

**INTERLOCAL AGREEMENT  
BY AND BETWEEN COMAL COUNTY, TEXAS  
AND  
MEYER RANCH MUNICIPAL UTILITY DISTRICT OF COMAL COUNTY  
FOR TAX ASSESSING AND COLLECTING SERVICES**

**THE STATE OF TEXAS           §  
  §  
COUNTY OF COMAL           §**

**WHEREAS**, Meyer Ranch Municipal Utility District of Comal County (“DISTRICT”) and Comal County, Texas, a political subdivision of the State of Texas (“COUNTY”), have the authority with reference to the terms of Texas Government Code §791.001 at seq., and Texas Tax Code §6.21 at seq., as amended, to authorize the COUNTY through its duly elected Tax Assessor-Collector to act as the Tax Assessor-Collector for the DISTRICT; and

**NOW, THEREFORE**, for and in consideration as hereinafter expressed and the mutual considerations set out herein, it is agreed by and between COUNTY and DISTRICT as follows:

**ARTICLE 1  
PURPOSE**

1.01 The COUNTY, through its Tax Assessor-Collector, shall serve as Tax Assessor-Collector for DISTRICT for ad valorem tax purposes pursuant to the terms herein provided. The purpose of this agreement is to set forth the duties, costs, and timing of deposits of the COUNTY on behalf of DISTRICT, and to perform related governmental and administrative functions and services.

**ARTICLE 2  
TERM**

2.01 The agreement is for the collection of DISTRICT property taxes for a term of one (1) year, beginning May 3, 2018, and ending April 30, 2019. The agreement will automatically renew for successive one (1) year terms, unless notice to terminate is provided to the other party at least one hundred twenty (120) days prior to the end of the term.

2.02 If this agreement should terminate for any reason, including, but not limited to, termination because of agreement of all parties or by judicial decree, all records received by the COUNTY shall be returned to the DISTRICT.

**ARTICLE 3**  
**DESCRIPTION OF SERVICES**

3.01 The COUNTY, through the Comal County Tax Assessor-Collector, hereby agrees to provide the following ad valorem tax related services, consistent with the manner in which COUNTY collects property taxes itself:

- A. Establish the tax roll based on taxable values certified by the Comal Appraisal District, the tax rate provided by DISTRICT, and all exemption or discounts authorized by DISTRICT, or otherwise provided by statute;
- B. Calculate and deliver the effective tax rate, and prepare and deliver the rollback worksheet and notices;
- C. Prepare and deliver the Truth in Taxation Notice;
- D. Prepare and deliver tax statements for all DISTRICT property tax accounts;
- E. Receive payments of property taxes on behalf of DISTRICT;
- F. Disburse tax monies and deposit in DISTRICT depository, via wire transfer or other agreed method, at least monthly;
- G. The DISTRICT may, pursuant to Texas Tax Code, Section 31.10, require deposits to be made more frequently;
- H. Initiate proper procedures for the enforcement and collection of all delinquent property taxes owed to DISTRICT, and COUNTY shall provide delinquent property tax collection services in accordance with Section 6.30 of the Texas Tax Code, or other applicable provisions;
- I. Prepare and submit reports as required pursuant to Texas Tax Code, Section 31.10 to DISTRICT accounting for all property taxes collected. The COUNTY further agrees to prepare or provide information and reports for the state agencies, auditors, and other activities regarding the assessment, collection, and disbursement of ad valorem taxes. COUNTY shall provide information directly to the auditor for DISTRICT when requested by such auditor, including annual information of property tax collections for the year, copies of audit reports, and management letter; and
- J. COUNTY shall permit DISTRICT to inspect and review books of the Comal County Tax Assessor-Collector. Further, the COUNTY agrees to allow an audit of the property tax records at any time. The expense of such an audit shall be paid by DISTRICT. A copy of the audit results shall be furnished to COUNTY. An audit contemplated under this Section is not the same as the regular annual independent audit.

3.02 DISTRICT, through its Board of Directors, hereby agrees to the following:

- A. DISTRICT authorizes the COUNTY to assess and collect property taxes for DISTRICT in the manner in which the COUNTY assesses and collects its property taxes;

- B. DISTRICT agrees to provide in a timely manner any and all information required by the Texas Tax Code, or specifically requested by the COUNTY. This includes, but is not limited to, the property tax rate in accordance with Section 26.05 of the Texas Tax Code;
- D. DISTRICT specifically authorizes and empowers the COUNTY, its employees, officials, and agents to perform all acts which the COUNTY, its employees, officials, and agents determine necessary and proper in the best interest of DISTRICT in order to accomplish the services required to be performed by the COUNTY. This authorization includes, but is not limited to, the following:
  - a. Determine waiver of penalty and interest requests pursuant to Section 33.011 of the Texas Tax Code;
  - b. Approve refunds for overpayments or erroneous payments pursuant to Section 31.11 of the Texas Tax Code; and
  - c. Enter into installment, escrow, or other agreements for the payment of property taxes; and
- E. DISTRICT authorizes the COUNTY, through its delinquent tax attorney or law firm, to enforce the collection of delinquent property taxes in accordance with Section 6.30 of the Texas Tax Code. However, at any time during the term of this agreement, upon sixty (60) days notice to the COUNTY, the DISTRICT Board of Directors may vote to select its own attorney or law firm for those purposes, but shall not be required to do so.
- F. It shall be DISTRICT's responsibility to publish any required notices at the expense of DISTRICT.

**ARTICLE 4**  
**CONSIDERATION**

4.01 During the term of this agreement, DISTRICT agrees to pay the COUNTY a collection fee as determined by the COUNTY. The COUNTY, in collection for DISTRICT, will base the fee on the reasonable and necessary total costs "over-and-above" the costs incurred by the COUNTY in collecting property taxes for Comal County. The fee will be allocated based on the percentage of the property tax levy imposed by all the taxing entities, other than Comal County, multiplied by the reasonable and necessary additional costs incurred for collecting for all other entities, other than Comal County. Additionally, for taxing entities where parcels are outside Comal County, a cost-per-statement fee to cover the costs of supplies, printing, and postage will be imposed for each statement that is mailed. Furthermore, if the taxing entity does not provide the COUNTY with the approved property tax rate in the timely manner in accordance with Section 26.05 of the Texas Tax Code, separate property tax statements may be required, thereby increasing the costs of collection to DISTRICT.

**ARTICLE 5**  
**NOTICE**

5.01 All notices to be given under this agreement shall be given by regular mail or certified mail addressed to the proper party at the following address:

IF TO COUNTY: Comal County Judge  
150 N. Seguin Ave.  
New Braunfels, Texas 78130

With copy to: Comal County Tax Assessor-Collector  
205 N. Seguin Ave.  
New Braunfels, Texas 78130

IF TO DISTRICT: Meyer Ranch Municipal Utility District  
\_\_\_\_\_  
\_\_\_\_\_

With copy to: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ARTICLE 6**  
**TEXAS LAW TO APPLY**

6.01 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 Comal County, Texas. Exclusive venue shall be in a court of competent jurisdiction in Comal County, Texas.

**ARTICLE 7**  
**LEGAL CONSTRUCTION**

7.01 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 by a court of competent jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other provision thereof, and this agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

**ARTICLE 8**  
**PRIOR AGREEMENT SUPERSEDED**

8.01 This agreement constitutes the sole and only agreement of the parties hereto and supersedes any prior understanding or written or oral agreements between the parties respecting the subject matter contained herein.

**ARTICLE 9**  
**AMENDMENT**

9.01 No amendment, modification, or alteration of the terms hereof shall be binding unless the same be in writing, dated subsequent to the date hereof and duly executed by the parties hereto.

**ARTICLE 10**  
**IMMUNITY**

10.01 No provision of this agreement shall affect or waive any sovereign or governmental immunity available to the County and/or the District and/or their respective elected officials, officers, employees and agents under Federal or Texas law nor waive any defenses or remedies at law available to any or all of the foregoing under Federal or Texas law.

EXECUTED IN DUPLICATE ORIGINALS, EACH OF WHICH SHALL HAVE THE FULL FORCE AND EFFECT OF ANY ORIGINAL, THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018.

**COUNTY OF COMAL**

**MEYER RANCH MUNICIPAL UTILITY DIST.**

BY: \_\_\_\_\_  
Sherman Krause  
Comal County Judge

BY: \_\_\_\_\_

BY: \_\_\_\_\_  
Cathy C. Talcott  
Comal County Tax Assessor-Collector

BY: \_\_\_\_\_

ATTEST:

ATTEST:

\_\_\_\_\_  
Bobbie Koepf  
Comal County Clerk

\_\_\_\_\_

DRAFT