

THE STATE OF TEXAS

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THE COUNTY OF WEBB

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INTERLOCAL AGREEMENT BETWEEN  
WEBB COUNTY AND THE CITY OF EI CENIZO  
FOR THE COLLECTION OF AD VALOREM TAXES

This Agreement is made and entered into by and between Webb County, a political subdivision of the State of Texas, acting through its County Judge as authorized by its Commissioners Court, also referred to as "County", and the City of El Cenizo, acting by and through its Mayor Raul L. Reyes, as authorized by the governing body and also referred to as "City", pursuant to Chapter 791, Texas Government Code, Interlocal Cooperation Act.

WITNESSETH:

WHEREAS, the "City" is authorized to levy and collect ad valorem taxes; and

WHEREAS, the "City" has requested that Webb County, by and through its Tax Assessor-Collector, collect said ad valorem taxes; and

WHEREAS, the "City" and Webb County find that it would be in the best interest of the citizens of Webb County to enter into and Interlocal Agreement to collect said taxes;

NOW, THEREFORE, in consideration of the mutual promises, benefits and covenants contained herein, the "City" and Webb County agree as follows:

ARTICLE 1  
SCOPE OF SERVICES

County covenants and agrees to prepare and mail the annual tax statements, February Delinquent Statement, and the 33.07 and 33.08 Statement and collect ad valorem taxes for the "City" at its main office located at the Webb County Justice Center, 1110 Victoria Street, Laredo, Webb County, Texas, 78040. All monies collected by County shall be deposited in the County's Depository in an account designated for such funds. Daily, the County Tax Office shall directly deposit into "City's" bank account all sums collected by the County Tax Office on behalf of the "City". For each deposit, the County Tax Office shall indicate in writing which collections are current collections and which collections are delinquent. County Tax Office will invoice the "City" in October of each year for 1% of their current levy and that amount will be deducted from the October collections at the end of October of each year.

County will also provide the following:

1. Timely Deposits of funds
2. Issue delinquent statements to taxpayers
3. Calculation of the effective tax rate, with information provided by the "City" Financial Officer
4. Published requisite notices as outlined in the "Truth in Taxation Guide"
5. Provide Reports and information to the "City" when requested.

## ARTICLE 2 PERSONNEL AND EQUIPMENT

County agrees to furnish all personnel with the required skills and expertise needed to perform the above-mentioned services. In addition, County shall provide all necessary equipment, supplies, vehicles, utilities and any other items equipment or software to perform the scope of services.

## ARTICLE 3 REPORT TO "CITY"

County shall submit monthly reports to the "City" as part of the County's Tax Collection Report, the amount of current/delinquent taxes, penalty and interest collected for maintenance and operations (M&O) and debt. The Tax Assessor-Collector will notify the "City" when each required statement mailout has been processed. The Tax Assessor-Collector will submit any other report to the "City" that is require by the Texas Property Tax Code.

## ARTICLE 4 DURATION OF CONTRACT

The term of this Agreement shall begin on the 1<sup>st</sup> day of September, 2018 and continue in full force and effect until the 31<sup>st</sup> day of August 2021, unless terminated earlier as provided herein. "City" shall have the sole right to extend and renew this contract for 1 (1) additional four-year term upon thirty (30) days written notice to County prior to the expiration of this contract.

## ARTICLE 5 COMPENSATION

"City" shall compensate County at a rate of 1% of the current year's levy payable at the end of October of each year. County shall invoice "City" for the amount County is charging "City" in accordance with Article 1 herein.

ARTICLE 6  
NON-ASSIGNABILITY

County shall not assign any interest in this agreement nor delegate the performance of any of its duties herein specified without the written consent of "City".

ARTICLE 7  
ACCESS BY "CITY" TO RECORDS

County expressly agrees to maintain complete and accurate financial records of each transaction made and, as requested by the "City", the County Assessor-Collector, or designee, shall make the records available to the "City", or its designees, for inspection and review. Additionally, County shall permit representatives of the "City", access to the name, addresses, and all other required documents related to County's performance under this contract. All such required records shall be clearly identified and readily accessible to "City" for one (1) year after final payment under this contract, or after termination of this contract, whichever is later.

ARTICLE 8  
CITY DISTRICT'S RESPONSIBILITIES AND RIGHTS

It shall be "City's" responsibility to provide County with all Resolutions and accurate information and documentation regarding the adopted ad valorem tax rate and any other information relating to the efficient collection of taxes by County.

This contract may be terminated by the "City" at any time by the same official action taken to invoke the collection of said ad valorem taxes by County.

ARTICLE 9  
ENTIRE AGREEMENT

This contract supersedes all prior agreements between the County and "City" whether written or oral.

ARTICLE 10  
LIABILITY

County, through its Tax Assessor-Collector and its surety, is relieved of responsibility for safekeeping funds collected from taxes after the funds are deposited as required by law in the County depository.



ARTICLE 11  
NOTICES

All notices called for or contemplated hereunder shall be in writing and shall be deemed to have been duly given when personally delivered or forty-eight (48) hours after mailed to each party by certified mail, return receipt requested, postage prepaid to the parties listed below:

To County: County Judge/Court Administrator  
1000 Houston St.  
Laredo, Texas 78042

And

Webb County Attorney  
1110 Washington, Suite 301  
Laredo, Texas 78040

And

Webb County Tax Assessor-Collector  
1110 Victoria, Suite 107  
Laredo, Texas 78040

And

To City of El Cenizo Mayor  
507 Cadena St.  
El Cenizo, Texas 78046

ARTICLE 12  
EFFECTIVE DATE

This Agreement shall not become effective until it is signed by both the County and the "City".

ARTICLE 13  
INCONSISTENCIES

Where there exists any inconsistency between Agreement and other provisions of collateral contractual agreements that are made a part hereof by reference or otherwise, the provisions of this Agreement shall control.

ARTICLE 14  
SEVERABILITY

Each paragraph and provision hereof are severable from the entire Agreement. If any item, provision, covenant or condition of this contract should be held by a court of competent jurisdiction to be invalid, void or unenforceable, and such term, provision or condition is not an essential part of the contract and appears not have been a controlling or material inducement to the making thereof, the same shall be deemed of no effect, and shall upon application of either party be stricken from the contract without effect, and shall upon application of either party be stricken from the contract without affecting the binding force of the contract as it shall remain after omitting such provision.

ARTICLE 15  
LAW OF TEXAS

This Agreement shall be governed by and construed in accordance with the laws of the State of Texas and shall be enforced in the Webb County, Texas.

ARTICLE 16  
AMENDMENT

No changes to this Agreement shall be made except upon written agreement of both parties.

ARTICLE 17  
HEADINGS

The headings used herein are for convenience of reference only and shall not constitute a part hereof or affect the construction or interpretation hereof.

ARTICLE 18  
WAIVER

No delay or omission on the part of any party in exercising any rights under this Agreement shall operate as a waiver of such right or any other rights under this Agreement. No course of dealing with respect to any right under this Agreement shall operate as a waiver thereof; nor shall any single or partial exercise of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies provided herein are cumulative and not exclusive of any remedies provided by law or in equity, except as expressly set forth herein.

ARTICLE 19  
COUNTERPARTS

This Agreement may be executed in any number of counterparts and by the different parties hereto on separate counterparts, each of which when so executed shall be deemed to be an original, and such counterpart shall together constitute but one and the same document.

ARTICLE 20  
TERMINOLOGY AND DEFINITIONS

All personal pronouns used herein, whether used in the masculine, feminine, or neutral, shall include all other genders; the singular shall include the plural shall include the singular.

EXECUTED in duplicate originals this the \_\_\_\_\_ day of \_\_\_\_\_ 2018.

WEBB COUNTY

City of El Cenizo

\_\_\_\_\_  
Honorable Tano Tijerina  
County Judge

\_\_\_\_\_  
Honorable Raul L. Reyes  
Mayor

\_\_\_\_\_  
Norma Farabough, RTA, CSTA, CTA  
Tax Assessor-Collector

\_\_\_\_\_  
Maria Elena Morales  
Attorney at Law

ATTEST:

\_\_\_\_\_  
Marie Ramirez Ibarra  
Webb County Clerk

APPROVED AS TO FROM:

\_\_\_\_\_  
Webb County Civil Legal Division Attorney\*

\*By law, the County Attorney's Office may only advise or approve contracts or legal documents on behalf of its clients. It may not advise or approve a contract or legal Document on behalf of other parties. Our review of this Document was conducted solely from the legal perspective] Of our client. Our approval of this document was offered Solely for the benefit of our client. Other parties should not Rely on this approval, and should seek review and approval Of their own respective attorney(s).