

**SUBJECT:** Allowing Harris County rural fire districts to raise property tax rate

**COMMITTEE:** Ways and Means — favorable, without amendment

**VOTE:** 7 ayes — Craddick, Ramsay, Grusendorf, Heflin, Holzheuser, Oliveira, Telford

0 nays

4 absent — Horn, Stiles, Thompson, Williamson

**WITNESSES:** For — Curtis J. Cook, Association of Rural Fire Prevention Districts, Inc.

Against — None

**BACKGROUND :** The Texas Constitution authorizes the Legislature to provide for the establishment of rural fire prevention districts, but limits the ad valorem tax these districts may charge to three cents per \$100 of the value of taxable property. No tax may be levied without the approval of district voters.

**DIGEST:** HJR 96 would amend the Texas Constitution to allow the Legislature to authorize a tax of five cents per \$100 of valuation in a rural fire prevention district located partly or completely in Harris County.

The proposal would be presented to voters at an election on November 4, 1997. The ballot proposal would read: “The constitutional amendment to authorize the legislature to authorize an ad valorem tax rate in rural fire prevention districts located in Harris County of five cents on each \$100 of taxable property.”

**SUPPORTERS SAY:** HJR 96 would allow rural fire protection districts in Harris County to continue to provide fire protection services for which they were created. The constitutional cap on taxes for these services makes it extremely difficult for these districts to adequately protect residents from fires and other emergencies. Inflation and the higher cost of providing fire protection services in the unincorporated areas of the state’s most heavily populated county require additional revenue from a slightly higher tax rate.

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The constitutional amendment would raise the cap on the maximum cap, not increase the tax itself. Any increase would have to be approved by voters in the district; the Legislature would not have the authority to approve a tax increase unless it was supported by those who would have to pay the higher tax to provide necessary fire prevention services.

OPPONENTS  
SAY:

HJR 96 would encourage other rural fire prevention districts to seek similar tax increases and undermine current efforts to reduce property taxes. By amending the Constitution to affect Harris County only, the Legislature would be opening the door to future amendments for other rural fire prevention districts.

OTHER  
OPPONENTS  
SAY:

Voters in every rural fire prevention district in the state should have the option of approving a tax increase for such necessary services. Inflation and the cost of providing service may very well warrant increasing the cap for Harris County, but these same factors also are at play in other counties. It would be cleaner and more equitable to approve an amendment increasing the three-cent cap to five cents statewide.

NOTES:

HB 2649 by Hamric, the implementing legislation for HJR 96, has been set for second reading on today's calendar.