

**ORDINANCE NO. O-2022-002**

**CITY OF MAGNOLIA ORDINANCE AUTHORIZING THE IMPOSITION  
OF A 20% PENALTY FOR COLLECTION COSTS ON DELINQUENT  
TAXES FOR TAX YEAR 2021 AND SUBSEQUENT YEARS**

\* \* \* \* \*

***RECITALS***

Section 6.30 of the Texas Tax Code, as amended, authorizes the City of Magnolia to provide for compensating an attorney up to 20% of the delinquent tax, penalty, and interest collected by the attorney.

Sections 33.07, 33.08, and 33.11 of the Texas Tax Code, as amended, authorize the City of Magnolia to impose additional penalties secured by a tax lien to defray the cost of collection, not to exceed the amount of the compensation specified in the contract with an attorney pursuant to section 6.30 of the Texas Tax Code.

The City of Magnolia will contract with a law firm to collect its delinquent taxes pursuant to section 6.30 of the Texas Tax Code, as amended.

The City of Magnolia has agreed in the contract to impose section 33.07, section 33.08, and section 33.11 penalties of 20% to offset the cost of delinquent tax collection efforts. Notwithstanding any other provision of this ordinance, it is not intended to and it should not be construed so as to impose an additional penalty under Section 33.07 of the Texas Tax Code on any delinquent tangible personal property taxes that Section 33.11 of the Texas Tax Code forbids its application.

***ORDER***

IT IS ORDERED, ADJUDGED AND DECREED BY THE CITY OF MAGNOLIA THAT:

**Section 1.** The matters and facts related in the preamble of this order are hereby found and determined to be true and correct.

**Section 2.** In connection with 2021 taxes that become delinquent before June 1, 2022, and subsequent years' taxes, the City of Magnolia hereby affirmatively imposes an additional 20% penalty pursuant to Tex. Tax Code § 33.07.

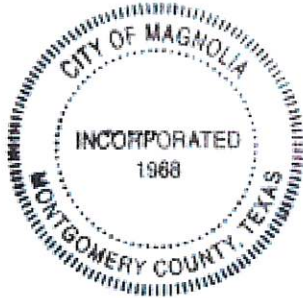
**Section 3.** In connection with 2021 taxes that become delinquent on or after June 1, 2022, and subsequent years' taxes the City of Magnolia hereby affirmatively imposes an additional 20% penalty pursuant to Tex. Tax Code § 33.08.

**Section 4.** In connection with 2021 taxes that become delinquent on or after February 1, 2022 and subsequent years' taxes imposed on tangible personal property,

the City of Magnolia hereby affirmatively imposes an additional 20% penalty pursuant to Tex. Tax Code § 33.11.

**Section 5.** The Tax Assessor-Collector for the City of Magnolia is authorized to mail notice of the delinquency and of the penalty to each property owner in accordance with Tex. Tax Code sections 33.07, 33.08, and 33.11.

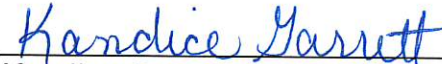
**PASSED, APPROVED, AND ADOPTED** this 11<sup>TH</sup> day of January, 2022.



**CITY OF MAGNOLIA**

By:   
Todd Kana, Mayor

**ATTEST:**

By:   
Kandice Garrett, City Secretary