

RESOLUTION NO. 2009-05-26

**A Resolution Of The City Council Of The City Of Llano Authorizing The Filing Of
A Grant Application With The Governor's Office/Criminal Justice Division (CJD)
For The Llano Police Department, Technology Project.**

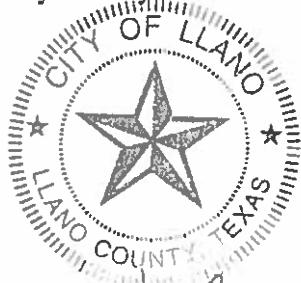
WHEREAS, the City finds it in the best interest of the citizens of Llano that the Llano Police Department's Office, Technology Project be operated for fiscal year 2010; and

WHEREAS, the City agrees that in the event of loss or misuse of the Criminal Justice Division funds, the Llano City Council assures that the funds will be returned to the Criminal Justice Division in full.

WHEREAS, the City designates Mike Reagor, Mayor, as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Llano approves submission of the grant application for the Llano Police Department's Office Technology Project to the Office of the Governor, Criminal Justice Division.

PASSED AND APPROVED by the City Council of the City of Llano in Llano, Texas on this 26th day of May 2009.



Mike Reagor
Mike Reagor, Mayor

ATTEST:

Kerry Williams
Kerry Williams, City Secretary

Grant Application Confirmation Number: _____

RESOLUTION

A RESOLUTION AUTHORIZING AN INTERLOCAL CONTRACT WITH LLANO COUNTY FOR THE COLLECTION AND ASSESSMENT OF TAXES AND IMPOSING ADDITIONAL PENALTY FOR 2008 AND SUBSEQUENT YEARS DELINQUENT TAXES

WHEREAS, the Texas Property Tax Code Section 6.24 authorizes the **City Of Llano** to contract with **Llano County** for the collection and assessment of the District's of ad valorem property taxes;

WHEREAS, the Texas Property Tax Code Sections 33.07 and 33.08, as amended by the Seventy Seventh Legislature by Act of May 17, 2001; authorize the governing body of the **City Of Llano** to impose a collection penalty in an amount that does not exceed the amount of the compensation specified in the contract with the private attorney; and

WHEREAS, the source of the funds for the private attorney's compensation is the additional penalty paid by the delinquent taxpayer, rather than the public treasury;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the **Council** of the **City of Llano** that the attached Contract between the **City of Llano** and **Llano County** and execution of the contract are hereby **APPROVED** and **AUTHORIZED** on this day.

IT IS FURTHER RESOLVED AND ORDERED that taxes for the year **20 08** and taxes for all subsequent years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended.

IT IS FURTHER RESOLVED AND ORDERED that the taxes for the year **2008** and taxes for all subsequent years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

This resolution shall take effect immediately from and after its passage in accordance with the provisions of the law.

PASSED AND APPROVED this 18th day of May, 2009.

City of Llano

By: Mike Reagan
Mayor

CONTRACT FOR TAX ASSESSMENT AND COLLECTION SERVICES

STATE OF TEXAS §

COUNTY OF LLANO §

This interlocal contract is between Llano County, hereinafter called "County", and the City Of Llano Taxing Unit, hereinafter called "Taxing Unit" and is entered into under the provisions of Chapter 791, TEX. GOVERNMENT CODE, and Chapter 6, TEX. TAX CODE.

1.0 PURPOSE

The parties to this contract wish to authorize the County to provide the assessment and collection of the Taxing Unit's property taxes under the provisions of Section 6.24, of the Texas Tax Code.

2.0 TERM

This Contract shall be effective from the 1st day of October, 2009, through the 30th day of September, 2010, and shall automatically renew thereafter for year-to-year terms commencing on October 1 of each year and ending on September 30th of the succeeding year, until terminated by either party pursuant to the termination provisions under §12.0 of this Contract. This automatic renewal is subject to the requirement in Section 10.01 that the annual fee amount be agreed upon each year.

3.0 APPOINTMENT OF TAX ASSESSOR-COLLECTOR

3.01 The Tax Assessor-Collector of Llano County is hereby designated as Tax Assessor-Collector for the Taxing Unit.

3.02 The person herein designated as Tax Assessor-Collector is also hereby designated by the Taxing Unit as the person designated to calculate the effective tax rate and the rollback tax rate for the Taxing Unit under the provisions of Section 26.04(c) Property Tax Code.

4.0 SERVICES TO BE PERFORMED

County agrees to perform all necessary assessment and collection functions authorized and required by law for the Taxing Unit.

5.0 ASSESSMENT AND COLLECTION RECORDS

5.01 The Taxing Unit shall transfer to the care, custody and control of the Llano County Tax Assessor & Collector, without charge, copies of all books and records necessary for the performance of the duties and responsibilities of the County pursuant to this Contract.

5.02 At the termination of this Contract for any reason, the County shall return copies of all assessment and collection records it holds concerning the Taxing Unit within fifteen (15) days after receipt of notice of termination of this Contract as provided hereinbelow.

6.0 EMPLOYMENT OF COUNSEL AND AUTHORIZATION TO INSTITUTE LEGAL ACTIONS

6.01 The County shall have the right and authority to employ by contract private legal counsel for the enforced collection of its delinquent taxes and the delinquent taxes owed to the Taxing Unit. The Taxing Unit agrees and does hereby impose the same additional penalty provided for in Sections 33.07 and 33.08, Texas Tax Code as imposed by the County and that the fee paid for the services of the private collection attorney shall be the same as contracted for by the County.

6.02 Payment of the Taxing Unit's counsel shall be made by the County from the funds that the County collects for the Taxing Unit and in the amount and manner provided by the contract with such counsel.

6.03 The Taxing Unit expressly authorizes such legal counsel to institute and prosecute delinquent tax suits and any other permitted legal actions on behalf of the Taxing Unit to collect its taxes.

7.0 EXAMINATION OF EXPENSE RECORDS

All expenses incurred by the County for the assessment and collection of taxes shall be clearly kept on the books and records of the County. The Taxing Unit or its designated representative is authorized to examine the records to be kept by the County at such reasonable times and intervals as the Taxing Unit deems fit. Such books and records will be kept in the offices of the County Tax Assessor-Collector.

8.0 REMITTANCE OF TAX COLLECTIONS

8.01 County agrees to pay over to the Taxing Unit all taxes, penalty and interest collected by its assessor & collector, less the following items: (1) any payment of refunds described under §9.0 below, and (2) any appropriate offsets and credits for hot checks and clerical errors.

8.02 Remittances to the Taxing Unit shall be made no less frequently than the end of each business week.

9.0 REFUNDS

County shall process all applications for refunds and pay all refunds required under the provisions of the Property Tax Code. County shall pay all refunds that are found to be due and owing by the Taxing Unit from collections on hand for the Taxing Unit. If amounts to be refunded exceed collections currently on hand, any required refund shall be remitted by the Taxing Unit to the County within seven (7) days of notification of such sums due.

10.0 PAYMENT FOR ASSESSMENT AND COLLECTION SERVICES

10.01 The Taxing Unit agrees to pay County the costs of performing all the assessment and collections services described herein on behalf of the Taxing Unit. The cost of performing these functions shall be approved by the Commissioners Court during its budget adoption process. Said costs are mutually agreed to be \$ 2,538.00 during the initial year of this contract and in subsequent years shall be determined to reflect the latest tax collection and assessment budget. Such annual adjustments in the costs payable by Taxing Unit shall be evidenced by a letter agreement signed by the Llano County Tax Assessor-Collector and a representative of the Taxing Unit.

10.02 The Taxing Unit shall pay the annual contract fee in quarterly installments payable on October 1, January 1, April 1, and July 1 of each contract year. Payments are payable to Llano County and sent to P.O. Box 367 , Llano ,Tx. 78643

10.03 In the event that the Taxing Unit becomes subject to a successful tax rate rollback election, or if the Taxing Unit's tax rate is otherwise changed after the County begins collections for the Taxing Unit in any given year, thus requiring the printing and distribution of new tax statements and the processing of refunds, the Taxing Unit agrees to reimburse the County for the actual costs of providing those additional statements. The manner in which reimbursement is made for those additional costs shall be by the County's withholding such costs from the ordinary remittances of collections made under §8.0 above. The time and manner in which the County shall make any refunds for the Taxing Unit following such a rollback election, shall be made as required by law.

10.04 Should the County's annual expenses incurred in the performance of the responsibilities required in this contract exceed the amount received under §10.01 then the Taxing Unit shall be required to reimburse the county upon receiving written documentation of the expenses incurred. The county is entitled to be reimbursed for expenses incurred in collecting taxes for the Taxing Unit including but not limited to expenses for personnel, office space, paper, supplies, postage, publication fees, computer services, wire transfer and other banking fees, etc.

11.0 ADMINISTRATIVE PROVISIONS

11.01 All revenue received from the sale of tax certificates by the County shall be retained by the County as revenue to be applied against its assessment and collections expense budget for the year in which it is received.

11.02 The County shall provide the governing body of the Taxing Unit with a print out and a computer tape of the tax roll for each year that this Contract is in effect.

12.0 TERMINATION

12.01 This Contract shall continue in full force and effect from year to year until such time as the County or the Taxing Unit, by written notice to the other, terminates this Contract. Such termination to be effective only if notice thereof is provided to the other party on or before June 1 of the year in which the party intends to terminate.

12.02 The parties may in writing agree at any time to any other termination procedure that is mutually acceptable.

13.0 MAILING OF CURRENT TAX STATEMENTS

The governing body of the Taxing Unit shall adopt its tax rate, and notify County of its tax rate, before the later of September 20 or the 60th day after the date the certified appraisal roll is received by the Taxing Unit from the appraisal Taxing Unit. If this deadline is not met and the Taxing Unit is not able to notify the County of its adopted tax rate in time for the County to include the Taxing Unit's current taxes on a consolidated tax statement then the county may mail out county only tax statements and mail a separate tax statement for the Taxing Unit as soon as administratively practicable after the Taxing Unit notifies the County of its tax rate. If separate tax statements are needed for the Taxing Unit they will be prepared and mailed at the expense of the Taxing Unit.

14.0 NO LIABILITY FOR FAILURE TO COLLECT

The County shall not be liable to the Taxing Unit for any failure to collect taxes under this Contract, nor shall the County Tax Assessor & Collector be liable to the Taxing Unit for any such failure except where the Tax Assessor & Collector fails to collect taxes resulting from a failure to perform the duties imposed upon that office by law and by this Contract; provided, however, the Tax Assessor & Collector shall not be liable for any failure to collect taxes where the failure to perform duties imposed by law and by this Contract arises out of circumstances beyond his/her control.

15.0 MISCELLANEOUS PROVISIONS

15.01 Parties Bound. This Contract shall be binding upon the County and the Taxing Unit, and their successors and assigns.

15.02 Copies. This Contract is executed in multiple copies, any one of which is a true copy thereof having the same evidentiary value.

15.03 Integration. It is understood and agreed that the entire agreement of the parties is contained herein and that this Contract supersedes all written or oral agreements and negotiations between the parties relating to the subject matter hereof.

15.04 Severability. The provisions of this Contract are severable. If any paragraph, section, subdivision, sentence, clause, or phrase of this Contract is held by a court of competent jurisdiction, for any reason, to be invalid, illegal, or unenforceable, such infirmity shall not affect the remaining provisions of this Contract; provided, however, upon the occurrence of such event, a party may terminate this Contract forthwith upon the delivery of written notice of termination to the other party.

IN WITNESS WHEREOF, these presents are executed by the authority of the governing bodies of the respective parties hereto on the dates shown.

City of Llano

Mike Leagon

Dated: 5-26-2009

Llano County

Wayne Brascom
Wayne Brascom, County Judge

Dated: April 27, 2009

Dexter Sagebiel, Tax Assessor-Collector

Dated: _____