



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. 0-4303
Re: Questions concerning property
upon which there are delin-
quent taxes.

We have received and considered your request for
an opinion by this department. We quote from your request:

"The Commissioners' Court of this County
has been confronted with the following problem:-

"In many instances they come in contact
with the lot or parcel of land that appears de-
linquent on the Tax Rolls for many years. They
find from actual survey and investigation that
the property is not worth on the market over
\$25.00 and the delinquent taxes, interest, pen-
alty and costs will amount to several times the
value of the property.

"Confronted with such a condition what
course of action can they take to obtain and
make settlement on the past due or delinquent
taxes and get the property placed on the rolls
at a fair value and in a tax bearing condition?"

The question which you have submitted to us is
very broad in its scope and nature and we will not attempt
to answer it specifically.

We are enclosing copies of our opinions numbered
0-930, 0-1342, 0-1462 and 0-1643, which we believe will be
of help and assistance to you. These opinions are self-
explanatory and will not be elaborated upon here.

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Section 5 of Article 7345-b, Vernon's Civil Statutes of Texas, provides that upon the trial of a tax suit the court may hear evidence and make a finding, as a part of the judgment, of the reasonable fair value (or "adjudged value") of the property as of the date of the trial which "adjudged value" shall "not necessarily be the value at the time the assessment of the taxes was made." Our conference opinion No. 3096, a copy of which is enclosed, discusses the tax years, which said section is applicable. We think this provision of the statute might afford a means of relief in such cases as are referred to in your inquiry.

APPROVED MAY 4, 1948

Yours very truly

ATTORNEY GENERAL OF TEXAS

George S. Butler
FIRST ASSISTANT
ATTORNEY GENERAL

By

Harold M. McCracken

Harold McCracken
Assistant

HM:LM

ENCLOSURES

