



THE ATTORNEY GENERAL,
OF TEXAS

JOHN BERN SHERRETT
ATTORNEY GENERAL

AUSTIN 10, TEXAS

March 31, 1955

Hon. James Weeks
County Attorney
Lubbock County
Lubbock, Texas

Opinion No. MS-190

Re: Exemption from taxation of
property owned and used by
the World-Wide Missionary
Crusader, Incorporated, of
Lubbock, Texas.

Dear Mr. Weeks:

You request the opinion of this office as to whether under the facts submitted by you and other facts available to us in the file, the above named corporation, owning certain real estate in Lubbock County, is exempt from ad valorem taxation under the constitution and statutes of this State. You state in your opinion request:

"Article 7150, Subsection 1, exempts from taxation 'actual places of religious worship'. I have been unable to find any case which holds that a house and lot used for the printing and dissemination of religious matters is an actual place of religious worship."

Neither have we been able to find any such case.

The courts make a distinction between activity in the furtherance of religious work and actual places of religious worship which is very well expressed in the case of City of San Antonio v. Young Men's Christian Association, 285 S. W. 844 (Tex. Civ. App. 126, error ref.), in the following language:

"The Constitution does not permit the exemption for 'furthering religious work,' but only to 'actual places of religious worship.' . . ."

See other authorities and cases cited. See also case of Church v. Bullock, 104 Tex. 1, 109 S. W. 115 (1908).

Hon. James Weeks, page 2, Opinion No. MS-199

You are, therefore, respectfully advised that in our opinion the property of the World-Wide Missionary Crusader, Incorporated, of Lubbock, Texas, is not exempt from ad valorem taxation under the constitution and statutes of this State.

Yours very truly,

JOHN BEN SHEPPERD
Attorney General

APPROVED:

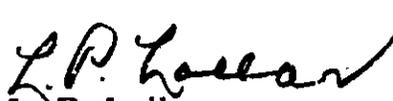
L. P. Lollar
Taxation Division

John Atchison
Reviewer

J. A. Amis, Jr.
Reviewer

Robert S. Trotti
First Assistant

By



L. P. Lollar,
Assistant