AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, PROVIDING FOR AN ADDITIONAL PENALTY IN THE AMOUNT OF 20 PERCENT TO DEFRAY COST OF COLLECTIONS 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; PROVIDING A SEVERABILITY CLAUSE; 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 Tax Code.

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

SECTION 1. That pursuant to Sections 33.07 and 33.08, Texas Tax Code, there is hereby levied an additional penalty of 20 percent, 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 becoming delinquent on or after February 1 of any year but not later than May 1 of such year and that remain delinquent on and after July 1 or that become delinquent on or after June 1 under Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04, Texas Tax Code, of the year in which they became delinquent, provided such penalty shall not exceed the amount paid to the contracting attorney 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. That should any word, sentence, clause, paragraph or provision of this ordinance be held to be invalid or unconstitutional, the validity of the remaining provisions of this ordinance shall not be affected and shall remain in full force and effect.

SECTION 3. 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 19th day of May, 2008.

John Monaco

Mayor

ATTEST:

APPROVED:

B. J. Smith City Attorney

City Secretary