

RESOLUTION NO. 17-2011

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, TO CONTINUE TAXATION OF FREEPORT.

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, 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 § 11.253, should be taxed or exempted; and

WHEREAS, the City of Abilene 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 CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That all "goods in transit" as defined by TEX. PROP. TAX CODE § 11.253 shall be subject to ad valorem taxation by the City of Abilene, pursuant to the City of Abilene'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; and

PART 2: That this resolution shall take effect immediately from and after its passage.

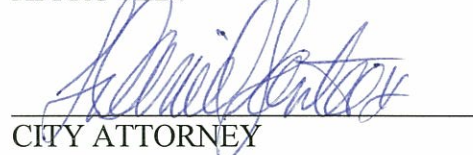
ADOPTED AT A PUBLIC HEARING on this 11th day of October, A.D. 2011.

ATTEST:


CITY SECRETARY


MAYOR

APPROVED:


CITY ATTORNEY