

BILL ANALYSIS

Senate Research Center
79R1111 MXM-D

S.B. 267
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Intergovernmental Relations
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As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

In the case of a very limited number of large-scale planned community developments, such as The Woodlands, fire protection and emergency services are provided by a nonprofit corporation funded by assessments on real property, which are imposed on an ad valorem basis. Meanwhile, emergency service districts impose taxes on the same area for the same services, resulting in double taxation. Chapter 775, Health and Safety Code, presently contains provisions which allow for the exclusion of territory from an emergency service district. As proposed, S.B. 267 sets forth provisions regarding the exclusion from the emergency service districts of certain territory subject to ad valorem assessments.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 775.025(o), Health and Safety Code, to redefine "planned community," and to delete the definition for "territory in a planned community."

SECTION 2. Repealer: Section 775.025(n), Health and Safety Code (regarding land separation and contiguous and noncontiguous land ownership).

SECTION 3. Effective date: upon passage or September 1, 2005.