

ORDINANCE NO. 2016-O-3

AN ORDINANCE AMENDING SECTION 11.02.003 OF THE CODE OF ORDINANCES OF THE CITY OF PALACIOS, TEXAS TO INCREASE TO TWENTY PERCENT (20%) THE ADDITIONAL PENALTY ASSESSED ON DELINQUENT PROPERTY TAXES AS AUTHORIZED BY SECTIONS 33.07 AND 33.08 OF THE TEXAS TAX CODE; CONTAINING A SAVINGS CLAUSE; REPEALING INCONSISTENT ORDINANCES; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF.

WHEREAS, the City of Palacios wishes to defray its costs of collection, as authorized by TEX. TAX CODE §§ 33.07 and 33.08, that it incurs under a contract for collection of delinquent property taxes between the City and a private law firm entered into pursuant to TEX. TAX CODE § 6.30; and

WHEREAS, under said Sections 33.07 and 33.08, the City Council is empowered to authorize the addition of a collection penalty in an amount that does not exceed the amount of the compensation specified in the contract with the private law firm, but may not exceed 20%; NOW THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PALACIOS, TEXAS:

SECTION 1: That Section 11.02.003, of the Code of Ordinances of the City of Palacios, Texas is hereby amended to read as follows:

**Sec. 11.02.003 Additional penalty for delinquent collection costs**

The city adopts the provisions of the Texas Tax Code so that hereafter, as provided by Section 33.07 of such Code, an additional penalty of twenty percent (20%) of the delinquent tax, penalty, and interest is authorized and imposed if the tax becomes delinquent on or after February 1 of a year but not later than May 1 of that year and remains delinquent on July 1 of the year in which the tax becomes delinquent; and an additional penalty of twenty percent (20%) of the delinquent tax, penalty, and interest is authorized and imposed if the tax becomes delinquent on or after June 1 under Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032, or 31.04 of the Texas Tax Code. The twenty percent (20%) rate for the additional penalty shall apply for the tax year 2015 and subsequent years.

SECTION 2: If any provisions, section, exception, subsection, paragraph, sentence, clause or phrase of this ordinance or the application of same to any person or set of circumstances, shall for any reason be held unconstitutional, void or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance or their application to other persons or sets of circumstances and to this end all provisions of this ordinance are declared to be severable.

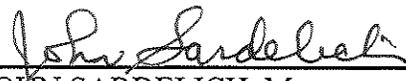
SECTION 3: All ordinances or parts of ordinances inconsistent with the terms of this ordinance are hereby repealed; provided however, that such repeal shall be only to the extent of such inconsistency and in all other respects this ordinance shall be cumulative of other ordinances regulating and governing the subject matter covered by this ordinance.

SECTION 4: This Ordinance shall become effective after its approval and adoption upon second and final reading and its publication pursuant to law.

PASSED AND APPROVED on first reading this 12<sup>th</sup> day of April, 2016.

PASSED, APPROVED AND ADOPTED on second and final reading this 12 day  
of April, 2016.

CITY OF PALACIOS, TEXAS

  
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JOHN SARDELICH, Mayor

ATTEST:

  
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ANGELA FLORES, City Secretary

APPROVED AS TO FORM:

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RANDALL B. STRONG, City Attorney  
...ordinances/amending.11.02.003 tax penalty