



## AGENDA FOR THE TAX ADVISORY COMMITTEE

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**July 09, 2026**

**10:30 AM**

Notice is hereby given that a VIRTUAL meeting of the Tax Advisory Committee will be conducted on the above date and time.

In compliance with the requirement that the City provide two-way communication for members of the public, members of the public may communicate with Tax Advisory Committee Board members during public comment, and regarding agenda items by calling the following number: 1-915-213-4096

**At the prompt, please enter the following Conference ID: 622 897 253#.**

The public is strongly encouraged to sign up to speak on items on this agenda no later than one day prior to meeting date by emailing Tatianna Alvarado at [AlvaradoT@elpasotexas.gov](mailto:AlvaradoT@elpasotexas.gov) or calling 915-212-1748.

**A quorum of the Tax Advisory Committee members must be present and participate in the meeting.**

### AGENDA

1. Meeting Call to Order and Roll Call - *Angela Brinkley, Chairwoman* [BC-2229](#)
2. Approval of July 15, 2025 Tax Advisory Committee Minutes  
*Angela Brinkley, Chairwoman, presenting* [BC-2223](#)
3. City Tax Office FY2027 Preliminary Budget  
*Maria O. Pasillas, RTA, Tax Assessor Collector, presenting* [BC-2224](#)
4. CAD 2026 Protests update  
*Dinah Kilgore, Chief Appraiser, presenting* [BC-2225](#)
5. Tax Advisory Committee new members update [BC-2226](#)

6. FY2026 Key Accomplishments

[BC-2227](#)

7. Expiring - Delinquent tax collection services contract

[BC-2228](#)

**ADJOURN**

**NOTICE TO THE PUBLIC**

Sign language interpreters will be provided for this meeting upon request. Requests must be made to the City of El Paso Tax Office at a minimum of 48 hours prior to the date and time of this meeting at the following phone number (915) 212-1748

Posted this the \_\_\_\_\_ of \_\_\_\_\_ at \_\_\_\_\_ AM/PM by \_\_\_\_\_



El Paso, TX

300 N. Campbell  
El Paso, TX

## Legislation Text

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**File #:** BC-2229, **Version:** 1

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CITY OF EL PASO, TEXAS  
LEGISTAR AGENDA ITEM SUMMARY FORM

**AGENDA LANGUAGE:**

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..Title

Meeting Call to Order and Roll Call - Angela Brinkley, Chairwoman

..End



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## Legislation Text

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**File #: BC-2223, Version: 1**

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Approval of July 15, 2025 Tax Advisory Committee Minutes

Angela Brinkley, Chairwoman, presenting

..End

# Tax Advisory Committee

## MINUTES

Meeting of July 15, 2025

10:00 am

### TEAMS Virtual Meeting

Meeting called order at 10:08 am by Angela Brinkley

Members Present: Maria Pasillas, Angela Brinkley, Walt Byers, David Solis, Jessica Garza, Val Armendariz, Andrea Carillo, Belen Briones, Martha Piekarski

Others Present: Dinah Kilgore, David Stone, David Flores, Jose Padilla, Isaura Valdez, Esther Alarcon, Rosa Reyes, Oscar Gomez, Jose Romero, Jessica Garza

1. Tax Advisory Committee Minutes for the July 3, 2024 Meeting were read and approved.
2. Maria Pasillas, City Tax Assessor Collector, presented the preliminary budget for the tax office, highlighting the increase in employee salaries and benefits, using a Temp Agency to provide temporary staff to increase efficiencies, higher postage due to increased number of parcels and postage rates, and the increase in the indirect costs due to paying other departments, most notably, the City Attorney's Office for services provided to the Tax Office.

The City Tax Office FY 2025 Preliminary Budget is \$3,020,527.

The Per Parcel Rate is \$1.00.

3. Dinah Kilgore, Chief Appraiser, discussed the progress of the 2025 protests and hearings. Approximately 10% of the appraisal role is under protest, about the same as last year. Approximately 76% of the protests are being handled informally mostly residential, while 55% going to the ARB mostly by commercial agents. 80% of the residential protests have been settled informally. The goal is to deliver the certified values by July 24, 2025.

David Stone discussed the impact of the additional exemptions to be voted on this fall. The certified values are at original pre-exemption amounts, but

for TNT, we must use the values with exemptions. The school districts will calculate both values and there may be additional compression.

The CAD Budget is based on the levy and will shift how much the entities owe. The costs will shift from the school entities, causing non-school entities to pay increased amount/contribution.

5. Maria invited everyone to attend the Legislative Update hosted by the LGBS Law Firm on August 20<sup>th</sup>. Invitations will be sent out.

Maria reminded everyone to register and attend the Truth- In-Taxation Webinars scheduled for July.

6. Meeting Adjourned at 10:48am.



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**File #:** BC-2224, **Version:** 1

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CITY OF EL PASO, TEXAS  
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City Tax Office FY2027 Preliminary Budget

Maria O. Pasillas, RTA, Tax Assessor Collector, presenting

..End

# FY 2027 Preliminary Budget

*Department Budget Profiles*  
May 27, 2026



# Tax Office

## Budget Profile

### What We Do

*Provide tax collection and disbursement services to taxpayers and taxing entities so they can each fulfill their civic responsibilities of funding and providing public services.*

### Budget Variances

- Salary increases and increased Indirect Costs

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Source of Funds	FY 2026 Adopted	FY 2027 Preliminary	Variance Amount	FY 2028 Outlook
Non General Fund	3,025,185	3,384,744	359,559	3,524,700
<b>Total Funds</b>	<b>3,025,185</b>	<b>3,384,744</b>	<b>359,559</b>	<b>3,524,700</b>

Positions	FY 2026 Adopted	FY 2027 Preliminary	Variance FTE
Non General Fund	26.50	27.50	1.00
<b>Total Authorized</b>	<b>26.50</b>	<b>27.50</b>	<b>1.00</b>

# Tax Office

## Budget Profile

### Program Snapshot

**Program:** Accounting

**Budget:** \$591,084

**Why It Matters:** To provide an accurate and transparent accounting of the department's financial outlook.

**Program:** Collections

**Budget:** \$857,636

**Why It Matters:** To establish and maintain accessible payment locations while ensuring a variety of payment methods are available to taxpayers.

**Program:** Customer Service

**Budget:** \$1,033,321

**Why It Matters:** To educate and inform the community regarding statutory and legislative changes that may impact their property Tax Bill.

**Program:** Office of the Director

**Budget:** \$902,703

**Why It Matters:** To provide guidance and resources that enable the department to meet its goals.

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# Tax Office

## Strategic Plan Alignment

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Pillar	Program(s)	Key Priority Action(s)
GOOD GOVERNANCE	Customer Service	Accessible & Responsive Taxpayer Support <ul style="list-style-type: none"> <li>• Calls received vs. answered</li> <li>• Taxpayers assisted in person</li> <li>• Escrow/payment agreements issued</li> </ul>
	Customer Service, Collections	Community Education and Outreach <ul style="list-style-type: none"> <li>• Community events attended</li> <li>• Event attendees</li> </ul>

**Consolidated Tax Office  
2026 Estimated Tax Parcel Analysis**

<u>Taxing Entity</u>	<u>Tax Parcels (#)</u>	<u>Total Parcels</u>	<u>Exempt Parcels</u>	<u>2026 Tax Values (#)</u>	<u>2025 Tax Rates (\$/\$100)</u>	<u>2025 Levy (\$)</u>	<u>Average Parcel Value (\$)</u>	<u>Average Parcel Levy (\$)</u>	<u>Fees* for Year (\$)</u>	<u>% of Total</u>	
01- CITY OF EL PASO	235,561	246,055	10,494	60,936,885,053	0.759649	436,545,091	258,688	1,853	247,339	8.09%	
03- EL PASO ISD	102,972	108,871	5,899	20,349,153,975	1.080700	210,691,956	197,618	2,046	108,121	3.54%	
04- CITY OF SOCORRO	16,346	17,172	826	2,820,958,319	0.645233	16,462,041	172,578	1,007	17,163	0.56%	
05- YSLETA ISD	66,387	69,423	3,036	8,568,438,200	1.200500	98,067,824	129,068	1,477	69,706	2.28%	
06- EL PASO COUNTY	435,912	451,821	15,909	79,012,418,639	0.458889	339,818,671	181,258	780	457,708	14.97%	
07- EP COMM COLLEGE	435,878	451,782	15,904	80,509,787,062	0.103563	78,221,472	184,707	179	457,672	14.97%	
08- UNIVERSITY MED CTR	435,878	451,782	15,904	81,170,652,341	0.240892	183,517,356	186,223	421	457,672	14.97%	
09- SOCORRO ISD	103,644	106,759	3,115	16,520,871,267	0.938900	143,897,152	159,400	1,388	108,826	3.56%	
10- CLINT ISD	126,077	128,388	2,311	2,421,802,229	1.122400	24,017,732	19,209	191	132,381	4.33%	
11- FABENS ISD	5,302	5,501	199	272,497,563	1.101200	2,871,064	51,395	542	5,567	0.18%	
12- TOWN OF CLINT	964	1,042	78	143,140,243	0.641499	852,248	148,486	884	1,012	0.03%	
14- HORIZON REG MUD	112,165	113,221	1,056	3,562,381,926	0.662800	21,554,937	31,760	192	117,773	3.85%	
15- EMERG.SVCS.DIST.#1	109,189	110,502	1,313	8,581,015,885	0.100000	7,909,007	78,589	72	114,648	3.75%	
16- ANTHONY ISD	1,941	2,120	179	228,056,238	0.946186	2,148,273	117,494	1,107	2,038	0.07%	
17- TOWN OF ANTHONY	1,758	1,912	154	304,022,152	1.107454	3,321,780	172,936	1,890	1,846	0.06%	
18- CANUTILLO ISD	19,847	20,728	881	4,024,303,956	1.152500	43,537,448	202,766	2,194	20,839	0.68%	
19- SAN ELIZARIO ISD	7,016	7,212	196	336,273,512	0.885300	2,792,527	47,930	398	7,367	0.24%	
20- TORNILLO ISD	2,826	2,920	94	198,870,772	1.087800	2,136,866	70,372	756	2,967	0.10%	
22- HACIENDAS D'NTE.WTR.DIST.	560	563	3	159,625,990	0.043219	63,674	285,046	114	588	0.02%	
25- LOWER VALLEY WTR. DIST.	38,378	39,782	1,404	5,031,307,884	0.176899	8,108,221	131,099	211	40,297	1.32%	
27- EMERG.SVCS.DIST.#2	91,163	95,265	4,102	8,739,217,613	0.087138	6,919,026	95,864	76	95,721	3.13%	
30- TORNILLO WTR. DIST.	2,594	2,659	65	158,298,840	0.080217	121,513	61,025	47	2,724	0.09%	
31- CITY OF HORIZON	9,748	10,067	319	1,858,998,771	0.535368	9,450,831	190,706	970	10,235	0.33%	
33- DOWNTOWN MGT. DIST.	531	659	128	489,820,331	0.120000	581,917	922,449	1,096	558	0.02%	
34- PASEO DEL ESTE MUD #10	1,377	1,409	32	451,559,696	0.631300	2,571,475	327,930	1,867	1,446	0.05%	
35- PASEO DEL ESTE MUD #1	664	715	51	1,045,910,937	0.750000	7,443,730	1,575,167	11,210	697	0.02%	
36- PASEO DEL ESTE MUD #3	1,326	1,364	38	364,624,043	0.679200	2,420,530	274,980	1,825	1,392	0.05%	
37- PASEO DEL ESTE MUD #11	567	579	12	113,952,504	0.763800	737,675	200,974	1,301	595	0.02%	
38- VILLAGE OF VINTON	1,396	1,472	76	245,103,484	0.661490	1,399,014	175,576	1,002	1,466	0.05%	
39- PASEO DEL ESTE MUD #2	1,007	1,028	21	313,928,820	0.717300	2,082,451	311,747	2,068	1,057	0.03%	
44- EP COUNTY WC&ID #4	3,027	3,136	109	260,692,877	0.315268	777,506	86,123	257	3,178	0.10%	
49- PASEO DEL ESTE MUD #5	975	1,007	32	281,265,457	0.681600	1,790,523	288,477	1,836	1,024	0.03%	
50- PASEO DEL ESTE MUD #6	1,206	1,235	29	278,722,936	0.750000	1,887,683	231,114	1,565	1,266	0.04%	
51- PASEO DEL ESTE MUD #7	1,160	1,185	25	282,360,622	0.719600	1,984,275	243,414	1,711	1,218	0.04%	
52- PASEO DEL ESTE MUD #8	1,441	1,479	38	335,468,892	0.623700	2,112,512	232,803	1,466	1,513	0.05%	
53- PASEO DEL ESTE MUD #9	1,200	1,221	21	283,727,828	0.704800	2,010,802	236,440	1,676	1,260	0.04%	
55- PASEO DEL ESTE MUD #4	812	830	18	204,446,585	0.801800	1,233,858	251,782	1,520	853	0.03%	
56- CITY OF SAN ELIZARIO	4,366	4,511	145	398,264,007	0.328340	1,232,087	91,219	282	4,584	0.15%	
57- CITY OF EL PASO MMD #1	823	883	60	128,964,834	0.270000	244,523	156,701	297	864	0.03%	
58- HMUD HUNT COMMUNITIES DA	1,928	1,961	33	389,163,396	0.225000	716,443	201,848	372	2,024	0.07%	
59- HMUD HUNT PROPERTIES DA	457	469	12	16,766,501	0.225000	19,147	36,688	42	480	0.02%	
60- HMUD RANCHO DESIERTO BELLO DA	619	636	17	111,946,373	0.225000	227,057	180,850	367	650	0.02%	
63- HMUD RAVENNA DA	600	610	10	140,963,858	0.225000	308,126	234,940	514	630	0.02%	
64- HMUD DEFINED AREA #6	769	785	16	137,117,976	0.225000	157,933	178,307	205	807	0.03%	
	2,388,357	2,472,721	84,364	392,183,750,387	25.801504	1,674,965,979			2,507,775	82.01%	
* Per parcel fee -----	<b>\$1.05</b>								Entity fees -----		
									Fees from law firm----	480,000	15.70%
									Miscellaneous revenue	70,000	2.29%
									Total fees -----	3,057,775	100.00%

**City of El Paso Consolidated Tax Office Budget Summary for Fiscal Year 2027**  
*For Calculation of Per Parcel Fee*

<u>Account #</u>	<u>Account Description</u>	<u>Adopted FY 26 Appropriation</u>	<u>Requested FY 27 Appropriation</u>
501000	NON-UNIFORM WAGES AND SALARIES	1,338,859	1,403,919
501002	OVERTIME - CIVILIAN	15,000	10,000
501100	WORKERS COMPENSATION- CIVILIAN	5,121	5,409
501101	UNEMPLOYMENT COMPEN - CIVILIAN	1,343	1,409
501108	POS CITY - EMPLOYER CONTRIB	123,751	140,868
501114	LIFE INSURANCE - CIVILIAN	2,243	2,332
501117	ALLOW(EXC MIL& UNIF)-CIVILIA	9,240	9,240
501120	OTHER EMPLOYEE BENEFITS	2,500	1,000
501124	CITY PENSION PLAN CONTRIBUTION	190,217	198,656
501129	FICA CITY MATCH - CIVILIAN	83,939	87,663
501130	FICA MED- CITY MATCH-CIVILIAN	19,631	20,502
501140	RETIREEES HEALTH PLAN	14,599	15,557
	Subtotal for Employee Wages and Benefits	<u>1,806,445</u> <sup>(1)</sup>	<u>1,896,553</u> <sup>(1)</sup>
521010	ACCOUNTING/AUDIT SERVICES	478	502
522020	DATA PROCESS SERVICES CONTRACT	160,000	160,000
522050	LEGAL NOTICES CONTRACTS	10,500	10,500
522090	PRINTING SERVICES CONTRACTS	13,000	11,000
522120	SECURITY CONTRACTS	58,274	48,374
522130	TEMP EMPLOYEE SVCS CONTRACTS	48,998 <sup>(2)</sup>	18,300 <sup>(2)</sup>
522150	OUTSIDE CONTRACTS - NOC	1,640	77,660
522170	INTERLOCAL AGREEMENTS	115,000 <sup>(3)</sup>	115,000 <sup>(3)</sup>
522290	OFFICE EQUIP MAINT CONTRACTS	22,350	24,340
523000	EQUIP MAINT-INTERFUND SVCS	1,000	700
523040	MAIL ROOM CHARGES	17,600	18,550
	Subtotal for Contractual Services & Interfund Svcs	<u>448,840</u>	<u>484,926</u>
524000	BUILDINGS-LEASES	179,831	184,000
524040	OFFICE EQUIPMENT-LEASES	11,500	10,000
530010	GASOLINE - UNLEADED	100	400
	Subtotal for Building Leases and Fuel	<u>191,431</u>	<u>194,400</u>
531000	OFFICE SUPPLIES	12,982	12,982
531010	EQUIPMENT PURCHASE UNDER 500	3,700	3,540
531030	PUBLICATIONS & SUBSCRIPTIONS	100	200
531040	SUPPLIES COMPUTER EQUIPMENT	2,000	2,000
531050	DESKTOP SOFTWARE SUPPLIES	1,500	-
531150	FOOD AND BEVERAGES SUPPLIES	250	340
533030	OTHER EQUIPMENT 500-4 999 99	10,980 <sup>(4)</sup>	17,750 <sup>(4)</sup>
540000	PHONE & INTERNET	5,700	5,700
540020	WIRELESS COMMUNICATION SERVICE	1,583	1,583
540030	POSTAGE	160,026 <sup>(5)</sup>	168,870 <sup>(5)</sup>
542010	TRAVEL EXPENSES - EMPLOYEES	8,700	8,700
544020	GENERAL LIABILITY INSURANCE EX	5,000	5,000
544090	PROPERTY INSURANCE EXPENSE	400	450
544120	SEMINARS CONTINUING EDUCATION	6,150	6,150
544140	PROFESSIONAL LICENSES & MEMBER	2,635	2,635
544150	INDIRECT COST EXPENDITURES	356,063 <sup>(6)</sup>	572,265 <sup>(6)</sup>
	Subtotal for Materials & Supplies & Operating Expenditures	<u>577,769</u>	<u>808,165</u>
554050	CHANGE FUND SHORTAGE	700	700
	Subtotal for Non-Operating Expenditures	<u>700</u>	<u>700</u>
	<b>Total Tax Office Appropriations</b>	<b>3,025,185</b>	<b>3,384,744</b>
	2025 Budget Credit	-	
	2026 Estimated Budget Credit		(80,000)
	<b>Total Estimated Expenditures for Consolidated Tax Office</b>	<b><u>3,025,185</u></b>	<b><u>3,304,744</u></b>

Variances:

- <sup>(1)</sup> Employee Salaries & Benefits
- <sup>(2)</sup> Temporaries for peak season
- <sup>(3)</sup> County Reimbursement
- <sup>(4)</sup> Computer Replacement Plan
- <sup>(5)</sup> Postage to mail tax bills (Postage rates and parcel count increase yearly)
- <sup>(6)</sup> Per MGT Cost Allocation Plan

Date prepared: June 26, 2026  
 Prepared by: Isaura Valdez



El Paso, TX

300 N. Campbell  
El Paso, TX

## Legislation Text

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**File #: BC-2225, Version: 1**

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CITY OF EL PASO, TEXAS  
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CAD 2026 Protests update

Dinah Kilgore, Chief Appraiser, presenting

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Tax Advisory Committee new members update

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## Tax Advisory Committee 2026

	Member	Mailing Address	Contact #	Appointed by	Term	POC
1	<b>Martha Piekarski</b> Retired - Canutillo ISD <a href="mailto:hersheyvalencia2024@gmail.com">hersheyvalencia2024@gmail.com</a>	4825 Gabriel Anthony El Paso, TX 79938	(915) 503-3134	Mayor Leeser	2/10/2024- 2/9/2028  Re-appointment date 7/17/2024	Mayor Oscar Leeser
2	<b>Valerie Armendariz</b> Town Clerk - Town of Anthony <a href="mailto:varmendariz@townofanthonytx.org">varmendariz@townofanthonytx.org</a>	401 Wildcat Dr Anthony, TX 79821	(915) 886-3944	City Council	1/9/2024 - 1/8/2028  Re-appointment date 7/22/2025	City Representative Chris Canales
3	<b>Walter Byers</b> Treasury Manager - EPISD <a href="mailto:wbyers@episid.org">wbyers@episid.org</a>	1014 N. Stanton El Paso, TX 79902	(915) 230-2802	El Paso ISD	11/13/21 -11/12/25  Re-appointment date 7/31/2023	Diana Sayavedra Superintendent
4	<b>Belen Briones</b> Comptroller - YISD <a href="mailto:bbriones5@yisd.net">bbriones5@yisd.net</a>	9600 Sims Dr. El Paso, TX 79925	(915) 434-0721	Ysleta ISD	12/5/2024-1/8/2028  Appointment date 12/5/2024	Dr. Xavier De La Torre Superintendent
5	<b>David Solis</b> Chief Financial Officer - SISD <a href="mailto:dsolis11@sisd.net">dsolis11@sisd.net</a>	12440 Rojas Drive El Paso, Texas 79928	(915) 937-0102	Socorro ISD	12/4/24 - 3/21/26  Appointment date 12/4/2024	Superintendent James Vasquez
6	<b>Angela Brinkley, Chairperson</b> Chief Deputy Tax Assessor Collector - County <a href="mailto:ABrinkley@epcounty.com">ABrinkley@epcounty.com</a>	301 Manny Martinez Dr #1 El Paso, TX 79905	(915) 273-3424	County Judge	12/7/2023 - 12/6/2027  Appointment date 12/18/2023	Judge Richard Samaniego
7	<b>Carmen Arrieta-Candelaria</b> Director of Budget & Finance - County <a href="mailto:C.Candelaria@epcounty.com">C.Candelaria@epcounty.com</a>	500 E. Overland, 4th Floor El Paso, Texas 79901	(915) 273-3726	Commissioner's Court	12/18/25 - 12/17/27  Appointment date 1/26/2026	Commissioner's Court
8	<b>Andrea Carrillo</b> Village Administrator - Village of Vinton <a href="mailto:acarrillo@vintontx.us">acarrillo@vintontx.us</a>	436 E. Vinton Rd. Vinton, TX 79821	(915) 886-5104	Joint Appointment:  All Others	6/4/2024 - 6/3/2028  Appointment date 6/4/2024	Various
9	<b>Fernando Flores</b> Vice President -Finance and Administration/CFO - EPCC <a href="mailto:fflore63@epcc.edu">fflore63@epcc.edu</a>	9050 Viscount El Paso, TX 79925	(915) 831-6391	Joint Appointment  All Others	6/16/25- 6/15/29  Appointment date 6/16/2025	Various
	<b>Maria O. Pasillas</b> City Tax Assessor/Collector <a href="mailto:PasillasMO@elpasotexas.gov">PasillasMO@elpasotexas.gov</a>	221 N. Kansas, Ste. 300 El Paso, TX 79901-1196	(915) 212-1737	Ex-Officio		
	<b>Ruben Gonzalez</b> County Tax Assessor/Collector <a href="mailto:RuGonzalez@epcounty.com">RuGonzalez@epcounty.com</a>	301 Manny Martinez Dr #1 El Paso, TX 79905	(915) 273-3430	Ex-Officio		



El Paso, TX

300 N. Campbell  
El Paso, TX

## Legislation Text

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**File #:** BC-2227, **Version:** 1

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FY2026 Key Accomplishments

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# **New 2026!** Temporary Payment Office

In collaboration with the Central Appraisal District

- **Available January 26 - 30 and February 2, 2026**
- Central Appraisal District, 5801 Trowbridge
- Free Parking available
- Printer available inside CAD
- Forms of Payment
  1. Checks (Personal, Cashier)
  2. Money Orders
  3. Cash



\*\*\*Drop Box available mid-October to January.

# Senior Center Visits

In partnership with Parks and Recreation and Information Technology

Available during **October, November, and December**

- Wellington Chew Senior Center: 4435 Maxwell Ave. (North East)
- Eastside Senior Center: 3200 Fierro St. (East)
- San Juan Senior Center: 5701 Tamburo Ct.
- Memorial Senior Center: 1800 Byron St.
- Polly Harris Senior Center: 6540 Wallenberg Dr.
- Jessie Moreno Happiness Center: 563 N. Carolina Dr. (Central)

Please bring your Property Tax Bill

Checks and credit cards accepted as forms of payment.

**No Cash accepted.**



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El Paso, TX

300 N. Campbell  
El Paso, TX

## Legislation Text

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**File #: BC-2228, Version: 1**

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CITY OF EL PASO, TEXAS  
LEGISTAR AGENDA ITEM SUMMARY FORM

**AGENDA LANGUAGE:**

This is the language that will be posted to the agenda. Please use ARIAL 11 Font.

..Title

Expiring - Delinquent tax collection services contract

..End