



STATE OF TEXAS
OFFICE OF THE GOVERNOR

MESSAGE

Senate Bill No. 1133 by Hinojosa from the 85th Regular Session of the Texas Legislature was sent to me for consideration under Article IV, Section 14 of the Texas Constitution. I reviewed the legislation and approved S. B. No. 1133 by signing the bill.

I note that under Article VIII, Section 2 of the constitution, property owned by a public entity is exempt from taxation only if the property is used for a public purpose. *See Leander Indep. Sch. Dist. v. Cedar Park Water Supply Corp.*, 479 S.W.2d 908, 912 (Tex.1972). Whether property is used for a public purpose depends on the way the public entity actually uses the property.

The attempt by Senate Bill No. 1133 to exempt all property owned by a navigation district from taxation will comport with the constitution only to the extent that the navigation district actually uses the property for a public purpose. If applied to navigation district property that is not actually used for a public purpose, S. B. No. 1133 would likely violate the constitution by extending a tax exemption beyond what Article VIII, Section 2 authorizes.

Respectfully submitted,



GREG ABBOTT
Governor of Texas

Austin, Texas
May 25, 2017

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
7 PM O'CLOCK

MAY 26 2017



Secretary of State