

**ORDINANCE NO. 61-07**

**AN ORDINANCE OF THE CITY 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 City of Anderson determines that it is in the best 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 ENACTED BY THE BOARD OF ALDERMEN OF THE CITY OF ANDERSON THAT:

All "goods in transit" as defined by TEX. PROP. TAX CODE SECTION 11.253 shall be subject to taxation by the City of Anderson, pursuant to the City 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 ordinance was moved and seconded and adopted by a majority vote at a meeting of the Board of Aldermen of the City of Anderson on October 18, 2007.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Secretary/Clerk

Voting For: \_\_\_\_\_  
Voting Against: \_\_\_\_\_  
Present & Not Voting \_\_\_\_\_  
Absent: \_\_\_\_\_