

BILL ANALYSIS

Senate Research Center
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C.S.H.B. 3528
By: Bailey (Gallegos)
Intergovernmental Relations
5/18/2005
Committee Report (Substituted)

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

Currently, Chapter 375, Government Code, governing municipal management districts (MUDs), exempts single-family detached dwellings, duplexes, triplexes, and quadraplexes from property tax assessments. However, the legislation creating the Greater Greenspoint Management District (district) in Harris County did not specify that single-family dwellings exempted from property tax assessment must be attached, and in addition to the other residential properties, exempted condominiums.

Since the creation of the district in 1991, there has been a large increase in the number of condominiums and the district has become overburdened in providing services to the condominium residents, though it does not receive revenue from assessments of those properties.

C.S.H.B. 3528 amends the district's authorizing legislation to mirror the general law under which MUDs are created, and allows the district to assess district taxes on condominiums in the district that do not qualify for a homestead exemption.

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 3803.156, Special District Local Laws Code, as follows:

Sec. 3803.156. PROPERTY EXEMPT FROM ASSESSMENT AND IMPACT FEES. Specifies that the district is prohibited from imposing an impact fee or assessment on a detached single-family residential property, rather than a single-family residential property, among other types of residential property. Exempts a condominium under this section only if, for the year in which the impact fee or assessment is imposed on the condominium, the condominium receives a residence homestead exemption under Section 11.13 (Residence Homestead), Tax Code.

SECTION 2. (a) Provides that the legislature validates and confirms all governmental acts and proceedings of the Greater Greenspoint Management District of Harris County, including acts of the district's board of directors, that occurred before April 15, 2005.

(b) Provides that this section does not apply to any matter that on the effective date of this Act is involved in litigation if the litigation ultimately results in the matter being held invalid by a final court judgment, or has been held invalid by a final court judgment.

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