

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 17 RESOLUTION
AUTHORIZING THE IMPOSITION OF A 20% PENALTY FOR COLLECTION COSTS
ON DELINQUENT TAXES FOR TAX YEAR 2021 AND SUBSEQUENT YEARS**

RECITALS

§6.30 of the 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.

§§33.07, 33.08, and 33.11 of the Tax Code, as amended, authorize a taxing entity 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 §6.30 of the Tax Code.

The Harris County Emergency Services District No. 17 has contracted with LINEBARGER GOGGAN BLAIR & SAMPSON, LLP (“LINEBARGER”) to collect its delinquent taxes pursuant to §6.30 of the Tax Code, as amended.

The contract provides that LINEBARGER’s compensation shall be comprised of §33.07 penalties, §33.08 penalties, §33.11 penalties and §33.48 attorney fees awarded to and collected by LINEBARGER, pursuant to each statute of the Tax Code.

The Harris County Emergency Services District No. 17 has agreed in the contract to impose §33.07, §33.08, and §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 §33.07 of the Tax Code on any delinquent tangible personal property taxes that §33.11 of the Tax Code forbids its application.

ORDER

IT IS ORDERED, ADJUDGED AND DECREED BY THE HARRIS COUNTY
EMERGENCY SERVICES DISTRICT NO. 17 THAT:

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 2021 taxes that become delinquent before June 1, 2022, and subsequent years’ taxes, the Harris County Emergency Services District No. 17 hereby affirmatively imposes an additional 20% penalty pursuant to Tax Code §33.07.

Section 3. In connection with 2021 taxes that become delinquent on or after June 1, 2022, and subsequent years’ taxes, the Harris County Emergency Services District No. 17 hereby affirmatively imposes an additional 20% penalty pursuant to Tax Code §33.08.

Section 4. In connection with 2021 taxes imposed on tangible personal property that become delinquent on or after February 1, 2022, and subsequent years' taxes, Harris County Emergency Services District No. 17 hereby affirmatively imposes an additional 20% penalty pursuant to Tax Code §33.11.

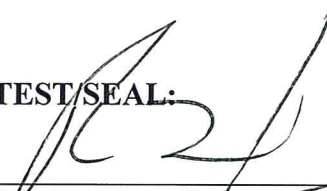
Section 5. The Harris County Tax Assessor-Collector is authorized to mail notice of the delinquency and of the penalty to each property owner in accordance with Tax Code §33.07, §33.08, and §33.11.

PASSED, APPROVED, AND ADOPTED this 30th day of November, 2021.

**HARRIS COUNTY EMERGENCY
SERVICES DISTRICT NO. 17**

ATTEST/SEAL:

By



Robin L. Hayslip, Treasurer

By:



William C. Blasdel, Jr., President