



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GROVER SELLERS
ATTORNEY GENERAL

Honorable T. M. Trimble, First Assistant
State Superintendent of Public Instruction
Austin, Texas

Dear Sir:

Opinion No. O-7360

Re: Taxation and bonded
indebtedness of land
purchased by Fort Worth
in Everman Independent
School District, for an
air port.

From the correspondence attached to your letter of August 16, -1946, it appears that the City of Fort Worth has acquired land for an air port within the geographical boundaries of Everman Independent School District. The school officials have inquired whether the air port property will be taxable to the City of Fort Worth, and whether the City will be held responsible for a portion of the bonded indebtedness of the district.

In connection with these questions we enclose copy of our opinion No. O-4775, in which the County Auditor of Taylor County was advised that an air port acquired by the City of Abilene was exempt from taxation by the school district wherein the land purchased for the air port was located. In addition to the cases cited in the enclosed opinion, your attention is invited to the following cases on the same subject: Corporation of San Felipe De Austin v. State, 111 Tex. 108, 229 S. W. 845; A & M Cons. I. S. D. v. City of Bryan, 143 Tex. 348, 184 S. W. 2d 914; L. C. R. A. v. Chemical Bank and Trust Co. (Sup. Ct.) 190 S. W. 2d 48; Davis v. Burnett, 77 Tex. 3, 13 S. W. 613; Daugherty v. Thompson, 71 Tex. 192, 9 S. W. 99.

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The acquisition of the property within Everman Independent School District would not render the City of Fort Worth responsible for any portion of the school district indebtedness, save only to the extent that the property acquired might be subject to taxes if used by the City for other than public purposes.

Yours very truly

ATTORNEY GENERAL OF TEXAS

Gaynor Kendall
By

Gaynor Kendall
Assistant

APPROVED AUG 31 1948
Carl [Signature]
FIRST ASSISTANT
ATTORNEY GENERAL

GK:ms

Enclosure

APPROVED
OPINION
COMMITTEE
BY *BLW*