



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**PRICE DANIEL
ATTORNEY GENERAL**

September 10, 1951

Hon. Robert S. Calvert
Comptroller of Public Accounts
Austin, Texas

Opinion No. V-1273

Re: Applicability of tax
authorized by Section
1-a of Article VIII
of the Constitution
to University of Texas
endowment lands.

Dear Sir:

Your request for an opinion reads in part
as follows:

"In 1930 the people amended Sec. 16 of Article VII of the State Constitution authorizing counties in which University of Texas endowment lands were located to levy a tax for county purposes against such lands equal to the tax imposed upon privately owned lands for county purposes. The county of Winkler has within its boundary quite a large acreage of the endowed University lands. The Tax Assessor-Collector of Winkler County has asked this department whether the University of Texas endowment lands located within Winkler County are subject to the 30¢ tax authorized by Sec. 1-a of Article VIII of the Constitution of Texas from and after January 1, 1951. I shall thank you to advise this department the correct answer to the question submitted by the Assessor-Collector of Winkler county.

"The 52nd Legislature, Regular Session, made an appropriation to pay taxes on these University owned lands but apparently did not take into account the tax authorized under Sec. 1-a of Article VIII of the Constitution, and the appropriation does not include sufficient money to pay the tax levied under this section of the constitution."

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Section 16[a] of Article VII, the Texas Constitution provides:

"All land mentioned in Sections 11, 12, and 15 of Article VII, of the Constitution of the State of Texas, now belonging to the University of Texas shall be subject to the taxation for county purposes to the same extent as lands privately owned; . . ."

Sections 11, 12, and 15 of Article VII all relate to lands that are a part of the permanent University fund of the University of Texas.

Section 1-a of Article VIII of the Texas Constitution provides in part:

"From and after January 1, 1951, no State ad valorem tax shall be levied upon any property within this State for general revenue purposes. From and after January 1, 1951, the several counties of the State are authorized to levy ad valorem taxes upon all property within their respective boundaries for county purposes, except the first Three Thousand Dollars (\$3,000) value of residential homestead, not to exceed thirty cents (30¢) on each One Hundred Dollars (\$100) valuation, in addition to all other ad valorem taxes authorized by the Constitution of this State, provided the revenue derived therefrom shall be used for construction and maintenance of Farm to Market Roads or for Flood Control, except as herein otherwise provided."

The University lands in Winkler County are a portion of the permanent University fund, and have been in such fund since 1884. Section 1-a of Article VIII authorizes the several counties of the State to levy ad valorem taxes upon all property within their respective boundaries, except the first Three Thousand Dollars (\$3,000.00) valuation of residential homesteads, not to exceed thirty cents (30¢) on each One Hundred Dollars (\$100.00) valuation, in addition to all other ad valorem taxes authorized by the State Constitution. That portion of

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Section 16 [a], supra, which states "that University of Texas lands shall be subject to the taxation for county purposes to the same extent as lands privately owned" is prospective in nature in that new, as well as present county taxes are to be assessed against the taxable University lands in the same manner as against privately owned lands.

In view of the clear and unambiguous language in the above constitutional amendments, it is our opinion that the University of Texas permanent endowment lands located in Winkler County are subject to the thirty cents (30¢) tax provided in Section 1-a of Article VIII of the Texas Constitution.

SUMMARY

The University of Texas permanent endowment lands located in Winkler County are subject to the thirty cents (30¢) tax authorized by Section 1-a, Article VIII, Constitution of Texas.

APPROVED:

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County Affairs Division

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Very truly yours,

PRICE DANIEL
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By *Bruce Allen*
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