



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

GERALD C. MANN

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ATTORNEY GENERAL

Hon. Paul T. Holt
County Attorney
Travis County
Austin, Texas

Dear Sir:

Opinion No. 0-1879

Re: May the father of a minor, who resides in Austin, Texas, a city of 10,000 inhabitants or more, and who will become twenty-one years of age April 14, 1940, and who is attending Texas A. & M. College, secure an exemption certificate for his son?

Your letter of recent date, requesting the opinion of this department on the above question, has been given our careful consideration.

Article 2968, Revised Statutes of Texas, 1925, as amended, as pertinent hereto, provides:

"Every person who is exempted by law from the payment of a poll tax, and who is in other respects a qualified voter, who resides in a city of ten thousand (10,000) inhabitants or more, shall before the 1st day of February of the year when such voter shall have become entitled to such exemption obtain from the Tax Collector of the county of his or her residence, a certificate showing his or her exemption from the payment of a poll tax.
* * *

This statute, the only one dealing with exemption certificates as to residents of cities of 10,000 inhabitants, or more, in no manner provides for or contemplates the securing of an exemption certificate by an agent.

Furthermore, the terminology of the form of the certificate of exemption, set out in Article 2968, supra, clearly indicates that the person applying for the exemption certificate shall personally appear before the Tax Collector. This form as set out in the statute, reads as follows:

"CERTIFICATE OF EXEMPTION FROM THE PAYMENT OF POLL TAX

The State of Texas, County of _____, Precinct No. _____.

I, _____, Tax Collector for said County, of the State of Texas, do hereby certify that _____, personally appeared before me on the _____ day of _____, A. D. 19____, that his race is _____, that _____ he is _____ years old, that he has resided in the State of Texas for _____ years, in _____ County for _____ years, and in _____ Texas, for _____ years; and that he now and has for the past _____ years resided in Precinct No. _____ in Ward No. _____ in said City, and that his street number is No. _____ Street; that _____ he is exempt from the payment of a poll tax by reason of _____; and that he is a qualified voter under the Constitution and Laws of the State of Texas, and that such exemption from payment of poll tax is _____. (temporary or permanent, as the case may be)

If this certificate is permanent, it need not be renewed or reissued yearly but is required to be renewed or reissued in the event of removal from the voting precinct of the residence of the voter in which the same was issued to him.

Given under my hand and seal of office, this the _____ day of _____, A. D. 19_____.

(SEAL)

(Signed) _____
Tax Collector, _____ County, Texas"

You are therefore respectfully advised that the question propounded by you should be answered in the negative; namely, that under the facts as stated above, the father of a minor, who will become twenty-one years of age April 14, 1940, may not secure an exemption certificate for his son, the son being compelled under the statutes of Texas, to personally apply therefor.

Trusting we have satisfactorily answered your inquiry we remain

Yours very truly

ATTORNEY GENERAL OF TEXAS

s/ Zollie C. Steakley

By

Zollie C. Steakley
Assistant

ACS:cb/cge

APPROVED JANUARY 29, 1940
s/ GERALD C. MAHON
ATTORNEY GENERAL OF TEXAS

APPROVED OPINION COMMITTEE
By BWB, Chairman