

CITY OF DOUBLE HORN

RESOLUTION 2019-RES002

**A RESOLUTION OF THE CITY OF DOUBLE HORN,
BURNET COUNTY, TEXAS AUTHORIZING AN
AGREEMENT WITH THE BURNET COUNTY
APPRAISAL DISTRICT FOR THE COLLECTION OF
TAXES.**

WHEREAS, the City of Double Horn desires to levy an ad valorem tax beginning in fiscal year 2020; and

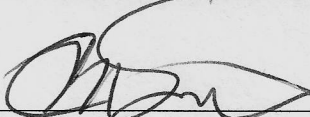
WHEREAS, the Burnet County Appraisal District provides ad valorem tax collection service as well as its statutory services of appraisal; and

WHEREAS, the City Council of Double Horn finds it to be in the public interest to authorize a contract with the Burnet County Appraisal District in the form and according to the terms in the attached Exhibit A.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Double Horn authorize and direct the Mayor of the City of Double Horn to enter into a contract on the behalf of the City of Double Horn with the Burnet County Appraisal District in the form and according to the terms in the Attached Exhibit A.

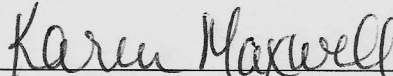
ADOPTED AND APPROVED THIS THE 30th DAY OF MARCH, 2019

CITY OF DOUBLE HORN, TEXAS



Hon. Cathy Sereno, Mayor

ATTEST:



Karen Maxwell, City Secretary

EXHIBIT A

THE STATE OF TEXAS	§	
	§	TAX COLLECTION AGREEMENT
COUNTY OF BURNET	§	

WHEREAS, the City of Double Horn and the Burnet Central Appraisal District, Texas, have the power and authority with reference to the terms of TEX. GOV'T. CODE ANN. §§ 791.001 et seq., and TEX. PROP. TAX CODE ANN. §§ 6.21 et seq., as amended, to authorize the Burnet Central Appraisal District, through its Chief Appraiser to act as the Tax Collector for the above-named Jurisdiction.

NOW, THEREFORE, for the consideration hereinafter expressed and the mutual condition hereof, it is mutually agreed by and between the City of Double Horn, a political subdivision duly organized and existing under the laws of the State of Texas, hereinafter referred to as the Jurisdiction, and the Burnet Central Appraisal District, hereinafter referred to as the "BCAD", as follows:

1. Under the provisions of TEX. GOV'T. CODE ANN. §§ 791.001 et seq., and TEX. PROP. TAX CODE ANN. §§ 6.21 et seq., as amended, the BCAD, through its Chief Appraiser, shall serve as Tax Collector for the Jurisdiction for ad valorem tax purposes, for those properties in the Jurisdiction located in Burnet County, in the year this document is executed and subsequent years pursuant to the terms herein provided. The BCAD agrees to perform for the Jurisdiction all necessary duties authorized, and the Jurisdiction does hereby expressly authorize the BCAD, through its Chief Appraiser, to do and perform all acts necessary and proper to collect ad valorem taxes for the Jurisdiction.

2. A. The BCAD agrees to prepare and mail all tax statements, provide monthly collection reports to the Jurisdiction, prepare tax certificates, develop and maintain both current and delinquent tax rolls for the Jurisdiction, meet with the requirements of the Property Tax Code, as amended, and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations.

The BCAD undertakes and agrees to make available to the Jurisdiction full information about the tax collection operation of the BCAD, and to promptly furnish written

reports reasonably necessary to keep the Jurisdiction advised of all financial information affecting the Jurisdiction.

B. The Jurisdiction authorizes the BCAD to approve on behalf of the Jurisdiction all refunds pursuant to TEX. PROP. TAX CODE ANN. § 31.11. Refunds for any purpose may be made from tax collections otherwise due to the Jurisdiction, or, if there are not sufficient current collections to make the refund, the Jurisdiction shall, at the request of the Chief Appraiser, promptly return to the BCAD sufficient money to pay the refund. If refunds on more than 100 parcels are necessitated due to an election regarding tax rates, or for any other reason not attributable to the negligence of the BCAD, the Jurisdiction shall pay the costs of such refund. The BCAD shall report to the Jurisdiction all refunds made on behalf of the Jurisdiction.

Likewise, in the event that a tax payment is made by check or other medium that is later dishonored, the BCAD shall withhold the dishonored amount previously distributed to the Jurisdiction from tax collections otherwise due to be distributed to the Jurisdiction. If there are not sufficient current collections to amount to the revenue lost due to the dishonored instrument, the Jurisdiction shall promptly refund to the BCAD sufficient sums upon request by the Chief Appraiser.

C. To enable the BCAD to effectively serve all parties who contract with it for the collection of taxes, all such parties must set their tax rates and report such tax rates to the BCAD not later than the 30th day of September or the 60th day after the Jurisdiction receives its certified roll, whichever is later, of each year. In the absence of this requirement being met, such parties as do not meet this requirement shall bear all expenses of the BCAD and its agents of expenditures made by such for the purpose of sending the tax statements in a separate notice or billing. By executing this Agreement, the Jurisdiction does accept such provisions and expressly agrees to solely bear any and all expenses that might be incurred by the BCAD as a direct result of not timely communicating to the BCAD its tax rate and any and all collateral or related information or documentation to allow the BCAD to meet its required obligations and duties to all other parties on whose behalf it also collects tax funds. Similarly, if separate tax bills for the Jurisdiction are necessitated, such as due to a latent adjustment to the tax rate resulting from an election regarding the same or due to any other reason not resulting from the negligence of the BCAD, the Jurisdiction shall pay for the total costs of the same.

3. The Jurisdiction hereby agrees and expressly authorizes the BCAD to contract on the Jurisdiction's behalf with private legal counsel for the collection of delinquent ad valorem taxes. The Jurisdiction further agrees that a reasonable fee for collection of the delinquent taxes, as is allowed by law and provided in the contract with private legal counsel, will be paid from the delinquent taxes, and related penalties and interest collected for the Jurisdiction by such private legal counsel.

4. The cost of collection services for any subsequent years will be set forth in the BCAD budget for that year and will be approved by the taxing Jurisdictions at such time. As with the appraisal services, the collection services will be allocated on the percentage of total levy method. Payments shall be quarterly on or before January 1, April 1, July 1, and October 1 of such year.

5. The BCAD shall cooperate with, and respond to the inquiries of, any independent certified public accountants employed by the Jurisdiction to conduct an annual financial audit of the Jurisdiction to the extent such inquiries are related to the collection of taxes as provided for by this contract.

6. The BCAD agrees to obtain a surety bond for the BCAD's Chief Appraiser to assure proper performance of the tax collecting function provided in this contract. Such bond shall be payable to the BCAD in the sum of \$75,000.00, unless state statutes require a larger sum, and shall be executed by a solvent surety company.

7. The BCAD agrees to make payments of collected taxes directly to the Jurisdiction or into such depositories as are selected by the Jurisdiction. Such payments shall be made on a weekly basis or more often if deemed prudent or necessary by the BCAD and the Jurisdiction during the peak collection period. During the non-peak periods, payments will be sent semi-monthly.

8. This contract shall continue until terminated by the parties. Either party may terminate this contract by giving written notice of its intent to the other party on or before April 1, to be effective the following July of the same calendar year. Upon termination, the Jurisdiction shall assume tax collection responsibilities for all tax years for which the BCAD has not been compensated by the Jurisdiction, and remaining delinquent taxes.

9. If this contract should terminate for any reason, including but not limited to termination because of agreement of both parties or termination by judicial decree, the tax records shall be returned to the Jurisdiction.

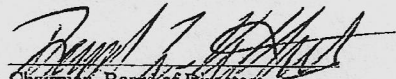
10. This agreement supercedes any and all agreements and contracts by and between the Jurisdiction relative to collection of taxes.

11. This contract is to be interpreted under the laws of the State of Texas. Venue for any litigation arising in connection with this contract shall lie in Burnet County, Texas.

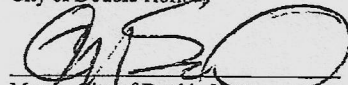
IN WITNESS WHEREFORE, these presents are executed by authority of the governing bodies of the respective parties hereto.

Executed APRIL 18, 2019.

Burnet Central Appraisal District


Chairman, Board of Directors

City of Double Horn


Mayor, City of Double Horn