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THE COUNTY OF WEBB

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INTERLOCAL AGREEMENT BETWEEN WEBB COUNTY AND THE LAREDO COLLEGE DISTRICT FOR THE COLLECTION OF AD VALOREM TAXES

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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 Laredo College District, acting by and through its President Mercurio Martinez, Jr., as authorized by the Board of Trustees and also referred to as "College", pursuant to Chapter 791, Texas Government Code, Interlocal Cooperation Act.

WITNESSETH:

WHEREAS, the Laredo College District is authorized to levy and collect ad valorem taxes; and

WHEREAS, the Laredo College District has requested that Webb County, by and through it's Tax Assessor-Collector, collect said ad valorem taxes; and

WHEREAS, the Laredo College District 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 Laredo College District 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 College 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 College's bank account all sums collected by the County Tax Office on behalf of the College. 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 College in October of each year for .40% 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

Interlocal Agreement Webb County and Laredo College Collection of Ad Valorem Taxes 2018-2021

- 3. Calculation of the effective tax rate, with information provided by the College Financial Officer
- Published requisite notices as outlined in the "Truth in Taxation Guide"
- 5. Provide Reports and information to the College 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 COLLEGE

County shall submit monthly reports to the College 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 College when each required statement mailout has been processed. The Tax Assessor-Collector will submit any other report to the College that is require by the Texas Property Tax Code.

ARTICLE 4 DURATION OF CONTRACT

The term of this Agreement shall begin on the 1st day of September, 2018 and continue in full force and effect until the 31st day of August 2021, unless terminated earlier as provided herein. College 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

College shall compensate County at a rate of .40% of the current year's levy payable at the end of October of each year. County shall invoice College for the amount County is charging College 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 College.

ARTICLE 7 ACCESS BY COLLEGE TO RECORDS

County expressly agrees to maintain complete and accurate financial records of each transaction made and, as requested by the College, the County Assessor-Collector, or designee, shall make the records available to the College, or its designees, for inspection and review. Additionally, County shall permit representatives of the College, 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 College for one (1) year after final payment under this contract, or after termination of this contract, whichever is later.

ARTICLE 8 COLLEGE'S RESPONSIBILITES AND RIGHTS

It shall be College'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 College 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 College 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:

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

And

Webb County Attorney

Interlocal Agreement Webb County and Laredo College Collection of Ad Valorem Taxes 2018-2021

1110 Washington, Suite 301 Laredo, Texas 78040

And

Webb County Tax Assessor-Collector 1110 Victoria, Suite 107

Laredo, Texas 78040

And

Laredo College Chief Financial Officer One West End Washington Street Laredo, Texas 78040

ARTICLE 12
EFFECTIVE DATE

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

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 28th day of August 2018

WEBB COUNTY

Tano Tijerina County Judge

Norma Farabough, RTA/CSTA, CTA

Tax Assessor-Collector

LAREDO COLLEGE

President

George "Rusty" Meurer

Attorney at Law

Kazen, Meurer, & Perez, L.L.P.

Interlocal Agreement Webb County and Laredo College Collection of Ad Valorem Taxes 2018-2021 ATTEST:

Margie Ramirez-Ibarra Webb County Clerk



APPROVED AS TO FROM:

Ray Rodriguez

Attorney, Webb County Civil Legal Division *

*By law, this 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).

Passed and approved by the Webb County Commissioners Court On September 24, 2018; item no. 33.

> Interlocal Agreement Webb County and Laredo College Collection of Ad Valorem Taxes 2018-2021