

**CITY OF EL PASO, TEXAS**  
**AGENDA ITEM DEPARTMENT HEAD'S SUMMARY FORM**

**DEPARTMENT:** Tax

**AGENDA DATE:** 8/28/2012

**CONTACT PERSON/PHONE:** Leo Fierro, Jr. - Ext. 4369

**DISTRICT(S) AFFECTED:** All

**SUBJECT:**

**APPROVE a resolution / ordinance / lease to do what? OR AUTHORIZE the City Manager to do what? Be descriptive of what we want Council to approve. Include \$ amount if applicable.**

Approve a resolution allowing the Mayor to sign a contract for the assessment/collection of property taxes.

**BACKGROUND / DISCUSSION:**

**Discussion of the what, why, where, when, and how to enable Council to have reasonably complete description of the contemplated action. This should include attachment of bid tabulation, or ordinance or resolution if appropriate. What are the benefits to the City of this action? What are the citizen concerns?**

The City of El Paso collects property taxes for 34 taxing jurisdictions. This agreement would add another jurisdiction to the consolidated tax collections program administered by the City of El Paso.

**PRIOR COUNCIL ACTION:**

**Has the Council previously considered this item or a closely related one?**

Yes

**AMOUNT AND SOURCE OF FUNDING:**

**How will this item be funded? Has the item been budgeted? If so, identify funding source by account numbers and description of account. Does it require a budget transfer?**

No additional funding needed.

**BOARD / COMMISSION ACTION:**

**Enter appropriate comments or**

N/A

\*\*\*\*\*REQUIRED AUTHORIZATION\*\*\*\*\*

**LEGAL:** (if required) \_\_\_\_\_ **FINANCE:** (if required) \_\_\_\_\_

**DEPARTMENT HEAD:** \_\_\_\_\_  
(Example: if RCA is initiated by Purchasing, client department should sign also)  
*Information copy to appropriate Deputy City Manager*

**APPROVED FOR AGENDA:**

**CITY MANAGER:** \_\_\_\_\_ **DATE:** \_\_\_\_\_



**TAX OFFICE**  
**MEMORANDUM**

**TO:** Mayor & Council

**FROM:** Leo Fierro, Jr.  
Interim City Tax Assessor Collector

**DATE:** August 28, 2012

**SUBJECT:** Back Up Memo For Item #3-O On City Council Agenda of 8/28/2012

---

Attached is a proposed interlocal agreement between the City of El Paso and a new taxing entity, Paseo Del Este Mud #8. This interlocal agreement will allow the City to collect taxes on behalf of this entity. Upon City Council approval, the City will now have 35 jurisdictions in the City's consolidated collection system which will spread the administrative burden of collecting entities and reduce the per parcel rate of all participating entities.

If you have any questions or concerns, please do not hesitate to let me know.

cc: Joyce Wilson, City Manager  
Carmen Arrieta-Candelaria, Chief Financial Officer  
Bertha Ontiveros, Assistant City Attorney

**RESOLUTION**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL PASO:**

That the Mayor be authorized to sign a contract by and between the City of El Paso, and the Paseo del Este Municipal Utility District No. 8 to join various other entities for whom the City acts as property tax assessor/collector.

**APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2012.**

CITY OF EL PASO

\_\_\_\_\_  
John F. Cook  
Mayor

ATTEST:

\_\_\_\_\_  
Richarda Duffy Momsen  
City Clerk

APPROVED AS TO FORM:

APPROVED AS TO CONTENT:

\_\_\_\_\_  
Sol M. Cortez  
Assistant City Attorney

\_\_\_\_\_  
Leo Fierro Jr.  
Interim City Tax Assessor Collector

THE STATE OF TEXAS     }  
  }  
COUNTY OF EL PASO     }

C O N T R A C T

This Contract made by and between the CITY OF EL PASO, TEXAS, hereinafter referred to as “City,” COUNTY OF EL PASO; EL PASO INDEPENDENT SCHOOL DISTRICT; YSLETA INDEPENDENT SCHOOL DISTRICT; EL PASO COMMUNITY COLLEGE; EL PASO COUNTY HOSPITAL DISTRICT; TOWN OF SOCORRO; SOCORRO INDEPENDENT SCHOOL DISTRICT; CLINT INDEPENDENT SCHOOL DISTRICT; FABENS INDEPENDENT SCHOOL DISTRICT; TOWN OF CLINT; HORIZON REGIONAL MUNICIPAL UTILITY DISTRICT; EL PASO COUNTY WATER AUTHORITY; EL PASO COUNTY EMERGENCY SERVICES DISTRICT NO. 1; ANTHONY INDEPENDENT SCHOOL DISTRICT; TOWN OF ANTHONY; CANUTILLO INDEPENDENT SCHOOL DISTRICT; SAN ELIZARIO INDEPENDENT SCHOOL DISTRICT, TORNILLO INDEPENDENT SCHOOL DISTRICT; HACIENDA DEL NORTE WATER DISTRICT; LOWER VALLEY WATER DISTRICT AUTHORITY; EMERGENCY SERVICES DISTRICT NO. 2; EL PASO COUNTY TORNILLO WATER IMPROVEMENT DISTRICT; TOWN OF HORIZON; DOWNTOWN MANAGEMENT DISTRICT; PASEO DEL ESTE MUNICIPAL UTILITY DISTRICT NO. 10; PASEO DEL ESTE MUNICIPAL UTILITY DISTRICT NO. 1; PASEO DEL ESTE MUNICIPAL UTILITY DISTRICT NO. 3; PASEO DEL ESTE MUNICIPAL UTILITY DISTRICT NO. 11; VILLAGE OF VINTON; EL PASO COUNTY EL PASO WATER CONTROL & IMPROVEMENT (FABENS) DISTRICT #4; EL PASO COUNTY MUNICIPAL UTILITY DISTRICT No. 2; PASEO DEL ESTE MUNICIPAL UTILITY DISTRICT NO. 2; PASEO DEL ESTE MUNICIPAL UTILITY DISTRICT NO. 5; PASEO DEL ESTE MUNICIPAL UTILITY DISTRICT NO. 6; PASEO DEL ESTE MUNICIPAL UTILITY DISTRICT NO. 7 and PASEO DEL ESTE MUNICIPAL UTILITY DISTRICT NO. 8 or some of them and others who may join, hereinafter referred to “Entity,” or collectively as “Entities,”

WHEREAS the Legislature of the State of Texas has enacted certain legislation empowering political subdivisions of the state to enter into contracts for the consolidated effort of assessing and collecting property taxes; and

WHEREAS such consolidated effort in the assessment and collection of taxes is beneficial to both the City and the Entities, as well as to the general public;

WITNESSETH:

NOW, THEREFORE, it is mutually agreed as follows:

1) SCOPE OF SERVICES. The parties agree that the City will, pursuant to the Property Tax Code, act as Assessor Collector for each Entity and determine the total appraised value, total assessed value and taxable value of the property taxable by the Entity, except that the County Tax Assessor Collector will continue to perform the assessing functions for the County. The parties further agree that the City will collect all taxes for the Entities on all properties within their boundaries. It is agreed that the City Tax Assessor Collector has authority to make refunds for the Entities as appropriate under Section 31.11 and Section 42.43 of the Property Tax Code provided that all refunds in excess of \$500 must have the approval of City Council and that each Entity will be notified of any refund for the Entity.

2) SERVICE COSTS. For the services set forth above, the El Paso Community College, El Paso Water Authority and El Paso County Rural Fire Prevention District agree to pay two percent of all taxes collected. All other Entities agree to pay to the City the actual costs incurred by the City in collection of the Entities' taxes and that the actual costs will vary from year to year depending upon the level of Entity participation in the consolidated effort. As of the effective date of this contract, the actual costs are reflected upon the proposed consolidated tax budget recommended for approval by the Tax Advisory Committee on June 5, 1986, which is attached and marked Attachment "A." On or before April 20 of 1987 and each year thereafter during which this contract continues, the City will present to each participating Entity a range of

costs of collection for the coming year and a preliminary estimate of costs of service based upon anticipated participation.

The parties agree that the consolidated effort is to their mutual benefit and to the benefit of their respective taxpayers, and also agree that the schedule of payments set forth above provides for reasonable and adequate consideration for services performed under this Contract. The parties further recognize that the County Tax Assessor Collector has certain constitutional duties and functions which cannot be abrogated by Contract to the City. In return for performing those necessary functions, the City agrees during the County's participation in the consolidated tax effort to reimburse to the County on a monthly basis, within 15 days after being invoiced by the County, the indirect costs and personnel costs incurred by the County Tax Assessor Collector in performance of those constitutional duties and functions. Such costs shall be determined in accordance with Attachment "A" attached hereto and incorporated herein for all purposes.

The City's costs covered by the payments set forth above shall include, but shall not be limited to, such costs as salaries, normal travel expenditures for tax purposes, education, license or other fees required by the State of Texas, appropriate supplies and other items necessary for the appropriate and efficient performance of the City's duties herein.

In addition to payments set forth above, each Entity expressly agrees:

- (a) To pay the cost of reprocessing and mailing tax notices if the Entity incurs a rollback or other modification of its tax rate; and
- (b) To pay such actual costs as may be incurred by City in preparation and mailing of separate tax statements if City shall determine that such separate tax statements are necessary because Entity has failed to adopt its tax rate by October 15 of the tax year

in question and thereby caused an unreasonable delay in the preparation of consolidated tax statements; and

- (c) That City shall retain any and all revenues received for the preparation and issuance of tax certificates.

The Entities agree to pay their respective shares of the service costs on a monthly basis, within 15 days of receipt of invoice from the City. Such invoices shall not exceed the costs established above.

3) ADVISORY COMMITTEE. An advisory committee of non-elected officials formed by contract dated August 28, 1984 as amended shall continue during the term of this contract to review all costs and make recommendations for an annual budget; monitor the general performance of the tax collection procedures; and recommend policies and procedures for improvement in the collection process.

The committee now composed of seven (7) members, one appointed by the Mayor of the City, one appointed by the County Judge, one appointed by City Council, one appointed by County Commissioners Court, one appointed by the El Paso Independent School District, one appointed by Ysleta Independent School District, and one appointed jointly by the other Entities which are a party to this agreement shall be increased to include one additional appointment by the other Entities. In addition, the City Tax Collector and the County Tax Assessor Collector shall serve as ex-officio members of this committee without power to vote and shall not be counted for purposes of determining a quorum. The members shall serve for one year terms, and may be reappointed. The advisory committee shall elect its chairperson, shall meet regularly, and shall submit reports and recommendations to the City and the Entities. This committee shall be advisory only, and nothing herein shall be construed to result in delegation of any decision making authority to the committee

by any of the parties. In the event any Entity specifically referenced in this paragraph shall decline to join or shall terminate while the consolidated effort continues, its appointment shall lapse. In the event an Entity not specifically referenced in this paragraph shall decline to join or terminate while the consolidated effort continues, any appointment by such Entity shall resign and a successor shall be appointed by the remaining Entities not specifically referenced in this paragraph.

4) REPORTS. The City shall provide to the Entities computer reports as provided in Attachment "B."

5) TAX NOTICES AND STATEMENTS. Tax notices and statements will be mailed, in a form complying with requirements of the laws of the State of Texas, on all property counts of the Entities by the City in an accurate and timely manner, and no later than October 15 of each year, as provided by law. Each Entity shall submit its tax rate to the City no later than September 15 of each year, provided the City or County has officially calculated the Entity's effective tax rate at least 15 days prior to that date. The City shall calculate the effective tax rate for Ysleta Independent School District, El Paso Independent School District and San Elizario Independent School District. The effective tax rate for the Entities shall be calculated by the County Tax Assessor Collector during participation by the County, and all other times by the City. If an Entity's tax rate has not been set by the Entity by October 1, the Entity shall advise the City whether the mailing of statements or notices shall be delayed. If there is a delay in the mailing of the statements or notices occasioned by the conduct of any Entity, the Entity shall pay the actual cost incurred resulting from the delay, including the cost, if any, of mailing separate statements. Any delay desired by the City in mailing its own property account notices shall not be cause to delay the requirement for mailing the Entities' notices by October 15 without written permission from the Entity. Any delay in the

time schedule set forth above occasioned by the Central Appraisal District shall extend each respective date by an equivalent length of time.

6) METHOD OF COLLECTION. The procedures the City shall use for the collection of taxes will be the most efficient system available to handle direct mail of payments and office payments at the City tax office. The procedures will be submitted to the advisory committee for review and recommendations. During participation by the County such procedures shall include a provision for acceptance of payments at the County tax office and substations, but no partial payments shall be accepted at those offices. The City will not reimburse the County for personnel or other costs incurred by the County in accepting such payments. Further, regardless of where payments are received, no Tax Certificates shall be issued, except by the City tax office.

7) DISTRIBUTION OF FUNDS. Funds will be accounted for and distributed weekly to the Entities, except during the peak period of December 15 thru January 31, during which time funds collected will be distributed no less than Monday, Wednesday and Friday of each week. The Entities will be responsible for making special arrangements whenever their normal working hours would not allow such a schedule. The funds to be accounted for will be designated as funds out of the current year of collection or for delinquent collection.

8) COLLECTION OF DELINQUENT TAXES. The City shall collect delinquent taxes for the Entities and agrees to collect all penalties, interest, and attorney's fees authorized under Texas law and all interest, penalties, and fees collected shall be forwarded to the Entities on a timely basis by electronic means or otherwise. The procedure for the collection of delinquent taxes shall be reviewed by the advisory committee. The City reserves the right to contract, as provided under Section 6.30 of the Texas Property Tax Code with an attorney to collect taxes for any Entity having complied with Section 33.07 of the Property Tax Code.

9) INDEMNITY. The Entities agree, to the extent allowed by law, to indemnify and hold harmless the City for any and all claims, liabilities, and expenses incurred as a result on any Entity's breach or nonperformance of this contract and its obligations or for the negligence of any officer, agent or employee of any Entity. The City agrees, to the extent allowed by law, to indemnify or hold harmless the Entities for any and all claims, liabilities, and expenses incurred as a result of City's breach or nonperformance of this contract and its obligations or for the negligence of any officer, agent, or employee of the City. In the event any such liability occurs, all parties agree to comply with Constitutional and Statutory requirements for the satisfaction of debts.

10) EFFECTIVE DATE. The parties agree that the authorized signature before July 31, 1986 of any Entity named above and any other Entity who may join by counterpart creates a binding offer of such Entity to participate in this consolidated tax effort and the commitment of each Entity one to the other is consideration for the promise to participate of each Entity that joins before July 31, 1986. The contract will become effective as to all signatories at such time as it is signed by the City.

11) RENEWAL AND TERMINATION. This contract shall be in effect until August 31, 1987 and shall be automatically renewed thereafter on a year to year basis and remain in effect until terminated by mutual consent of the parties or by effective written notice of any party. Notice of termination by any Entity received by the City on or before May 10 shall constitute effective notice of termination as to such Entity only, as of the following August 31. Notice of termination by the City received by one or more Entities before May 31 shall constitute effective notice as to such Entity or Entities only as of the following August 31. The parties agree to cooperate in the process of providing or allowing access to all necessary records, data, or other information necessary for the Entities to continue the collection of taxes in another manner. The Entities shall

reimburse the City for any additional costs incurred by the City in providing them with this information.

12) NOTICE. Notice to parties under this contract shall be sent by certified mail, return receipt requested, to those persons identified in Attachment "C" attached hereto and incorporated herein for all purposes and to such persons as may be identified for purposes of notice by Entities which have joined in the agreement by counterpart and may not be represented in Attachment "C."

13) SEVERABILITY. If any part of this agreement is held to be illegal, such part shall be deemed severable and the remaining parts shall nevertheless be binding.

14) ENTIRE AGREEMENT. This agreement constitutes the entire agreement between the parties and any prior understandings, written or oral agreements between them are merged into this agreement.

15) INSPECTION OF RECORDS. The City shall supply to all Entities a copy of the independent annual audit of the City Tax Collector. The fiscal records of the City made and kept pursuant to this agreement are available for inspection by the Entities at times mutually convenient to the City and an Entity. Any cost of such inspection shall be borne by the Entity.

16) EXECUTION. This agreement may, be executed jointly or in counterpart and the authorized signature upon a counterpart of any Entity whether or not named above creates the same binding commitment between the parties as if the Entity had jointly executed this document if the counterpart is duly executed by the City.

*[Signature Page to follow]*

WITNESS our hands this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

CITY OF EL PASO

\_\_\_\_\_  
John F. Cook  
Mayor

ATTEST:

\_\_\_\_\_  
Richarda Duffy Momsen  
City Clerk

APPROVED AS TO FORM:

APPROVED AS TO CONTENT:

\_\_\_\_\_  
Sol M. Cortez  
Assistant City Attorney

\_\_\_\_\_  
Leo Fierro Jr.  
Interim City Tax Assessor Collector

ATTEST:

PASEO DEL ESTE MUNICIPAL  
UTILITY DISTRICT NO. 8

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

By: \_\_\_\_\_  
Manuel A. Quinones  
President of the Board of Directors

# ATTACHMENT A

## **ATTACHMENT B**

### **THE FOLLOWING REPORTS WILL BE AVAILABLE ON A DAILY BASIS:**

1. **DISTRIBUTION REPORTS:**  
Based on each taxing entity's pro-rata share of the taxes due, a distribution of the entity's taxes collected will be produced. A detailed listing of each payment and descriptive information about the parcel and the taxes paid can also be generated upon request.

### **THE FOLLOWING REPORTS WILL BE AVAILABLE ON A MONTHLY BASIS:**

1. **ACCOUNTS RECEIVABLE SUMMARY REPORT:** The A/R Summary Report summarizes all of the tax collection activity for a particular period.
2. **AUDITOR'S TRANSACTION SUMMARY:** The Auditor's Transaction Summary lists the types of transactions processed in the tax collection system with the total number of transactions and total amount of money for each taxing entity.
3. **LEVY CHANGES REPORT:** All transactions listed in the tax collection system that cause an increase or decrease in the amount of the original levy are detailed in this report.
4. **DAILY DEPOSIT RECAP REPORT:** This report covers batches which have distribution dates within a selected period.
5. **TOTALS BY TAX YEAR BY ENTITY REPORT:** This report prints a summary of balance of accounts by year as of the date the report is run.
6. **LEGAL TRANSACTIONS BY ENTITY:** This report provides information on how much is owed to individual entities and the amounts owed on accounts with legal codes.

### **THE FOLLOWING REPORTS ARE OPTIONAL AND AVAILABLE UPON REQUEST:**

1. **ACCOUNTS RECEIVABLE REGISTER:** The Accounts Receivable Register lists all accounts in the tax collection system. This report is generated on a quarterly basis.

## ATTACHMENT B

Page 2

### REPORTS AVAILABLE UPON REQUEST (Continued):

2. **TAX ROLL:** A tax roll which lists the property for each taxing entity including calculations of taxes calculated and exemptions are deducted to determine the taxes due will be made available to each taxing entity.

A taxing entity summary showing assessment data, tax date and exemption data can be generated upon request.

3. **DELINQUENT TAX ROLL:** The Delinquent Tax Roll lists all accounts that have become delinquent.
4. **LEGAL EXCEPTION REPORT:** If an account has a repayment agreement for delinquent monies, it is subject to review on a periodic basis. This report lists any account that does not show the appropriate payment has been made as per the agreement.

**ATTACHMENT C**  
**TAXING ENTITY OFFICIALS**

Joyce Wilson  
City Manager  
**City of El Paso**  
2 Civic Center Plaza  
El Paso, Texas 79999  
(915) 541-4844

Veronica Escobar  
County Judge  
**County of El Paso**  
500 E. Overland  
El Paso, Texas 79999  
(915) 546-2047

Dr. Richard Rhodes  
President  
**El Paso Community College**  
P.O. Box 20500  
El Paso, Texas 79998  
(915) 775-6044

Lorenzo Garcia  
Superintendent  
**El Paso Independent School District**  
P.O. Box 20100  
El Paso, Texas 79998-0100  
(915) 779-3781

Ken Osmond  
President  
**El Paso County Water Authority**  
1539 Pawling  
El Paso, Texas 79927  
(915) 852-3917

Ron Haugen  
Superintendent  
**Anthony Independent School District**  
P.O. Drawer B  
Anthony, Texas 88021  
886-6500, ext. 6501

Mario Aguirre  
President  
**Fabens Water District #4**  
P.O. Box 3880  
Fabens, Texas 79838-3880  
764-2212

Robert Ostrenga  
President  
**Emergency Services District #2**  
P.O. Box 744  
Clint, Texas 79849  
851-3138

Dr. Xavier de la Torre  
Superintendent  
**Socorro Independent School District**  
P.O. Box 27400  
El Paso, Texas 79926  
937-0013

Poncho Garcia  
Superintendent  
**Fabens Independent School District**  
P.O. Box 697  
Fabens, Texas 79838  
764-2025

Allen Keys  
Fire Chief  
**El Paso County Emergency Services  
District #1**  
14151 Nunda Ave.  
El Paso, Texas 79927  
(915) 852-3204

Frank Wood  
President  
**Hacienda Del Norte Water District**  
13931 Sagebrush RR3  
El Paso, Texas 79936  
(915) 592-5888

Maria Diaz  
Administrator of the Day  
**R.E. Thomason General Hospital**  
4815 Alameda  
El Paso, Texas 79905  
(915) 521-775  
(915) 544-1200

Dr. Mike Quatrini  
Superintendent  
**San Elizario Independent School District**  
P.O. Box 920  
San Elizario, Texas 79848  
(915) 872-3939

Dale Reinhart  
Mayor  
**Town of Clint**  
P.O. Box 350  
Clint, Texas 79836  
(915) 851-3146

Dr. Michael Zolkoski  
Superintendent  
**Ysleta Independent School District**  
9600 Sims Dr.  
El Paso, Texas 79925-7295  
(915) 434-0035

Art Franco

Luis Ortega  
President  
**Paseo del Este MUD No. 10**  
c/o Ty Embry  
816 Congress Avenue, Suite 1900  
Austin, Texas 78701  
(512) 630-5158

Michael Breitingner  
Director  
**El Paso Downtown Management District**  
P.O. Box 140  
El Paso, TX 79980  
533-2656

Dr. Edward Gabaldon  
Superintendent  
**Clint Independent School District**  
14521 Horizon Blvd.  
El Paso, Texas 79928  
926-4001  
926-4000

Walter Miller  
Mayor  
**City of Horizon**  
14999 Darrington Rd.  
El Paso, Texas 79927  
(915) 852-1046

Dr. Damon Murphy  
Superintendent  
**Canutillo Independent School District**  
P.O. Box 100  
Canutillo, Texas 79835  
(915) 877-3726

Franciela Vega  
General Manager  
**El Paso County Tornillo Water  
Improvement District**  
District P.O. Box 136  
Tornillo, Texas 79853  
(915) 764-2966

Paul Vranish

Mayor  
**Town of Anthony**  
P.O. Box 1269  
Anthony, Texas 88021  
(915) 886-3944

Mayor  
**Town of Socorro**  
124 S. Horizon Blvd.  
Socorro, Texas 79927  
(915) 858-2915

Lorenzo Barrios  
President  
**Homestead Municipal Utility District**  
3668 Desert Meadows Dr.  
El Paso, Texas 79938  
(915) 857-1051

Madeleine Praino  
Mayor  
**Village of Vinton**  
436 East Vinton Road  
Vinton, Texas 79821

Doug Borrett, President  
**Paseo del Este Municipal Utility District #5**  
c/o Freeman & Corbett  
8500 Bluffstone Cove, Suite B-104  
Austin, TX 78759  
(512) 451-6689

Tom Hansen, President  
**Paseo del Este Municipal Utility District #7**  
c/o Freeman & Corbett  
8500 Bluffstone Cove, Suite B-104  
Austin, TX 78759  
(512) 451-6689

Revised 6-6-12

Superintendent  
**Tornillo Independent School District**  
P.O. Box 170  
Tornillo, Texas 79853  
(915) 764-2820

Mario Aguilar,  
General Manager  
**El Paso County Lower Valley Water  
District Authority**  
10005 Alameda, Ste P  
El Paso, Texas 79927  
(915) 791-4480

Peter Sellers  
President  
**Paseo del Este MUD No. 11 (formerly El  
Paseo County Municipal Utility District #2)**  
C/o Ty Embry  
816 Congress Avenue, Suite 1900  
Austin, Texas 78701  
(512) 322-5800

Doug Borrett, President  
**Paseo del Este Municipal Utility District #2**  
c/o Freeman & Corbett  
8500 Bluffstone Cove, Suite B-104  
Austin, TX 78759  
(512) 451-6689

Lorraine Huit, President  
**Paseo del Este Municipal Utility District #6**  
c/o Freeman & Corbett  
8500 Bluffstone Cove, Suite B-104  
Austin, TX 78759  
(512) 451-6689

Manuel A. Quinones  
**Paseo del Este Municipal Utility District #8**  
c/o Freeman & Corbett  
8500 Bluffstone Cove, Suite B-104  
Austin, TX 78759  
(512) 451-6689