



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable F. L. Massie
County Auditor
Wilbarger County
Vernon, Texas

Dear Sir:

Opinion No. 0-3707

Re: Are calves born in 1940
subject to taxation in 1941?

We are in receipt of your letter of August 16, 1941, in which you request the opinion of this department on the question set out therein as follows:

"The Waggoner interests of this County own and operate a large Ranch in this and adjoining counties, comprising something like 500,000 acres, and are raising cattle on a commercial basis.

"A question has arisen between said interest and the Commissioners' Court concerning calves raised on said ranch being subject to taxation.

"Calves dropped during the year 1940, and still owned and located on the ranch on January 1st, 1941, are such calves subject to taxes for the year 1941."

Article 7145 of the Revised Civil Statutes provides as follows:

"All property, real, personal or mixed, except such as may be hereinafter expressly exempted, is subject to taxation, and the same shall be rendered and listed as herein prescribed."

Honorable F. L. Massie, page 2

The Supreme Court of Texas in the case of Irvin v. Edwards, 47 S. W. 719, held that cattle must be assessed and taxed in the name of the person who owns them on January 1st of the tax year. Accordingly you are advised that the calves belonging to the taxpayer on January 1, 1941, are taxable for the year 1941 in the name of their owner.

Yours very truly

ATTORNEY GENERAL OF TEXAS

BY *Billy Goldberg*
Billy Goldberg
Assistant

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APPROVED AUG 22, 1941

Gerard M. Mann

ATTORNEY GENERAL OF TEXAS