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| BILL ANALYSIS |

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| C.S.H.B. 4669 |
| By: Cain |
| Natural Resources |
| Committee Report (Substituted) |

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| **BACKGROUND AND PURPOSE**  The Harris County Water Control and Improvement District No. 70 is either unable or unwilling to construct and finance the infrastructure necessary to provide the services for which the owners of approximately 455 acres in the district have been paying taxes for decades. C.S.H.B. 4669 seeks to exclude this parcel of land from the district so that the landowners will not continue to be subject to taxation by the district while receiving no adequate district services. |
| **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**  C.S.H.B. 4669 excludes a specified parcel of land from the Harris County Water Control and Improvement District No. 70. The bill establishes that the exclusion of this property does not diminish or impair the rights of the holders of any outstanding and unpaid bonds, warrants, or other certificates of district indebtedness and that the excluded property is not released from the payment of its pro rata share of the district's indebtedness. The bill requires the district to continue to levy taxes each year on the excluded property at the same rate levied on other district property until the property's pro rata share of the district's indebtedness on the bill's effective date has been paid. The bill requires the taxes collected to be applied exclusively to the payment of the excluded property's pro rata share and authorizes the owner of any part of the excluded property at any time to pay in full the owner's share of the pro rata share. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2021. |
| **COMPARISON OF ORIGINAL AND SUBSTITUTE**  While C.S.H.B. 4669 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.  Whereas the original required the district to continue to levy taxes on the excluded property until the taxes collected from the property equal the property's pro rata share of the district's indebtedness on the bill's effective date, the substitute requires the district to continue to levy taxes on that property instead until the property's pro rata share of that indebtedness has been paid. |
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