parties.
- (I) PERSONNEL. RMS represents that it presently has, or is able to obtain, adequate qualified personnel in its employment for the timely performance of the scope of Services required under this Agreement and that RMS shall furnish and maintain, at its own expense, adequate and sufficient personnel, in the opinion of District, to perform the scope of Services when and as required and without delays.
- (J) PERMITS AND LICENCES. RMS represents to County that it has and will maintain during the performance of the Services under this Agreement any permits or licenses which, under the regulations of federal, state, or local governmental authority, it may be required to maintain in order to perform the Services.
- (K) SEVERABILITY. If any provision of this Agreement is determined to be invalid, illegal, or unenforceable, the remaining provisions remain in full force, if the

essential terms and conditions of this Agreement for each Party remain valid, binding, and enforceable.

(L) STATUTORY VERIFICATIONS.

As required by 2276.002, Texas Government Code, as amended, the Firm hereby verifies that the Firm, including any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, does not boycott energy companies, and will not boycott energy companies during the term of this Agreement. As used in the foregoing verification, "boycott energy companies" shall have the meaning assigned to the term "boycott energy company" in Section 809.001, Texas Government Code, as amended.

As required by Section 2274.002, Texas Government Code, as amended, the Firm hereby verifies that the Firm, including any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, (i) does not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association, and (ii) will not discriminate against a firearm entity or firearm trade association during the term of this Agreement. As used in the foregoing verification, "discriminate against a firearm entity or trade association" shall have the meaning assigned to such term in Section 2274.001(3), Texas Government Code, as amended.

As required by Chapter 2271, Texas Government Code, as amended, the Firm hereby verifies that the Firm, including any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, does not boycott Israel and will not boycott Israel through the term of this Agreement. As used in the foregoing verification, the term "boycott Israel" has the meaning assigned to such term in Section 808.001, Texas Government Code, as amended.

Pursuant to Chapter 2252, Texas Government Code, the Firm represents and certifies that, at the time of execution of this Agreement, neither the Firm, nor any wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, is a company listed by the Texas Comptroller of Public Accounts under Sections 2270.0201 or 2252.153 of the Texas Government Code.

HUMAN TRAFFICKING: BY ACCEPTANCE OF AGREEMENT, RMS ACKNOWLEDGES THAT THE COUNTY IS OPPOSED TO HUMAN TRAFFICKING AND THAT NO COUNTY FUNDS WILL BE USED IN SUPPORT OF SERVICES OR ACTIVITIES THAT VIOLATE HUMAN TRAFFICKING LAWS.

[EXECUTION PAGES FOLLOW.]

IN WITNESS WHEREOF, the Parties have approved this Agreement, to be effective as of the date first written above, which may be executed in multiple counterparts, each of which shall be deemed to be an original.

Waller County Commissioners Court

By: _____

TEXAS ETHICS COMMISSION FORM 1295 COMPLIANCE

UNDER SECTION 2252.908, TEXAS GOVERNMENT CODE, AS AMENDED, A GOVERNMENTAL ENTITY MAY NOT ENTER INTO CERTAIN CONTRACTS WITH A BUSINESS ENTITY UNLESS THE BUSINESS ENTITY SUBMITS A DISCLOSURE OF INTERESTED PARTIES FORM (A "FORM 1295") TO THE GOVERNMENTAL ENTITY AT THE TIME THE BUSINESS ENTITY SUBMITS THE SIGNED CONTRACT TO THE GOVERNMENTAL ENTITY. BY EXECUTION OF THIS AGREEMENT BELOW, THE FIRM REPRESENTS AND WARRANTS TO THE COUNTY THAT IT:

(CHECK THE APPROPRIATE BOX)

- ☐ IS A PUBLICLY TRADED BUSINESS ENTITY, OR A WHOLLY OWNED SUBSIDIARY OF A PUBLICLY TRADED BUSINESS ENTITY, AND A FORM 1295 IS NOT REQUIRED TO BE SUBMITTED TO THE COUNTY PURSUANT TO SECTION 2252.908(c)(4), TEXAS GOVERNMENT CODE, AS AMENDED; OR
- ☐ SUBMITTED THE ATTACHED AND FOLLOWING FORM 1295 TO THE COUNTY ON OR BEFORE APRIL 16, 2024, WHICH IS THE DATE THE FIRM SUBMITTED THE SIGNED AGREEMENT TO THE DISTRICT.

REVENUE MANAGEMENT SERVICES

By: _____
Ryan Fortner, President