



**STATE OF TEXAS
COUNTIES OF WALLER AND HARRIS
CITY OF WALLER**

BE IT REMEMBERED THAT ON THIS THE 18th day of April, 2016 at 7:00 p.m. the City Council of the City of Waller, Texas met in Regular Session at 2214 Waller St. with the following present:

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|------------------------------|-------------------------------------|
| Mayor Danny Marburger | Cynthia Ward, City Secretary |
| Mayor Pro Tem Sidney Johnson | Gene Schmidt, Supt. of Public Works |
| Councilmember Nancy Arnold | Michael Williams, Captain |
| Councilmember Edna Eaton | John Isom, EDC Director |
| Councilmember Dwayne Hajek | Paula Alexander, City Attorney |
| Councilmember Mike McCormick | |

Mayor Marburger called the meeting to order at 7:00 p.m.

PRAYER AND PLEDGE OF ALLEGIANCE

Prayer was given by Councilmember Arnold.
Pledge of Allegiance was led by Councilmember McCormick.

COMMUNICATIONS FROM THE PUBLIC

There were no comments from the public.

CONSENT AGENDA ITEMS

1. Approval of Minutes for March 21, 2016 Regular Meeting.
2. Approval of Quarterly Investment Report ending March 31, 2016.
3. Approval of Election judges and clerks for the upcoming May 7, 2016 General Election.

Councilmember Arnold motioned to approve Consent Agenda Items 1-3 with correction to item #10 on Consent Agenda Item #1. Councilmember Hajek seconded the motion. Vote was unanimous.

REGULAR ITEMS

4. Discussion and possible action to approve the annual audit for FY 2014-2015, beginning October 1, 2014 and ending September 30, 2015, as presented by Belt Harris Pechacek, LLLP.

Auditors were unable to attend due to inclement weather. Discussion and possible action to approve the annual audit will be presented at next month's council meeting.

5. Presentation by Jim Webb, and consideration on the Waller Infrastructure and Economic Development Plan.

John Isom introduced Jim Webb with the Goodman Corporation, they are proposing an additional contract focused on a study regarding transportation planning.

Mayor Marburger proposed that Council and the EDC Board review the materials and the budgetary impact and bring it back before Council next month to consider how the cost associated with this study would be addressed.

Council agreed to move forward on the review of the mobility study. This item will be presented at next month's Council meeting.

6. Discussion and possible action adopting **Resolution #2016-12**, authorizing Larson and Weisinger to collect delinquent taxes and authorizing an additional penalty on delinquent taxes.

**RESOLUTION #2016-12
AUTHORIZING AN ADDITIONAL
PENALTY ON DELINQUENT TAXES**

WHEREAS, the City Council for the City of Waller, Texas (the "City"), is desirous of defraying the costs of collection of delinquent taxes; and

WHEREAS, the City has contracted with an attorney for the collection of delinquent taxes as set forth in Section 6.30 of the Texas Tax Code, as amended (the "Tax Code"); and

WHEREAS, Section 33.07 of the Tax Code provides that if the City has contracted with an attorney under Section 6.30 of the Tax Code for collection of the City's delinquent taxes (the "Delinquent Tax Attorney"), the City may impose an additional penalty (not to exceed the amount of compensation specified in the contract with the Delinquent Tax Attorney on taxes that become delinquent on or after February 1 of a 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; and

WHEREAS, Section 33.08 of the Tax Code provides that if the City imposes the additional penalty for collection costs under Section 33.07 of the Tax Code and contracts with a Delinquent Tax Attorney, the City may impose an additional penalty (not to exceed the amount of the compensation specified in the contract with the Delinquent Tax Attorney) on taxes that become delinquent on or after June 1 of a year; and

WHEREAS, Section 6.30 of the Tax Code provides that compensation to be paid to a Delinquent Tax Attorney shall not exceed twenty percent (20%) of the amount of the total delinquent tax, penalty and interests collected; and

WHEREAS, Section 33.11 of the Tax Code provides that the City may impose an additional penalty on tangible personal property taxes ("Personal Property Taxes") that become delinquent on or after February 1 of a year on a date that occurs before July 1 of the year in which the taxes become delinquent if (i) the City has contracted with a Delinquent Tax Attorney, and (ii) such Personal Property Taxes become subject to said contract before July 1 of the year in which the taxes become delinquent; and

WHEREAS, Section 33.11 of the Tax Code also provides that (a) a penalty imposed on delinquent Personal Property Taxes is incurred on the later of (i) the date those taxes become subject to the Delinquent Tax Attorney's contract, or (ii) sixty (60) days after the date the taxes become delinquent, and (b) the amount of the penalty may not exceed the amount of the compensation specified in the contract with the Delinquent Tax Attorney. Now therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WALLER OF WALLER COUNTY, TEXAS THAT:

Section 1. The City has entered into a contract with a Delinquent Tax Attorney pursuant to Section 6.30 of the Tax Code for the collection of the City's delinquent taxes, penalty and interest.

Section 2. Other than Personal Property Taxes, the City taxes that become delinquent on or after February 1 of a year (but not later than May 1 of that year) and remain delinquent on July 1 of the year in which such taxes become delinquent shall incur an additional penalty of twenty percent (20%) of the amount of such taxes, penalty and interest to defray the cost of collection of said delinquent taxes, in accordance with Section 33.07 of the Tax Code.

Section 3. Other than Personal Property Taxes, the City taxes that become delinquent on or after June 1 of a year shall incur an additional penalty of twenty percent (20%) of the amount of such taxes, penalty and interest, in accordance with Section 33.08 of the Tax Code.

Section 4. The City's personal Property Taxes that become delinquent on or after February 1 of a year shall incur an additional twenty percent (20%) of the amount of such taxes, penalty and interest on April 2 of that year, in accordance with Section 33.11 of the Tax Code.

Section 5. The City's tax assessor-collector shall mail a notice of delinquency and of the penalty imposed pursuant to Section 2 of this Resolution to the property owner at least thirty (30), but not less than sixty (60) days before July 1 of a year that taxes are levied by the City, in accordance with Section 33.07 of the Tax Code.

Section 6. The City's tax assessor-collector shall mail a notice of delinquency and of the penalty imposed pursuant to Section 3 of this Resolution to the property owner. The penalty imposed pursuant to Section 3 above is incurred on the first day of the first month that begins at least twenty-one (21) days after the date such notice is sent pursuant to Section 33.08 of the Tax Code.

Section 7. Pursuant to Section 33.11 of the Tax Code, the City's tax assessor-collector shall mail a notice of delinquency and of the penalty imposed pursuant to Section 4 of this Resolution to the property owner which states the date on which the penalty is incurred. The City's tax assessor-collector shall deliver such notice at least thirty (30), but not more than sixty (60) days before the date said penalty is incurred. If the amount of the Personal Property Taxes, penalty and interest owed to all taxing units for which the City's tax assessor-collector collects exceeds \$10,000.00 on a single account identified by a unique property identification number, the notice regarding that account must be delivered by certified mail, return receipt requested, otherwise the notice referenced in this Section shall be sent by regular mail first-class mail.

Cynthia Ward addressed Council indicating this Resolution is to authorize the collection of the City's delinquent taxes for the upcoming year and to authorize the additional penalty on the delinquent taxes as set forth in Section 6.30 of the Texas code.

Councilmember Arnold motioned to approve Resolution No. 2016-12 authorizing Larson and Weisinger to collect delinquent taxes and authorizing an additional penalty on delinquent taxes. Councilmember Eaton seconded the motion. Vote was unanimous.

MAYOR-COUNCIL REPORTS

Mayor Marburger thanked Fire and Police Department employees for their help during the flooding.

STAFF REPORTS

Cynthia Ward:

- No reports

Gene Schmidt:

- Bridge on Waller Street is scheduled to be removed on Monday, April 25th.
- Flooding issues in the City and property damage.
- Repaired water line at the creek and water well.

Captain Williams:

- Recognized Sergeant Lopez and Officers for their help during the flooding.

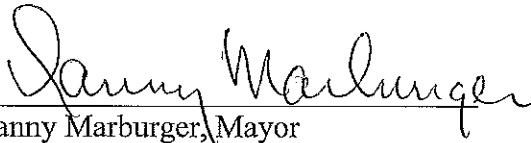
John Isom:

- Daikin tour of Distribution Center
- Livable Center Downtown Sidewalk Project, 9 RFQ's applied.

ADJOURNMENT

With no further business, Mayor Marburger adjourned the meeting at 7:40 p.m.

APPROVED BY:



Danny Marburger, Mayor

ATTEST:



Cynthia Ward, City Secretary