



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

GERALD C. MANN

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ATTORNEY GENERAL

January 9, 1939

Mr. N. W. Graham
County Attorney
Ozona, Texas

Dear Mr. Graham:

Re: Opinion O-55
Delinquent taxes

This office is in receipt of your letter requesting an opinion as to whether the county and state can enforce the collection of delinquent taxes on land for years that such land was omitted from the regular tax rolls.

We refer you to Chapter 11, Title 122 of the Revised Civil Statutes, which provides for the assessment of such properties and collection of the taxes thereon with certain exceptions as set forth in Article 7346.

Yours very truly

ATTORNEY GENERAL OF TEXAS

s/ Glenn R. Lewis

By
Glenn R. Lewis
Assistant

GRL:n

APPROVED:

GERALD C. MANN
ATTORNEY GENERAL OF TEXAS