

**CONTRACT FOR ASSESSMENT
AND COLLECTION SERVICES**

STATE OF TEXAS

§

COUNTY OF MOORE

MOORE COUNTY (hereinafter referred to as “County”) and the **MOORE COUNTY HOSPITAL DISTRICT** (hereinafter referred to as either MCHD OR “taxing unit”), and based on the mutual exchange and receipt of good and valuable consideration, enter into the following agreement, and acknowledge same by signature of authorized representatives hereafter.

PURPOSE

The parties of this contract wish to consolidate the assessment and collection of MOORE COUNTY HOSPITAL DISTRICT property taxes with the County. The purpose of this contract is to eliminate the duplication of effort in the existing system and to promote governmental efficiency.

The parties enter into this contract pursuant to the authority granted by Section 6.24, Property Tax Code, and Article 4413 (32c) of Vernon’s Annotated Civil Statutes.

TERM

This contract shall be effective from the 1st day of July, 2024, to June 30, 2025, and shall continue from year to year thereafter unless terminated as hereinafter provided or by operation of law.

SERVICE TO BE PERFORMED

1. The County shall assess and collect the ad valorem property taxes owing to the MCHD. The County further agrees to timely perform for MCHD all the duties provided by the laws of the State of Texas for the assessment of said taxes.
2. The County shall perform all the functions set out in the definitions section of this contract. Specifically, the County agrees to prepare tax statements for each taxpayer and to mail said tax statements to each taxpayer within the taxing district of the MCHD within Moore and Sherman County. The tax statement shall include taxes owed to the MCHD to which the taxpayer owes taxes and for which the County is responsible for collecting.

3. The MCHD hereby designates the Tax Assessor/Collector of Moore County as its Tax Assessor and Collector for the purposes of compliance with Chapter 26 of the Texas Property Tax Code, as amended. In addition, the parties agree that the Tax Assessor/Collector of Moore County shall perform all the duties required by law of the Tax Assessor/Collector of the MCHD in regard to assessing and collecting ad valorem taxes.

PAYMENT

AMOUNT OF PAYMENT

The MCHD agrees to pay the County for the cost of performing the services specified above. These costs will be \$0.32 per parcel on current taxes collected. The cost of performing the services will be billed annually in October.

The past-due collection costs will be five percent (5%) for delinquent taxes plus penalty and interest collected by the County on behalf of MCHD. Current years taxes are considered delinquent on July 1st of each year. The cost of performing the services will be deducted from each report.

REMITTANCE OF COLLECTIONS

The taxes collected for MCHD will be remitted as requested in writing by the taxing unit.

COLLECTION REPORTS

The County shall make regular reports to MCHD showing amounts collected, total paid and unpaid levy, and adjustments made to the tax levy in a form which will enable the MCHD to maintain its financial records.

ADMINISTRATIVE PROVISIONS

1. All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The MCHD or its designated representatives are authorized to examine the records to be kept by the County at reasonable times and intervals. Such books and records will be kept in the offices of the County.
2. The County agrees to maintain a surety bond for the Tax Assessor/Collector acting in their capacity as assessor/collector for each of the taxing units for which the County performs assessing and collection services.

3. The County will make the records of taxing assessment and collection available to auditors engaged by MCHD for its annual audit. The cost of auditing tax assessment and collection records pertaining to each of the taxing units shall be paid by the said taxing unit.

MISCELLANEOUS PROVISIONS

1. MCHD agrees to transfer to the possession and control of the County without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this contract. These records shall include all tax records including delinquent tax rolls, or records available to the taxing unit, and shall be delivered on or before the 1st day of July, 2024.
2. The County shall not be liable to MCHD on account of any failure to collect taxes nor shall the Tax Assessor/Collector be liable unless the failure to collect taxes results from some failure on their part to perform the duties imposed upon her by law and by this agreement.
3. MCHD will provide to the County each year on or before the 30th day of September, (in a timely manner) the adopted tax rate along with any adopted payment options.
4. The 5% past-due collection costs may, under special circumstances, be waived. However, such waiver must first be presented to, and approved by, the Moore County Commissioner's Court.

DELINQUENT TAX SUITS

MCHD authorizes the County to institute such suits for the collection of delinquent taxes as the County deems necessary and to contract with an attorney, as provided by Section 6.30 of the Property Tax Code, for the collections of delinquent taxes.

DEFINITIONS

For the purpose 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 liabilities, collection of delinquent taxes, and calculation of an effective tax rate required by Section 26.04 of the Property Tax Code. The term "assessment" shall not include those functions defined as "appraisal" by the Property Tax Code.

TERMINATION

Each party reserves the right to terminate this contract prior to July 1st of each year during the existence of this contract. Upon such termination, the County shall continue to perform and to complete its performance of services for the terminating taxing unit for the tax year in which such termination was done through the following June 30th. Written notice of such election to terminate shall be given to the County.

Upon such termination, the County will provide the terminating taxing unit duplicate records covering all taxable properties within such taxing unit, the cost of such duplicating to be paid by the terminating taxing unit.

MOORE COUNTY HOSPITAL DISTRICT AND MOORE COUNTY DO HEREBY AGREE TO THIS CONTRACT, AS OUTLINED ABOVE, EVIDENCED BY ACTION OF THE GOVERNING BODIES OF EACH PARTY AND THE SIGNATURE OF THEIR PRESIDING OFFICERS.

Passed by the **MOORE COUNTY HOSPITAL DISTRICT**, Moore County, Texas, on the ____ day of _____, 2024.

JOHN FRANTZ
Chairman, Board of Directors

JEFF TURNER
Chief Executive Officer

Passed by **MOORE COUNTY** on the ____ day of _____, 2024.

Moore County Commissioners Court:

ROWDY RHOADES
Moore County Judge

MILES MIXON, Commissioner

COLT FARNI, Commissioner

DANIEL GARCIA, Commissioner

DEE VAUGHAN, Commissioner