

## **BILL ANALYSIS**

H.B. 1186  
By: Anderson, Rodney  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties believe it is in the best interest of the taxpayers of the Dallas County Utility and Reclamation District and consistent with the spirit of the tax abatement law affecting that district that the district's tax assessor-collector be authorized to file the application for an exemption to which owners of single-family residential property in the district are entitled on their behalf. H.B. 1186 seeks to provide for that authorization.

### **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. 1186 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 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 taken before the bill's effective date.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.