

COUNTY OF NUECES §

WHITECAP PUBLIC IMPROVEMENT DISTRICT NO. 1

RECITALS

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September 30, 2026. Following the initial term, this Agreement shall automatically renew for subsequent one-year terms, unless written notice of termination is provided by **COUNTY** or **CITY** no later than 180 days prior to the expiration date of the then-current term of the Agreement. If said notice of non-renewal is provided, this Agreement shall terminate at the end of the then-current term. Each renewal term shall be for property tax rate calculation, billing, and collection services for the applicable tax year (with the first renewal term being for tax year 2026, the second renewal term for tax year 2027, etc.).

ARTICLE 2.

For the purposes and consideration stated and contemplated, **COUNTY** shall provide the following necessary and appropriate services for **CITY** to the maximum extent authorized by this Agreement, without regard to race, sex, religion, color, age, disability, or national origin;

1. **COUNTY**, by and through its duly qualified Tax Assessor-Collector, shall collect **DISTRICT** assessments for the current tax year. **CITY** does hereby expressly authorize **COUNTY** and **COUNTY** agrees to do and perform for **CITY** all acts necessary and proper to collect said **DISTRICT** assessments. **COUNTY** agrees to collect base assessments, penalties, interest, and attorney's fees.

2. **COUNTY** agrees to prepare and mail all assessment statements (included on the tax statement for each parcel); provide daily, monthly, and annual collection reports to **CITY**; maintain both current and delinquent assessment rolls; disburse assessment monies to **DISTRICT** monthly based on the prior month's assessment postings; and to develop and maintain such other records and forms as are necessary or required by State law, rules, or regulations to **CITY**.

3. If **COUNTY** determines, based on the **DISTRICT** assessment roll, that a person erred in paying a **DISTRICT** assessment by making a duplicate or erroneous payment, **COUNTY** agrees to refund the payment to the person who erred in making it from current **DISTRICT** assessment collections. **COUNTY** agrees that such refund shall be made as soon as practicable after **COUNTY** discovers the erroneous payment. The refund must be accompanied by a description of the property subject to the assessment sufficient to identify the property. If the property is assigned an account number, **COUNTY** shall include that number.

4. If **COUNTY** determines, based on the **DISTRICT** assessment roll, that there has been an overpayment of a **DISTRICT** assessment, **COUNTY** will issue, from current **DISTRICT** assessment collections, a refund of the overpayment.

5. **COUNTY** agrees to develop and maintain written policies and procedures of its operation. **COUNTY** further agrees to make available full information about the operation of the County Tax Office to **CITY**, and to promptly furnish written reports to keep **CITY** informed of all financial information affecting it.

6. **CITY** agrees to promptly deliver to **COUNTY** all records that it has accumulated and developed in the assessment and collection of assessments, and to

cooperate in furnishing or locating any other information and records needed by **COUNTY** to perform its duties under the terms and conditions of this Agreement.

7. **COUNTY** agrees to allow an audit of the assessment collection records of **CITY** in **COUNTY'S** possession during normal working hours with at least 72 hours advance, written notice to **COUNTY**. The expense of any and all such audits shall be paid by **CITY**. A copy of any and all such audits shall be furnished to **COUNTY**.

8. **COUNTY** agrees that it will provide monthly collection recap reports listing current assessments, delinquent assessments, penalties and interest on a monthly basis through September 30th of the collection year and monthly attorney fee collection reports.

9. For assessments that become delinquent on February 1st of the tax year, **COUNTY**, in its sole discretion, may mail a reminder notice to the owner of each parcel having delinquent assessments. Delinquent collections will be handled by the delinquent tax collection law firm in accordance with the Property Tax Code.

ARTICLE 3.

COUNTY hereby designates the Nueces County Tax Assessor-Collector to act on behalf of the County Tax Office and to serve as liaison for **COUNTY** with **CITY**. The County Tax Assessor-Collector and/or his/her designee shall ensure the performance of all duties and obligations of **COUNTY**; shall devote sufficient time and attention to the execution of said duties on behalf of **COUNTY** in full compliance with the terms and conditions of this Agreement; and shall provide immediate and direct supervision of the County Tax Office employees, agents, contractors, subcontractors, and/or laborers, if any, in the furtherance of the purposes, terms, and conditions of this Agreement for the mutual benefit of **COUNTY** and **CITY**. This Agreement is subject to, and the parties named herein shall comply with, all applicable provisions of the Property Tax Code and all other applicable Texas statutes.

ARTICLE 4.

It is understood and agreed between **COUNTY** and **CITY** that the **CITY**, in performing its obligations hereunder, is acting independently, and the **COUNTY** assumes no responsibility or liabilities in connection therewith to third parties. It is further understood and agreed between **COUNTY** and **CITY** that the **COUNTY**, in performing its obligations hereunder, is acting independently, and the **CITY** assumes no responsibilities in connection therewith to third parties. Nothing in this **AGREEMENT** is intended to benefit any third-party beneficiary.

ARTICLE 5.

CITY understands and agrees that **CITY**, its employees, servants, agents, and representatives shall at no time represent themselves to be employees, servants, agents, and/or representatives of **COUNTY**. **COUNTY** understands and agrees that **COUNTY**,

its employees, servants, agents, and representatives shall at no time represent themselves to be employees, servants, agents, and/or representatives of **CITY**.

ARTICLE 6.

For the services rendered during the assessment year, **CITY** agrees to pay **COUNTY** for the receipting, bookkeeping, issuing, and mailing of assessment statements as follows:

1. The current assessment statements will be mailed by the **COUNTY** by October 1st of the assessment year or as soon thereafter as practical. **CITY** shall provide **COUNTY** with the fixed lien assessment levied and the assessment roll by **CITY's** governing body under Texas Local Government Code Section 372.017 on or before September 1st. If **CITY** does not provide **COUNTY** with the fixed lien assessment levied and assessment roll on or before September 1st, **COUNTY** may charge a \$50.00 late processing fee. The assessment roll is to be accompanied by the resolution or ordinance passed by the governing body for the current assessment year. All assessments become due upon receipt of the assessment/tax statement year. The **DISTRICT** assessment shall be entered into the **COUNTY** records as a fixed lien and applied to the properties assessed in the **DISTRICT** as reflected on the Appraisal District records submitted to **COUNTY**. An additional notice will be sent during the month of March following the initial mailing, provided that, **CITY** has requested such a notice on or before February 28th of the collection year. During the initial term and each subsequent term of this Agreement, the fee for this service will be the per-parcel fee calculated each year for tax collection in accordance with Section 6.27 of the Texas Property Tax Code.
2. All unpaid assessments become delinquent on February 1st of the year following the assessment year. Penalty and interest fees accrue at the same rate and time schedule as the same year's ad valorem property tax. [Property Tax Code, Section 31.02(a) and 33.01(a)].
3. Delinquent assessment collection attorneys become involved at the same times as do the delinquent ad valorem property tax attorneys. [Property Tax Code, Sections 6.30, 33.07, 33.08, 33.11, and 33.48)].
4. At least 30 days, but not more than 60 days, prior to July 1st of the collection year and following the initial mailing, a delinquent assessments statement meeting the requirements of Section 33.07 of the Property Tax Code will be mailed to the owner of each parcel having delinquent assessments.
5. For accounts that have become delinquent on or after June 1st of the collection year, **COUNTY** shall mail a delinquent assessments statement meeting the requirements of Section 33.08 of the Property Tax Code to the owner of each parcel having delinquent assessments.
6. In the event **CITY** levies a supplemental corrected **DISTRICT** assessment by order of its governing body after the assessment statements have already been mailed, **CITY** shall provide **COUNTY** with an updated assessment roll identifying the corrected assessments levied for the **DISTRICT** by the governing body under Texas

Local Government Code Section 372.017, as corrected by any supplemental assessments levied by its governing body under Section 372.019. **COUNTY** will mail corrected statements to the owner of each affected parcel. The **DISTRICT** assessment shall be entered into the **COUNTY** records and shall be applied to the properties assessed by the **DISTRICT**, as reflected on the records to be certified and submitted by the Appraisal District to the **COUNTY**. **The corrected assessment is to be accompanied by the resolution or ordinance passed by the governing body for the assessment year.** The fee for this service will be the same per statement rate described in Section 1 of this Article 6. Issuance of refunds, in the event of a corrected assessment roll, will be the responsibility of the **COUNTY**.

7. **CITY** understands and agrees that **COUNTY** will, not later than March 1st of the assessment year, invoice the **DISTRICT** the "Total Cost" of providing all services described in Sections 1 through 5 above.. During the initial and subsequent term of this Agreement, the "Total Cost" of providing all services described in Sections 1 through 5 above shall be the per-parcel rate multiplied by the total number of parcels listed on **CITY's** preceding assessment year's Assessment Roll on September 30th of the assessment's year.

8. The County Tax Assessor-Collector's Office establishes collection rates annually based on Estimates by the Tax Assessor Collector in accordance with Section 26.04 of the Property Tax Code, and will be the certified collection rate disclosed on the Truth in Taxation worksheet supplied to the City of Corpus Christi, Texas.

ARTICLE 7.

COUNTY agrees to remit all assessments, penalties, and interest collected on **DISTRICT'S** behalf and to deposit such funds into the **DISTRICT'S** depositories, as designated:

1. For deposits of assessments, penalties, and interest, payment shall be by wire transfer or check to **DISTRICT'S** depository accounts only as applicable, specified on a Direct Deposit Authorization executed by the **CITY'S Director of Finance & Procurement**. Only in the event of failure of electronic transfer protocol will a check for deposits of assessments, penalty, and interest be sent by mail to the **DISTRICT**. **COUNTY** may withhold from these deposits the amount sufficient to pay the per-parcel fees established under ARTICLE 6 Section 1 of this Agreement.

2. In the event that the annual deposits are not sufficient to pay the County for the per-parcel fees, then **COUNTY** shall notify the City of the shortage and the **CITY** agrees a payment in the amount of the shortage shall be made by check to **COUNTY** within 30 calendar days after notification of such shortage..

ARTICLE 8.

In the event of termination, the terminating party shall be obligated to make such payments as are required by this Agreement through the balance of the assessments

year in which notice is given. **COUNTY** shall be obligated to provide services pursuant to this Agreement during such period.

ARTICLE 9.

Pursuant to Texas Government Code Section 791.011(d)(3), each party paying for the performance of governmental functions or services hereunder must make those payments from current revenues available to the paying party.

ARTICLE 10.

This Agreement represents the entire agreement between **CITY** and **COUNTY** and supersedes all prior negotiations, representations, and/or agreements, either written or oral. This Agreement may be amended only by written instrument signed by the governing bodies of both **CITY** and **COUNTY** or those authorized to sign on behalf of those governing bodies.

ARTICLE 11.

Any and all written notices required to be given under this Agreement shall be delivered or mailed to the addresses listed:

CITY: City of Corpus Christi
Attn: Director of Finance & Procurement
1201 Leopard St.
Corpus Christi, TX 78401

COUNTY: Nueces County
Attn: County Judge
901 Leopard St.
Room 303
Corpus Christi, TX 78401

DISTRICT: Whitecap Public Improvement District No. 1
Attn: City of Corpus Christi Director of Finance & Procurement
1201 Leopard St
Corpus Christi, TX 78401

ARTICLE 12.

CITY hereby designates **P3Works, LLC** to act on behalf of **CITY** and to serve as the liaison for **CITY** to ensure the performance of all duties and obligations of **CITY** as stated in this Agreement. . Notwithstanding the foregoing, the **CITY** agrees to provide CITY-employee to serve as a liaison between the **COUNTY** and **P3Works, LLC**, in order to facilitate any and resolve any issues that may arise.

ARTICLE 13.

In the event that any portion of this Agreement shall be found to be contrary to law, it is the intent of the parties that the remaining portions shall remain valid and in full force and effect to the extent possible.

ARTICLE 14.

This Agreement may be executed in any number of counterparts, each of which when so executed and delivered shall constitute an original, but such counterparts shall constitute one and the same instrument.

ARTICLE 15.

This Agreement may be executed and delivered electronically. Original signatures transmitted and received digitally or via facsimile or other electronic transmission of a scanned document (e.g., pdf or similar format), are true and valid signatures for all purposes hereunder and shall bind the parties to the same extent as that of an original signature. Any such digital, facsimile, or electronic mail transmission shall constitute the final agreement of the parties and conclusive proof of such agreement.

ARTICLE 16.

The undersigned officers and/or agents of the parties warrant that they are the properly authorized persons and have the necessary authority to execute this Agreement on behalf of the parties. Each party hereby certifies to the other that any resolutions necessary for this Agreement have been duly passed and are now in full force and effect.

FOR CITY OF CORPUS CHRISTI

Sergio Villasana, Director Date
Finance & Procurement Dept.

Approved as to form:

Assistant City Attorney Date

FOR NUECES COUNTY

Connie Scott, Date
Nueces County Judge

Attest:

Kara Sands, County Clerk Date