

HARRIS COUNTY FRESH WATER SUPPLY DISTRICT NO. 61

Order Levying Additional Penalty for Delinquent Taxes

The Board of Directors (“Board”) of Harris County Fresh Water Supply District No. 61 (“District”) met on February 24, 2021, with a quorum of directors present, as follows:

Darrell A. Barroso, President
Lary J. Cangelose, Vice President
Mike Kelley, Secretary
Jon Morgan, Assistant Secretary
Ben A. Solis, Treasurer

and the following director was absent:

None

when the following business was transacted:

The order set out below was introduced and considered by the Board. It was then moved, seconded and unanimously carried that the following order be adopted.

WHEREAS, the Board of the District has heretofore levied and directed that there be assessed an ad valorem tax upon all taxable property within the District for the year 2020 and directed further that all taxes not paid by February 1, 2021, shall become delinquent and shall be subject to a penalty and shall bear interest as heretofore ordered by the Board;

WHEREAS, the Board previously engaged Smith, Murdaugh, Little & Bonham, L.L.P. (the “Delinquent Tax Attorney”) to represent the District in collection of delinquent taxes;

WHEREAS, the Board is authorized by law to provide that taxes imposed upon tangible personal property that become delinquent on or after February 1 and that remain delinquent on April 1 of the year in which they become delinquent incur an additional penalty to defray the costs of collection, which additional penalty shall not exceed twenty percent (20%) of the amount of taxes, penalty and interest due;

WHEREAS, the Board is authorized by law to provide that taxes other than those on tangible personal property that become delinquent on or after February 1 of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become

delinquent incur an additional penalty to defray costs of collection, which additional penalty shall not exceed twenty percent (20%) of the amount of taxes, penalty, and interest due;

WHEREAS, the Board is also authorized by law to provide that taxes that become delinquent on or after June 1 under Sections 26.15 (e), 31.03, 31.031, 31.032, 31.04 or 42.42 of the Texas Property Tax Code incur an additional penalty to defray costs of collection, which additional penalty shall not exceed twenty percent (20%) of the amount of taxes, penalty and interest due;

NOW, THEREFORE, be it ordered by the Board of the District as follows:

I.

All of the facts recited in the preamble of this order are hereby found and declared to be true and correct.

II.

All taxes of the District imposed upon tangible personal property that become delinquent on or after February 1, 2021, and that remain delinquent on April 1, 2021, shall incur an additional penalty to defray costs of collection. The amount of the additional penalty shall be twenty percent (20%) of the amount of taxes, penalty and interest due. The tax assessor-collector for the District is hereby directed to deliver to the property owner a notice of delinquency and of the additional penalty levied in Article III of this order. The notice shall be delivered at least thirty (30) and not more than sixty (60) days before April 1, 2021, and the notice shall be delivered in compliance with Texas Property Tax Code Subsection 33.11(f).

III.

All taxes of the District other than those imposed upon tangible personal property that become delinquent on or after February 1, 2021 but not later than May 1, 2021 and that remain delinquent on July 1, 2021, shall incur an additional penalty to defray costs of collection. The amount of the additional penalty shall be twenty percent (20%) of the amount of taxes, penalty, and interest due. The tax assessor-collector for the District is hereby directed to deliver to the property owner a notice of delinquency and of the additional penalty levied in Article III of this order, said notice to be delivered at least thirty (30) and not more than sixty (60) days before July 1, 2021.

IV.

All taxes of the District that become delinquent on or after June 1 of the year in which they become delinquent under Section 26.15 (e), 31.03, 31.031, 31.032, 31.04 or 42.42 of the Texas Property Tax Code shall incur an additional penalty to defray costs of collection. The tax assessor-collector for the District is hereby directed to deliver to the property owner a notice of the delinquency and of the additional penalty at any time after the taxes become delinquent as described in this Article IV. The amount of the additional penalty shall be twenty percent (20%) of the amount of taxes, penalty and interest due, and such additional penalty shall be incurred on the first day of the first month that begins at least twenty-one (21) days after the date such notice is sent.

V.

The tax assessor-collector for the District and the Delinquent Tax Attorney are hereby instructed to collect the additional penalty imposed in Articles II, III and IV hereof upon the basis of this order.

VI.

The President or Vice President is authorized to execute and the Secretary, Assistant Secretary or Secretary Pro Tempore to attest this order on behalf of the Board and the District, and to do any and all things appropriate or necessary to give effect to the intent hereof.

Passed, ordered, and approved, this February 24, 2021.

DARRELL A. BARROSO
President

ATTEST:

MIKE KELLEY
Secretary

I, the undersigned Secretary of the Board of Directors of Harris County Fresh Water Supply District No. 61, hereby certify that the foregoing is a true and correct copy of the Order Levying Additional Penalty for Delinquent Taxes and minute entry showing its adoption at the Board's regular meeting held on February 24, 2021, the originals of which order and minutes are on file in the official minute book of the Board, in the District's office.

I further certify that said meeting was open to the public, and that notice was given in compliance with the provisions of Tex. Gov't. Code Ann. § 551.001 et seq. as adopted, and as suspended in part by the Governor of Texas on March 16, 2020.

Witness my hand and the seal of said District, this _____.

Secretary