

ORDINANCE NO. 2015-28

AN ORDINANCE OF THE CITY OF SANDY OAKS, TEXAS, TO PROVIDE FOR THE IMPOSITION OF AN ADDITIONAL PENALTY ON DELINQUENT TAXES IN ORDER TO DEFRAY THE COSTS OF COLLECTION OF SAME

WHEREAS, the **City of Sandy Oaks** wishes to defray its costs of collection, as authorized by TEX. TAX CODE Sections 33.07, 33.08, and 33.11, 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 Section 6.30;

WHEREAS, under said Sections 33.07, 33.08 and 33.11, the governing body of the **City of SANDY OAKS** 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 City of Sandy Oaks that:

Section 1: THE RECITALS SET FORTH IN THIS ORDINANCE ARE TRUE AND CORRECT.

Section 2: (a) AN ADDITIONAL PENALTY ON ALL DELINQUENT REAL AND PERSONAL PROPERTY TAXES FOR TAX YEAR 2015 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, 2015 BUT NOT LATER THAN MAY 1, 2015 AND REMAINS DELINQUENT ON JULY 1, 2015; AND

(b) AN ADDITIONAL PENALTY ON ALL DELINQUENT PERSONAL PROPERTY TAXES FOR TAX YEAR 2015 AND SUBSEQUENT YEARS IS HEREBY AUTHORIZED AND IMPOSED, AS PROVIDED BY SECTION 33.11, TEXAS TAX CODE, IN THE AMOUNT OF 20% OF THE DELINQUENT TAX, PENALTY AND INTEREST IF THE TAX BECOMES DELINQUENT ON FEBRUARY 1 OF A YEAR AND REMAINS DELINQUENT ON THE 60TH DAY THEREAFTER; AND

(c) AN ADDITIONAL PENALTY ON ALL DELINQUENT REAL PROPERTY TAXES FOR TAX YEAR 2015 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

(d) AN ADDITIONAL PENALTY ON ALL DELINQUENT REAL AND PERSONAL PROPERTY TAXES FOR TAX YEAR 2015 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.

Section 3: THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY FROM AND AFTER ITS PASSAGE AND THE PUBLICATION OF THE CAPTION, AS THE LAW IN SUCH CASES PROVIDES.

PASSED and APPROVED on this 13 day of August 2015.

PASSED and ADOPTED on this _____ day of _____ 2015.

APPROVED:

Earnest O. May
Mayor

ATTEST:

Charlotte Rabe
City Clerk

APPROVED AS TO FORM:

Cassandra Colby
City Attorney