



Legislation Details (With Text)

File #:	R2022-017	Version:	1	Name:	Sales and Use Tax Analysis Services
Type:	Resolution	Status:		Status:	Consent Agenda
File created:	1/12/2022	In control:		In control:	City Council
On agenda:	2/1/2022	Final action:		Final action:	
Title:	Consider adopting Resolution No. 2022-017 authorizing the City Manager to enter into a firm services agreement with TexasCityServices LLC for sales and use tax analysis services and take appropriate action.				
Sponsors:	Charles Cox				
Indexes:					
Code sections:					
Attachments:	1. 20220121-FB_Reso Approving Agreement with TexasCityServices LLC-127257, 2. 20220113-FB_TexasCityServices LLC_Firm Services Agreement-127112				

Date	Ver.	Action By	Action	Result
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Consider adopting Resolution No. 2022-017 authorizing the City Manager to enter into a firm services agreement with TexasCityServices LLC for sales and use tax analysis services and take appropriate action.

BACKGROUND:

Past reviews of the City's sales tax receipts have resulted in millions in reallocations to the City for misapplied funds. The reason for this is that businesses are often challenged in determining city tax. Texas local taxes are sited under a variety of methods depending upon the jurisdiction, the make-up of the business sales force, delivery methods, and warehousing practices as well as the type of sales and use tax permit held by the business.

Various measures have been taken in the past to ensure the City receives its proper allocation of sales tax. Routine reviews of the City's sales and use tax receipts are conducted and corrected information is provided to the State Comptroller's Office. Additionally, the City worked with the Comptroller's Office to implement a plan to limit the ability of its call center operators to change physical city location information. However, even with these measures in place, sales tax is often misapplied.

DISCUSSION:

The City received a proposal from Kyle Kasner representing TexasCityServices LLC (the "Firm") to perform reviews of the businesses responsible for the administration, collection and reporting of City's sales and use taxes in an effort to ensure proper application of local sales tax and/or to determine if a business can implement a plan that would result in an increase of tax due to the City. The fee for this analysis will be 33% of any increase remittance representing past reporting/corrections of a suspect business. If a suspect business does not correct past reporting, but instead elects to correct prospective reporting as a result of the Firm's efforts and the City instructs the Firm to forego efforts to secure recoveries for past periods, the Firm fees for that suspect business will be 33% of the increased sales/use tax remittance by the suspect business for the two years

immediately following the implementation of proper prospective compliance by the suspect business. Mr. Kasner has previously conducted similar reviews for Farmers Branch and other cities in the past.

FISCAL IMPACT:

1. Not determined.

DISTRICT:

All districts.

RECOMMENDATION:

City Administration recommends adopting Resolution No. 2022-017 authorizing the City Manager to enter into a firm services agreement with TexasCityServices LLC for sales and use tax analysis services.

POSSIBLE COUNCIL ACTION:

1. I move to approve Resolution No. 2022-017 authorizing the City Manager to enter into a firm services agreement with TexasCityServices LLC for sales and use tax analysis services.
2. I move to approve Resolution No. 2022-017 authorizing the City Manager to enter into a firm services agreement with TexasCityServices LLC for sales and use tax analysis services, with modifications.
3. I move to table the issue for further study or take no action.

ATTACHMENT(S):

1. Resolution No. 2022-017
2. Exhibit A - Firm Services Agreement



RESOLUTION NO. 2022-017

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, APPROVING A FIRM SERVICES AGREEMENT BETWEEN THE CITY OF FARMERS BRANCH, TEXAS AND TEXASCITYSERVICES LLC FOR TAX MANAGEMENT CONSULTING SERVICES; AUTHORIZING ITS EXECUTION BY THE CITY MANAGER; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Farmers Branch, Texas, has been presented a proposed Firm Service Agreement between the City and TexasCityServices LLC, as more particularly described in Exhibit “A” attached hereto and incorporated herein by reference; and

WHEREAS, upon full review and consideration of the Agreement, and all matters related thereto, the City Council is of the opinion and finds that the terms and conditions thereof should be approved, and that the City Manager, or designee, should be authorized to execute the Agreement on behalf of the City of Farmers Branch, Texas.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, THAT:

SECTION 1. The City Council hereby approves the Firm Service Agreement between the City and TexasCityServices LLC, attached hereto as Exhibit “A”, and authorizes the City Manager, or designee, to execute the Agreement on behalf of the City of Farmers Branch, Texas, and any further amendments or instruments related thereto.

SECTION 2. This Resolution shall become effective immediately from and after its passage.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, THIS 1st DAY OF FEBRUARY 2022.

ATTEST:

APPROVED:

Amy Piukana, City Secretary

Robert C. Dye, Mayor

APPROVED AS TO FORM:

Peter G. Smith, City Attorney
(PGS:1-21-22:TM 127257)

Resolution No. 2022-017
Exhibit “A”

STATE OF TEXAS §
§
COUNTY OF DALLAS § FIRM SERVICES AGREEMENT

This Agreement is entered into by and between the City of Farmers Branch, Texas (the “City” or “Client”) and TexasCityServices LLC, a Texas limited liability company (the “Firm”), (each a “Party” or collectively the “Parties”), acting by and through their authorized representatives.

Recitals:

WHEREAS, the Client desires to engage the services of the Firm as an independent contractor and not as an employee in accordance with the terms and conditions set forth in this Agreement; and

WHEREAS, the Firm desires to render Firm services for the Client in accordance with the terms and conditions set forth in this Agreement;

NOW THEREFORE, in exchange for the mutual covenants set forth herein and other valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the Parties agree as follows:

Article I
Term

1.1 The term of this Agreement shall begin on the last date of execution hereof (the “Effective Date”) and continue until the earlier of: (i) completion of Firm's services provided herein; and (ii) three (3) years after the Effective Date (the “Expiration Date”), unless terminated sooner, as provided herein.

1.2. Either Party may terminate this Agreement by giving thirty (30) days prior written notice to the other Party. In the event of such termination the Firm shall deliver to the Client all finished and unfinished documents, data, studies, models or other items prepared by the Firm in connection with this Agreement. In the event of termination, the Firm shall be entitled to the fees set forth herein for those increased remittances received by Client as a result of Firm actions prior to its termination.

Article II
Definitions

For purposes of this Agreement, each of the following terms shall have the meaning set forth herein unless the context clearly indicates otherwise:

“City Manager” shall mean the City Manager of the City of Farmers Branch, Texas, or designee.

“Effective Date” shall mean the last date of execution hereof.

“Recoveries” or “Increases in Tax Remittances” shall mean the credit of Sales and Use Tax to the Client's account firm business(es) identified in the Recovery Plan. Recoveries are limited to the taxpayer, the accounts and the locations identified in the Recovery Plan. The Recoveries are to be from corrections made to the past sales/use taxes paid/due from the taxpayer(es). No taxpayer sales/use tax prospective increases in reporting are included unless the Client and Firm mutually agree to exclude past periods from the scope of this project.

“Recovery Plan” shall mean a written plan provided by Firm to the Client that identifies a taxpayer, accounts, the location, and the time period for possible Recoveries; and the data, information, the process and procedure necessary to secure recovery of the identified Recoveries.

“Sales and Use Tax” shall mean the one percent (1%) sales and use tax imposed by the City pursuant to Chapter 321 of the Texas Tax Code, as amended, on the sale of Taxable Items.

“State of Texas” or “Texas Comptroller” shall mean the office of the Texas Comptroller, its successor, or other applicable agency of the State of Texas.

“Taxable Items” shall mean both “taxable items” and “taxable services” as those terms are defined by Chapter 151, Texas Tax Code, as amended.

Article III

Scope of Services

3.1 The Firm shall perform the services set forth herein with: (i) with the skill and care ordinarily provided by similar consultants practicing in the same or similar locality and under the same circumstances and applicable licenses or certifications; and (ii) as expeditiously as is prudent considering the ordinary skill and care of similar competent consultants.

3.2 The Firm shall, to the best of its ability and skill, perform a review of businesses responsible for the administration, collection and reporting of Client's sales and use taxes. Businesses found to be non-compliant (“Suspect Businesses”) will be (i) encouraged by the Firm to voluntarily correct past and prospective reporting with the Texas Comptroller; and/or (ii) the Firm will prepare for Client filing a request with the Texas Comptroller to correct the Suspect Businesses' past and/or prospective reporting. Services offered by the Firm to induce voluntary compliance by Suspect Businesses include research/consultation concerning businesses' facts and Texas tax law; preparation for Client and/or Suspect Businesses submission of private letter rulings of the Comptroller seeking proper tax law application; and/or preparation for Suspect Businesses' submission amended/corrected past/prospective sales and use tax returns.

3.3 Period of Review. The period of time subject to review by the Firm for purposes of Recovery Plans pursuant to this Agreement shall include the period of forty-eight (48) calendar

months prior to the Effective Date through and including the Expiration Date, including any additional periods that may be open under the State of Texas sales/use tax statute of limitations.

3.4 Recovery Plan. The Firm will, from time to time during the term of this Agreement, deliver a Recovery Plan that identifies “Suspect Businesses” where Recoveries may be possible, the data, information, the process and procedure necessary to secure recovery of the identified Recoveries. A Recovery Plan shall be provided by the Firm for each taxpayer for which Recoveries have been identified. The Firm shall implement the agreed to procedures identified within the Recovery Plan upon receiving a written confirmation from the Client that the Firm may proceed. The Firm is not authorized to file any claim, contact any person, business, the State of Texas, or any third parties as a representative of the Client without the prior written approval of the Client.

3.5 The Firm’s services do not result in any opinion, attestation, or other form of assurance with respect to the Client's transactional tax reporting or any other financial reporting functions of the Client. The procedures employed by this review do not constitute an examination or a review per General Accepted Auditing Standards. Neither does this review constitute a review of internal controls over any Client's financial reporting function. The review is not limited nor directed towards the discovery of fraud, illegal acts, or material exceptions. The Firm is not a public accounting firm.

3.6 Firm services will be performed based upon the information provided by the Client. In addition, services will be performed in consideration of applicable tax laws, regulations and associated interpretations relative to the appropriate jurisdiction as of the date the services are provided. Tax laws and regulations are subject to change at any time, and such changes may be retroactive in effect and may be applicable to advice given or other services rendered before their effective dates. The Firm does not assume responsibility for such changes occurring after the date services have been completed. With regards to the services provided under the terms of this Agreement, the Firm will discuss with the Client any positions that the Firm believes may subject the Client to additional liabilities. The Firm is not held responsible for determining these liabilities, nor is the Firm responsible for any liabilities assessed against the Client as the result of the Client's failure to provide all relevant information relative to the issue under consultation. Any such liabilities are disregarded for determining fees.

Article IV Compensation

4.1 Fees. (a) Firm will be compensated for the services based on the dollar amount of the Client's increases in sales and use tax remittances resulting from Firm's efforts (the “Fees”). The-Firm shall be responsible for all expenses related to the services provided pursuant to this Agreement including, but not limited to, travel, copying and facsimile charges, telephone, internet, and email charges.

(b) The increases in tax remittances are quantified deposits by the Texas Comptroller into the appropriate Local Sales and Use Tax Authority Code. Firm Fees will only be due if Firm efforts successfully secured additional increase remittances from Suspect Businesses from past corrections by the Suspect Businesses identified in the Review Plan. Firm fees will be thirty-three

percent (33%) of any increase remittance representing past reporting/corrections of a Suspect Business.

(c) If a Suspect Business does not correct past reporting, but instead elects correct prospective reporting as a result of Firm efforts and the Client instructs the Firm to forego efforts to secure recoveries for past periods, the Firm fees for that Suspect Businesses will be thirty-three percent (33%) of the increased sales and use tax remittance by the Suspect Businesses for the one (1) year immediately following the implementation of proper prospective compliance by the Suspect Businesses.

(d) In the event the Client elects to pursue Firm identified past/prospective tax reallocations or increased remittances without further Firm services, the Client agrees that fees as stated herein will be due and payable under these same terms and conditions.

(e) In any instance where the Client must involuntary, as a result of State of Texas determination, refund or reallocate to another taxing jurisdiction an amount of reallocation or sales and use tax upon which Firm fees have been paid, the Firm will refund the Fees related to the amount of sales and use tax refunded or reallocated to another taxing jurisdiction.

(f) If the Client requests consultations beyond the above-described services, such requested services will be provided by the Firm on an hourly basis at its standard hourly rate of Two Hundred Fifty and No/100 Dollars (\$250.00), plus out-of-pocket expenses.

Article V

Devotion of Time; Personnel; and Equipment

5.1 The Firm shall devote such time as reasonably necessary for the satisfactory performance of the work under this Agreement. Should the Client require additional services not included under this Agreement, the Firm shall make reasonable effort to provide such additional services at mutually agreed charges or rates, and within the time schedule prescribed by the Client; and without decreasing the effectiveness of the performance of services required under this agreement.

5.2 To the extent reasonably necessary for the Firm to perform the services under this Agreement, the Firm shall be authorized to engage the services of any agents, assistants, persons, or corporations that the Firm may deem proper to aid or assist in the performance of the services under this Agreement with the prior written approval of the City. The cost of such personnel and assistance shall be borne exclusively by the Firm.

5.3 The Firm shall furnish the facilities, equipment, telephones, facsimile machines, email facilities, and personnel necessary to perform the services required under this Agreement unless otherwise provided herein.

5.4 The Firm shall submit quarterly progress reports and attend such progress meetings as may be reasonably required by the Client from time to time. Each progress report shall detail

the work accomplished and special problems or delays experienced, and the planned work activities and special problems or delays anticipated for the next report period.

Article VI Miscellaneous

6.1 Entire Agreement. This Agreement constitutes the sole and only agreement between the Parties and supersedes any prior understandings written or oral agreements between the Parties with respect to this subject matter.

6.2 Assignment. The Firm may not assign this Agreement in whole or in part without the prior written consent of Client. In the event of an assignment by the Firm to which the Client has consented, the assignee shall agree in writing with the Client to personally assume, perform, and be bound by all the covenants, and obligations contained in this Agreement.

6.3 Successors and Assigns. Subject to the provisions regarding assignment, this Agreement shall be binding on and inure to the benefit of the Parties to it and their respective heirs, executors, administrators, legal representatives, successors and assigns.

6.4 Governing Law. The laws of the State of Texas shall govern this Agreement; and venue for any action concerning this Agreement shall be in the State District Court of Dallas County, Texas. The Parties agree to submit to the personal and subject matter jurisdiction of said court.

6.5 Amendments. This Agreement may be amended by the mutual written agreement of the Parties.

6.6 Severability. In the event any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions, and the Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in it.

6.7 Administration of the Agreement. The City Manager is authorized to administer this Agreement and to execute any amendments to the Agreement or instruments related thereto, or other action necessary for the Client.

6.8 Non-Disclosure Requirements. In the performance of this Agreement, Client, to the extent allowed by law, and the Firm may not disclose technical, financial, or other information, material or data either via oral, written, or any other form, either electronic or otherwise, which is considered confidential and proprietary (Confidential Information). Such Confidential Information does not include any information known to the receiving Party prior to the Agreement, is available to the public under Texas' Open Public Information Act or published and available to the general public regardless of source. Unless otherwise agreed, the receiving Party agrees not to disclose Confidential Information; will use the same degree of care and diligence to protect and secure

Confidential Information as it uses for its own information; and will not copy or reproduce the Confidential Information except in the performance of the services described in this Agreement. The receiving Party may disclose such Confidential Information to its associates, affiliates, consultants, and agents necessary to perform the Agreement's services.

6.9 Other Clients. The Firm is not restricted by anything in this Agreement from providing services for other clients provided Confidential Information is not disclosed or shared with such other clients. In the event the Firm violates the terms of this section it shall immediately forfeit any right to any Recoveries.

6.10 Warranties. The Firm makes no other representation or warranty regarding the services to be provided, in particular, and without limitation of the foregoing, any express or implied warranties of fitness for a particular purpose, merchantability, warranties arising by custom or usage in the profession, and warranties arising by operation of law are expressly disclaimed.

6.11 Independent Contractor. It is understood and agreed by and between the Parties that the Firm, in satisfying the conditions of this Agreement, is acting independently, and that the Client assumes no responsibility or liabilities to any third party in connection with these actions. All services to be performed by the Firm pursuant to this Agreement shall be in the capacity of an independent contractor, and not as an agent or employee of the Client. The Firm shall supervise the performance of its services and shall be entitled to control the manner and means by which its services are to be performed, subject to the terms of this Agreement.

6.12 Notice. Any notice required or permitted to be delivered hereunder may be sent by first class mail, or overnight courier to the address specified below, or to such other Party or address as either Party may designate in writing, and shall be deemed received three (3) days after delivery set forth herein:

If intended for Client:

Attn: City Manager
City of Farmers Branch, Texas
13000 William Dodson Pkwy
Farmers Branch, Texas 75234

With a copy to:

Peter G. Smith
City Attorney
Nichols, Jackson, Dillard, Hager & Smith, L.L.P.
1800 Ross Tower
500 N. Akard Street
Dallas, Texas 752012

If intended for the Firm:

Attn: Kyle Kasner
TexasCityServices LLC
P.O. Box 110998
Carrollton, Texas 75011

6.13 Counterparts. This Agreement may be executed by the Parties hereto in separate counterparts, each of which when so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument; Each counterpart may consist of any number of copies hereof each signed by less than all, but together signed by all of the Parties hereto.

6.14 Indemnification. CLIENT SHALL NOT BE LIABLE FOR ANY LOSS, DAMAGE, OR INJURY OF ANY KIND OR CHARACTER TO ANY PERSON OR PROPERTY ARISING FROM THE SERVICES OF THE FIRM PURSUANT TO THIS AGREEMENT. FIRM HEREBY WAIVES ALL CLAIMS AGAINST CLIENT, ITS OFFICERS, AGENTS AND EMPLOYEES (COLLECTIVELY REFERRED TO IN THIS SECTION AS "CLIENT") FOR DAMAGE TO ANY PROPERTY OR INJURY TO, OR DEATH OF, ANY PERSON ARISING AT ANY TIME AND FROM ANY CAUSE OTHER THAN THE NEGLIGENCE OR WILLFUL MISCONDUCT OF CLIENT OR BREACH OF CLIENT'S OBLIGATIONS HEREUNDER. FIRM AGREES TO DEFEND, INDEMNIFY AND SAVE HARMLESS CLIENT FROM AND AGAINST ANY AND ALL LIABILITIES, DAMAGES, CLAIMS, SUITS, COSTS (INCLUDING COURT COSTS, ATTORNEYS' FEES AND COSTS OF INVESTIGATION) AND ACTIONS OF ANY KIND BY REASON OF INJURY TO OR DEATH OF ANY PERSON OR DAMAGE TO OR LOSS OF PROPERTY TO THE EXTENT CAUSED BY THE FIRM'S NEGLIGENT PERFORMANCE OF SERVICES UNDER THIS AGREEMENT OR BY REASON OF ANY NEGLIGENT ACT OR OMISSION ON THE PART OF FIRM, ITS OFFICERS, DIRECTORS, SERVANTS, EMPLOYEES, REPRESENTATIVES, CONSULTANTS, LICENSEES, SUCCESSORS OR PERMITTED ASSIGNS (EXCEPT WHEN SUCH LIABILITY, CLAIMS, SUITS, COSTS, INJURIES, DEATHS OR DAMAGES ARISE FROM OR ARE ATTRIBUTED TO NEGLIGENCE OF THE CLIENT, IN WHOLE OR IN PART, IN WHICH CASE FIRM SHALL INDEMNIFY CLIENT ONLY TO THE EXTENT OR PROPORTION OF NEGLIGENCE ATTRIBUTED TO FIRM AS DETERMINED BY A COURT OR OTHER FORUM OF COMPETENT JURISDICTION). THE FIRM'S OBLIGATIONS UNDER THIS SECTION SHALL NOT BE LIMITED TO THE LIMITS OF COVERAGE OF INSURANCE MAINTAINED OR REQUIRED TO BE MAINTAINED BY FIRM UNDER THIS AGREEMENT. THIS PROVISION SHALL SURVIVE THE TERMINATION OF THIS AGREEMENT.

6.15 Insurance.

(a) Firm shall during the term hereof maintain in full force and effect the following insurance: (i) a comprehensive general liability policy of insurance for bodily injury, death and property damage insuring against all claims, demands or actions relating to the Firm's performance

of services pursuant to this Agreement with a minimum combined single limit of not less than \$1,000,000.00 per occurrence for injury to persons (including death), and for property damage; (ii) policy of automobile liability insurance covering any vehicles owned and/or operated by Firm, its officers, agents, and employees, and used in the performance of this Agreement with policy limits of not less than \$500,000.00 combined single limit and aggregate for bodily injury and property damage; and (iii) statutory Worker's Compensation Insurance at the statutory limits and Employers Liability covering all of Firm's employees involved in the provision of services under this Agreement with a policy limit of not less than \$500,000.00 and (iv) Professional Liability with policy limit of not less than \$1,000,000.00 per claim and \$1,000,000.00 in the aggregate, covering negligent acts, errors and omissions by Firm, its contractors, sub-contractors, consultants and employees in the performance of services pursuant to this Agreement.

(b) All insurance shall be endorsed to provide the following provisions: (1) name the Client, its officers, and employees as additional insureds as to all applicable coverage with the exception of Workers Compensation Insurance and Professional Liability; (2) provide for a waiver of subrogation against the Client for injuries, including death, property damage, or any other loss to the extent the same is covered by the proceeds of insurance, except for Professional Liability Insurance. A specific endorsement needs to be added to all policies, with a copy of the endorsement provided to the Client that indicates the insurance company will provide to the Client at least a thirty (30) day prior written notice for cancellation, non-renewal, and/or material changes of the policy. In the event the companies providing the required insurance are prohibited by law to provide any such specific endorsements, the Firm shall provide at least thirty (30) days prior written notice to the Client of any cancellation, non-renewal and/or material changes to any of the policies of insurance.

(c) All insurance companies providing the required insurance shall be authorized to transact business in Texas and rated at least "A" by AM Best or other equivalent rating service. All policies must be written on a primary basis, non-contributory with any other insurance coverage and/or self-insurance maintained by the Client.

(d) A certificate of insurance and copies of the policy endorsements evidencing the required insurance shall be submitted prior to commencement of services and upon request by the Client.

6.16 Audits and Records. The Firm agrees that during the term hereof the Client and its representatives may, during normal business hours and as often as deemed necessary, inspect, audit, examine and reproduce any and all of the Firm's records relating to the services provided pursuant to this Agreement for a period of one year following the date of completion of services as determined by the Client or date of termination if sooner.

6.17 Survival of Covenants. Any of the representations, warranties, covenants, and obligations of the Parties, as well as any rights and benefits of the Parties, pertaining to a period of time following the termination of this Agreement shall survive termination.

6.18 Boycott Israel; Boycott Energy Companies; and Prohibition of Discrimination against Firearm Entities and Firearm Trade Associations.

(a) Firm verifies that it does not Boycott Israel and agrees that during the term of the Agreement will not Boycott Israel as that term is defined in Texas Government Code Section 808.001, as amended.

(b) Firm verifies that it does not Boycott Energy Companies and agrees that during the term of this Agreement will not Boycott Energy Companies as that term is defined in Texas Government Code Section 809.001, as amended.

(c) Firm verifies that it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in Texas Government Code Section 2274.001, as amended; and (ii) will not discriminate during the term of this Agreement against a firearm entity or firearm trade association.

(d) This section does not apply if Firm is a sole proprietor, a non-profit entity, or a governmental entity; and only applies if: (i) Firm has ten (10) or more fulltime employees and (ii) this Agreement has a value of \$100,000.00 or more to be paid under the terms of this Agreement.

(Signature Page to Follow)

SIGNED AND AGREED this _____ day of _____, 2022.

CITY OF FARMERS BRANCH, TEXAS

By: _____
Charles S. Cox, City Manager

ATTEST:

By: _____
Amy Piukana, City Secretary

APPROVED AS TO FORM:

By: _____
Peter G. Smith, City Attorney

SIGNED AND AGREED this _____ day of _____, 2022

TEXASCITYSERVICES LLC

By: _____
Kyle B. Kasner, Managing Member