

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, PROVIDING THAT THE TOTAL AMOUNT OF PROPERTY TAXES IMPOSED ON THE RESIDENTIAL HOMESTEAD OF A PERSON WHO IS DISABLED OR IS 65 YEARS OF AGE OR OLDER MAY NOT INCREASE, EXCEPT AS PROVIDED BY SECTION 11.261(c) OF THE PROPERTY TAX CODE, WHILE IT REMAINS THE RESIDENCE HOMESTEAD OF THAT PERSON OR THAT PERSON'S SURVIVING SPOUSE WHO IS DISABLED OR 55 YEARS OF AGE OR OLDER AND RECEIVES A RESIDENCE HOMESTEAD EXEMPTION ON THE HOMESTEAD; AND PROVIDING AN EFFECTIVE DATE OF JANUARY 1, 2004.

Whereas, the 78th Legislature approved H.B. 136 providing for revisions to Subchapter B, Chapter 11, of the Property Tax Code by adding Section 11.261; and

Whereas, the 78th Legislature approved H.J.R. 16 proposing a constitutional amendment to authorize the addition of Subsection (h) to Section 1-b, Article VIII, Texas Constitution; and

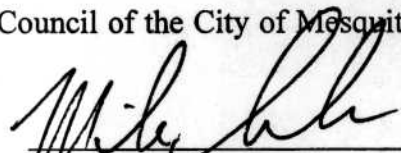
Whereas, on September 13, 2003, the voters of the State of Texas approved the constitutional amendment to add Subsection (h) to Section 1-b, Article VIII, Texas Constitution.

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

SECTION 1. That the total amount of ad valorem taxes imposed on the homestead of a person who is disabled or is 65 years of age or older that receives a residence homestead exemption may not be increased, except as provided by Section 11.261(c) of the Property Tax Code, while it remains the residence homestead of that person or that person's surviving spouse who is disabled or 55 years of age or older and receives a residence homestead exemption on the homestead.

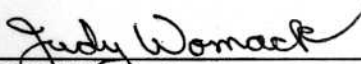
SECTION 2. That this ordinance takes effect January 1, 2004, and applies only to ad valorem taxes imposed on or after that date.

DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas on the 15th day of December, 2003.



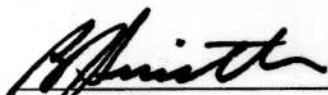
Mike Anderson
Mayor

ATTEST:



Judy Womack
City Secretary

APPROVED:



B. J. Smith
City Attorney