

**RESOLUTION NO. \_\_\_\_**

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, the Board of the Avery Ranch Road District 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 Board 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 BOARD OF THE AVERY RANCH ROAD DISTRICT THAT:

All “goods in transit” as defined by TEX. PROP. TAX CODE § 11.253 shall be subject to ad valorem taxation by the Avery Ranch Road District, pursuant to the Avery Ranch Road 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 foregoing resolution was duly moved by \_\_\_\_\_ and seconded by \_\_\_\_\_ and was then adopted by a vote of \_\_\_\_\_. County Judge Dan A. Gattis was authorized to sign said resolution as an ACT and DEED of the Board of the Avery Ranch Road District, this 25<sup>th</sup> day of October, 2011

\_\_\_\_\_  
Dan A. Gattis, County Judge

ATTEST:

\_\_\_\_\_  
Nancy E. Rister, County Clerk