

AN ORDINANCE AUTHORIZING THE COUNCIL OF THE TOWN OF INDIAN LAKE, TEXAS TO ACT AS A BOARD OF EQUALIZATION.

WHEREAS, Indian Lake, Texas is incorporated under the General Laws:
and

WHEREAS, under TEX. REV. CIV. STAT. ANN. ART. 1048, the councils of towns functioning under the General Laws shall within their discretion act as a Board of Equalization.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE TOWN OF INDIAN LAKE, TEXAS THAT:

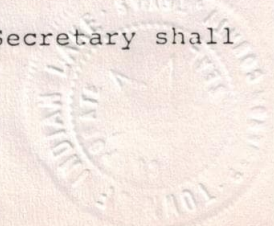
Section 1: The Board of Aldermen shall act as a Board of Equalization.

Section 2: Pursuant to the aforesaid statute, the Board of Aldermen hereby appoints the following three (3) Commissioners styled the Board of Equalization, each a qualified voter, a resident, and property owner of the Town of Indian Lake, Texas;

- 1 - Lloyd Harper
- 2 - Jake Strahm
- 3 - Dorothy Scholes

Section 3: Before the said Board enters upon its duties it shall be sworn to faithfully and impartially discharge all duties incumbent upon it by law as such Board.

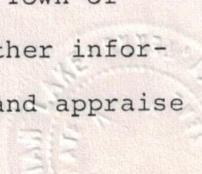
Section 4: The Board of Equalization shall convene annually on September 17th, and it shall receive all the assessment lists or books of the assessor of the Town of Indian Lake, for examination, correction, equalization, appraisal, and approval. At each meeting, the City Secretary shall act as Secretary therefor.



Section 5: The Board of Equalization shall cause the assessor to bring before them, at the time so fixed, all the assessment lists or books of the assessor for their city for their examination. Said Board shall have power to send for persons and papers, to swear persons who testify, to ascertain the value of such property; and, if they are satisfied it is too high, they shall lower it to its proper value; and if too low, they shall raise the value of such property to a proper figure. Said Board shall also have power to correct any errors that may appear on the assessor's lists or books.

Section 6: Any person may file with said Board at any time before the final action of said Board a complaint as to the assessment of his or any other person's property, and said Board shall hear said complaint. Said complaint shall have the right to have witnesses summoned in sustaining said complaint as to the insurance on said property, or the rents and profits it may bring to the holder thereof.

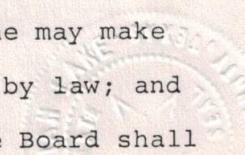
Section 7: The Cameron County Tax Assessor-Collector acting in the capacity of assessor, when he delivers to said Board his lists and books, shall also furnish a certified list of the names of all persons who either refuse to swear or qualify or to sign the oath as required by law, together with a list of the property of such persons situated within the corporate limits of the Town of Indian Lake, Texas as made by him through other information, the Board shall examine said lists and appraise the property so listed by the Assessor.



Section 8: In all cases where the Board of Equalization shall raise the value of any property appearing on the lists or books of the assessor, they shall, after having examined such lists or books and corrected all errors appearing therein, adjourn to a day not less than ten nor more than fifteen days from the date of adjournment, such day to be fixed in the order of adjournment, and shall cause the Secretary of said Board to give written notice to the owner of such property or to the person rendering the same of the time to which said Board has adjourned, and that such owner or person rendering said property may at that time appear and show cause why the value of said property should not be raised. Such notice may be served by depositing the same, properly addressed and postage prepaid, in the local post office.

Section 9: The Board of Equalization shall meet at the time fixed in said order of adjournment, and shall hear all persons the value of whose property has been raised. If said Board is satisfied they have raised the value of such property too high, they shall lower the same to its proper value. The action of said Board at said meeting shall be final, and shall not be subject to revision by said Board or by any other tribunal.

Section 10: The Board of Equalization, after it has finally examined and equalized the value of all property on the assessor's lists or books, shall approve said lists or books and return them, together with the lists that he may make up therefrom his general rolls as required by law; and when said general rolls are so made up, the Board shall



meet again to examine and approve said rolls.

Section 11: The members of the Board of Equalization and the City Secretary, while acting as Secretary of the Board, shall receive such pay for their services, to be allowed by the Board of Aldermen, as said Board may deem just.

Upon publication, this Ordinance shall be an effective Ordinance of the Town of Indian Lake, Texas.

Amendment, passed, adopted, and approved this 17th day of August, 1981

Geraldine Lemon
Mayor Pro Tem

ATTEST:

Mildred B. Gilmore
Town Secretary

