

**RESOLUTION NO. 23-R-12**

**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF SCHERTZ, TEXAS AUTHORIZING THE WAIVER OF PROPERTY TAX LATE PENALTIES AND FEES IN CONJUNCTION WITH A REAL PROERTY PURCHASE AND ENCOURAGING OTHER TAXING ENTITIES TO DO THE SAME; ESTABLISHING AN EFFECTIVE DATE**

**WHEREAS**, the properties at FM 78 and FM 3009 intended for purchase by the City have unpaid property taxes and late penalties and fees; and

**WHEREAS**, the properties in question have been in purchase negotiations for at least two years thus leading to an uncertain closing date and accumulation of unpaid taxes, fees and penalties; and

**WHEREAS**, the City of Schertz, as the municipal taxing entity and purchaser of the property has the authority to waive the collection of fees and penalties on taxes owed to the City of Schertz; and,

**WHEREAS**, the City Council hereby finds that the unusual delays and uncertainty in the closing of the sale of the subject property merit the waiver of the fees and penalties associated with taxes owed to the City of Schertz, at the time of closing, and in so doing, a public purpose is served; and,

**WHEREAS**, the City Council encourages other taxing entities who have penalties and fees accumulated on taxes owed to the entity to consider waiving same if allowed by, and in accordance with the laws applicable to said entities.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SCHERTZ, TEXAS THAT:**

Section 1. The City Council of the City of Schertz Texas hereby waives the penalties and interest in the amount of \$8,443.24 that have accumulated on property located at FM 78 and FM 3009, specifically property IDs R67546 and R33832, that is under contract to be purchased by the City of Schertz, at the time of closing, and authorizes the City Manager to execute any necessary documents to accomplish said waiver in a manner authorized by law and approved by the tax collection attorneys with whom collection rests.

Section 2. The City Council authorizes Mayor Gutierrez to show formal support for other taxing entities to consider waiving their respective property tax late penalties and fees on the subject property, if and as authorized by their governing statutes, at the time of closing of a sale of said property to the City of Schertz.

Section 3. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 4. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 5. This Resolution shall be construed and enforced in accordance with the laws

of the State of Texas and the United States of America.

Section 6. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 7. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 8. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND ADOPTED, this 7<sup>th</sup> day of February, 2023.

CITY OF SCHERTZ, TEXAS

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Ralph Gutierrez, Mayor

ATTEST:

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Sheila Edmondson, City Secretary