

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, SUBJECTING ALL LEASED MOTOR VEHICLES TO AD VALOREM TAXES; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EMERGENCY.

WHEREAS, the owners of all leased motor vehicles shall be levied upon and assessed ad valorem taxes due and payable to the City; and

WHEREAS, the ad valorem tax exemption for leased motor vehicles not held for the production of income, created by Senate Bill 248 and passed by the 77th Legislature which added Tax Code §11.252, shall not apply as this ordinance is intended to comply with §11.252(f) of the Tax Code; and

WHEREAS, the leased motor vehicles shall be assessed ad valorem taxes regardless of the date of the lease inception.

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

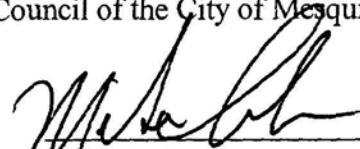
SECTION 1. That all leased vehicles are subject to ad valorem taxes due and payable to the City of Mesquite.

SECTION 2. That all ordinances or portions thereof in conflict with the provisions of this ordinance, to the extent of such conflict, are hereby repealed. To the extent that such ordinances or portions thereof are not in conflict herewith, the same shall remain in full force and effect.

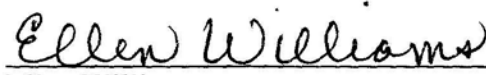
SECTION 3. That should any word, sentence, clause, paragraph or provision of this ordinance be held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision hereof other than the part or provision so decided to be unconstitutional, illegal or invalid and the remaining provisions of this ordinance shall remain in full force and effect.

SECTION 4. That it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes on all leased motor vehicles, 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.

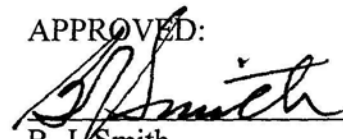
DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas, on the 3rd day of December, 2001.



Mike Anderson
Mayor

ATTEST:


Ellen Williams
City Secretary

APPROVED:


B. J. Smith
City Attorney