

## Chapter 58

### TAXATION\*

#### Article I. In General

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#### Article II. Property Tax

##### Division 1. Generally

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Sec. 58-82. Residential use of electricity and gas.  
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\***Cross references**—Any ordinance promising or guaranteeing the payment of money for the city, or authorizing the issuance of any bonds of the city or any evidence of indebtedness saved from repeal, § 1-10(1); any appropriation ordinance or ordinance providing for the levy of taxes or for an annual budget saved from repeal, § 1-10(6); any ordinance relating to local improvements and assessments for such improvements saved from repeal, § 1-10(7); administration, ch. 2; businesses, ch. 22.

**State law reference**—Property taxes, V.T.C.A., Tax Code § 1.01 et seq.

**ARTICLE I. IN GENERAL****Secs. 58-1—58-30. Reserved.****ARTICLE II. PROPERTY TAX\*****DIVISION 1. GENERALLY****Sec. 58-31. Penalty to defray costs of collecting delinquent property taxes.**

(a) Whenever any accounts for delinquent property taxes owed to the city are given to its tax attorney for collection, on or after July 1 of the year they become delinquent, the city shall be entitled to and shall collect an additional penalty of 15 percent of the delinquent property tax at the time of collection, either before or after suit and/or foreclosure sale, as provided by V.T.C.A., Tax Code § 33.07.

(b) In addition to the collection expenses provided for in subsection (a) of this section, whenever a delinquent tax suit is filed, the city shall be entitled to recover reasonable expenses, subject to the approval of the court, that are incurred by the city in determining the name, identity and location of necessary parties and in procuring necessary legal descriptions of the property on which a delinquent tax is due, as provided by V.T.C.A., Tax Code § 33.48(a)(3).  
(Code 1987, § 13.3)

**Secs. 58-32—58-50. Reserved.****DIVISION 2. EXEMPTION****Sec. 58-51. Persons 65 or over; granted; exemption.**

The city council exempts \$10,000.00 of the assessed value of residence homesteads as defined by law of persons who have attained the age of 65 years on or before January 1 of the year for which the exemption is claimed from city ad valorem taxes.

**State law reference**—Homestead exemption for elderly, V.T.C.A., Tax Code § 11.13(d)—(f).

**\*State law reference**—Property tax, V.T.C.A., Tax Code § 1.01 et seq.

**Secs. 58-52—58-80. Reserved.****ARTICLE III. SALES AND USE TAX†****Sec. 58-81. Adoption of sales tax.**

The majority of the qualified voters of the city having voted for the adoption of the one percent local sales and use tax, the tax is imposed in the city.

(Code 1987, § 13.20)

**Editor's note**—The adoption of a one percent sales and use tax was approved by referendum on April 5, 1969.

**Sec. 58-82. Residential use of electricity and gas.**

The sales and use tax levied by the city council is continued on the residential use of gas and electricity which is not exempt in the city.

**State law reference**—Authority to adopt, V.T.C.A., Tax Code § 321.105.

**Sec. 58-83. Telecommunications.**

The sales and use tax levied by the city council is continued on telecommunication service which is not exempt in the city.

**State law reference**—Authority to adopt, V.T.C.A., Tax Code § 321.210.

**†State law reference**—Sales tax, V.T.C.A., Tax Code § 321.001 et seq.