STATE OF TEXAS §

ORDINANCE # 513

COUNTY OF BRAZORIA §

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

WHEREAS, It has been and remains the longstanding policy of the CITY OF WEST COLUMBIA that the expenses of collecting delinquent taxes owed to the City should not constitute an unfair burden on the general revenue and on the taxpayers who pay on time, and should be borne instead by the delinquent properties and their owners who are responsible for causing such expenses, and

WHEREAS, the CITY OF WEST COLUMBIA , City Council, is authorized by the provisions of Sections 33.07 and 33.08 of the Texas Property Tax Code to impose an additional penalty to defray the costs of collecting delinquent taxes due to the City,and

WHEREAS, the provisions of Section 6.30 of the Texas Property Tax Code have been complied with and an additional penalty of 20% of all delinquent taxes, penalties and interest due and unpaid as of July 1, 2003 to CITY OF WEST COLUMBIA is appropriate and needed to defray the delinquent tax collection cost;

NOW THEREFORE BE IT RESOLVED by the City Council that the CITY OF WEST COLUMBIA adopts and ratifies the additional twenty (20%) percent penalties to defray the costs of collection of delinquent taxes, as authorized by Texas Tax Code, Sections 33.07 and 33.08 and under preceding Texas law, for the 2002 tax year, and for each succeeding year thereafter.

Passed and approved this the 10th day of March , 2003.

David E. Foster

Mayor David E. Foster

Attested:

Deborah A. Sutherland

City Secretary Deborah A. Sutherland