

ORDINANCE NO. 588

AN ORDINANCE OF THE CITY OF WEST COLUMBIA, TEXAS, AUTHORIZING AND IMPOSING AN ADDITIONAL COLLECTION PENALTY ON DELINQUENT TAXES PURSUANT TO TEXAS TAX CODE SECTION 33.11; APPROVAL OF THE CONTRACT FOR THE COLLECTION OF DELINQUENT TAXES AND AUTHORIZING THE MAYOR TO EXECUTE SAID CONTRACT; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING A REPEALER CLAUSE; PROVIDING AN OPEN MEETINGS CLAUSE AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, Texas Tax Code Section 33.11 empower the governing body of the City of WEST COLUMBIA to authorize a 20% penalty on delinquent taxes on tangible personal property for tax year 2011 and subsequent years if the tax becomes delinquent on or after February 1 of a year and remains delinquent on the 60th day thereafter; and

WHEREAS, the Tax Code also provides that the 20% penalty may be collected if the taxing unit has contracted with an attorney pursuant to Texas Tax Code Section 6.30 and the penalty amount does not exceed the amount of the compensation specified in the contract with the attorney paid in connection with the collection of the delinquent tax; and

WHEREAS, the City of WEST COLUMBIA wishes to defray its costs of collection that it incurs under its tax collection contract with Perdue, Brandon, Fielder, Collins & Mott, L.L.P.; and

WHEREAS, the City of WEST COLUMBIA desires to continue to contract with Perdue, Brandon, Fielder, Collins & Mott, L.L.P. for collection of delinquent taxes for the next two (2) years;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST COLUMBIA, TEXAS:

SECTION 1. That the recitals set forth in this Ordinance are true and correct.

SECTION 2. That an additional penalty on delinquent taxes for tax year 2011 and subsequent years is hereby authorized and imposed, as provided by

Texas Tax Code, Section 33.11, 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 and remains delinquent on the 60th day thereafter.

SECTION 3. That the City Council approves the Contract for the Collection of Delinquent Taxes to be performed by Perdue, Brandon, Fielder, Collins & Mott, L.L.P. and authorizes the Mayor to execute said Contract.

SECTION 4. That if any provision section, sentence, clause or phrase of this Ordinance is unconstitutional, illegal or invalid, then such unconstitutionality, illegality, or invalidity of such section to part shall in no way effect, impair, or invalidate the remaining portion thereof, but such remaining portion shall remain in full force and effect.

SECTION 5. That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

SECTION 6. That the City Council has found and determined that the meeting at which this Ordinance is considered was open to the public and that notice thereof was given in accordance with the provisions of the Texas Open Meetings Act, Texas Government Code, Chapter 551, as amended, and that a quorum of the City Council was present.

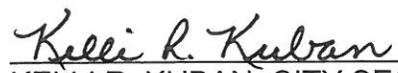
SECTION 7: That this Ordinance shall be in full force and effect from and after March 14, 2011.

PASSED AND APPROVED this the 14th day of March, 2011.

THE CITY OF WEST COLUMBIA,
TEXAS

BY: 
LAURIE KINCANNON, MAYOR

ATTEST:


KELLI R. KUBAN, CITY SECRETARY