



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**GERALD C. MANN**  
~~XXXXXXXXXXXX~~  
**ATTORNEY GENERAL**

January 23rd, 1939

Mr. Karl Cayton, County Attorney  
Dawson County  
Lamesa, Texas

Dear Mr. Cayton

Opinion No. 0-194  
Re: Fees of County Tax Assessor-  
Collector, collecting taxes  
for independent school dis-  
tricts.

Your request for an opinion on the following question:

"Does the County Tax Assessor-Collector who has been collecting taxes from some of the Independent School Districts have to turn in the percentages they allow him as fees or retain them personally?"

has been received by this office.

Article 3883, Revised Civil Statutes, provides in detail the maximum fees for all officers named therein and it was held in the case of Nichols vs. Galveston County, 228 S.W. 547, by the Supreme Court that the fees collected by an assessor for assessed independent school districts' taxes were accountable for under the maximum fee bill.

Article 3891, Revised Civil Statutes, provides in effect the compensations, limitations and maximums of fees and salaries fixed by the maximum fee law for officers includes and applies to all fees and compensations whatever collected by said officers in their official capacity.

It has been repeatedly held by the Attorney General's office that fees accruing to the tax assessor-collector who has collected taxes for independent school districts is required to account for said compensation as fees of office and all excess fees should be deposited with the county treasurer.

Trusting that the foregoing answers your inquiry, I remain

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Yours very truly

ATTORNEY GENERAL OF TEXAS

By s/Ardell Williams  
Assistant

AW:OB:wc

APPROVED  
s/Gerald C. Mann  
ATTORNEY GENERAL OF TEXAS