



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable Charles H. Theobald
County Attorney, Galveston County
Galveston, Texas

Dear Mr. Theobald:

Opinion No. 0-1080
Re: Application of Senate Bill 402, 46th
Legislature, to common school districts.

We have for acknowledgement your letter of June 29, 1939, wherein you request the opinion of this Department upon the construction to be given Senate Bill 402, Forty-sixth Legislature, Regular Session, insofar as it may relate to common school districts.

In an opinion approved on June 24, 1939, and addressed to the Honorable B. M. Whiteacre, County Auditor, Grayson County, Sherman, Texas, this Department construed Senate Bill 402, and reached the conclusion that the governing body of the common school district charged with the duty and given the power to levy and cause to be collected the ad valorem taxes might adopt or reject the provisions of Section 1 of Senate Bill 402, since such common school district is a governmental subdivision of the State (else the taxing power might not be conferred upon it), and the term "governmental subdivision" as used in the second portion of Section 1 of Senate Bill 402 is in our opinion used in its broadest significance, rather than as descriptive of other taxing units of a similar character to those expressly named immediately before such words are used in the second portion of the Act.

A copy of such opinion, being Opinion No. 0-980, is enclosed herewith.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By

R. W. Fairchild
Assistant

FIRST ASSISTANT
ATTORNEY GENERAL

APPROVED
OPINION
COMMITTEE
BY
CHAIRMAN

RWF:PB