



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

PRICE DANIEL
ATTORNEY GENERAL

July 13, 1951

Hon. Robert S. Calvert
Comptroller of Public Accounts
Austin, Texas

Opinion No. V-1205.

Re: Amount of State general
revenue ad valorem taxes
donated to San Jacinto Riv-
er Conservation and Recla-
mation District during the
fiscal year 1950-51.

Dear Mr. Calvert:

Your letter requesting our opinion in reference to the
above captioned matter reads as follows:

"The Legislature in House Bill 1079, page 984,
Acts Regular Session of the 46th Legislature donated
50% of the State General Revenue taxes collected in
Montgomery, Walker, San Jacinto and part of Liberty
counties to the San Jacinto River Conservation and
Reclamation District for a period of ten (10) years
beginning September 1, 1939.

"House Bill 27, page 1071, Acts Regular Session
50th Legislature extended the donation for a period of
two years, Sec. 1, limiting the allocation for the second
year to only one-fourth (1/4) as much of the taxes as
was allocated for the first year of the extension.

"House Bill 779, Acts Regular Session of the 51st
Legislature, page 572, gave additional relief to the Dis-
trict by allocating all of the remaining undonated portion
of all the State Ad Valorem taxes levied for General
Revenue purposes for the years 1949 and 1950, subject
to certain limitations set out in the bill.

"Since House Bill 779, Acts Regular Session of
the 51st Legislature, which became effective during
the first year of the Extension granted under House
Bill 27, Acts Regular Session of the 50th Legislature,
gave the San Jacinto River Conservation and Reclama-
tion District approximately double the amount they
would have received under House Bill 1079 passed by
the 46th Legislature, should the amount donated for the
second year of the Extension, be one-fourth (1/4) of
the total amount donated under House Bill 1079, Acts

Regular Session of the 46th Legislature and House Bill 779 Acts Regular Session of the 51st Legislature or be only one-fourth (1/4) of the amount donated under the original Act, House Bill 1079 passed by the 46th Legislature?"

The 46th Legislature by House Bill 1079, Acts of the Regular Session, donated to the San Jacinto River Conservation and Reclamation District one-half of the State ad valorem taxes collected for general revenue purposes on the property in Montgomery, Walker and San Jacinto Counties and that part of Liberty County embraced in the San Jacinto River watershed, for a period of ten years commencing September 1, 1939.

The 50th Legislature by House Bill 27 extended the term of said grant for two additional years but specifically provided that "for the second year of such extension . . . such public agency shall be and is allocated only one-fourth (1/4) as much of the taxes as is allocated to it for the first year of such extension."

The 51st Legislature by House Bill No. 779 made an additional donation of State ad valorem taxes to the San Jacinto River Conservation and Reclamation District of an additional 50% of all of the State ad valorem taxes for general revenue purposes levied for each of the years 1949 and 1950 and collected in each of the fiscal years 1949-50 and 1950-51 in the Counties of Montgomery, Walker, San Jacinto and all that part of Liberty County embraced in the San Jacinto River watershed.

The amount of State taxes donated to the San Jacinto River Conservation and Reclamation District for the second year of the extension, that is, for the year 1950-51, can be arrived at by a simple mathematical calculation in that the original act, the act of extension, and the act of the 51st Legislature making an additional donation are in plain and unambiguous language. The extension act of the 50th Legislature expressly provided that for the second year of the extension the agency in question was allocated only one-fourth as much of the taxes as was allocated to it for the first year of the extension. As one-half of the State ad valorem taxes was allocated to such agency during the first year of the extension, only one-eighth of the State ad valorem taxes was allocated to such agency for the second year of the extension. The 51st Legislature donated during the second year of such extension "in addition to the funds provided in its original, amended or extended acts, and subject to the limitation of the total amount above, an additional 50% of all of the State ad valorem taxes for general revenue purposes levied for each of the years 1949 and 1950 and collected in each of the fiscal years 1949-50 and 1950-51 . . ."

You are therefore advised that 12½% of all of the State ad valorem taxes levied for general revenue purposes for the year 1950 and all years prior thereto and collected during the fiscal year 1950-51 in Montgomery, Walker, and San Jacinto Counties, and that part of Liberty County embraced in the San Jacinto River watershed has been donated to the San Jacinto River Conservation and Reclamation District. And in addition thereto, 50% of the State ad valorem taxes levied for general revenue purposes for the years 1949 and 1950 and collected during the fiscal year 1950-51 in Montgomery, Walker, and San Jacinto Counties, and that part of Liberty County embraced in the San Jacinto River watershed has been donated to said District, subject, however, to the limitations stated in House Bill 779, Acts 51st Legislature.

SUMMARY

Twelve and one-half per cent of all of the State ad valorem taxes levied for general revenue purposes for the year 1950 and all years prior thereto and collected during the fiscal year 1950-51 in Montgomery, Walker, and San Jacinto Counties and in that part of Liberty County embraced in the San Jacinto River watershed has been donated to the San Jacinto River Conservation and Reclamation District. In addition thereto, 50% of the State ad valorem taxes levied for general revenue purposes for the years 1949 and 1950 and collected during the fiscal year 1950-51 in Montgomery, Walker, and San Jacinto Counties and in that part of Liberty County embraced in the San Jacinto River watershed has been donated to said District, subject, however, to the limitations stated in House Bill 779, Acts 51st Legislature.

Yours very truly,

PRICE DANIEL
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APPROVED:

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By 
W. V. Geppert
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