

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE YEAR 2020 AT A RATE OF \$0.70862 PER \$100.00 ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MESQUITE, TEXAS, ON JANUARY 1, 2020, 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 2020 TAX ROLLS AND ANY SUPPLEMENT THERETO; PROVIDING CERTAIN EXEMPTIONS; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE THEREOF.

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 2020 on all taxable property, real, personal and mixed situated within the corporate limits of the City of Mesquite, Texas, on January 1, 2020, and not exempt by the Constitution and valid laws of the State of Texas, a tax of \$0.70862 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 maintenance and operating expenses of the municipal government a tax of \$0.497635, and for interest and sinking fund of the municipal government a tax of \$0.210985, 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 EFFECTIVELY BE RAISED BY 1.02 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$5.89.**

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 for the year 2020 shall become due and payable on October 1, 2020, and all ad valorem taxes for the year 2020 shall become delinquent if not paid on or before January 31, 2021. If any ad valorem tax is not paid on or before the 31st day of January 2021, the following penalties shall be payable thereon, to wit: during the month of February 2021, 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, 2021, provided, however, an ad valorem tax delinquent on July 1, 2021, shall incur a total penalty of twelve percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

SECTION 4. That the taxes hereby levied are payable to the City of Mesquite, Texas (the "**City**"), 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 2020 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 this ordinance shall take effect after passage and immediately upon the date of its publication.

DULY PASSED AND APPROVED by the affirmative vote of not less than 60 percent of the City Council of the City of Mesquite, Texas, on the 28th day of September 2020.

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Bruce Archer  
Mayor

ATTEST:

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Sonja Land  
City Secretary

APPROVED AS TO LEGAL FORM:

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David L. Paschall  
City Attorney