

CERTIFICATE FOR RESOLUTION AUTHORIZING ADDITIONAL PENALTY ON  
DELINQUENT PERSONAL PROPERTY TAXES

STATE OF TEXAS

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COUNTY OF HARRIS

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WEST MEMORIAL MUNICIPAL UTILITY DISTRICT

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We, the undersigned officers of the Board of Directors (the "Board") of West Memorial Municipal Utility District, (the "District"), hereby certify as follows:

1. The Board convened in a regular session, open to the public, on the 23<sup>rd</sup> day of January 2023, and the roll was called of the members of the Board, to-wit:

Kenny Cryar	President
Patty Leo	Vice President
Elena Vanderloo	Secretary
Anna Khan	Assistant Secretary
Jerry Wells	Director

All members of the Board were present, except ~~DIRECTOR KHAN~~, thus constituting a quorum. Whereupon, among other business, the following was transacted at such meeting:

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was duly introduced for the consideration of the Board. It was then duly moved and seconded that such Resolution be adopted; and, after due discussion, such motion, carrying with it the adoption of said Resolution, prevailed and carried by the following vote:

AYES: 4

NOES: 0

2. A true, full, and correct copy of the aforesaid Resolution adopted at the meeting described in the above and foregoing paragraph is attached to and follows this Certificate; such Resolution has been duly recorded in said Board's minutes of such meeting; the above and foregoing paragraph is a true, full, and correct excerpt from the Board's minutes of such meeting pertaining to the adoption of such Resolution; the persons named in the above and foregoing paragraph are the duly chosen, qualified, and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance of the time, place, and purpose of such meeting and officers and members consented, in advance, to the holding of such meeting for such purpose; such meeting was open to the public, as required by law, and public notice of the time, place, and purpose of such meeting was given as required by V.T.C.A. Government Code, Chapter 551, as amended.

SIGNED AND SEALED the 23rd day of January 2023.

  
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President, Board of Directors

ATTEST:

  
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Secretary, Board of Directors



RESOLUTION AUTHORIZING ADDITIONAL PENALTY ON  
DELINQUENT PERSONAL PROPERTY TAXES

WHEREAS, the Board of Directors (the "Board") of West Memorial Municipal Utility District (the "District") is desirous of defraying the costs of collection of delinquent taxes; and

WHEREAS, the District has contracted with an attorney for the collection of delinquent taxes as set forth in Section 6.30 of V.T.C.A. Tax Code, as amended (the "Tax Code"); and

WHEREAS, Section 33.11 of the Tax Code, as amended, provides that, if the District has contracted with an attorney under Section 6.30 of the Tax Code, as amended, for collection of the District's delinquent taxes, the District may impose an additional penalty not to exceed the amount of the compensation specified in the contract with the attorney to be paid in connection with the collection of the delinquent personal property taxes on personal property taxes that became delinquent on or after February 1 of a year and that remain delinquent sixty (60) days after the date on which they become delinquent; and

WHEREAS, said Section 33.11 provides that said penalty shall not exceed the amount of compensation specified in the contract with the above-described attorney; and

WHEREAS, said contract specifies compensation in the amount of twenty percent (20%) of the amount of delinquent tax, penalty, and interest collected; NOW THEREFORE,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WEST MEMORIAL MUNICIPAL UTILITY DISTRICT THAT:

Section 1. The District has entered into a contract with an attorney pursuant to Section 6.30 and in accordance with Section 33.11 of the Tax Code, as amended, for the collection of delinquent taxes, penalty, and interest.

Section 2. District taxes on personal property that become delinquent on or after February 1 of a year and that remain delinquent sixty (60) days after said date shall incur an additional penalty of twenty percent (20%) on the amount of such personal property taxes, penalty, and interest to defray the costs of collection of said delinquent taxes, in accordance with Section 33.11 of the Tax Code, as amended.

Section 3. The District's tax collector shall deliver a notice of delinquency and of the penalty imposed pursuant to Section 2 above to the property owner at least thirty (30) and not more than sixty (60) days before the date on which the penalty will be incurred in the manner required by Section 33.11 of the Tax Code, as amended.

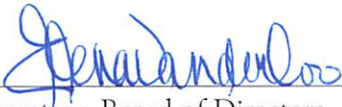
Section 4. Delinquent personal property taxes which incur the penalty set forth in this Resolution shall not be subject to an additional penalty under Section 33.07 of the Tax Code, as amended, it being found and declared by the Board of Directors of the District that the penalty hereunder is an alternative to the authority of said Section 33.07.

PASSED AND ADOPTED this 23<sup>rd</sup> day of January 2023.

West Memorial Municipal Utility District

  
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President, Board of Directors

ATTEST:

  
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Secretary, Board of Directors

