



**THE ATTORNEY GENERAL  
OF TEXAS**

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AUSTIN 11, TEXAS

**WILL WILSON  
ATTORNEY GENERAL**

May 24, 1957

Hon. R. E. Swift,  
County Attorney  
Anderson County  
Palestine, Texas

Opinion No. WW-137

Re: Whether additional ad valorem taxes may be collected when the property was undervalued on the rendition sheet by the dropping of a digit and related question.

Dear Mr. Swift:

Your letter requesting our opinion relative to the captioned matter reads, in part, as follows:

"For the year 1947 an assessment of property in the name of A. S. Maier et al was accepted by the office of the County Tax Assessor and Collector. Appearing on the inventory was a description covering Lot 4, Block 163, Railroad Addition to the City of Palestine, Texas. By dropping of a digit the value was in error \$9,000.00, as the value listed was \$1,000.00 instead of \$10,000.00. Through an oversight on the part of the office of the County Tax Assessor and Collector, the \$1,000.00 figure was accepted as rendered for the years 1947 to 1956, inclusive. The taxes have also been paid on that value for these years.

"May the tax assessor and collector now collect the taxes on the additional \$9,000.00 valuation that was omitted for these years, and if so will a new valuation have to be placed on said property by the Board of Equalization?"

It appears from your statement, above set forth, that the rendition sheet was in error in the sum of \$9,000 in that the valuation should have been listed as \$10,000 and that by reason of someone "dropping a digit" the property in question was shown to be valued at \$1,000. You state that this \$1,000 valuation was accepted as rendered for the years 1947 to 1956, inclusive, by the County Tax Assessor and Collector. As you state the taxes were paid on the \$1,000 valuation, we feel safe in assuming that the Board of Equalization, in equalizing the various renditions for the years in question, also accepted as correct the \$1,000 valuation for each year involved.

The Supreme Court of Texas in State v. Mallet Land & Cattle Co., 88 S.W. 2d 471 (1935) stated the rule as follows:

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". . . The rule has been repeatedly announced that, in the absence of fraud or illegality, the action of a board of equalization upon a particular assessment is final; and, furthermore, that such valuation will not be set aside merely upon a showing that the same is in fact excessive. If the board fairly and honestly endeavors to fix a fair and just valuation for taxing purposes, a mistake on its part, under such circumstances, is not subject to review by the courts. Texas & Pacific Ry. Co. v. City of El Paso (Tex.Sup.) 85 S.W. (2d) 245; Rowland v. City of Tyler (Tex.Com.App.) 5 S.W. (2d) 756; Druesdow v. Baker (Tex.Com.App.) 229 S.W. 493; Duck v. Peeler, 74 Tex. 268, 11 S.W. 1111; State v. Chicago, R.I. & G. Ry. Co. (Tex.Com.App.) 263 S.W. 249; Sunday Lake Iron Co. v. Wakefield, 247 U.S. 350, 38 S.Ct. 495, 62 L.Ed. 1154. . ."

You are therefore advised that based on information submitted the Tax Assessor and Collector does not have the authority to collect the taxes on the additional \$9,000 valuation that was omitted for the years in question in the absence of fraud or an illegal method of equalization by the Equalization Board.

SUMMARY

An erroneous valuation on a property rendition, caused by the dropping of a digit, if approved by the Board of Equalization, in the absence of fraud or an illegal method of equalization, is conclusive and not subject to review.

WVG:pb


Yours truly,

APPROVED:

WILL WILSON  
Attorney General

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REVIEWED FOR THE ATTORNEY GENERAL  
BY:

Geo. P. Blackburn