

CHAPTER 594

H.B. No. 2542

AN ACT

relating to the taxing authority of the Brazoria County Drainage District No. 4.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Chapter 7, Acts of the 41st Legislature, 1st Called Session, 1929, is amended by adding Section 7A to read as follows:

Sec. 7A. (a) The board of commissioners shall levy a tax on all property subject to district taxation for the benefit of the district for the purpose of meeting the requirements of the district's bonds and providing for the district's maintenance and operating expenses.

(b) The tax rolls of Brazoria County constitute the district tax rolls for all taxable property within the district and not later than October 1 of each year the board of commissioners shall levy a tax on all property within the district that is subject to taxation and shall immediately certify the rate of that tax to the tax assessor-collector of Brazoria County who shall serve as tax assessor-collector for the district.

(c) The tax that is levied shall be collected on all property subject to district taxation by the assessor-collector, and the tax shall be collected in the manner and under the conditions provided by the Tax Code.

(d) The amount of the annual district tax may be included on the annual county tax statement mailed or sent out by the Brazoria County assessor-collector to those county taxpayers who own property in the district.

(e) The assessor-collector shall charge and deduct from payments to the district amounts for his services as may be agreed on by the assessor-collector and the board of commissioners.

(f) The remainder of tax collections, after deductions of discounts and fees for collecting the taxes, shall be deposited in the district's depository and may be withdrawn as directed by the district's board of commissioners. All other income of the district must be deposited in the depository.

(g) The board of commissioners is responsible for all funds received by the district. It is not the duty of the county judge to countersign any warrants or checks, and it is not the duty of the county treasurer or the county auditor to perform any services for the district.

(h) The district shall:

- (1) prepare the district's budget;*
- (2) disburse all funds;*
- (3) account for district funds;*
- (4) have an annual audit performed; and*
- (5) perform other acts required by law.*

SECTION 2. (a) All resolutions, orders, and other acts or attempted acts of the district and the board of directors of the district and all proceedings of the district, authorizing the issuance of bonds of the district, including voted but unissued bonds of the district, bond elections, and the taxes levied and collected by the district, and all contracts are validated in all respects. All the resolutions, orders, and other acts or attempted acts of the board of directors of the district, all proceedings of the district, the district's bonds, bond elections, taxes, pledged revenues, and contracts are valid as though they had originally been legally authorized or accomplished.

(b) This section does not apply to or affect litigation now pending in any court of competent jurisdiction in this state to which the district is a party.

SECTION 3. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Passed by the House on May 8, 1987, by the following vote: Yeas 134, Nays 0, 1 present, not voting; and, pursuant to the provisions of Article XVI, Section 59(d) of the Constitution of Texas, a copy of H.B. No. 2542 was transmitted to the Governor on April 14, 1987, and the recommendation of the Texas Water Commission was filed with the Speaker of the House on May 8, 1987. Passed by the Senate on May 25, 1987, by the following vote: Yeas 30, Nays 0.

Approved June 18, 1987.

Effective June 18, 1987.
