

**WEST ORANGE-COVE CONSOLIDATED INDEPENDENT SCHOOL DISTRICT  
RESOLUTION AND ORDINANCE  
RELATING TO APPROVAL OF TAXATION OF GOODS-IN-TRANSIT  
THAT ARE OTHERWISE EXEMPT FROM TAXATION UNDER SECTION 11.253,  
TEXAS TAX CODE**

WHEREAS, the 82<sup>nd</sup> Texas Legislature during its Special Session enacted Senate Bill 1 which amended Tex. Tax Code § 11.253, under which personal property consisting of goods-in-transit, as newly defined, are exempt from taxation; and

WHEREAS, a new subsection (j-1) was added to § 11.253 by Senate Bill 1, and which provides for a local option under which a taxing unit may tax such goods-in-transit otherwise exempt, if the governing body of such taxing unit after a public hearing takes official action to tax such personal property; and

WHEREAS, on the \_\_\_ day of \_\_\_\_\_, 2011, the Board of Education held a public hearing at which members of the public were permitted to speak for or against the taxation of certain goods-in-transit personal property; and

WHEREAS, following the public hearing, the Board of Education has determined that such personal property, as exempted by Tex. Tax Code § 11.253, should be subject to taxation by the West Orange-Cove Consolidated Independent School District for tax year 2012 and all subsequent years.

THEREFORE, BE IT RESOLVED AND ORDAINED BY THE BOARD OF EDUCATION OF THE WEST ORANGE-COVE CONSOLIDATED INDEPENDENT SCHOOL DISTRICT THAT:

(1) all of the above recitals are incorporated and made a part of this Resolution and,

(2) all such goods-in-transit personal property as defined by the amendments to Tex. Tax Code § 11.253 under Senate Bill 1, shall be, and are hereby declared to be, taxable by the West Orange-Cove Consolidated Independent School District for

tax year 2012 and for every year thereafter, all as provided for and in accordance with Texas Tax Code § 11.253.

PASSED, APPROVED, AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

WEST ORANGE-COVE CONSOLIDATED  
INDEPENDENT SCHOOL DISTRICT

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By: Ricky Jacobs, President, Board of Trustees  
West Orange-Cove CISD

ATTEST:

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Printed Name: \_\_\_\_\_  
Secretary, West Orange-Cove CISD Board of Trustees