



**THE ATTORNEY GENERAL  
OF TEXAS**

**CRAWFORD C. MARTIN  
ATTORNEY GENERAL**

**AUSTIN, TEXAS 78711**

May 9, 1967

Hon. R. H. Cory, Chairman,  
State Affairs Committee  
House of Representatives  
Austin, Texas

Opinion No. M-70

Re: Constitutionality of  
H.B. 1187, 60th  
Legislature, Regular  
Session, 1967.

Dear Representative Cory:

You ask the opinion of this office as to whether House Bill Number 1187, now pending in the 60th Legislature, Regular Session, 1967, is constitutional.

This Bill, in creating appraisal service districts and boards for the appraisal and assessment of all real property and certain types of personal property for the purpose of taxation, entirely eliminates the County Tax Assessor and Collector from the performance of such duties and therefore conflicts with and is antagonistic to Section 14 of Article VIII of the Texas Constitution, which provides:

"Sec. 14. Except as provided in Section 16 of this Article, there shall be elected by the qualified voters of each county, an Assessor and Collector of Taxes, who shall hold his office for four years and until his successor is elected and qualified; and such Assessor and Collector of Taxes shall perform all the duties with respect to assessing property for the purpose of taxation and of collecting taxes, as may be prescribed by the Legislature." As amended Nov. 8, 1932; Nov. 2, 1954.

Since the Constitution provides that the County Tax Assessor and Collector "shall perform all the duties with respect to assessing property for the purpose of taxation", and this necessarily includes the duty of appraisal which is the setting of the valuation of taxable property for the purpose of taxation, it is evident that House Bill 1187 is in violation of Section 14 of Article VIII of the Texas Constitution.

Hon. R. H. Cory, page 2 (M- 70)

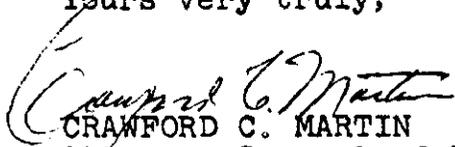
The appraisal to be made by the Appraisal Service District Board as provided in the Act is not advisory to the Tax Assessor and Collector as the Act specifically provides in Section 5(b) that the appraisal made by such Board "shall be used by all taxing jurisdictions within the county".  
(Emphasis added)

It appears that other sections of this bill also violate other provisions of Article VIII which would render it unconstitutional; however, since the bill clearly violates Sec. 14 of Art. VIII, there is no necessity for discussing these various provisions.

#### S U M M A R Y

House Bill 1187, 60th Legislature of Texas, Regular Session, 1967, is unconstitutional. It violates Section 14 of Article VIII of the Texas Constitution as well as other Sections of said Article VIII.

Yours very truly,

  
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Attorney General of Texas

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APPROVED:  
OPINION COMMITTEE

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