



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**WILL WILSON  
ATTORNEY GENERAL**

June 20, 1958

Honorable Robert S. Calvert  
Comptroller of Public Accounts  
Capitol Station  
Austin, Texas

Opinion No. WW-461.

Re: Are state soil conservation districts, defined in Article 165a-4, Vernon's Civil Statutes, subject to compliance with the provisions of the State Property Accountability Act, House Bill 753, Acts of the 52nd Legislature, Regular Session, 1951?

Dear Mr. Calvert:

You have requested this office to furnish you an opinion concerning the following questions:

"1. Are State Soil Conservation Districts defined in Art. 165a-4, R.C.S., subject to compliance with the provisions of the State Property Accountability Act, H. B. 753, Acts of the 52nd Legislature?

"2. In the event question No. 1, is answered in the affirmative, then under Section 5, Sub-Section (a) of H. B. 753, would the State Soil Conservation Board act as Property Manager for the various Conservation Districts?"

Section 3(1) of Article 165a-4, Vernon's Civil Statutes, provides:

"(1) 'District' or 'Soil Conservation District' means a governmental subdivision of this State, and a public body corporate and politic, organized in accordance with the provisions of this Act, for the purposes, with the powers, and subject to the restrictions hereinafter set forth."

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Section 2 of House Bill 753, Acts of the 52nd Legislature, Regular Session, 1951, which is codified as Article 6252-6, Vernon's Civil Statutes, provides in part:

"(a) 'Agency' shall include any State department, agency, board or other instrumentality, whether it is financed in whole or part by funds appropriated by the Legislature or not; but shall not include local political subdivisions of the State, such as counties, cities, towns, school districts, flood control districts, irrigation districts, and the like." (Emphasis added).

The remaining portions of House Bill 753 (the State Property Accountability Act) require such "agencies" to be responsible for State property entrusted to them, and gives the Comptroller and State Auditor certain responsibilities in the administration of the Act, including the keeping of centralized records upon such property.

Your question No. 1 apparently hinges upon a determination of whether a soil conservation district is "a local political subdivision" within the meaning of the last quoted Section. The plain wording of this Section, in our opinion, indicates that the Legislature did not intend for the Act to apply to local political subdivisions of the kind involved in your question. "Flood control districts, irrigation districts, and the like" would certainly include soil conservation districts, and, therefore, such districts would be excluded.

Since our answer to your question No. 1 is in the negative, then it becomes unnecessary for us to answer question No. 2.

#### SUMMARY

State soil conservation districts, defined in Article 165a-4, Vernon's Civil Statutes, are not subject to compliance with the provisions of the State Property Accountability Act, House Bill No. 753, Acts of the 52nd

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Legislature, Regular Session, 1951,  
Chapter 356, page 602 (Article 6252-6,  
Vernon's Civil Statutes).

Yours very truly,

WILL WILSON  
Attorney General of Texas

By



Ralph R. Rash  
Assistant

RRR:jl:pf

APPROVED:

OPINION COMMITTEE

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REVIEWED FOR THE ATTORNEY GENERAL

By: W. V. Geppert.