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July 10, 2007

RQ-0601-GA

The Honorable Greg Abbott
Attorney General of Texas
Opinion Division
209 W. 14th Street
Austin, Texas 78701

RECEIVED

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OPINION COMMITTEE

FILE # ML-45264-07
I.D. # 45264

RE: Opinion Request involving the Waller County Appraisal District

Dear Sir:

The purpose of this request is to ask whether the Waller County Appraisal District (WCAD) will be responsible, after January 1, 2008, for litigation filed against the district involving properties outside the boundaries of Waller County, and if not, who will be responsible.

Presently, WCAD appraises properties in Waller County as well as properties in Harris and Fort Bend Counties. Section 6.02 of the Texas Property Tax Code, allows multi-county taxing units to participate in a single appraisal district. Four multi-county taxing units chose to receive their appraisal rolls from WCAD. They are the cities of Katy and Waller and the school districts of Katy and Waller.

The Waller County Appraisal District and the Waller County Appraisal Review Board have existing litigation on properties in Waller County as well as properties in Harris County. None of the existing lawsuits involve properties in Fort Bend County. Existing litigation involving Harris County properties originated in tax years 2006, 2005, 2004, and 2003. It is anticipated that 2007 litigation involving properties outside of Waller County will be filed later this year.

As mentioned earlier, Section 6.02, Tax Code, allows for appraising in more than one county. Section 6.025, Tax Code, requires districts where "overlapping" properties exist to have agreements to work together. The WCAD has worked with the Harris and Fort Bend County Districts, and they have reciprocated.


During the 80th Legislative Session, House Bill 1010 was passed and signed into law. HB 1010 eliminates, effective January 1, 2008, the parts of Section 6.02 that allowed appraisal districts to appraise properties outside its county's boundaries. Beginning January 1, 2008, the Waller County Appraisal District will have no jurisdiction outside the boundaries of Waller County. This brings me to the request for your opinion.

Will WCAD be responsible after January 1, 2008 for existing litigation that involves properties outside the boundary of Waller County? If not, who will be responsible?

After January 1, 2008, the Waller County Appraisal District will become a district smaller in size and in scope than it presently is.

I have attached copies of Sections 6.023 and 6.025 of the Property Tax Code as well as a copy of House Bill 1010. Thank you for your anticipated cooperation and assistance in this matter.

Sincerely,



Elton R. Mathis
Criminal District Attorney

Encl.

Cc: Waller County Chief Appraiser – Mr. David Piwonka
Waller County Judge – The Honorable Owen Ralston