

# Item 28



## Travis County Commissioners Court Agenda Request

**Meeting Date:** Tuesday, April 30, 2013  
**Prepared By/Phone Number:** Deece Eckstein, 854-9754  
**Elected/Appointed Official/Dept. Head:** Deece Eckstein, 854-9754  
**Commissioners Court Sponsor:** Judge Biscoe

### AGENDA LANGUAGE:

AT 11:00 A.M.:

CONSIDER AND TAKE APPROPRIATE ACTION ON LEGISLATIVE MATTERS, INCLUDING:

- A. UPDATE ON LEGISLATIVE ACTIVITIES;
- B. LEGISLATION RELATING TO TRANSPARENCY IN LOCAL GOVERNMENT, INCLUDING [HOUSE BILL 14](#);
- C. LEGISLATION RELATING TO PROPERTY TAX EXEMPTIONS;
- D. LEGISLATION RELATING TO COUNTY AUTHORITY TO USE LAND USE TOOLS TO ENHANCE THE HEALTH AND SAFETY OF RESIDENTS;
- E. LEGISLATION RELATING TO TEXAS COMMISSION ON ENVIRONMENTAL QUALITY OVERSIGHT AND RATEPAYER PROTECTION IN THE RATEMAKING PROCESS FOR WATER AND SEWER UTILITIES, INCLUDING [HOUSE BILL 3857](#); AND,
- F. ADDITIONS TO THE PRIORITIES, POLICY POSITIONS AND THE POSITIONS ON OTHER PROPOSALS SECTIONS OF THE TRAVIS COUNTY LEGISLATIVE AGENDA.

### SUMMARY AND IGR COORDINATOR RECOMMENDATION:

See below.

### BACKGROUND:

- 1) As the attached spreadsheet shows, a few bills, mostly local in character, continue to be filed. IGR is also expanding the number of bills it is monitoring, particularly for their potential to become "vehicles" for other legislation (good or bad).

- 2) 128 bills that IGR is tracking were heard in committee during the week of April 22-26. IGR will provide a spreadsheet with a full summary of those bills.
- 3) There are 28 days remaining in the session.

### **ISSUES AND OPPORTUNITIES:**

- 1) As you know, “**transparency**” has been one of the more visible issues this session, driven by the Comptroller’s effort to make local governments provide more information through more avenues for their citizens. The centerpiece of the effort was [HB 14](#) by Pitts/[SB 14](#) by Williams, intended to be omnibus bills.

The Subcommittee on Budget Transparency and Reform of the House Appropriations Committee took extensive testimony on HB 14, including from Travis County IGR. TAC and the CUC worked with subcommittee members to address concerns about the bill, with some success. However, the committee substitute adopted last week does not meet the Court’s test: increasing transparency in reasonable and cost-effective ways.

**For this reason, IGR recommends that the Court approve and execute a letter to Speaker Joe Straus, asking him to delay consideration of CSHB 14.** Other county organizations, commissioners courts and officials are sending similar letters.<sup>1</sup>

- 2) As in past sessions, numerous bills and joint resolutions have been filed to create or extend various **property tax exemptions**. This session, they total approximately 60. A spreadsheet listing the bills, the activity or class they are exempting, and their potential fiscal impact (as measured in preliminary analyses from the LBB) is attached.

Property tax exemptions produce a reduction in total value available to be taxed. Each affected taxing entity is left with two choices:

- a. leave tax rates the same and accept a reduction in available revenues, even though exemptions almost never reduce demand for services; or,
- b. adjust tax rates and shift the tax burden to other, non-exempted taxpayers.

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<sup>1</sup> For example, a letter from Tarrant County Judge Glen Whitley is attached.

In the past, the Court has not taken a position on such proposals. However, because the cumulative impact of property tax exemptions can be significant, the Conference of Urban Counties has studied the issues and adopted a policy that emphasizes local control and accountability for decisions involving property tax exemptions. IGR recommends that the Court adopt a similar policy, as articulated in the attached draft resolution, and that the Court add the following to the Legislative Agenda:

Support legislation that gives counties and other local governments additional permissive authority to grant property tax exemptions.

- 3) In past sessions, refinements to county land use authority have been a focus of the Court's attention and IGR's activities. This session, we are monitoring over 60 bills related to growth management. Most of them either:
  - a. do not apply directly to Travis County,
  - b. diminish county authority in unproductive ways, or
  - c. both.

There is one proposal, contained in four different bills ([HB 761](#), [HB 1537](#), [SB 170](#), [SB 456](#)), that expands on the authority granted to counties in 2009 to adopt a version of the Residential Construction Code and require homebuilders to submit inspection reports. These bills put more teeth into the reporting requirement by giving the County an option to require issuance of a certificate of compliance prior to utility connections for new residential construction. This would improve builder compliance (currently, only a handful of builders submit reports). If the County opted to require the provisions of this bill, the County would have to produce a certificate of compliance within five working days of the request. In order to meet the requirement, the County may need additional FTEs. However, the legislation does not allow the County to assess a fee to recoup the cost of service.

IGR has expressed support for these bills as they worked their way through the process.

- 4) [House Bill 3857](#) would authorize the Texas Commission on Environmental Quality (TCEQ) to permit a water and sewer utility to increase its rates or charges up to five percent (5%) without a contested case hearing if the utility is investing in infrastructure

improvement projects to serve the utility's service area. The bill defines "infrastructure improvement project" as an engineering project to construct, improve, or renovate a facility used and useful for the production, transmission, storage, distribution, or provision of potable or recycled water to the public or the collection, transportation, treatment, or disposal of sewage.

This bill contrasts with bills such as [HB 1307](#) by Geren and [SB 567](#) by Watson, which recommend stronger oversight of water/sewer utility ratemaking (including transfer of ratemaking jurisdiction) to the Public Utility Commission, or [HB 1663](#) by Guillen, which limits water or sewer utilities (who frequently have multiple service areas) to one rate increase per year for each service area.

**IGR recommends that the Court oppose HB 3857 as consistent with its stated Policy Position:**

Support legislation to increase ratepayer protection in water supply corporation and water utility proceedings before the Texas Commission on Environmental Quality.  
(ENR-5)

- 5) IGR also recommends modifications to the Legislative Agenda as contained in the attached Motion in Writing.

**FISCAL IMPACT AND SOURCE OF FUNDING:** Not applicable.

**REQUIRED AUTHORIZATIONS:** None.

**NAMES, PHONE NUMBERS AND EMAIL ADDRESSES OF PERSONS WHO MIGHT BE AFFECTED BY OR BE INVOLVED WITH THIS REQUEST:**

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ATTACHMENTS:

- A. Bill Status Report, April 30, 2013.
- B. Letter from Tarrant County Judge Whitley to Speaker Joe Straus, April 22, 2103.
- C. Proposed letter to House Speaker Joe Straus re CSHB 14, for approval and execution, April 30, 2013.
- D. Spreadsheet analyzing property tax exemption-related legislation, 83<sup>rd</sup> Texas Legislature, April 25, 2103.
- E. Draft Resolution regarding property tax exemption legislation, for review and adoption, April 30, 2013
- F. Motion in Writing regarding amendments to the Travis County Legislative Agenda, April 30, 2013.

AS OF	WEEK	1	2	3	4	5	6	7	8	9	10
<b>THURSDAY</b>		10-Jan	17-Jan	24-Jan	31-Jan	7-Feb	14-Feb	21-Feb	28-Feb	7-Mar	14-Mar
	<b>HBs</b>	446	550	686	845	1,035	1,282	1,582	2,001	2,841	3,862
	<b>HJR</b> s	39	43	44	51	58	63	72	83	106	130
	<b>SB</b> s	149	162	209	268	386	528	669	906	1,305	1,823
	<b>SJR</b> s	11	13	16	20	22	29	30	36	45	59
<b>TOTAL</b>	<b>BILLS</b>	645	768	955	1,184	1,501	1,902	2,353	3,026	4,297	5,874
<b>TRAVIS COUNTY</b>											
	<b>TRACKED</b>	167	281	305	368	474	551	636	712	1,064	1,428
	<b>ANALYSES</b>	109	137	281	346	430	485	627	723	878	1,135
	<b>SUPPORT</b>	0	0	0	0	0	0	0	0	0	3
	<b>OPPOSE</b>	0	0	0	0	1	1	1	2	14	14

AS OF	WEEK	11	12	13	14	15	16	17	18	19	20
<b>THURSDAY</b>		21-Mar	28-Mar	4-Apr	11-Apr	18-Apr	25-Apr	2-May	9-May	16-May	23-May
	<b>HBs</b>	3,891	3,898	3,913	3,927	3,936	3,947				
	<b>HJR</b> s	130	130	130	130	130	130				
	<b>SB</b> s	1,843	1,855	1,865	1,884	1,900	1,908				
	<b>SJR</b> s	61	61	61	62	63	63				
<b>TOTAL</b>	<b>BILLS</b>	5,925	5,944	5,969	6,003	6,029	6,048				
<b>TRAVIS COUNTY</b>											
	<b>TRACKED</b>	1,433	1,457	1,466	1,479	1,485	1,492				
	<b>ANALYSES</b>	1,320	1,404	1,513	1,582	1,596	1,651				
	<b>SUPPORT</b>	3	5	5	5	11	14				
	<b>OPPOSE</b>	14	14	17	21	25	25				





**B. GLEN WHITLEY**  
**COUNTY JUDGE**  
**of**  
**TARRANT COUNTY**

April 22, 2013

The Honorable Joe Straus  
Speaker, Texas House of Representatives  
Room CAP 2W.13, Capitol  
P.O. Box 2910  
Austin, Texas 78768-2910

Dear Mr. Speaker:

I write to you today in **opposition to HB 14** introduced by House Appropriations Chairman Jim Pitts. It is my understanding that this legislation was initiated at the request of Comptroller Susan Combs, in the name of “transparency and accountability”. I strongly believe this legislation misses the mark on improving either.

Among my specific concerns, this legislation would lower the number of petition signatures needed to force an election on the issuance of Certificates of Obligation. Countywide bond elections cost a minimum of \$1 million in Tarrant County and I am concerned that a low petition threshold would increase the frequency of these elections.

Additionally, this legislation would prohibit a county from issuing Certificates of Obligation if a bond proposition for the same purpose failed in the preceding three years. It would also require ballot language for a bond proposal to include information that would expand already confusing ballots. This confusion often leads to protracted legal battles and ultimately hinders local governments’ ability to issue debt necessary for the infrastructure in a fast growing state.

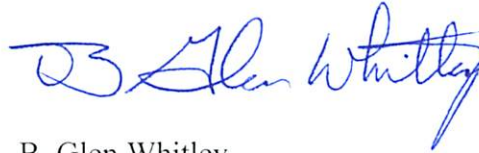
The bill also includes numerous provisions requiring financial and debt related information be reported to the comptroller and posted on local government web sites. While well intended, adding more duplicate reporting requirements and micromanaging local web sites does not intrinsically improve transparency.



Impeding local governments' ability to appropriately finance infrastructure expansion could encumber the ability of Texas to provide for our rapidly growing population. Unfortunately, I believe this bill will likely hinder growth and economic development.

For these reasons I respectfully request for your assistance in opposing HB 14.

Sincerely,



B. Glen Whitley  
Tarrant County Judge

cc: The Honorable Jim Pitts, Chairman House Appropriations Committee  
The Honorable Todd Hunter, Chairman House Calendars Committee  
The Honorable Charlie Geren, Chairman House Administration Committee



# TRAVIS COUNTY COMMISSIONERS COURT

RON DAVIS  
Commissioner, Pct. 1

SAMUEL T. BISCOE  
County Judge

SARAH ECKHARDT  
Commissioner, Pct. 2

GERALD DAUGHERTY  
Commissioner, Pct. 3

MARGARET J. GÓMEZ  
Commissioner, Pct. 4

April 30, 2013

The Honorable Joe Straus, III  
Speaker, Texas House of Representatives  
Capitol Building, Room 2W.13  
Austin, Texas

RE: HB 14 by Pitts

Dear Mr. Speaker:

The Travis County Commissioners Court has long been committed to transparency in conducting the public's business and to using communications media and technology to share information with our citizens. From 1987, when we became the first commissioners court to broadcast its weekly meetings on television, until now, when all our County budget documents are available on our website, we are proud of our open record.

However, we are writing to you today in opposition to CSHB 14 by Representative Jim Pitts. While we support proposals that increase transparency in reasonable and cost-effective ways, this bill does not meet that test.

For example, the bill would require ballot language for a bond proposal to include detailed and confusing information that would expand already lengthy ballots, often leading to voter frustration and reduced participation – the very opposite of what the authors intend. Ballot language could also become a source for protracted legal disputes and delays, as stakeholders and opportunistic attorneys debated whether ballot language met the new standards imposed by CSHB 14.

The ultimate effect of these and other provisions would be to hinder local governments' ability to issue debt to meet the needs of a fast growing state. As you know, the Central Texas region is one of the fastest-growing in the country. Impeding our ability to appropriately finance infrastructure expansion could hurt the region's – and Texas' – ability to provide for our rapidly growing population, and we feel that this bill will likely hinder growth and economic development.

We are grateful for the hard work and goodwill of Representative Pitts, as well as Chairwoman Crownover and the members of the Subcommittee on Budget Transparency and Reform. We appreciate their openness to our input. Unfortunately, we are unable to support the bill in its current form. We respectfully ask for your assistance in opposing HB 14.

Sincerely,

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SAMUEL T. BISCOE  
COUNTY JUDGE

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RON DAVIS  
COMMISSIONER, PRECINCT 1

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SARAH ECKHARDT  
COMMISSIONER, PRECINCT 2

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GERALD DAUGHERTY  
COMMISSIONER, PRECINCT 3

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MARGARET J. GÓMEZ  
COMMISSIONER, PRECINCT 4

CC: The Honorable Jim Pitts, Chairman, House Appropriations Committee  
The Honorable Todd Hunter, Chairman, House Calendars Committee  
The Honorable Donna Howard, Member, Subcommittee on Budget  
Transparency and Reform, House Appropriations Committee

Bill /JR	Companion(s)	Author	Target Population	Nature of Exemption	Fiscal Impact (5 years)	
					State -- All Funds	Local -- Counties
HB 97 HJR 24		Perry	Partially disabled veteran or surviving spouse thereof	Exemption % = disability % <i>if</i> the house was donated by a charitable organization	(\$108,921) Publication of Resolution	Indeterminate cost
HB 113 HJR 28	HB 214 HJR 21	Raymond	Surviving spouse of a disabled veteran	Makes the previously-granted (2011) 100% exemption for the residence homestead of the surviving spouse retroactive	(\$29,618,000)	(\$12,244,000)
HB 214 HJR 21	HB 113 HJR 28	Pickett	Surviving spouse of a disabled veteran	Makes the previously-granted (2011) 100% exemption for the residence homestead of the surviving spouse retroactive	(\$29,618,000)	(\$12,244,000)
HB 229 HJR 50		Isaac	Surviving spouse of an active-duty service member killed in action	Requires a 100 percent property tax exemption for the residence homestead of the spouse	(\$2,041,000)	(\$847,000)
HB 294		Rodriguez, E.	Charitable organizations providing housing or services to the homeless	Exemption from ad valorem taxation for properties on a single campus that have been owned for at least 12 years and are used to provide services or housing to the homeless; bracketed to municipalities with a population between 750,000 - 850,000 and their ETJ.	No Significant Impact	No Significant Impact
HB 546		Strama		Allows the creation of a renewable energy reinvestment zone within a city and allows that city to enter into a tax abatement agreement of ad valorem taxes; bracketed to a city with a population between 45,000 - 60,000 in a county with a population of at least one million and which does not contain more than two school districts in its corporate limits	No Fiscal Implication	Indeterminate cost
HB 548 HJR 62	SB 163 SJR 16	Turner, C.	Surviving spouse of an active-duty service member killed in action	Requires a 100 percent property tax exemption for the residence homestead of the spouse; if a different property is identified as the spouse's residence homestead, they are granted an exemption equal to the amount of the former homestead	(\$739,000)	(\$308,000)
HB 561		Workman	Schools	Exempts certain school organizations from paying the additional tax, penalty, and interest imposed when there is a change of use of agricultural land	Indeterminate cost	Indeterminate cost
HB 732		Raymond	Disabled veterans	Allows them to claim the exemption under Tax Code §11.22 for the full year in which they purchase the property	(\$4,702,000)	(\$1,951,000)
HB 780		Farias		Studies the effect of veteran exemptions on local and state revenue	No impact	No impact
HB 859		Sheets	Certain military servicemembers serving active duty	Exemption from motor vehicle sales and use tax	(\$23,782,000)	No impact
HB 862		King, S.	Elderly or disabled persons	Changes the application of allowable transfers of limitation of certain ad valorem taxes	Indeterminate gain	Indeterminate gain
HB 1008	SB 486	Bonnen, D.	100% disabled veteran or surviving spouse	For an individual who qualifies for a property tax exemption on the residence homestead of a totally disabled veteran, the amount of property tax due on the property is calculated as if the individual qualified for the exemption on January 1 and continued to qualify for the exemption for the remainder of the tax year	(\$10,743,000)	(\$4,454,000)

Bill /JR	Companion(s)	Author	Target Population	Nature of Exemption	Fiscal Impact (5 years)	
					State -- All Funds	Local -- Counties
HB 1217 HJR 82	SB 465 SJR 30	Menendez	Disabled veterans and/or surviving spouses and children of disabled veterans	The veterans exemption from taxation of the assessed value of a property is raised to \$24,000; Surviving spouse and/or unmarried children under 18 are entitled to an exemption of \$10,000 of the assessed value of the property	(\$67,160,000)	(\$27,879,000)
HB 1360 HJR 86	SB 1455 SJR 52	Ritter	Property owners leasing properties to schools	Exemption from ad valorem taxation if the property is used exclusively for educational purposes, the property is necessary for the operation of the school, the owner certifies by affidavit the rent is reduced in equal amount to the tax reduction as a result of the exemption, the owner discloses this reduction to the school, and the rent is reduced in equal amount to the tax reduction as a result of the exemption	(\$15,008,000)	(\$6,274,000)
HB 1371 HJR 88		Munoz		Defines disabled; extends definition to include a diagnosis of cancer, diabetes, multiple sclerosis, or leprosy	No Fiscal Note	No Fiscal Note
HB 1459		Gooden	Charitable organizations	Exemption from ad valorem taxation from certain real property leased to and used by charitable organizations	Indeterminate cost	Indeterminate cost
HB 1736	SB 1529	Anchia	Landfill generated methane conversion facilities	Exemption from taxation of all real and personal property owned or leased by a person that is used as part of or in connection with a renewable natural gas facility to produce renewable natural gas	Indeterminate cost	Taxable property values and related ad valorem tax revenue for local government could be reduced
HB 2497		Workman	Child-care facilities	Exemption from taxation of the real property the person owns and operates as a child-care facility that qualifies	No Fiscal Note	No Fiscal Note
HB 2599		Klick		Includes "promoting a candidate for election to a federal, state, or local public office" as an eligible primary function for a charitable organization receiving an exemption from ad valorem taxation.	No Fiscal Note	No Fiscal Note
HB 2675 HJR 119		Laubenberg	Former spouses of recipients of 65 or Over exemption, if they are over 55 and living in the former's spouse residence homestead	May receive the 65 or Over exemption as granted by the local taxing authority	No Fiscal Note	No Fiscal Note
HB 2712	HB 3216 SB 1030	Perez	Energy storage systems in use in nonattainment areas	100% exemption for equipment used, constructed, acquired, or installed to meet or exceed environmental regulations of the federal, state or local government	Indeterminate cost	Indeterminate cost
HB 2747		Workman	Owners of rainwater harvesting systems	Gives taxing entities the right to grant an exemption for the cost of such systems	No Fiscal Note	No Fiscal Note
HB 2886		Moody	A surviving spouse who is a life tenant	Includes them in the definition of an occupant of a "residence homestead"	No Fiscal Note	No Fiscal Note
HB 2901 HJR 127		Turner, C.	Owners of properties used as group homes or intermediate care facilities	A tax credit calculated by multiplying their expenses by the percentage of their total taxes paid to that taxing entity. Permits carryover from year to year	No Fiscal Note	No Fiscal Note
HB 3132 HJR 134	SB 1552 SJR 59	Lucio III	A veteran who has been honorably discharged	Entitled to an exemption of \$10,000, or greater amount contingent upon action by the commissioners court of a county	(\$108,921) Publication of Resolution	(\$12,371,000)
HB 3216	HB 2712 SB 1030	Strama	Energy storage systems in use in nonattainment areas	100% exemption for equipment used, constructed, acquired, or installed to meet or exceed environmental regulations of the federal, state or local government	Indeterminate cost	Indeterminate cost

Bill /JR	Companion(s)	Author	Target Population	Nature of Exemption	Fiscal Impact (5 years)	
					State -- All Funds	Local -- Counties
HB 3348 HJR 138		Rodriguez, E.	All homeowners	Grants the governing body of a taxing unit to adopt a residence homestead exemption of a flat dollar amount of \$5,000 or more, as an alternative to the optional percentage homestead exemption	(\$108,921) Publication of Resolution	Indeterminate cost
HB 3703		Rodriguez, E.	Properties financed with low-income housing tax credits	Requires the chief appraiser to use the "Income Method" for appraising the value of the property	No Fiscal Note	No Fiscal Note
HB 3767		Coleman	Charitable organizations	Adds the following as a qualifying activity for an exemption of ad valorem taxation for a charitable organization: engaging in or supporting the planting, growing, cultivation, or maintenance of trees located or to be located exclusively along public rights-of-way, on public easements, on public school grounds, in public parks, or on other public lands or areas available for the use and enjoyment of the public	No Fiscal Note	No Fiscal Note
HJR 142		Ritter	Programs for water conservation	Exemption from ad valorem taxation real and personal property used for the conservation, reuse, or recycling of water	No Fiscal Note	No Fiscal Note
SB 163 SJR 16	HB 548 HJR 62	Van de Putte	Surviving spouse of an active-duty service member killed in action	Requires a 100 percent property tax exemption for the residence homestead of the spouse	(\$739,000)	(\$308,000)
SB 465 SJR 30	HB 1217 HJR 82	Van de Putte	Disabled veterans and/or surviving spouses and children of disabled veterans	The veterans exemption from taxation of the assessed value of a property is raised to \$24,000; Surviving spouse and/or unmarried children under 18 are entitled to an exemption of \$10,000 of the assessed value of the property	(\$67,160,000)	(\$27,879,000)
SB 486	HB 1008	Taylor	100% disabled veteran or surviving spouse	For an individual who qualifies for a property tax exemption on the residence homestead of a totally disabled veteran, the amount of property tax due on the property is calculated as if the individual qualified for the exemption on January 1 and continued to qualify for the exemption for the remainder of the tax year	(\$10,743,000)	(\$4,454,000)
SB 489 SJR 32		Paxton	Disabled or elderly homeowners and their spouses	Allows a taxing entity, other than a school district, to adopt an ad valorem tax limitation for disabled or elderly homeowners and their spouses	(\$108,921) Publication of Resolution	Indeterminate cost
SB 1030	HB 2712 HB 3216	Taylor	Energy storage systems in use in nonattainment areas	100% exemption for equipment used, constructed, acquired, or installed to meet or exceed environmental regulations of the federal, state or local government	Indeterminate cost	Indeterminate cost
SB 1131 SJR 44		Ellis	Property owners leasing property to schools	Extends exemptions of ad valorem taxes to property owners leasing property to schools	No Fiscal Note	No Fiscal Note
SB 1455 SJR 52	HB 1360 HJR 86	Taylor	Property owners leasing properties to schools	Exemption from ad valorem taxation if the property is used exclusively for educational purposes, the property is necessary for the operation of the school, the owner certifies by affidavit the rent is reduced in equal amount to the tax reduction as a result of the exemption, the owner discloses this reduction to the school, and the rent is reduced in equal amount to the tax reduction as a result of the exemption	(\$15,008,000)	(\$6,274,000)

Bill /JR	Companion(s)	Author	Target Population	Nature of Exemption	Fiscal Impact (5 years)	
					State -- All Funds	Local -- Counties
SB 1529	HB 1736	West	Landfill generated methane conversion facilities	Exemption from taxation of all real and personal property owned or leased by a person that is used as part of or in connection with a renewable natural gas facility to produce renewable natural gas	Indeterminate cost	Taxable property values and related ad valorem tax revenue for local government could be reduced
SB 1552 SJR 59	HB 3132 HJR 134	Lucio	A veteran who has been honorably discharged	Entitled to an exemption of \$10,000, or greater amount contingent upon action by the commissioners court of a county	(\$108,921) Publication of Resolution	(\$12,371,000)



Bill /JR	Companion(s)	Author	Target Population	Nature of Exemption	Fiscal Impact (5 years)	
					State -- All Funds	Local -- Counties
HB 538		Davis, Y.	Certain property owners	Repeals the following sections of the Tax Code in chapters 11 (Tangible Personal Property Exemptions, Motor Vehicles Leased for Personal Use, Tangible Personal Property in Transit, Solar and Wind-Powered Energy Devices, Property Exempted from City Taxation by Agreement, Pollution Control Property, Exemption for Cotton Stored in Warehouse), 151 (Items Taxed by Other Law, Timber Items, Gas and Electricity, Property Used in Manufacturing, Property Used in Newspaper Publication, Magazines, Containers, Equipment Used Elsewhere for Mineral Exploration or Production, Aircraft , Certain Ships & Equipment, Boats & Boat Motors, Rolling Stock, Coin-Operated Services, Information Services and Data Processing Services), 152 (Exempt Vehicles) 162 (Certain Exemptions on Gasoline), and 171(Certain Corporations, Certain Insurance Companies, Open-End Investment Companies, Corporations with Business Interest in Solar Energy Devices, Electric Cooperative Corporations, and Telephone Cooperative Corporations)	No Fiscal Note	No Fiscal Note
HB 875 HJR 72		King, P.	Surviving spouse 55 or older of a person who was disabled or 65 or older at the time of death	Extends the 65 or older or disabled school district ad valorem tax exemption to the surviving spouse of the qualifying homeowner in the event of their death; allows for a full or proportionate transfer of the the exemption to a new residence homestead	(\$1,410,921)	(\$599,000)
HB 1712	SB 1685	Lozano	Owners of offshore spill response containment systems	Exemption from ad valorem taxation of all or part of real and personal property that is used for the control of air, water or land pollution.	(\$30,815,000)	(\$11,675,000)
HB 1897		Eiland	Pollution control property	Prohibits a chief appraiser from accepting an application for a pollution control property tax exemption until the property owner provides a copy of the letter issued by the executive director of TCEQ determining that the property is used wholly or partly as pollution control property; establishes that a property owner is not entitled to an exemption nor to rwhole or partial relief for the denial of the exemption, for any tax year preceding the tax year in which the property owner provides a copy of the letter with the application for the exemption	No Fiscal Implication	No Fiscal Implication
HB 2771		Rodriguez, J.	Property owners of housing used to provide low-income or moderate-income housing	Amends Section 11.1825 of the Tax Code which clarifies previous ownership of the property eligible for an ad valorem tax exemption; not offering a new exemption	No Fiscal Implication	No Fiscal Implication
HB 3108 HJR 132		Morrison	Oil, natural gas, and petroleum product transporters	Removes the exclusion of oil, natural gas, and petroleum products from the ad valorem taxation exemption for goods-in-transit	No Fiscal Note	No Fiscal Note
HB 3035		Harper-Brown	Property owner of certain freeport goods	Extends the exclusion period for tax purposes from 175 days to two years on freeport goods assembled, manufactured, repaired, maintained, processed, or fabricated in this state or used by the person who acquired or imported the property in the repair or maintenance of aircraft operated by a certificated air carrier	No Fiscal Note	No Fiscal Note
HB 3121 HJR 133		Harper-Brown		Allows a taxing entity to extend the number of days that property may be exempted from ad valorem taxation up to the 730th day after the date the property was acquired or brought into the state.	(\$40,986,921)	(\$17,122,000)
SB 193		West	Property owners of housing used to provide low-income or moderate-income housing	Changes the annual audit requirements for property owners who receive an ad valorem taxation exemption for providing low-income or moderate-income housing	No Fiscal Implication	No Fiscal Implication

Bill /JR	Companion(s)	Author	Target Population	Nature of Exemption	Fiscal Impact (5 years)	
					State -- All Funds	Local -- Counties
SB 1619 SJR 51		Paxton	Owners of certain retail inventory	Allows for a school district ad valorem tax exemption on the appraised value of a person's inventory for retail sale; does not include real property, motor vehicle inventory, heavy equipment inventory, vessel and outboard motor inventory or, manufactured housing inventory	No Fiscal Note	No Fiscal Note
SB 1685	HB 1712	Zaffirini	Owners of offshore spill response containment systems	Exemption from ad valorem taxation of all or part of real and personal property that is used for the control of air, water or land pollution.	(\$30,815,000)	(\$11,675,000)

# *Resolution*



WHEREAS, the Constitution and laws of the State of Texas permit counties and other local governments to levy ad valorem property taxes to support the operations of those governments; and,

WHEREAS, the Constitution and laws of the State of Texas also establish exemptions from ad valorem taxes, some of which are mandatory and some of which are left to the discretion of the applicable local governments; and,

WHEREAS, the Travis County Commissioners Court uses its discretion to offer its residents a 20% residence homestead exemption as well as a \$70,000 exemption for the elderly and a \$70,000 exemption for the disabled; and,

WHEREAS, during the Regular Session of the 83<sup>rd</sup> Texas Legislature over 60 bills have been filed to expand existing property tax exemptions or create new ones; and,

WHEREAS, some of these proposals mandate local governments to grant certain exemptions while others are permissive; however, all of them impact the ability of local governments to support their operations; and,

WHEREAS, the Court believes that local governments are best equipped to make decisions about the appropriate level of property tax exemptions for their communities; now therefore,

BE IT RESOLVED that the Travis County Commissioners Court supports legislation that gives counties and other local governments additional permissive authority to grant property tax exemptions; and

BE IT FURTHER RESOLVED that the Travis County Commissioners Court will work with members of the Travis County delegation and the entire Legislature to evaluate and shape legislation to accomplish this goal.

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SAMUEL T. BISCOE  
COUNTY JUDGE

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RON DAVIS  
COMMISSIONER, PCT. 1

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SARAH ECKHARDT  
COMMISSIONER, PCT. 2

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GERALD DAUGHERTY  
COMMISSIONER, PCT. 3

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MARGARET J. GÓMEZ  
COMMISSIONER, PCT. 4

Travis County Commissioners Court  
Voting Session, April 30, 2013  
Motion in Writing

Move that the Travis County Commissioners Court adopt the following amendments to its **Legislative Agenda for the 83<sup>rd</sup> Texas Legislature**:

1. Add the following to the **Taxation, Revenues, Budget and Administration** subsection of the **Policy Positions** section:

Support legislation that gives counties and other local governments additional permissive authority to grant property tax exemptions.