

Hon. R. L. Crozier, Page 2 (0-2148)

it is a necessary qualification, under Article 2745, supra, that the trustee shall have actually paid the taxes assessed against him.

You are, therefore, respectfully advised that it is our opinion, as heretofore held by this department, that a person is a "property taxpayer" within the purview of Article 2745, supra, if he owns personal property within the district which has been assessed for taxes, notwithstanding that such person is delinquent in the payment thereof.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By /s/ Zollie C. Steakley

Zollie C. Steakley
Assistant

ZCS:cb:egw

APPROVED APR 11, 1940
/s/ W.F. MOORE
FIRST ASSISTANT
ATTORNEY GENERAL

APPROVED
Opinion Committee
By B W B
Chairman