



**RESOLUTION CONCERNING TAX COLLECTION PROCEDURES**

**STATE OF TEXAS** §  
**COUNTY OF HARRIS** §  
**HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1** §

**WHEREAS**, the Texas Property Tax Code, as amended, sets forth various procedures to assist taxing units in the collection of property taxes; and

**WHEREAS**, the collection procedures require official action by the governing body of the taxing unit before implementation; and

**WHEREAS**, the Board of Directors (the "Board") of **HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1** (the "District"), has reviewed the procedures and desires to clarify its position thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1, THAT:**

**I.**

The Board of Directors of the District hereby rejects the tax collection procedure permitting the District to refrain from sending a tax bill for less than \$15.00 pursuant to Section 31.01(f) of the Texas Property Tax Code, as amended, unless a property owner files a written request with the District before the tax bill is prepared, that a tax bill not be sent until the total amount of unpaid taxes the District can collect on the property is \$15.00 or more. This request will apply to all subsequent taxes that the District collects on the property until the property owner, in writing, revokes the request or the person no longer owns the property. Penalties and interest will not accrue during the period that the bill is not sent under this Section.

**II.**

The Board of Directors of the District hereby rejects the tax collection procedure permitting the split payment of taxes pursuant to Section 31.03 of the Texas Property Tax Code, as amended.

**III.**

The Board of Directors of the District hereby rejects the tax collection procedure concerning discounts for the early payment of taxes pursuant to Section 31.05 of the Texas Property Tax Code, as amended.

**SIGNED** this 22nd day of October, 2024.

*Hayley Riddle*  
Secretary, Board of Directors

*Robert J. Mallis*  
President, Board of Directors

(DISTRICT SEAL)

