

RESOLUTION IMPLEMENTING
20% PENALTY ON 2024 DELINQUENT TAXES

STATE OF TEXAS
COUNTY OF HARRIS
HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 110

We, the undersigned officers of the Board of Directors of Harris County Water Control and Improvement District No. 110, hereby certify as follows:

1. The Board of Directors of Harris County Water Control and Improvement District No. 110 convened in regular session on February 12, 2025, at the regular meeting place thereof, and the roll was called of the duly constituted officers and members of the Board, to-wit:

James N. Williams	-	President
Jeannie Satterwhite	-	First Vice President
Jerry A. Strickland	-	Second Vice President
Vanessa Sommer	-	Secretary/Treasurer
Rodney D. Williams	-	Assistant Secretary

All members of the Board were present except the following Director(s): Sommer, 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: all present

NOES: none

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 that such Resolution would be introduced and considered for adoption at such meeting and each of such 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 this February 12, 2025.

Asst. Secretary, Board of Directors

James N. Williams
President, Board of Directors



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WHEREAS, authority has been granted to taxing units of the State of Texas to seek collection of delinquent personal property taxes prior to July 1 of the year in which the tax becomes delinquent, and to defray costs of such collection by imposition of a penalty under Section 33.11, Texas Property Tax Code; and

WHEREAS, Harris County Water Control and Improvement District No. 110 (the "District") has contracted with an attorney under Section 6.30, Texas Property Tax Code, under which contract personal property taxes become subject to collection by said attorney before July 1 of the year in which the taxes become delinquent; and

WHEREAS, the District seeks to implement the provisions of Section 33.11, Texas Property Tax Code, and provide for a penalty under the terms specified in said statute as an alternative to the authority given by Section 33.07, Texas Property Tax Code, with regard to personal property taxes; Now, therefore;

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 110 THAT:

Section 1: On July 1, 2025, all real property tax accounts which are delinquent for the tax year 2024 will incur additional penalties in the amount of twenty percent (20%) of the sum of the tax, penalty and interest then due, and to be due, in order to help defray the cost of collection of the same.

Section 2: The provisions of Section 33.11, Texas Property Tax Code, are hereby adopted and that the additional penalty provided therein is adopted as an alternative, with regard to personal property taxes, to the provisions of Section 33.07, Texas Property Tax Code.

Section 3: The Tax Collector shall deliver a notice of delinquency and of this additional penalty to the property owner of each tax account, at least thirty (30) and not more than sixty (60) days before July 1, 2025.

Section 4: The Board of Directors (the "Board") has retained and contracted with an attorney to collect delinquent taxes pursuant to Section 6.30(c) of the Property Tax Code, and that it is the intention of this Board to comply in all respects with Section 33.07 of such Property Tax Code.

SIGNED AND SEALED this February 12, 2025.

/s/ James N. Williams
President, Board of Directors

ATTEST:

/s/ Rodney D. Williams
Asst. Secretary, Board of Directors