



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

February 7, 1939

Honorable A. E. Hickerson  
County Auditor  
Conroe, Texas

Dear Mr. Hickerson:

Opinion No. O-187  
Re: Salaries of Deputy Tax Assessors and Collectors

We are in receipt of your letter of January 20, 1939, requesting opinion from this Department. The pertinent portions of your letter are as follows:

"Attached herewith is an application made to the Commissioners' Court by the Tax Collector and Assessor of Montgomery County, Mr. J. E. Pace, for approval of deputy hire for the year 1939.

"The salaries requested appear to me to be out of line with the Statutes of Texas. The Tax Collector is acting on information that if an employee has been in service of a certain department over two years, \$200.00 per year additional salary can be paid.

"The deputies checked with green pencil on the enclosed application have been in the employ of the tax office for two years or more. Also you will note, to get the maximum salary, each one of these employees have been designated the head of the department. The employees on this list represent all of the employees in this office.

"For your information, the 1930 Census gives Montgomery County a population of 14,588. The 1939 valuation is \$51,423,000."

We direct your attention to Article 3902, Revised Civil Statutes, which regulates the salary of deputies and assistants for district, county or precinct officers. We note from your letter, as above quoted, that Montgomery county has a population of less than 25,000. This being true, Montgomery county officers' Depu-

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ties', assistants' or clerks' salaries would be governed by Section 1 of Article 3902, and for your convenience we set out said Section:

"In counties having a population of twenty-five thousand (25,000) or less inhabitants, first assistant or chief deputy not to exceed Eighteen Hundred (\$1800.00) Dollars per annum; other assistants, deputies or clerks not to exceed Fifteen Hundred (\$1500.00) Dollars per annum each."

From the language of the Article, as above cited, we are of the opinion, and you are so advised, that each of the officers named in said Act are entitled to one chief deputy whose salary will not exceed \$1800.00 per annum. It further provides that the salaries of other assistants, deputies or clerks shall not exceed the sum of \$1500.00 per annum. The salaries of all such deputies, assistants or clerks must be set by the Commissioners' Court.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By (signed) George P. Kirkpatrick  
Assistant

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APPROVED:

(signed) Gerald C. Mann  
ATTORNEY GENERAL OF TEXAS