

ORDINANCE NO. 109

AN ORDINANCE SUBJECTING OWNERS OF TRAVEL TRAILERS TO AD VALOREM TAXATION

Whereas, Section 11.14 of the Texas Tax Code authorizes municipalities to adopt an ordinance to provide for an exemption from ad valorem taxation of travel trailers if the travel trailer is not held or used by the owner for the production of income;

Whereas, the Clint Town Council deems it in the best interests of the municipality to provide for the tax exemption of travel trailers not held or used by the owner for the production of income;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CLINT AS FOLLOWS:

1. Definition of Travel Trailer. A travel trailer shall mean a house trailer-type vehicle or camper trailer, regardless of whether the vehicle is affixed to real property, that:

i) is less than 400 square feet in area; and

ii) is designed primarily for use as a temporary living quarters in connection with recreational, camping, travel, or seasonal use and not as a permanent dwelling.

2. Exemption From Ad Valorem Taxation of Travel Trailers. A travel trailer shall be exempt from taxation if the travel trailer is not held or used by the owner for the production of income. If the travel trailer is held or used by the owner for the production of income, then the travel trailer shall be subject to ad valorem taxation.

PASSED AND APPROVED on this 6th day of March, 2002.

APPROVED:
Charles E. Gonzalez, MAYOR

ATTEST:
Jessica Garza
TOWN CLERK

(SEAL)