



OFFICE OF THE ATTORNEY GENERAL OF TEXAS

AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable Cecil H. Tate
County Attorney
Bailey County
Muleshoe, Texas

Dear Sir:

Opinion No. O-98A
Re: Are Federal Migratory Game
Preserves, owned exclusively
by the United States Government,
subject to State and county ad
valorem taxes.

By your letter of June 13, 1939, you request the opinion of this Department upon the liability of Federal Migratory Game Preserves, owned exclusively by the United States of America, to ad valorem taxes of the State and county. In this connection you point out an opinion by Mr. Will J. Tucker, appearing in your local newspaper, to the effect that game preserves are subject to taxation.

The opinion referred to must have concerned the taxability of lands included in State Game Preserves and owned by private citizens, because the rule is established in Texas and all other jurisdictions by the authorities that a State has, under the Constitution of the United States, no power to tax either the property of the United States situated in a State, or the property of any federal agency or instrumentality in such State. This principle of the immunity of the Federal Government to state taxation is too well established to require a discussion of the authorities, and it will suffice to point to the general rule. 40 Tex Jur. p. 24. 26 R. C. L. p. 96, 97.

Moreover, the Legislature of Texas, by Article 7150, Subdivision 4, Revised Civil Statutes of Texas, out of abundant caution, affirmed this existing principle of taxation by providing that "all property, whether real or personal, belonging exclusively

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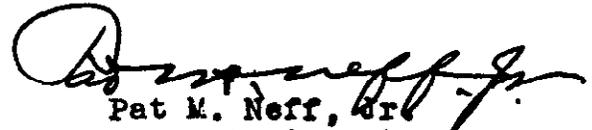
to this State, or any political subdivision thereof, or the United States" is exempt from taxation.

Trusting this satisfactorily answers your inquiry, we are

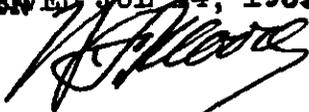
Yours very truly

ATTORNEY GENERAL OF TEXAS

By


Pat M. Neff, Jr.
Assistant

APPROVED JUL 14, 1939



FIRST ASSISTANT
ATTORNEY GENERAL

