

**ORDINANCE NO. 2007- 25**

**An ordinance approving the taxation of Goods-In-Transit that are otherwise exempted from taxation by Texas Tax Code § 11.253, ordaining other provisions related to the subject matter hereof, repealing conflicting ordinances, providing for severability, and declaring an effective date.**

During its 80<sup>th</sup> Regular Session, the Texas Legislature passed House Bill 621, which added Section 11.253 to the Texas Tax Code, granting an exemption from property taxation for certain goods-in-transit personal property;

Texas Tax Code § 11.253 provides for a local option under which a taxing unit may tax such otherwise exempt property if the governing body of such taxing unit takes official action to tax such personal property after a public hearing;

On November 6, 2007 the governing body of the City of Victoria 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;

The governing body of the City of Victoria has determined that personal property exempted by Texas Tax Code § 11.253 should be subject to taxation by the City of Victoria for tax year 2008 and all subsequent years;

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

1.

All of the above recitals are incorporated and made a part of this ordinance. All such goods-in-transit personal property as covered by Texas Tax Code § 11.253 shall be and are hereby declared to be taxable by the City of Victoria for tax year 2008 and for every year thereafter, all as provided for in accordance with Texas Property Tax Code Section 11.253.

2.

All parts of ordinances in conflict with this ordinance are repealed to the extent of such conflict.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

3.

This ordinance shall take effect upon final approval and adoption by the City Council of the City of Victoria.

PASSED FIRST READING, this the 6<sup>th</sup> day of November, 2007.

AYES: 5  
NAYS: 0  
ABSTENTIONS: 0

PASSED SECOND READING, this the 20th day of November, 2007.

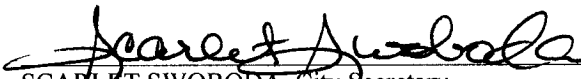
AYES: 7  
NAYS: 0  
ABSTENTIONS: 0

PASSED THIRD READING, this the 20th day of November, 2007.


AYES: 7  
NAYS: 0  
ABSTENTIONS: 0

APPROVED AND ADOPTED, this the 20th day of November, 2007.

ATTEST:

  
SCARLET SWOBODA, City Secretary  
Distribution: Finance Department  
Legal Department



  
WILL ARMSTRONG, Mayor of the  
City of Victoria, Texas

APPROVED AS TO LEGAL FORM.

  
DAVID ATMAR SMITH, City Attorney  
Copies Sent: November 21, 2007