RESOLUTION

THE STATE OF TEXAS

COUNTY OF NAVARRO

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WHEREAS, **NAVARRO COUNTY** 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 said county and a private law firm entered into pursuant to TEX. TAX CODE § 6.30;

WHEREAS, under said Sections 33.07 and 33.08, the governing body of **NAVARRO COUNTY** 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;

NOW, THEREFORE,

BE IT RESOLVED BY THE **COMMISSIONERS' COURT OF NAVARRO COUNTY**, SITTING AS THE GOVERNING BODY OF SAID COUNTY, THAT:

<u>Section 1:</u> THE RECITALS SET FORTH IN THIS RESOLUTION ARE TRUE AND CORRECT.

<u>Section 2:</u> (a) AN ADDITIONAL PENALTY ON DELINQUENT TAXES FOR TAX YEARS **2020** AND SUBSEQUENT YEARS IS HEREBY AUTHORIZED AND IMPOSED, AS PROVIDED BY SECTION 33.07, TEXAS TAX CODE, IN THE AMOUNT OF 20% OF THE DELINQUENT TAX, PENALTY AND INTEREST 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

(b) AN ADDITIONAL PENALTY ON DELINQUENT TAXES FOR TAX YEARS 2020 AND SUBSEQUENT YEARS IS HEREBY AUTHORIZED AND IMPOSED, AS PROVIDED BY SECTION 33.08, TEXAS TAX CODE, IN THE AMOUNT OF 20% OF THE DELINQUENT TAX, PENALTY AND INTEREST IF THE TAX BECOMES DELINQUENT ON OR AFTER JUNE 1 UNDER SECTION 26.07(F), 26.15(E), 31,03, 31.031, 31.032, OR 31.04, TEX. TAX CODE.

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PASSED, APPROVED and ADOPTED this <u>S</u> day of February, 2021.

ANNARRO CON TEXAS MMMC SSIMMC AUOD SAJ OW **County Clerk**

Navarro County, Texas . BY: in H.M. Davenport, Jr. County Judge