



# Potter-Randall Appraisal District

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Jim Childers, Chief Appraiser

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September 14, 2011

Mr. Stacey Johnson  
President of the School Board  
River Road ISD  
9500 US 287 N  
Amarillo, Texas 79108-1503

Attention: Mr. Randy Owen, Superintendent

Re: New Exemption of "Goods in Transit"  
Local Option to Tax

Dear Mr. Johnson:

In the 2007 session, the Texas Legislature passed Tax Code Section 11.253 or the "Goods in Transit" exemption. This was the implementing legislation for a constitutional amendment that was passed several years ago. This legislation is very similar to the Freeport exemption passed many years ago, but it had a potentially larger impact for the future.

During the 2011 special session, the legislature acted to significantly limit the applicability of Section 11.253. Please see attached letter from Perdue, Brandon, Fielder, Collins and Mott.

Should your district want to continue to tax these goods for 2012, you must take action after October 1, 2011 but before December 31, 2011. You may later elect to tax such goods for subsequent years if you fail to act this year.

If your district does take official action to tax these goods, please forward this information to our office as soon as possible so that we will know your intent for 2012. I have also attached a "Goods in Transit" status sheet with the district's current status concerning this exemption.

Should you have any question or need any additional information, please call me at 354-6611.

Sincerely,



Jim Childers, RPA, CTA  
Chief Appraiser

be

c: Mike Hodgson ✓

Enclosure

**Section 11.253 Exemption  
"Goods-in-Transit"**

Code	District	Allow Exemption	Amount of exemption granted by year			
			2008	2009	2010	2011
E	Canyon ISD	yes	0	0	0	0
F	City of Amarillo	yes	0	0	0	0
M	South Randall Hospital Dist	yes	0	0	0	0
Z	Timbercreek	yes	0	0	0	0
V	Palisades	yes	0	0	0	0
Q	Bishop Hills	yes	0	0	0	0
B	Amarillo ISD	no	NA	NA	NA	NA
C	Amarillo Jr College	no	NA	NA	NA	NA
D	Bushland ISD	no	NA	NA	NA	NA
G	City of Canyon	no	NA	NA	NA	NA
H	Potter Hi-Plains Water	no	NA	NA	NA	NA
I	Highland Park ISD	no	NA	NA	NA	NA
J	Panhandle Water District	no	NA	NA	NA	NA
L	River Road ISD	no	NA	NA	NA	NA
P	Potter County	no	NA	NA	NA	NA
R	Randall County	no	NA	NA	NA	NA
S	Randall Hi-Plains Water	no	NA	NA	NA	NA
T	Wildorado ISD	no	NA	NA	NA	NA
W	Happy ISD	no	NA	NA	NA	NA
X	City of Happy	no	NA	NA	NA	NA

Start year for exemption 2008

**A RESOLUTION OF THE RIVER ROAD INDEPENDENT SCHOOL  
DISTRICT TO TAX TANGIBLE PERSONAL PROPERTY IN TRANSIT  
WHICH WOULD OTHERWISE BE EXEMPT PURSUANT TO TEXAS  
TAX CODE, SECTION 11.253**

**WHEREAS**, the 82<sup>nd</sup> Texas Legislature in Special Session, enacted Senate Bill 1, to take effect on September 1, 2011, which would require a taxing unit to take action, in the required manner, after October 1, 2011, to provide for the taxation of goods-in-transit; and

**WHEREAS**, Tex. Tax Code §11.253(j-1) as amended allows the governing body of a taxing unit, after conducting a public hearing, to provide for the continued taxation of such goods-in-transit; and

**WHEREAS**, the School Board of the River Road Independent School District, having conducted a public hearing on November 14, 2011 as required by Section 1-n (d), Article VIII, Texas Constitution, and Tex. Tax Code §11.253(j-1) is of the opinion that it is in the best interests of the District to continue to tax such goods-in-transit;

**NOW THEREFORE, BE IT RESOLVED BY SCHOOL BOARD FOR THE RIVER ROAD INDEPENDENT SCHOOL DISTRICT THAT:** The goods-in-transit, as defined Texas Tax Code Section 11.253(a)(2), as amended by Senate Bill 1, enacted by the 82<sup>th</sup> Texas Legislature in Special Session, shall remain subject to taxation by the River Road Independent School District.

Dated this 14th day of November, 2011.

\_\_\_\_\_  
President

Attested:

\_\_\_\_\_  
Secretary