

RESOLUTION #51-11

**A RESOLUTION OF THE TOWN OF ANDERSON TO TAX TANGIBLE
PERSONAL PROPERTY IN TRANSIT WHICH WOULD OTHERWISE BE
EXEMPT PURSUANT TO TEXAS PROPERTY TAX CODE, SECTION 11.253**

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, 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 Board of Aldermen of the Town of Anderson 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 BOARD OF ALDERMEN OF THE TOWN OF ANDERSON THAT:

All "goods in transit" as defined by TEX. PROP. TAX CODE SECTION 11.253 shall be subject to ad valorem taxation by the Town of Anderson, pursuant to the Town of Anderson's 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 and adopted by a majority vote at a meeting of the Board of Aldermen of the Town of Anderson on November 10, 2011.

Mayor

ATTEST:

Secretary/Clerk

NOTICE OF PUBLIC HEARING
ON TAXATION OF GOODS IN TRANSIT

Public notice is hereby given that the Town of Anderson will conduct a public hearing at 7:00 p.m. on November 10, 2011 at the American Legion Hall, 415 Hill St., Anderson, TX 77830 to determine whether goods in transit, as defined by Section 11.253 Texas Property Tax Code, should be taxed or exempted from taxation.