

EXHIBIT A

Assessment & Collection Services

1. Assess and collect appropriate taxes and fees including preparing and mailing a consolidated tax statement to each property owner owing in excess of \$1000 on or before October 20th of each calendar year, or as soon thereafter as practicable, and collect current and delinquent taxes on parcels within the jurisdictional boundary of the entity
 - a) In the event that either County or Taxing Entity fails to adopt and enact a tax rate prior to the later of October 1st or the 60th day after the date the certified appraisal roll is received by the taxing unit, the tax rate for County or Taxing Entity shall be determined in accordance with Section 26.05(c) of the Texas Property Tax Code so that consolidated tax statements may be prepared for mailing. Neither the County nor Assessor Collector shall be liable to Taxing Entity for damages sustained by Taxing Entity due to County or Assessor Collector's failure to comply with the provisions of this paragraph.
 - b) Assessor Collector may prepare and deliver separate tax bills for Taxing Entity if it has not adopted its tax rate by October 1st or the 60th day after the date the certified appraisal roll is received by the taxing unit. If Taxing Entity has not adopted its tax rate by such date, and if separate bills are prepared and delivered, Taxing Entity shall pay the additional costs incurred by Assessor Collector in preparing and mailing these separate bills.
2. Assess and collect appropriate taxes and fees on supplemental and name and address changes, provide receipts to customers upon request, prepare and send February, May (33.07) and September (33.08) notices
3. Disburse daily to the entity and provide requested reports, including daily or monthly collection reports, as requested, showing receipt of all current and delinquent taxes, penalties, interest, fees collected and tax receivables due by County on the entity's behalf
4. When appropriate, refund overpayment of taxes on entity's behalf and withhold the amount of the refund from current collections and report on same
5. Process penalty and interest waiver requests (through Commissioners Court)
6. Upon request, provide the most recent assessed values of taxable property received from the appraisal district(s) for the entity, load and balance same into the County's tax collection software system
7. In partnership with the entity, develop a schedule for the publication of tax rates, prepare publications, obtain entity approvals for such, and submit, as required by law in a newspaper of general circulation (or direct mail to property owners, whichever is least costly)
8. Calculate the effective and rollback tax rates and provide to entity in a timely manner and in accordance with Tax Code requirements
9. Invoice entity for tax rate notice publications or mailings and collect publication or mailing costs
10. Upon request, provide estimates of current and total tax collection rates

11. Institute collection suits on behalf of entity of delinquent taxes as appropriate with entity's delinquent attorney
12. Remit appropriate taxes, penalty and interest to Taxing Entity as specified by property owner (if payable to Taxing Entity then fully to Taxing Entity) and remit fees each month to entity's delinquent attorney
13. Upon request, provide a copy of the annual master tax roll of entity showing all current and delinquent taxes owing by parcel number in electronic format
14. Provide or make available for inspection upon request, any other information affecting the collection of entity's taxes for the purpose of administration, auditing, reporting or any such legitimate business purpose
15. Respond to inquiries, correspondence, and requests for research or information on the tax accounts of each entity or reports requested by audit firms
16. Conduct payment research
17. The cost of additional services that may be necessary (e.g. services associated with a rollback or tax ratification election) will be determined on the same basis and methodology used to calculate assessment and collection fees. In the event said election occurs, all parties shall work together to ensure Taxing Entity is able to comply with the requirements imposed upon it. Taxing Entity refunds due to property owners as a result of a rollback shall be withheld from then current collections. Taxing Entity agrees to reimburse County the cost of such additional services within 30 days of receipt of an invoice from Assessor Collector.
18. In the event Taxing Entity determines it is in its best interest to re-establish its own tax collection efforts or to engage another taxing entity to collect taxes on its behalf, Taxing Entity agrees to reimburse County its actual cost, if any, for transferring this information upon receipt of an invoice from Assessor Collector.