

ORDINANCE NO. 3298

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, PROVIDING FOR AN ADDITIONAL PENALTY IN THE AMOUNT OF FIFTEEN PERCENT (15%) TO DEFRAY COST OF COLLECTION ON DELINQUENT AD VALOREM TAXES, PENALTY AND INTEREST DUE AND DELINQUENT ON AND AFTER JULY 1 OF THE YEAR IN WHICH THE SAME BECAME DELINQUENT AND DECLARING AN EMERGENCY.


WHEREAS, the City of Mesquite has entered into a contract with a competent attorney for collection of delinquent ad valorem taxes pursuant to Section 6.30, Texas Property Tax Code.

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


SECTION 1. That pursuant to Article 33.07, Texas Property Tax Code, there is hereby levied an additional penalty of fifteen percent (15%) over and above all other penalties and interest provided by law, for the purpose of defraying the cost of collection thereof, on all City ad valorem taxes, penalty and interest due and delinquent on and after July 1 of the year in which same shall become delinquent beginning with the year 1999, and it is further provided that a lien shall attach to the property upon which the tax accrues. All remedies available for the collection of ad valorem taxes, penalties, and interest under the law shall be available for the collection of said additional penalty, including any preferred claim status available under the law.

SECTION 2. The fact that the present ordinances of the City are inadequate to enable the City to effect prompt collection of its taxes creates an urgency and emergency for the preservation of the public health, safety, and welfare and requires that this ordinance shall take effect immediately from and after its passage.


DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas, on the 17th day of May, 1999.


Mike Anderson
Mayor

ATTEST:


Ellen Williams
City Secretary

APPROVED:


B.J. Smith
City Attorney