

BILL ANALYSIS

H.B. 2622
By: Anderson, Rodney
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties observe that the legislature provided for the Dallas County Utility and Reclamation District to enter into tax abatement agreements that established specific tax rate minimums for both commercial and multi-family development within the district's jurisdiction. The parties also note that the legislature subsequently created a tax exemption for single-family residential property and that many voluntary agreements between the district and single-family residential property owners were executed. There are concerns, however, that many property owners did not fully understand the requirements to claim the exemption, specifically the requirement to annually file a request for the exemption. The parties contend that it is in the best interest of the district's taxpayers and is consistent with the spirit of the tax abatement law for the district's tax collector to be authorized to file the annual exemption request on behalf of these property owners. H.B. 2622 seeks to address this issue.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2622 amends Chapter 628, Acts of the 68th Legislature, Regular Session, 1983, to authorize the tax assessor-collector for the Dallas County Utility and Reclamation District or a person designated by the tax assessor-collector, if the district enters into a tax abatement agreement with the owner of a single-family residential property to exempt a portion of the taxable value of the property from property taxation, to file an application for the exemption on behalf of the property owner with the chief appraiser for the appraisal district in which the property is located. The bill provides for the validation, ratification, and confirmation of certain district actions and proceedings taken before the bill's effective date.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2015.