

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE YEAR 2007 AT A RATE OF \$0.64 PER \$100.00 ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MESQUITE AS OF JANUARY 1, 2007, 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 2007 TAX ROLLS AND ANY SUPPLEMENT THERETO; PROVIDING CERTAIN EXEMPTIONS; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EMERGENCY.

WHEREAS, the City Council did give public notice and did hold public hearings on August 20, 2007, and September 4, 2007, regarding the proposed increase in ad valorem taxes for the year 2007.

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 2007 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 \$0.64 on each \$100.00 assessed valuation of taxable property with a ratio of 100 percent 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 \$0.48716 and for interest and sinking fund of the municipal government, a tax of \$0.15284 on each \$100.00 assessed value of taxable property with a ratio of 100 percent of the market value.

This tax rate will raise more taxes for maintenance and operations than last year's tax rate.

The tax rate will raise taxes for maintenance and operations on a \$100,000.00 home by approximately \$24.70.

SECTION 2. Provided, however, that there is hereby adopted an exemption to ad valorem taxation in the amount of \$65,000.00 on the residence homestead of individuals over the age of 65 years of age, said "residence homestead" being as defined in V.T.C.A., Tax Code § 11.13(j).

Provided, also, that there is hereby adopted an exemption to ad valorem taxation in the amount of \$15,000.00 on the residence homestead for a disabled person, said "residence homestead" being as defined in V.T.C.A., Tax Code §11.13(j). 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's qualification allows eligibility for only one exemption: the over-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, 2007, and all ad valorem taxes for the year 2007 shall become delinquent after January 31, 2008. If any person fails to pay the ad valorem taxes on or before the 31st day of January, 2008, the following penalties shall be payable thereon, to wit: during the month of February, six percent and an additional one percent for each month prior to July 1st and 12 percent on July 1st and thereafter.

SECTION 4. That taxes are payable in Mesquite, Texas, at City Hall located at 711 North Galloway. 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 2007 tax rolls, as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

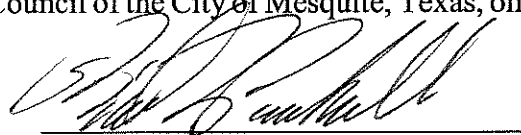
SECTION 6. That all delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid.

SECTION 7. 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 8. 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.

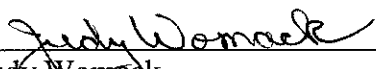
SECTION 9. That it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for 2007, creates an urgency and an emergency and requires that this ordinance shall take effect immediately from and after its passage as the law in such cases provides.

DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas, on the 18th day of September, 2007.

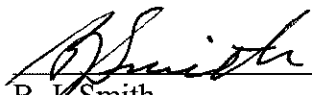


David Paschall  
Mayor Pro Tem

ATTEST:

  
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Judy Womack  
City Secretary

APPROVED:

  
\_\_\_\_\_  
B. J. Smith  
City Attorney