

MONTHLY REPORT
OF THE
ATTORNEY GENERAL
OF THE
STATE OF TEXAS

Public Library

APR 3 - 1940



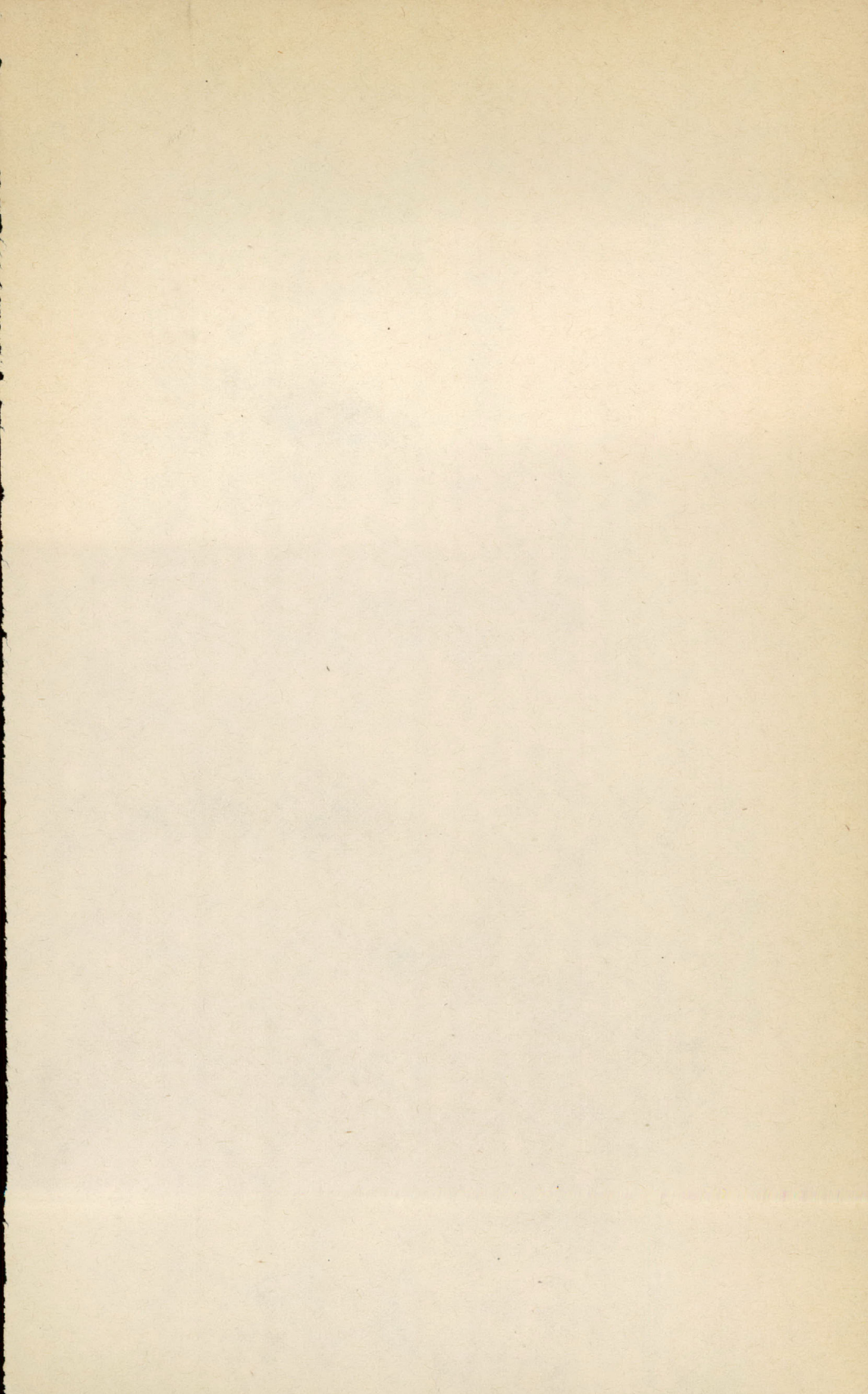
Texas

GERALD C. MANN
ATTORNEY GENERAL

VOLUME 1, NUMBER 6

JULY, 1939

FIRM FOUNDATION PUBLISHING HOUSE
Austin, Texas



MONTHLY REPORT
OF THE
ATTORNEY GENERAL
OF THE
STATE OF TEXAS



GERALD C. MANN
ATTORNEY GENERAL

VOLUME 1, NUMBER 6

JULY, 1939

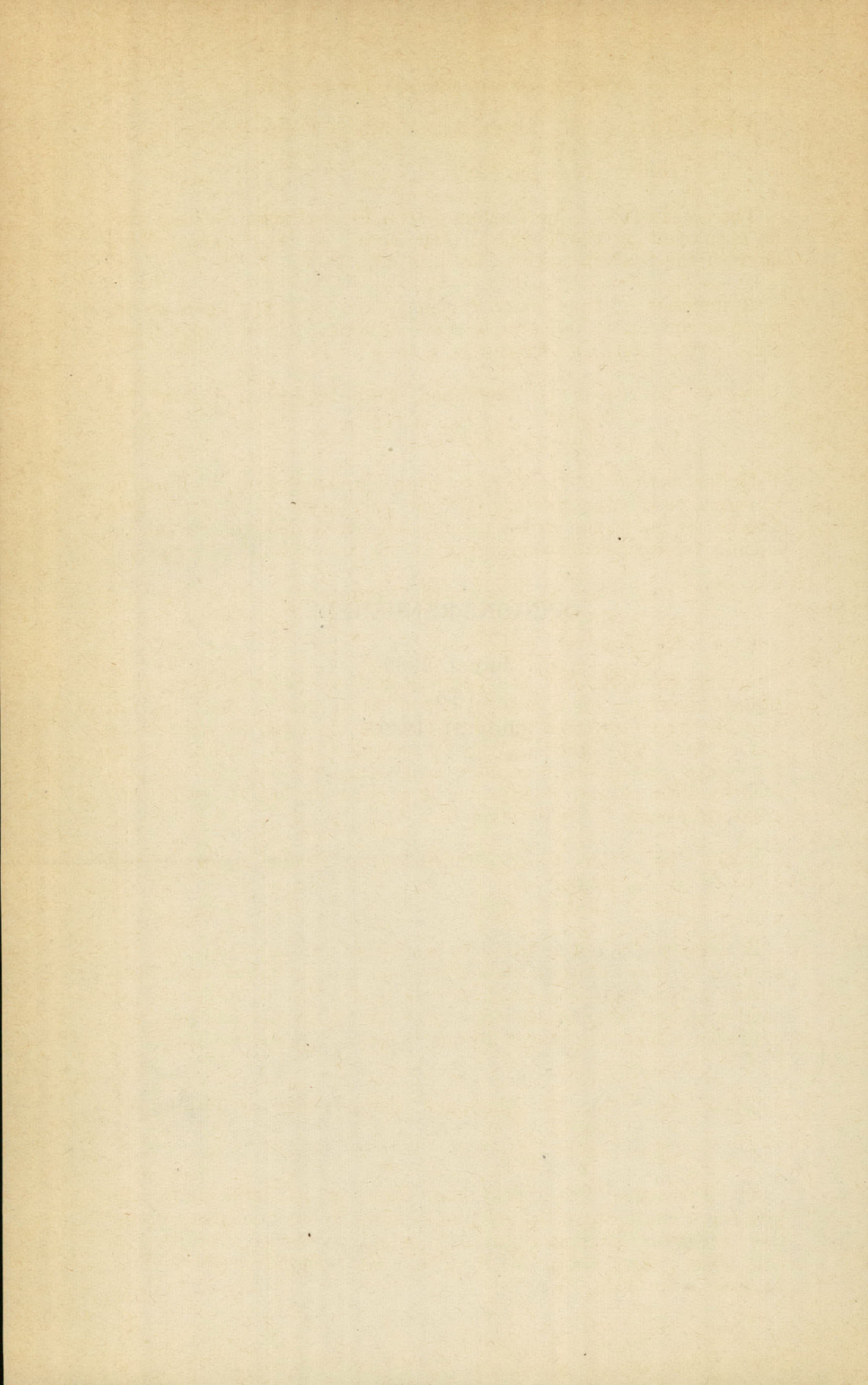
FIRM FOUNDATION PUBLISHING HOUSE
Austin, Texas

OPINIONS RENDERED

July 1, 1939

To

July 31, 1939



0-110 To: C. W. Butler, Jr., Member, Texas Prison Board,
Crockett
Date: June 29, 1939

The son-in-law of the warden of the Texas Prison System may be employed by the Texas Prison Board as the General Manager of the System. Arts. 432 and 433, P. C.

A member of the Texas Prison Board may not keep an inmate or convict at his home to serve as cook, yard boy, chauffeur, etc. Arts. 6166a and 6166g, R. C. S.

0-114 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 14, 1939

Under Article 7057a, R. C. S., a pipe line company such as the Cordova Gathering System, a first purchaser of oil from producers, is liable for gross production taxes on overage oil resulting from inaccurate gauging at the time the oil was run.

0-223 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 6, 1939

Article 5538, R. C. S. (suspending statutes of limitations upon *causes of action* for a certain period after death) does not toll or stop the running of the limitation period fixed by subsection (c) of Art. 7065a-13, V. A. C. S., for the filing of refund claims for motor fuel taxes, inasmuch as a cause of action is not created by such refund statute nor is a pure statute of limitations created by such Article 7065a-13.

0-299 To: Bert Ford, Administrator, Texas Liquor Control Board
Date: July 6, 1939

A brewery is not entitled to a refund or deduction for the amount of taxes paid on broken bottles, which contain beer upon which a tax has been paid, nor is it entitled to a refund on bottles of beer that are broken upon which the tax has not been paid and which are stored in the brewery. Art. 666-23, V. A. P. C.

0-307 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 14, 1939

The Firestone Tire and Rubber Company is liable under the law for a chain store tax on places of business operating under the "Firestone Budget Plant Agreement" contract submitted to this office. Art. 1111d, V. A. P. C.; *Gulf Refining Co. v. Fox*, 11 Fed. Sup. 425.

0-436 To: Walter C. Woodward, Chairman, Board of Insurance Commissioners
Date: July 14, 1939

A statewide mutual assessment life insurance company operating under the provisions of Article 4859f, R. C. S., which has had transferred to it the membership of other companies is not entitled to make deductions from gross premiums of premiums paid by such transferred members as the "acquisition cost of all of the first year's premiums" in determining the net taxable premiums under Article 7064a, R. C. S.

0-458 To: Bascom Giles, Commissioner, General Land Office
Date: July 18, 1939

Under oil and gas lease No. 21518, covering S. F. 13371 (the land having been sold under Ch. 271, Acts 1931, Art. 5212-1c, V. A. C. S. by the State) the State of Texas has no legally enforceable right to participate in the bonus, rentals and royalties provided in such lease, other than to the extent of a 1/16th free royalty. *Winterman v. McDonald*, 102 S. W. (2d) 167; *Schlitter v. Smith*, 101 S. W. (2d) 543.

0-461 To: Bascom Giles, Commissioner, General Land Office
Date: July 14, 1939

Under the facts submitted to this office the State of Texas is entitled to one-half of the consideration paid to the Sabine Royalty Company under an instrument conveying mineral rights to B. F. Farris and the Roundup Oil and Gas Company inasmuch as the State was the owner of a 1/3 undivided interest in the oil, gas and other minerals at the time of the execution of the instrument. Arts. 5367-5368, R. C. S. (Relinquishment Act).

0-503 (Conference Opinion 3074)
To: L. L. Geren, County Attorney, Limestone County
Date: March 30, 1939

Opinion 0-503 was rewritten as Conference Opinion 3074. See paragraph 3 of the report of the opinion in Vol. 1, No. 2, *Monthly Report of the Attorney General*, at p. 87.

0-595 To: Chas. H. Theobald, County Attorney, Galveston County
Date: July 21, 1939

The Commissioners' Court of Galveston County does not have authority to employ lifeguards for the Galveston beach and pay such life guards for their services out of county funds. Such an expenditure would not be for "county business." Sec. 18, Art. V, Texas Constitution.

0-643 To: R. I. Bledsoe, County Attorney, Presidio County
Date: June 13, 1939

1. Article 7283, V. A. C. S., as amended does not govern the redemption of land sold under a decree and judgment of court for state, county and common school district taxes. The applicable statutes are Articles 7284a and 7284b, V. A. C. S.; *Hinkson v. Lorenzo I. S. D.*, 109 S. W. (2d) 1008.

2. The owner of land sold under judgment and decree of court for state, county and common school district taxes could not be required, as a condition to the redemption of such land, to pay or reimburse the purchaser at such sale for delinquent interest on school lands paid by him to the state to protect such lands from forfeiture during the redemption period. The owner would be entitled to a full and complete redemption by following Articles 7284a and 7284b, R. C. S. Nevertheless, the land will return to the owner charged with the state's lien for delinquent interest and the purchaser at the tax sale would become subrogated by virtue of his payment of this interest to the lien. *Meador v. Wagner*, 70 S. W. (2d) 794.

0-678 To: Roy Sansing, County Attorney, Lipscomb County
Date: July 28, 1939

The district court has original jurisdiction to try a delinquent tax suit and foreclose a tax lien on land for taxes accruing both prior to and subsequent to the death of the decedent without first presenting a claim for such taxes to the administrator or executor of the estate. Arts. 3509, 3522, 3528, 3530; *Graham v. Russell*, 152 Ind. 186, 52 H. E. 806; *In re Adams' Estate*, 272 H. W. 19.

0-681 To: Quincy Hawkins, County Auditor, Henderson
County
Date: July 12, 1939

The costs collected in a case in which the defendant was charged with driving while intoxicated (Art. 803, P. C.) should be deposited in the Officers' Salary Fund of the county in which such costs were collected. Article 3912e, R. C. S. The fine should be deposited in the General Fund of the county (Art. 7700, R. C. S.) to be expended for the purposes enumerated in *Article 6700, R. C. S.*

0-701 To: E. L. Shelton, County Auditor, Johnson County
Date: July 20, 1939

A commissioners' court in reassessing taxes on unknown and unrendered properties (Art. 7350) or in cases of invalid prior assessments (Arts. 7346, 7347, R. C. S.) should provide a valuation in accordance with values in the particular year involved in order that taxation may be equal and uniform. Sec. 1, Art. VIII, Texas Constitution. However, in this matter the commissioners' court has much discretion. See also 0-102 and 0-930.

0-754 (Conference Opinion 3068)

To: Homer Garrison, Jr., Director, Department of
Public Safety

Date: May 24, 1939

A Texas resident who owns a truck-tractor or trailer used only outside the State cannot operate such vehicle in the State of Texas for any purpose without first securing a Texas license. Arts. 6686, R. C. S., 827b, V. A. P. C.

A Texas dealer cannot drive a new truck from the state line to his place of business and transport thereon a smaller truck or trailer. They may be transported or operated by him from the state line to his place of business upon compliance with the provisions of Art. 6686, R. C. S., but neither vehicle can be utilized as a carrier for the other.

0-765 (Conference Opinion 3069)

To: Tom F. Coleman, Jr., County Attorney, Angelina
County

Date: July 1, 1939

That portion of Article 2750a, R. C. S., as amended, which provides that no contract may be signed by common or common consolidated school trustees until the newly elected trustee has qualified and taken the oath of office is in violation of Sec. 35 of Art. III, Constitution of Texas, and therefore void.

Common and common consolidated school trustees may execute valid contracts with principals, superintendents and teachers for a period not in excess of two years although an election for trustees has been held in the district and the newly elected trustees have not qualified and taken the oath of office. Art. 2750a, R. C. S.

Former Opinions 0-04, 0-309 and 0-952 modified.

0-770 To: Peyton Burke, County Auditor, Falls County

Date: July, 1939

The county auditor has no legal authority to approve a claim submitted to him on a bid for machinery accepted by the commissioners' court which was not the lowest bid and which bid exceeded the maximum amount set out in the notice to bidders. Art. 1659, 1661, R. C. S.

The commissioners' court is without authority to permit a change in the specifications for machinery after an attempted letting of the contract so as to make the bids received within the maximum amount set out in the notice to bidders. *Webster v. Belote*, 138 S. W. 721, Art. 1659, R. C. S.

0-811 To: W. J. Muller, County Attorney, Kinney County
Date: May 30, 1939

Under Art. 3926, R. C. S., a county judge is entitled to a commission of one-half of one per cent upon all cash received by an executor including money borrowed by the executor to pay claims against the estate. *Goodwin v. Doins*, 280 S. W. 512; *Von Knowneritz v. Ziller*, 245 S. W. 423.

0-812 To: Mortimer Brown, Executive Secretary, Teacher Retirement System
Date: July 17, 1939

Under the Teacher Retirement Act (S. B. 47, 45th Leg., Art. 2922, V. A. C. S.) a member of the System must pay the \$1.00 annual membership fee to the Expense Fund each year, so long as the membership continues although such member may not be actually employed in the public schools of Texas for a given year. However, the Board of Trustees is not vested with power to transfer \$1.00 each year from a member's account in the Teacher Saving Fund to the Expense Fund for the purpose of covering the annual membership fee.

0-818 To: S. B. Buchanan, Jr., County Attorney, Val Verde County
Date: June 7, 1939

The exemption of certain written evidences of indebtedness from the stamp tax (Art. 7047e, R. C. S.) when secured by certain types of personalty as set out in subsection (a) of S. B. 24, 46th Leg., (amending Art. 7047e) extends to liens on all livestock on ranches and to ranch implements necessary for the use of a person carrying on that business.

0-821 To: Tom C. King, State Auditor and Efficiency Expert
Date: July 5, 1939

Under Sec. 7 of S. B. 432, R. S., 46th Leg., an amount not exceeding the tax loss sustained through the presence within *the boundaries of a school district of university lands may be* allocated to a school district without the showing of need such as is required of other districts in applications for rural aid under the terms of H. B. 133, Ch. 60, Acts 1937, 45th Leg., 2nd C. S.

The amendment to H. B. 133, Ch. 60, Acts 1937, 45th Leg., 2nd C. S. (S. B. 432, R. S., 46th Leg.) does not affect school districts having within their boundaries land purchased by the Federal Governments for National Forests, and such districts must still meet the need requirements set out in H. B. 133, supra, in application for rural aid. See also Opinion 0-334.

The tax "loss sustained" by the presence of university lands within the boundaries of a school district as that term is used in Sec. 7 of H. B. 133, Ch. 60, Acts 1937, 45th Leg., 2nd C. S., as amended by S. B. 432, Acts 46th Leg., 1939, is not limited to any particular tax but would include loss to the bond as well as the maintenance fund. Opinion 0-821.

S. B. 432, supra, became effective on May 8, 1939, and is an amendment to the appropriation bill providing the "equalization fund" for the 1937-1939 biennium. The payment for losses provided for therein may be paid out of the Salary Aid Fund appropriated for the 1938-1939 fiscal year.

S. B. 432, supra, does not make it mandatory that the full amount of the "tax loss" because of the presence of university lands be made up to the school district. Such tax loss is merely the maximum amount which may be paid to a district claiming rural aid under the terms of S. B. 432, without regard to need.

If a school district containing university lands presents an application for rural aid as any other district, showing a need under H. B. 133 in excess of the "tax loss" sustained on account of having such untaxable lands, the maximum allocation to such a district would be the amount "needed" rather than the tax loss; and the amount receivable for "tax losses" should be included as revenue in the school district's budget before calculating such district's budgetary need.

The caption or title of S. B. 432, Acts 46th Leg., 1939, is sufficient. 39 Tex. Jur. 102; *Love v. Commissioners' Court*, 69 S. W. (2d) 153; *Katz v. State*, 54 S. W. (2d) 130 (dicta); *State v. McCracken*, 42 Tex. 383, and the act as a whole is valid.

0-863 To: Tom F. Coleman, Jr., County Attorney, Angelina
County

Date: July 6, 1939

Although Art. 432, P. C., is not applicable, a contract for laundry work between the board of managers of a county hospital and a laundry, one of the owners of which is a doctor and member of the board, is contrary to public policy and void. *Willis v. Abbey*, 27 Tex. 202.

0-871 To: L. R. Thompson, County Auditor, Taylor County
Date: July 6, 1939

Lands and buildings given to a college as an endowment fund not falling within the classes of property mentioned in Sec. 2 of Art. VIII, Constitution of Texas, as exempt from taxation are not so exempt. Art. 7150, R. C. S.; *Morris v. Lone Star Chapter No. 6, Royal Arch Masons*, 5 S. W. 519.

0-873 To: Chas. C. McMillan, County Attorney, San Augustine County
Date: July 14, 1939

Warrants issued by a county for current expenses are void, where no provision is made as provided in Sec. 7 of Art. XI of the Constitution of Texas at the time the obligation is incurred and it is intended that they shall be paid out of revenues of future years, or where such warrants when added to valid outstanding warrants against the fund exceed the available balance and lawfully contemplated or expected revenues for that year. What may be reasonably and lawfully contemplated or expected revenues for the year does not necessarily depend upon actual collections. *Brezeale v. Stength*, 196 S. W. 247; *McNeil v. City of Waco*, 89 Tex. 83, 33 S. W. 322.

0-879 To: Walter C. Woodward, Chairman, Board of Insurance Commissioners
Date: June 29, 1939

Sec. 2a of H. B. 373, 43rd Leg. as amended (Art 4859f, R. C. S., as amended) does not have the effect of making a foreign life insurance company liable for the payment of taxes imposed upon premiums received from reinsurance of a fraternal benefit society such as the Shrine Benefit Fund, subsequent to the effective date of the act, and the Capital Life Insurance Company of Denver, Colorado, under the circumstances set forth is not liable for the tax imposed by Art. 4769, R. C. S.; Arts. 4857, 4858a, 4820, 4823, 4779, 7064a, R. C. S.

The payment of premiums by a fraternal benefit society or the Shrine Benefit Fund for reinsurance to the Capital Life Insurance of Denver, Colorado, a foreign insurance company, does not represent premiums collected from "citizens of the state" within the meaning of Art. 4769, R. C. S.

0-383 To: Fred T. Porter, County Attorney, Kaufman County
Date: July 21, 1939

Under the charter of the City of Terrell when construed with Art. XI, Sec. 5 of the Constitution of Texas and Art. 1165, R. C. S., the maximum tax rate for all purposes (exclusive of the building of sidewalks) is \$2.25 on the \$100.00 valuation. This is inclusive of the school tax for the City of Terrell has assumed complete control of the city school system.

Sources of revenue other than that obtained through the levy of ad valorem taxes cannot be considered in determining the amount of general obligation bonds that may be issued by the city. *City of Houston v. McCraw*, 113 S. W. (2d) 1215.

The City of Terrell may authorize the issuance of bonds for street improvements and levy a tax in payment thereof from any source not otherwise restricted by the charter. Art. 22 of the charter imposes no restriction but Art. 18 of the charter limits the total amount which may be levied for street and bridge purposes.

0-892 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 20, 1939

Neither a company owning and operating its own gathering system and thereby transporting its own oil from its producing leases to a pipe line nor a company operating as an integrated unit transporting its own oil from its producing leases to its own refinery is liable for the ad valorem tax on intangible assets imposed by Article 7105, as amended, R. C. S. Neither of such companies is an "oil pipe line company" or a "common carrier pipe line company" within the meaning of Article 7105. *Reagan Oil Purchasing Co. v. State*, 110 S. W. (2d) 1194; *U. S. v. Ohio Oil Co.*, 234 U. S. 548, 34 Sup. Ct. 956, 58 L. ed. 1459.

Both a company operating its own leases, buying oil from other producers in the field and transporting this oil to connecting trunk lines and a company gathering its own oil together with other oil purchased in the field and transporting the same to its own refinery are liable for the ad valorem tax on intangible assets imposed by Article 7105, as amended, V. A. C. S.; while neither of these companies are "common carrier pipe line companies" within the meaning of Art. 7105, they are each an "oil pipe line company" within the statute.

0-900 To: I. E. Lanier, County Auditor, Cass County
Date: July 28, 1939

A sheriff who receives a salary as compensation for his services should be paid the sum of 4c for each mile traveled in his own automobile in the discharge of official business. Art. 3899, R. C. S.

0-901 To: H. A. Hodges, County Auditor, Williamson County
Date: July 10, 1939

A sheriff or constable is not entitled to a fee for arrest when he is present and the arrest is made by a highway patrolman. Art. 1056, C. C. P.; Opinions 0-778, 0-106 and 0-768.

When a person is arrested for speeding and voluntarily comes into the office of the justice of the peace or mails a remittance, the following fees may be assessed: one dollar fine; five dollars' fee for the county attorney; four dollars' trial fee, making a total of ten dollars. Art. 1056, C. C. P.; Opinion 0-768.

0-906 To: V. C. Marshall, Chairman, Texas Soil Conservation Board, Temple
Date: July 19, 1939

In the event any of the funds set forth in Sec. 14a, H. B. 20, 42nd Leg., The Texas Soil Conservation Law, are exhausted, the State Soil Conservation Board is without power or authority to spend *contingent funds* on said items, the contingent moneys going not for enumerated items or purposes, but for contingencies not contemplated by the Legislature. 4 C. J. 1460; *Dunwoody v. U. S.*, 22 Ct. Cl. 269, 280. See also 0-184.

The Texas Soil Conservation Board is authorized to hold its necessary public hearings at such times and places within the State as it may determine suitable and convenient.

An expense account of a county delegate to a soil conservation district convention must be properly itemized and certified, otherwise the Comptroller would be prohibited from preparing a warrant. Art. 4359, R. C. S.

Members of the Texas Soil Conservation Board do not come within the coverage of State and Federal Social Security Acts. Art. 165a, R. C. S. (Texas Unemployment Compensation Act), Sec. 410 (6), Sec. 1011 (7), Title 42, V. A. C. S. See also 0-575.

0-909 (Conference Opinion 3071)
To: E. A. Watson, County Attorney, Crosby County
Date: July 14, 1939

A commissioners' court does not have authority to enter into an agreement either in or out of the court to accept refunding bonds bearing a lower rate of interest in lieu of bonds held in the permanent school fund of the county; nor does it have authority to so accept, either in or out of court, a discount of past-due interest accrued on bonds held in the permanent school fund of the county. Sec. 7, Art. VI, Constitution of Texas; Art. 2824; Sec. 35, Art. III, Constitution; and *Bloud, et al., v. Orr*, 29 S. W. 558.

0-912 (Conference Opinion 3072)
To: Tom L. Beauchamp, Secretary of State
Date: July 13, 1939

Article 1415a, R. C. S., which requires business or commercial colleges organized after its passage in 1929 to give a bond, and exempting from its provisions all commercial colleges then in existence, is unconstitutional in that it is discriminatory and denies equal privileges and immunities. Sec. 19 of Art. I, Constitution of Texas; *Ex parte Baker*, 78 S. W. (2d) 610; *Ex parte Dreibelbis*, 109 S. W. (2d) 476.

0-913 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 17, 1939

Rural Electric Associations organized under the "Electric Cooperative Corporation Act" (Art. 1528b, R. C. S.) are liable for ad valorem taxes on their property. See also Opinion 0-587.

By virtue of Sec. 30 of the "Electric Cooperative Corporation Act" (Art. 1528b, R. C. S.) concerns organized under such act are not liable for the gross receipts tax levied under Art. 7060, R. C. S.

0-915 (Conference Opinion 3070)
To: Leo Presnall, County Attorney, Upshur County
Date: July 3, 1939

An order of the commissioners' court placing the precinct officers of one precinct in a county upon a salary basis and leaving the remaining precinct officers upon a fee basis is void (Art. 3912e, R. C. S.; Conference Opinion 3045); and the precinct officers of the one precinct erroneously compensated on a salary basis under the void order of the commissioners' court should now be compensated on a fee basis. Art. 3912e, R. C. S.

0-919 To: Tom A. Craven, County Auditor, McLennan County
Date: July 13, 1939

A constable is entitled to no mileage fees in traveling to make an arrest without warrant before conviction for a misdemeanor. *Wharton Co. v. Ablday*, 19 S. W. 291. In executing criminal processes he is entitled to 7½ cents per mile for each mile actually travelled. *After conviction* the constable is entitled to ten cents per mile when traveling by private conveyance and 7½ cents per mile by rail for each mile actually travelled in going for and returning such prisoner to the county jail. Arts. 1065, 1067, 233, C. C. P.; *McCalla v. City of Rockdale*, 46 S. W. 654. See this opinion for the different specific fact situations.

0-925 To: R. S. Wyche, County Auditor, Gregg County
Date: July 10, 1939

H. B. 817, Acts, 46th Leg., R. S., amending Art. 6869, R. C. S., and to be known as Art. 6869b, R. C. S. (increasing the number of deputy sheriffs that may be appointed in counties of less than 20,000) is to be construed with Art. 3902, R. C. S., as amended, with the later article controlling. H. B. 817 does not pertain to nor in anywise affect the salary or compensation of deputies as provided to be fixed under Article 3902, as amended. The term "deputies" as used in the bill signifies and is inclusive of such deputies assigned to the court as "court bailiffs" and such deputies, if any, discharging the duties of "jailers."

H. B. 817, 46th Leg., authorizes any one of the fourteen deputies named, including jailers, duly appointed by the sheriff as regular deputies, authorized under Art. 3902, as amended, and qualifying as such, to perform the duties of sheriff. The compensation to be paid a matron in counties of less than 40,000 is not affected by H. B. 817 but is controlled by the provisions of Art. 1041, C. C. P., as amended.

H. B. 817, 46th Leg., which contained an emergency clause providing that it should become effective "immediately upon being signed by the Governor," became a law ten days after being filed in his office, even though the Governor did not sign the bill. Sec. 14 of Art. IV, Constitution of Texas. To give effect to the intention of the legislature the word "immediately" should be construed as synonymous with "upon its passage" or "from and after its passage" or words of like import.

0-926 To: A. E. Hickerson, County Auditor, Montgomery
County
Date: July 14, 1939

The Montgomery County Hospital Board of Managers does not have authority to sell policies of insurance for hospital service under a membership plan as a means of financing the county hospital affairs. Arts. 4478-4494, inclusive, R. C. S., as amended.

0-928 To: Ross Doughty, Jr., County Attorney, Uvalde
County
Date: July 6, 1939

When an owner renders three lots for taxation *in solido* for several years, one of his heirs may not pay and demand receipt for pro rata taxes on her one-sixth inheritance without paying taxes, penalties, interest, etc., delinquent on the entire tract for such period. Sec. 15 of Art. VIII, Constitution of Texas; Article 7528, R. C. S.; *State Mortgage Corporation v. Ludwig, et al.*, 48 S. W. (2d) 950.

0-930 To: Geo. H. Sheppard, Comptroller of Public Ac-
counts
Date: July 11, 1939

H. B. 456, 46th Leg., Art. 7354d, R. C. S., permitting the commissioners' court, acting as a board of equalization, to reduce assessed values of properties on the tax rolls in certain cases, is unconstitutional and void as a whole. *Rowan Drilling Co. v. Sheppard*, 87 S. W. (2d) 706; Sec. 20, Art. IX, Constitution; *State v. Mallet Land and Cattle Co.*, 88 S. W. (2d) 471; Sec. 3, Sec. 16, Art. I, Sec. 52, 55, Art. III, Secs. 10, 13, 15, 18, Art. VIII, Sec. 20, Art. IX, Constitution of Texas.

0-946 (Conference Opinion 3067)

To: J. E. McDonald, Commissioner of Agriculture

Date: July 8, 1939

Under the provisions of Art. 5764a, V. A. C. S. (Texas Citrus Marketing Act, H. B. 654, Acts 1937, 45th Leg.) the State of Texas is without power or authority to control the movement of citrus fruit shipped interstate, or to control and regulate citrus fruit going into interstate commerce. Art. I, Sec. 8, Clause 3, Constitution of the U. S.; *McDonald et al. v. American Fruit Growers, Inc., et al.*, 126 S. W. (2d) 83.

0-947 To: J. B. Engledow, Assistant County Attorney,
Limestone County

Date: July 5, 1939

The opinion holds in accordance with 0-275 with reference to the transfer of territory from independent school districts to common school districts by the county board of school trustees. Art. 2742 (f), R. C. S., as amended.

0-950 To: Richard S. Morris, County Attorney, Armstrong
County

Date: July 13, 1939

Under Article 7345b, R. C. S., as amended, a taxing unit may sell at private sale land purchased at a tax sale after the period of redemption has expired and within six months thereafter. If not sold within that period, it is to be sold by the sheriff of the county where the land is situated when he is requested in writing to do so by the taxing unit obtaining the judgment; but the statute does not forbid the purchasing taxing unit to sell the same at private sale after six months has elapsed from the date of the redemption period.

A taxing unit purchaser of land at a tax sale may, before the period of redemption has expired sell, convey or assign at private sale its right to receive the redemption money from the owner, together with the title which will vest upon failure to redeem within the statutory period. *Tuner v. Smith*, 119 S. W. 922. Art. 7345b, R. C. S. The right may be conveyed by quitclaim deed with an assignment clause assigning the right to collect the redemption money.

0-960 To: Harold McCracken, Assistant Civil District Attorney, Dallas

Date: July 12, 1939

Article 5951, R. C. S., does not authorize a county clerk, before he receives a commission from the Secretary of State for a party appointed a notary public, to "notify said party to appear before him within ten days, pay for his commission, and qualify according to law." The party is entitled to receive such notice after his commission has been received by the clerk and he may qualify at any time within ten days from the receipt of such notice. The exceptions contained in the article are then available to him. See also Conference Opinion 1777.

0-962 To: Bill S. Watkins, County Attorney, Llano County
Date: July 14, 1939

A commissioners' court may pay from the proceeds of road bonds a fee charged by an engineer to survey the right-of-way and such expenditure may be found by the commissioners' court as necessary for the "acquisition of the right-of-way" within the proposition submitted to the electorate.

0-971 To: O. J. S. Ellingson, General Manager, Texas Prison System, Huntsville

Date: July 7, 1939

The proper venue for the filing of a complaint charging one with receiving property stolen from the state is determined by the provisions of Art. 200, C. C. P. Travis County would not otherwise have jurisdiction.

0-972 To: Wayne Lefevre, County Auditor, Clay County
Date: July 25, 1939

A county fee officer, duly qualified and under bond, has full authority as to the disbursement of his own compensation out of fees of his office, provided he does not retain as his annual compensation in excess of the maximum and excess fees allowed to be retained by law. Articles 3883, 3891, R. C. S. Such county fee officer is allowed to deduct the expenses of his office for items enumerated in Art. 3899 (a), R. C. S., subject to being approved and audited by the county auditor or commissioners' court.

0-974 To: G. A. Walters, County Attorney, San Saba County

Date: July 14, 1939

When one of several taxing units in a delinquent tax suit bids the property in, the purchasing taxing unit need not pay any money, but it will hold the property in trust for the use and benefit of itself and other taxing units parties to the suit; when the property is sold, the proceeds after payment of costs and expenses are to be divided pro rata in proportion to the tax liens of the units. Art. 7345b, R. C. S.

An order of sale or execution on a judgment foreclosing a lien for delinquent taxes may issue within ten years from the rendition of the judgment. Arts. 7326, 7345b, and 3773, R. C. S.

0-975 To: Bascom Giles, Commissioner, General Land Office
Date: July 18, 1939

The Commissioner of the General Land Office is authorized to file and accept an oil and gas lease executed under the Relinquishment Act (Arts. 5367 and 5368, R. C. S.) by a surface owner who owns only an undivided interest. *Humble Oil and Refining Company v. Lloyd*, 108 S. W. (2d) 213.

A proportionate reduction clause in an oil and gas lease executed under the provisions of the Relinquishment Act does not operate to reduce the bonus, rentals and royalty payable to the State of Texas. *Greene v. Robinson*, 8 S. W. (2d) 655; *Colquitt v. Gulf Production Co.*, 52 S. W. (2d) 235; *Lemar v. Garner*, 50 S. W. (2d) 769.

0-977 To: Tom L. Beauchamp, Secretary of State
Date: July 14, 1939

The C. T. Corporation System or a proposed corporation with the same purpose clause (based on Sec. 49 of Art. 1302, R. C. S.) is not authorized under such a purpose clause to render the legal services outlined to this office, such as the preparation of corporate charters and papers in behalf of others and the submission of the same to the office of the Secretary of State. Such practice is an unlawful practice of law. Art. 430a, P. C. See also Opinion 0-647.

0-986 To: Cecil H. Tate, County Attorney, Bailey County
Date: July 14, 1939

Federal Migratory Game Preserves owned exclusively by the United States Government are not subject to state and county ad valorem taxes. 40 Tex. Jur. 24; 26 R. C. L. 96, 97; Art. 7150, R. C. S.

0-990 To: D. Richard Voges, County Attorney, Wilson County
Date: July 8, 1939

H. B. 205, 46th Leg., amending Art. 1055, C. C. P. (relating to half fees to officers in certain cases) while constitutional and valid does not operate as a retroactive law, and officers are not entitled to be paid fees by the county from the time of our Opinion 0-23 (holding old Art. 1055, C. C. P., as amended, unconstitutional) to the effective date of H. B. 205.

The substitution of the words "discharges the same by means of working such fine out on the county roads or on any county project" in H. B. 205, would not call for a materially different interpretation from that placed on the words "satisfied the fine and costs adjudged against him in full by labor in the workhouse, on the county farm, on the public roads or upon any public works of the county" as same appeared in Art. 1055, C. C. P., prior to amendment. Especially is this true when considered in connection with Art. 793, C. C. P., and Opinion 0-677.

0-992 To: W. W. Boyd, Director of Coastal Division, Game,
Fish and Oyster Commission, Corpus Christi
Date: July 14, 1939

The State of Texas has the authority to regulate and control the taking of fish, shrimp and all other marine life from the coastal waters within its territorial limits. *Poon v. Miller*, 234 S. W. 673; *Manchester v. Massachusetts*, 139 U. S. 240, 258.

0-996 To: Geo. G. Roane, County Attorney, Fort Bend
County
Date: July 26, 1939

The commissioners' courts in counties operating under the General Road Law of the State of Texas (Title 44, Vol. 7, V. A. C. S.) are not empowered or authorized to buy automobiles, pickups or trucks for the county to be used by the commissioners in the performance of their official duties. See also 0-752.

0-1003 To: Tom A. Green, County Auditor, McLennan County
Date: July 31, 1939

A constable is inhibited by Article XVI, Sec. 40 of the Texas Constitution from receiving under the provisions of Art. 999, R. C. S., any compensation for performing the duties of city marshal, and this section of the constitution also prohibits the constable from acting as a member of a city fire department of a city within his precinct and receiving pay for such services.

A county juvenile officer appointed under the provisions of Article 5142, R. C. S., 1925, as amended, is not authorized to receive an allowance from a city within such county for expense in the use of his car in the performance of the duties connected with the juvenile department of such city, assuming such duties of the county juvenile officer to cover and include the same as such city would be authorized to have performed and vested in any city police officer. 34 Tex. Jur. 531, 534; *Stringer v. Franklin Co.*, 123 S. W. 1168.

0-1011 To: H. L. Washburn, County Auditor, Harris County
Date: July 13, 1939

Although the purpose clause of the Tri-city Fresh Water Supply District No. 2 of Harris County includes the construction of sanitary sewer lines and disposal plants and seems a bit broad under Article 7881, et seq., R. C. S., nevertheless this district was held to have been validly created in Cause No. 10,904, *Cyril Ptacek, appellant, v. Roy Hofheinz, et al., appellees*, by the Galveston Court of Civil Appeals, May 11, 1939.

0-1012 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 6, 1939

A county ordered a quantity of motor fuel from B. Company and the same was shipped by rail on May 27th freight prepaid, terms net 30 days, price f. o. b. point of origin on open bill of lading. The motor fuel reached A. Company at the point of destination on May 30th. *Held*, May 27th is the date of sale or purchase within the meaning of Art. 7065a-13, R. C. S. (refunds of motor fuel taxes) title having passed to vendee on delivery to the carrier.

0-1014 To: Ned G. Wallace, Assistant District Attorney, Conroe
Date: July 10, 1939

The board of trustees of an independent school district cannot award a contract for the purchase of material to be bought from a member of the board.

0-1016 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 6, 1939

A sheriff commissioned by the Governor under the authority of Article 1005, C. C. P., for the purpose of travelling to Montana and returning with a prisoner must look for his compensation to Article 1006, C. C. P., even though he also holds a *capias* for the arrest of the fugitive. *Brightman v. State*, 122 Tex. 318, 59 S. W. (2d) 112.

0-1017 To: Hubert G. Wright, Assistant County Attorney, Willacy County
Date: July 8, 1939

The County Judge of Willacy County, being on a fee basis, is not entitled to additional compensation for presiding over the commissioners' court. Arts. 3883, 3895, 3891, and 3926, R. C. S.

0-1018 To: Andrew J. Hickey, County Auditor, Victoria County
Date: July 29, 1939

It is the duty of a drainage district to replace or repair bridges over drainage district ditches; however, if the drainage district fails or refuses in this respect, the county should replace or repair bridges over drainage ditches on its public roads, and it may recover over against the drainage district for the cost of these improvements. Art. 8161, R. C. S.; 15 Tex. Jur. 532-5; 7 Tex. Jur. 354-6.

0-1021 To: Van Haile McFarland, County Attorney, Maverick County
Date: July 5, 1939

The functions of a city which has dissolved and ceased to have a corporate existence may not be continued by the county; nor may the county become the owner of the public utilities of the city in such an event. The powers of a county are confined to "county business." Sec. 18, Art. V, Texas Constitution; *Sun Vapor Electric Light Co. v. Kenon*, 30 S. W. 868; *Edwards Co. v. Jennings*, 83 S. W. 585.

0-1022 To: E. A. Watson, County Attorney, Crosby County
Date: July 28, 1939

The commissioners' court may legally employ a county home demonstration agent (under the provision of Article 164, R. C. S., as amended) and pay her a salary for the remaining five months of 1939, even though no provision was made for the employment of such agent, nor were any funds set aside for the purpose in the county budget for the year 1939, if the commissioners' court makes a fact determination that this is a case of "grave public necessity to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget." Art. 689a-11, R. C. S.

0-1023 To: E. P. Jennings, County Auditor, Hardin County
Date: July 10, 1939

A person visiting and employed in this state having a visitor's automobile license is required to register his automobile in this state if his sojourn here extends more than one hundred and twenty days after the date of issuance. Art. 827b, P. C.

In using the term "resides" in Article 6675a-2, R. C. S., the intention of the legislature was legal residence with respect to the application for registration of motor vehicles.

0-1024 To: Tom L. Beauchamp, Secretary of State
Date: July 6, 1939

The purpose expressed in the application for charter of the "National League for Perpetual Democracy" is political and only incidentally educational. Consequently, it does not fall within subdivision 2 of Art. 1302, R. C. S.

0-1026 To: Leo Presnall, County Attorney, Upshur County
Date: July 7, 1939

A privately owned school bus used for hire in the transportation of school pupils should be registered under either Sec. (j) or Sec. (2) of Art. 6675a-1, R. C. S. If it is operated between two or through two or more incorporated cities, towns or villages, then it must necessarily be classified as a motor bus (Sec. 2). Under other circumstances it may properly be classified as a passenger car (Sec. j).

0-1027 To: Charley Lockhart, State Treasurer
Date: July 10, 1939

The State Treasurer has no authority to make refunds on damaged or destroyed cigaret tax stamps which have been used by attaching them to cigarets held by a person in Texas for the purpose of making a first sale of the same. Art. 7047c-1, R. C. S.

0-1028 To: Tom L. Beauchamp, Secretary of State
Date: July 22, 1939

The proposed charter of the Taxpayers Association of Nacogdoches County is not for an educational undertaking within the purview of subdivision 2, Article 1302, R. C. S.

0-1029 To: Warren McDonald, County Attorney, Smith
County
Date: July 14, 1939

Opinion 0-342 (dealing with the rights of aliens to engage in the liquor business in Texas under the Texas Liquor Control Act) does not conflict with Opinion 0-866 (the right of aliens to practice medicine in Texas) and Opinion 0-711 (the right of aliens to engage in the practice of cosmetology). Opinion 0-342, upholding the validity of the Texas Liquor Control Act, with respect to its denial of the right of aliens to engage in the liquor business in Texas is constitutional and should be followed. *Bar-teneyer v. Iowa*, 21 L. Ed. 929.

0-1030 To: Mrs. Eloween Mesch, R. N., Secretary, Board of
Nurse Examiners
Date: July 17, 1939

Under Articles 4513-4528, inclusive, R. C. S., the Board of Nurse Examiners has no supervisory control over schools for practical nurses and the state has no authority to restrain the operation of such schools.

0-1032 To: Tom L. Beauchamp, Secretary of State
Date: July 22, 1939

The proposed charter of the Motor Club of East Texas is not for an educational purpose within the purview of subdivision 2 of Article 1302, R. C. S. See also Opinion 0-1028.

0-1033 To: State Board of Control
Date: July 5, 1939

The Texas Prison System is without authority, express or implied, to execute a bond as required by statute to secure the faithful performance of printing contracts, and consequently the Board of Control is without authority under existing laws to award a contract for various types of printing or binding to the System. The requirement of Sec. 21 of Article XVI of the Texas Constitution that bids be let to "the lowest responsible bidder," means one able to respond in damages to the state. Articles 608, 613, R. C. S.

0-1034 To: David E. Mulcahy, County Attorney, El Paso County
Date: July 14, 1939

The Commissioners' Court of El Paso County does not have the authority to purchase law books from county funds for the use of the library of the Court of Civil Appeals, Eighth Supreme Judicial District, El Paso, Texas.

0-1035 To: T. M. Trimble, First Assistant State Superintendent, Department of Education
Date: July 6, 1939

If the director of equalization of the Department of Education received tuition reports and applications for aid and supporting data within a time sufficient to discharge his duty in making apportionment of state-aid money, such director is empowered and authorized to approve such application and appropriate state-aid money, even though the application is received after June 15. The time set out in H. B. 133, Acts, 2nd C. S., 45th Leg., Sec. 23, is directory and not mandatory.

0-1036 To: Tom C. King, State Auditor and Efficiency Expert
Date: July 14, 1939

The running of the statute of limitations will bar recovery by a county of understated fees of office of a tax collector, and the limitation begins to run as of the date incorrect fee reports were made to the county. Articles 5526, 5527, 5529, 3896 and 3897, R. C. S.; *McKenzie et al. v. Hill County*, 263 S. W. 1073; 28 Tex. Jur. 99.

0-1040 To: Wayne Lefevre, County Auditor, Clay County
Date: July 7, 1939

The statutes impose no duty upon the county attorney to represent the county in condemnation proceedings and the commissioners' court may contract with the county attorney to represent the county in such proceedings and compensate him as per contract. *Jones v. Beltman*, 171 S. W. 287; *Lattimore v. Tarrant County*, 124 S. W. 205; Sec. 21 of Article V, Texas Constitution.

0-1041 To: Woodrow Curtis, County Attorney, Frio County
Date: July 6, 1939

The term "resident" as used in Article 667-5, P. C., requiring that one be a "resident" of the county for more than a year as a prerequisite to obtaining a retail beer dealer's license is synonymous with the term "domicile" and one who has only a business homestead in a county cannot qualify as a resident.

0-1042 To: Bert Ford, Administrator, Texas Liquor Control Board
Date: July 28, 1939

The state beer tax as to the holder of a manufacturer's license is not due the state as long as the beer remains in storage where the same is brewed. Sec. (d), Art. 667-23, V. A. P. C.

0-1043 To: Julian Montgomery, State Highway Engineer
Date: July 18, 1939

A non-resident owner and operator of a passenger motor vehicle properly registered in another state or county and who is employed in Texas may operate such vehicle in this state for 25 days without payment of a fee; if he is to be here longer he should obtain a non-resident registration within the 25-day period and then the vehicle may be operated for one hundred twenty days from the date of issuance of such receipt without payment of the customary registration fee. Art. 827b, P. C.

0-1044 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 6, 1939

Taxes (Art. 7047f, R. C. S.) wrongfully collected by the Comptroller under an opinion of the Attorney General and placed in the General Revenue Fund may not be refunded to the taxpayer. *Manion v. Lockhart, State Treasurer*, 114 S. W. (2d) 216; Sec. 6. Art. VIII, Constitution of Texas. The remedy of the taxpayer is to follow the procedure set out in Article 7057b, R. C. S.

0-1045 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 22, 1939

When a taxpayer tenders an amount in full payment of all his taxes, which amount is less than the amount of taxes which he owes, such tender is not effective and should not be considered in determining the amount of the penalty to be charged against him. 40 Tex. Jur. 843; *Stuard et ux. v. Thompson, Tax Collector*, 251 S. W. 277; *State v. Fulmore*, 71 S. W. 418.

0-1046 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 20, 1939

The prize tax levied by Article 7047f, R. C. S., is due upon prizes given away by the American Legion while sponsoring a rodeo under the facts submitted to this office.

0-1047 To: T. M. Trimble, First Assistant State Superintendent, Department of Education
Date: July 19, 1939

The Extension Department of The University of Texas and the State Department of Education have legal authority to serve as co-sponsors of the state-wide W. P. A. Adult Education Project.

0-1049 To: Homer Garrison, Jr., Director, Department of Public Safety
Date: July 6, 1939

1. The entire 25c fee collected from applicants for certificates of title to motor vehicles under the "certificate of title act," H. B. 407, R. S., 46th Leg., should not be deposited in the State Treasury upon receipt from the county tax collectors by the Department of Public Safety and the 10c due the county tax collector returned to him by warrant because a portion of this amount is a fee of office and not state money. The department should deposit in the State Treasury 15c of the 25c and return 10c to the tax collector in any manner it might deem best.

2. When an application for certificate of title has been finally denied, all of the 25c fee becomes state money and should be deposited in the State Treasury. However, 10c of the money collected (to go to county tax collector if certificate of title is granted) should not be deposited in the State Treasury until it has been determined that no appeal will be taken and that the matter has been finally disposed of.

0-1050 To: W. B. Baker, County Attorney, Coleman County
Date: July 17, 1939

It is a violation of the law for a person to operate a motor vehicle without an operator's or chauffeur's license and the provisions of Article 6687a, V. A. C. S., are still in full force and effect.

0-1051 To: A. M. Turney, County Attorney, Brewster County
Date: July 14, 1939

Three Thousand Dollars is the maximum amount of fees allowed to a sheriff who performs the duties of assessor and collector of taxes in counties having a population of less than 10,000 inhabitants. Sec. 16, Art. VIII, Constitution of Texas; Art. 7246, 7246a, 3883, 3891, R. C. S.; 34 Tex. Jur. 447.

0-1052 To: Charley Lockhart, State Treasurer
Date: July 5, 1939

The stamp tax levied by S. B. 24, by the 46th Leg., being an amendment to Article 7047e, R. C. S., applies to renewals of instruments executed and filed prior to the effective date of the original Article 7047e, such date being October 30, 1936.

0-1053 To: R. S. Wyche, County Auditor, Gregg County
Date: July 21, 1939

After the county budget has been finally approved by the commissioners' court, the commissioners' court would not be authorized to amend the original budget, unless the expenditures set out in the amendment to the budget were emergency expenditures and were caused and necessitated by a grave public necessity to meet unusual and unforeseen conditions which could not, by reasonably diligent thought and attention, have been included in the original budget. Article 689a, V. A. C. S.

0-1059 To: David Cole, County Auditor, Stephens County
Date: July 8, 1939

The District Clerk of Stephens County is entitled to \$8.00 for each felony case on which indictments were duly returned and filed when such cases are finally disposed of in the trial court, regardless of whether the indictments were returned and filed before or after the last preceding presidential election. Articles 1026, 1027, C. C. P.; 34 Tex. Jur. 508.

0-1060 To: Ben J. Dean, District Attorney, Breckenridge
Date: July 21, 1939

Litigants in the District Court of Stephens County whether there by virtue of the original jurisdiction of such court prior to the passage of H. B. 599, 46th Leg. (transferring civil and criminal jurisdiction of the county court to district court) or there necessarily by reason of its broadened jurisdiction, must pay the fees provided in Article 3927-3928, R. C. S., rather than those provided in Article 3930, R. C. S.

0-1061 To: G. A. Walters, County Attorney, San Saba County
Date: July 19, 1939

County convicts cannot be required to wear a ball and chain.
Art. 794, C. C. P.

The county does not have the right to work its convicts on the public streets of an incorporated city as such work would not be "public works of the county." Articles 793, 794, C. C. P.

0-1063 To: Frank Wright, County Auditor, Fannin County
Date: July 13, 1939

It is not necessary for the county auditor to approve a voucher on the county available school fund, after it has been signed and approved by the county board of trustees and the county superintendent, in order for it to be valid. Arts. 1652-1653, R. C. S.

0-1064 To: Chas. B. Cook, Secretary, Texas State Board of
Embalming, Austin
Date: July 18, 1939

S. B. 276, 46th Leg., providing for the establishment of a State Board of Embalming was passed by the legislature as an emergency measure and became effective immediately upon the signing of the bill by the Governor.

The right of appeal of a person who has had his license revoked by the State Board of Embalming is governed by Sec. 4, Ch. 287, Acts, R. S., 44th Leg., Art. 4582a, V. A. C. S.

0-1065 To: Leon Kotosky, Assistant County Attorney, El
Paso County
Date: July 31, 1939

The county judge and county clerk are entitled to fees for rendering the services provided for under Sec. 2 of H. B. 614, 46th Leg., amending Sec. 18 of Art. 4477, V. A. C. S. (dealing with delayed registrations of births and deaths) and Articles 3925 and 3930, R. C. S. are governing. Each is entitled to 50c for entering the order and certifying the same to the Bureau of Vital Statistics.

0-1067 To: Forrester Hancock, Criminal District Attorney,
Waxahachie
Date: July 14, 1939

In order for a person to qualify as a candidate for trustee of an independent school district in a city he need only comply with Art. 2927, R. C. S., and must have resided in Texas for a period of twelve months and for six months in the county, precinct or municipality in which he offers himself as a candidate, next preceding the election at which he offers himself for election. Article 2771, R. C. S.

0-1069 Supplement to 0-37
 To: E. W. Easterling, County Attorney, Jefferson
 County
 Date: July 6, 1939

Expenditures incurred in the creation and establishment of a water control and improvement district and approved by the commissioners' court by a *nunc pro tunc* order, purportedly under the authority of Article 6830, R. C. S., which is a re-enactment of Section 7, Art. XI of the Constitution of Texas, cannot be deducted from the Permanent Improvement Fund of the county (Sec. 9 of Art. VIII, Constitution) and only from the General Fund after it has been established that the expense is for a "county purpose" which it cannot be concluded to be; i. e., a purpose beneficial to the county as a whole.

0-1070 To: A. A. Miller, County Attorney, Newton County
 Date: July 18, 1939

When the commissioners' court becomes satisfied that a bond of any county officer which has been approved by it is for any cause insufficient, it may require a new bond or additional security to be given upon its own motion or likewise upon the application of a surety to be relieved. *State v. Wells*, 61 Tex. 56; *Finch v. State*, 9 S. W. 85; Articles 5998, 6001, 6002, R. C. S.

0-1071 To: C. Burt Potter, County Attorney, San Patricio
 County
 Date: July 8, 1939

The mayor of a town and a city commissioner would not be eligible to hold at the same time the office of independent school district trustee, although neither office pays a salary—the offices being incompatible. Section 40 of Article XVI, Constitution of Texas; *Thomas v. Abernathy County Line I. S. D.*, 290 S. W. 152.

0-1072 To: Wayne Lefevre, County Auditor, Clay County
 Date: July 18, 1939

The one-half of one per cent commission (Art. 3926, R. C. S.) from the receipts of properties handled by an administrator is payable to the county judge upon the submission of exhibits and the annual report and such commission is not payable at the time of the sale of the property. Arts. 3320 and 3321, R. C. S.; *Grice v. Cooley, et al.*, 179 S. W. 1098.

0-1073 To: Don D. Parker, County Auditor, Eastland
 County
 Date: July 12, 1939

If parents wish to transfer their children from one school district to another school district in the same county and make the proper written application to the county school superintendent, it is mandatory that the county superintendent make such transfer subject to being set aside on appeal to the county board of school trustees of the county as provided in Article 2696, R. C. S., as amended.

0-1076 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 19, 1939

Under the delinquent tax contract and extension agreement submitted to this office and entered into between Mills County and E. B. Gilliam, Jr., the latter party acquired no rights after July 30, 1939, to complete suits filed prior to that date.

0-1077 To: Julian Montgomery, State Highway Engineer
Date: July 8, 1939

The State Highway Commission cannot permit a bidder to withdraw his bid after the same has been received, opened and read, and the Highway Commission cannot return the bidder's deposit. Article 6674-h, R. C. S.

0-1080 To: Chas. H. Theobald, County Attorney, Galveston County
Date: July 8, 1939

This opinion holds in accordance with Opinion 0-980 that the phrase "other governmental subdivisions" as used in S. B. 402, 46th Leg., providing for discounts in ad valorem taxes if paid within a certain time, was used by the legislature in its broadest significance so as to include common school districts.

0-1081 To: T. O. Walton, President, Texas A. & M. College, College Station
Date: July 13, 1939

Students of A. & M. College, driving motor vehicles owned by the Federal Government for the Texas Cooperative Wildlife Research Unit and drawing pay from state or private funds, are "chauffeurs" within the purview of Article 6687a, V. A. C. S., and must obtain chauffeurs' licenses, being neither exempt under the act nor under principles of constitutional law. Opinions 0-470 and 0-457; *Johnson v. Maryland*, 41 Sup. Ct. 16.

0-1083 To: M. R. Bullock, County Attorney, Pecos County
Date: July 14, 1939

A commissioners' court has no legal authority to expend county funds for the erection and maintenance of a community recreational building. Sec. 9 of Article VIII, Constitution of Texas.

0-1087 To: R. C. Musslewhite, District Attorney, Lufkin
Date: July 8, 1939

A mere election of a teacher at a school board meeting, and entry of the election in the minutes, is not enough, standing alone, to constitute a contract since the essential elements of a contract are not present. Article 2809, R. C. S.; 10 Tex. Jur. 12, et seq.; 56 C. J. 388.

0-1088 To: Industrial Accident Board
Date: July 13, 1939

Under Article 8307, R. C. S., the Industrial Accident Board or the trial court on appeal has the power to request an injured employee to submit to a medical examination. He cannot be required to submit to the examination (*Austin & S. W. Ry. v. Cluck*, 97 Tex. 172, 77 S. W. 402), but if he refuses to do so, the board has the right to deprive the employee of any and all compensation during the continuance of such refusal. The nature of the examination is left entirely to the professional discretion of the physician. The injured employee does not have the right to take with him into the examination anyone but his own physician.

0-1090 To: C. Woodrow Laughlin, County Attorney, Jim
Wells County
Date: July 31, 1939

Where a tax collector compensated on an annual fee basis deposits in the depository bank of his county such fees as by law he would be authorized to retain, such depository bank has the right to require such fiduciary to furnish proof of the amount legally due the tax collector as a condition precedent to the withdrawal of same. Arts. 2549, 7250, 7260, 7261, V. A. C. S.; *Kiser v. Austin, Banking Commissioner, et al.*, 277 S. W. 411, affirmed, Com. Ap. 286 S. W. 1082.

0-1091 To: Sam T. Holt, County Attorney, Panola County
Date: July 31, 1939

Distribution of moneys in the county road and bridge fund is governed by Articles 6675a-10 and 6740, V. A. C. S., and the rule laid down in *Stovall v. Shivers*, 75 S. W. (2d) 276, affirmed, Com. Ap., 103 S. W. (2d) 363. As to that portion raised from automobile registrations, the commissioners' court should regard the roads and highways of the county as a system to be built, improved and maintained as a whole to the best interests and welfare of the county (Art. 6675a-10); with respect to county raised moneys, they must be "judiciously and equitably" expended (Art. 6740). The commissioners' court is not compelled to follow any mathematical formula in dividing the fund. (Art. 6740).

0-1092 To: W. Lee O'Daniel, Governor of Texas
Date: July 6, 1939

Under Sec. 12, Art. IV, and Sec. 28, Art. V, Constitution of Texas an appointment by the Governor to fill a vacancy in the State Judiciary Department is subject to confirmation by the Senate.

Under the second clause of Sec. 18, Art. III, Constitution of Texas, a member of the legislature during the term for which he is elected, is ineligible for appointment to a vacancy existing in the State Judiciary. *Brown v. State*, 43 Tex. 478; *Harrington v. Pardee*, 82 Pac. 83; *Marbury v. Madison*, 1 Cranch. 137, 2 L. ed. 60.

0-1093 To: Charley Lockhart, State Treasurer
Date: July 10, 1939

The State Treasurer does not have the authority to permit the deposit of securities by a bank with another bank under a trust receipt running to the State Treasurer instead of requiring the securities themselves to be deposited with him. Articles 4982-4986 R. C. S.

0-1095 To: Charles T. Bannister, Criminal District Attorney, Corsicana
Date: July 14, 1939

It would not be a violation of the Nepotism Law, Art. 432, P. C., for the trustees of a common school district to employ the wife of a man who is the brother of the wife of one of the trustees. *Seabrook v. First National Bank of Port Lavaca*, 171 S. W. 247.

0-1099 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 26, 1939

Money paid into the Highway Light Test Fund by manufacturers of headlighting equipment for each headlight device submitted to the Highway Department (or Department of Public Safety) for testing under the provisions of Article 6701, R. C. S., is not now appropriated for the use of the University of Texas in testing the headlight equipment. Sec. 6, Art. VIII, Constitution of Texas; *Atkins v. State Highway Department*, 201 S. W. 226.

0-1100 To: D. W. Stockes, Cashier, Texas Prison System,
Huntsville
Date: July 26, 1939

The Comptroller of Public Accounts is unauthorized to approve for payment a claim for premium on an insurance policy out of an appropriation made to the Texas Prison System to pay "liability insurance premiums" when the policy is for both casualty and liability insurance. See also Opinions 0-201 and 0-842.

0-1101 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 31, 1939

The State Board of Dental Examiners cannot legally employ one of its members as secretary to aid the Board in performing the duties prescribed by Art. 4550a, V. A. C. S., and pay him a salary out of the general registration fund, nor may the Comptroller approve for payment a voucher for salary or expenses for either such position so long as the same person continues to hold both positions. Articles 4543, 4550a, 4551, V. A. C. S.; Sec. 33, Article XVI, Constitution of Texas.

0-1104 To: Wm. Hurwitz, Assistant Criminal District Attorney, Longview
Date: July 19, 1939

Instruments representing obligations and creating liens by voluntary contract are of a nature similar to the liens specifically described in Article 7057e, V. A. C. S., and must be stamped before being admitted to record.

0-1105 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 22, 1939

If by the 1940 U. S. census a county is shown to have less than 10,000 inhabitants (although it may once have had more) under the Constitution (Sec. 16, Art. VIII) the sheriff is entitled to hold the office of assessor and collector of taxes in addition to that of sheriff.

0-1117 To: Geo. W. Cox, State Health Officer
Date: July 31, 1939

Under the provisions of S. B. 200, 46th Leg., registration numbers must appear on revenue stamps for bedding labels issued by the State Department of Health prior to the time of the issuance thereof; however, these numbers need not be printed on the stamps but may be placed thereon by means of handwriting or by means of a numbering machine.

0-1118 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 31, 1939

S. B. 89, Acts, 1939, 46th Leg., does not donate all political subdivision tax losses, such as schools, roads, cities and towns, in addition to donating county ad valorem tax losses in each county (as a result of the purchase or lease of land in the county by the Federal Government).

0-1121 To: H. A. Hodges, County Auditor, Williamson County
Date: July 18, 1939

A person cannot legally qualify as a deputy constable for a justice precinct in which he does not reside. Arts. 2927, 2928, 6879a, R. C. S.; *Murray et al. v. State*, 67 S. W. (2d) 274; *Brown v. Meeks*, 96 S. W. (2d) 839.

0-1124 To: Fred Norris, County Auditor, Polk County
Date: July 29, 1939

In counties having a population of less than 150,000 inhabitants, the court may appoint one or more bailiffs to attend upon the grand jury, and the compensation of each such bailiff is \$4.00 per day. The statutes have made no provision for the allowance of any other compensation to such bailiffs, such as automobile expense and upkeep. Articles 367 and 367b, C. C. P.

0-1126 To: Geo. H. Sheppard, Comptroller of Public Accounts
Date: July 22, 1939

The Texas State Park Board may not delegate to its secretary (not a member of the Board) the right to approve claims against the appropriations for such board. Articles 6067, 6067a, 4344, 4345, R. C. S.

0-1129 To: T. M. Trimble, First Assistant State Superintendent, Department of Education
Date: July 24, 1939

The action of the county superintendent in performing his ministerial duty in entering a transfer of a scholastic may be reviewed by the county board of trustees upon proper application to such board by an interested school district. Art. 2696, R. C. S.

0-1130 To: L. A. Woods, State Superintendent of Public Instruction
Date: July 31, 1939

When H. B. 933 (Rural Aid and Equalization Fund Bill) and the general departmental appropriation bill are construed together, it is apparent that the action of the Governor in deleting certain positions from the appropriation for the Education Department, notwithstanding these items are also enumerated in H. B. 933, was an effective veto of the appropriations for these positions.

Under the provisions of H. B. 933, 46th Leg., and the general departmental appropriation bill for the Department of Education the State Superintendent of Education may not with the approval of the Joint Legislative Advisory Committee maintain the several salary schedules which the Governor deleted from the general departmental appropriation bill, although by such action the State Superintendent may remain within the limit allocated to the School Equalization Aid Division.

0-1131 To: Geo. W. Cox, State Health Officer
Date: July 20, 1939

The \$10,000 appropriation made to the State Board of Health by Sec. 8a of S. B. 200, 46th Leg., is an emergency appropriation by the legislature for the balance of the fiscal year ending August 31, 1939. Any or all of this appropriation as is necessary to carry out the purposes of S. B. 200 may be expended prior to August 31, 1939.

The sums of money appropriated to the State Board of Health by S. B. 200 in Sec. 8b thereof are independent appropriations for the fiscal years ending August 31, 1940 and 1941. While it was the intention of the legislature that the department be self-supporting from fees and other collections (Sec. 8c), the amounts set up in Sec. 8b are the maximums that may be spent for the fiscal years ending 1940 and 1941 from such collections. For the fiscal year ending 1940 the Board may spend not more than \$34,400 if that amount of money be collected and be necessary for the administration of the act.

The intention of the legislature in S. B. 200 was that as to the \$10,000 appropriated to the State Board of Health for the fiscal year ending August 31, 1939, vouchers drawn thereon must be approved by both the State Health Officer and the State Treasurer. As to the amount appropriated for the fiscal years ending 1940 and 1941 it is not necessary that the State Treasurer approve such accounts.

0-1137 To: R. T. Burns, County Attorney, Walker County
Date: July 22, 1939

The provisions of Article 1646a, R. C. S., allow an audit of county offices and finances in a county under 24,000 population upon an order of the district judge or grand jury regardless of whether or not such audit is desired by the commissioners' court.

0-1140 To: Tom L. Beauchamp, Secretary of State
Date: July 28, 1939

The provisions of Ch. 19a, Title 32, R. C. S., 1925, relating to non-par corporations (Articles 1538a to 1538m inclusive) apply only to domestic corporations and the amendment of charters of domestic corporations. The articles contained in Ch. 19, Title 32, R. C. S., 1925, (Articles 1529 to 1538 inclusive) set forth the conditions under which a foreign corporation will be permitted to do business in Texas; and Article 1538d, R. C. S., need not be complied with by foreign corporations. Article 1530, R. C. S., would control in all instances in the matter of foreign corporations regardless of its divisions of capital stock into par and non-par shares.

0-1142 To: Harry Boyd, County Attorney, Henderson County
Date: July 31, 1939

A person who is trustee of an independent school district and an agent of a fire insurance company may not legally issue a policy covering the school buildings owned by the school district. Art. 432, P. S.; see also Opinion 0-1014.

0-1143 To: T. M. Trimble, First Assistant State Superintendent, Department of Education
Date: July 31, 1939

Under the facts submitted to this office the Sarah B. Milroy Hospital, a corporation with a capital stock having a par value and organized for private profit, is not exempt from the payment of taxes to an independent school district. The fact that such institution does some charitable work is not sufficient to bring it within the exemptions of Sec. 7, Article 7150, R. C. S., and Sec. 2, Art. VIII, Constitution of Texas.

0-1144 To: Robert D. Penn, County Attorney, Reeves County
Date: July 22, 1939

When the plaintiff dismisses (Art. 2089) in vacation a civil suit instituted by him before any answer is filed and pays all costs accruing thereon, the county judge is not entitled to the Three Dollar trial fee provided in Art. 3929, R. C. S.

0-1147 To: W. S. Bussey, Chief, Weights & Measures Division, Department of Agriculture
Date: July 28, 1939

Under the particular facts set out the weigher of the Goshu Concentration and Compress Company, Galveston, Texas, is not a "public weigher" within the meaning of Article 5680, R. C. S. Therefore, he is not required to give a bond and meet other requirements of that article.

0-1152 To: O. J. S. Ellingson, General Manager, Texas Prison System, Huntsville
Date: July 29, 1939

A convict who has actually served as much as one year flat time (as under the facts upon which this opinion is based) is entitled to receive \$50.00 from the State of Texas when discharged. Articles 6166z-1, 6166m-1, V. A. C. S.

0-1155 To: W. A. Morrison, Criminal District Attorney, Cameron
Date: July 28, 1939

An attorney employed by the commissioners' court under Articles 7335 and 7335a, R. C. S., to collect delinquent state and county taxes is not entitled to a commission upon delinquent taxes due cities and towns and independent school districts he may have been instrumental in collecting. The commissioners' court would have no authority to make a contract for the collection of such taxes. Art. 7343, R. C. S.

0-1158 To: Tom L. Beauchamp, Secretary of State
Date: July 31, 1939

It is not necessary for the Attorney General to approve the dissolution of a farmers' cooperative society. Articles 2514-2524, R. C. S.

0-1159 To: B. F. Reynolds, County Attorney, Throckmorton County
Date: July 31, 1939

The commissioners' court cannot use money that is derived from the sale of bonds duly issued for the purpose of building county highways for purchasing a site for a state highway warehouse. Articles 701-703, 6674q-4, R. C. S.; 21 Tex. Jur. 686; *Carroll v. Williams*, 202 S. W. 504.

0-1162 To: W. P. Sexton, County Attorney, Orange County
Date: July 28, 1939

A justice of the peace is not entitled to a 5% commission on money collected for the State of Texas under the provisions of Articles 950-951, C. C. P.; nor is the sheriff entitled to this commission unless he actually collects the same.

0-1180 To: Marvin H. Brown, Jr., Criminal District Attorney, Fort Worth
Date: July 31, 1939

A constable is not entitled to a fee of \$2.00 for executing a warrant of arrest when the arrest is actually made by city officers without a warrant and the prisoner turned over to the constable before the warrant is issued by the justice court. Articles 1011, 1065, C. C. P.

I N D E X
CONSTITUTION AND STATUTES CITED AND CONSTRUED
CONSTITUTION OF TEXAS

Article	Section	Opinion No.	Page
Article I,	Section 3	0- 930	219
	Section 16	0- 930	219
	Section 19	0- 912	217
Article III,	Section 18	0-1092	235
	Section 35	0- 765	212
		0- 909	217
	Section 52	0- 930	219
	Section 55	0- 930	219
Article IV,	Section 12	0-1092	235
	Section 14	0- 925	218
Article V,	Section 18	0-1021	225
	Section 18	0- 595	210
	Section 21	0-1040	227
	Section 28	0-1092	235
Article VI,	Section 7	0- 909	217
Article VIII,	Section 1	0- 701	211
	Section 2	0- 871	214
		0-1143	239
	Section 6	0-1044	228
		0-1099	235
	Section 9	0-1069	232
		0-1083	233
	Section 10	0- 930	219
	Section 13	0- 930	219
	Section 15	0- 930	219
		0- 928	219
	Section 16	0-1105	236
	Section 18	0-1051	230
		0- 930	219
Article IX,	Section 20	0- 930	219
Article XI,	Section 5	0- 883	215
	Section 7	0- 873	215
	Section 7	0-1069	232
Article XIV,	Section 21	0-1033	227
Article XVI,	Section 33	0-1101	236
	Section 40	0-1003	223
		0-1071	232

CONSTITUTION OF THE UNITED STATES

Article I,	Section 8, Clause 3	0- 946	220
------------	---------------------	--------	-----

REVISED CIVIL STATUTES AND VERNON'S ANNOTATED
CIVIL STATUTES

Article	Opinion No.	Page
164	0-1022	225
165a	0- 906	217
608	0-1033	227
613	0-1033	227
689a, V. A. C. S.	0-1053	230
689a-11	0-1022	225
701-703 (inclusive)	0-1159	240
999	0-1003	223
1165	0- 883	215
1302, Sec. 49	0- 977	222
1302 (2)	0-1024	225
	0-1028	226
	0-1032	226
1415a	0- 912	217
1528b	0- 913	218
1528b-30	0- 913	218
1529-1538 inclusive	0-1140	238
1538a-m	0-1140	238
1646a	0-1137	238
1652	0-1063	231
1653	0-1063	231
1659	0- 770	212
1661	0- 770	212
2089	0-1144	239
2514	0-1158	240
2524	0-1158	240
2549, V. A. C. S.	0-1090	234
2696	0-1129	237
2696, as amended	0-1073	232
2742f	0- 947	220
2750 (a)	0- 765	212
2750 (a) as amended	0- 765	212
2771	0-1067	231
2809	0-1087	234
2824	0- 909	217
2927	0-1067	231
	0-1121	237
	0-1121	237
2928	0-1093	235
2986	0-1072	232
3320	0-1072	232
3321	0- 678	211
3509	0- 678	211
3522	0- 678	211
3528	0- 678	211
3530	0- 974	221
3773	0-1017	224
3883	0-1051	230
	0- 972	221

Article	Section	Opinion No.	Page
3891		0-1017	224
		0-1051	230
		0- 972	221
3895		0-1017	224
3896		0-1036	227
3897		0-1036	227
3899		0- 900	216
3899 (a)		0- 972	221
3902 as amended		0- 925	218
3912 (e)		0- 681	211
		0- 915	218
3925		0-1065	231
3926		0- 811	213
		0-1017	224
		0-1072	232
3927		0-1060	230
3928		0-1060	230
3929		0-1144	239
3930		0-1060	230
		0-1065	231
4344		0-1126	237
4345		0-1126	237
4359		0- 906	217
4477, Sec. 18 (as amended) V. A. C. S.		0-1065	231
4478-4494, inclusive, as amended		0- 926	219
4513-4528, inclusive		0-1030	226
4543		0-1101	236
4550 (a) V. A. C. S.		0-1101	236
4551, V. A. C. S.		0-1101	236
4582, V. A. C. S.		0-1064	231
4769		0- 879	215
4779		0- 879	215
4820		0- 879	215
4823		0- 879	215
4857		0- 879	215
4858 (a)		0- 879	215
4859 (f)		0- 436	210
4859 (f) as amended		0- 879	215
4982		0-1093	235
5142		0-1003	223
5212-1-c		0- 458	210
5367		0- 461	210
		0- 975	222
5368		0- 461	210
		0- 975	222
5526		0-1036	227
5527		0-1036	227
5529		0-1036	227
5538		0- 223	209
5680		0-1147	239
5764 (a) V. A. C. S.		0- 946	220
5951		0- 960	221

Article	Opinion No.	Page
6067	0-1126	237
6067 (a)	0-1126	237
6166 (a)	0- 110	209
6166 (g)	0- 110	209
6166 (m)-1 V. A. C. S.	0-1152	240
6166 (z)-1 V. A. C. S.	0-1152	240
6674 (h)	0-1077	233
6674 (q)-4	0-1159	240
6675 (a-1-j)	0-1026	226
6675 (a-1-5)	0-1026	226
6675 (a-10)	0-1091	234
6675 (a-2)	0-1023	225
6686	0- 754	212
6687 (a) V. A. C. S.	0-1081	233
	0-1050	229
6700	0- 681	211
6701	0-1099	235
6740	0-1091	234
6830	0-1069	232
6869 (as amended)	0- 925	218
6869 (b)	0- 925	218
6879 (a)	0-1121	237
7047 (c) (1)	0-1027	226
7047 (e) as amended	0- 818	213
7047 (e)	0-1052	230
7047 (f)	0-1044	228
	0-1046	229
7057 (a)	0- 114	209
7057 (b)	0-1044	228
7057 (e) V. A. C. S.	0-1104	236
7060	0- 913	218
7064 (a)	0- 436	210
	0- 879	215
7065 (a) 13c	0- 223	209
7065 (a) 13	0- 223	209
	0-1012	224
7105 as amended	0- 892	216
7150	0- 871	214
	0- 986	222
	0-1143	239
7246	0-1051	230
7246 (a)	0-1051	230
7250, V. A. C. S.	0-1090	234
7260, V. A. C. S.	0-1090	234
7261, V. A. C. S.	0-1090	234
7283, V. A. C. S.	0- 643	211
7284 (a)	0- 643	211
7284 (b)	0- 643	211
7326	0- 974	221
7335	0-1155	240
7335 (a)	0-1155	240
7343	0-1155	240

Article	Opinion No.	Page
7345 (b)	0- 950	220
	0- 974	221
7346	0- 701	211
7347	0- 701	211
7350	0- 701	211
7528	0- 928	219
7700	0- 681	211
7881, et seq.	0-1011	223
8161	0-1018	224
8307	0-1088	234

PENAL CODE

430A	0- 977	222
432	0- 110	209
	0- 863	214
	0-1095	235
	0-1142	239
433	0- 110	209
803	0- 681	211
827b, V. A. P. C.	0- 754	212
	0-1023	225
	0-1043	228
1111d, V. A. P. C.	0- 307	209
666-13, V. A. P. C.	0- 299	209
667-5	0-1041	228
667-23 (d)	0-1042	228

CODE OF CRIMINAL PROCEDURE

200	0- 971	221
367	0-1124	237
367b	0-1124	237
793	0- 990	222
	0-1061	230
794	0-1061	230
950	0-1162	240
951	0-1162	240
1005	0-1016	224
1006	0-1016	224
1011	0-1180	240
1026	0-1059	240
1027	0-1059	240
1041	0- 925	218
1055 as amended	0- 990	222
1056	0- 901	216
1065	0- 919	218
	0-1180	240
1067	0- 919	218

SESSION LAWS CITED AND CONSTRUED

	Opinion No.	Page
Acts 1931, 42nd Leg., Ch. 271	0- 458	210
Acts 1931, 42nd Leg., H. B. 20	0- 906	217
Acts 1933, 43rd Leg., H. B. 373, as amended	0- 879	215
Acts 1935, 44th Leg., Ch. 284, Sec. 4	0-1064	231
Acts 1937, 45th Leg., S. B. 47	0- 812	213
Acts 1937, 45th Leg., 2nd C. S., H. B. 133, Ch. 60	0- 821	213
Acts 1937, 45th Leg., 2nd C. S., H. B. 133, Ch. 60 as amended by S. B. 432, R. S., 46th Leg.	0- 821	213
Acts 1937, 45th Leg., 2nd C. S., Sec. 23	0-1035	227
Acts 1937, 45th Leg., H. B. 654	0- 946	220

FORTY-SIXTH LEGISLATURE (1939)

House Bill Number

205	0- 990	222
407	0-1049	229
456	0- 930	219
599	0-1060	230
614, Sec. 2	0-1065	231
817	0- 925	218
933	0-1130	237

Senate Bill Number

24	0-1052	230
24, Sec. a	0- 818	213
89	0-1118	236
200	0-1117	236
200, Sec. 8a, b, c	0-1131	238
276	0-1064	231
402	0-1080	233
432	0- 821	213
432, Sec. 7	0- 821	213

OPINIONS MODIFIED

Opinions 0-04, 0-309 and 0-952 are modified by	0-765	212
--	-------	-----

SUBJECT INDEX

A

ADMINISTRATORS AND EXECUTORS

Claim for taxes, necessity of presenting before instituting delinquent tax suits	0- 678	211
County judge's commissions on money in hands of	0- 811	213
County judge's commissions on property handled, when payable	0-1072	232

APPROPRIATIONS

Contingent funds in appropriation bill may be used for what	0- 906	217
---	--------	-----

	Opinion No.	Page
Diversion of	0- 906	217
Insurance, appropriations for state strictly construed	0-1100	235
State Board of Health, construction of	0-1131	238
Use of for purposes other than appropriated	0- 906	217
What constitutes	0-1099	235
B		
BANKS AND BANKING		
Securities to be deposited with State Treasurer, depositing with another bank with trust running to State Treasurer	0-1093	235
BILLS		
Effective date of emergency measure	0-1064	231
Effective date of when containing emergency clause "when signed by governor" and not so signed	0- 925	218
Subject differing from title	0- 765	212
BONDS (See also SECURITIES)		
Commercial colleges, constitutionality of requiring of giving of bonds	0- 912	217
Official bonds		
New bonds may be required by commissioners court when	0-1070	232
C		
CARRIERS		
Pipe line company as	0- 892	216
CITIES, TOWNS AND VILLAGES		
Bonds—determining amount of general obligation bonds that may be issued	0- 883	215
Bonds for street improvements—restrictions on issuance of in city charter	0- 883	215
Commissioner serving as independent school district trustee	0-1071	232
Dissolution—county taking over municipal functions	0-1021	225
Mayor serving as independent school district trustee	0-1071	232
Tax rate—maximum for Terrell, Texas	0- 883	215
COLLEGES AND UNIVERSITIES		
Chauffeur's licenses—students of A. & M. College driving vehicles of Federal Government	0-1081	233
Commercial colleges, constitutionality of requirement of bond	0- 912	217
Lands and buildings of for endowment fund as exempt from taxation	0- 871	214

	Opinion No.	Page
COMMISSIONERS' COURT		
Auditor, necessity of approval of appointment of	0-1137	238
Automobiles, purchase of for use of members	0- 996	223
Bids for machinery—accepting other than lowest bid at amount greater than maximum in notice to bidders	0- 770	212
Bids for machinery—permitting change in specifications so as to make amount bid within maximum in notice to bidders	0- 770	212
Board of Equalization to reduce assessments, constitutionality of bill permitting	0- 930	219
Bonds in county permanent school fund, accepting discount in accrued interest	0- 909	217
Bonds in county permanent school fund, accepting refunding bonds with lower rate of interest	0- 909	217
Bonds of county officers, new bonds may be required when	0-1070	232
Books, purchase of for use of court of civil appeals library	0-1034	227
Budget, amendment of	0-1022	225
	0-1053	230
Community recreational building, authority to erect and maintain	0-1083	233
Condemnation proceedings, contracting with county attorney to represent county in	0-1040	227
County business	0-1021	225
	0- 595	210
Employing life-guards for city beach	0- 595	210
Road bond proceeds, paying engineers fee from and as within proposition	0- 962	221
Road bond proceeds, diversion of for other purposes	0-1159	240
Road and Bridge Fund, distribution of moneys in Salary basis for precinct officers, effect of order placing only one precinct on	0-1091	234
	0- 915	218
Taxation, re-assessing unknown and unrendered properties and invalid prior assessments	0- 701	211
CONSTITUTIONAL LAW		
Aliens, denial of right to engage in business in state	0-1029	226
Appointment by Governor of member of legislature to judicial position	0-1092	235
Appointment by Governor to vacancy in judiciary, necessity of confirmation by Senate	0-1092	235
Bills, subject differing from title	0- 765	212
County business	0- 595	210
	0-1021	225
County purpose	0-1069	232
Debt, creation of by county without providing for tax and sinking fund	0- 873	215

	Opinion No.	Page
Discrimination in denial of equal privileges and immunities	0- 912	217
Equal privileges and immunities	0- 912	217
Interstate commerce, control of by state under Citrus Marketing Act	0- 946	220
Legislature, member of appointed to judicial position	0-1092	235
Public Offices, holding more than one	0-1003	223
	0-1071	232
Public purpose, necessity that public moneys be spent for	0-1083	233
Taxation of federal property of instrumentalities	0- 986	222
	0-1081	233
CONTRACTS		
Between board and business of member of board as void	0-1142	239
	0- 863	214
	0-1014	224
Offer and acceptance	0-1087	234
State contract, permitting bidder to withdraw bid and returning deposit	0-1077	233
Teachers' contracts, essential elements of	0-1087	234
CONVICTS		
Ball and chain, requiring county convicts to wear	0-1061	230
Compensation upon discharge with credit for one year flat time	0-1152	240
County convicts, working out fines on streets of city	0-1061	230
Working and living at home of member of Prison Board	0- 110	209
CORPORATIONS		
Farmers' Cooperative Societies, necessity of Attorney General's approval of dissolution of	0-1158	240
Foreign corporations with no-par stock, statutes applicable to	0-1140	238
Law, unlawful practice of by	0- 977	222
Purpose clause, as educational when	0-1028	226
	0-1032	226
Purpose clause, as invalid when contemplating unlawful practice of law	0- 977	222
Purpose clause, as political rather than educational	0-1024	225
COUNTIES		
Assuming municipal activities of dissolved city	0-1021	225
Audit, necessity of commissioners' court approving contract for	0-1137	238
Bridges over drainage ditches, duty to replace or repair on refusal of drainage district	0-1018	224

	Opinion No.	Page
Budget, amendment of proper when	0-1022	225
	0-1053	230
Community recreational building, authority to erect and maintain	0-1083	233
Convicts, requiring to wear ball and chain	0-1061	230
Convicts, working out fines on streets of city	0-1061	230
County purpose, paying expenses of creation of water control and improvement district as	0-1069	232
Debt, creation of by county without providing for tax and sinking fund	0- 873	215
Donation to counties of tax losses sustained by purchase of lease by federal government, other political subdivision losses	0-1118	236
Hospital, board of managers of contracting for laundry work with member's laundry	0- 863	214
Hospital, board of managers of selling hospital insurance	0- 926	219
Water control and improvement districts, paying expenses incident to creation of	0-1069	232
CRIMINAL LAW		
Law, unlawful practice of by corporation	0- 977	222
D		
DEPOSITORIES		
Proof of amount due county officer as fees of office, requiring	0-1090	234
DRAINAGE DISTRICTS		
Bridges over drainage ditches, duty to replace and repair	0-1018	224
E		
EMINENT DOMAIN AND CONDEMNATION		
County attorney representing county, compensation for	0-1040	227
ESTATES OF DECEDENTS		
Taxes, necessity of presenting claim for to administrator or executor before prosecuting suit for	0- 678	211
EXTRADITION		
Compensation to sheriff for returning fugitive	0-1016	224
F		
Farmers' Cooperative Societies, necessity of Attorney General's approval of dissolution of	0-1158	240

	Opinion No.	Page
FEES, SALARIES AND COMMISSIONS		
Additional compensation to county juvenile officer by city for auto upkeep	0-1003	223
Arrest fee to constable, arrest made by city officer	0-1180	240
Bailiffs, compensation to while attending upon grand jury	0-1124	237
County attorney's compensation in condemnation proceedings	0-1040	227
County clerk, fees to for delayed registrations of vital statistics	0-1065	231
County fee officers, manner of disbursement of compensation	0- 972	221
County judge, additional compensation to for presiding over commissioners' court	0-1017	224
County judge's commissions on money in hands of executor	0- 811	213
County judge, fees to for delayed registrations of vital statistics	0-1065	231
County judge's commissions on property handled by administrator, when payable	0-1072	232
County juvenile officer, additional compensation paid to by city	0-1003	223
County tax collector's fees for handling application for certificate of title to motor vehicles	0-1049	229
Depositories, county officer withdrawing from	0-1090	234
Disbursement of compensation, manner of to county fee officers	0- 972	221
District clerk, fees to in felony cases	0-1059	230
District clerk, fees to upon assumption by district court of jurisdiction of county court	0-1060	230
Half-fees, construction of amendment to statute relating to	0- 990	222
Justice of the peace, commission to for collecting moneys for state	0-1162	240
Limitations as running against county in collection of understated fees	0-1036	227
Mileage fees for constables	0- 919	218
Precinct officers wrongly compensated on salary basis under void order of commissioners' court	0- 915	218
Sheriff as ex-officio assessor-collector, maximum fees of	0-1051	230
Sheriff, commission to for collecting moneys for state	0-1162	240
Sheriff's fees for returning fugitive	0-1016	224
Trial fee to county judge in civil suit dismissed by plaintiff before answer filed	0-1144	239
Understated fees, limitations as running against county in collection of	0-1036	227

	Opinion No.	Page
FINES, COSTS AND FORFEITURES		
Assessment against person who mails remittance or appears voluntarily in speeding case	0- 901	216
Disposition of in case where defendant is charged with driving while intoxicated	0- 681	211
District court after assuming jurisdiction of county court	0-1060	230
Satisfaction of by county convicts by working on streets of city	0-1061	231
Voluntary appearance or mailing remittance, amount that may be assessed	0- 901	216
FISH AND GAME		
Fishing license, right of state to require in coastal waters	0- 992	223
FRESH WATER SUPPLY DISTRICTS		
Purpose clause, validity of when includes construction of sewer lines and disposal plants	0-1011	223
G		
H		
Hospitalization, county hospital board of managers selling	0- 926	219
Hospitals, exemptions to from payment of taxes	0-1143	239
I		
INSURANCE		
Casualty insurance distinguished from liability insurance	0-1100	235
Casualty insurance, liability of state for premiums on	0-1100	235
Foreign insurance companies, tax on premiums paid to on reinsurance policies	0- 879	215
Fraternal benefit societies, tax on premiums on reinsurance paid to foreign life insurance companies	0- 879	215
Hospital insurance, sale of by county hospital board of managers	0- 926	219
Liability insurance, state as beneficiary	0-1100	235
Mutual assessment life insurance companies, determining net taxable premiums	0- 436	210
Policy to school board issued by member of board	0-1142	239
School property, insurance purchased from member of school board	0-1142	239
State as beneficiary of casualty or liability insurance policy	0-1100	235
Tax on foreign insurance companies on premiums on reinsurance paid by fraternal benefit societies	0- 879	215

	Opinion No.	Page
INTOXICATING LIQUORS		
Beer, refund for amount of taxes paid on broken bottles	0- 299	209
Retail beer licence, meaning of term "resident"	0-1041	228
Taxes on beer, due by manufacturer when	0-1042	228
Taxes on beer, refund for amount paid on broken bottles	0- 299	209
J		
JUDGMENTS		
Limitations as running on delinquent tax judgment	0- 974	221
K		
L		
Law, unlawful practice of by corporation	0- 977	222
LEGISLATURE		
Confirmation by senate of appointment of member of legislature to judicial position	0-1092	235
Member, appointment of by Governor to judicial position	0-1092	235
LICENSES AND CERTIFICATES		
Beer manufacturer's license, taxes on beer due when	0-1042	228
Chauffeur's license, students of A. & M. College driving vehicles of Federal Government	0-1081	233
Chauffeur's license, violation of law to operate motor vehicle without	0-1050	229
Embalming license, right of appeal from denial of	0-1064	231
Fishing license, right to state to require in coastal waters	0- 992	223
Motor vehicle operator's license, violation of law to operate without	0-1050	229
Motor vehicle registration, new vehicles	0- 754	212
Motor vehicle registration, vehicles of visitor employed in Texas	0-1023	225
Retail beer license, meaning of term resident	0-1041	228
LIMITATION OF ACTIONS		
Countries, statutes as running against	0-1036	227
Death, limitation period in motor fuel tax refund statute as tolled by	0- 223	209
Judgment foreclosing tax lien, limitations as running against	0- 974	221
Livestock on ranches, liens on as exempt from stamp tax	0- 818	213
M		
MOTOR VEHICLES		
Chauffeur's license, violation of law to operate without	0-1050	229

	Opinion No.	Page
Commissioners' court, purchase of by for use of members	0- 996	223
Non-resident employed in Texas, length of time may operate in Texas without registration	0-1043	228
Operator's license, violation of law to operate without	0-1050	229
Registration, application for, meaning of "re-sides"	0-1023	225
Registration, dealer using new truck to transport new vehicles	0- 754	212
Registration, proper classification of privately owned school bus	0-1026	226
Registration, Texas resident with truck used in another state	0- 754	212
Registration, visitor employed in Texas	0-1023	225
	0-1043	228
Title, certificate of and disposition of fees collected for	0-1049	229

N

NEPOTISM AND RELATED OFFENSES

Contracts between board and member of in private capacity	0-1142	239
	0- 863	214
Contract by board with business of member of board as void	0-1142	239
	0- 863	214
Son-in-law of warden of Texas Prison System employed by board	0- 110	209
Trustees employing wife of man who is brother of wife of trustee	0-1095	235
Trustee of school district who is insurance agent issuing policy to district covering school buildings	0-1142	239

NOTARIES PUBLIC

Notice to qualify, time within which to be sent	0- 960	221
Time for qualifying	0- 960	221

O

OIL AND GAS

Agent for state, lessor as under Relinquishment Act	0- 461	210
Consideration paid lessor, right of state to one-half under Relinquishment Act	0- 461	210
	0- 458	210
Owner of soil, owner of undivided interest as under Relinquishment Act	0- 975	222
Pipe line company, liability for taxation on over-age oil resulting from inaccurate gauging	0- 114	209

	Opinion No.	Page
Pipe line company as subject to intangible assets tax	0- 892	216
Proportionate reduction clause, effect of in lease executed under Relinquishment Act	0- 975	222
Relinquishment Act, execution of lease under by owner of undivided interest	0- 975	222
State's interest in bonus rental and royalties under lease by agent for state	0- 458	210
P		
Prizes, taxes on giving of at rodeo	0-1046	229
PUBLIC LANDS		
Agent for state in execution of oil and gas lease, lessor as under Relinquishment Act	0- 461	210
PUBLIC MONEYS		
Expenses		
Office expenses to county fee officers, allowance of	0- 972	221
Funds		
Contingent funds, use of upon exhaustion of specific appropriations	0- 906	217
County available school fund		
Vouchers on, approval of by county auditor	0-1063	231
County general fund		
Expenses of creation of water control and improvement district paid from	0-1069	232
County permanent improvements fund		
Expenses of creation of water control and improvement district paid from	0-1069	232
County permanent school fund		
Bonds held in, commissioners' court accepting discount in accrued interest	0- 909	217
Bonds held in, commissioners' court accepting refunding bonds with lower rate of interest	0- 909	217
County road and bridge fund		
Distribution of moneys in	0-1091	234
Highway light test fund		
Appropriation of money in for University of Texas	0-1099	235
Misapplication of	0- 906	217
Officers' salary fund		
Costs in case charging defendant with driving while intoxicated to be deposited in public purpose, spending for	0- 681	211
	0-1083	233
<i>Refund of taxes wrongfully collected on advice of Attorney General</i>	0-1044	228
Road bond proceeds, paying engineer's fee from and as within proposition	0- 962	221
Salaries from one or more positions prohibited	0-1101	236

	Opinion No.	Page
PUBLIC OFFICERS (SEE ALSO SHERIFFS AND CONSTABLES)		
Bailiffs		
Compensation to while attending upon grand jury	0-1124	237
City marshal		
Constable receiving pay for services as	0-1003	223
County attorney		
Condemnation proceedings, compensation for representing county in	0-1040	227
Half-fees to, effect of amendment of statute	0- 990	222
County auditor		
Appointment of without approval of commissioners' court	0-i137	238
Approving vouchers on county available school fund	0-1063	231
Bids for machinery, approving other than lowest bid at amount greater than maximum in notice to bidders	0- 770	212
Bids for machinery, permitting change in specifications so as to make amount bid within maximum in notice to bidders	0- 770	212
County clerk		
Fees to for delayed registrations of vital statistics	0-1065	231
Notaries public, notice to qualify, time to mail	0- 960	221
County judge		
Additional compensation for presiding over commissioners' court	0-1017	224
Commission on money in hands of executor	0- 811	213
Commission to on property handled by administrator	0-1072	232
Fees to for order for delayed registration of vital statistics	0-1065	231
Trial fees in civil suit dismissed before answer filed	0-1144	239
County juvenile officer		
Additional compensation paid by city for automobile expenses	0-1003	223
County superintendent		
Transfer of scholastics, discretion in allowing	0-1073	232
Transfer of scholastics, reviewed by county board of trustees when	0-1129	237
County tax assessor-collector		
Fees, furnishing proof to depository of amount due as condition precedent to withdrawal	0-1090	234
Fees, for handling application for certificate of title to motor vehicle	0-1049	229
Office to be held by sheriff when	0-1105	236

	Opinion No.	Page
District clerk		
Fees in felony cases	0-1059	230
Fees to upon assumption by district court of jurisdiction of county court	0-1060	230
General Manager of Texas Prison System		
Son-in-law of warden employed as	0- 110	209
Justice of the peace		
Commission for collecting moneys due state	0-1162	240
Fees in case where defendant voluntarily appears or mails remittance	0- 901	216
Offices and positions, holding more than one	0-1101	236
	0-1071	232
	0-1003	223
Precinct officers		
Compensation on salary basis under void order of commissioners' court, effect of	0- 915	218
Public weighers		
What constitutes	0-1147	239
Residence in state, district or precinct as requisite to qualification	0-1121	237
Q		
R		
Ranch implements, liens on as exempt from stamp tax	0- 818	213
ROADS, STREETS AND BRIDGES		
Bridges over drainage ditches, duty of drainage district to replace and repair	0-1018	224
Rural Electric Associations, liability for ad valorem and gross receipts taxes	0- 913	218
S		
SALES		
Title, passage of on delivery of goods to common carrier	0-1012	224
SCHOOLS AND SCHOOL DISTRICTS		
Aid		
Application for, acceptance of after June 15 of year	0-1035	227
Need, necessity of school district containing federal forest lands showing	0- 821	213
Need, necessity of school district containing University lands showing	0- 821	213
Tax loss sustained by district having university lands within boundaries, amount that must be paid on account of	0- 821	213
Tax loss sustained by districts having university lands within boundaries, meaning of	0- 821	213

	Opinion No.	Page
Tax loss sustained by districts having university lands within boundaries, payment to for year 1938-1939	0- 821	213
Validity of S. B. 432 providing for payment of tax losses to districts having university lands in boundaries	0- 821	213
Bus, proper classification of privately owned Common school districts	0-1026	226
Contracts with teachers, principals and superintendents, validity of when newly elected trustee has not qualified	0- 765	212
Taxes, discounts in payment of	0-1080	233
Consolidation and consolidated school districts		
Contracts with teachers, principals and superintendents, validity of when newly elected trustee has not qualified	0- 765	212
Contracts between board and member of in private capacity	0-1142	239
Detaching and annexing territory	0- 947	220
Independent school districts		
Trustees awarding contract for supplies to member	0-1014	224
Trustees, qualifications of in city district	0-1067	231
Nursing schools for practical nursing, authority of Board of Nurse Examiners to supervise	0-1030	226
Scholastics, transfer of and discretion of county superintendent	0-1073	232
Scholastics, transfer of, review when	0-1129	237
Teachers' contracts, validity of when newly elected trustee has not qualified	0- 765	212
Teachers' contracts, essential elements of	0-1087	234
Teachers' contracts, vote for by board as sufficient to make	0-1087	234
Teacher Retirement System, payment of annual membership fee by one not teaching	0- 812	213
Transfer of scholastics reviewed when	0-1129	237
Transfer of scholastics within county, discretion of county superintendent	0-1073	232
Transfer of territory from one school district to another	0- 947	220
SECURITIES		
Bonds held in county permanent school fund, commissioners' court accepting discount in accrued interest	0- 909	217
Bonds in county permanent school funds, commissioners' court accepting refunding bonds with lower rate of interest	0- 909	217
General obligation bonds of city, determining amount that may be issued	0- 883	215
Road bonds, diversion of proceeds for other purposes	0-1159	240

	Opinion No.	Page
Road bonds, fees for engineer's survey as within "acquisition of right-of-way" in proposition	0- 962	221
Street improvement bonds of city, restrictions on issuance of in city charter	0- 883	215
SHERIFFS AND CONSTABLES		
Arrest fee when arrest made by highway patrolman	0- 901	216
Arrest fee to constable when arrest made by city officer	0-1180	240
Automobile, compensation for use of own	0- 900	216
Commission for collecting moneys due state	0-1162	240
Compensation for returning fugitive when armed both with requisition and capias	0-1016	224
Constable receiving pay for services as city marshal	0-1003	223
Deputies as including court bailiffs and jailers	0- 925	218
Deputies, constable appointed in precinct in which he does not reside	0-1121	237
Deputies, number that may be appointed	0- 925	218
Matron appointed by sheriff, compensation of	0- 925	218
Mileage fees	0- 919	218
Sheriff as ex-officio tax assessor-collector, maximum fees of	0-1051	230
Sheriff as tax assessor-collector, may serve as when	0-1105	236
Social Security Act, members of Texas Soil Conservation Board as employers under	0- 906	217
STATE DEPARTMENTS		
Attorney General		
Advice of, refund of taxes wrongfully collected on	0-1044	228
Farmers' Cooperative Societies, necessity of approval of dissolution of	0-1158	240
Board of Control		
Awarding printing contracts to Texas Prison System	0-1033	227
Printing contracts, award of to Texas Prison System	0-1033	227
Board of Dental Examiners		
Member of board serving as secretary and receiving pay for both positions	0-1101	236
Board of Embalming		
License, right of appeal from denial of	0-1064	231
Board of Health		
Appropriation to, construction of	0-1131	238
Revenue stamps for bedding labels, necessity that registration numbers appear thereon	0-1117	236
Board of Insurance Commissioners		
Mutual assessment life insurance companies, determining net taxable premiums	0- 436	210

	Opinion No.	Page
Board of Nurse Examiners		
Schools for practical nursing, supervisory control over	0-1030	226
Comptroller's Department		
Chain store tax, wholesaler-distributor "controlling" retail stores as liable to	0- 307	209
Liability of pipe line company for taxes on overage oil resulting from inaccurate gauging	0- 114	209
Motor fuel tax, limitation period as to refund tolled by death	0- 223	209
Motor fuel tax refund statute, date of purchase or sale within meaning of	0-1012	224
Refund of taxes wrongfully collected on advice of Attorney General	0-1044	228
Vouchers for salaries for more than one office or position, approval of prohibited	0-1101	236
Delegation of authority to subordinate to approve claims	0-1126	237
Department of Agriculture		
Citrus Marketing Act, control of interstate commerce under	0- 946	220
Department of Education		
Aid	0- 821	213
Aid, acceptance of applications for after June 15 of year	0-1035	227
Appropriation to, construction of	0-1130	237
W. P. A. Adult Education Project, authority to serve as cosponsors of	0-1047	229
Department of Public Safety		
Certificate of title, disposition of fees collected from	0-1049	229
Executive Department		
Governor's appointment of member of legislature to judicial position	0-1092	235
Governor's appointment to vacancy in judiciary, necessity of confirmation by senate	0-1092	235
Game, Fish & Oyster Commission		
Fishing license, right of state to require in coastal waters	0- 992	223
Highway Department		
State contracts, permitting bidder to withdraw bid and returning deposit	0-1077	233
Industrial Accident Board		
Physical examination, nature of when ordered by Board	0-1088	234
Land Office		
Agent for state, lessor as under Relinquishment Act	0- 461	210
Consideration paid lessor, right of state to one-half under Relinquishment Act	0- 461	210
Owner of soil, owner of undivided interest as under Relinquishment Act	0- 975	222

Relinquishment Act, execution of lease under by owner of undivided interest	0- 975	222
State's interest in bonus, rentals and royalties under lease	0- 458	210
Secretary of State		
Farmers' Cooperative Societies, necessity of ap- proval of dissolution of by Attorney General	0-1158	240
Foreign corporation with non-par stock, stat- utes applicable	0-1140	238
Purpose clause as contemplating unlawful prac- tice of law by a corporation	0- 977	222
Purpose clause educational when	0-1028	226
	0-1032	226
Purpose clause of corporate charter as politi- cal rather than educational	0-1024	225
Unlawful practice of law by corporations	0- 977	222
State Parks Board		
Delegation to secretary of authority to approve claims	0-1126	237
State Treasurer		
Refunding for damaged or destroyed cigaret tax stamps	0-1027	226
Securities to be deposited with, depositing with bank with trust running to State Treas- urer	0-1093	235
Texas Prison System		
Compensation to convicts upon discharge with credit for one year's flat time	0-1152	240
Convict working and living at home of mem- ber of board	0- 110	209
Employing son-in-law of warden as general manager	0- 110	209
Insurance premiums on liability or casualty policy, payment of	0-1100	235
Printing contract, authority to bid on state	0-1033	227
Verue for complaint charging receipt of stolen state property	0- 971	221
Texas Soil Conservation Board		
Expense accounts of delegates to district con- ventions	0- 906	217
Funds, employing "contingent" funds upon exhaustion of itemized appropriation	0- 906	217
Meetings of, time and place to be held	0- 906	217
Social Security Act, members of board as "em- ployers" under	0- 906	217

T

TAXES AND TAXATION

Ad valorem taxes

Federal migratory game preserves exempt from	0- 986	222
Rural electric associations, liability for	0- 913	213
Assessments, commissioners' court reducing	0- 930	219

	Opinion No.	Page
Assessment and re-assessment by commissioners' court	0- 701	211
Beer taxes, due by holder of manufacturer's license when	0-1042	228
Beer taxes, refund on broken bottles	0- 299	209
Board of equalization reducing assessments	0- 930	219
Cigaret taxes		
Refunds for damaged or destroyed stamps	0-1027	226
Chain store tax, wholesaler-distributor "controlling" retail stores as liable to	0- 307	209
Delinquent taxes		
Attorney, compensation to for collecting city and independent school district taxes while acting under contract with commissioners' court	0-1155	240
Contract, termination date of when construed with extension agreement	0-1076	233
Judgment, period of limitations on	0- 974	221
Lien, discharging by paying on one of several tracts previously rendered <i>in solido</i>	0- 928	219
Sale, division of proceeds among taxing units when bid in by one	0- 974	221
Sale, limitations on	0- 974	221
Suits, institution of against administrator or executor before presentation of claim	0- 678	211
Discounts, applicability of statute providing for to common school districts	0-1080	233
Donation to counties of losses sustained by purchase or lease by federal government, other political subdivision losses	0-1118	236
Endowment fund of college, lands and buildings for as exempt	0- 871	214
Exemptions, federal property	0- 986	222
Exemptions, hospitals, necessity of "purely public charity"	0-1143	239
Exemptions, lands and buildings of college for endowment fund	0- 871	214
Federal property, taxability of	0- 986	222
Foreign insurance companies, tax on premiums paid to on re-insurance policies	0- 879	215
Gross production taxes		
Liability of pipe line company for overage oil resulting from inaccurate gauging	0- 114	209
Gross receipts tax		
Rural electric associations, liability for	0- 913	213
Intangible asset tax		
Distinction between "oil pipe line companies" and "common carrier pipe line companies"	0- 892	216
Pipe line companies as subject to	0- 892	216
Insurance premiums paid to foreign insurance company on re-insurance policy of fraternal benefit society, tax on	0- 879	215

	Opinion No.	Page
Motor fuel taxes		
Refunds, date of purchase or sale within statute	0-1012	224
Refunds, limitation period as to, as tolled by death	0- 223	209
Prize tax, giving of prizes at rodeo	0-1046	229
Rate, maximum for all purposes for city	0- 883	215
Redemption of land sold under judgment, applicable statutes	0- 643	211
Redemption of land sold under judgment, requiring owner to pay delinquent interest to purchaser	0- 643	211
Refund of taxes wrongfully collected on advice of Attorney General	0-1044	228
Rural electric associations, liability for ad valorem and gross receipts taxes	0- 913	213
Sale after judgment, private sale by taxing unit	0- 950	220
Sale, division of proceeds among taxing units when bid in by one	0- 974	221
Sale of rights in land by taxing unit subject to redemption rights of owner	0- 950	220
Stamp tax		
Liens created by voluntary contract, necessity of stamps before recordation	0-1104	236
Livestock on ranches and ranch implements, liens on as exempt	0- 818	213
Renewal of instruments executed and filed prior to effective date of original act	0-1052	230
Tender of less than amount legally due, effect of	0-1045	228
Tract, paying taxes on one of several previously rendered in <i>solido</i>	0- 928	219
Unrendered and unknown properties, re-assessment by commissioners' court	0- 701	211
Texas Citrus Marketing Act	0- 946	220
TRIAL		
Venue for complaint charging receipt of stolen state property	0- 971	221
TRUSTEES		
Board awarding contract for purchase of supplies to member	0-1014	224
Board contracting with member	0-1014	224
	0-1142	239
Contracts with teachers, principals and superintendents, validity of when newly elected trustee has not qualified	0- 765	212
Independent school district trustee, qualification of for city district	0-1067	231
Independent school district trustee, serving as while mayor or city commissioner	0-1071	232

	Opinion No.	Page
U		
UNIVERSITY OF TEXAS		
W. P. A. Adult Education Project, authority to serve as sponsor of	0-1047	229
V		
VITAL STATISTICS		
Registrations of births and deaths, fees to county clerk and county judge for delayed registrations	0-1065	231
W		
WARRANTS, VOUCHERS AND SCRIPT		
Vouchers, delegation by board or head of department of authority to approve	0-1126	237
Vouchers on county available school funds, approval of by county auditor	0-1063	231
Warrants, validity of when current expenditures exceed revenues	0- 873	215
WATER CONTROL AND IMPROVEMENT DISTRICTS		
County paying expenses incident to creation of from county permanent improvements fund or general fund	0-1069	232
WORDS AND PHRASES		
Common carrier pipe line companies	0- 892	216
Contingent funds	0- 906	217
Oil Pipe Line companies	0- 892	216
Other governmental subdivisions	0-1080	233
Resident	0-1041	228
Resides	0-1023	225
WORKMEN'S COMPENSATION		
Physical examination, nature of when ordered by Industrial Accident Board	0-1088	234
WPA Adult Education Project, authority of The University of Texas and the Department of Education to serve as co-sponsors of	0-1047	229

X**Y****Z**

