



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

Honorable Charles E. Reagan  
Criminal District Attorney  
Marlin, Texas

Dear Sir:

Opinion No. 0-3921

Re: If an individual owns a tract of land less than 200 acres and valued at less than \$3,000 and the county line divides the same in half, can such landowner claim homestead exemption in both counties?

We are in receipt of your letter in which you request the opinion of this department upon the question set out therein as follows:

"If an individual owns a tract of land less than 200 acres and valued at less than \$3,000.00, and is situated with a portion in -A- county and a portion in -B- county, or in other words the county line divides the same in half, can such land owner claim homestead exemption in both counties?"

Section 1a of Article VIII of the Constitution of Texas provides as follows:

"Three Thousand Dollars (\$3,000.00) of the assessed taxable value of all residence homesteads as now defined by law shall be exempt from all taxation for all State purposes; provided that this exemption shall not be applicable to that portion of the ad valorem taxes levied for State purposes remitted within those counties or other political subdivisions now receiving any remission of State taxes, until the expiration of such period of remission, unless before the expiration of such period the board or governing body of any one or more of such counties or political subdivisions shall have certified to the State Comptroller

Honorable Charles K. Reagan, Page 2

that the need for such remission of taxes has ceased to exist in such county or political subdivision; then this Section shall become applicable to each county or political subdivision as when it shall become within the provisions hereof."

Section 51 of Article XVI of the Constitution of Texas defines a rural homestead and provides in part as follows:

"The homestead, not in a town or city, shall consist of not more than two hundred acres of land, which may be in one or more parcels, with the improvements thereon; \* \* \*"

The Constitution has defined a homestead and has exempted same from taxation without regard to whether the homestead was situated in one or more counties. We believe it obvious, therefore, that a homestead coming within the constitutional requirements and definition would not be deprived of its exemptions by virtue of the fact that it was situated in two counties.

It is the opinion of this department that in your case under the facts you submit the individual would be entitled to the homestead exemption from taxation in both counties.

Yours very truly

APPROVED SEP 29, 1941

ATTORNEY GENERAL OF TEXAS

*Robert A. Miller*  
FIRST ASSISTANT  
ATTORNEY GENERAL

By

*Billy Goldberg*  
Billy Goldberg  
Assistant

EG:eh

