



**Office of the Attorney General  
State of Texas**

**DAN MORALES**  
ATTORNEY GENERAL

January 31, 1994

Honorable John Sharp  
Comptroller of Public Accounts  
LBJ State Office Building  
Austin, Texas 78774

Letter Opinion No. 94-016

Re: Whether an appraisal district is authorized to maintain an addressing system for the provision of 9-1-1 emergency services (ID #16536)

Dear Mr. Sharp:

You ask us for our opinion on two questions relating to appraisal districts and the provision of 9-1-1 emergency services. Your letter states the factual background of your opinion request as follows:

Several appraisal districts throughout the State have been approached by emergency communications districts and/or regional planning commissions with proposals to enter into contracts with these districts or commissions whereby the appraisal district would assign addresses to new residences, and maintain a county-wide addressing system, for purposes of automatic location identification methods of providing emergency 9-1-1 services. The emergency communications districts and regional planning commissions are currently in the process of addressing all properties within their jurisdictions as part of their implementation of the automatic number identification aspect of 9-1-1 emergency services. The emergency districts often obtain information regarding addresses and location of properties from the local appraisal districts.

The emergency districts have suggested that after they complete the addressing systems currently being prepared, it would be helpful for a local governmental unit to continue to maintain those systems by assigning addresses to all new residences. They have suggested that appraisal districts would be the most likely candidate to perform such addressing functions, since appraisal districts currently maintain maps and address/location files on all properties located within their jurisdictions. In addition, appraisal districts would benefit by

immediate notification of all new residences which would help them better maintain current appraisal records.

You ask us first whether an appraisal district is empowered to assign official addresses to unaddressed structures located in unincorporated rural areas within the district's jurisdiction for the purpose of facilitating the provision of emergency services through automatic 9-1-1 call location.

Section 2.011 of article 6702-1, V.T.C.S., provides in part:

(b) The commissioners court of a county may by order adopt uniform standards for naming roads and assigning address numbers to property located in unincorporated areas of the county. The standards are applicable to any new roads that may be established.

(c) The commissioners court of a county may by order adopt names for roads and assign address numbers to any property located in unincorporated areas of the county for which there is no established address system.

Thus, the counties are expressly empowered to assign official addresses to property located in unincorporated areas.

Unlike counties, appraisal districts have no express power to assign official rural address numbers. Your question therefore requires us to consider whether appraisal districts have the addressing power by implication.

To answer this question we must apply the proper test for determining the implied powers of appraisal districts. The supreme court in *Tri-City Fresh Water Supply District No. 2 v. Mann*, 142 S.W.2d 945 (Tex. 1940), stated that municipal corporations have "only such implied powers as are reasonably necessary to make effective the powers expressly granted," *id.* at 947, and determined that the powers of a fresh water supply district, which is constituted to exercise "a very limited number of corporate functions," should be construed even more strictly than those of a municipal corporation, *id.* at 948. In accordance with the *Tri-City* case, we held in Attorney General Opinion JM-72 "that an appraisal district can exercise only those powers and duties which are clearly set forth in the constitution and statutes of this state." Attorney General Opinion JM-72 (1983) at 2. An appraisal district is like the fresh water supply district in *Tri-City* in that it is constituted to exercise strictly delimited functions and has no broad police powers, *see* 142 S.W.2d at 948, and therefore may have the addressing power by implication only if that power is reasonably necessary to make effective the district's clearly expressed powers and duties. That the addressing power would be merely convenient or useful to the performance of an appraisal district's express duties is not a sufficient reason to find

that the power is implied. *Cf. id.* at 947 (powers of municipal corporation will not be implied because convenient or useful to exercise of express powers).

Express statutory authority for the provision of 9-1-1 services is found in chapter 771 of the Health and Safety Code. Section 771.055(b) of that code requires all regional planning commissions to develop plans for the establishment and operation of 9-1-1 services throughout their service regions and authorizes the administration of 9-1-1 services "by an emergency communication district, municipality, or county, by a combination formed by interlocal contract, or by other appropriate means as determined by the regional planning commission." Appraisal districts do not have clear and express authorization under section 771.055 to administer 9-1-1 services and therefore cannot be impliedly authorized under that provision to exercise any official addressing function that may be necessary to the administration of 9-1-1 services. *See id.*

You contend, however, that appraisal districts do have other express statutory or regulatory duties that require for their fulfillment the exercise of the addressing function. In support of your contention you cite Tax Code section 25.01(a), which requires the chief appraiser to list all the district's taxable property; section 25.02(a), which requires appraisal records to comply with form requirements prescribed by the comptroller; section 25.03(a), which requires property descriptions in appraisal records to be sufficient to identify the property; and section 25.03(b), which authorizes the comptroller to make rules establishing minimum standards for such property descriptions. You also refer to various provisions in chapter 155 of title 34 of the Administrative Code, which chapter contains requirements for tax records. Among the record-keeping duties of an appraisal district found in chapter 155 are the development and maintenance of the following information: appraisal cards for all appraised real estate that include, *inter alia*, a legal description of the land and its appraised value, 34 T.A.C. § 155.1; tax maps covering all the area of the taxing units served by the appraisal district, which maps include "numbers, letters, or names for all delineated lots or parcels," *id.* § 155.2;<sup>1</sup> and appraisal records of all property appraised by the appraisal district, which records include, *inter alia*, the legal description of property that is real estate, the appraised value of the property, and "the name and address of the owner or, if the name or address is unknown, a statement that it is unknown," *id.* § 155.4.

While the power to assign official addresses to parcels of land might be useful and convenient for performance of the statutory and regulatory duties of appraisal districts,

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<sup>1</sup>You do not suggest that tax maps including "numbers, letters, or names" that the appraisal district uses under section 155.2 to delineate specific lots or parcels of land would be adequate for the purpose of automatic 9-1-1 call location, nor do you ask whether appraisal districts may enter into contracts with emergency communications districts or regional planning commissions to provide access to such information.

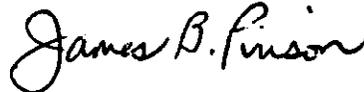
none of the statutes or rules pertaining to appraisal districts compel by their terms the conclusion that the assignment of official addresses is reasonably necessary to the effectuation of the districts' express duties. Furthermore, your request letter suggests no evidentiary support upon which a court could base a finding as a matter of fact that the assignment of official addresses is reasonably necessary to the effectuation of the districts' express duties. We therefore conclude that appraisal districts are not authorized to assign official addresses.

Because of our negative answer to your first question, we do not reach your second question, regarding the potential liability of appraisal districts for their performance of the addressing function.

### S U M M A R Y

An appraisal district is not authorized to assign official addresses to rural parcels of land for the provision of 9-1-1 emergency services. The commissioners courts are expressly empowered to assign addresses under V.T.C.S. article 6702-1, section 2.011.

Yours very truly,



James B. Pinson  
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Opinion Committee