

## TAX RATE

A proposed resolution setting a tax rate and levy [see CCG (EXHIBIT) A and B] must:

1. Be presented in writing before action by the Board;
2. Be signed by the Board President and Secretary;
3. Clearly state the tax rate and purpose of the levy; and
4. Be acted upon by the Board. Board minutes must indicate the vote by which the resolution is adopted.

## DELINQUENT TAX COLLECTION

Procedures for delinquent tax account collection for accounts of \$ 5 or more and/or accounts that are N/A years delinquent are as follows:

1. The delinquent tax attorney will be instructed to send an intent-to-sue letter to delinquent tax constituents who have a balance owed of over \$ 5 and/or who are N/A years delinquent. These letters will be processed at a rate of at least 4 per year until the delinquent tax roll is exhausted.
2. Each constituent will be given 30 days from the date the intent-to-sue letter is mailed to make arrangements to pay all or a portion of the delinquent tax. No partial payments will be accepted except on a full-year basis or pursuant to a written agreement executed by a delinquent tax constituent in accordance with Tax Code Section 33.02.
3. If, after 30 days, the constituent has not paid or made arrangements to do so, the delinquent tax attorney will file suit to a foreclosure judgment and sheriff's tax sale.
4. The delinquent tax attorney or representative will be instructed to provide the Board a monthly progress report. This report is to include the number of letters of intent-to-sue sent, the number of cases filed, the number of sales completed, and the amount of delinquent taxes collected each month and year-to-date.

APPROVED: JANUARY 2015