



City of Onalaska

P.O. Box 880 • Onalaska, Texas 77360

RESOLUTION 22-013

INTERLOCAL COOPERATION AGREEMENT FOR AD VALOREM TAX COLLECTION

THIS AGREEMENT is made and entered into this 12 day of July 2022 by and between **POLK COUNTY**, a political subdivision of the State of Texas, hereinafter referred to as “**COUNTY**,” and **CITY OF ONALASKA**, Polk County, Texas, also a political subdivision of the State of Texas, hereinafter referred to as “**TAXING ENTITY**.”

WHEREAS, COUNTY and TAXING ENTITY mutually desire to be subject to the provision 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, TAXING ENTITY has the authority to authorize the **COUNTY** to act as tax assessor and collector for **TAXING ENTITY** and the **COUNTY** has the authority to so act;

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

I.

The effective date of this agreement shall be the 1st day of September 2022. The term of this Agreement shall be for a period of one year, from September 1, 2022 to and through August 2023. This agreement is subject to renewal for an additional one-year term unless terminated in writing by the POLK County Commissioners Court or the governing body of the **TAXING ENTITY**. 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. This agreement shall automatically renew each year on the 1st day of September of each subsequent year and remain in effect from

year to year unless any party to this agreement gives notice of termination on or before July 1st prior to the renewal of this agreement.

II.

For the purposes and consideration herein stated and contemplated, **COUNTY** shall provide the following necessary and appropriate services for the **TAXING ENTITY** 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 **TAXING ENTITY** for ad valorem tax collection purposes for fiscal year 2022 and for each fiscal year thereafter, as herein provided. **COUNTY** agrees to perform for the **TAXING ENTITY** all necessary duties hereby authorized, and the **TAXING ENTITY** does hereby expressly authorize **COUNTY** to do and perform all acts necessary and proper to assess and collect taxes for the **TAXING ENTITY**. **COUNTY** agrees to collect base taxes, penalties, interest and attorney's fees.

2. **COUNTY** agrees to prepare and mail all tax statements, provide monthly typewritten or computer generated collection reports to the **TAXING ENTITY**, 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. **COUNTY** further agrees to assist in the calculation of the no-new-revenue and voter-approval tax rate calculation. It will be the **TAXING ENTITY**'s responsibility and expense for the required publications. **COUNTY** agrees upon request to offer guidance and the necessary forms for posting notices of required hearing and quarter page notices as required by Sections 26.05 and 26.06 of V.T.C.A. Tax Code. Any required publication, such as the quarter page notices, shall be the responsibility of the **TAXING ENTITY**.

3. **TAXING ENTITY** shall provide to **COUNTY** and the County Tax Assessor-Collector's office the final signed and authorized resolution setting **TAXING ENTITY'S** tax rates each and every tax year on or before September 21st of each tax year in order to allow for timely tax collections notices to be mailed on or as reasonably possible by October 1 of each tax year. In the event **TAXING ENTITY** fails to provide its signed

and authorized tax adoption resolution setting its tax rates on or before September 21st of the tax year, **TAXING ENTITY** will be responsible for any and all costs of separate tax bill printing and mailing costs occurred on behalf of **TAXING ENTITY**.

4. **TAXING ENTITY** 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.

5. **COUNTY** agrees to allow an audit of the tax records of **TAXING ENTITY** 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 **TAXING ENTITY**. A copy of any and all such audit and/or audits shall be furnished by **COUNTY**.

6. If required by **TAXING ENTITY**, **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 **TAXING ENTITY**. The premium for any and all such bonds as may be required by the **TAXING ENTITY** shall be borne by **TAXING ENTITY**.

7 **COUNTY** agrees that it will fax or mail monthly collection reports to **TAXING ENTITY** (unless agreed otherwise between **COUNTY** and **TAXING ENTITY**), 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 I&S, collection reports; provide monthly recap reports; and provide monthly attorney fee collection reports. All reports shall be typewritten or computer generated.

8. Tax Certificate 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** and **TAXING ENTITY**. 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 **TAXING ENTITY**. In order to fully administer the duties and operation of the Tax office and to effectively and efficiently communicate with the taxpayers and citizens of both **COUNTY** and **TAXING ENTITY**, **COUNTY** retains the right to select its own delinquent tax collection attorney and **COUNTY** agrees to reasonably cooperate with **TAXING ENTITY** in the collection of delinquent taxes and related activities.

IV.

TAXING ENTITY shall designate and does hereby designate the Business Manager to act on behalf of **TAXING ENTITY**, and to serve as Liaison for **TAXING ENTITY** by and between **COUNTY** and the **COUNTY** Tax Office to ensure performance of all duties and obligations of **TAXING ENTITY** as herein stated; shall devote sufficient time and attention to the execution of said duties on behalf of **TAXING ENTITY** in full compliance with the terms and conditions of this agreement; shall provide immediate and direct supervision of the **TAXING ENTITY** 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 **TAXING ENTITY** 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.

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

VII.

TAXING ENTITY understands and agrees that **TAXING ENTITY**, 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 **TAXING ENTITY**, other than as tax collectors.

VIII.

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

Sydney Murphy, Polk County Judge
101 West Church Street
Livingston, Texas 77351
Telephone: (936) 327-6813

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

City of Onalaska
P. O. Box 880
Onalaska, Texas 77360
Telephone: (936) 646-5000

IX.

COUNTY agrees to remit and pay over to **TAXING ENTITY** all taxes, penalties and interest collected on **TAXING ENTITY'S** behalf. For all months of the year, remittance will be made no less frequently than monthly, unless otherwise requested by taxing entity. Any investing of these funds will be **TAXING ENTITY'S** responsibility after funds have been received from **COUNTY**.

X.

This agreement represents the entire agreement between **TAXING ENTITY** 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 **TAXING ENTITY** and **COUNTY** or those authorized to sign on behalf of those governing bodies.

XI.

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 **POLK COUNTY, TEXAS**.

XII.

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.

XIII.

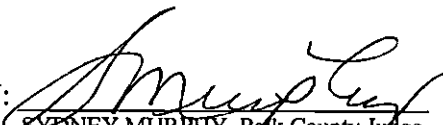
The undersigned officer and/or agent of the parties hereto are the properly authorized officials and have the necessary authority to execute this agreement on behalf of the parties hereto, and each party hereby certifies to the other that any necessary resolutions extending said authority have been duly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

Executed in duplicate originals this, the 9 day of August, 2022.

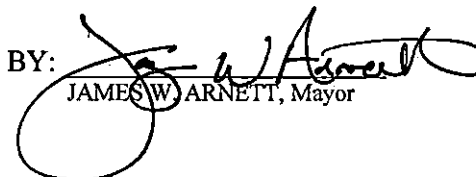
POLK COUNTY
101 WEST CHURCH
LIVINGSTON, TX 77351

CITY OF ONALASKA
P. O. BOX 880
ONALASKA, TX 77360

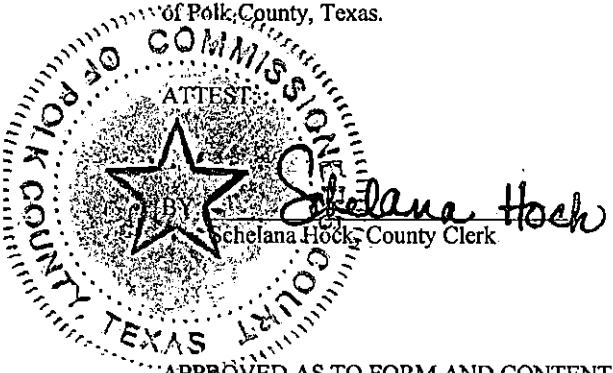
BY:


SYDNEY MURPHY, Polk County Judge

BY:


JAMES W. ARNETT, Mayor

Acting on behalf of and by the
Authority of the Commissioners Court
of Polk County, Texas.



ATTEST:

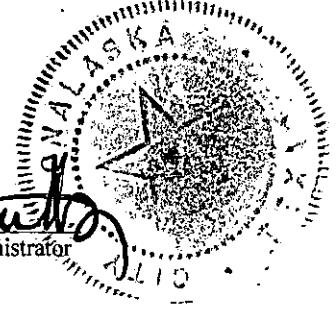
Schelana Hoch
Schelana Hoch, County Clerk

Acting on behalf of and by the
authority of City of Onalaska.

ATTEST:

BY:

Angela Struts
Angela Struts, City Administrator



APPROVED AS TO FORM AND CONTENT:

Leslie Jones Burks
Leslie Jones Burks, Polk County Tax Assessor-Collector