

**RESOLUTION AUTHORIZING ADDITIONAL PENALTY  
ON DELINQUENT TAXES UNDER SECTIONS 33.07, 33.11 AND 33.08, TAX CODE**

WHEREAS, Fort Bend County Municipal Utility District No. 81 (the "District") has contracted with private legal counsel to enforce collection of delinquent property taxes pursuant to Section 6.30, Texas Tax Code.

WHEREAS, such private legal counsel is entitled to 20% of the delinquent taxes, penalty and interest which are collected and subject to the contract;

WHEREAS, Section 33.07, Texas Tax Code, authorizes the District to provide that taxes that become delinquent on or after February 1 of a year but not later than May 1 of that year and remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty which may not exceed the amount of compensation specified in the contract with an attorney under Section 6.30, Texas Tax Code, in order to defray costs of collection;

WHEREAS, Section 33.11, Texas Tax Code, authorizes the District to provide that taxes on tangible personal property that become delinquent on or after February 1 of a year may incur an additional penalty on a date that occurs before July 1 of the year in which the taxes become delinquent if the District has contracted with an attorney under Section 6.30 and the taxes on the personal property become subject to the attorney's contract before July 1 of the year in which the taxes become delinquent; and

WHEREAS, Section 33.08, Texas Tax Code, authorizes the District to provide that taxes that become delinquent on or after June 1 under Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032, or 31.04, Texas Tax Code, incur an additional penalty which may not exceed the amount of compensation specified in the contract with an attorney under Section 6.30, Texas Tax Code, in order to defray costs of collection;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the District that:

(1) all 2019 taxes on tangible personal property which become delinquent on or after February 1, 2020, and remain delinquent on April 1, 2020, incur an additional penalty equal to the compensation specified in the contract with the attorney to be paid in connection with the collection of the delinquent taxes.

(2) all 2019 taxes on property other than tangible personal property which become delinquent on or after February 1, 2020, but not later than May 1, 2020, and remain delinquent on July 1, 2020, incur an additional penalty of 20% of the delinquent tax, penalty, and interest, in order to defray costs of collection.

(3) all taxes which become delinquent on or after June 1 of the year in which they become delinquent under Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032, or 31.04, Texas Tax Code, incur an additional penalty of 20% of the delinquent tax, penalty, and interest, in order to defray costs of collection.

**PASSED AND APPROVED** this 28<sup>th</sup> day of January, 2020.

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President, Fort Bend Municipal Utility  
District No. 81