



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WILL WILSON
ATTORNEY GENERAL**

January 24, 1962

Mr. R. L. Coffman
Administrator
Texas Employment Commission
Austin, Texas

Opinion No. WW-1245

Re: Whether recordation of lien under section 14(f) Texas Unemployment Compensation Act, (Art. 5221b-12(f), V.C.S.) in "State Tax Liens" book provided for in Art. 1.07A of Title 122A constitutes adequate notice of such lien.

Dear Mr. Coffman:

You ask if

" . . . the recordation of a Notice of Lien provided in Subsection 12(f) of Article 5221b, V.C.S., in the 'State Tax Lien' book provided in Article 1.07A of Title 122-A (and in no other public records) constitutes adequate notice and protection of the State's interest created by the lien."

Our answer is "No".

Article 1.07 as originally enacted in 1959 (H.B. No. 11, Acts 1959, 56th Leg., 3rd C.S., Ch. 1, p. 187) and as amended in 1961 (Acts 57th Leg., Reg.Sess., Ch. 104, p. 201) states:

"(1) All taxes, fines, penalties and interest due. . . by virtue of this Title,
. . ." (Underscoring added.)

The caption of the above Act of 1961 which amended Article 1.07 and which added as original enactments Articles 1.07A and 1.07B reads in part as follows:

"An Act amending Title 122A, Taxation-General, Chapter 1, Article 1.07, Acts of the Fifty-sixth Legislature, Third Called Session, 1959, providing for recording of lien of all taxes provided for in this Act. . .; adding a new Article denominated 1.07A providing the method

of recordation; adding a new Article denominated 1.07B providing for such lien to be a lien on real estate;. . . ." (Underscoring added.)

The proviso portion of Section (1) of Article 1.07, as amended by this Act of 1961, reads in part:

"Provided, however, before the taxes provided for in this law shall become a lien on real estate, notice thereof must be filed. . . as provided in Article 1.07A of this Act. . . ." (Underscoring added.)

Article 1.07A reads in part:

"Every county clerk shall. . . provide a suitable well-bound book, to be called 'State Tax Liens,' upon which, on the filing of tax claims under the provisions of this Act,. . . ." (Underscoring added.)

It is clear that the method of recordation provided in Art. 1.07A refers only to the ". . . lien of all taxes provided for in this Act. . .". Articles 1.07, 1.07A and 1.07B are comprehended within Title 122A, Taxation-General. The provisions of these articles under consideration are limited to the scope of this Title. They exclude any reference whatsoever to Art. 5221b-12(f), which is codified under Title 83, Labor.

We note also that Sec. 7 of House Bill No. 11 (Acts 1959, Ch. 1, supra) in Subsection (b) thereof which lists the statutes and acts in conflict with said H. B. No. 11, and which it repeals, does not list or refer to any portion of Article 5221b.

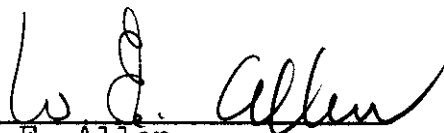
S U M M A R Y

Article 1.07A has no reference to the recordation of notice of the lien provided for in Article 5221b-12(f). Recordation of Notice of the lien arising under Article 5221b-12(f) in the "State Tax Lien" book provided for in Article 1.07A of Title 122A does not

constitute adequate notice and protection
of the State's interest created by that
lien.

Yours very truly,

WILL WILSON
Attorney General of Texas

By 
W. E. Allen
Assistant

WEA/cm

APPROVED:

OPINION COMMITTEE:
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REVIEWED FOR THE ATTORNEY GENERAL
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