

By: Gallegos

S.B. No. 878

A BILL TO BE ENTITLED

1 AN ACT

2 relating to residential property exemptions from taxes,  
3 assessments, and impact fees in the Greater East End Management  
4 District.

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

6 SECTION 1. Section 3807.157(a), Special District Local Laws  
7 Code, is amended to read as follows:

8 (a) The district may not impose a tax, impact fee, or  
9 assessment on a:

10 (1) single-family detached residential property[7];

11 (2) multiunit residential property[7] consisting of  
12 fewer than 13 units; or

13 (3) condominium, if the condominium receives a  
14 residence homestead exemption under Section 11.13, Tax Code, for  
15 the year in which the tax, impact fee, or assessment is imposed.

16 SECTION 2. The changes in law made by this Act to Section  
17 3807.157, Special District Local Laws Code, apply only to a tax,  
18 impact fee, or assessment imposed on or after the effective date of  
19 this Act. A tax, impact fee, or assessment imposed before that date  
20 is governed by the law in effect when the imposition occurred, and  
21 the former law is continued in effect for that purpose.

22 SECTION 3. This Act takes effect immediately if it receives  
23 a vote of two-thirds of all the members elected to each house, as  
24 provided by Section 39, Article III, Texas Constitution. If this

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- 1 Act does not receive the vote necessary for immediate effect, this
- 2 Act takes effect September 1, 2007.