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OPINION COMMITTEE

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**HOUSE COMMITTEE ON
 LAND & RESOURCE MANAGEMENT**

ABEL HERRERO, CHAIR

June 29, 2017

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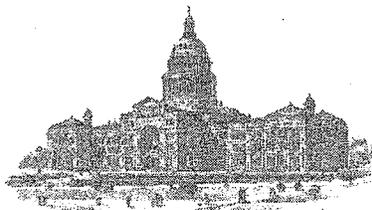
The Honorable Ken Paxton
 Texas Attorney General
 P.O. Box 12548
 Austin, Texas 78711

Re: *Whether a tax appraisal district has authority to detach and annex property from an independent school district.*

Dear Attorney General Paxton:

I am writing to request an Attorney General Opinion regarding whether a tax appraisal district has authority to change school district boundaries resulting in school district territory being annexed without the approval of the school district's board of trustees.

For background purposes, the Magnolia Independent School District ("Magnolia ISD") and the Montgomery Independent School District ("Montgomery ISD") are contiguous public school districts located within Montgomery County. The boundary between the districts is set by survey lines and has remained unchanged for at least sixty years. In late 2016, a private land developer sent the Montgomery County Appraisal District information suggesting that one of the survey lines marking the boundary between Magnolia ISD and Montgomery ISD was incorrect. After reviewing the information, the appraisal district moved a portion of the survey line south and thus annexing a portion of Magnolia ISD territory to the Montgomery ISD. The appraisal district did not seek approval from either the Magnolia ISD or the Montgomery ISD to make this change to the well-established boundary line.



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The Texas Legislature created independent school districts with specific, legal geographic boundaries and specific procedural requirements to change those district boundaries. *See* TEX. EDUC. CODE §§ 13.010, 13.051, 13.053, & 13.231. Specifically, section 13.051 of the Texas Education Code sets out the specific requirements to detach territory from one school district and annex it to another contiguous school district. The detachment and annexation process begins with a petition from the majority of either registered voters in the territory to be detached and annexed or surface owners of the taxable property in the territory to be detached and annexed. TEX. EDUC. CODE § 13.051. No such petition was presented to the Magnolia ISD.

There is no provision in the Texas Tax Code that gives an appraisal district authority to change a taxing unit's boundaries. Section 6.07 of the Texas Tax Code provides that a taxing unit has an obligation to notify the appraisal district of any boundary changes within thirty days. Chapter 25 of the Texas Tax Code sets forth appraisal district's authority and duties for preparing appraisal records and that these records shall list all property that is taxable within the appraisal district's boundaries. TEX. TAX CODE § 25.01. The appraisal record is required to identify each taxing unit in which the property is taxable. TEX. TAX CODE § 25.02(a)(11). Chapter 25 of the Texas Tax Code does not empower an appraisal district to modify an existing taxing unit boundary.

In summary, I am seeking clarification as to whether an appraisal district has authority to modify a school district boundary and thereby detach property from one school district and annex it to another. If you reach the conclusion that the appraisal district has such implied authority, please address how this action effects student enrollment for those students who reside in the territory annexed by the appraisal district as well as for any school board member who resides in the annexed territory.

Thank you for considering this request.

Sincerely,

A handwritten signature in cursive script that reads "Abel Herrero".

Abel Herrero, Chairman
House Committee on Land & Resource Management