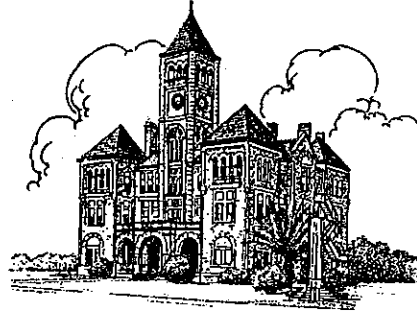


County
of DeWitt
RAYMOND H. REESE
County Attorney



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OPINION COMMITTEE

Hon. Greg Abott
Attorney General of Texas
Price Daniel Sr. Bldg.
P. O. Box 12548
Austin, TX 78711-2548

FILE # ML-45149-07
I.D. # 45149-

MAR 05 2007
ACTION: Nancy Fuller
COPY TO Ellen Witt

RQ-0575-GA

IN RE: Request for Attorney General's Opinion

Dear Sir:

DeWitt County operates on a fiscal year that runs from October 1st of each year to the following September 30th. For the tax year 2005, the certified appraisal roll was adopted by the DeWitt County Commissioners Court on August 8, 2005. The DeWitt County Tax Assessor Collector mailed the 2005 tax bills on or about October 1, 2005, and citizens began paying their taxes.

As a result of a petition signed by five percent of the registered voters, a special election provision was placed on the ballot in DeWitt County on November 8, 2005, regarding a limitation ("freeze") as described and authorized by Article VIII, § 1-b(h) of the Texas Constitution. The language of the ballot for this special election was as follows:

**SPECIAL ELECTION
DEWITT COUNTY, TEXAS**

"Authorizing the County of DeWitt to establish a limitation ("freeze") on the ad valorem property taxes imposed on the residence homestead of a person who is disabled or is sixty-five (65) years of age or older and receives a residence homestead exemption on the homestead, or that

person's spouse who is disabled or fifty-five (55) years of age or older and receives a residence homestead exemption on the homestead as further described and authorized by Article VIII, § 1-b(h) of the Texas Constitution formerly known as Proposition 13".

The results of the special election were for the limitation. The election results were canvassed and certified by the DeWitt County Commissioners Court on November 21, 2005, by the following motion:

MOTION: The Court, on motion by Mr. Pargmann and seconded by Mr. Machalec, certified the returns of the November 8, 2005, Constitutional Amendment Election as presented by the DeWitt County Clerk

There was no resolution adopted by the DeWitt County Commissioners Court to implement the limitation during the remainder of calendar year 2005.

The DeWitt County Appraisal District took the position that 2006 would be the base year for the limitation and prepared the required Notices of Appraised Value for 2006 reflecting the same. No limitation as of 2005 was shown on the notices. No formal protests of 2005 not being used as the base year for the limitation were filed with the DeWitt County Appraisal District. As required, the chief appraiser certified the 2006 appraisal roll to the DeWitt County Tax Assessor Collector before July 25, 2006, and the DeWitt County Commissioners Court adopted the 2006 certified appraisal roll on July 28, 2006, with the following action:

MOTION: The Court received the 2006 Certified Appraisal Roll on motion by Mr. Pargmann and seconded by Mr. Afflerbach.

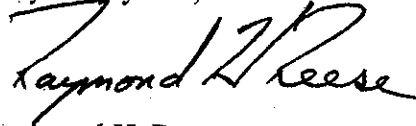
In August and September, 2006, all the required notices and hearings were held, and the 2006 tax rate was set using the previously completed, certified appraisal roll. In October, 2006, the DeWitt County Tax Assessor Collector mailed the 2006 tax bills, and citizens began paying their 2006 taxes.

The above facts give rise to the following questions for which we seek your assistance:

1. Can the DeWitt County Commissioners Court take formal action at this time to implement 2005 as the base year for the limitation causing the completed appraisal roll for 2006 to be changed?
2. If the answer to Question No. 1 is "no", is 2006 an appropriate base year for the limitation based upon the facts?

I respectfully request your office render an opinion to guide DeWitt County as to the above related issues. I have included my brief setting forth relevant authority and my opinion regarding the above questions. If anything further is needed, please advise. Thanking you in advance for your help in this regard, I remain

Very truly yours,

A handwritten signature in cursive script that reads "Raymond H. Reese". The signature is written in dark ink and is positioned above the typed name.

Raymond H. Reese
County Attorney

RHR:kd