



THE ATTORNEY GENERAL  
OF TEXAS

AUSTIN 11, TEXAS

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ATTORNEY GENERAL

May 28, 1953

Hon. Allan Shivers  
Governor of Texas  
Capitol Station  
Austin, Texas

Letter Opinion MS-45

Re: Validity of House Bill 361, an  
act exempting the San Antonio  
Conservation Society from tax-  
ation.

Dear Governor:

We have carefully examined House Bill 361 which pur-  
ports to exempt the property of the San Antonio Conservation  
Society which was chartered for the purpose of preserving his-  
torical landmarks and sites.

Section 2 of Article VIII of the Texas Constitution  
provides in part:

". . . the legislature may, by general laws,  
exempt from taxation public property used for pub-  
lic purposes; . . ."

Section 56 of Article III of the Texas Constitution provides  
in part as follows:

"The legislature shall not, except as other-  
wise provided in this constitution, pass any local  
or special law, authorizing: . . . exempting proper-  
ty from taxation; . . ."

It is our opinion that House Bill 361 is violative of  
the above constitutional provisions. The court in the case of  
City of San Antonio v. Young Men's Christian Ass'n., 285 S.W.  
844 (Tex.Civ.App. 1926 error ref.), held an act exempting prop-  
erty of Young Men's Christian Association from taxation was  
violative of the Texas Constitution prohibiting special or lo-  
cal laws from exempting property from taxation. It is clear  
to us that the act in question is a special law and not a gen-  
eral law.

Yours very truly,

JOHN BEN SHEPPERD  
Attorney General

By  
W. V. Geppert,  
Assistant

WVG:mg:wb