

ORDINANCE NO. 151

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LOWRY CROSSING, TEXAS PROVIDING FOR A PENALTY TO DEFRAY COSTS OF COLLECTING DELINQUENT PROPERTY TAXES AND TO RECOVER COSTS OF DETERMINING THE NAME, IDENTITY, AND LOCATION OF NECESSARY PARTIES TO DELINQUENT TAX SUITS AND IN PROCURING NECESSARY LEGAL DESCRIPTIONS OF THE PROPERTY ON WHICH A DELINQUENT TAX IS DUE TO THE CITY OF LOWRY CROSSING; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Lowry Crossing deems it necessary to have a declared policy regarding the expense of collecting delinquent property taxes due to the City of Lowry Crossing; and

**WHEREAS**, the Council is of the opinion that the expense of collecting said delinquent taxes should be borne by the delinquent properties and their owners who are responsible for causing such expenses: Now, Therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOWRY CROSSING, TEXAS:**

**Section 1.** That whenever any accounts for delinquent property taxes owed to the City of Lowry Crossing are given to an attorney for collection on or after July 1 of the year they become delinquent, the City of Lowry Crossing shall be entitled to and may collect an additional penalty of fifteen percent (15%) of the delinquent taxes, penalty, and interest due on each delinquent property at the time of collection, either before or after suit or foreclosure sale, as provided by Section 33.07 of the Texas Property Tax Code.

**Section 2.** That in addition to the collection expenses provided for in Section 1 above, whenever a delinquent tax suit is filed, the City of Lowry Crossing shall be entitled to recover reasonable expenses subject to the approval of the Court that are incurred by the City of Lowry Crossing in determining the name, identity, and location of necessary parties and in procuring the necessary legal description of the property on which a delinquent tax is due, as provided by Section 33.48(a) of the Texas Property Tax Code.

**Section 3.** That whenever taxes become delinquent on or after June 1 under Section 31.03, 31.03, 31.032, or 31.04 of the Texas Property Tax code, said delinquent taxes shall incur an additional penalty to defray costs of collection in the amount of fifteen percent (15%) of the amount of tax, penalty, and interest due, as provided by Section 33.08 of the Texas Property Tax Code.

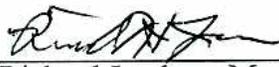
**Section 4.** That if any section or provision of this ordinance or the application of that section or provision to any person, firm, corporation, situation or circumstance is for any reason

judged invalid, the adjudication shall not affect any other section or provision of this ordinance or the application of any other section or provision to any other person, firm, corporation, situation or circumstance, nor shall adjudication affect any other section or provision of the Comprehensive Zoning Ordinance of the City of Lowry Crossing, Texas, and the City Council declares that it would have adopted the valid portions and applications of the ordinance without the invalid parts and to this end the provisions of this ordinance shall remain in full force and effect.

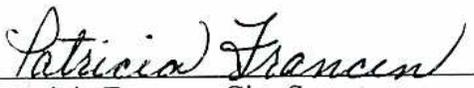
**Section 5.** That this Ordinance shall be effective from and after its adoption.

**PASSED AND APPROVED** this the 5 day of February, 2002.

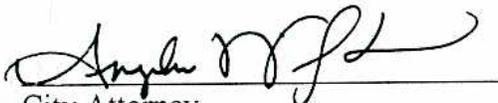
THE CITY OF LOWRY CROSSING, TEXAS

  
\_\_\_\_\_  
Richard Jondron, Mayor

ATTEST:

  
\_\_\_\_\_  
Patricia Francen, City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney