

RQ-829



Warren Chisum
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House of Representatives

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Opinion Committee

COO SJS

FILE # ML-34679-95
34679

July 11, 1995

The Honorable Dan Morales
Attorney General of Texas
P.O. Box 12548
Austin, Texas 78711-2548

RE: Request for Opinion

Dear General Morales:

Chapter 11.23(c) of the Property Tax Code specifically grants to the Nature Conservancy of Texas, Inc., an exemption on all tangible property it owns under certain circumstances. Please render an opinion on the following questions:

- Is there any constitutional basis for this exemption?
- If no constitutional basis existed, could such an exemption still be claimed or granted?
- If a chief appraiser who had been granting the exemption determined there was no constitutional basis for the same, would he have grounds to cancel the exemption and request payment of all back taxes?

If you should have any questions, please do not hesitate to contact my office.

Sincerely,

Warren Chisum