

**ORDINANCE 2015-07**

**AN ORDINANCE OF THE CITY OF LA FERIA, TEXAS, AMENDING ARTICLE 11.02.001(a) OF THE LA FERIA CODE OF ORDINANCES RELATING TO THE AMOUNT OF ADDITIONAL PENALTY TO DEFRAY THE COST OF COLLECTION OF DELINQUENT TAXES; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, Section 11.02.001(a) of the La Feria Code of Ordinances currently establishes an additional penalty to defray the cost of collection of delinquent taxes in an amount equal to the maximum amount of such penalty as authorized by Section 6.30 of the Texas Property Tax Code; and

**WHEREAS**, the Texas Property Tax Code currently establishes the maximum amount of such additional penalty which the City may contract with a competent attorney to collect such delinquent taxes at an amount not to exceed 20%; and

**WHEREAS**, the current contract between the City and its designated delinquent tax collection attorney(s) provides for, among other provisions, such additional penalty in the maximum amount authorized by the Texas Property Tax Code; and

**WHEREAS**, many taxing entities in Cameron County have elected not to assess the maximum penalties provided under the Texas Property Tax Code when entering into contracts with attorneys relating to the collection of delinquent taxes;

**WHEREAS**, the City Commission of the City of La Feria hereby determines that it is in the best interest of all the citizens of La Feria to reduce the amount of additional penalty which the City imposes on the collection of delinquent taxes, exclusive of collection of delinquent taxes on tangible personal property;


**NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LA FERIA, TEXAS, THAT:**

- (1) Chapter 11 of the La Feria Code of Ordinances is amended by amending Article 11.02.001(a) to read as follows:
  - (a) Except as provided in subsection (b) below, ad valorem taxes that become delinquent on or after February 1 of any year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become delinquent shall incur an additional penalty to defray costs of collection in the amount of fifteen percent (15%) of the amount of delinquent tax, penalty and interest collected. The additional fifteen percent (15%) penalty shall be the maximum amount of compensation provided for in any contract between the City and its designated delinquent tax attorney(s) for any applicable tax year in such contract.

- (2) At such time as this Ordinance shall become effective as provided below, it shall become effective as to all applicable ad valorem taxes for 2015 and subsequent years in accordance with the terms set forth herein. All delinquent ad valorem taxes for 2014 and prior years shall remain subject to the provisions of the La Feria Code of Ordinances as such existed prior to the effective date of this Ordinance.
- (3) This Ordinance 2015-07 shall become effective ten (10) days from the date of publication of its caption in a newspaper of general circulation.

**PASSED AND APPROVED THIS THE 1<sup>ST</sup> DAY OF SEPTEMBER 2015.**

**APPROVED:**

  
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**VICTOR GONZÁLEZ, JR. Mayor**

**ATTEST:**

  
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**ESMERALDA R. SÁNCHEZ, City Secretary**

**APPROVED AS TO FORM:**

  
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**RICHARD S. TALBERT, City Attorney**