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* BOARD CERTIFIED REAL ESTATE - RESIDENTIAL
TEXAS BOARD OF LEGAL SPECIALIZATION

+ LICENSED IN DISTRICT OF COLUMBIA

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VIA EMAIL AND
FIRST CLASS MAIL

Mr. Hector Mendez
Superintendent
P. O. Box 3912
Odessa, Texas 79760-3912

Re: Resolution Authorizing the Approval of Taxation of Goods in Transit

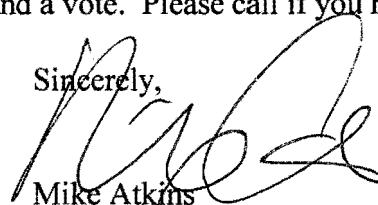
Dear Hector:

At its meeting on October 18, 2011, the Board of Trustees adopted, pursuant to the Texas Tax Code, Section 11.253, a Resolution authorizing the taxation of tangible personal property in transit. This was not a change in policy, but was necessitated by a recent change in Texas law.

In reviewing the minutes of that meeting, it appears that the proposal did not receive a second. The Board of Trustee procedures are governed generally by Robert's Rules of Order. Robert's Rules of Order provide that a motion shall be seconded; however, there are exceptions. One exception is when the Chair is certain the motion meets with general favor. In that case, the Chair may proceed without waiting for a second. As you know, this particular Resolution was adopted unanimously by the Board.

Having said all of that, the Board has historically had a motion and a second on matters before it. Because of the significance of the Resolution, I suggest that the matter be placed on the Board's next agenda for a motion and a second to affirm the Resolution the Board adopted on October 18. I suggest that the item read **"Request for approval of Board to affirm Resolution authorizing the approval of taxation of goods in transit that are otherwise exempted from taxation by Texas Tax Code, Section 11.253, as adopted at its meeting of October 18, 2011."** I would include a copy of this letter with that agenda item to explain the necessity of this action. The motion that should then be considered would be, **"I move that we affirm the Resolution to tax tangible personal property in transit, which would otherwise be exempt pursuant to Texas Tax Code, Section 11.253, previously adopted at our meeting of October 18, 2011."** That motion would then presumably receive a second and a vote. Please call if you have any questions.

Sincerely,



Mike Atkins

MA:lf

✓cc: Tonya Tillman