

RESOLUTION

THE STATE OF TEXAS
COUNTY OF WALLER

WHEREAS, WALLER COUNTY (the "Taxing Authority") desires to impose an additional penalty to defray costs incurred in the collection of delinquent taxes pursuant to Sections 33.07, 33.08, and 33.11 of the TEX. TAX CODE, as amended; and

WHEREAS, the Taxing Authority has contracted with a delinquent tax attorney to enforce the collection of delinquent axes pursuant to Section 6.30 of the TEX. TAX CODE, as amended; Now, Therefore,

BE IT RESOLVED BY THE COMMISSIONERS COURT OF WALLER COUNTY THAT:

Section 1: The Taxing Authority adopts the following additional penalties to defray the costs of collection as authorized by the TEX. TAX CODE, as to Sections 33.07, 33.08, and 33.11:

15% of tax year 2024 and prior year collections;
20% of tax year 2025 and subsequent year collections; and

Section 2: An additional penalty on delinquent taxes for tax year 2025 and subsequent years as provided by 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: The Taxing Authority's tax assessor collector shall deliver a notice of delinquency and of the penalty imposed in accordance with this Resolution to the property owner in accordance with the requirements of Sections 33.07, 33.08, and 33.11 of the TEX. TAX CODE, as amended.

Section 4: This Resolution constitutes official action of the governing body of the Taxing Authority to impose an additional penalty for tax collection costs as provided in Sections 33.07, 33.08, and 33.11 of the TEX. TAX CODE, as amended.

PASSED AND APPROVED on the _____ day of _____, 2025.

WALLER COUNTY

BY:

ATTEST:
