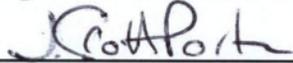


**AGENDA PLACEMENT FORM**

(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 8/21/25  
Meeting Date: 9/8/25  
Submitted By: Scott Porter  
Department: Tax Office  
Signature of Elected Official/Department Head:  


**Court Decision:**  
This section to be completed by County Judge's Office



9-8-2025

**Description:**

Consideration of entering into an interlocal agreement for collections between Johnson County and Cresson Crossroads Municipal Utility District #2  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(May attach additional sheets if necessary)

**Person to Present:** Scott Porter

(Presenter must be present for the item unless the item is on the Consent Agenda)

**Supporting Documentation:** (check one)     PUBLIC     CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

**Estimated Length of Presentation:** 5 minutes

**Session Requested:** (check one)

Action Item     Consent     Workshop     Executive     Other \_\_\_\_\_

**Check All Departments That Have Been Notified:**

County Attorney     IT     Purchasing     Auditor  
 Personnel     Public Works     Facilities Management

Other Department/Official (list) \_\_\_\_\_

**Please List All External Persons Who Need a Copy of Signed Documents  
In Your Submission Email**

TAX COLLECTION CONTRACT

STATE OF TEXAS           §  
COUNTY OF JOHNSON   §       KNOW ALL MEN BY THESE PRESENTS

This AGREEMENT is entered into on this 8th day of September, 2025, by and between JOHNSON COUNTY and CRESSON CROSSROADS MUNICIPAL UTILITY DISTRICT #2, hereinafter referred to as DISTRICT. In terms of this contract, JOHNSON COUNTY will be acting by and through SCOTT PORTER, the duly elected Assessor and Collector of Johnson County, hereinafter referred to as JOHNSON COUNTY TAX OFFICE.

**WHEREAS**, JOHNSON COUNTY represents that Scott Porter, the Tax Assessor-Collector for Johnson County, Texas, has maintained the coursework required for his office; and that the JOHNSON COUNTY TAX OFFICE has employed personnel in offices located in Alvarado, Burleson and Cleburne, who are fully qualified and legally empowered to collect taxes for the DISTRICT.

**WHEREAS**, THE DISTRICT desires to contract with the JOHNSON COUNTY TAX OFFICE for the collection of the DISTRICT'S current and delinquent taxes levied on property within Johnson County as authorized by Section 6.24 of the State Property Tax Code and the Interlocal Cooperation Act.

**WHEREAS**, THE JOHNSON COUNTY TAX OFFICE desires to contract with the DISTRICT for the collection of the DISTRICT'S current and delinquent taxes as authorized by Section 6.24 of the State Property Tax Code and the Interlocal Cooperation Act.

**NOW, THEREFORE**, for and in consideration of the premises and the mutual considerations herein expressed the parties agree as follows:

THE JOHNSON COUNTY TAX OFFICE agrees to provide to the DISTRICT the following services as to taxes levied within Johnson County:

1. Collect current taxes beginning October 1, 2025, or as soon thereafter as practical.
2. Prepare tax notices and receipts on each parcel of property subject to taxation in the DISTRICT as stated on the records of the Johnson County Appraisal District on January 1.
3. Mail to each taxpayer or his agent, a notice of tax due on October 1, or as soon thereafter as practical.
4. Make timely deposits of all collections received by the JOHNSON COUNTY TAX OFFICE on behalf of the DISTRICT and timely transmit those deposits to the DISTRICT or its designated depository.
5. Issue all tax certificates on property whether paid or unpaid. Provide monthly reports of collections to the DISTRICT or its representative on or before the 10<sup>th</sup> working day of each month for collections received by the JOHNSON COUNTY TAX OFFICE during the previous month.
6. Mail no less than three (3) notices of tax due on the current taxes due and owing. The first notice to be mailed OCTOBER 1, or as soon thereafter as practical, the second notice to be mailed on or about MARCH 15, or as soon thereafter as practical, and the third to be mailed between MAY 1 and JUNE 1.
7. Prepare and file all reports with the Texas Comptroller's office as required.
8. The JOHNSON COUNTY TAX OFFICE will collect the delinquent taxes plus penalties and interest along with the attorney fees for the DISTRICT and will distribute the funds accordingly. For the services as provided above, the DISTRICT will pay to the JOHNSON COUNTY TAX OFFICE the sum of one dollar and twenty cents (\$1.20) per account for current tax collections to be paid to JOHNSON COUNTY in May of the tax year after which the collection service is rendered.

The Johnson County Tax Assessor-Collector reserves the right to refuse the designation provided for in Tax Code 26.04(c) as to the calculation of the tax rate and necessary notices.

Should litigation be instituted by any other person or entity, the DISTRICT shall, to the extent permitted by law, hold harmless and indemnify JOHNSON COUNTY against all claims, costs

and expenses arising from JOHNSON COUNTY or the JOHNSON COUNTY TAX OFFICE'S actions associated with this agreement, save and except when those actions are the result of negligent or willful misconduct on the part of JOHNSON COUNTY or the JOHNSON COUNTY TAX OFFICE.

The District will contract separately with the Delinquent Tax Firm employed by the county for the collection of the DISTRICT'S taxes. At such time as said attorney files delinquent tax collection suits for the DISTRICT, the County will provide exhibits showing the amount of unpaid/uncollected taxes. Further, upon request, an appropriate person from the Johnson County Tax Assessor Collectors Office will be available to testify if the amount of taxes due is contested.

The DISTRICT shall have the right, upon reasonable request, to audit the County's records concerning the collection of the DISTRICT'S taxes at the DISTRICT's expense.

Should an overpayment or erroneous payment of taxes occur, then the County is authorized to make and will make a refund of such taxes pursuant to the provisions of the Texas Property Tax Code, including but not limited to terms of Texas Property Tax Code Section 31.11.

The County agrees to comply with all laws applicable to the collection of DISTRICT Taxes pursuant to the Texas Property Tax Code.

This agreement replaces all other agreements or contracts by and between the parties hereto as they pertain to tax collection.

This agreement is to become effective upon execution after the approval of the DISTRICT, acting by and through its governing body, and execution by Scott Porter, Tax Assessor-Collector for Johnson County, Texas after approval and execution by the Commissioners Court of Johnson County, Texas.

This collection contract is for a one-year period to begin October 1, 2025 and to end September 30, 2026. Unless a 30-day written notice is given otherwise by either party, this contract shall automatically renew for successive one year periods.

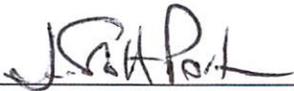
This agreement is executed on this the 8th day of September, 2025.



Chris Boedeker, County Judge  
Johnson County, Texas



Chairman, Board of Directors  
CRESSON CROSSROADS MUD #2



Scott Porter, Tax Assessor Collector  
Johnson County

ATTEST:



April Long, County Clerk  
Johnson County

