

ORDINANCE NO. 1952

AN ORDINANCE OF THE CITY OF TERRELL, TEXAS, REPEALING RESOLUTION NO. 154 DATED DECEMBER 5, 1989, AND ADOPTION OF ORDINANCE PROVIDING FOR FREEPORT EXEMPTION UNDER ARTICLE VIII, SECTION 1-j, OF THE TEXAS CONSTITUTION BEGINNING WITH THE 1999 TAX YEAR; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

ARTICLE I.

WHEREAS, the City Council of the City of Terrell, Texas, has heretofore passed Resolution No. 154, providing for the taxation of tangible personal property, commonly referred to as “freeport goods” under Article VIII, Section 1-j of the Texas Constitution and as set forth in Section 11,251 of the Texas Tax Code; and

WHEREAS, the City Council, after having reconsidered all facts of the freeport exemption laws, has determined that it is in the best interest of the City of Terrell, Texas to adopt and provide for taxation on “freeport goods” under Article VIII, Section 1-j of the Texas Constitution and Section 11.251 of the Texas Tax Code beginning in the 2000 tax year; such exemption to be applied to those businesses and industries in the City of Terrell, Texas, which can legally and properly qualify for the freeport exemption under the freeport exemption laws and criteria adopted or to be adopted by the Kaufman County Central Appraisal District.

NOW, THEREFORE BE IT ORDAINED by the City Council of the City of Terrell, Texas:

Section 1. That Resolution No. 154 providing for the taxation of property exempt under the freeport laws, Article VIII, Section 1-j of the Texas Constitution and Section 11.251 of the Texas Property Tax Code be and is hereby repealed.

Section 2. This Ordinance shall provide for the taxation exemption on all goods and inventories commonly referred to as “freeport goods” and exempt under Article VIII, Section 1-j of the Texas Constitution and Section 11.251 of the Texas Property Tax Code to all businesses and industries in the City of Terrell which can legally and properly qualify under the freeport exemption tax laws and criteria that has been or shall be adopted by the Kaufman County Central Appraisal District.

Section 3. This Ordinance shall take effect and be effective beginning with the 2000 tax year.

ARTICLE II.

That the terms and provisions of this ordinance are severable and are governed by all applicable Sections of the City of Terrell Code of Ordinances, as amended.

ARTICLE III.

That this ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Terrell, and it is accordingly so ordained.

PASSED AND APPROVED THIS 19th day of January, 1999.

PASSED AND ADOPTED THIS 2nd day of February, 1999.

HENRY C. MADGWICK, MAYOR

ATTEST:

JOHN ROUNSAVALL, CITY SECRETARY

APPROVED AS TO FORM:

MARY GAYLE RAMSEY, CITY ATTORNEY