

RESOLUTION NO. 25-014

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARLIN, TEXAS, AUTHORIZING AND APPOINTING THE FALLS COUNTY TAX ASSESSOR-COLLECTOR TO CALCULATE THE APPLICABLE AD VALOREM TAX RATES FOR THE 2025 TAX YEAR FOR THE CITY OF MARLIN, TEXAS; AND PROVIDING FOR OPEN MEETINGS AND EFFECTIVE DATE CLAUSES.**

**WHEREAS**, in accordance with state law, the City of Marlin, Texas is required to adopt an ad valorem tax rate for the 2025 tax year; and

**WHEREAS**, the City Council for the City of Marlin finds that it is the best interest of the City and the citizens of the City of Marlin that the City Council appoint the Falls County Tax Assessor – Collector to calculate the correct and applicable effective ad valorem tax rates for the City of Marlin for the 2025 tax year; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARLIN, TEXAS, that:**

**Section 1. Findings.** The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

**Section 2. City Council Approval.** The City Council appoints Kayci Nehring, and the Falls County Tax Assessor – Collector, to calculate the effective tax rate for the City of Marlin for the 2025 tax year. The City Council approves of the interlocal agreement with Falls County for the County, and the Falls County Tax Assessor – Collector, to perform the ad valorem tax rate calculation services and the related services as set forth in the interlocal agreement attached to this Resolution as Exhibit “A.”

**Section 3. Open Meetings.** That the City Council has found and determined that the meeting at which this Resolution is considered is open to the public and that notice thereof was given in accordance with the provisions of the Texas Open Meetings Act, Texas Government Code, Chapter 551, as amended, and that a quorum of the City Council was present.

**Section 4. Effective Date.** This Resolution shall become effective from and after the date of its passage in accordance with the Texas Local Gov’t. Code.

**RESOLUTION PASSED AND APPROVED** on this the 8 day of July, 2025.

**ATTEST:**

**CITY OF MARLIN, TEXAS**

  
Mary Ann Waddle, City Secretary

  
Susan Byrd, Mayor

**EXHIBIT “A”**

THE STATE OF TEXAS  
COUNTY OF FALLS

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

On this 8, day of July 2025, City of Marlin, Texas, hereinafter called the "Taxing Unit", and Falls County, hereinafter called "County", enter into the following agreement pursuant to the authority granted by TEXAS TAX CODE Sections 6.23, 6.24, and TEXAS GOVERNMENT CODE Chapter 791.

WITNESSETH:

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

WHEREAS, in entering into this contract and agreement ("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;

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 for that portion of Taxing Unit and those accounts and property appraised of Taxing Unit found within the same boundaries of County. The County shall perform all assessment and collection duties and functions imposed by law upon the tax assessor and collector for the Taxing Unit for that portion of Taxing Unit and those accounts and property appraised by the Taxing Unit and found within the same boundaries of County. Therefore, the services to be provided by the County, acting by and through the County Tax Assessor-Collector, shall include, but are not limited to, the following services for the Taxing Unit:

- a) calculation of taxes;
- b) preparation of tax roll;
- c) proration of taxes;
- d) correction of clerical errors in tax rolls;
- e) collection of tax liabilities;
- f) issuance of refunds;

- g) calculation and publication of an effective tax rate;
- h) timely preparation and mailing of current tax bills;
- i) preparation and mailing of delinquent tax bills;
- j) statement of delinquent tax mailing provided to Taxing Unit on a quarterly basis;
- k) remittance of taxes collected to the Taxing Unit;
- l) provide monthly reports of collections and annual reports of all taxes collected or delinquent.

2. The County shall remit all collections to the Taxing Unit's depository by ACH or to the Taxing Unit directly by check on a weekly basis after payments are processed and deposited in the County's Depository.

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 Taxing Unit shall reimburse the County for the actual cost and necessary expenses of providing the services under this Agreement, from the Taxing Unit's current revenues. The Taxing Unit shall pay the County as an operating budget \$4,207.00 for the tax year 2025 based on \$1.00 per parcel on the 2024 Appraisal District's Roll. All costs of adopting a tax rate including but not limited to public notices required by law will be paid by the Taxing Unit. The above-referenced operating budget will be payable in the full amount of \$4,207.00 due and payable on the 1<sup>st</sup> day of the month of October 2025. *If payments are not received in our office, then weekly check(s) may be held in lieu of payments.* In addition, the Taxing Unit agrees to pay the cost of reprocessing the mailing of tax notices if the Taxing Unit suffers a rollback or other modifications of their tax rate as provided in Sections 26.07 and 26.08 of the Property Tax Code.

5. The Taxing Unit shall retain the right to contract with a delinquent tax attorney, as provided by TEXAS TAX CODE SECTION 6.30, for the collection of delinquent taxes owed to the Taxing Unit. The attorney's compensation shall be paid by the Taxing Unit from the delinquent taxes, penalties and interest collected for the Taxing Unit by such attorney. In the event that the taxing units change their delinquent tax attorney during the period of this contract, the County and the taxing unit shall renegotiate their collection fees.

6. The Taxing Unit shall provide to the County, without charge, copies of all records necessary for performance by the County under this contract.

7. The Tax Assessor-Collector shall give bond conditioned on the faithful performance of his/her duties as Tax Assessor-Collector for the Taxing Unit. Said bond shall be made payable to and shall be approved by the governing body of the Taxing Unit in an amount

determined by such governing body. The Taxing Unit shall pay the premium for such bond from its current available revenues.

8. 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 up to one dollar (\$1.00) per parcel, but not to exceed the actual cost of collection, as determined by the County Judge and Commissioners Court.

b) In the event that payments received exceed the actual cost of providing services pursuant to this Agreement, the County shall reimburse the Taxing Unit or credit future payments to be made by the Taxing Unit to the extent of the excess funds.

c) In the event that payments received 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, but not to exceed one dollar (\$1.00).

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 bill 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 of tax rate.

e) In the event that the Taxing Unit fails to adopt its tax rate before the last work day prior to the first Monday in September the costs for late and separate tax bill processing, if required, shall be accounted for by the County and shall be payable by the Taxing Unit upon submission of that accounting by the County.

9. This contract shall be effective on July 1, 2025, and shall continue in full force and effect through June 30, 2026, and thereafter, from year to year until such time either party hereto, by written notice to the other party, may terminate the same, such termination to be effective only if provided to the other party on or before June 30 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 as of July 1, of such tax year. Upon termination, the County shall provide the Taxing Unit without charge, copies of the Taxing Unit's current and delinquent tax rolls and of any additional tax records requested by the Taxing Unit.

10. Any expenditures required to be paid by the County under this Agreement shall be paid from current revenues available to the County.

11. It is agreed and understood that this contract is not transferable or assignable without the written consent and approval of the Taxing Unit. The terms herein stated shall be bound upon the parties hereto, their successors, assigns and legal representatives.

12. 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 force and effect of law, such decision shall not affect the remaining portions of the contract.

13. The respective governing bodies of each Party to this Agreement have authorized and approved of this Agreement.

IN WITNESS WHEREOF, these presents are executed in duplicate originals by authority of the governing bodies of the respective parties hereto, on this 8 day of July, 2025.

**APPROVED AND AGREED:**

**CITY OF MARLIN, TEXAS**

By: 

Mayor

Attest:

  
City Secretary

**FALLS COUNTY, TEXAS**

By: \_\_\_\_\_

Falls County Tax Assessor—Collector

By: \_\_\_\_\_

Falls County Judge