

## RESOLUTION

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 Kerrville ISD 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 Kerrville ISD Board of Trustees THAT:

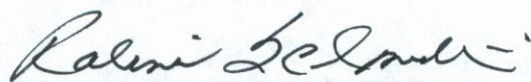
All "goods in transit" as defined by TEX. PROP. TAX CODE § 11.253 shall be subject to ad valorem taxation by Kerrville ISD, pursuant to Kerrville ISD's annual ad valorem tax assessment, if not otherwise exempt or subject to abatement by law other than § 11.253 and TEX. CONST. Art. VIII, § 1-n.

The foregoing resolution was moved and seconded and adopted by a majority vote at a meeting of the Kerrville ISD on December 13, 2011.



Dr. David Sprouse, Board President

ATTEST:



Rolinda Schmidt, Board Secretary