

Exhibit 1

THE STATE OF TEXAS §
 §
 COUNTY OF BRAZORIA §

**INTERLOCAL COOPERATION AGREEMENT FOR
COLLECTION OF TAXES FOR ALVIN COMMUNITY COLLEGE**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **ALVIN COMMUNITY COLLEGE** (the "College") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791 and Texas Property Tax Code sections 6.23 and 6.24, with the agreement, consent, and participation of the Brazoria County Tax Assessor-Collector (the "Tax Assessor-Collector").

**I.
RECITALS**

1.1 The County is a political subdivision of the State of Texas, acting by and through its Commissioners Court.

1.2 The College is a political subdivision of the State of Texas, acting by and through its Governing Body (Board of Regents).

1.3 The Tax Assessor-Collector is the duly elected tax assessor-collector for Brazoria County, Texas.

1.4 Texas Property Tax Code section 6.24 and Texas Government Code chapter 791 authorize political subdivisions of the State of Texas to enter into interlocal contracts for the provision of tax assessment and collection services.

1.5 The County, with the approval of the Tax Assessor-Collector, has agreed to provide tax assessment and collection services, as specified in this Agreement, for the College.

1.6 The College has agreed to authorize the County to provide tax assessment and collection services, as specified in this Agreement, for the College.

1.7 The College has the authority to authorize the County to act as tax assessor-collector, as specified in this Agreement, and the County has the authority to act in that capacity.

1.8 The County and the College agree it is in the best interest of the citizens of Brazoria County to enter into this Agreement.

NOW, THEREFORE, for and in consideration of the premises and the mutual covenants and agreements set forth in this Agreement, the County and the College agree as follows:

II.

COUNTY OBLIGATIONS

The County hereby agrees, during the term of this Agreement, to the following:

- 2.1 The County shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.
- 2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the College, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the College for accounts within the jurisdiction of the College. The County's duties under this Agreement include, but are not limited to, performing timely and accurate calculations and publications of applicable tax rates and entering into agreements for the payment of delinquent taxes by installment as provided by Texas Property Tax Code section 33.02.
- 2.3 The taxes collected by the County for the College shall be remitted by electronic automated clearing house transactions ("ACH") to the College designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the College. The Tax Assessor-Collector shall remit to the College all tax proceeds collected for the College no less than twice weekly during heavy payment periods, as determined by the Tax Assessor-Collector, and no less than once weekly during slow periods. Actual funds collected by the Tax Assessor-Collector shall be remitted to the College within three (3) business days of receipt during heavy payment periods and within five (5) business days during slow periods. Disbursements shall be subject to the College bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.
- 2.4 The Tax Assessor-Collector shall provide the College monthly and annual reports as required by Texas Property Tax Code section 31.10.
- 2.5 The Tax Assessor-Collector shall provide the College annual reports, prepared by independent certified public accountants, on both the design of the system and compliance tests that are directed to specific objectives of internal accounting control. For the purpose of these reports, the "system" is the internal control structure policies and procedures of the office of the Tax Assessor-Collector, which includes the control environment, the accounting system, and the control procedures. These reports shall be in accordance with Statement of Auditing Standards Number 44, "Special-Purpose Reports on Internal Accounting Control at Service Organizations," as issued by the American Institute of Certified Public Accountants.
- 2.6 The Tax Assessor-Collector shall provide the College a copy of existing bonds required by Texas Property Tax Code section 6.28.
- 2.7 The County shall bill the College no later than the 31st day of December each year for the annual charge for assessing and collecting taxes under this Agreement.
- 2.8 In performing services under this Agreement, neither the Tax Assessor-Collector, nor any official, employee, or agent of the Tax-Assessor Collector or the County, shall be

considered an officer or employee of the College.

III. COLLEGE OBLIGATIONS

The College hereby agrees, during the term of this Agreement, to the following:

3.1 The College shall comply with all provisions of the Texas Property Tax Code, as amended, regarding collection of ad valorem property taxes.

3.2 The College shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the College shall reimburse the County for any additional costs incurred by County for any delay in adopting a tax rate.

3.3 For services rendered pursuant to this Agreement, the College agrees to pay the County an annual charge of Thirty-Six Cents (\$0.36) per parcel as the actual costs incurred. The Parties acknowledge and agree the compensation under this Agreement is reasonable compensation, as allowed by Texas Property Tax Code section 6.27, which does not exceed the actual costs incurred, for assessing and collecting taxes for the College.

3.4 The Parties further agree the amount to be paid by the College to the County under this Agreement may be evaluated by the Tax Assessor-Collector, at a minimum, every three (3) years. The Parties agree the amount to be paid by the College to the County under this Agreement may be adjusted by the Tax Assessor-Collector after an evaluation. In the event of an adjustment, the Tax Assessor-Collector shall notify the College, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.5 The College shall pay the County amounts billed under this Agreement forty-five (45) days after the College's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.6 The College shall promptly provide to the Tax Assessor-Collector, without charge, copies of all records necessary for the performance of the duties and responsibilities of the County pursuant to this Agreement. The College shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.7 The College hereby designates the Tax Assessor-Collector as the person to perform calculations of all applicable tax rates and all other functions incident to those calculations, such as notices, as required by Texas Property Tax Code chapter 26 based on accurate information provided to the Tax Assessor-Collector from Appraisal Districts and the College.

3.8 The Parties acknowledge and agree that the College has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes, as provided in Texas Property Tax Code section 6.30. The Tax Assessor-Collector shall cooperate with delinquent tax collection attorney(s) so designated and shall have the authority to pay said attorney(s) the fees or commissions agreed upon between the College and the attorney(s) out of

the proceeds received from the collection of delinquent tax accounts. In the event the College does not designate private legal counsel for the collection of delinquent property taxes, the College shall utilize the same private legal counsel as the County.

3.9 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the College consents to the waiver of the penalty and/or interest on the same parcel and hereby authorizes the County to waive such penalty and/or interest on behalf of the College.

3.10 The College's performance under this Agreement is conditioned on the appropriation of funds by the College on an annual basis for payment of the amounts owed to the County under this Agreement and shall constitute a commitment of current revenues only. The failure by the College governing body to appropriate funds sufficient for payment of the County's collections and performance herein shall be grounds for termination of this Agreement.

IV.

TERM AND TERMINATION

4.1 This Agreement shall be effective on March 26, 2024, and shall remain in full force and effect for one year, through March 25, 2025. This Agreement shall automatically renew on March 26, 2025, for a period of one (1) year, and shall automatically renew thereafter on an annual basis.

4.2 Either Party may terminate this Agreement for any reason by providing written notice to the other Party at least ninety (90) days prior to the date of termination. This Agreement may also be terminated at any time and for any reason, without any prior notice, upon written agreement by the Parties.

4.3 In the event of termination of this Agreement by the College, the College shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the College for the duration of the term of the Agreement and any renewal, and the County shall be relieved of all contractual obligations under this Agreement.

V.

ENTIRETY

5.1 This Agreement and all promises contained in it supersede any and all other agreements, either oral or in writing, between the Parties with respect to the subject matter of this Agreement.

5.2 The Agreement contains all the covenants and agreements between the Parties relating in any way to their obligations under this Agreement.

5.3 Each Party acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any Party, or anyone acting on behalf of any Party, that are not set forth in this Agreement, and that no agreement, statement, or promise not

contained in this Agreement shall be valid or binding.

VI. FORCE MAJEURE

6.1 The Parties shall not be liable or responsible to each other for any delay, loss, failure, or inability to perform their obligations as described herein which is caused by "force majeure." The term "force majeure" includes, but is not limited to, acts of God, strikes, acts of a public enemy, wars, mines or other items of ordnance, blockages, public rioting, lightning, fire, hurricanes, floods, storms, explosions, inability to obtain materials, supplies, labor permits, servitudes, or rights of way, acts or restraints of any governmental authority, epidemics, landslides, lightning storms, earthquakes, washouts, arrests, restraints of rulers and peoples, civil disturbances, breakage or accident to machinery or lines of equipment, temporary failures of equipment, freezing of equipment, and any other causes, whether of the kinds specifically enumerated above or otherwise, which are not reasonably within the control of the Parties and which by the exercise of reasonable due diligence could not reasonably be prevented or overcome.

6.2 In the event time limits are not met under this Agreement as a result of force majeure, the Party whose performance is due shall have an extension of the time limit or deadline equal to the number of days for which the force majeure condition existed. After the force majeure condition has ended, the Agreement shall continue under the same operations and circumstances as existed prior to the force majeure event.

6.3 Events reasonably within the control of the respective Party shall not constitute force majeure and shall be remedied with the exercise of due diligence. The Parties shall use all reasonable means to remove all contingencies affecting the performance of this Agreement as quickly as is reasonably possible. This clause does not relieve any Party from its obligations to make any payments of amounts then due for previous work or obligations contemplated and performed under this Agreement, and neither Party's time for performance shall be extended for any event which is reasonably within the control of such Party.

VII. LIABILITY, SUPPLEMENTAL SURETY BOND, AND NO IMMUNITY WAIVER

7.1 Each party to this Agreement agrees that it shall have no liability whatsoever for the actions or omissions of an individual employed by another party, regardless of where the individual's actions occurred. Each party is solely responsible for the actions and/or omissions of its employees and officers.

7.2 The County recommends that the College obtain an additional and adequate surety bond for the County and Tax Assessor/Collector specifically related to all services, actual and anticipated, to be performed and rendered hereunder. The College agrees to pay all associated premiums for such bond.

7.3 The Parties expressly understand and agree that, in the execution of this Agreement

and the performance of obligations herein, the Parties do not waive, nor shall they be deemed to have waived, any immunity or defense that would otherwise be available to the Parties or their officials, officers, employees, and/or agents against claims arising in the exercise of governmental powers and functions, including, but not limited to, sovereign and/or governmental immunity. This Agreement is expressly made subject to the Parties' sovereign and/or governmental immunity, including, without limitation, Title 5 of the Texas Civil Practice and Remedies Code, and all applicable federal and state laws.

VIII. MISCELLANEOUS

8.1 Notices. Any notice required under this Agreement shall be in writing and shall be duly served when deposited, with proper postage prepaid, and duly registered or certified, return receipt requested, in a United States Post Office, addressed as specified below. If mailed, any notice of communication shall be deemed to be received three (3) days after the date of deposit in the United States mail. Unless otherwise provided in this Agreement, all notices shall be delivered at the following addresses:

THE COUNTY:

Kristin R. Bulanek
Brazoria County Tax Assessor-Collector
111 East Locust
Angleton, TX 77515

THE COLLEGE:

Mrs. Elizabeth Nelson, CPA
Controller
3110 Mustang Road
Alvin, TX 77511

With a copy to:

Chief – Civil Division
Brazoria County Criminal
District Attorney's Office
111 E. Locust, Suite 408A
Angleton, Texas 77515

Dr. Robert Exley
President
3110 Mustang Road
Alvin, TX 77511

8.2 Severability. If any term or provision in this Agreement is, for any reason, held invalid, illegal, or unenforceable by any court of competent jurisdiction, the Parties shall by written amendment make it valid, legal, or enforceable; however, if any term or provision in this Agreement cannot be amended to make it valid, legal, or enforceable while still providing the effect desired by both Parties, said term or provision shall be deemed a separate, distinct, and independent provision, shall be constructed as having never been contained in this Agreement, and shall not affect the validity, legality, or enforceability of the remaining terms and provisions in this Agreement, which shall remain in full force and effect.

8.3 Amendment. No amendment, modification, or alteration of the terms or provisions of this Agreement shall be binding unless it is in writing, references this Agreement, is dated subsequent to the Effective Date of this Agreement, and is duly executed by authorized representatives of both Parties.

8.4 Authorized Representative. Each Party to this Agreement represents to the other Party that it is fully authorized to enter into this Agreement and to perform its obligations hereunder and that no waiver, consent, approval, or authorization from any third party is required to be obtained or made in connection with the execution, delivery, or performance of this Agreement in accordance with its terms, other than those that have been obtained.

8.5 No Joint Enterprise. Nothing in this Agreement shall be deemed or construed by the Parties, nor any third party, as creating a relationship of principal and agent, partnership, joint enterprise, common enterprise, joint venture, or joint owners between the Parties. This Agreement does not and shall not be construed to entitle either Party or any of their respective officials, employees, or agents, if applicable, to any benefit, privilege, or other amenities of employment from the other Party.

8.6 Successors and Assigns. Neither Party may assign or transfer its interest in or obligations under this Agreement, in whole or in part, without the prior written consent of the other Party. This Agreement binds and is for the sole and exclusive benefit of the Parties and their legal successors, including, without limitation, any successor governmental agency or entity to either Party.

8.7 Governing Law. This Agreement shall be governed by and construed in accordance with the laws and court decisions of the State of Texas.

8.8 Exclusive Jurisdiction and Venue. Exclusive jurisdiction and venue for all legal actions related to this Agreement shall be in Brazoria County, Texas. The Parties waive any objection to the adjudication of all court actions related to this Agreement in Brazoria County, Texas.

8.9 Authorship. This Agreement shall not be construed in favor of or against any Party on the basis that the Party did or did not author this Agreement.

8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

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IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

BRAZORIA COUNTY, TEXAS:

By: [Signature]
L.M. "Matt" Sebesta, Jr.

COUNTY JUDGE

Date: 4/25/24

ALVIN COMMUNITY COLLEGE:

By: [Signature]
Mrs. Bel Sanchez

Chairperson, Board of Regents

Date: _____

By: [Signature]
Kristin R. Bulanek
TAX ASSESSOR-COLLECTOR

Date: 4/23/2024