



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

Honorable Foster Davis  
County Attorney  
Foard County  
Crowell, Texas

Dear Sir:

Opinion No. 0-4589

- Re: 1. May current assessments be reduced by the Board of Equalization because of damage done to improvements on property by a tornado on April 28, 1942?
2. May a property owner pay delinquent taxes on one lot or tract only, where the owner has rendered his property, consisting of several lots or tracts, in solido for taxation purposes?

We have received and considered your request for an opinion from this department. The substance of your first question, as we understand it, is that because a tornado hit the city of Crowell, in Foard County, Texas, on April 28, 1942, the commissioners court is now anxious to know if it has any lawful authority to reduce assessments for the current year where improvements of property have either been seriously damaged or wholly destroyed. Your second question concerns whether or not a property owner may pay delinquent taxes on one lot or tract of his property, where said owner has rendered his property, consisting of several lots or tracts, in solido for taxation purposes.

Article 7151, F. C. S. 1925, provides that all property shall be listed for taxation between January 1 and April 30 of each year, when required by the assessor, with reference to the quantity held or owned on the first day of January, in the year for which the property is required to be listed or rendered.

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It has been held by the courts of Texas that the liability for ad valorem taxation purposes is to be determined as of January 1 of the year for which the property is required to be listed or rendered. *Winters v. Independent School District of Evant* (Civ. App.) 208 S. W. 574; *Humble Oil & Refining Company v. State* (Civ. App.) 3 S. W. (2d) 559; *Cranfill Bros. Oil Co. v. State* (Civ. App.) 54 S. W. (2d) 813; *Childress County v. State*, 127 Tex. 343, 92 S. W. (2d) 1011.

It was held in the case of *Kirby v. Transcontinental Oil Co.* (Civ. App.) 33 S.W. (2d) 472, writ of error refused, that a tax assessor and board of equalization must fix the value of property for taxation as of January 1 of the year for which it is assessed and that in fixing the value of mineral leases for taxation, conditions developing after January 1, such as the discovery of oil, cannot be considered.

Article 7206 and 7212, E. C. S. 1925, authorize the commissioners court, sitting as a board of equalization, to equalize assessments of property submitted to the board by the assessor. Although these statutes authorize the board to diminish or increase the assessments submitted to it, in proper cases, so that the assessment will be in compliance with the Constitution and the laws of this State, nevertheless, we think these statutes clearly contemplate that the board's action must be based upon valuations and property conditions as of January 1 of the year for which the assessments are made. It would follow, therefore, in answer to your first question, that the change in property conditions resulting from the effect of the tornado could not properly be considered by the board of equalization insofar as the tax roll for the current year is concerned.

The answer to your second question seems to have been clearly answered by several decisions of the courts of this State. This department has likewise ruled on this question in opinions numbered O-928 and O-1262, copies of which are enclosed for your convenience and assistance. The opinions contain a full citation of the authorities and they will not be repeated here. Your second question must be specifically answered in the negative.

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We trust that we have fully answered your inquiry.

Yours very truly

ATTORNEY GENERAL OF TEXAS

*Harold McCracken*  
BY

Harold McCracken  
Assistant

HMOC:AMM

APPROVED MAY 20, 1942

*Gerrald Brown*

ATTORNEY GENERAL OF TEXAS

