

## UPSHUR COUNTY EMERGENCY SERVICES DISTRICT NO. 2

JUNE 22, 2021

7:00 P.M.


### MINUTES

The regular meeting of the Upshur County Emergency Services District No. 2 Commissioners was held on June 22, 2021, at the New Mountain Fire Station, 9871 State Hwy. 155N, Ore City, Texas 75683.

- 1) **Open meeting.** The meeting was opened by Gaston DeBerry, III.
- 2) **Call to order.** Gaston DeBerry, III called the meeting to order. Prayer was led by Gaston DeBerry, III.
- 3) **Determine quorum present.** Gaston DeBerry, III determined a quorum with all members present.
- 4) **Read and approve minutes from the meeting held May 18, 2021.** Motion by Gregg Price with a second by Trevor Larrington to approve the minutes from the meeting held May 18, 2021. Motion carried 5-0. Unanimous vote in favor.
- 5) **Public Comment.** No public comment.
- 6) **Discuss and take action on attending the SAFE-D conference in September.** Discussion regarding the SAFE-D conference to be held September 16-18, 2021 at the Fort Worth Convention Center. Gaston DeBerry, III would reserve rooms for any member interested in attending. Registration is due by August.
- 7) **Discuss and take action on dispensing mutual aid contracts with various fire departments and the Upshur County ESD#1.** Gaston DeBerry, III will meet with Marc Nichols of the ESD#1 to discuss mutual aid contracts between both ESDs. No further action taken.
- 8) **Discuss and take action on authorized signors for the checking account to be opened at First National Bank of East Texas and their powers as such.** Motion by Kenny Hankins with a second by Tommy Whitaker to have all five of the ESD#2 Board members as signors on the account with Gaston DeBerry, III to be the control person. Motion carried 5-0. Unanimous vote in favor.
- 9) **Discuss and take action on the Interlocal Agreement between the ESD#2 and the Upshur County Tax Assessor/Collector regarding tax collections.** Motion by Kenny Hankins with a

second by Gregg Price to sign the Interlocal Agreement as presented. Motion carried 5-0. Unanimous vote in favor.

10) **Adjournment.** Motion by Kenny Hankins with a second by Gregg Price to adjourn. Motion carried 5-0. Unanimous vote in favor.

  
\_\_\_\_\_  
Presiding Officer Signature  
Title: President

Date: 7-18-77

**INTERLOCAL AGREEMENT FOR  
ASSESSMENT AND COLLECTION OF TAXES**

THE STATE OF TEXAS §

COUNTY OF UPSHUR §

On this \_\_\_\_\_ day of \_\_\_\_\_, 2021, the **Upshur County Emergency Services District #2**, hereinafter called the "**Taxing Unit**", and **Upshur County**, hereinafter called the "**County**", enter into the following contract and agreement pursuant to the authority granted by TEXAS TAX CODE ANN. SECTION 6.23 and 6.24 (Vernon 1982), and TEXAS REV. CIV. STAT. ANN. Art 4413(32c) (Vernon 1976), as amended.

WITNESSETH:

WHEREAS, it would be economically advantageous to both the **Taxing Unit** and the **County** to consolidate the tax assessment and collection functions; and

WHEREAS, in entering into this contract and agreement, it is the intention of the **Taxing Unit** and the **County** that upon commencement of the term of this contract as herein stated, the **County** shall for the said term of this contract provide such necessary tax assessment and collection services;

WHEREAS, the **Taxing Unit** desires to have the **County** perform those functions being provided by the **Taxing Unit's** Tax Department, but the **Taxing Unit's** governing body will continue to perform its functions while contracting with County;

NOW, THEREFORE, the said parties have and do hereby covenant and agree as follows:

1. The **County** shall collect the ad valorem property taxes owing to the **Taxing Unit** and shall perform all assessment and collection duties and functions imposed by law upon the tax assessor and collector for the **Taxing Unit**, including but not limited to the following:
  - a) Preparation and mailing of the tax statements;
  - b) Preparation of monthly collection reports to **Taxing Unit**;
  - c) Development and maintenance of current and delinquent tax rolls for the **Taxing Unit**;
  - d) Maintenance of a staff and office for the collection of taxes at the main County Tax Office, Gilmer, Texas;

- e) Calculation of maximum tax rates as required by Article 7244c, Texas Revised Civil Statutes; and
  - f) Development and maintenance of such other forms and records as are necessary or required by law or regulations;
  - g) Undertake any and all other actions necessary to the proper collection of ad valorem taxes for the **Taxing Unit**;
  - h) Calculation of an effective tax rate, based upon information provided by the **Taxing Unit** on or about August 1, of the tax year;
  - i) Timely preparation and mailing of current tax bills;
  - j) Preparation and mailing of delinquent tax bills;
  - k) Remittance of taxes collected to the **Taxing Unit**;
  - l) Provide monthly reports of current and delinquent collections and an annual report of all taxes collected or delinquent;
  - m) Provide adequate and acceptable off-site storage of **Taxing Unit's** related data files.
2. The **Taxing Unit** hereby authorized the **County** to make deposits of taxes collected by the **County** on its behalf to such depositories as are selected by the **Taxing Unit**. The **County** shall make deposits for the **Taxing Unit** to the account of the **Taxing Unit** on a daily basis.
  3. The **County** shall retain all fees charged for the issuance of tax certificates and any interest accruing upon tax payments while deposited in the **County's** depository prior to remittance to the **Taxing Unit**. The **County** shall expend such retained funds solely on tax assessment and collection services.
  4. The **County** shall provide an annual independent audit of all funds collected. Said audit shall be conducted by a certified public accounting firm and a copy of the audit report shall be provided to the **Taxing Unit**.
  5. The **Taxing Unit** hereby agrees and expressly authorizes the **County** to contract on the **Taxing Unit's** behalf with private legal counsel for the collection of delinquent taxes. The **Taxing Unit** further agrees that such fee as is allowed by law and provided for in the contract for private legal counsel shall be paid by the **Taxing Unit** on whose behalf the delinquent taxes, penalty and interest are collected.
  6. All costs and expenses which are paid or are incurred by the **County** for the collection of delinquent ad valorem taxes through legal action including court costs, attorney's fees,

appraisal fees, sheriff's fees and publication expense (herein called "Legal Expenses"), shall be excluded from the Collection Charge and shall be paid by the entity on whose behalf such legal action was instituted. Costs incurred on behalf of more than one **Taxing Unit**, above the 15% attorney fee allowed by law, shall be allocated in the following manner. The **Taxing Unit** shall pay its proportionate share of the Legal Expenses for each term for this contract according to the number of units, involved in suit that the **County** collects ad valorem taxes for, divided by total cost of legal fees.

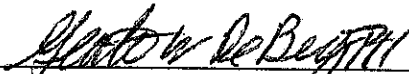
7. The **Taxing Unit** shall provide to the **County**, without charge, a printed copy and a computer disc (in a format useable by the **County**) of its cumulative delinquent tax roll, and current tax roll, as appropriate, with all accounts properly identified by a current County Appraisal District property identification number.
8. The **Taxing Unit** shall furnish to the **County** on request all records in the **Taxing Unit's** possession relating to the assessment and collection of taxes and shall cooperate in providing such other information and records, whether in its possession or not, which may be needed by the **County** in order for the **County** to carry out the terms of this Agreement.
9. All information provided to the **County** shall be provided in writing. The **County** shall be entitled to rely upon information supplied by the **Taxing Unit**.
10. The Tax Assessor-Collector shall give bond conditioned on the faithful performance of his/her duties as tax assessor and collector for the **Taxing Unit**. Said bond shall be made payable to and shall be approved by the governing body of the **Taxing Unit**. The **Taxing Unit** shall pay the premium for such bond from its current available revenues.
11. In consideration of the services to be rendered by the **County**, the **Taxing Unit** shall pay the **County** as follows:
  - a) The **Taxing Unit** agrees to pay the **County** the actual costs of collections attributable to the **Taxing Unit's** property, as determined by the County Tax Assessor/Collector.
  - b) In the event that payments received in any one year exceed the actual cost of providing services pursuant to this Agreement, the **County** shall reimburse the **Taxing Unit** to the extent of the excess funds.
  - c) In the event that payments received in any one year are less than the actual cost of providing services pursuant to this Agreement, the **Taxing Unit** shall reimburse the **County** all actual costs incurred for the collection of taxes up to one (\$1.00) dollar per parcel per year.
  - d) In the event that the **Taxing Unit's** tax rate is rolled back or otherwise changed after the **County** begins collections for the **Taxing Unit** in any given year, the **County** will continue to act for the **Taxing Unit** in providing refunds to taxpayers or sending corrected billings.

The cost of additional publications and notices will be the responsibility of the **Taxing Unit**. All costs incurred by the **County** for late and separate tax bills processing, or issuance of corrected bills, or refunds associated therewith, shall be strictly accounted for by the **County** and shall be payable by the **Taxing Unit** upon submission of that accounting by the **County**. This cost shall be the actual cost of providing those extra services required by the rollback or change in tax rate.


12. The **Taxing Unit** shall adopt its tax rate by the 1<sup>st</sup> of September.
13. If the **County** adopts a partial payment program as provided by TEXAS TAX CODE ANN., Section 31.07, as amended, such policy shall be adopted in accordance with the guidelines set and promulgated by the State Property Tax Board.
14. The **Taxing Unit** agrees to pay the **County** annually for collections on or about **July 1, 2022** and each subsequent year thereafter as long as this contract is in effect.
15. This contract shall be effective on **October 1, 2021**, and shall continue in full force and effect from year to year until such time as either party, hereto, by written notice to the other party, may terminate the same, such termination to be effective only if such notice is provided to the other party on or before **July 1** of the tax year in which the party intends for the contract to terminate, or by mutual consent of the parties. Any such termination shall be effective on or before **October 1** of such tax year. In the event of termination of this Agreement, the **County** shall deliver to the **Taxing Unit** all records and documents in its possession relating to the collection of taxes on behalf of the **Taxing Unit** unless it is necessary to retain such records or documents, in which event the **County** shall furnish the **Taxing Unit** a copy thereof at the **Taxing Unit's** expense.
16. It is agreed and understood that this contract is not transferrable or assignable without the written consent and approval of the **Taxing Unit**. The terms herein stated shall be binding upon the parties hereto, their successors, assigns and legal representatives.
17. Any alteration or modification of this contract shall be in writing and signed by both parties.
18. This contract constitutes the entire agreement of the parties. No written or oral representation or modification shall have force or effect unless such modification is made in conformity with paragraph 15 herein.
19. This Agreement supersedes any and all agreements and contracts by and between any of the parties hereto relative to the collection of ad valorem taxes.
20. The provisions of this contract are severable. If any paragraph, section, subdivision, sentence, clause or phrase of this contract is for any reason held to the contrary to law, or contrary to any rule or regulation having the force and effect of law, such decision shall not affect the remaining portions of the contract.

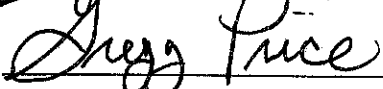
IN WITNESS WHEREOF, the respective parties hereunto set their hands this \_\_\_\_\_ day \_\_\_\_\_, 2021.

**UPSHUR COUNTY EMERGENCY SERVICES  
DISTRICT #2**

BY:   
Gaston DeBerry, III, President

  
Tommie Whitaker, Vice-President

  
Trevor Larrington, Secretary

  
Gregg Price, Treasurer

  
Kenny Hankins, Member

**UPSHUR COUNTY**

BY: \_\_\_\_\_  
Todd Tefteller, County Judge

BY: \_\_\_\_\_  
Luana Howell, Tax Assessor/Collector