



## TARRANT COUNTY TAX OFFICE

100 E. Weatherford, Room 105 • Fort Worth, Texas 76196-0301 • 817-884-1100  
taxoffice@tarrantcounty.com  
In God We Trust

**RON WRIGHT**  
Tax Assessor-Collector

August 24, 2016

Mr Troy Lestina  
Assistant Director of Business Services  
1200 E Broad St  
Mansfield, TX 76063

Dear Mr. Lestina,

I am pleased to enclose our tax collection contract for the coming year. I am lowering my collection fee for the coming year for in-county accounts to \$.95 the lowest collection fee of any urban county in Texas. The fee for out-of-county accounts will remain \$2.60 per account. The rates will be applied to the Tax Year 2015 ending number of accounts.

State law requires that I charge taxing entities my actual costs for tax collection.

Enclosed are three original renewal contracts for the assessment and collection of your ad valorem taxes by my office for the tax year 2016. After the contracts have been signed, please return ALL copies to the attention of Sheila Moore, Entity Liaison. I will mail a fully executed contract to you after the Commissioner's Court has made formal approval of the contract. This will be at the end of September, so the contract will be returned in October. If you require more than one original, please make a copy of the contract and mail all four back to my office. In order to have your contract in place prior to the upcoming tax season, I would ask that you have the properly executed contract returned to me no later than **July 31, 2016**.

In addition to your 2016 contract, I am enclosing an attorney confirmation form. Please fill out the requested information, sign and return to my office along with the collection contracts.

You will be invoiced for your collection commission by January 31, 2017 with payment due no later than February 28, 2017.

The time for rate calculations is rapidly approaching and many of you are already in budget preparations. Please remember the importance of getting the rate and exemption information to us prior to the **September 16<sup>th</sup>** rate submission deadline. My office will provide more information on this requirement in the near future.

If you have questions, please contact my Entity Liaison, Sheila Moore, at 817-884-1526, or you may contact me at 817-884-1106 or by e-mail [rjwright@tarrantcounty.com](mailto:rjwright@tarrantcounty.com).

Sincerely,

A handwritten signature in cursive script that reads "Ron Wright".

Ron Wright, PCC  
Tax Assessor-Collector  
Tarrant County

Agreement made this \_\_\_\_ day of \_\_\_\_\_, 2016, by and between the Tarrant County Tax Assessor/Collector, hereinafter referred to as "ASSESSOR/COLLECTOR," and Tarrant County, hereinafter referred to as the "COUNTY," both of whom are addressed at 100 East Weatherford Street, Fort Worth, Texas 76196-0301, and the South Pointe Public Improvement District, hereinafter referred to as "South Pointe Public Improvement District" whose address is 1200 E Broad St, Mansfield, TX 76063.

**PURPOSE OF AGREEMENT**

The purpose of this Agreement is to state the terms and conditions under which the ASSESSOR/COLLECTOR will provide assessment and collection services of special assessments levied by the South Pointe Public Improvement District, in accordance with Chapter 372 of the Texas Local Government Code (the "Assessments").

NOW THEREFORE, in consideration of the mutual promises herein contained, the parties hereto agree as follows:

**I.**

**SERVICES TO BE PERFORMED**

The ASSESSOR/COLLECTOR agrees to bill and collect the assessments due and owing on property upon which the South Pointe Public Improvement District has imposed said assessments. The ASSESSOR/COLLECTOR shall perform the said services in the same manner and fashion as Tarrant County collects its own taxes due and owing on taxable property. The services performed are as follows: receiving the Certified Appraisal Roll from the appropriate Appraisal District and monthly changes thereto; providing mortgage companies, property owners and tax representatives assessment roll and payment data; providing all necessary Assessments and Truth in Taxation calculations as required; the transmittal of assessment statements via the U.S. Mail or electronic transfer of data; and payment processing. All South Pointe Public Improvement District disbursements, made by check or by electronic transfer (ACH), for collected tax accounts will be made to the South Pointe Public Improvement District on the day the COUNTY Depository Bank indicates the mandatory assigned "float" period has elapsed and the funds are posted to the collected balance. If any daily collection total is less than one hundred dollars (\$100.00), the disbursement may be withheld until the cumulative total of taxes collected for the South Pointe Public Improvement District equals at least one hundred dollars (\$100.00), or at the close of the month.

**II.**

**REPORTS**

The ASSESSOR/COLLECTOR will provide the South Pointe Public Improvement District the following reports, if requested:

- Daily: General Ledger Distribution Report
- Weekly: Detail Collection Report (Summary)
- Monthly: Assessment Roll Summary (Totals Only)
- Year-to-Date Summary Report
- Detail Collection Report (Summary)
- Distribution Report (Summary)
- Delinquent Tax Attorney Tape
- Annual: Paid Assessment Roll
- Delinquent Assessment Roll
- Current Assessment Roll

A selection of the above listed Reports will only be available by internet access. The ASSESSOR/COLLECTOR will provide the South Pointe Public Improvement District the General Ledger Revenue & Expense Report monthly as required by Sec. 31.10 of the Texas Property Tax Code.

**III.**  
**COMPENSATION**

In consideration of the services to be performed by the ASSESSOR/COLLECTOR, compensation for the services rendered is a rate of ninety-five cents (\$0.95) per account located within Tarrant County, and two-dollars and sixty cents (\$2.60) per account located outside Tarrant County. The number of accounts will be based on the July 25 billing roll certified to the ASSESSOR/COLLECTOR, net of subsequent account additions and deletions made by the Appraisal District. The ASSESSOR/COLLECTOR will invoice for all these accounts by **January 31, 2017** with payment to be received from the South Pointe Public Improvement District by **February 28, 2017**.

The scope of services identified in this contract does not include the administration of a rollback election. In the event of a successful rollback election, these costs incurred by the Tarrant County Tax Office will be separately identified, billed, and paid by the entity.

**IV.**  
**AUDITS**

The ASSESSOR/COLLECTOR will provide to the South Pointe Public Improvement District auditor necessary explanations of all reports and access to ASSESSOR/COLLECTOR in-house tax system computer terminals to assist the South Pointe Public Improvement District auditor in verifying audit samples of the financial data previously provided by the ASSESSOR/COLLECTOR during the past audit period. Additional support for entity verification or entity auditor verification is not a part of this contract. Each request for support will be reviewed individually. Costs for providing audit support will be determined by the ASSESSOR/COLLECTOR and will be charged to and must be paid by the South Pointe Public Improvement District.

**V.**  
**TAX RATE REQUIREMENT**

**The South Pointe Public Improvement District will provide the ASSESSOR/COLLECTOR, in writing, the South Pointe Public Improvement District's newly adopted assessment rates and exemption schedules to be applied for assessing purposes by Friday, September 16, 2016.** Under authority of Section 31.01 (h) of the Property Tax Code, any additional cost of printing and mailing tax statements because of late reporting of the assessment rates or the exemption schedules will be charged to and must be paid by the South Pointe Public Improvement District.

The assessment rates and the exemption schedules, if any, for each of the last five (5) years in which an assessment was levied, or all prior years where there remains delinquent assessments, must be furnished in writing to the ASSESSOR/COLLECTOR at the time of the initial contract.

**VI.**  
**COMPLIANCE WITH APPLICABLE  
STATUTES, ORDINANCES, AND REGULATIONS**

In performing the services required under this Agreement, the ASSESSOR/COLLECTOR shall comply with all applicable federal and state statutes, final Court orders and Comptroller regulations. If such compliance is impossible for reasons beyond its control, the ASSESSOR/COLLECTOR shall immediately notify the South Pointe Public Improvement District of that fact and the reasons therefore.

**VII.**  
**DEPOSIT OF FUNDS**

All funds collected by the ASSESSOR/COLLECTOR in the performance of the services stated herein for the South Pointe Public Improvement District shall be promptly transferred to the account of the South Pointe Public Improvement District at the District's depository bank. All payments to entities will be made electronically either by the automated clearing house (ACH) or wire transfer. Wire transferred funds will incur an additional fee, which will be charged back to the South Pointe Public Improvement District and deducted from those collected funds. The transfer fees charged will be the same fees charged to the COUNTY by its bank depository. If the South Pointe Public Improvement District desires its tax disbursements to be made by wire transfer the ASSESSOR/COLLECTOR has no liability for the funds after initiation of the wire transfer of the South Pointe Public Improvement District's funds from the COUNTY Depository to the South Pointe Public Improvement District's designated depository.

**VIII.**  
**INVESTMENT OF FUNDS**

The South Pointe Public Improvement District hereby agrees that the COUNTY, acting through the County Auditor, may invest collected assessment funds of the South Pointe Public Improvement District during the period between collection and payment. The COUNTY agrees that it will invest such funds in compliance with the Public Funds Investment Act. The COUNTY further agrees that it will pay to the South Pointe Public Improvement District all interest or other earnings attributable to taxes owed to the South Pointe Public Improvement District. All parties agree that this Agreement will not be construed to lengthen the time period during which the COUNTY or the ASSESSOR/COLLECTOR may hold such funds before payment to the South Pointe Public Improvement District.

**IX.**  
**REFUNDS**

Refunds will be made by the ASSESSOR/COLLECTOR except as set forth herein. The ASSESSOR/COLLECTOR will advise the South Pointe Public Improvement District of changes in the assessment rolls which were mandated by the appropriate Appraisal District.

The ASSESSOR/COLLECTOR will not make refunds on prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided to the ASSESSOR/COLLECTOR.

All refunds of overpayments or erroneous payments due, but not requested, and as described in Section 31.11 of the Texas Property Tax Code, will after three (3) years from the date of payment, be proportionately disbursed to those entities contracting with the ASSESSOR/COLLECTOR. The contract must have been in force, actual assessment and collection functions begun and the tax account was at the time of the over or erroneous payment within the South Pointe Public Improvement District's jurisdiction. The proportional share is based upon the South Pointe Public Improvement District's percent of the tax account's total levy assessed at the time of receipt of the over or erroneous payment.

In the event any lawsuit regarding the collection of assessments provided for in this agreement to which the South Pointe Public Improvement District is a party, is settled or a final judgment rendered, and which final judgment is not appealed, and the terms of such settlement agreement or final judgment require that a refund be issued by the South Pointe Public Improvement District to the taxpayer, such refund shall be made by ASSESSOR/COLLECTOR by debiting funds collected by the ASSESSOR/COLLECTOR on behalf of the South Pointe Public Improvement District and remitting such refund to the taxpayer in conformity with the terms of the settlement agreement or final judgment.

**X.**  
**DELINQUENT COLLECTIONS**

The ASSESSOR/COLLECTOR will assess and collect the collection fee pursuant to Sections, 33.07, 33.08, 33.11 and 33.48 of the Property Tax Code, when allowed. The ASSESSOR/COLLECTOR will collect attorney fees that are specified by the South Pointe Public Improvement District through written agreement with a delinquent collection Attorney. The ASSESSOR/COLLECTOR will disburse the amount directly to the South Pointe Public Improvement District for compensation to a firm under contract to the City.

If the delinquent collection Attorney contracted by the South Pointe Public Improvement District requires attendance of ASSESSOR/COLLECTOR personnel at a court other than the District Courts in downtown Fort Worth, and the COUNTY is not a party, the employee's expenses and proportionate salary will be the responsibility of the South Pointe Public Improvement District and will be added to the collection expenses and charged to the South Pointe Public Improvement District.

The ASSESSOR/COLLECTOR will not be responsible for the collection of prior year delinquent accounts unless all delinquent accounts information is provided to the ASSESSOR/COLLECTOR.

**XI.**  
**TERM OF AGREEMENT**

This Agreement shall become effective as of the date hereinabove set out, and shall continue in effect during the 2016 tax year, unless sooner terminated by providing sixty (60) day written notice, as outlined in paragraph XII.

**XII.**  
**NOTICES**

Any notices to be given hereunder by either party to the other may be effected, in writing, either by personal delivery or by mail, registered or certified, postage prepaid with return receipt requested. Mailed notices shall be addressed to the address of the parties as they appear in the introductory paragraph of this Agreement, but each party may change this address by written notice in accordance with this paragraph.

**XIII.**

**MISCELLANEOUS PROVISIONS**

This instrument hereto contains the entire Agreement between the parties relating to the rights herein granted and obligations herein assumed. Any oral representations or modifications concerning this instrument shall be of no force or effect.

This Agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Tarrant County, Texas.

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective legal representatives and successors.

In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or enforceability shall not affect any other provision hereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provisions had never been contained.

This Agreement and the attachments hereto constitutes the sole and only agreement of the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the within subject matter.

Executed on the day and year first above written, Tarrant County, Texas.

**BY:** \_\_\_\_\_  
**RON WRIGHT,** \_\_\_\_\_  
**TAX ASSESSOR/COLLECTOR** **DATE**  
**TARRANT COUNTY**

**FOR THE SOUTH POINTE PUBLIC IMPROVEMENT DISTRICT:**

**BY:** \_\_\_\_\_  
\_\_\_\_\_ **DATE**  
**TITLE:** \_\_\_\_\_

**FOR TARRANT COUNTY:**

**BY:** \_\_\_\_\_  
**B. GLEN WHITLEY** \_\_\_\_\_  
**TARRANT COUNTY JUDGE** **DATE**

**APPROVED AS TO FORM:**

**BY:** \_\_\_\_\_  
**CRIMINAL DISTRICT ATTORNEY'S OFFICE\*DATE**

\*By law, the Criminal District Attorney's Office may only approve contracts for its clients. We reviewed this document as to form from our client's legal perspective. Other parties may not rely on this approval. Instead those parties should seek contract review from independent counsel.