

ORDINANCE NO. 3291

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MESQUITE, TEXAS, REPEALING RESOLUTION NO. 40-89 AND EXPRESSING ITS OPTION TO EXEMPT CERTAIN TANGIBLE PERSONAL PROPERTY KNOWN AS "FREEPORT GOODS" FROM AD VALOREM TAXATION AS DEFINED IN AND AUTHORIZED BY STATE LAW; PROVIDING A SEVERABILITY CLAUSE; DECLARING AN EMERGENCY AND AN EFFECTIVE DATE.

WHEREAS, the Seventy-First Texas Legislature in its regular session, enacted a proposed constitutional amendment that was submitted to the voters and approved on November 7, 1989, for the purpose of exempting certain tangible personal property from ad valorem taxation; and

WHEREAS, the exempt personal property unless otherwise taxed on a local option basis, is defined in the amendment and includes, but is not limited to, goods, wares, ores, and merchandise, other than oil, gas, and other petroleum products, acquired in or imported into this State for assembling, storing, manufacturing, processing, or fabricating purposes and transported outside of the State within 175 days; and

WHEREAS, said constitutional amendment, as adopted by the voters, requires that official actions by county, common, or independent school districts, junior college districts, or municipalities, including home-rule cities, must be taken within certain time periods in order to tax this otherwise exempt personal property; and

WHEREAS, any official action to tax such otherwise exempt property must be taken before April 1, 1990; and

WHEREAS, the City Council of the City of Mesquite adopted Resolution No. 40-89 on December 4, 1989, expressing its option to continue to tax property that has been exempted by the voters on November 7, 1989; and

WHEREAS, the City Council may at any time change its decision and choose to now exempt said property.

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

SECTION 1. That the City of Mesquite, Texas, shall exempt from ad valorem taxation certain tangible personal property, as defined in and authorized by *Vernon's Texas Codes Annotated*, Texas Constitution, Article VIII, 1-j (1990) and *Vernon's Texas Codes Annotated*, Texas Property Tax Code, Section 11. 251, effective January 1, 2000.

SECTION 2. That if any portion of this ordinance shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof.

SECTION 3. That should any word, sentence, clause, paragraph, phrase or section of this ordinance be held to be unconstitutional, illegal, or invalid the same shall not affect the validity of this ordinance as a whole or any part or provision hereof other than the part or provision so decided to be invalid, illegal, or unconstitutional and shall not affect the validity of any other provision of the Code of the City of Mesquite.

SECTION 4. That the present ordinances of the City of Mesquite are inadequate to provide for adequate exemption from ad valorem taxation which creates an urgency and an emergency for the preservation of the public health, safety, and welfare and requires that this ordinance shall take effect immediately upon passage.

DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas, on the 5th day of April, 1999.



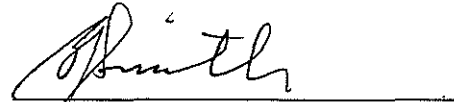
Mike Anderson
Mayor

ATTEST

APPROVED:



Ellen Williams
City Secretary



B.J. Smith
City Attorney