

By: Huffines

S.B. No. 1343

A BILL TO BE ENTITLED

AN ACT

relating to the procedure for claiming an exemption from ad valorem taxation by the Dallas County Utility and Reclamation District of certain property subject to a tax abatement agreement with the district and to the validation of certain actions of the district.

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

SECTION 1. Section 4B, Chapter 628, Acts of the 68th Legislature, Regular Session, 1983, is amended by adding Subdivision (16) to read as follows:

(16) 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 taxation as authorized by Subdivision (7)(B) of this section, the tax assessor-collector for the district or a person designated by the tax assessor-collector may 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.

SECTION 2. (a) All governmental and proprietary actions of the Dallas County Utility and Reclamation District taken before the effective date of this Act are validated, ratified, and confirmed in all respects as if the actions had been taken as authorized by law.

(b) This section does not apply to any matter that on the effective date of this Act:

1 (1) is involved in litigation if the litigation
2 ultimately results in the matter being held invalid by a final court
3 judgment; or

4 (2) has been held invalid by a final court judgment.

5 SECTION 3. (a) The legal notice of the intention to
6 introduce this Act, setting forth the general substance of this
7 Act, has been published as provided by law, and the notice and a
8 copy of this Act have been furnished to all persons, agencies,
9 officials, or entities to which they are required to be furnished
10 under Section 59, Article XVI, Texas Constitution, and Chapter 313,
11 Government Code.

12 (b) The governor, one of the required recipients, has
13 submitted the notice and Act to the Texas Commission on
14 Environmental Quality.

15 (c) The Texas Commission on Environmental Quality has filed
16 its recommendations relating to this Act with the governor, the
17 lieutenant governor, and the speaker of the house of
18 representatives within the required time.

19 (d) All requirements of the constitution and laws of this
20 state and the rules and procedures of the legislature with respect
21 to the notice, introduction, and passage of this Act are fulfilled
22 and accomplished.

23 SECTION 4. This Act takes effect immediately if it receives
24 a vote of two-thirds of all the members elected to each house, as
25 provided by Section 39, Article III, Texas Constitution. If this
26 Act does not receive the vote necessary for immediate effect, this
27 Act takes effect September 1, 2015.