

ORDINANCE NO. 2002 - 6

AN ORDINANCE EXEMPTING TRAVEL TRAILERS FROM AD VALOREM TAXATION, REPEALING PARTS OF CONFLICTING ORDINANCES, PROVIDING FOR SEVERABILITY, AND DECLARING AN EFFECTIVE DATE.

H.J.R. 44, passed by Texas voters at the November 6, 2001 election, authorized the legislature to allow taxing units, other than school districts, to exempt travel trailers registered in Texas on January 1 and not held or used for the production of income, regardless of whether the travel trailer is real or personal property, and the enabling legislation, H.B. 2076, was effective January 1, 2002, and

Tex. Tax Code § 11.142, Travel Trailers, provides:

(a) In this section "travel trailer" means a house trailer-type vehicle or a camper trailer, regardless of whether the vehicle is affixed to real property, that:

- (1) is less than 400 square feet in area; and
- (2) is designed primarily for use as temporary living quarters in connection with recreational, camping, travel, or seasonal use and not as a permanent dwelling.

(b) The governing body of a taxing unit, other than a school district, by official action of the body adopted in the manner required by law for official action may exempt from taxation a travel trailer that a person owns, regardless of whether the travel trailer is real or personal property, if:

- (1) on January 1 of the applicable tax year, the travel trailer is registered in this state in compliance with Chapter 502, Transportation Code; and
- (2) the travel trailer is not held or used for the production of income.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VICTORIA, TEXAS:

1.

Travel trailers, as defined by Texas Tax Code § 11.142(a), that are not held or used for the production of income, are exempt from ad valorem taxation.

2.

All parts of ordinances in conflict with this ordinance are repealed to the extent of such conflict.

3.

If any provision of this ordinance, or the application thereof to any person or circumstances, shall be held invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the other provisions, or application thereof, of this ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are declared to be severable.

4.

The provisions of this ordinance shall become effective 10 days after final passage and approval by the City Council of the City of Victoria, Texas.

PASSED FIRST READING, this the 19 day of March, 2002.

AYES: 7
NAYS: 0
ABSTENTIONS: 0

PASSED SECOND READING, this the 2nd day of April, 2002.

AYES: 7
NAYS: 0
ABSTENTIONS: 0

PASSED THIRD READING, this the 2nd day of April, 2002.

AYES: 7
NAYS: 0
ABSTENTIONS: 0

APPROVED AND ADOPTED, this the 2nd day of April, 2002.

ATTEST:


SCARLET SWOBODA, City Secretary

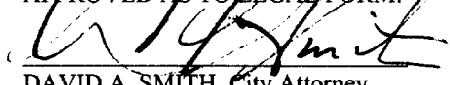
- Distribution: Legal Department
- Finance Department
- Victoria County Tax Assessor
- Victoria County Tax Appraiser





GARY MIDDLETON, Mayor of the City of Victoria, Texas

APPROVED AS TO LEGAL FORM:



DAVID A. SMITH, City Attorney
Copies Sent: April 18, 2002