

**AGREEMENT FOR ASSESSMENT AND THE  
CONSOLIDATED COLLECTION OF AD VALOREM TAXES**

STATE OF TEXAS           §

COUNTY OF PANOLA       §

WHEREAS, the CITY OF BECKVILLE has the power and authority as provided by the terms of Article 4413 [32c] Vernon's Texas Civil Statutes, as amended, and Section 6.24, Property Tax Code, to authorize PANOLA COUNTY, by and through the Panola County Tax Office to act as the Tax Assessor-Collector for the City of Beckville;

NOW, THEREFORE, for the consideration hereinafter expressed, it is mutually agreed by and between the CITY OF BECKVILLE, a political subdivision duly organized and existing under the law of the State of Texas (hereinafter referred to as "DISTRICT"), and the PANOLA COUNTY, a political subdivision duly organized and existing under the laws of the State of Texas, hereinafter referred to as the "COLLECTING AGENCY", as follows;

**Purpose**

The parties to this Agreement wish to consolidate the assessment and collection of property taxes in the PANOLA COUNTY TAX OFFICE.

**Term**

This contract by and between the DISTRICT and COLLECTING AGENCY shall be in effect from May 1, 2018 through April 30, 2021 and it shall be automatically renewed thereafter on a year-to-year basis and remain in effect until terminated by mutual consent of the parties or by written notice of termination by the DISTRICT to the COLLECTING AGENCY, such notice to be provided no later than April 30, five months prior to the initiation of current tax collections for the tax year in which the Agreement is to be terminated. In the event of termination by notice, DISTRICT shall be obligated to pay such payment as are required by this contract and agreement through August 31 of the tax year in which this Agreement is to be terminated and the COLLECTING AGENCY shall be obligated to provide services pursuant to this contract, as hereinabove set forth, during such period.

**Services to be Performed**

1. The COLLECTING AGENCY agrees to provide, prior to the effective beginning date of this Agreement, a written auditor's report on the COLLECTING AGENCY'S internal policies and procedures that may be relevant to any of the COLLECTING AGENCY'S internal control structure.

This report on the COLLECTING AGENCY'S procedures is due thirty (30) days prior to the date the annual audit is to be provided. This requirement is waived if COLLECTING AGENCY is already collecting the taxes for DISTRICT.

2. All provisions of this contract shall be subject to the prior approval by the attorney who is selected to represent the DISTRICT'S City Council.
3. The COLLECTING AGENCY agrees to prepare and mail all tax statements; provide monthly collection reports as well as daily and weekly reports upon request to the DISTRICT; prepare tax certificates; develop and maintain both current and delinquent tax rolls; and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations. The COLLECTING AGENCY undertakes and agrees to develop and maintain written policies and procedures of its operations, to make available to the DISTRICT full information about the assessment and collection operations of the COLLECTING AGENCY and to promptly furnish written reports reasonable necessary to keep the DISTRICT advised of all financial information affecting it, with specific regard to assessment and collection. The COLLECTING AGENCY also agrees each year to calculate and publish in accordance with Section 26.04, Texas Property Tax Code, the DISTRICT'S "effective tax rate" and "rollback tax rate".
4. The DISTRICT agrees to promptly deliver to the possession and control of the COLLECTING AGENCY all records which the DISTRICT'S prior collecting office has accumulated and developed in assessment and collection of taxes, and to cooperate in furnishing or locating any other information records needed by the COLLECTING AGENCY in its assessment and collection operations.
5. The DISTRICT hereby assigns the right to contract with private legal counsel for the collection of delinquent taxes to COLLECTING AGENCY. The DISTRICT acknowledges that such fee as is allowed by law and provided in the contract with private legal counsel will be paid by the DISTRICT. To defray and offset such fees it is expressly agreed hereby that the COLLECTING AGENCY will apply the additional penalty authorized by Section 33.07, Property Tax Code, Vernon's Tax Code Title 1, as amended and further agreed that the governing body of COLLECTING AGENCY is hereby authorized to approve and adopt all resolutions necessary to allow the application of such penalty on behalf of DISTRICT.
6. The COLLECTING AGENCY agrees to secure at no costs to the DISTRICT an annual audit by an independent certified public accountant of all the COLLECTING AGENCY'S expenditures and of taxes collected each year as provided by this Agreement. Such accountant shall be authorized and directed to report directly to the COLLECTING AGENCY and to the DISTRICT.

7. The COLLECTING AGENCY agrees to obtain a surety bond for the COLLECTING AGENCY'S Tax Assessor-Collector and all staff to assure proper performance of the tax assessing and collection functions provided by this Agreement. The costs of all such bonds shall be borne by the DISTRICT. Such bond shall be payable to the DISTRICT in the sum of One Hundred Thousand Dollars (\$100,000.00) unless state statutes require a larger sum, to be executed by a solvent surety company which is licensed and authorized to write surety bond of this type and penalty amount by the State of Texas, and which are approved in writing by the DISTRICT.
8. The COLLECTING AGENCY agrees to make payment of taxes collected in such depositories as are selected by the DISTRICT. Such payments shall be made on a daily basis from September 1 to March 1 and on a weekly basis during the remainder of the year or whenever \$1,000.00 dollars is collected, whichever comes first. A written report of the deposit of the tax monies will be completed to show the DISTRICT after each deposit. The COLLECTING AGENCY shall have no access to the tax monies once deposited.
9. The COLLECTING AGENCY shall submit to all refund requests received and authorized under the provisions of Section 31.11 Property Tax Code, or refund orders required under the provisions of Section 42.43, Property Tax Code to the DISTRICT for reimbursement to the taxpayers. The COLLECTING AGENCY shall submit all pertinent and available information to the DISTRICT with such requests.
10. The COLLECTING AGENCY expressly agrees that all personnel engaged in its assessment and collection operations shall remain at all times fully bonded at the level required by the governing body of the DISTRICT, and that the tax assessor-collector shall be registered with the appropriate State licensing and regulatory agency, and shall become certified as required by the terms and provisions of Article 7244(b)m Vernon's Tex. Civ. Stat., as amended. The COLLECTING AGENCY will provide copies of the current certifications of the tax assessor-collector and of each of the employees that will be involved in handling the records and funds of the DISTRICT.
11. In the event this agreement is terminated, the COLLECTING AGENCY agrees to provide the DISTRICT with copies of all records related to the assessment and collection of its taxes including but not limited to copies of the COLLECTING AGENCY'S current and delinquent tax rolls within ten (10) days of receipt of a written request. DISTRICT agrees to pay the actual cost of producing such records
12. Prior to the effective beginning date of this contract, the COLLECTING AGENCY will provide a flow chart showing how the taxes collected by the COLLECTING AGENCY will flow through the COLLECTING AGENCY'S

bank account and then to the depository bank designated by the DISTRICT. This flow chart will be incorporated into and become a material part of this contract.

13. The COLLECTING AGENCY agrees to establish a set collection service whereby the DISTRICT will be billed for tax collection services not more than once per month.
14. As a condition precedent to the creation of this contract, it is agreed that the contents and the actual language of this contract will be approved by actual vote and by written resolution of the COMMISSIONER'S COURT of the COLLECTING AGENCY, and if applicable, by the County Judge. The contract will be approved by written resolution of the CITY COUNCIL of the DISTRICT and signed by the Mayor, or its presiding officer.

#### Payment for Services

15. This Agreement amends and supersedes a prior agreement between COLLECTING AGENCY and DISTRICT that provided for consolidation of the assessment and collection of property taxes, as does this Agreement. The fee for services for the current year in which this Agreement is adopted shall be the same dollar amount as would have been payable under the prior agreement, to wit: Two Thousand – Three Hundred Dollars (\$2,300.00) per year, payable to COLLECTING AGENCY on or before January 1 of each year that this agreement remains in effect, or under such calendar terms and conditions as may be satisfactory to both parties.
16. For subsequent tax years that this Agreement shall remain in effect, the fee for such service shall be determined by the COLLECTING AGENCY and DISTRICT using the actual costs of providing such services as a basis for establishing the fee.
17. In addition to the payments required above, the DISTRICT expressly agrees to pay the cost of reprocessing and mailing of tax notices if the DISTRICT incurs a rollback or other modification of their tax rate as provided in Section 26.07 and 26.08 of the Property Tax Code or any future amendments thereto.
18. Furthermore, the DISTRICT expressly recognizes that the COLLECTING AGENCY intends to assess and collect taxes for itself and other taxing units using consolidated tax statements. As a result the timely adoption of a tax rate by the DISTRICT is prerequisite to the provisions of services hereunder. If, in the determination of the COLLECTING AGENCY, the DISTRICT has caused an unreasonable delay in the preparation of consolidated tax statements through its failure to make a timely adoption of its tax rate, the COLLECTING AGENCY may, at its discretion, exercise the option of making a separate mailing of tax statements for the DISTRICT. Such an option shall not be

exercised unless the DISTRICT has failed to adopt its tax rate by October 15 of the tax year in question. If such an option is exercised by the COLLECTING AGENCY, the DISTRICT expressly agrees to pay the actual costs incurred by the COLLECTING AGENCY in preparing and mailing separate tax statements.

19. Finally, the DISTRICT expressly agrees that in addition to the payments set out above, the COLLECTING AGENCY shall retain any and all revenue received for the preparation and issuance of tax certificates.

### Definitions

20. For purposes of this Agreement, the terms "assessment" and "collection" shall include the following: calculation of tax, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current taxes, collection of delinquent taxes, and calculation of an effective tax rate and rollback tax rate required by Section 26.04 of the Property Tax Code.
21. For the purposes of this Agreement, the term "parcel" shall mean each item of property which requires the preparation of a separate tax statement.

### General Conditions

22. This Agreement shall be construed under and in accordance with the laws of the State of Texas and all obligations of the parties created hereunder are performable in Carthage, Panola County, Texas.
23. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns where permitted by this Agreement.
24. In case any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, unenforceability shall not affect any other provision hereof, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.
25. This Agreement constitutes the sole and only agreement of the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the within subject matter.
26. Time is of the essence of this Agreement and of each of the provisions contained herein.

27. Words in the singular number shall be held to include the plural, and vice versa, unless the context requires otherwise.

28. COLLECTING AGENCY and DISTRICT verify that they are in compliance with, and will comply with all provisions of Texas Government Code Section 2270.002 during the term of this contract.

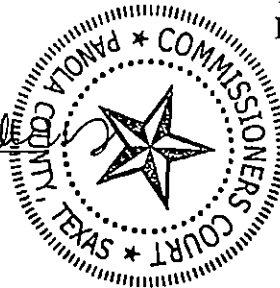
IN WITNESS WHEREOF, those presents are executed by the authority of the governing bodies of the respective parties hereto on this the 24th day of July, 2018.

**PANOLA COUNTY**

By: Lee Ann Jones  
Lee Ann Jones  
County Judge  
Panola County

By: Debbie Crawford  
Debbie Crawford  
Tax Assessor-Collector  
Panola County

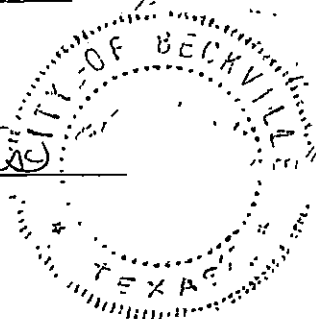
Attest: Bobbie Davis  
Bobbie Davis  
County Clerk, Panola County



**CITY OF BECKVILLE**

By: Gene Mothershed  
Mayor, Gene Mothershed

Attest: Peggy Harris  
Peggy Harris  
City Secretary



**AGREEMENT FOR ASSESSMENT AND THE  
CONSOLIDATED COLLECTION OF AD VALOREM TAXES**

STATE OF TEXAS           §

COUNTY OF PANOLA       §

WHEREAS, GARY INDEPENDENT SCHOOL DISTRICT has the power and authority as provided by the terms of Article 4413 [32c] Vernon's Texas Civil Statutes, as amended, and Section 6 24, Property Tax Code, to authorize PANOLA COUNTY, by and through the Panola County Tax Office to act as the Tax Assessor-Collector for GARY INDEPENDENT SCHOOL DISTRICT;

NOW, THEREFORE, for the consideration hereinafter expressed, it is mutually agreed by and between GARY INDEPENDENT SCHOOL DISTRICT, a political subdivision duly organized and existing under the law of the State of Texas (hereinafter referred to as "DISTRICT"), and the PANOLA COUNTY, a political subdivision duly organized and existing under the laws of the State of Texas, hereinafter referred to as the "COLLECTING AGENCY", as follows;

**Purpose**

The parties to this Agreement wish to consolidate the assessment and collection of property taxes in the PANOLA COUNTY TAX OFFICE.

**Term**

This contract by and between the DISTRICT and COLLECTING AGENCY shall be in effect from May 1, 2018 through April 30, 2021 and it shall be automatically renewed thereafter on a year-to-year basis and remain in effect until terminated by mutual consent of the parties or by written notice of termination by the DISTRICT to the COLLECTING AGENCY, such notice to be provided no later than April 30, five months prior to the initiation of current tax collections for the tax year in which the Agreement is to be terminated. In the event of termination by notice, DISTRICT shall be obligated to pay such payment as are required by this contract and agreement through August 31 of the tax year in which this Agreement is to be terminated and the COLLECTING AGENCY shall be obligated to provide services pursuant to this contract, as hereinabove set forth, during such period.

**Services to be Performed**

1. The COLLECTING AGENCY agrees to provide, prior to the effective beginning date of this Agreement, a written auditor's report on the COLLECTING AGENCY'S internal policies and procedures that may be relevant to any of the COLLECTING AGENCY'S internal control structure.

This report on the COLLECTING AGENCY'S procedures is due thirty (30) days prior to the date the annual audit is to be provided. This requirement is waived if COLLECTING AGENCY is already collecting the taxes for DISTRICT.

2. All provisions of this contract shall be subject to the prior approval by the attorney who is selected to represent the DISTRICT'S Board of Trustees.
3. The COLLECTING AGENCY agrees to prepare and mail all tax statements; provide monthly collection reports as well as daily and weekly reports upon request to the DISTRICT; prepare tax certificates; develop and maintain both current and delinquent tax rolls; and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations. The COLLECTING AGENCY undertakes and agrees to develop and maintain written policies and procedures of its operations, to make available to the DISTRICT full information about the assessment and collection operations of the COLLECTING AGENCY and to promptly furnish written reports reasonable necessary to keep the DISTRICT advised of all financial information affecting it, with specific regard to assessment and collection. The COLLECTING AGENCY also agrees each year to calculate and publish in accordance with Section 26.04, Texas Property Tax Code, the DISTRICT'S "effective tax rate" and "rollback tax rate".
4. The DISTRICT agrees to promptly deliver to the possession and control of the COLLECTING AGENCY all records which the DISTRICT'S prior collecting office has accumulated and developed in assessment and collection of taxes, and to cooperate in furnishing or locating any other information records needed by the COLLECTING AGENCY in its assessment and collection operations.
5. The DISTRICT hereby assigns the right to contract with private legal counsel for the collection of delinquent taxes to COLLECTING AGENCY. The DISTRICT acknowledges that such fee as is allowed by law and provided in the contract with private legal counsel will be paid by the DISTRICT. To defray and offset such fees it is expressly agreed hereby that the COLLECTING AGENCY will apply the additional penalty authorized by Section 33.07, Property Tax Code, Vernon's Tax Code Title 1, as amended and further agreed that the governing body of COLLECTING AGENCY is hereby authorized to approve and adopt all resolutions necessary to allow the application of such penalty on behalf of DISTRICT.
6. The COLLECTING AGENCY agrees to secure at no costs to the DISTRICT an annual audit by an independent certified public accountant of all the COLLECTING AGENCY'S expenditures and of taxes collected each year as provided by this Agreement. Such accountant shall be authorized and directed to report directly to the COLLECTING AGENCY and to the DISTRICT.



7. The COLLECTING AGENCY agrees to obtain a surety bond for the COLLECTING AGENCY'S Tax Assessor-Collector and all staff to assure proper performance of the tax assessing and collection functions provided by this Agreement. The costs of all such bonds shall be borne by the DISTRICT. Such bond shall be payable to the DISTRICT in the sum of One Hundred Thousand Dollars (\$100,000.00) unless state statutes require a larger sum, to be executed by a solvent surety company which is licensed and authorized to write surety bond of this type and penalty amount by the State of Texas, and which are approved in writing by the DISTRICT.
8. The COLLECTING AGENCY agrees to make payment of taxes collected in such depositories as are selected by the DISTRICT. Such payments shall be made on a daily basis from September 1 to March 1 and on a weekly basis during the remainder of the year or whenever \$1,000.00 dollars is collected, whichever comes first. A written report of the deposit of the tax monies will be completed to show the DISTRICT after each deposit. The COLLECTING AGENCY shall have no access to the tax monies once deposited.
9. The COLLECTING AGENCY shall submit to all refund requests received and authorized under the provisions of Section 31.11 Property Tax Code, or refund orders required under the provisions of Section 42.43, Property Tax Code to the DISTRICT for reimbursement to the taxpayers. The COLLECTING AGENCY shall submit all pertinent and available information to the DISTRICT with such requests.
10. The COLLECTING AGENCY expressly agrees that all personnel engaged in its assessment and collection operations shall remain at all times fully bonded at the level required by the governing body of the DISTRICT, and that the tax assessor-collector shall be registered with the appropriate State licensing and regulatory agency, and shall become certified as required by the terms and provisions of Article 7244(b)m Vernon's Tex. Civ. Stat., as amended. The COLLECTING AGENCY will provide copies of the current certifications of the tax assessor-collector and of each of the employees that will be involved in handling the records and funds of the DISTRICT.
11. In the event this agreement is terminated, the COLLECTING AGENCY agrees to provide the DISTRICT with copies of all records related to the assessment and collection of its taxes including but not limited to copies of the COLLECTING AGENCY'S current and delinquent tax rolls within ten (10) days of receipt of a written request. DISTRICT agrees to pay the actual cost of producing such records.
12. Prior to the effective beginning date of this contract, the COLLECTING AGENCY will provide a flow chart showing how the taxes collected by the COLLECTING AGENCY will flow through the COLLECTING AGENCY'S

bank account and then to the depository bank designated by the DISTRICT. This flow chart will be incorporated into and become a material part of this contract.

13. The COLLECTING AGENCY agrees to establish a set collection service whereby the DISTRICT will be billed for tax collection services not more than once per month.
14. As a condition precedent to the creation of this contract, it is agreed that the contents and the actual language of this contract will be approved by actual vote and by written resolution of the COMMISSIONER'S COURT of the COLLECTING AGENCY, and if applicable, by the County Judge. The contract will be approved by written resolution of the BOARD OF TRUSTEES of the DISTRICT and signed by the President, or its presiding officer.

#### Payment for Services

15. This Agreement amends and supersedes a prior agreement between COLLECTING AGENCY and DISTRICT that provided for consolidation of the assessment and collection of property taxes, as does this Agreement. The fee for services for the current year in which this Agreement is adopted shall be Eleven Thousand, Two Hundred-Twenty Four dollars (\$11,224 00), payable to COLLECTING AGENCY on or before January 1 of each year that this agreement remains in effect, or under such calendar terms and conditions as may be satisfactory to both parties.
16. For subsequent tax years that this Agreement shall remain in effect, the fee for such service shall be determined by the COLLECTING AGENCY and DISTRICT using the actual costs of providing such services as a basis for establishing the fee.
17. In addition to the payments required above, the DISTRICT expressly agrees to pay the cost of reprocessing and mailing of tax notices if the DISTRICT incurs a rollback or other modification of their tax rate as provided in Section 26.07 and 26.08 of the Property Tax Code or any future amendments thereto.
18. Furthermore, the DISTRICT expressly recognizes that the COLLECTING AGENCY intends to assess and collect taxes for itself and other taxing units using consolidated tax statements. As a result the timely adoption of a tax rate by the DISTRICT is prerequisite to the provisions of services hereunder. If, in the determination of the COLLECTING AGENCY, the DISTRICT has caused an unreasonable delay in the preparation of consolidated tax statements through its failure to make a timely adoption of its tax rate, the COLECTING AGENCY may, at its discretion, exercise the option of making a separate mailing of tax statements for the DISTRICT. Such an option shall not be

exercised unless the DISTRICT has failed to adopt its tax rate by October 15 of the tax year in question. If such an option is exercised by the COLLECTING AGENCY, the DISTRICT expressly agrees to pay the actual costs incurred by the COLLECTING AGENCY in preparing and mailing separate tax statements.

19. Finally, the DISTRICT expressly agrees that in addition to the payments set out above, the COLLECTING AGENCY shall retain any and all revenue received for the preparation and issuance of tax certificates.

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21. For the purposes of this Agreement, the term "parcel" shall mean each item of property which requires the preparation of a separate tax statement.

### General Conditions

22. This Agreement shall be construed under and in accordance with the laws of the State of Texas and all obligations of the parties created hereunder are performable in Carthage, Panola County, Texas.
23. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns where permitted by this Agreement.
24. In case any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, unenforceability shall not affect any other provision hereof, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.
25. This Agreement constitutes the sole and only agreement of the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the within subject matter.
26. Time is of the essence of this Agreement and of each of the provisions contained herein.

27. Words in the singular number shall be held to include the plural, and vice versa, unless the context requires otherwise.

28. COLLECTING AGENCY and DISTRICT verify that they are in compliance with, and will comply with all provisions of Texas Government Code Section 2270.002 during the term of this contract.

IN WITNESS WHEREOF, those presents are executed by the authority of the governing bodies of the respective parties hereto on this the 24<sup>th</sup> day of July, 2018.

**PANOLA COUNTY**

By: Lee Ann Jones  
LeeAnn Jones  
County Judge  
Panola County

By: Debbie Crawford  
Debbie Crawford  
Tax Assessor-Collector  
Panola County

Attest: Bobbie Davis  
Bobbie Davis  
County Clerk, Panola County



**GARY INDEPENDENT SCHOOL DISTRICT**

By: Stacy Crawford  
President, Stacy Crawford

Attest: Leah Adams  
Secretary, Leah Adams

**AGREEMENT FOR ASSESSMENT AND THE  
CONSOLIDATED COLLECTION OF AD VALOREM TAXES**

STATE OF TEXAS           §

COUNTY OF PANOLA       §

WHEREAS, PANOLA COLLEGE has the power and authority as provided by the terms of Article 4413 [32c] Vernon's Texas Civil Statutes, as amended, and Section 6.24, Property Tax Code, to authorize PANOLA COUNTY, by and through the Panola County Tax Office to act as the Tax Assessor-Collector for PANOLA COLLEGE;

NOW, THEREFORE, for the consideration hereinafter expressed, it is mutually agreed by and between PANOLA COLLEGE, a political subdivision duly organized and existing under the law of the State of Texas (hereinafter referred to as "DISTRICT"), and the PANOLA COUNTY, a political subdivision duly organized and existing under the laws of the State of Texas, hereinafter referred to as the "COLLECTING AGENCY", as follows;

**Purpose**

The parties to this Agreement wish to consolidate the assessment and collection of property taxes in the PANOLA COUNTY TAX OFFICE.

**Term**

This contract by and between the DISTRICT and COLLECTING AGENCY shall be in effect from May 1, 2018 through April 30, 2021 and it shall be automatically renewed thereafter on a year-to-year basis and remain in effect until terminated by mutual consent of the parties or by written notice of termination by the DISTRICT to the COLLECTING AGENCY, such notice to be provided no later than April 30, five months prior to the initiation of current tax collections for the tax year in which the Agreement is to be terminated. In the event of termination by notice, DISTRICT shall be obligated to pay such payment as are required by this contract and agreement through August 31 of the tax year in which this Agreement is to be terminated and the COLLECTING AGENCY shall be obligated to provide services pursuant to this contract, as hereinabove set forth, during such period.

**Services to be Performed**

1. The COLLECTING AGENCY agrees to provide, prior to the effective beginning date of this Agreement, a written auditor's report on the COLLECTING AGENCY'S internal policies and procedures that may be relevant to any of the COLLECTING AGENCY'S internal control structure. This report on the COLLECTING AGENCY'S procedures is due thirty (30)

days prior to the date the annual audit is to be provided. This requirement is waived if COLLECTING AGENCY is already collecting the taxes for DISTRICT.

2. All provisions of this contract shall be subject to the prior approval by the attorney who is selected to represent the DISTRICT'S Board of Trustees.
3. The COLLECTING AGENCY agrees to prepare and mail all tax statements; provide monthly collection reports as well as daily and weekly reports upon request to the DISTRICT; prepare tax certificates; develop and maintain both current and delinquent tax rolls; and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations. The COLLECTING AGENCY undertakes and agrees to develop and maintain written policies and procedures of its operations, to make available to the DISTRICT full information about the assessment and collection operations of the COLLECTING AGENCY and to promptly furnish written reports reasonable necessary to keep the DISTRICT advised of all financial information affecting it, with specific regard to assessment and collection. The COLLECTING AGENCY also agrees each year to calculate and publish in accordance with Section 26.04, Texas Property Tax Code, the DISTRICT'S "effective tax rate" and "rollback tax rate".
4. The DISTRICT agrees to promptly deliver to the possession and control of the COLLECTING AGENCY all records which the DISTRICT'S prior collecting office has accumulated and developed in assessment and collection of taxes, and to cooperate in furnishing or locating any other information records needed by the COLLECTING AGENCY in its assessment and collection operations.
5. The DISTRICT hereby assigns the right to contract with private legal counsel for the collection of delinquent taxes to COLLECTING AGENCY. The DISTRICT acknowledges that such fee as is allowed by law and provided in the contract with private legal counsel will be paid by the DISTRICT. To defray and offset such fees it is expressly agreed hereby that the COLLECTING AGENCY will apply the additional penalty authorized by Section 33.07, Property Tax Code, Vernon's Tax Code Title 1, as amended and further agreed that the governing body of COLLECTING AGENCY is hereby authorized to approve and adopt all resolutions necessary to allow the application of such penalty on behalf of DISTRICT.
6. The COLLECTING AGENCY agrees to secure at no costs to the DISTRICT an annual audit by an independent certified public accountant of all the COLLECTING AGENCY'S expenditures and of taxes collected each year as provided by this Agreement. Such accountant shall be authorized and directed to report directly to the COLLECTING AGENCY and to the DISTRICT.

7. The COLLECTING AGENCY agrees to obtain a surety bond for the COLLECTING AGENCY'S Tax Assessor-Collector and all staff to assure proper performance of the tax assessing and collection functions provided by this Agreement. The costs of all such bonds shall be borne by the DISTRICT. Such bond shall be payable to the DISTRICT in the sum of One Hundred Thousand Dollars (\$100,000.00) unless state statutes require a larger sum, to be executed by a solvent surety company which is licensed and authorized to write surety bond of this type and penalty amount by the State of Texas, and which are approved in writing by the DISTRICT.
8. The COLLECTING AGENCY agrees to make payment of taxes collected in such depositories as are selected by the DISTRICT. Such payments shall be made on a daily basis from September 1 to March 1 and on a weekly basis during the remainder of the year or whenever \$1,000.00 dollars is collected, whichever comes first. A written report of the deposit of the tax monies will be completed to show the DISTRICT after each deposit. The COLLECTING AGENCY shall have no access to the tax monies once deposited.
9. The COLLECTING AGENCY shall submit to all refund requests received and authorized under the provisions of Section 31.11 Property Tax Code, or refund orders required under the provisions of Section 42.43, Property Tax Code to the DISTRICT for reimbursement to the taxpayers. The COLLECTING AGENCY shall submit all pertinent and available information to the DISTRICT with such requests.
10. The COLLECTING AGENCY expressly agrees that all personnel engaged in its assessment and collection operations shall remain at all times fully bonded at the level required by the governing body of the DISTRICT, and that the tax assessor-collector shall be registered with the appropriate State licensing and regulatory agency, and shall become certified as required by the terms and provisions of Article 7244(b)m Vernon's Tex. Civ. Stat., as amended. The COLLECTING AGENCY will provide copies of the current certifications of the tax assessor-collector and of each of the employees that will be involved in handling the records and funds of the DISTRICT.
11. In the event this agreement is terminated, the COLLECTING AGENCY agrees to provide the DISTRICT with copies of all records related to the assessment and collection of its taxes including but not limited to copies of the COLLECTING AGENCY'S current and delinquent tax rolls within ten (10) days of receipt of a written request. DISTRICT agrees to pay the actual cost of producing such records.
12. Prior to the effective beginning date of this contract, the COLLECTING AGENCY will provide a flow chart showing how the taxes collected by the COLLECTING AGENCY will flow through the COLLECTING AGENCY'S bank account and then to the depository bank designated by the DISTRICT.

This flow chart will be incorporated into and become a material part of this contract.

13. The COLLECTING AGENCY agrees to establish a set collection service whereby the DISTRICT will be billed for tax collection services not more than once per month.
14. As a condition precedent to the creation of this contract, it is agreed that the contents and the actual language of this contract will be approved by actual vote and by written resolution of the COMMISSIONER'S COURT of the COLLECTING AGENCY, and if applicable, by the County Judge. The contract will be approved by written resolution of the BOARD OF TRUSTEES of the DISTRICT and signed by the Chair, or its presiding officer.

#### Payment for Services

15. This Agreement amends and supersedes a prior agreement between COLLECTING AGENCY and DISTRICT that provided for consolidation of the assessment and collection of property taxes, as does this Agreement. The fee for services for the current year in which this Agreement is adopted shall be the same dollar amount as would have been payable under the prior agreement, to wit: one percent (1%) of the current annual tax collections per year, plus five percent (5%) of the delinquent tax collections per year, payable to COLLECTING AGENCY on or before January 1 of each year that this agreement remains in effect, or under such calendar terms and conditions as may be satisfactory to both parties.
16. For subsequent tax years that this Agreement shall remain in effect, the fee for such service shall be determined by the COLLECTING AGENCY and DISTRICT using the actual costs of providing such services as a basis for establishing the fee.
17. In addition to the payments required above, the DISTRICT expressly agrees to pay the cost of reprocessing and mailing of tax notices if the DISTRICT incurs a rollback or other modification of their tax rate as provided in Section 26.07 and 26.08 of the Property Tax Code or any future amendments thereto.
18. Furthermore, the DISTRICT expressly recognizes that the COLLECTING AGENCY intends to assess and collect taxes for itself and other taxing units using consolidated tax statements. As a result the timely adoption of a tax rate by the DISTRICT is prerequisite to the provisions of services hereunder. If, in the determination of the COLLECTING AGENCY, the DISTRICT has caused an unreasonable delay in the preparation of consolidated tax statements through its failure to make a timely adoption of its tax rate, the COLLECTING AGENCY may, at its discretion, exercise the option of making a separate



mailing of tax statements for the DISTRICT. Such an option shall not be exercised unless the DISTRICT has failed to adopt its tax rate by October 15 of the tax year in question. If such an option is exercised by the COLLECTING AGENCY, the DISTRICT expressly agrees to pay the actual costs incurred by the COLLECTING AGENCY in preparing and mailing separate tax statements.

19. Finally, the DISTRICT expressly agrees that in addition to the payments set out above, the COLLECTING AGENCY shall retain any and all revenue received for the preparation and issuance of tax certificates.

### Definitions

20. For purposes of this Agreement, the terms "assessment" and "collection" shall include the following: calculation of tax, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current taxes, collection of delinquent taxes, and calculation of an effective tax rate and rollback tax rate required by Section 26.04 of the Property Tax Code.
21. For the purposes of this Agreement, the term "parcel" shall mean each item of property which requires the preparation of a separate tax statement.

### General Conditions

22. This Agreement shall be construed under and in accordance with the laws of the State of Texas and all obligations of the parties created hereunder are performable in Carthage, Panola County, Texas.
23. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns where permitted by this Agreement.
24. In case any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, unenforceability shall not affect any other provision hereof, and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.
25. This Agreement constitutes the sole and only agreement of the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the within subject matter.

26. Time is of the essence of this Agreement and of each of the provisions contained herein.

27. Words in the singular number shall be held to include the plural, and vice versa, unless the context requires otherwise.

28. COLLECTING AGENCY and DISTRICT verify that they are in compliance with, and will comply with all provisions of Texas Government Code Section 2270.002 during the term of this contract.

IN WITNESS WHEREOF, those presents are executed by the authority of the governing bodies of the respective parties hereto on this the 24th day of July, 2018.

**PANOLA COUNTY**

By: LeeAnn Jones  
LeeAnn Jones  
County Judge  
Panola County

By: Debbie Crawford  
Debbie Crawford  
Tax Assessor-Collector  
Panola County

Attest: Bobbie Davis  
Bobbie Davis  
County Clerk, Panola County



**PANOLA COLLEGE**

By: William Goolsby  
Chair, William Goolsby

Attest: Richard Thomas  
Richard Thomas  
Secretary