

By: Buckingham

S.B. No. 324

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of the Travis County Municipal Utility
3 District No. 3 to enter into certain agreements relating to the ad
4 valorem taxation of certain property located in the district.

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

6 SECTION 1. Subchapter C, Chapter 8395, Special District
7 Local Laws Code, is amended by adding Section 8395.102 to read as
8 follows:

9 Sec. 8395.102. TAXPAYER AGREEMENTS. (a) The district and
10 an owner of property that is located in the district and exempt from
11 ad valorem taxation by the district may enter into an agreement to
12 allow the district to tax that property, subject to the provisions
13 of this section.

14 (b) The agreement must be filed with the chief appraiser of
15 the Travis County Appraisal District not later than December 31 of
16 the tax year preceding the first tax year for which the agreement is
17 effective. The agreement is effective until the earlier of:

18 (1) the date on which the agreement expires under the
19 terms of the agreement; or

20 (2) the date on which the property described by the
21 agreement is no longer entitled to exemption from ad valorem
22 taxation.

23 (c) Notwithstanding any other law, on receipt of an
24 agreement under this section, the chief appraiser shall, beginning

1 on January 1 of the first tax year following the year in which the
2 agreement is filed and for each subsequent tax year for which the
3 agreement is effective:

4 (1) consider the property that is the subject of the
5 agreement to be taxable by the district, but not by any other taxing
6 unit; and

7 (2) take all necessary steps to ensure the property
8 that is the subject of the agreement is listed as property that is
9 taxable by the district, but not by any other taxing unit, on the
10 appraisal roll that is certified by the chief appraiser to the
11 district's assessor under Section 26.01, Tax Code.

12 (d) In this section, "taxing unit" has the meaning assigned
13 by Section 1.04, Tax Code.

14 SECTION 2. The change in law made by this Act applies only
15 to an ad valorem tax year that begins on or after January 1, 2018.

16 SECTION 3. This Act takes effect September 1, 2017.