RESOLUTION

THE STATE OF TEXAS

§

COUNTY OF POLK

8

WHEREAS, POLK COUNTY wishes to defray its costs of collection, as authorized by TEX. TAX CODE § 33.11, that it incurs under a contract for collection of delinquent property taxes between said COUNTY and a private law firm entered into pursuant to TEX. TAX CODE § 6.30;

WHEREAS, under said Section 33.11, the governing body of POLK COUNTY 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 RESOLVED BY POLK COUNTY COMMISSIONERS COURT, SITTING AS THE GOVERNING BODY OF SAID COUNTY, THAT:

<u>Section 1:</u> THE RECITALS SET FORTH IN THIS RESOLUTION ARE TRUE AND CORRECT.

Section 2: AN ADDITIONAL PENALTY ON DELINQUENT PERSONAL PROPERTY TAXES FOR TAX YEARS 2020 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.

PASSED, APPROVED and ADOPTED this 26th day of January, 2021.

Honorable Sydney Murphy

Polk County Judge 2

ATTEST:

Honorable Schelana Hock

Polk County Clerk