

RESOLUTION IMPLEMENTING 20% PENALTY ON 2018 DELINQUENT TAXES

THE STATE OF TEXAS §
COUNTY OF HARRIS §
NORTHWEST HARRIS COUNTY §
MUNICIPAL UTILITY DISTRICT NO. 28 §

WHEREAS, authority has been granted to taxing units of the State of Texas to seek collection of delinquent personal property taxes prior to July 1 of the year in which the tax becomes delinquent, and to defray costs of such collection by imposition of a penalty under Section 33.11, Texas Property Tax Code, effective September 1, 2005; and

WHEREAS, Northwest Harris County Municipal Utility District No. 28 (the "District") has contracted with an attorney under Section 6.30, Texas Property Tax Code, under which contract personal property taxes become subject to collection by said attorney before July 1 of the year in which the taxes become delinquent; and

WHEREAS, the District seeks to implement the provisions of Section 33.11, Texas Property Tax Code, and provide for a penalty under the terms specified in said statute as an alternative to the authority given by Section 33.07, Texas Property Tax Code, with regard to personal property taxes; Now, therefore;

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF NORTHWEST HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 28 THAT:

Section 1: On July 1, 2019, all real property tax accounts which are delinquent for the tax year 2018 will incur additional penalties in the amount of twenty percent (20%) of the sum of the tax, penalty and interest then due, and to be due, in order to help defray the cost of collection of the same.

Section 2: The provisions of Section 33.11, Texas Property Tax Code, are hereby adopted and that the additional penalty provided therein is adopted as an alternative, with regard to personal property taxes, to the provisions of Section 33.07, Texas Property Tax Code.

Section 3: The Tax Collector shall deliver a notice of delinquency and of this additional penalty to the property owner of each tax account, at least thirty (30) and not more than sixty (60) days before July 1, 2019.

Section 4: The Board of Directors (the "Board") has retained and contracted with an attorney to collect delinquent taxes pursuant to Section 6.30(c) of the Property Tax Code, and that it is the intention of this Board to comply in all respects with Section 33.07 of such Property Tax Code.

PASSED AND APPROVED the 22nd day of January, 2019.



President, Board of Directors

ATTEST:



Secretary, Board of Directors

