

ORDINANCE 973

**A RESOLUTION PROVIDING FOR A PENALTY TO DEFRAY
COSTS OF COLLECTING DELINQUENT PROPERTY TAXES
PURSUANT TO TEXAS TAX CODE SECTIONS 33.07 AND 33.08**

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WHEREAS, the City of Piney Point Village wishes to defray its costs of collection, as authorized by TEX. TAX CODE §§ 33.07 and 33.08, that it incurs under a contract for collection of delinquent property taxes between said city and a private law firm entered into pursuant to TEX. TAX CODE § 6.30;

WHEREAS, under said Sections 33.07 and 33.08, the governing body of the City of Piney Point Village is empowered to authorize the addition of a collection penalty in an amount that does not exceed the amount of the compensation specified in the contract with the private law firm;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, SITTING AS THE GOVERNING BODY OF SAID CITY, THAT:

Section 1: The recitals set forth in this Ordinance are true and correct.

Section 2: (a) An additional penalty on delinquent taxes for tax year 2006 and subsequent years is hereby authorized and imposed, as provided by Section 33.07, Texas Tax Code, in the amount of 20% of the delinquent tax, penalty and interest if the tax becomes delinquent on or after February 1 of a year but not later than May 1 of that year and remains delinquent on July 1 of the year in which the tax becomes delinquent; and

(b) An additional penalty on delinquent taxes for tax year 2006 and subsequent years is hereby authorized and imposed, as provided by Section 33.08, Texas Tax Code, in the amount of 20% of the delinquent tax, penalty and interest if the tax becomes delinquent on or after June 1 under Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, or 31.04, Tex. Tax Code.

PASSED, APPROVED and ADOPTED this 4 day of June, 2007.

City of Piney Point Village



Carol Fox, Mayor

ATTEST:



Lorena Briel, City Administrator