

A BILL TO BE ENTITLED

AN ACT

relating to residential property exemptions from assessments and impact fees in the Greater East End Management District.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 3807.157, Special District Local Laws Code, is amended by amending Subsection (a) and adding Subsection (c) to read as follows:

(a) The district may not impose a tax~~[, impact fee, or assessment]~~ on a residential property, multiunit residential property, or condominium.

(c) The district may not impose an impact fee or assessment on a:

(1) single-family detached residential property;

(2) multiunit residential property consisting of fewer than 13 units; or

(3) condominium in a multiunit residential property consisting of 13 or more units, if the condominium receives a residence homestead exemption under Section 11.13, Tax Code, for the year in which the impact fee or assessment is imposed.

SECTION 2. The changes in law made by this Act to Section 3807.157, Special District Local Laws Code, apply only to an impact fee or assessment imposed on or after the effective date of this Act. An impact fee or assessment imposed before that date is governed by the law in effect when the imposition occurred, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect immediately if it receives

1 a vote of two-thirds of all the members elected to each house, as  
2 provided by Section 39, Article III, Texas Constitution. If this  
3 Act does not receive the vote necessary for immediate effect, this  
4 Act takes effect on the 91st day after the last day of the  
5 legislative session.