

ORDINANCE NO. 4236

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE YEAR 2012 AT A RATE OF \$0.64 PER \$100.00 ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MESQUITE, TEXAS, AS OF JANUARY 1, 2012, 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 2012 TAX ROLLS AND ANY SUPPLEMENT THERETO; PROVIDING CERTAIN EXEMPTIONS; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EMERGENCY.

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 2012 on all taxable property, real, personal and mixed situated within the corporate limits of the City of Mesquite, Texas, 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 \$0.46225 and for interest and sinking fund of the municipal government, a tax of \$0.17775 on each \$100.00 assessed value of taxable property with a ratio of 100 percent of the market value.

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, that 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, 2012, and all ad valorem taxes for the year 2012 shall become delinquent after

January 31, 2013. If any person fails to pay the ad valorem taxes on or before the 31st day of January, 2013, the following penalties shall be payable thereon, to wit: during the month of February, 2013, six percent plus one percent for each additional month or portion of a month thereafter that the ad valorem tax remains unpaid prior to July 1, 2013, provided; however, an ad valorem tax delinquent on July 1, 2013, shall incur a total penalty of 12 percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

SECTION 4. That taxes are payable in Mesquite, Texas, at City Hall located at 757 North Galloway, Mesquite, Texas 75149. 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 2012 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 2012, 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 17th day of September, 2012.

  
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John Monaco  
Mayor

ATTEST:

  
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Sonja Land  
City Secretary

APPROVED:

  
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B. J. Smith  
City Attorney