



THE ATTORNEY GENERAL
OF TEXAS

GERALD C. MANN

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ATTORNEY GENERAL

AUSTIN 11, TEXAS

Honorable Lloyd G. Bouldin
County Attorney
Palo Pinto County
Palo Pinto, Texas

Dear Sir:

Opinion No 0-2227

Re: (1) Liability of farm tractor
for ad valorem taxes of independent
school district;

(2) Statutory right of tax assessor
of independent school district to
assess property for taxation where
owner refuses to do so.

This Department is in receipt of your letter of April 12, 1940, wherein you submit for our determination the two following questions, which we quote therefrom:

"Mr. Loyd E. Stevens, Tax Assessor and Collector of the Santo Independent School District, has asked me in writing to obtain an opinion from your department on the following questions:

"(1) Is a farm tractor subject to assessment for taxes?

"(2) If said tractor is subject to assessment for taxes, what can the tax assessor of an Independent School district do, if the owner of said tractor refuses to render said tractor for taxation?"

We concur in your conclusion that a farm tractor is not exempt from the taxes levied by an independent school district under pertinent statutes. In this connection, Article 7145, Vernon's Annotated Civil Statutes, provides as follows:

"All property, real, personal or mixed, except such as may be herein-
after expressly exempted, is subject to taxation, and the same shall
be rendered and listed as herein prescribed."

Article 7147 provides that, "Personal property, for the purposes of
taxation, shall be construed to include all goods, chattels and effects."
and proceeds to enumerate certain species of personal property as being

within the intendment of the tax statutes. Nothing appears therein to remove a farm tractor from the broad category of taxable personal property

Article 7150, Vernon's Annotated Civil Statutes, enumerates certain specific classifications of property, real and personal, which the Legislature, under enabling provisions of the Constitution, has elected to exempt. Farm tractors not appearing there in, it must follow that they are subject to various ad valorem taxes, including those of independent school districts.

Turning our attention to your second question, it appears that the rights and duties of the tax assessor of an independent school district are fixed and governed by applicable general laws regulating the time and manner for the assessment of State and County ad valorem taxes by county tax assessors-collectors. This is so by virtue of the following specific provisions of Article 2791, Vernon's Annotated Civil Statutes:

"It shall be within the discretion of the board of trustees of any independent school district to name an assessor of taxes who shall assess the taxable property within the limits of the independent school district within the time and in the manner provided by existing laws, in so far as they are applicable, and when said assessment has been equalized by a board of equalization appointed by the board of trustees for that purpose, shall prepare the tax rolls of said district and shall duly sign and certify same to the county tax collector as provided for in the succeeding article." (Underscoring ours)

these pertinent general statutes are Articles 7192 and 7193, Vernon's Annotated Civil Statutes, which provide, respectively, as follows:

"In every case where any person whose duty it is to list any property for taxation has refused or neglected to list the same when called on for that purpose by the assessor of taxes, or has refused to subscribe to the oath in regard to the truth of his statement of property, or any part thereof, when required by the tax assessor, the assessor shall note in a book the name of such person who refused to list or to swear; and in every case where any person required to list property for taxation has been absent or unable from sickness to list the same, the tax assessor shall note in a book such fact, together with the name of such person."

"In all cases of failure to obtain a statement of real and personal property from any cause, the assessor of taxes shall ascertain the amount and value of such property and assess the same as he believes to be the true and full value thereof; and such assessment shall be as valid and binding as if such property had been rendered by the proper owner thereof."

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It readily appears from the foregoing statutory provisions that the tax assessor of Santo Independent School District would be authorized and required to assess the farm tractor in question for taxes of said school district, upon the failure and refusal of the owner thereof to render same for taxation purposes.

Trusting we have fully answered your inquires, and with best regards, we are

Yours very truly,

ATTORNEY GENERAL OF TEXAS

s/ Pat M. Neff, Jr.

By

Pat M. Neff, Jr.
Assistant

PMN:AMM/law

APPROVED MAY 27, 1940
s/GERALD C. MANN
ATTORNEY GENERAL OF TEXAS

APPROVED OPINION COMMITTEE
BY B. W. B.
CHAIRMAN