

**CITY OF AMES, TEXAS
RESOLUTION NO. 2025-027**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMES, TEXAS, AUTHORIZING THE CITY ATTORNEY TO REPRESENT THE CITY IN THE COLLECTION OF DELINQUENT PROPERTY TAXES, INCLUDING THE INITIATION OF TAX FORECLOSURE PROCEEDINGS, WHILE PRESERVING THE COUNTY'S AUTHORITY TO PURSUE SUCH ACTIONS.

WHEREAS, the City of Ames, Texas, is a general law type A municipality authorized under the Texas Tax Code to assess, collect, and enforce property taxes levied by the City; and

WHEREAS, delinquent property taxes constitute a lien on real property under Chapter 32 of the Texas Tax Code, and foreclosure proceedings may be initiated by a taxing unit to enforce such lien pursuant to Chapter 33 of the Texas Tax Code; and

WHEREAS, the City Council finds it in the best interest of the City to authorize the City Attorney to represent the City in the collection of delinquent property taxes, including but not limited to the initiation of tax foreclosure proceedings in the appropriate courts; and

WHEREAS, the City Council further finds that such authorization is not intended to limit or preclude the County of Liberty, its Tax Assessor-Collector, or any attorney retained by the County from also pursuing foreclosure actions on behalf of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AMES, TEXAS:

SECTION I – AUTHORIZATION OF CITY ATTORNEY

The City Attorney is hereby authorized and directed to represent the City of Ames in the enforcement of delinquent property taxes owed to the City, including but not limited to the preparation and filing of lawsuits to foreclose the City's tax liens under Chapter 33 of the Texas Tax Code, the prosecution of such suits to judgment, and the conduct of post-judgment enforcement and foreclosure sale proceedings.

SECTION II – ADDITIONAL PENALTY FOR COLLECTION COSTS

Pursuant to Section 33.07 of the Texas Tax Code, an additional penalty of up to twenty percent (20%) of the amount of delinquent tax, penalty, and interest due shall be imposed on all property taxes that remain delinquent on July 1 of the year in which they become delinquent, to defray costs of collection, provided that the tax collector has sent the statutory delinquency notice within the time required by law.

SECTION III – RECOVERY OF COSTS AND FEES

In any action filed by the City Attorney under this resolution, the City shall seek recovery of all court costs, title research fees, and reasonable attorney's fees as authorized by Section 33.48 of the Texas Tax Code. Such costs and fees shall be taxed against the delinquent taxpayer and not against the City.

SECTION IV – JOINDER OF OTHER PARTIES

The City Attorney is authorized to join in such suits any other taxing units with claims against the same property, and any tax lien transferees of record, as required by the Texas Tax Code, and to pursue foreclosure jointly with such parties.

SECTION V – COOPERATION WITH TAX COLLECTOR

The City directs the Liberty County Tax Assessor-Collector to provide the City Attorney with delinquent tax rolls, ownership and mailing address information, and proof of delinquency notices as necessary for the preparation and prosecution of delinquent tax suits.

SECTION VI - REPORTING

The City Attorney shall provide periodic reports to the City Council, no less than annually, on the number of delinquent tax suits filed, judgments obtained, foreclosure sales conducted, and revenue recovered on behalf of the City.

SECTION VII – CITY’S RIGHT TO BID

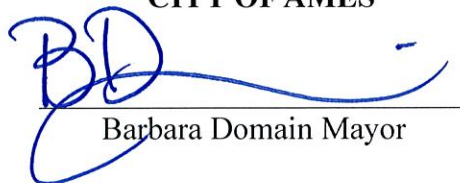
The City of Ames is authorized, at the discretion of the City Council or its designee, to bid at any foreclosure sale conducted pursuant to this resolution, up to the amount of the judgment in favor of the City, in order to acquire property when necessary to protect the City’s interest.

SECTION VIII – PRESERVATION OF COUNTY AUTHORITY

Nothing in this resolution shall limit or preclude Liberty County, its Tax Assessor-Collector, or its designated attorneys from pursuing delinquent tax suits or foreclosures on behalf of the City.

PASSED AND APPROVED by the City Council of Ames, Texas, this the 3rd day of November 2025.

CITY OF AMES


Barbara Domain Mayor

ATTEST:


Wellona Godfrey, City Secretary