

**INTERLOCAL COOPERATION AGREEMENT
2026-2027 PROPERTY TAX ASSESSMENT/COLLECTION AGREEMENT**

THE STATE OF TEXAS §
 § KNOW ALL BY THESE PRESENTS:
COUNTY OF JACKSON §

This INTERLOCAL COOPERATION AGREEMENT (AGREEMENT) is made and entered into by and between the COUNTY OF JACKSON (hereinafter called COUNTY) and the TEXANA GROUNDWATER CONSERVATION DISTRICT (hereinafter called SMALL TAXING UNIT), each a political Subdivision of the State of Texas, each acting by and through its duly elected officials, under the terms, authority, and provisions of Chapter 791 of the Government Code of the State of Texas and Section 6.24 of the Texas Property Tax Code, which authorizes such agreements.

WHEREAS, COUNTY and SMALL TAXING UNIT authorize the JACKSON COUNTY TAX ASSESSOR-COLLECTOR, AND DESIGNATED OFFICER AND EMPLOYEE(S) (hereinafter-called COUNTY TAX ASSESSOR-COLLECTOR) to act as the Tax Assessor/Collector for SMALL TAXING UNIT, for ad valorem tax purposes, as herein provided, for JACKSON County properties within SMALL TAXING UNIT'S jurisdiction.

NOW, THEREFORE, in consideration of the mutual covenant and agreements stated herein, COUNTY and SMALL TAXING UNIT agree to the following:

1. COUNTY TAX ASSESSOR-COLLECTOR shall perform for SMALL TAXING UNIT all necessary duties as authorized by said statutes, and does hereby expressly authorize COUNTY TAX ASSESSOR-COLLECTOR to perform all acts necessary and proper to assess and collect taxes for SMALL TAXING UNIT.
2. COUNTY TAX ASSESSOR-COLLECTOR shall prepare and mail all tax statements, provide figures necessary for yearly audit collection reports requested from TEXANA GROUNDWATER CONSERVATION DISTRICT (with one week notice), prepare tax certificates, develop and maintain both current and delinquent tax rolls and such other records and forms as are necessary or required by law or State rules and regulations.
3. COUNTY TAX ASSESSOR-COLLECTOR undertakes and agrees to make available to SMALL TAXING UNIT full information about the tax collection operation of COUNTY, and to furnish written reports reasonably necessary to keep SMALL TAXING UNIT advised of all relevant financial information affecting it.

4. SMALL TAXING UNIT hereby agrees and expressly authorizes COUNTY to contract with private legal counsel for the collection of delinquent taxes, and COUNTY agrees to review proposed counsel with SMALL TAXING UNIT before such contract is set. SMALL TAXING UNIT further agrees that such fee, as is allowed by law and provided in the contract with private legal counsel, will be paid from delinquent tax collections for SMALL TAXING UNIT.
5. SMALL TAXING UNIT shall reimburse COUNTY for the actual cost of providing services under this AGREEMENT from SMALL TAXING UNIT'S current revenues for the fiscal year, beginning September 1, 2026 and ending August 31, 2027. SMALL TAXING UNIT shall pay COUNTY \$ 1,194.96 as an operating budget for the described fiscal year, to be paid out according to Exhibit A of this AGREEMENT. However, if the actual costs of assessing and collecting exceed the amounts provided for in this AGREEMENT, SMALL TAXING UNIT further agrees to pay COUNTY an amount equal to such excess, provided such excess is due to cost overruns not in violation of the responsibilities as outlined in this AGREEMENT. SMALL TAXING UNIT further agrees to bear the costs associated with the re-mailing of tax notices due to a change made by SMALL TAXING UNIT in their tax rate or allowable discount provisions. In addition, SMALL TAXING UNIT agrees to pay the cost of reprocessing and mailing tax notices if SMALL TAXING UNIT suffers a rollback or other modification of their tax rate as provided in Section 26.07 of Texas Property Tax Code, or any other necessary modifications, resulting from law changes made by the Texas Legislature.
6. COUNTY TAX ASSESSOR-COLLECTOR will give bond, conditioned on faithful performance of duties of the Jackson County Tax Assessor-Collector, payable to SMALL TAXING UNIT. Said bond will be ordered by, approved by, and paid by SMALL TAXING UNIT in an amount determined by SMALL TAXING UNIT, as stated in Texas Property Tax Code 6.29(b). Each year the COUNTY TAX ASSESSOR-COLLECTOR shall give bond (provided by SMALL TAXING UNIT) and keep the bond current.
7. COUNTY TAX ASSESSOR-COLLECTOR shall make payment of taxes collected into such bank account/s selected by SMALL TAXING UNIT (See Exhibit A). Such payment shall be made on a weekly basis between the months of November and February and monthly between the months of March and October, except for electronic payments (e.g. credit cards and e-checks). Electronic payments are not available for several days after the payment is posted; therefore, no tax collected by electronic payment shall be deposited until the electronic payment has been irrevocably deposited into the COUNTY TAX ASSESSOR- COLLECTOR'S tax account maintained for that purpose. A "deposit of tax money" itemization form will be completed to show the distribution of money collected. This itemization will be forwarded to SMALL TAXING UNIT after each deposit. COUNTY TAX ASSESSOR-COLLECTOR shall have no access to the tax money once deposited to SMALL TAXING UNIT's bank account/s.

8. Refunds resulting from corrections to the appraisal rolls, pursuant to §26.15 of the Property Tax Code, such as homestead exemptions, over 65 exemptions, disabled exemptions, clerical errors and court-ordered value changes, shall not be submitted for approval to SMALL TAXING UNIT. COUNTY TAX ASSESSOR-COLLECTOR shall refund the property owner the difference between the tax paid and the tax legally due. All supplemental refunds will be held from SMALL TAXING UNIT's deposits once the supplemental refunds are paid to the taxpayer.
9. This AGREEMENT by and between COUNTY and SMALL TAXING UNIT shall be in effect from October 1, 2026 through September 30, 2027. Should SMALL TAXING UNIT elect not to continue with an Assessment /Collection Agreement with COUNTY for the following fiscal year beginning October 1, 2026, SMALL TAXING UNIT agrees to provide four (4) months written notice to COUNTY, prior to the end of this AGREEMENT, so as to prevent expenditures for the upcoming fiscal year.
10. DEFINITIONS: For the purposes of this AGREEMENT, the terms "ASSESSMENT" and "COLLECTION" shall mean all steps necessary to effect such functions including, but not limited to: calculation of tax; preparation of current and delinquent tax rolls; pro-ratio of taxes; correction of clerical errors in tax rolls; collection of current liabilities; collection of delinquent taxes; and calculation of an effective tax rate required by §26.04 of the Texas Property Tax Code.

EXHIBIT A

PER ITEM 5:

OPERATING BUDGET PAYMENT SCHEDULE
TOTAL AMOUNT DUE COUNTY FROM
TEXANA GROUNDWATER CONSERVATION DISTRICT is \$1,194.96

Payment may be made in full or as monthly payments (November, December, January), please let us know which option works best for your budget. Payment is due on or before January 31, 2027.

PER ITEM 7:

COLLECTIONS FOR SMALL TAXING shall be DEPOSITED:

MAINTENANCE & OPERATION, INTEREST & SINKING, SPECIAL ASSESSMENTS FUNDS
SHALL BE DEPOSITED INTO ACCOUNT 219189448 (PROSPERITY BANK)

THIS AGREEMENT is executed by authority of the governing bodies of the respective parties hereto.

X_____

JILL SKLAR, COUNTY JUDGE
JACKSON COUNTY
115 W MAIN, RM 207
EDNA, TX 77957

SIGNED IN DUPLICATE ON THIS _____ DAY OF _____, 2026

X_____

TIM ANDRUSS, GENERAL MANAGER
TEXANA GROUNDWATER CONSERVATION DISTRICT
PO BOX 69
VICTORIA, TX 77902

SIGNED IN DUPLICATE ON THIS _____ DAY OF _____, 2026

X_____

MONICA H. FOSTER, TAX ASSESSOR-COLLECTOR
JACKSON COUNTY
115 W MAIN, RM 102
EDNA, TX 77957

SIGNED IN DUPLICATE ON THIS _____ DAY OF _____, 2026