## **RESOLUTION NO. 2**

WHEREAS, pursuant to the Texas Constitution and TEX. PROP. TAX CODE §11.253, local taxing units are granted the option to tax goods in transit which would otherwise be exempt pursuant to §11.253; and

WHEREAS, this governing body has held a public hearing pursuant to TEX. CONST. Art. VIII, §1-n(d) on the issue of whether goods in transit, as defined by the referenced § 11.253, should be taxed or exempted; and

WHEREAS, the Graham Independent School District determines that it is in the public interest to provide for the ad valorem taxation of goods in transit, as defined by the referenced § 11.253;

NOW, THEREFORE, BE IT RESOLVED BY THE Graham Independent School District THAT:

All "goods in transit" as defined by TEX. PROP. TAX CODE § 11.253 shall be subject to ad valorem taxation by the Stephens Co. taxing unit, pursuant to the Young Co. annual ad valorem tax assessment, if not otherwise exempt or subject to abatement by law other than §11 .253 and TEX CONST. Art. VII, § 1-n.

5 5	on was moved and seconded and adopted by a nee Graham Independent School District on
	Peggy Sonnenberg, Board President
ATTEST:	reggy Somenberg, Board Fresident
Meredith Lucas, Secretary	