OFFICE OF THE ATTORNEY GENERAL OF TEXAS

AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Travis Co

Honorable L. A. Woods
State Superintendent of Public Instruction
Austin, Texas

Dear Sir:

Attention: Mr. E. H. Hereford
Opinion No. O-2911
Re: Hockaday Junior College--Non-profit and tax-exempt institution.

We received your letter dated November 19, 1940, requesting our opinion on the following question:

"Is the Hockaday Junior College a non-profit and tax-exempt institution?"

We quote from a letter, dated August 30, 1940, received by this department from Mr. J. C. Kellam, State Administrator of the National Youth Administration, as follows:

"The Hockaday Junior College in Dallas has made application to the National Youth Administration for participation in the College Work Program.

"One of the regulations of this program requires that 'all institutions participating in the NYA Student Work Program shall be non-profit making and tax-exempt,' and that 'where necessary, the opinion of the State Attorney General shall be secured with reference to the non-profit making, tax-exempt character of the institution.'

"The application of the Hockaday Junior College will be held in our files pending a ruling by the Attorney General's Department on the eligibility of the institution as

regards its non-profit making and tax-exempt character. There is attached a copy of the charter for this institution."

In answer to your query as to whether the Hockaday Junior College, same being a part of the Hockaday School, is a non-profit institution, we can only say that it is incorporated as such. The corporate purpose of said institution is expressed as follows:

"Said corporation is non-profit and eleemosynary in its nature, established for educational and literary purposes and has no capital stock."

In determining whether or not property used for school purposes is exempt from taxation, we refer to Article 7150, Vernon's Annotated Civil Statutes, which reads, in part, as follows:

"The following property shall be exempt from taxation, to-wit: All public colleges . . . and all such buildings <u>used exclusively</u> and <u>owned</u> by persons or associations of persons for school purposes; . . .." (Emphasis ours).

If the buildings comprising the Hockaday Junior College are <u>used exclusively</u> and <u>owned</u> by persons or associations of persons for school purposes they are exempt from taxation. Whether this is true presents a fact question which we are unable to answer.

You are further advised that in Opinion No. O-1641 this department ruled that the exemption set out in Article 7150, supra, does not apply to personal property.

We enclose a copy of that opinion which contains a citation of pertinent authorities.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By Glenn R. Lewis
Glenn R. Lewis
Assistant

By Lee Shoptaw
Lee Shoptaw

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APPROVED DEC 18, 1940
Gerald C. Mann
ATTORNEY GENERAL OF TEXAS

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