



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GROVER SELLERS
ATTORNEY GENERAL

Honorable Gibb Gilchrist, President
Agricultural and Mechanical College of Texas
College Station, Texas

Dear Mr. Gilchrist:

Opinion No. 8-6832

Re: Is the A. & M. College required to pay taxes on its land to the Burleson County Improvement District No. 1?

In your letter you state that the Agricultural and Mechanical College of Texas owns three separate tracts of land in Burleson County, located in the Burleson County Improvement District No. 1, which has outstanding bonds. You ask us the following question: "May we therefore ask you to advise us whether or not the Agricultural and Mechanical College is subject to and can legally pay the special levee tax mentioned above (assessed by the District to pay said bonds) on its land and other property located in Burleson County Improvement District No. 1."

In our Opinion No. 0-1861, addressed to Honorable J. W. Cahoun, Comptroller of the University of Texas, approved February 23, 1940, we held that property conveyed to the Board of Regents, for the use and benefit of the University of Texas, was exempt from all taxes. We think this opinion is applicable to the question you submit, and that the A. & M. College is exempt from the payment of said tax to the Burleson County Improvement District No. 1. We enclose herewith a copy of said opinion.

In addition to the authorities cited in the above opinion, we call your attention to an opinion written by the Court of Civil Appeals in the case of Lower Colorado River Authority v. Chemical Bank & Trust Company, 185 S. W. (2) 461, in which the Court of Civil Appeals held that the Lower Colorado River Authority was exempt from the payment of all taxes on its property which is used for governmental purposes.

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This morning, October 31st., the Supreme Court affirmed the judgment of the Court of Civil Appeals.

It is therefore our opinion that the Agricultural & Mechanical College is exempt from the payment of taxes to the Burleson County Improvement District No. 1.

Very truly yours

ATTORNEY GENERAL OF TEXAS

By

Geo W Barcus

Geo. W. Barcus
Assistant

GWB-MR

Enclosure

APPROVED NOV 5-1945
FIRST ASSISTANT
ATTORNEY GENERAL

COMMITTEE
BY *BWB*
CHAIRMAN