



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

May 19, 1939

Hon. Frank R. Murray  
County Attorney  
Panhandle, Texas

Dear Mr. Murray:

Opinion No. 80  
Re: Taxation, Articles 6790-6793

Your request for an opinion on the question:

"Whether or not the Commissioners' Court is limited to constitutional 15¢ in setting aside tax to meet time warrants against road and bridge fund or can they set aside any part of 15¢ road and bridge tax authorized by vote of the people?"

has been received by this office.

"By a constitutional amendment adopted in 1890, the Legislature was empowered to authorize an additional tax, not to exceed 15¢ on each \$100.00 of valuation for the further maintenance of public roads. If voted by a majority of the qualified tax paying electors of the county; voting at an election to be held for that purpose, this legislative power was exercised by Title 116, chapter 4 of the Revised Civil Statutes of 1925, and the maximum tax leviable may be raised by a vote of the entire county \* \* \*." Texas Jurisprudence, Vol. 21, p. 696, Section 177, Article 8, Section 9, State Constitution. *Waxar County vs. Pinkston* 295, S. W. 271."

This identical question was presented to this department by the Honorable Joe H. Smith, County Auditor of Hunt County and the Honorable Scott Gaines, Assistant Attorney General, rendered an opinion on this question March 11th, 1932, a copy of said opinion being enclosed herewith.

In reply to your inquiry, in view of the foregoing authorities, it is the opinion of this department that where 15¢ additional road maintenance tax has been authorized to be levied and collected at an election called for that purpose by the majority of the qualified voters of the county, the Commissioners' Court may fix a greater or less rate of levy each year, not to exceed 15¢ on the \$100.00 worth of taxable property.

Trusting that the foregoing answers your inquiry, I am

Yours very truly

ATTORNEY GENERAL OF TEXAS

By (Signed) ARDELL WILLIAMS  
Assistant

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APPROVED:

(Signed) GERALD C. MANN  
ATTORNEY GENERAL OF TEXAS