



EFFECTIVE TERM: This contract shall commence the date the last signature is affixed and end when both parties mutually agree; provided however that The Village shall have the right to terminate this agreement by giving ninety (90) days written notice of their desire and intention to terminate this agreement, and The County may terminate only on July 1, if prior notice of one year is given.

SERVICES TO BE PERFORMED BY THE COUNTY: The County agrees and contracts to collect current ad valorem taxes for The Village on property in Randall County that The Village is entitled by law to collect, based on and assessed against real and personal property by virtue of the Constitution and Statutes of Texas. The County shall also collect delinquent taxes on property located in Randall County for The Village.

The Village may appoint an employee to calculate and publish its effective tax rate or they may appoint the Randall County Tax Assessor-Collector to calculate and publish the effective tax rate. The Village will pay for any publication costs, as required by state law, at the rate currently charged by the publication. The Village will provide information requested by The County regarding the calculation and publication of its effective tax rate.

Further, The County shall maintain all the property and appropriate files regarding tax accounts and records pertaining to current and delinquent ad valorem property taxes regarding The Village residents and property owners and property in Randall County in the same manner and with the same diligence in its records and performances that The County now follows in its own policies regarding the collection of its own ad valorem

taxes. At all times during office hours The Village shall be entitled to inspect, or have audited, all its tax records being retained and serviced by The County.

Further, The County shall perform and cooperate with The Village in all of the other activities necessitated by this contract in order to promptly and efficiently perform and consummate the same, just as though The County were engaged in the assessing and collecting its own taxes.

The Village authorizes The County to choose a delinquent tax attorney to represent The Village in the collection of delinquent taxes and hereby consents in the selection of attorney by The County as required by Section 6.30(b), Texas Property Tax Code. The Village will be covered under The County's contract with the delinquent tax attorney and will receive the same fee schedule as The County under that contract.

Further, tax refunds shall be made from available collections by The County after notification of change by the Potter-Randall Appraisal District and The Village will be furnished the details on the monthly reports required by this contract.

If a taxpayer applies to the county tax collector for a refund of an overpayment or erroneous payment of taxes and the collector determines that the payment was erroneous or excessive, and the auditor for the unit agrees with the collector's determination, the collector shall refund the amount of the excessive or erroneous payment from available tax collections or from funds appropriated by the unit for making refunds. However, the collector may not make the refund unless the governing body of the taxing unit that employs the collector also determines that the payment was erroneous or excessive and approves the refund if the amount of the refund exceeds \$2, 500.

If a refund is not claimed within three (3) years after the date of payment, the taxpayer waives the right to the refund. The governing body of the taxing unit may extend the deadline provided by Section 31.11 (c-1) for a single period not to exceed two (2) years on a showing of good cause by the taxpayer. If refunds are not claimed during the allotted time frame, The County will refund the pro-rata share of the refund to The Village.

TAX RATE: The Village shall adopt a tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted before the later of September 30 or the 60<sup>th</sup> day after the date the certified appraisal roll is received by the taxing unit.

PAYMENT IN CONSIDERATION FROM THE VILLAGE TO THE COUNTY:

The Village agrees to pay The County a fee each year of this contract which will be determined annually on actual prior years cost as consideration for the performance by The County of this contract. It is agreed that this is a reasonable method to determine the annual fee for collecting and/or assessing the ad valorem taxes of The Village.

The County agrees to inform The Village of the annual fee for the next fiscal year no later than May 15 each year. The Village agrees to pay the annual collection fee on or before February 15 of each year.

ROLLBACK ELECTION: In the event an election by the voters of the taxing unit under Section 26.08 of the Texas Property Tax Code requires the tax rate of The Village be rolled back, The Village agrees to pay The County all costs involved in administering



such rollback. These costs will be in addition to any other consideration set out herein and will be paid by The Village to The County at such time as such costs are incurred.

LATE ADOPTION OF TAX RATE: In the event The Village has not adopted a tax rate and delivered notification of such rate to The County in the manner prescribed by law by Sections 26.05 and 31.01(h) of the Texas Property Tax Code, The Village agrees to pay The County, as additional compensation, the actual cost of preparing and mailing the tax statements of The Village. These additional costs shall include, but not be limited to, postage, computer programming, paper, outsourcing and employees' time.

SPLIT PAYMENT/DISCOUNT: The parties hereto agree that the split/discount payment options as provided in Section 31.03 and 31.05 of the Texas Property Tax Code of the State of Texas, will not be granted and that no split/discount payments of The Village taxes will be accepted.

PARTIAL PAYMENTS: The parties hereto agree that partial payments for both current and delinquent taxes as provided in Section 31.07 and Section 33.02 of the Texas Property Tax Code of the State of Texas, are authorized for taxes collected hereunder.

ADDITIONAL COSTS: In the event The Village requests programs or reports, in addition to those being presently furnished The Village and by The County, The Village agrees to pay The County its actual costs, including programming costs, for preparing and furnishing such programs and reports.

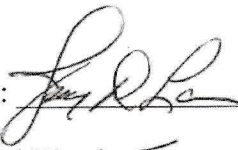
DELIVERY OF THE VILLAGE FUNDS: The taxes of a taxing unit that are collected by the county collector shall be deposited daily in the unit's depository, unless the governing body of that unit by official action provides that those deposits may be made less often than daily. The Village funds held by The County will be collateralized as required by Chapter 2256, Government Code. The Village agrees a deposit will be made to The Village account when accumulated collections exceed \$1,000 or at a minimum of once a month.

ACCEPTABLE METHODS OF PAYMENT BY TAXPAYERS: The County agrees to accept as payment from taxpayers United States currency or a check or money order and shall accept payment by credit card or electronic funds transfer. The County is not required to accept checks from taxpayers who have previously given insufficient funds checks or payments rejected by a financial institution to The County.

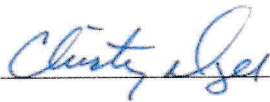
REPORTS: The County will furnish The Village with collection reports listed in Appendix A.

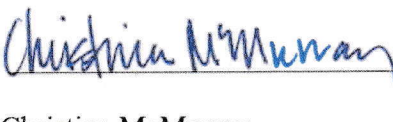
IN WITNESS WHEREOF, the parties hereto have executed this contract on this 11<sup>th</sup> day of May, 2021 in Randall County, Texas, same being signed by those parties and officers hereunto duly authorized by law to bind both of the parties hereto.

VILLAGE OF PALISADES, TEXAS


By:   
~~Brad Kiewiet~~ Jerry Lane  
Mayor of Village of Palisades


RANDALL COUNTY, TEXAS

By:   
Christy Dyer  
Randall County Judge

By:   
Christina McMurray  
County Tax Assessor-Collector

ATTEST:

  
JoAnne Short  
Secretary  
Village of Palisades

  
Susan Allen  
Randall County Clerk

