



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GROVER SELLERS
ATTORNEY GENERAL

Hon. C. K. Ford
County Attorney
San Saba County
San Saba, Texas

Dear Sir:

Opinion No. 0-7146

Re: Is Southwestern College at Georgetown liable for taxes on land owned by said College in San Saba County which is leased from year to year to individuals who are not connected with said college? If so, may said College be sued in the District Court of San Saba County for said taxes?

We have for consideration your letter of March 9, requesting an opinion on the above subject. We quote the first two paragraphs of your letter below:

"Can Southwestern College of Georgetown, Texas, be held liable for taxes against 200 acres of land in this county owned by said college and leased from year to year for a sum of money to individuals not connected with said college; and if so, may said college be sued in the District Court of this county for unpaid taxes?"

"The facts appear to be that Southwestern College owns some 200 acres of land in this county and has leased this land to private individuals from year to year for a sum of money, which sum of money it is presumed is used to maintain said school. There are unpaid taxes due on said land for the years from 1931 to 1945 inclusive. The Tax Collector would like to collect this if the land is taxable and collectible."

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We think opinion No. 0-3083, a copy of which is herewith enclosed, written by this department and approved on February 14, 1941, answers the question of whether or not the property you mentioned is subject to tax. You will note that the opinion is based on the case of St. Edwards College v. Morris, 17 S. W. 512. The facts of this case were, briefly, as follows:

St. Edwards University was situated on a tract of land containing approximately 499 acres. About 150 acres of the land was in cultivation. The farm products, cattle, hogs etc. produced on the land were used by the College to supply tables for the boarding school. The court held that the land upon which the buildings were located and which was used exclusively for educational purposes was exempt from taxation but that the land being farmed was not exempt from taxation. The facts concerning the Southwestern University case are very similar but, in fact, we think make even a stronger case. The land in question is located in a different county from that in which the college is located. Too, the land is being farmed out to individuals and simply the proceeds from the rental being paid on the land is used for the upkeep of the college.

We are, therefore, of the opinion that the land located in San Saba County is subject to tax.

Article 7326, Vernon's Annotated Civil Statutes, reads as follows:

"Whenever any taxes on real estate have become delinquent, it shall be the duty of the county attorney, upon the expiration of thirty days notice provided for in the two preceding articles, or as soon thereafter as practical, to file suit in the name of the State of Texas in the District Court of the county where such real estate is situated. . . ." (Underscoring ours)

You are advised therefore that it is the opinion of this department that a suit may be brought against the Southwestern

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University in the District Court of San Saba County for the collection of the taxes you mentioned.

Trusting the above satisfactorily answers your inquiry, we are

Yours vary truly

ATTORNEY GENERAL OF TEXAS

APPROVED MAR 26 1946

Pross Sellers

ATTORNEY GENERAL OF TEXAS

By

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