

RESOLUTION NO. _____

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

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

WHEREAS, the *(name of governing body)* determines that it is in the public interest to provide for the ad valorem taxation of goods in transit, as defined by the referenced Section 11.253;

NOW, THEREFORE, BE IT RESOLVED BY THE *(name of governing body)* THAT:

All "goods in transit" as defined by TEX. PROP. TAX CODE Section 11.253 shall be subject to ad valorem taxation by the *(name of governing body)* pursuant to the *(name of governing body)* annual ad valorem tax assessment, if not otherwise exempt or subject to abatement by law other than Section 11.253 and TEX. CONST. Art. VIII, Section 1-n.

The foregoing resolution was moved and seconded by a majority vote at a meeting of the *(name of governing body)* on _____, 2011.

Presiding Officer

Secretary