

**HOUSE OF REPRESENTATIVES
COMPILATION OF PUBLIC COMMENTS**

Submitted to the Committee on Ways & Means
For HJR 153

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Hearing Date: April 24, 2023 10:00 AM

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In the past, the Upper Brushy Creek WCID considered implementing a local option property tax ceiling for taxpayers age 65 and over or disabled. They reported however that per Section 11.261 of the Taxable Property and Exemptions Statute that they were not authorized to implement this tax ceiling. The statute at this time only gives this optional authority to Counties, Municipalities, and Junior College Districts.

This legislation would provide the legal authority to allow any entity that levies a property tax, not just the three mentioned above, to have the option to set a property tax ceiling for those 65 or over or disabled. This would allow Muds, Emergency Service Districts and Special Districts to implement a property tax ceiling for them if they so desire.

Property appraisals state wide have been rising significantly for years and any taxing entity, sensitive to the burden on the elderly and the disabled, should have the authority to help those taxpayers by setting a ceiling on their property tax assessment.

I support and urge your passage of this bill.