

RESOLUTION NO. R-2019-001

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LA MARQUE, TEXAS, AND GALVESTON COUNTY REGARDING TAX ASSESSMENT AND COLLECTION SERVICES

WHEREAS, the Texas Property Tax Code, Section 6.22(c) allows the governing body of a taxing unit authorized to have its own assessor and collector, by official action in the manner required by law, to require the county to assess and collect the taxes the unit imposes in the county in the manner in which the county assess and collect its taxes. It further allows the governing body of the unit to revoke the requirement at any time by the same official action.

WHEREAS, the Texas Property Tax Code, Section 6.23(a)(3) affirms the county assessor and collector shall assess and collect taxes on property in the county for the county and shall also assess and collect taxes on property for another taxing unit if the governing body of the unit requires the county to assess and collect its taxes.

WHEREAS, the Texas Property Tax Code, Section 6.27(b) provides that the county assessor collector is entitled to a reasonable fee that may not exceed the actual costs incurred for assessing and collecting taxes for a taxing unit pursuant to Section 6.23 (a)(3).

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA MARQUE, TEXAS, that:

1. The City of La Marque requires Galveston County Assessor and Collector off Taxes to perform assessment and collection duties as permitted by the Texas Property Code 6.22(c) and 6.23(a)(3).
2. The City of La Marque acknowledges that assessment and collection services will be performed as outlined in Exhibit A, Assessment & Collection Services, for a fee of \$0.21 per parcel for properties located in Galveston County and \$0.97 per parcel for properties located in Harris County, as appropriate and as approved by Galveston County Commissioners Court at a properly noticed regular meeting held on December 3, 2018. Billing to occur by March 10th and due payable no later than April 30th each year (unless otherwise negotiated).
3. Notice of any increase in fee is required by April 1, of each year.

PASSED, APPROVED AND ADOPTED by City Council of the City of La Marque this the _____ day of January, 2019.

CITY OF LA MARQUE, TEXAS

Bobby Hocking
Mayor

ATTEST:

Robin Eldridge
City Clerk

APPROVED AS TO FORM:

Ellis Ortego, City Attorney