

CITY OF HUMBLE

ORDINANCE NO. 10-682

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
HUMBLE, TEXAS, AUTHORIZING THE IMPOSITION OF A 20%
PENALTY FOR COLLECTION COSTS ON DELINQUENT
TAXES FOR TAX YEAR 2009 AND SUBSEQUENT YEARS**

Whereas, Section 6.30 of the Texas Tax Code, as amended, authorizes a taxing unit to provide for compensating an attorney up to 20% of the delinquent tax, penalty, and interest collected by the attorney; and

Whereas, Sections 33.07, 33.08, and 33.11 of the Texas Tax Code, as amended, authorize a taxing unit to impose additional penalties secured by a tax lien to defray the cost of collection, not to exceed the amount of the compensation specified in the contract with an attorney pursuant to section 6.30 of the Texas Tax Code; and

Whereas, the City of Humble has contracted with Linebarger Goggan Blair & Sampson, LLP ("Linebarger") to collect its delinquent taxes pursuant to section 6.30 of the Texas Tax Code, as amended; and

Whereas, the contract provides that Linebarger's compensation shall be comprised of section 33.07 penalties, section 33.08 penalties, section 33.11 penalties and section 33.48 attorney fees awarded to and collected by Linebarger, pursuant to each statute of the Texas Tax Code; and

Whereas, the City of Humble has agreed in the contract to impose section 33.07, section 33.08, and section 33.11 penalties of 20% to offset the cost of delinquent tax collection efforts. Notwithstanding any other provision of this resolution, it is not intended to and it should not be construed so as to impose an additional penalty under Section 33.07 of the Texas Tax Code on any delinquent tangible personal property taxes that Section 33.11 of the Texas Tax Code forbids its application; Now, therefore,

BE IT ORDNANIED BY THE CITY COUNCIL OF THE CITY OF HUMBLE:

Section 1. The matters and facts related in the preamble of this order are hereby found and determined to be true and correct.

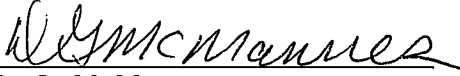
Section 2. In connection with 2009 taxes that become delinquent before June 1, 2010, and subsequent years' taxes, the City of Humble hereby affirmatively imposes an additional 20% penalty pursuant to Tex. Tax Code § 33.07.

Section 3. In connection with 2009 taxes that become delinquent on or after June 1, 2010, and subsequent years' taxes the City of Humble hereby affirmatively imposes an additional 20% penalty pursuant to Tex. Tax Code § 33.08.

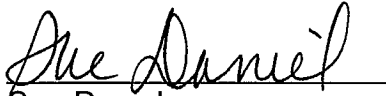
Section 4. In connection with 2009 taxes that become delinquent on or after February 1, 2010 and subsequent years' taxes imposed on tangible personal property, the City of Humble hereby affirmatively imposes an additional 20% penalty pursuant to Tex. Tax Code § 33.11.

Section 5. The Harris County Tax Assessor-Collector is authorized to mail notice of the delinquency and of the penalty to each property owner in accordance with Tex. Tax Code sections 33.07, 33.08, and 33.11.

PASSED, APPROVED, AND ADOPTED this 14th day of January, 2010.


D. G. McMannes
Mayor

ATTEST:


Sue Daniel
City Secretary

