

RESOLUTION NO. 20071221-01  
A RESOLUTION OF VICTORIA COUNTY GROUNDWATER CONSERVATION  
DISTRICT TO TAX TANGIBLE PERSONAL  
PROPERTY IN TRANSIT WHICH WOULD OTHERWISE BE EXEMPT  
PURSUANT TO TEXAS TAX CODE, SECTION 11.253

WHEREAS, the 80<sup>th</sup> Texas Legislature in Regular Session enacted House Bill 621, effective January 1, 2008, which added Tex. Tax Code § 11.253 to exempt from taxation certain tangible personal property held temporarily at a location in this state for assembling, storing, manufacturing, processing or fabricating purposes (goods-in-transit) which property has been subject to taxation in the past; and

WHEREAS, Tex. Tax Code § 11.253(j) as amended allows the governing body of a taxing unit, after conducting a public hearing, to provide for the continued taxation of such goods-in-transit; and

WHEREAS, the Board of Directors of Victoria County Groundwater Conservation District, having conducted a public hearing as required by Section 1-n(d), Article VIII, Texas Constitution, is of the opinion that it is in the best interests of the district to continue to tax such goods-in-transit.


NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT THAT: All goods-in-transit, as defined Tex. Tax Code 11.253 shall remain subject to taxation by Victoria County Groundwater Conservation District.

Dated this 21st day of December 2007.



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President  
Victoria County Groundwater  
Conservation District

Attest:

  
Secretary  
Victoria County Groundwater  
Conservation District