

BILL ANALYSIS

Senate Research Center
85R21718 DMS-F

H.B. 4329
By: Workman (Buckingham)
Administration
5/22/2017
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Relating to the authority of the Travis County Municipal Utility District No. 3 to enter into certain agreements relating to the ad valorem taxation of certain property located in the district.

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 Subchapter C, Chapter 8395, Special District Local Laws Code, by adding Section 8395.102, as follows:

Sec. 8395.102. TAXPAYER AGREEMENTS. (a) Authorizes the Travis County Municipal Utility District No. 3 (district) and an owner of property that is located in the district and exempt from ad valorem taxation by the district to enter into an agreement to allow the district to tax that property, subject to the provisions of this section.

(b) Requires that the agreement be filed with the chief appraiser of the Travis County Appraisal District not later than December 31 of the tax year preceding the first tax year for which the agreement is effective. Provides that the agreement is effective until the earlier of the date on which the agreement expires under the terms of the agreement or the date on which the property described by the agreement is no longer entitled to exemption from ad valorem taxation.

(c) Requires the chief appraiser to, notwithstanding any other law, on receipt of an agreement under this section, beginning on January 1 of the first tax year following the year in which the agreement is filed and for each subsequent tax year for which the agreement is effective:

(1) consider the property that is the subject of the agreement to be taxable by the district, but not by any other taxing unit; and

(2) take all necessary steps to ensure the property that is the subject of the agreement is listed as property that is taxable by the district, but not by any other taxing unit, on the appraisal roll that is certified by the chief appraiser to the district's assessor under Section 26.01 (Submission of Rolls to Taxing Units), Tax Code.

(d) Defines "taxing unit."

SECTION 2. Provides that the change in law made by this Act applies only to an ad valorem tax year that begins on or after January 1, 2018.

SECTION 3. Effective date: September 1, 2017.