



14 November 2007

The Honorable Greg Abbott  
Attorney General of the State of Texas  
300 W. 15<sup>th</sup> Street  
Austin, TX 78701

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RQ-0648-GA

FILE # ML-45457-07  
I.D. # 45457

Dear General Abbott:

**OPINION COMMITTEE**

I am requesting your official opinion on the following questions related to legally established Library Districts:

1. Is the authority granted in Local Government Code, Chapter 336, sufficient to enable Library Districts to assess and collect ad valorem taxes on property within the boundary of the district to provide revenue for the district, or is a constitutional amendment required to grant such authority?
2. Can the Lead Governmental Entity (Sec. 336.021), the county or municipality that by resolution creates a Library District, collect ad valorem taxes on behalf of the Library District and disburse those taxes to the Library District under existing authority or is a constitutional amendment required to grant this specific authority?

The 75<sup>th</sup> Legislature passed SB 1674, which provided for the creation of Library Districts under Local Government Code, Chapter 326, §§ 326.001-326.096. The funding mechanism for these districts is a local sales and use tax at a rate of up to one-half of one percent, which is determined by the election at which the Library District is a ballot proposition. To date thirteen Library Districts have been established under this statute.

The 79<sup>th</sup> Legislature passed SB 1205, which provided for the creation of Multi-Jurisdictional Library Districts under Local Government Code, Chapter 336. This act added an ad valorem tax funding option of up to fifteen cents per one hundred dollars of property value assessed on property located in the district. SJR 31, a companion to SB 1205 was introduced at the same time, but did not pass. The Joint Resolution proposed "a constitutional amendment to allow library districts to impose property taxes" through amending Article III of the Texas Constitution by adding Section 48-d.

There is uncertainty as to whether statutory authority is sufficient to allow a Multi-Jurisdictional Library District to assess and collect ad valorem taxes or whether a constitutional amendment is needed to provide this specific authority.

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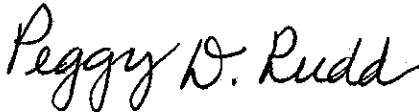
While no Library Districts have been established under this statute yet, there are several jurisdictions that wish to consider this option; however, they are reluctant to move forward without clear legal guidance.

Copies of relevant materials included with this request are:

Local Government Code, Chapter 336  
SB 1674  
SB 1205  
SJR 31

Thank you very much for your assistance in this matter.

Sincerely,

A handwritten signature in black ink that reads "Peggy D. Rudd". The signature is written in a cursive, flowing style.

Peggy D. Rudd  
Director and Librarian

Enclosures (4)