

ORDINANCE NO. 2770

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE YEAR 1991 AT A RATE OF \$0.57 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MESQUITE AS OF JANUARY 1, 1991, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR PLACE OF PAYMENT; APPROVING THE 1991 TAX ROLLS AND ANY SUPPLEMENT THERETO; PROVIDING CERTAIN EXEMPTIONS AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF CITY OF MESQUITE, TEXAS:

SECTION 1. That there be and is, hereby levied for the year 1991 on all property, real, personal, and mixed, situated within the corporate limits, of the Mesquite, and not exempt by the Constitution of the State and valid State Laws, a \$0.57 on each One Hundred Dollars (\$100.00) assessed valuation of taxable property a ratio of 100% of the market value, and shall be apportioned and distributed as follows:

For the purpose of defraying the current operating expenses of the municipal government a tax of \$34342 and for interest and sinking fund of the municipal government a tax of \$22658 on each One Hundred (\$100.00) Dollars assessed value of taxable property, with a ratio of 100% of the market value.

SECTION 2. Provided, however, that there is hereby adopted an exemption from ad valorem taxation in the amount of Fifteen Thousand (\$15,000.00) Dollars on the real property homestead of individuals over the age of sixty-five (65) years of age, said "real property homestead" being as defined in Section 11.13(j) of the Property Tax Code adopted by the 66th Legislature.

SECTION 3. That all ad valorem taxes shall become due and payable on January 1, 1991, and all ad valorem taxes for the year 1991 shall become delinquent after January 31, 1992. If any person fails to pay the ad valorem taxes on or before the 31st day of January, 1992, the following penalties shall be payable thereon, to wit: During the month of February, six (6%) and one (1%) per cent for each additional month prior to July 1 and twelve (12%) percent on July 1 and there after.

SECTION 4. Taxes are payable in Mesquite, Texas, at the Municipal Building. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 5. That the 1991 tax rolls, as presented to the City Council, together with any supplement thereto, be, and the same are, hereby approved.

SECTION 6. All delinquent tax accrues interest at a rate of one (1) per cent for each month or portion of a month the tax remains unpaid.


SECTION 7. The fact that it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for 1991 and prior to a public hearing as required by law creates an urgency and an emergency and requires that this ordinance shall take effect immediately from and after its passage as the law in such cases provides, subject, as aforesaid, to said public hearing.

DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas, on the 16th day of September, 1991.




Cathye Ray
Mayor

ATTEST:



Lynn Prugel
City Secretary

APPROVED:


B.J. Smith
City Attorney