

ORDINANCE 23-738

(Delinquent Taxes Section 33.07, 33.08, 33.11)

AN ORDINANCE OF THE CITY OF TAYLOR LAKE VILLAGE, TEXAS, PROVIDING FOR IMPOSITION OF AN ADDITIONAL PENALTY ON CERTAIN DELINQUENT TAXES AS AUTHORIZED BY THE TEXAS TAX CODE FOR THE YEAR 2023, AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.

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WHEREAS, Harris County, Texas (“County”), which collects taxes for the City of Taylor Lake Village (“City”), has contracted with an attorney to represent the City in enforcing the collection of delinquent taxes; and

WHEREAS, Section 33.07 of the TEXAS TAX CODE authorizes the City to provide that taxes delinquent on July 1 of the year they become delinquent shall incur an additional penalty to defray the cost of collecting said delinquent taxes; and;

WHEREAS, Harris County, Texas (“County”), which collects taxes for the City of Taylor Lake Village (“City”), has contracted with private legal counsel to enforce collection of delinquent property taxes, pursuant to Section 6.30, Texas Tax Code; and

WHEREAS, such private legal counsel is entitled to twenty percent (20%) of the delinquent taxes, penalty, and interest that are collected and subject to the contract, and the City has previously imposed the additional penalty for collection costs under Section 33.07, Texas Tax Code; and

WHEREAS, Section 33.08 of the Texas Tax Code authorizes the City to further provide that taxes that become delinquent on or after June 1 of the year in which they become delinquent shall incur an additional penalty not to exceed twenty percent (20%) of the tax, penalty, and interest in order to defray costs of collection; and

WHEREAS, Section 33.11 of the Texas Tax Code authorizes the City to further provide that personal property taxes that become delinquent on or after February 1 of the year in which they become delinquent shall incur an additional penalty not to exceed twenty percent (20%) of the tax, penalty, and interest in order to defray costs of collection; now therefore,

WHEREAS, the provisions of Section 6.30 of the Texas Property Tax Code have been compiled with an additional penalty of 20% of all delinquent taxes, penalties and interest due and

unpaid as of July 1, 2024 to CITY OF TAYLOR LAKE VILLAGE is appropriate and needed to defray the delinquent tax collection cost; now therefore;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR LAKE VILLAGE, TEXAS:

Section 1. As authorized by Section 33.07, 33.08, and 33.11 TEXAS TAX CODE, all ad valorem taxes levied by the City of Taylor Lake Village, Texas, that remain delinquent, shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due.

Section 2. A tax lien shall attach to the property on which the tax is imposed to secure payment of the penalty provided for in Section 1 hereof.

Section 3. The Tax Collector for the City shall deliver a notice of delinquency, and of the penalty provided for in Section 1, to the property owner at least thirty (30) and not more than sixty (60) days before July 1 of the year in which such ad valorem taxes become delinquent.

Section 4. The City Secretary shall immediately forward a certified copy of this Ordinance to the Tax Assessor Collector of Harris County who, pursuant to contract by and between the City and the County, serves as Tax Collector for the City.

Section 5. All ordinances or parts or ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED this 4th day of October 2023.

CITY OF TAYLOR LAKE VILLAGE, TEXAS

Jon Keeney, Mayor

ATTEST:

Stacey Fields, City Secretary