

THE STATE OF TEXAS           §  
  §  
COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES AND PID ASSESSMENTS FOR CITY OF OYSTER CREEK**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **CITY OF OYSTER CREEK** (the "City") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, 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 City is a political subdivision of the State of Texas, acting by and through its governing body.

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, Texas Local Government Code section 372.0175, 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 and public improvement district ("PID") assessment collection services.

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

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

1.7 The City 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 City 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 City 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 and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the City, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the City for accounts within the jurisdiction of the City. 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 Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the City and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the City shall be remitted by electronic automated clearing house transactions ("ACH") to the City's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the City. The Tax Assessor-Collector shall remit to the City all tax proceeds and PID assessments collected for the City 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 City 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 City bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the City monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the City 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.

2.7 The Tax Assessor-Collector shall provide the City a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the City no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 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 City.

### **III. CITY OBLIGATIONS**

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

3.1 The City shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

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

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the City 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 City.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the City shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), 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 collecting PID assessments for the City.

3.5 The Parties further agree the amount to be paid by the City 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 City 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 City, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

3.6 The City shall pay the County amounts billed under this Agreement forty-five (45)

days after the City's receipt of the bill. If such amounts are not timely paid, the County may withhold the amounts from future disbursements.

3.7 The City shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The City shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The City 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 City shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The City 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 City.

3.10 The Parties acknowledge and agree that the City has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, 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 City and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the City does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the City shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the City 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 City.

3.12 The City's performance under this Agreement is conditioned on the appropriation of funds by the City 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 City's 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 May 1, 2024, and shall remain in full force and effect for one year, through April 30, 2025. This Agreement shall automatically renew on



May 1, 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 City, the City shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the City 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 City 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 City 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 CITY:

Oyster Creek  
 Justin Mills, Mayor  
 3210 FM 523  
 Oyster Creek, TX 77541

With a copy to:

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

City of Oyster Creek  
 Barbie Anderson, CFO  
 3210 FM 523  
 Oyster Creek, TX 77541

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 authorize 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.


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:   
L.M. "Matt" Sebesta, Jr.  
COUNTY JUDGE  
Date: 5/15/2024

CITY OF OYSTER CREEK:

By:   
Justin Mills  
Mayor  
Date: 4-18-2024

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR  
Date: 5/14/2024

RESOLUTION NO. 24-003

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DANBURY, TEXAS, APPROVING AN INTERLOCAL AGREEMENT WITH BRAZORIA COUNTY FOR THE COLLECTION OF TAXES AND PID ASSESSMENTS FOR THE CITY OF DANBURY; AUTHORIZING THE CITY MAYOR TO EXECUTE THE AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

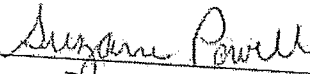
BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DANBURY, TEXAS:

SECTION 1. The agreement with Brazoria County for the collection of taxes and PID assessments, attached hereto and incorporated herein as Exhibit A, is hereby approved and the City Mayor is authorized to execute the agreement.

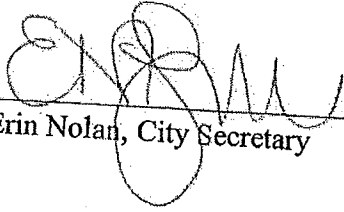
SECTION 2. This resolution shall become effective upon the date of passage.

AND IT IS SO RESOLVED.

PASSED AND APPROVED this 18<sup>th</sup> day of April, 2024.

  
Suzanne Powell, Mayor

ATTEST:

  
Erin Nolan, City Secretary

THE STATE OF TEXAS           §  
  §  
COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES AND PID ASSESSMENTS FOR  
CITY OF DANBURY**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **CITY OF DANBURY** (the "City") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, 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 City is a political subdivision of the State of Texas, acting by and through its governing body.

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, Texas Local Government Code section 372.0175, 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 and public improvement district ("PID") assessment collection services.

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

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NOW, THEREFORE, for and in consideration of the premises and the mutual covenants

and agreements set forth in this Agreement, the County and the City 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 and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.
- 2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the City, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the City for accounts within the jurisdiction of the City. 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 Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the City and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.
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2.8 The County shall bill the City no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

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

3.1 The City shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

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#### V. ENTIRETY

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#### 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 City 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 City 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 CITY:  
Suzanne Powell  
Mayor  
6102 5<sup>th</sup> Street  
Danbury, TX. 77534

With a copy to:  
Chief – Civil Division  
Brazoria County Criminal  
District Attorney’s Office  
111 E. Locust, Suite 408A  
Angleton, Texas 77515

Lydia Silvas  
Finance Officer  
6102 5<sup>th</sup> Street  
Danbury, TX. 77534

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.

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: 5/15/2024

CITY OF DANBURY:

By: [Signature]  
Suzanne Powell  
Mayor

Date: 4/18/24

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

Date: 5/14/2024

THE STATE OF TEXAS            §  
  §  
COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES FOR DANBURY INDEPENDENT SCHOOL DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **DANBURY INDEPENDENT SCHOOL DISTRICT** (the "District") (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 District is a political subdivision of the State of Texas, acting by and through its Governing Body.

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 District.

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

1.7 The District 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 District 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 District 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 District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. 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 District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District 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 District 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 District 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 District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District 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 District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District 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 District.

### **III.** **DISTRICT OBLIGATIONS**

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

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

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The District 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 District 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 District.

3.4 The Parties further agree the amount to be paid by the District 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 District 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 District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

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

3.6 The District 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 District 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 District 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 District.

3.8 The Parties acknowledge and agree that the District 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 District and the attorney(s) out of



the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District 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 District 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 District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District 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 District 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 District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District 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 District 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 District 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 DISTRICT:

Mike Homann  
Superintendent  
5611 Panther Drive  
Danbury, Texas 77534

With a copy to:

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

Barbara Sharp  
Chief Financial Officer  
5611 Panther Drive  
Danbury, Texas 77534

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 authorize 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.

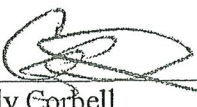
**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]**

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:**

**DANBURY INDEPENDENT SCHOOL DISTRICT:**

By:   
L.M. "Matt" Sebesta, Jr.

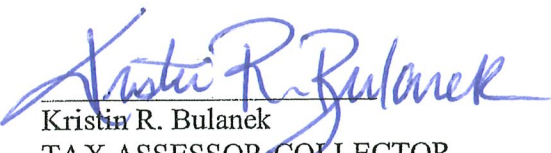
By:   
Cody Corbell

COUNTY JUDGE

BOARD PRESIDENT

Date: 5/15/2024

Date: 4/15/2024

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024

THE STATE OF TEXAS           §  
  §  
COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES FOR ANGLETON INDEPENDENT SCHOOL DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and ANGLETON INDEPENDENT SCHOOL DISTRICT (the "District") (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 District is a political subdivision of the State of Texas, acting by and through its Governing Body.

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 District.

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

1.7 The District 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 District 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 District 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 District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. 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 District shall be remitted by electronic automated clearing house transactions (“ACH”) to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County’s remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District 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 District 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 District 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 District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District 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 District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District 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 District.

### **III. DISTRICT OBLIGATIONS**

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

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

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District 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 District 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 District.

3.4 The Parties further agree the amount to be paid by the District 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 District 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 District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

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

3.6 The District 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 District 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 District 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 District.

3.8 The Parties acknowledge and agree that the District 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 District and the attorney(s) out of



the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District 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 District 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 District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District 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 District 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 District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District 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 District 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 District 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 DISTRICT:**

Connie Cox  
Director of Finance  
1900 N. Downing  
Angleton, TX 77515

With a copy to:

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

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."

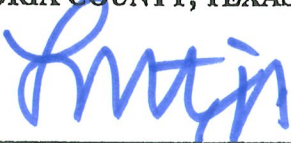
8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.

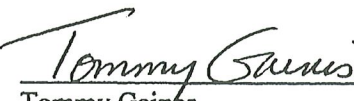
**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]**

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:

ANGLETON INDEPENDENT SCHOOL DISTRICT:

By:   
L.M. "Matt" Sebesta, Jr.

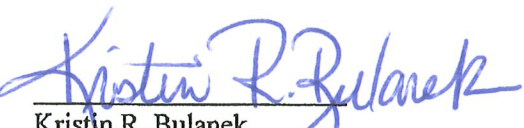
By:   
Tommy Gaines

COUNTY JUDGE

BOARD PRESIDENT

Date: 5/15/2024

Date: 4/16/24

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024

THE STATE OF TEXAS           §  
   §  
 COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
 COLLECTION OF TAXES AND PID ASSESSMENTS FOR  
 CITY OF FREEPORT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **CITY OF FREEPORT** (the "City") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, 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 City is a political subdivision of the State of Texas, acting by and through its governing body.

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, Texas Local Government Code section 372.0175, 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 and public improvement district ("PID") assessment collection services.

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

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

1.7 The City 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 City 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 City 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 and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the City, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the City for accounts within the jurisdiction of the City. 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 Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the City and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the City shall be remitted by electronic automated clearing house transactions ("ACH") to the City's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the City. The Tax Assessor-Collector shall remit to the City all tax proceeds and PID assessments collected for the City 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 City 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 City bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the City monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the City 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.

2.7 The Tax Assessor-Collector shall provide the City a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the City no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 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 City.

### III. CITY OBLIGATIONS

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

3.1 The City shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

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

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the City 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 City.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the City shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), 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 collecting PID assessments for the City.

3.5 The Parties further agree the amount to be paid by the City 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 City 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 City, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.



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

3.7 The City shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The City shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The City 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 City shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The City 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 City.

3.10 The Parties acknowledge and agree that the City has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, 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 City and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the City does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the City shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the City 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 City.

3.12 The City's performance under this Agreement is conditioned on the appropriation of funds by the City 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 City's 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 May 1, 2024, and shall remain in full force and effect for one year, through April 30, 2025. This Agreement shall automatically renew on

May 1, 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 City, the City shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the City 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 City 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 City 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 CITY:

Cathy Ezell  
 Finance Director  
 1201 N Avenue H  
 Freeport, TX 77541

With a copy to:

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

Clarisa Molina  
 City Secretary  
 1201 N Avenue H  
 Freeport, TX 77541

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.

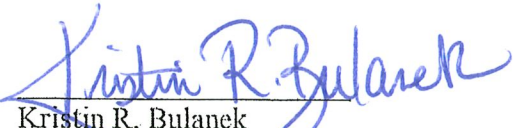
**IN WITNESS WHEREOF**, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

**BRAZORIA COUNTY, TEXAS:**

By:   
L.M. "Matt" Sebesta, Jr.  
COUNTY JUDGE  
Date: 5/15/2024

**CITY OF FREEPORT:**

By:   
[NAME] Paul R. Brooks  
Mayor  
Date: 4/15/24

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR  
Date: 5/14/2024

THE STATE OF TEXAS           §  
   §  
 COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
 COLLECTION OF TAXES FOR COLUMBIA-BRAZORIA INDEPENDENT SCHOOL  
 DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **COLUMBIA-BRAZORIA INDEPENDENT SCHOOL DISTRICT** (the "District") (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 District is a political subdivision of the State of Texas, acting by and through its Governing Body.

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 District.

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

1.7 The District 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 District 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 District 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 District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. 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 District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District 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 District 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 District 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 District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District 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 District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District 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 District.

### **III. DISTRICT OBLIGATIONS**

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

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

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05, the District 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 District 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 District.

3.4 The Parties further agree the amount to be paid by the District 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 District 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 District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

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

3.6 The District 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 District 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 District 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 District.

3.8 The Parties acknowledge and agree that the District 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 District and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District 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 District 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 District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District 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 District 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 District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District 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 District 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 District 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 DISTRICT:

Jonathan Champagne  
President  
520 South 16<sup>th</sup> Street  
West Columbia, TX 77486

With a copy to:

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

Julie Taylor - CFO  
520 South 16<sup>th</sup> Street  
West Columbia, TX 77486

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 authorize 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.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]**

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:**

**COIUMBIA-BRAZORIA  
INDEPENDENT SCHOOL DISTRICT:**

By:   
L.M. "Matt" Sebesta, Jr.

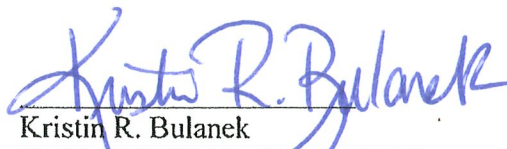
By:   
Jonathan Champagne

COUNTY JUDGE

President

Date: 5/15/2024

Date: 4/16/2024

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024

THE STATE OF TEXAS           §  
   §  
 COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
 COLLECTION OF TAXES FOR BRAZORIA COUNTY  
 EMERGENCY SERVICES DISTRICT NO. 4**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 4** (the "District") (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 District is a political subdivision of the State of Texas, acting by and through its Board of Commissioners.

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 District.

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

1.7 The District 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 District 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 District 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 District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. 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 District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District 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 District 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 District 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 District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District 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 District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District 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 District.

### **III. DISTRICT OBLIGATIONS**

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

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

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District 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 District 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 District.

3.4 The Parties further agree the amount to be paid by the District 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 District 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 District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

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

3.6 The District 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 District 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 District 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 District.

3.8 The Parties acknowledge and agree that the District 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 District and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District 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 District 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 District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District 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 District 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 District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District 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 District 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 District 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 DISTRICT:

Bill Brummett  
President  
c/o Radcliffe Adams  
Barner, PLLC  
2929 Allen Parkway, Suite 3450  
Houston, TX 77019

With a copy to:

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

Mr. Mark Smith  
Radcliffe Adams Barner PLLC  
2929 Allen Parkway, Suite 3450  
Houston, Texas 77019

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.


**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]**

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:**

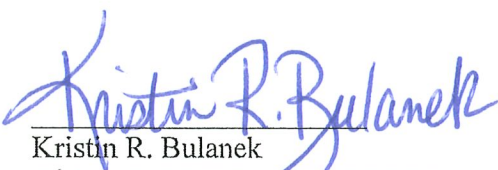
**BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 4:**

By:   
L.M. "Matt" Sebesta, Jr.  
COUNTY JUDGE

By:   
Bill Brummett  
PRESIDENT

Date: 5/15/2024

Date: 3-26-24

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024

THE STATE OF TEXAS            §  
  §  
COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES FOR BRAZOSPORT COLLEGE**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and BRAZOSPORT 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.

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. 1

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:

Ginger Wooster  
Vice President, Financial Services & CFO  
500 College Dr.  
Lake Jackson, TX 77566

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

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.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]**

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:

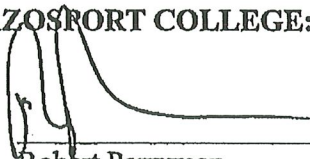
BRAZORIA COUNTY, TEXAS:

By:   
L.M. "Matt" Sebesta, Jr.

COUNTY JUDGE

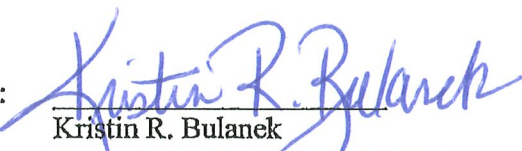
Date: 5/15/2024

BRAZOSPORT COLLEGE:

By:   
Robert Perryman

Chair, Board of Regents

Date: 4-15-2024

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024

THE STATE OF TEXAS           §  
  §  
COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES FOR VELASCO DRAINAGE DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **VELASCO DRAINAGE DISTRICT** (the "District") (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 District is a political subdivision of the State of Texas, acting by and through its Governing Body.

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 District.

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

1.7 The District 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 District 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 District 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 District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. 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 District shall be remitted by electronic automated clearing house transactions ("ACH") to the District's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District 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 District 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 District 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 District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District 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 District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District 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 District.

### **III. DISTRICT OBLIGATIONS**

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

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

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District 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 District 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 District.

3.4 The Parties further agree the amount to be paid by the District 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 District 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 District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

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

3.6 The District 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 District 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 District 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 District.

3.8 The Parties acknowledge and agree that the District 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 District and the attorney(s) out of



the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District 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 District 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 District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District 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 District 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 District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District 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 District 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 District 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 DISTRICT:  
Velasco Drainage District  
Attn: Chairman  
915 Stratton Ridge Road  
Clute, TX 77531

With a copy to:  
Chief – Civil Division  
Brazoria County Criminal  
District Attorney’s Office  
111 E. Locust, Suite 408A  
Angleton, Texas 77515

Laurence E. Boyd  
PO Box 269  
Angleton, TX 77516-0269

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 authorize 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.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]**

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:   
L.M. "Matt" Sebesta, Jr.

COUNTY JUDGE

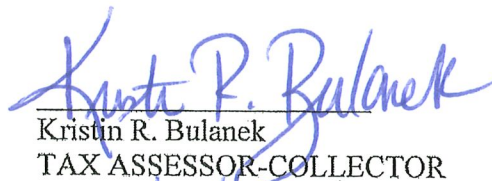
Date: 5/15/2024

**VELASCO DRAINAGE DISTRICT:**

By:   
Stuart Herbst

Chairman

Date: 4/18/2024

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024

THE STATE OF TEXAS           §  
  §  
COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES AND PID ASSESSMENTS FOR  
CITY OF WEST COLUMBIA**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **CITY OF WEST COLUMBIA** (the "City") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, 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 City is a political subdivision of the State of Texas, acting by and through its governing body.

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, Texas Local Government Code section 372.0175, 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 and public improvement district ("PID") assessment collection services.

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

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

1.7 The City 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 City 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 City 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 and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the City, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the City for accounts within the jurisdiction of the City. 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 Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the City and will collect and process through the County’s bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the City shall be remitted by electronic automated clearing house transactions (“ACH”) to the City’s designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County’s remittance to the City. The Tax Assessor-Collector shall remit to the City all tax proceeds and PID assessments collected for the City 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 City 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 City bearing any ACH transfer fee required by an agreement between the County and the County’s depository then in effect.

2.5 The Tax Assessor-Collector shall provide the City monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the City 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.

2.7 The Tax Assessor-Collector shall provide the City a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the City no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 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 City.

### III. CITY OBLIGATIONS

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

3.1 The City shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

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

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the City 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 City.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the City shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), 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 collecting PID assessments for the City.

3.5 The Parties further agree the amount to be paid by the City 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 City 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 City, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.



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

3.7 The City shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The City shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The City 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 City shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The City 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 City.

3.10 The Parties acknowledge and agree that the City has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, 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 City and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the City does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the City shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the City 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 City.

3.12 The City's performance under this Agreement is conditioned on the appropriation of funds by the City 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 City's 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 May 1, 2024, and shall remain in full force and effect for one year, through April 30, 2025. This Agreement shall automatically renew on

May 1, 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 City, the City shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the City 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 City 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 City 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 CITY:

Debbie A. Sutherland  
West Columbia City Manager  
P.O. Box 487  
West Columbia, TX 77486

With a copy to:

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

Laurie B. Kincannon, Mayor  
City of West Columbia  
P.O. Box 487  
West Columbia, TX 77486

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.

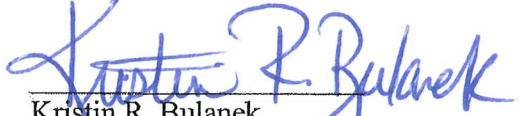
IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their following properly authorized officers, having the necessary authority to execute this Agreement on behalf of the Parties, and made this Agreement effective as of the last date listed below:

**BRAZORIA COUNTY, TEXAS:**

By: 

L.M. "Matt" Sebesta, Jr.  
COUNTY JUDGE


Date: 5/15/2024

By: 

Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024

**CITY OF WEST COLUMBIA:**

By: 

Laurie B. Kineannon  
Mayor

Date: 4-08-24

**A T T E S T:**

By: 

Kaili M. Avirett  
City Secretary/Treasurer

Date: 4-08-24

THE STATE OF TEXAS           §  
  §  
COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES AND PID ASSESSMENTS FOR  
CITY OF LAKE JACKSON**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and CITY OF LAKE JACKSON (the "City") (singularly and collectively, the "Party" and "Parties") pursuant to the Interlocal Cooperation Act, Texas Government Code chapter 791, Texas Property Tax Code sections 6.23 and 6.24, and Texas Local Government Code section 372.0175, 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 City is a political subdivision of the State of Texas, acting by and through its governing body.

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, Texas Local Government Code section 372.0175, 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 and public improvement district ("PID") assessment collection services.

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

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

1.7 The City 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 City 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 City 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 and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

2.2 Except as otherwise provided in this Agreement, in all matters pertaining to the assessment and collection of taxes for the City, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection and PID assessment collection for the City for accounts within the jurisdiction of the City. 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 Tax Assessor-Collector shall provide customary notices and billings concerning taxes and PID assessments owed to the City and will collect and process through the County's bank account all income received therefrom, in the general manner and at the same times in which the Tax Assessor-Collector assesses and collects taxes for the County and other taxing entities.

2.4 The taxes and assessments collected by the County for the City shall be remitted by electronic automated clearing house transactions ("ACH") to the City's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the City. The Tax Assessor-Collector shall remit to the City all tax proceeds and PID assessments collected for the City 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 City 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 City bearing any ACH transfer fee required by an agreement between the County and the County's depository then in effect.

2.5 The Tax Assessor-Collector shall provide the City monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.6 The Tax Assessor-Collector shall provide the City 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.

2.7 The Tax Assessor-Collector shall provide the City a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.8 The County shall bill the City no later than the 31st day of December each year for the annual charge for assessing and collecting taxes and PID assessments under this Agreement.

2.9 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 City.

### III. CITY OBLIGATIONS

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

3.1 The City shall comply with all provisions of the Texas Property Tax Code and Local Government Code, as amended, regarding collection of ad valorem property taxes and PID assessments.

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

3.3 For services related to the collection of ad valorem property taxes rendered pursuant to this Agreement, the City 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 City.

3.4 For services related to PID assessment collection rendered pursuant to this Agreement, the City shall also pay the County the following for each PID: (1) an annual charge of Thirty-Six Cents (\$0.36) per parcel and (2) an initial set-up fee of One Thousand Dollars and No Cents (\$1,000.00), 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 collecting PID assessments for the City.

3.5 The Parties further agree the amount to be paid by the City 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 City 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 City, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.



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

3.7 The City shall ensure the Tax Assessor-Collector is notified no later than May 1 of the applicable year when requested to collect assessments for a new PID. The City shall also ensure the Tax Assessor-Collector is provided an assessment roll for each PID no later than September 1 of each year.

3.8 The City 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 City shall provide accurate information to the Tax Assessor-Collector to permit the timely and accurate calculations and publications of applicable tax rates.

3.9 The City 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 City.

3.10 The Parties acknowledge and agree that the City has and retains the exclusive authority to contract with private legal counsel for the collection of delinquent property taxes and PID assessments, 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 City and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts and PID assessments. In the event the City does not designate private legal counsel for the collection of delinquent property taxes and PID assessments, the City shall utilize the same private legal counsel as the County.

3.11 In the event the County waives any penalty and/or interest on any parcel, pursuant to Texas Property Tax Code section 33.011, the City 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 City.

3.12 The City's performance under this Agreement is conditioned on the appropriation of funds by the City 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 City's 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 May 1, 2024, and shall remain in full force and effect for one year, through April 30, 2025. This Agreement shall automatically renew on

May 1, 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 City, the City shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the City 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 City 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 City 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 CITY:

Modesto Mundo  
 City Manager  
 25 Oak Drive  
 Lake Jackson, Texas 77566

With a copy to:

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

Sally Villarreal  
 City Secretary  
 25 Oak Drive  
 Lake Jackson, Texas 77566

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 authorize this Agreement.

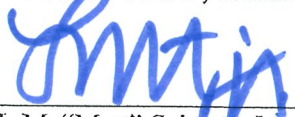
8.10 Titles or Headings. Any titles or headings of sections and paragraphs in this Agreement are included solely for convenience, shall not be considered a part of the Agreement, shall not in any way serve to modify or restrict any term or provision, and shall not be considered in ascertaining intent.

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

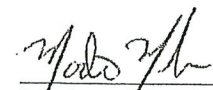
8.12 Counterparts. This Agreement may be executed in one or more counterparts, all of which together will be deemed an original.


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:   
L.M. "Matt" Sebesta, Jr.  
COUNTY JUDGE  
Date: 5/15/2024

**CITY OF LAKE JACKSON:**

By:   
Modesto Mundo  
City Manager  
Date: April 15, 2024

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR  
Date: 5/14/2024

THE STATE OF TEXAS           §  
  §  
COUNTY OF BRAZORIA       §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES FOR ANGLETON DANBURY HOSPITAL DISTRICT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between BRAZORIA COUNTY, TEXAS (the "County") and ANGLETON DANBURY HOSPITAL DISTRICT (the "District") (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 District is a political subdivision of the State of Texas, acting by and through its Governing Body.

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 District.

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

1.7 The District 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 District 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 District 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 District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. 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 District shall be remitted by electronic automated clearing house transactions ("ACH") to the District designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District 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 District 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 District 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 District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District 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 District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District 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 District.

### III. DISTRICT OBLIGATIONS

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

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

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District 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 District 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 District.

3.4 The Parties further agree the amount to be paid by the District 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 District 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 District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

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

3.6 The District 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 District 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 District 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 District.

3.8 The Parties acknowledge and agree that the District 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 District and the attorney(s) out of



the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District 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 District 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 District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District 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 District 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 District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District 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 District 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 District 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 DISTRICT:

Bill Garwood  
Chief Financial Officer  
132 E. Hospital Dr.  
Angleton, TX 77515

With a copy to:

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

Matt Edquist  
120 West Myrtle St.  
Angleton, TX 77515

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.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]**

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:   
L.M. "Matt" Sebesta, Jr.

COUNTY JUDGE


Date: 5/15/2024

**ANGLETON DANBURY HOSPITAL DISTRICT:**

By:   
Melba Beken

Chair, Board of Directors

Date: 4/22/24

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024

2025 RELEASE UNDER E.O. 14176

THE STATE OF TEXAS           §  
  §  
COUNTY OF BRAZORIA       §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES FOR PORT FREEPORT**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **PORT FREEPORT** (the "Port") (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 Port is a political subdivision of the State of Texas, acting by and through its Governing Body.

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 Port.

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

1.7 The Port 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 Port 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 Port 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 Port, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the Port for accounts within the jurisdiction of the Port. 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 Port shall be remitted by electronic automated clearing house transactions ("ACH") to the Port's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the Port. The Tax Assessor-Collector shall remit to the Port all tax proceeds collected for the Port 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 Port 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 Port 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 Port monthly and annual reports as required by Texas Property Tax Code section 31.10.
- 2.5 The Tax Assessor-Collector shall provide the Port 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 Port a copy of existing bonds required by Texas Property Tax Code section 6.28.
- 2.7 The County shall bill the Port 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 Port.

### **III. PORT OBLIGATIONS**

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

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

3.2 The Port shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. The Port 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 Port 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 Port.

3.4 The Parties further agree the amount to be paid by the Port 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 Port 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 Port, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

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

3.6 The Port 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 Port 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 Port 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 Port.

3.8 The Parties acknowledge and agree that the Port 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 Port and the attorney(s) out of the



proceeds received from the collection of delinquent tax accounts. In the event the Port does not designate private legal counsel for the collection of delinquent property taxes, the Port 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 Port 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 Port.

3.10 The Port's performance under this Agreement is conditioned on the appropriation of funds by the Port 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 Port 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 Port, the Port shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the Port 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 Port 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 Port 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 PORT:

Rob Lowe  
Dir. of Administration/CFO  
1100 Cherry Street  
Freeport, TX 77541

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

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.

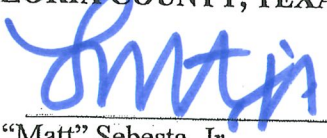
8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

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

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]**

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:   
L.M. "Matt" Sebesta, Jr.

COUNTY JUDGE

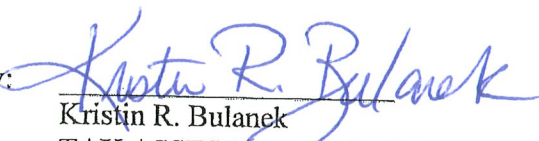
Date: 5/15/2024

**PORT FREEPORT:**

By:   
Phyllis Saathoff

EXECUTIVE DIRECTOR/CEO

Date: 4-26-2024

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024

THE STATE OF TEXAS           §  
  §  
COUNTY OF BRAZORIA         §

**INTERLOCAL COOPERATION AGREEMENT FOR  
COLLECTION OF TAXES FOR BRAZORIA COUNTY  
FRESH WATER SUPPLY DISTRICT NO. 2**

This Interlocal Cooperation Agreement (the "Agreement") is made and entered into by and between **BRAZORIA COUNTY, TEXAS** (the "County") and **BRAZORIA COUNTY FRESH WATER SUPPLY DISTRICT NO. 2** (the "District") (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 District is a political subdivision of the State of Texas, acting by and through its Governing Body.

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 District.

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

1.7 The District 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 District 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 District 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 District, the County, through the Tax Assessor-Collector, shall perform the duties of tax assessment and collection for the District for accounts within the jurisdiction of the District. 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 District shall be remitted by electronic automated clearing house transactions ("ACH") to the District's designated depository. Refunds to taxpayers and taxpayer checks returned from banks shall be deducted from County's remittance to the District. The Tax Assessor-Collector shall remit to the District all tax proceeds collected for the District 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 District 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 District 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 District monthly and annual reports as required by Texas Property Tax Code section 31.10.

2.5 The Tax Assessor-Collector shall provide the District 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 District a copy of existing bonds required by Texas Property Tax Code section 6.28.

2.7 The County shall bill the District 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 District.

### **III. DISTRICT OBLIGATIONS**

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

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

3.2 The District shall adopt a tax rate in accordance with Texas Property Tax Code Section 26.05. the District 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 District 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 District.

3.4 The Parties further agree the amount to be paid by the District 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 District 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 District, and this Agreement shall then renew at the adjusted rate without need to amend this Agreement.

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

3.6 The District 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 District 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 District 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 District.

3.8 The Parties acknowledge and agree that the District 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 District and the attorney(s) out of the proceeds received from the collection of delinquent tax accounts. In the event the District does not designate private legal counsel for the collection of delinquent property taxes, the District 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 District 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 District.

3.10 The District's performance under this Agreement is conditioned on the appropriation of funds by the District 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 District 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 District, the District shall assume all contractual obligations entered into with the County for services rendered under this Agreement to the District 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 District 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 District 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 DISTRICT:  
BCFWSD#2  
Bookkeeper  
4505 County Road 459A  
Freeport, TX 77541  
customerservice@bcfwsd#2.com

With a copy to:  
Chief – Civil Division  
Brazoria County Criminal  
District Attorney’s Office  
111 E. Locust, Suite 408A  
Angleton, Texas 77515

[\_\_\_\_\_]
[\_\_\_\_\_]
[\_\_\_\_\_]

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.

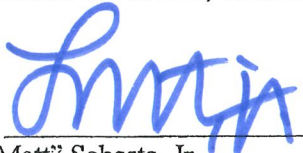
8.11 Including. Wherever the word "including" is used, it is deemed to mean "including, without limitation."

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

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]**

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:   
L.M. "Matt" Sebesta, Jr.

COUNTY JUDGE

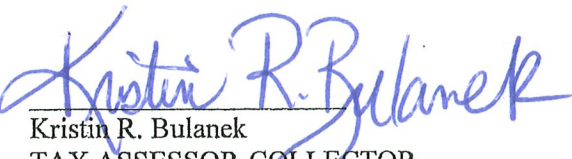
Date: 5/15/2024

BRAZORIA COUNTY FRESH WATER SUPPLY DISTRICT NO. 2:

By:   
Tim Benkula

PRESIDENT

Date: 4-11-24

By:   
Kristin R. Bulanek  
TAX ASSESSOR-COLLECTOR

Date: 5/14/2024