



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

GROVER SELLERS
~~WILL WILSON~~
ATTORNEY GENERAL

Overruled by V-1058

When Conflict

Honorable W. J. Townsend
County Attorney
Angelina County
Lufkin, Texas

Dear Sir:

Opinion No. 0-6479
Re: May the Tax Assessor of Angelina
County sell property for delin-
quent taxes and give a valid deed?

We have received and considered your request for opinion dated March 15, 1945, which reads as follows:

"May the Tax-Assessor of this state sell property for delinquent taxes and give a valid tax deed as can be given under any Texas tax law? If so, what procedure is to be followed by such officer in the making of said sale. If this can be done legally, it will be the shorter and less expensive route, and save many dollars in the prosecution of tax suits for the collection of delinquent taxes."

We wish to call your attention to Acts 1929, 41st Legislature, page 103, Chapter 48, Section 1 (Article 7328a, V.A.C.S.):

"That all sales of real estate made for the collection of delinquent taxes due thereon shall be made only after the foreclosure of tax lien securing same has been had in a court of competent jurisdiction in accordance with existing laws governing the foreclosure of tax liens in delinquent tax suits."

The institution and prosecution of tax suits is controlled by Acts 1937, 45th Legislature, page 1494-a, Chapter 506 (Article 7345b, V.A.C.S., with amendments).

Under both Article 7345b and Article 7330, the only person authorized to execute a deed in case land may be sold for default in the payment of taxes is the sheriff.

You are therefore advised that the Tax Assessor may not sell property for delinquent taxes. The procedure set out in

the statutes referred to is exclusive of any summary seizure and sale.

Very truly yours

ATTORNEY GENERAL OF TEXAS

By: s/Arthur L. Moller
Arthur L. Moller
Assistant

ALM:db:wc

APPROVED MAR 31, 1945
s/Carlos C. Ashley
FIRST ASSISTANT
ATTORNEY GENERAL

Approved Opinion Committee By s/BWB Chairman