



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**JOHN BEN SHEPPERD
ATTORNEY GENERAL**

June 13, 1955

Overruled by *Dickison*
City of San Antonio
reported in 349 S.
2d 640, error,
N. R. E.

Hon. Robert S. Calvert
Comptroller of Public Accounts
Capitol Station
Austin, Texas

Letter Opinion No. MS-222

Re: Tax liability of owner
of land taken during the
taxable year by the United
States through condemnation.

Dear Mr. Calvert:

You request the opinion of this office upon the question presented in your letter dated December 2, 1954, which reads as follows:

"The following questions have been submitted to us by a Tax Assessor-Collector:

"1. Does H. B. 440, 52nd Legislature, provide for the owner of land condemned and title and possession thereto taken by the United States Government on June 21, 1954 for the purpose of establishing or extending a military reservation, to pay the 1954 state and county taxes pro rated to the date that title and possession was taken by the United States Government?

"2. If your answer to the first question is in the affirmative, does the prevailing rate of discount or penalty and interest apply to such payment.

"We shall appreciate your opinion as to whether the County Tax Assessor-Collector, under the provisions of the Bill, has the authority to accept a partial payment of the taxes which have been charged on the tax roll for the year 1954; that is, would he be authorized to accept a proportionate part of the taxes by calculating the amount from January 1, 1954 to June 21, 1954. Also, please advise us about the allowance of the discount on an early payment, as well as the collection of penalty and interest if the taxes become delinquent."

Hon. Robert S. Calvert, page 2 (MS-222)

The answer to your first question is in the negative;
it is therefore not necessary to answer your second question.

APPROVED:

L. P. Lollar
Taxation Division

J. Arthur Sandlin
Reviewer

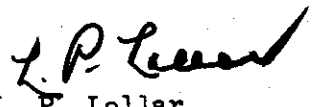
J. A. Amis, Jr.
Reviewer

Robert S. Trotti
First Assistant

Very truly yours,

JOHN BEN SHEPPERD
Attorney General

By


L. P. Lollar
Assistant