

ORDINANCE #07-1211

RESOLUTION AND ORDINANCE RELATING  
TO APPROVAL OF TAXATION OF GOODS-IN-TRANSIT THAT  
ARE OTHERWISE EXEMPTED FROM TAXATION BY PROPERTY  
TAX CODE SECTION 11.253

WHEREAS, the Texas Legislature during the 80th Regular Session passed House Bill #621 which added Section 11.253 to the Texas Property Tax Code that grants an exemption from property taxation for certain goods-in-transit personal property;

WHEREAS, Section 11.253 of the Texas Property Tax Code provides for a local option under which a taxing unit may tax such property otherwise exempt, if the governing body of such taxing unit after a public hearing takes official action to tax such personal property;

WHEREAS, on Dec. 11, 2007, the governing body of the City of Bells 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;

WHEREAS, the governing body of the City of Bells has determined that such personal property, as exempted by Texas Property Tax Code Section 11.253, should be subject to taxation by the City of Bells for tax year 2008 and all subsequent years;

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLS, TEXAS 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 covered by Texas Property Tax Code Section 11.253 shall be, and are hereby declared to be, taxable by the City of Bells for tax year 2008 and for every year thereafter, all as provided for an in accordance with Texas Property Tax Code Section 11.253.

PASSED, APPROVED, AND ADOPTED this 11th day of Dec. 2007.

City of Bells, Texas

BY: Pat Wilson  
Pat Wilson  
Mayor

Attest: Julia Trimble  
Julia Trimble  
City Secretary