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Elton R. Mathis

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Waller County

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MAY 19 2008

Fred Edwards
First Assistant D.A.

May 15, 2008

Joyce Hester
Executive Assistant

OPINION COMMITTEE

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

FILE # ML-45693-08
ID. # 45693

RQ-0715-GA

RE: Opinion Request involving the Waller County Appraisal District

Dear Sir:

The purpose of this request is to ask whether or not the physical location of the Waller County Appraisal District (WCAD) office must be within the boundaries of Waller County, and if so, by what time period should the office be moved to Waller County.

Previously, WCAD appraised properties in Waller County as well as properties in Harris and Fort Bend Counties, when Section 6.02 of the Texas Property Tax Code, allowed 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 were the cities of Katy and Waller and the school districts of Katy and Waller.

The actual physical location of the office of WCAD was and is located in Fort Bend County, Texas.

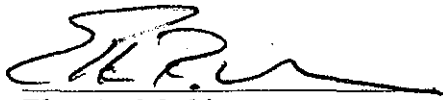
During the 80th Legislative Session, House Bill 1010 was passed and signed into law. HB 1010 eliminated, effective January 1, 2008, the parts of Section 6.02 that allowed appraisal districts to appraise properties outside its county's boundaries. Beginning January 1, 2008, the Waller County Appraisal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

Pursuant to the Texas Property Tax Code or any other law, must the physical location of the Waller County Appraisal District (WCAD) office be within the boundaries of Waller County, and if so, by what time period should the office be moved to Waller County, if not already?

Thank you for your anticipated cooperation and assistance in this matter.

Laurie A. Sellers Assistant D.A.	Lewis A. Thomas Assistant D.A.	Sandra R. Salas Assistant D.A.	Bill Zwerneman Investigator	Elma Murray Victim Asst.	Kim Hargrave Legal Assistant	Clarice Garcia Legal Assistant	Peggy Sanders Legal Assistant
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Sincerely,

A handwritten signature in black ink, appearing to read 'E. R. Mathis', with a horizontal line drawn underneath it.

Elton R. Mathis
Waller County Criminal District Attorney

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