

RESOLUTION #002-23  
RESOLUTION TO WAIVE PENALTY AND INTEREST

WHEREAS, Texas Property Tax Code §33.011 authorizes the governing body of a taxing unit to waive penalty and interest on a tax if an act or omission of an officer, employee, or agent of the taxing unit caused or resulted in the taxpayer's failure to pay the tax before the delinquency and such taxes are paid within twenty-one days of the date such taxes were due: and,

WHEREAS, Texas Property Tax Code provides that taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year of the tax and 6.05(i); and,

WHEREAS, on January 30, 2023, the County Judge in order to protect the courthouse personnel and the public from the inclement weather on said day ordered the closing of the Courthouse, which prevented some persons from timely paying their 2022 property taxes to the County Tax Assessor-Collector; and,

WHEREAS, the governing body of the City of DeLeon (Taxing Unit) had determined it was in the public interest for the courthouse to close and has also determined that the inability to make timely payment by certain person was due to the actions of the taxing unit and not the public at large, and for such reason those persons who attempted to timely pay their taxes should not be charged any penalties and interest on the taxes provided that such taxes are paid by close of business, February 8, 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE City of DeLeon (Taxing Unit) THAT:

1. All of the recitals stated above are true and correct.
2. The Tax Assessor-Collector of the Taxing Unit is hereby authorized under Texas Property Tax Code §33.011 to waive any penalties and interest on the payment of the 2022 property taxes, provided said taxes are paid by close of business, February 8, 2023.

PASSED AND APPROVED THIS the 13<sup>TH</sup> Day of February, 2023

  
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Mayor

Presiding Officer of the Taxing Unit

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Secretary of the Taxing Unit