

ORDINANCE NO. 3262

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE YEAR 1998 AT A RATE OF \$0.58148 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, 1998, 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 1998 TAX ROLLS AND ANY SUPPLEMENT THERETO; PROVIDING CERTAIN EXEMPTIONS; PROVIDING A SEVERABILITY CLAUSE AND DECLARING AN EMERGENCY.

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

SECTION 1. That there be and is, hereby levied for the year 1998 on all taxable property, real, personal, and mixed, situated within the corporate limits, of the City of Mesquite, and not exempt by the Constitution of the State and valid State Laws, a tax of \$ 0.58148 on each One Hundred Dollars (\$100.00) assessed valuation of taxable property, with 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 \$.30471 and for interest and sinking fund of the municipal government a tax of \$.27677 on each One Hundred Dollars (\$100.00) 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 to ad valorem taxation in the amount of Forty-Five Thousand Dollars (\$45,000.00) on the residence homestead of individuals over the age of sixty-five (65) years of age, said "residence homestead" being as defined in Section 11.13(j) of the Property Tax Code.

Provided, also, that there is hereby adopted an exemption to ad valorem taxation in the amount of Fifteen Thousand Dollars (\$15,000.00) on the residence homestead for a disabled person, said "residence homestead" being as defined in Section 11.13(j) of the Property Tax Code. A person must be classified as "disabled" for Social Security purposes and must be the owner of the property to qualify for the exemption.

Provided, however, a person is eligible for one exemption; the over sixty five (65) years of age exemption or the disabled person exemption.

SECTION 3. That all ad valorem taxes shall become due and payable on October 1, 1998, and all ad valorem taxes for the year 1998 shall become delinquent after January 31, 1999. If any person fails to pay the ad valorem taxes on or before the 31st day of January, 1999, the following penalties shall be payable thereon, to wit: During the month of February, six percent (6%) and an additional one percent (1%) for each month prior to July 1st and twelve percent (12%) 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.

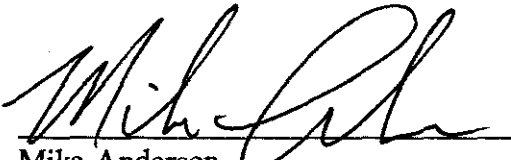
SECTION 5. That the 1998 tax rolls, as presented to the City Council, together with any supplement thereto, be, and the same are, hereby approved.

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

SECTION 7. That should any word, sentence, clause, paragraph or provision of this ordinance be held to be invalid or unconstitutional, the remaining provisions of this ordinance shall remain in full force and effect.

SECTION 8. The fact that it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for 1998 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.


DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas, on the 21st day of September, 1998.



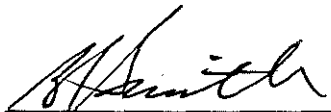
Mike Anderson
Mayor

ATTEST:

APPROVED:



Ellen Williams
City Secretary



B.J. Smith
City Attorney