

**RESOLUTION
TO
IMPOSE ADDITIONAL PENALTY FOR COLLECTION COSTS**

WHEREAS, the Texas Property Tax Code, §33.07 provides that a taxing unit may impose an additional penalty to defray the costs of collection of delinquent property taxes that remain delinquent after July 1; and,

WHEREAS, the Texas Property Tax Code, §33.08, provides that a taxing unit may provide that taxes that become delinquent on or after June 1, under §§ 26.07, 26.15, 31.03, 31.031, 31.032, 31.04, incur an additional penalty to defray the costs of collection; and,

WHEREAS, the Texas Property Tax Code, §33.11, provides that a taxing unit may provide that taxes assessed against tangible Personal Property incur an additional penalty to defray the costs of collection if not paid within sixty days after the date that the taxes become delinquent; and,

WHEREAS, §§ 33.07, 33.08 and 33.11, provide that the amount of such additional penalty may not exceed the amount of compensation specified in the applicable contract with an attorney under §6.30 to be paid in connection with the collection of delinquent taxes; and,

WHEREAS, the Board of Trustees of the Celina Independent School District, has determined that it is in the public interest to insure the prompt payment of delinquent taxes,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CELINA INDEPENDENT SCHOOL DISTRICT, THAT:

There shall be imposed on delinquent property taxes that become due or are delinquent on the dates described in §§ 33.07, 33.08 and 33.11, Texas Property Tax Code, a penalty in the amount of compensation specified in the most recent contract entered into under §6.30, Texas Property Tax Code by Celina Independent School District, with McCreary, Veselka, Bragg & Allen, P.C. and Hayes, Berry White & Vanzant, L.L.P. in the collection of delinquent property taxes. The execution of such a contract subsequent to this resolution shall amend this resolution to specify a penalty on such delinquent taxes in the amount of compensation specified in that contract, effective of even date with that contract.

RESOLVED THIS _____ DAY OF _____, 2010.

President of the Board of Trustees
Celina Independent School District

ATTEST:

Secretary of the Board of Trustees
Celina Independent School District