

BILL ANALYSIS

Senate Research Center

S.B. 267
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Intergovernmental Relations
5/31/2005
Enrolled

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

In the case of a very limited number of large-scale planned community developments, such as The Woodlands, fire protection and emergency services are provided by a nonprofit corporation funded by assessments on real property, which are imposed on an ad valorem basis. Meanwhile, emergency service districts impose taxes on the same area for the same services, resulting in double taxation. Chapter 775, Health and Safety Code, presently contains provisions which allow for the exclusion of territory from an emergency service district. S.B. 267 sets forth provisions regarding the exclusion from the emergency service districts of certain territory subject to ad valorem assessments.

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 the heading to Section 775.025, Health and Safety Code, to read as follows:

Sec. 775.025. EXCLUSION OF CERTAIN TERRITORY SUBJECT TO ASSESSMENTS.

SECTION 2 Amends Section 775.025(c), Health and Safety Code, to require the board of emergency services commissioners to take certain steps, if after a hearing it finds that the entity responsible for administering and collecting the ad valorem or annual variable budget based assessments in the territory to be excluded provides or contracts for the provision of substantially the same services as provided by the district.

SECTION 3. Amends Section 775.025(o)(1), Health and Safety Code, to redefine "planned community."

SECTION 4. Effective date: upon passage or September 1, 2005.