

**CITY OF CUMBY**  
**RESOLUTION 6-2011 AND ORDINANCE 2011-11**  
**RELATED 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 80<sup>th</sup> 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 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 October 25, 2011 the governing body of the City of Cumby 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 Cumby 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 Cumby for tax year 2012 and all subsequent years;

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL / CITY COMMISSION OF THE CITY OF CUMBY 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 Cumby for tax year 2012 and for every year thereafter, all as provided for and in accordance with Texas Property Tax code Section 11.253.

PASSED, APPROVED, AND ADOPTED THIS 1st DAY OF NOVEMBER, 2011.

BY:   
MAYOR, CITY OF CUMBY

ATTEST:

  
CITY SECRETARY

