## RESOLUTION

**WHEREAS**, the County, in accordance with Texas Property Code §§31.03(a) provides that a person who pays one-half of the unit's taxes before December 1 may pay the remaining one-half of the taxes without penalty or interest before July 1 of the following year.

WHEREAS, the State of Texas pursuant to the Texas Property Tax Code §§33.08 provides the governing body of the taxing unit or appraisal district, in the manner required by law for official action, may provide that taxes become delinquent on or after June 1 under §§26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42 incur an additional penalty to defray costs of collection. The amount of penalty may not exceed the amount of the compensations specified in the applicable contract with an attorney under §§6.30 to be paid in connection with the collection of the delinquent taxes.

## IT IS THEREFORE, HEREBY RESOLVED BY THE COMMISSIONER'S COURT OF THE COUNTY OF WEBB:

**1.** That a person who exercises the split payment option under Texas Property Tax Code §§31.03 will incur an additional penalty of in accordance to Texas Property Tax Code §§33.07 to defray collections costs on any or all of the unpaid delinquent ad valorem tax amounts after July 31<sup>ST</sup>.

PASSED THIS THE _	<u>25th</u>	DAY OF June 2018
Tano Tijerina, Judge		
ATTEST:		
Margie R. Ibarra, Cour	nty Clerk	