

**RESOLUTION IMPOSING THE ADDITIONAL PENALTY  
TO DEFRAY THE COST OF COLLECTION OF DELINQUENT TAXES**

WHEREAS, SMITHVILLE INDEPENDENT SCHOOL DISTRICT (“The District”) has previously adopted the provisions of Section 33.07, 33.08, and 33.11 of the Texas Tax Code and desires to reaffirm the adoption of all provisions of these Sections of the Tax Code for all subsequent tax years which provide for the defrayal of the costs of the collection of delinquent taxes; and

WHEREAS, The District has contracted with an attorney for collection of delinquent taxes pursuant to the provisions of Section 6.30 of the Texas Tax Code; and

WHEREAS, Section 33.07 of the Texas Tax Code provides that The County may impose an additional penalty not to exceed twenty percent (20%) of the total taxes, penalty and interest on taxes that become delinquent on or after February 1 of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become delinquent to defray the cost of collection; and

WHEREAS, Section 33.08 of the Texas Tax Code provides that if The District imposes the additional penalty for collection costs under Section 33.07 of the Texas Tax Code and has contracted with an attorney under Section 6.30 of the Texas Tax Code for collection of delinquent taxes, The District may impose an additional penalty not to exceed twenty percent (20%) of the total taxes, penalty and interest due on taxes that become delinquent on or after June 1 of a year to defray the cost of collection;

WHEREAS, Section 33.11 of the Texas Tax Code provides that if the District has contracted with an attorney under Section 6.30 of the Texas Tax Code for collection of delinquent taxes and the taxes on tangible personal property become subject to the attorney’s contract before July 1 of the year in which the tax becomes delinquent the District may impose an additional penalty not to exceed twenty percent (20%) of the total taxes, penalty and interest due on taxes that become delinquent;

THEREFORE BE IT RESOLVED BY BOARD OF TRUSTEES OF THE SMITHVILLE INDEPENDENT SCHOOL DISTRICT THAT:

Section 1. District taxes that become delinquent on or after February 1 of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which such taxes become delinquent shall incur an additional penalty of twenty percent (20%) on the amount of such taxes, penalty and interest to defray the costs of collection of said delinquent taxes in accordance with Section 33.07 of the Texas Tax Code; and

Section 2. District taxes that become delinquent on or after June 1 of a year shall incur an additional penalty of twenty percent (20%) of the amount of such taxes, penalty and interest to defray the costs of collection of said delinquent taxes in accordance with the provisions of Section 33.08 of the Texas Tax Code; and

Section 3. District taxes on tangible personal property that become delinquent on or after February 1 of a year shall incur an additional penalty of twenty percent (20%) of the amount of such taxes, penalty, and interest to defray the costs of collection of said delinquent taxes in accordance with the provisions of Section 33.11 of the Texas Tax Code; and

Section 4. The attorney for The District shall deliver the notice of the additional penalty imposed on delinquent taxes as required by Section 33.07(d), Section 33.08(c), and 33.11(f) as applicable, of the Texas Tax Code; and

Section 5. The District hereby readopts the provisions of Sections 33.07, 33.08, and 33.11 of the Texas Tax Code.

This Resolution was approved and adopted by the Board of Trustees of the Smithville Independent School District on this \_\_\_\_\_ day of June, 2026

SMITHVILLE INDEPENDENT SCHOOL  
DISTRICT

By: \_\_\_\_\_  
The Honorable Grant Gutierrez  
President, Smithville Independent School District