

RESOLUTION

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 Aubrey 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 AUBREY 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 Aubrey Independent School District, pursuant to the Aubrey Independent School District's annual ad valorem tax assessment, if not otherwise exempt or subject to abatement by law other than 11.253 and TEX. CONST. Art. VIII 1-n.

The forgoing resolution was moved and seconded and adopted by a majority vote at a meeting of the Aubrey Independent School District on December 7, 2011.

Mike Session, President of Board

ATTEST:

Jim Milacek, Secretary of the Board