



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GROVER SELLERS
ATTORNEY GENERAL

Honorable John C. Bianchi
County Auditor
Victoria County
Victoria, Texas

Dear Sir:

Opinion No. 0-6197

Re: The buildings and grounds of Yucca Heights Reservation, a military reservation, the property of the War Department of the United States are not taxable for state, county, and school purposes.

Quoted here below is a part of your letter submitting to this office your request for an opinion on the above-captioned subject:

"Yucca Heights is a housing reservation, accommodating 252 families, located and is part of the Aloe Army Air Field, consisting of 166 Civilians and 86 enlisted men. The pay rentals of the above units are according to salary basis, scale and size of apartments; Maximum \$43.00 per month rent.

"The title of the above land rests in the name of the War Department and the purpose, being a military reservation. The grounds and buildings are maintained by the Post Engineers attached to Aloe Army Air Field, with direct supervision of the Commanding Officer at Aloe Field. The total acreage comprising Aloe Army Air Field is 1073.41 acres.

"Now, the question is, that, this land came out of and was part of the Aloe Common School District of Victoria County, assessing and collecting taxes at the rate of .30¢ per hundred dollar valuation, for maintenance and operation of this Common School District. Therefore, at present there are some 40 grammar grade pupils within this Yucca Heights Reservation seeking grade school education.

Honorable John C. Bianchi, page 2

"I would appreciate an opinion as soon as possible on this matter, whether or not the buildings and grounds of Yucca Heights Reservation, are taxable for School, State and County purposes.
* * *

Our statutes exempt property owned by the United States Government from taxation in the following language:

"Article 7150. Exemption from Taxation.

"Section 4. Public Property. All property, whether real or personal, belonging exclusively to the United States, provided that such exemption from taxation shall not include any real property subject to taxation under any federal statute applicable thereto."

The above-quoted provision is Article 7150 of Vernon's Annotated Civil Statutes as amended by the Acts of 1943, Forty-eighth Legislature, page 472, chapter 316, section 1. The law was amended in this manner in order to accept on behalf of the State of Texas certain acts of the United States Congress permitting the taxation of real estate owned by federal agencies named and specified in the congressional acts.

However, Congress has not passed any legislation providing for or permitting the taxation of real estate and improvements thereon owned by the War Department and used for a military purpose. We must, therefore, advise you that the buildings and grounds of Yucca Heights Reservation, as described in your letter, are not taxable for school, state and county purposes.

Yours very truly,

ATTORNEY GENERAL OF TEXAS

By

Robert F. Cherry
Robert F. Cherry
Assistant

APPROVED SEP 23 1944

John C. Bianchi
ATTORNEY GENERAL OF TEXAS

RFC/JCP

