



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**JOHN BEN SHEPPERD
ATTORNEY GENERAL**

September 2, 1954

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

Letter Opinion No. MS-152

Re: Payment to San Jacinto River
Conservation and Reclamation
District of State ad valorem
taxes for the year 1950 col-
lected in 1954, under appli-
cable donation acts.

Dear Mr. Calvert:

Your letter requesting our opinion relative to the above caption-
ed matter reads as follows:

"On July 30, 1954 Mr. Elmer C. Frame, Tax Assessor-
Collector of Montgomery County, filed a special report with
this Department covering taxes collected for the year 1950
on re-assessments owned in the county that year by the Humble
Oil & Refining Company, et al. The collections were made as
the result of a suit filed on the 30th day of January, 1951
by the Humble Oil & Refining Company, Cause No. 19695, against
Montgomery County and against the members of the Commissioners
Court, the Tax Assessor-Collector, and the County Attorney of
said county. The report covered State Ad Valorem collections
of \$284,213.90 and penalty and interest, \$28,493.85.

"A schedule attached to the report shows that State Aid
in the sum of \$14,506.75 should be paid to the San Jacinto
River Conservation and Reclamation District. The following
Acts passed by the Legislature granted State Aid to the San
Jacinto River Conservation and Reclamation District; H. B.
1079, Acts of the Regular Session of the 46th Legislature;
H. B. 27, Acts of the Regular Session of the 50th Legislature;
and H. B. 777, Acts of the Regular Session of the 51st Legis-
lature.

"Please advise this Department whether or not, under the
terms of the State Aid Act, taxes collected in June, 1954 for
the year 1950, on the re-assessments as reported by Mr. Frame,
should be paid to the San Jacinto River and Reclamation Dis-
trict."

Chapter 10, Acts of the 46th Legislature, 1939, donates to
San Jacinto River Conservation and Reclamation District fifty per cent
of all State ad valorem taxes collected for General Revenue purposes

upon the property and from persons in the County of Montgomery as well as other counties not here involved. This donation covered a period of ten years commencing September 1, 1939. Chapter 457, Acts of the 50th Legislature, 1946, extended this donation for two additional years with certain limitations as to the second year of the extension, thus extending the donation term to September 1, 1951.

Taxes collected in the year 1954 do not come within the terms of the donation acts, in that such taxes were not collected during the donation term which began on September 1, 1939, and expired by its own terms on August 31, 1951. You will note that the donation acts clearly provide that the taxes donated are those collected during the period of the grant.

You have advised us orally that you have, in effect, given this and other donation acts, which donate taxes collected during a certain period, the same construction, in that you have consistently paid over to the various donees the State tax collected during the term of the donation, although the taxes were for years prior to the beginning date of the donation. It is our opinion that these acts are plain and unambiguous and therefore not susceptible to construction. However, if they are open to construction, the departmental construction adhered to by you over a long period of time should be given great weight.

You are therefore advised that under the terms of the donation acts in question taxes collected in June, 1954, levied for the taxable year 1950, on the reassessments reported, should not be paid to the San Jacinto River Conservation and Reclamation District.

Yours very truly,

JOHN BEN SHEPPERD
Attorney General

By

W. V. Geppert
Assistant