

BILL ANALYSIS

Senate Research Center

S.B. 13
By: Gallegos
Finance
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As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

At the time the Greater East End Management District (district) was created, it excepted condominiums from property assessment and did not specifically enumerate those residential properties exempt from assessments.

It was decided that the district would exempt all residential properties from assessment, even multi-family residential that was commercial in nature, even though this type of property is assessed by the vast majority of other management districts. Development and redevelopment are now occurring within the district due to the recent construction of Minute Maid Field. Among the new developments are apartments and other multi-family properties that are creating a higher density district. This higher density creates a need for more services, such as security, street cleaning, and graffiti abatement.

As proposed, S.B. 13 amends the district's authorizing legislation to mirror the general law under which municipal management districts are created and allows the district to assess taxes on certain condominiums within the district, but also clarifies that no residents of the district will be taxed.

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 3807.157, Special District Local Laws Code, to prohibit the Greater East End Management District (district) from imposing a tax, impact fee, or assessment on certain types of residential properties consisting of fewer than 13 units. Provides that a condominium is exempt under this section only if the condominium receives a homestead exemption under Section 11.13 (Residence Homestead) for the year in which the impact fee or assessment is imposed on the condominium.

SECTION 2. Effective date: upon passage or September 1, 2005.