

STATE OF TEXAS

§

COUNTY OF MEDINA

§

**A RESOLUTION PROVIDING FOR A PENALTY TO DEFRAY COSTS
OF COLLECTING DELINQUENT PROPERTY TAXES PURSUANT TO
TEXAS TAX CODE SECTIONS 33.07 and 33.08**

WHEREAS, It has been and remains the longstanding policy of the Devine Independent School District, hereinafter referred to as the “District”, that the expenses of collecting delinquent property taxes owed to the District should not constitute an unfair burden on the general revenue and on the taxpayers who pay on time, and should be borne instead by the delinquent properties and their owners who are responsible for causing such expenses;

WHEREAS, the Board of Trustees of the District is authorized by the provisions of Sections 33.07 and 33.08 of the Texas Tax Code to impose an additional penalty to defray the costs of collecting delinquent taxes due to the District; and

WHEREAS, the provisions of Section 6.30 of the Texas Tax Code have been complied with and an additional penalty not to exceed 20% of all delinquent property taxes, penalties and interest due is appropriate and needed to defray the delinquent property tax collection cost;

NOW THEREFORE, BE IT RESOLVED that the District adopt and ratify an additional **TWENTY PERCENT (20%)** penalty to defray the costs of collection of delinquent property taxes, as authorized by Texas Tax Code §§ 33.07 and 33.08, and that it be applicable to any property tax due for tax year 2024 that becomes or remains delinquent on or after July 1, 2025 and for each succeeding tax year thereafter that becomes or remains delinquent on or after July 1, 2025.

Notwithstanding the foregoing, the instant resolution shall not impact or otherwise impair the validity and enforceability of any prior resolution, or corresponding order, entered by the Board of Trustees of the District providing for a penalty to defray Costs of Collecting Delinquent Property Taxes pursuant to Texas Tax Code §§ 33.07 and 33.08.

Signed this _____ day of _____, 2025.

Nancy Pepper, Board President
Devine Independent School District

Attested:

Keri James
Secretary of the Board of Trustees