



OFFICE OF THE ATTORNEY GENERAL OF TEXAS

AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable James W. Strawn
County Attorney
Willacy County
Raymondville, Texas

Dear Sir:

Opinion No. Q-4209
Re: Whether Article 7336i has the
effect of remitting penalty
and interest on all 1940 ad
valorem taxes paid by Novem-
ber 1, 1941.

This will acknowledge receipt of your letter of recent date requesting the opinion of this department upon the following question, which we quote from your letter:

"Did Article 7336i have the effect of remitting penalty and interest on 1940 ad valorem taxes if said taxes were paid by November 1, 1941?"

We quote Section 1 of Article 7336i, (Vernon's Annotated Statutes) which is the only section involved in your question, as follows:

"Sec. 1. That all interest and penalties that have accrued on all ad valorem and poll taxes that were delinquent on or before July 1, 1940, due the State, any county, common school district, road district, levee improvement district, water improvement district, and water control and improvement district, irrigation district, and other defined subdivisions of the State (and, subject to the provisions hereinafter and hereinafter contained, such interest and penalties on delinquent ad valorem and poll taxes due cities, towns, and villages, and special school districts, and independent school districts,) shall be and the same are hereby released, provided

said ad valorem and poll taxes are paid on or before November 1, 1941. It is provided that the provisions hereof shall not apply to cities, towns, and villages, and special school district, or independent school districts, unless and until the governing body of any such city, town, or village, or special school district, or independent school district finds that unusual or excessive default in the payment of ad valorem and poll taxes has occurred, and that an extension of time for the payment of such delinquent ad valorem and poll taxes will promote and accelerate the collection thereof, whereupon such governing body shall adopt a resolution or ordinance evidencing such finding, and upon the recording of such findings of fact the provisions of this Act shall be in full force and effect as to any such city, town, or village, or special school district, or independent school district. It is hereby expressly and specifically provided that penalties and interest herein released are released only on delinquent ad valorem and poll taxes and on no other taxes."

You will note that the effect of this article is restricted in unmistakable terms to "all interest and penalties that have accrued on all ad valorem taxes that were delinquent on or before July 1, 1940".

This Act further provides that such interest and penalties shall be remitted only if the ad valorem and poll taxes against which they have accrued are paid on or before November 1, 1941. The fact that the delinquent taxpayer has until the latter date to take advantage of the remission does not extend the class of penalties and interest included within the scope of the legislation, and interest and penalties accruing against taxes which became delinquent at any time after July 1, 1940 are not included.

Therefore, it is the opinion of this department, and you are so respectfully advised, that penalties and interest only on ad valorem and poll taxes which became

Honorable James W. Strawn - Page 3

delinquent on or before July 1, 1940, and which were paid on or before November 1, 1941, were remitted by the provisions of Article 7336i. Taxes for the year 1940 were neither due nor delinquent on July 1, 1940, and taxes for that year obviously are not embraced in the Act. It follows that taxes for the year 1940, which became delinquent in 1941, are subject to the usual penalties and interest.

Trusting that we have fully answered your inquiry,
we are

Yours very truly

APPROVED DEC 19, 1941

ATTORNEY GENERAL OF TEXAS

George Diller
FIRST ASSISTANT
ATTORNEY GENERAL

By

Peter Maniscalco
Peter Maniscalco
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PM:FS

