



**OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN**

**GERALD C. MANN  
ATTORNEY GENERAL**

**Hon. Charles R. Martin  
County Auditor  
Harrison County  
Marshall, Texas**

**Dear Sir:**

**Opinion No. O-349**

**Re: When county officers are paid under the Officers' Salary Law, should the county also pay to the assessor-collector of taxes its one-half of the assessing fees and the assessor-collector, in turn, pay same into the Officers' Salary Fund for the county's part in assessing the taxes, just as he does when the State pays its one-half to him for assessing the taxes?**

Your letter of recent date, requesting the opinion of this Department on the above question, has been given our careful attention.

Section 5 of Article 3912e, Vernon's Annotated Civil Statutes, reads as follows:

"Sec. 5. In all cases where the Commissioners' Court shall have determined that county officers or precinct officers in such county shall be compensated for their services by the payment of an annual salary, neither the State of Texas nor any county shall be charged with or pay to any of the officers so compensated, any fee or commission for the performance of any or all of the duties of their offices but such

officers shall receive said salary in lieu of all other fees, commissions or compensation which they would otherwise be authorized to retain; provided, however, that the assessor and collector of taxes shall continue to collect and retain for the benefit of the Officers' Salary Fund or funds hereinafter provided for all fees and commissions which he is authorized under law to collect; and it shall be his duty to account for and to pay all such monies received by him into the Fund created and provided for under the provision of this Act; provided further, that the provisions of this Section shall not affect the payment of costs in civil cases by the State but all such costs so paid shall be accounted for by the officers collecting the same, as they are required under the provisions of this Act to account for fees, commissions and costs collected from private parties." (underscoring ours)

The underlying purpose of the Officers' Salary Law, Article 3912e, supra, is that the fees and commissions, otherwise receivable by the county officers, should be paid into and make up the Officers' Salary Fund. This is shown by Section 5, above quoted, and by Section 5 thereof, which provides in part as follows:

"Sec. 5. It shall be the duty of all officers to charge and collect in the manner authorized by law all fees and commissions which are permitted by law to be assessed and collected for all official services performed by them. As and when such fees are collected they shall be deposited in the Officers' Salary Fund, or funds provided in this Act..."

Accordingly, you are respectfully advised that the county should pay to the assessor-collector the fees otherwise receivable by him from the county, whereupon the assessor-collector should deposit same in the Officers' Salary Fund in the same manner as fees received by him from the State.

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We trust this answers your inquiry satisfactorily and we remain,

Very truly yours

ATTORNEY GENERAL OF TEXAS

By *Wm. J. Fanning*  
Wm. J. Fanning  
Assistant

By *Zollie C. Steakley*  
Zollie C. Steakley

ZCS:AW

APPROVED DEC 13, 1939

*Gerrit B. Mann*

ATTORNEY GENERAL OF TEXAS

