

RESOLUTION NO. 42-98

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MESQUITE, TEXAS, EXPRESSING ITS INTENT TO ADOPT AN ORDINANCE REPEALING RESOLUTION NO. 40-89 THEREBY EXEMPTING CERTAIN TANGIBLE PERSONAL PROPERTY KNOWN AS "FREEPORT GOODS" FROM AD VALOREM TAXATION UPON ADOPTION OF THE EXEMPTION BY THE MESQUITE INDEPENDENT SCHOOL DISTRICT.

WHEREAS, the seventy-first Texas Legislature in its regular session, enacted a proposed constitutional amendment that was submitted to the voters and approved on November 7, 1989, for the purpose of exempting certain tangible personal property from ad valorem taxation; and

WHEREAS, the exempt personal property unless otherwise taxed on a local option basis, is defined in the amendment and includes, but is not limited to, goods, wares, ores, and merchandise, other than oil, gas, and other petroleum products, acquired in or imported into this State for assembling, storing, manufacturing, processing, or fabricating purposes and transported outside of the State within 175 days; and

WHEREAS, said constitutional amendment, as adopted by the voters, requires that official actions by county, common, or independent school districts, junior college districts, or municipalities, including home-rule cities, must be taken within certain time periods in order to tax this otherwise exempt personal property; and

WHEREAS, the City Council of the City of Mesquite adopted Resolution No. 40-89 on December 4, 1989, expressing its option to continue to tax property that has been exempted by the voters on November 7, 1989; and

WHEREAS, the City Council may at any time change its decision and choose to exempt said property; and

WHEREAS, the Mesquite Independent School District also elected to exercise its option to continue to tax this otherwise exempt personal property and will be meeting to consider repeal of such action;

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

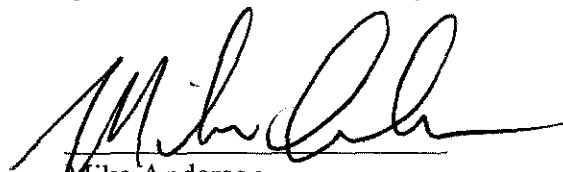
SECTION 1. The City Council of the City of Mesquite shall consider adoption of an ordinance in the form attached hereto as Exhibit A, exempting from ad valorem taxation certain tangible personal property as defined in and authorized by *Vernon's Texas Codes Annotated, Texas*

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Constitution, Article VIII, Section 1-j (1990) and Vernon's Texas Codes Annotated, Texas Property Tax Code, Section 11. 251 (1990), effective January 1, 2000 upon adoption of said exemption by the Mesquite Independent School District.

SECTION 2. That this Resolution shall take effect immediately upon passage as the law in such cases provides.

DULY RESOLVED by the City Council of the City of Mesquite, Texas, on the 21st day of December, 1998.



Mike Anderson
Mayor

ATTEST:



Ellen Williams
City Secretary

APPROVED:



B.J. Smith
City Attorney

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, REPEALING RESOLUTION NO. 40-89 AND EXPRESSING ITS OPTION TO EXEMPT CERTAIN TANGIBLE PERSONAL PROPERTY FROM AD VALOREM TAXATION AS DEFINED IN AND AUTHORIZED BY STATE LAW; PROVIDING A SEVERABILITY CLAUSE; DECLARING AN EMERGENCY AND AN EFFECTIVE DATE.

WHEREAS, the seventy-first Texas Legislature in its regular session, enacted a proposed constitutional amendment that was submitted to the voters and approved on November 7, 1989, for the purpose of exempting certain tangible personal property from ad valorem taxation; and

WHEREAS, the exempt personal property unless otherwise taxed on a local option basis, is defined in the amendment and includes, but is not limited to, goods, wares, ores, and merchandise, other than oil, gas, and other petroleum products, acquired in or imported into this State for assembling, storing, manufacturing, processing, or fabricating purposes and transported outside of the State within 175 days; and

WHEREAS, said constitutional amendment, as adopted by the voters, requires that official actions by county, common, or independent school districts, junior college districts, or municipalities, including home-rule cities, must be taken within certain time periods in order to tax this otherwise exempt personal property; and

WHEREAS, any official action to tax such otherwise exempt property must be taken before April 1, 1990; and

WHEREAS, the City Council of the City of Mesquite adopted Resolution No. 40-89 on December 4, 1989, expressing its option to continue to tax property that has been exempted by the voters on November 7, 1989; and

WHEREAS, the City Council may at any time change its decision and choose to now exempt said property.

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

SECTION 1. The City of Mesquite, Texas, shall exempt from ad valorem taxation certain tangible personal property, as defined in and authorized by *Vernon's Texas Codes Annotated, Texas Constitution*, Article VIII, Section 1-j (1990) and *Vernon's Texas Codes Annotated, Texas Property Tax Code*, Section 11.251 (1990), effective January 1, 2000.

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SECTION 2. That if any portion of this Ordinance shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof.

SECTION 3. That should any word, sentence, clause, paragraph, phrase or section 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 invalid, illegal, or unconstitutional and shall not affect the validity of any other provision of the Code of the City of Mesquite.

SECTION 4. That the present ordinances of the City of Mesquite are inadequate to provide for adequate exemption from ad valorem taxation which creates an urgency and an emergency for the preservation of the public health, safety, and welfare and requires that this ordinance shall take effect immediately upon passage.


DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas, on the 21st day of December, 1998.

ATTEST

Ellen Williams
City Secretary

Mike Anderson
Mayor

APPROVED:



B. Smith
City Attorney

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
 COUNTY OF DALLAS §
 CITY OF MESQUITE §

We, the undersigned officers of said City, hereby certify as follows:

1. The City Council of said City convened in REGULAR MEETING ON THE 1ST DAY OF FEBRUARY, 1999, at the City Hall, and the roll was called of the duly constituted officers and members of said City Council, to-wit:

Mike Anderson, Mayor
 Carole Lochhead
 John L. Heiman, Jr.
 Stephen S. Alexander
 James W. Folks
 David L. Paschall
 Steve A. Whitworth

Ellen Williams, City Secretary

and all of said persons were present, except the following absentees: None thus constituting a quorum. Whereupon, among other business, the following was transacted at said Meeting: a written

RESOLUTION
 EXPRESSING OFFICIAL INTENT TO REIMBURSE COSTS
 FOR POLICE DEPARTMENT AND MUNICIPAL IMPROVEMENTS

was duly introduced for the consideration of said City Council and read in full. It was then duly moved and seconded that said Resolution be passed; and, after due discussion, said motion carrying with it the passage of said Resolution, prevailed and carried by the following vote:

AYES: All members of said City Council shown present above voted "Aye".

NOES: None.

2. That a true, full and correct copy of the aforesaid Resolution passed at the Meeting described in the above and foregoing paragraph is attached to and follows this Certificate; that said Resolution has been duly recorded in said City Council's minutes of said Meeting; that the above and foregoing paragraph is a true, full and correct excerpt from said City Council's minutes of said Meeting pertaining to the passage of said Resolution; that the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of said City Council as indicated therein; that each of the officers and members of said City Council was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid Meeting, and that said Resolution would be introduced and considered for passage at said Meeting, and each of said officers and members consented, in advance, to the holding of said Meeting for such purpose, and that said Meeting was open to the public and public notice of the time, place and purpose of said meeting was given, all as required by Chapter 551, Texas Government Code.

3. That the Mayor of said City has approved and hereby approves the aforesaid Resolution; that the Mayor and the City Secretary of said City have duly signed said Resolution; and that the Mayor and the City Secretary of said City hereby declare that their signing of this Certificate shall constitute the signing of the attached and following copy of said Resolution for all purposes.

SIGNED AND SEALED the 1st day of February, 1999.

Ellen Williams
City Secretary

Mike Ah
Mayor

SEAL