



**THE ATTORNEY GENERAL
OF TEXAS**

JOHN BEN SHEPPERD
ATTORNEY GENERAL

AUSTIN 11, TEXAS

Overruled by *Dickinson v.*
City of San Antonio
reported in 349
S.W. 2d 640
error ref. N.R.E.

June 13, 1955

Hon. Ramie H. Griffin
Criminal District Attorney
Jefferson County
Beaumont, Texas

Letter Opinion No. MS-223

Re: Liability for ad valorem
tax on property exempt on
January 1st but subsequently
passing to non-exempt status.

Dear Mr. Griffin:

You request the opinion of this office upon the above captioned matter. You enclose with your opinion request a copy of your opinion as Criminal District Attorney to Mr. W. T. Blackmon, Tax Assessor-Collector of Jefferson County, which is as follows:

"We answer herewith your question with respect to the taxability of certain personal property in Jefferson County, Texas.

"The facts as we have them are substantially as follows: The Reconstruction Finance Corporation owned extensive property in Jefferson County known as the Neches Butane Plant. This property was constructed during the war to produce synthetic rubber. By executive order the property was transferred to the Federal Facilities Corporation during the year of 1954. During the year 1955 this property was sold to private corporations. The real property of the Reconstruction Finance Corporation and the Federal Facilities Corporation was taxable by reason of Section 10 of the Reconstruction Finance Corporation Act on January 22, 1932. The personal property owned by R. F. C. and F. C. C. was not taxable and was not taxed. The personal property not having been within the exception created by Section 10 supra.

"It is our opinion that you should follow the provisions of Article 7151 V. A. C. S. and particularly that portion which reads as follows:

'If any property has, by reason of any special law, contract, or fact, been exempt or has been claimed to be exempted from taxation for any period or limit of time, and such period of exemption shall expire between January 1st and December 31st of any year, said property shall be assessed and listed for taxes as other property; but the taxes assessed against said property shall be for only the pro rata of taxes for the portion of such year remaining.'

"Under this Act the personal property in the hands of the private corporations should be taxed on a pro rata basis from the date that title passed to the private corporations."

We think you have reached the correct conclusion in your opinion. The courts of this state have recognized the application of Article 7151, Vernon's Civil Statutes. See State v. Moak, 146 Tex. 322, 207 S.W. 2d 894 (1947).

APPROVED:

John Reeves
Reviewer

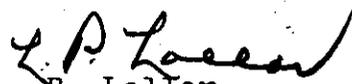
J. A. Amis, Jr.
Reviewer

Robert S. Trotti
First Assistant

Yours very truly

JOHN BEN SHEPPERD
Attorney General

By


L. P. Lollar
Assistant