

*Encl. 2/10/41*



**OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN**

**GERALD C. MANN  
ATTORNEY GENERAL**

Honorable J.D. Looney  
County Auditor  
Boston, Texas

Dear Sir:

Opinion No. 0-3598  
Re: Constitutionality of House  
Bill 397, Forty-seventh  
Legislature

In your letter of May 21, 1941, you request our opinion as to the constitutionality of House Bill No. 397, Forty-seventh Legislature, sections 1 and 2 of which read as follows:

"Section 1. Whereas, serious floods and overflows, occasioning great loss of property and failure of crops, occurred in Bowie County, Texas, during and shortly prior to the year 1932, and in 1933,

"And whereas, said floods, overflows and crop failures constitute a case of great public calamity, the effect of which was felt as late as 1934;

"And whereas, the Commissioners' Court of Bowie County, Texas, because of this public calamity, in 1934 ordered the tax assessor and collector to accept in full payment of all county taxes delinquent in 1932 and 1933, and due in 1934, the sum of fifty cents on the dollar, and said order remained in force during the year 1934;

"The Legislature of the State of Texas finds and declares that said Act of the Commissioners' Court of Bowie County, Texas, is hereby validated in all things.

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"Sec. 2. The Comptroller of the State of Texas is hereby instructed to abide by the orders of the Commissioners' Court of Bowie County, Texas and to receipt as paid in full the assessed county taxes of all property owners who paid fifty cents on the dollar thereon for taxes due for the years 1932, 1933, and 1934."

Section 10 of Article VIII, State Constitution reads as follows:

"The Legislature shall have no power to release the inhabitants of, or property in, any county, city or town from the payment of taxes levied for State or county purposes, unless in case of great public calamity in any such county, city or town, when such release may be made by a vote of two-thirds of each House of the Legislature."

Upon inquiry at the office of the Secretary of State we find that House Bill No. 397 was passed by a vote of at least two-thirds of each House of the Legislature. It is our opinion that the Act in question was authorized by the quoted section of the Constitution and that same is therefore constitutional and valid.

c Yours very truly

ATTORNEY GENERAL OF TEXAS

GRL:db

APPROVED JUN 14, 1941

s/ Grover Sellers

FIRST ASSISTANT  
ATTORNEY GENERAL

By s/ Glenn R. Lewis  
Assistant

APPROVED: OPINION COMMITTEE

By BWB Chairman