



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Hon. Wayne Lefevre
County Auditor
Clay County
Henrietta, Texas

Dear Sir:

Opinion No. 0-1284

Re: The charge for issuing a redemption certificate and whether the commissioners' court may waive the collection of same by the tax assessor-collector.

We have considered herein your request for an opinion as contained in the paragraph numbered "3" in your letter of August 2nd, which portion thereof reads as follows:

"3. Does the law set up that a charge of \$0.50 for issuing of redemption certificates? Will the Commissioners' Court be acting within its authority to not hold the tax assessor-collector responsible for the amount if not collected by the tax assessor-collector?"

Article 7287, R. C. S. of 1925, provides:

"When the owner of such lands shall have redeemed the same from a private purchaser, the tax collector shall furnish him a certificate to that effect; and upon presentation of said certificate to the Comptroller, the Comptroller shall issue to him a warrant upon the State Treasury for the amount of such tax. This warrant shall be receivable for all taxes to the State. For issuing the certificate provided for in this article, the tax collector shall be allowed the sum of fifty cents to be paid by the applicant."

The above article provides that the tax collector shall be allowed the sum of \$0.50 to be paid by the applicant for issuing the certificates mentioned. Where the statute provides for a fee to be collected for services rendered

Hon. Wayne Lefevre, Page 8

by a county official, it is his duty to collect said fee. The tax collector of Clay County being a fee officer, whose compensation is paid on an annual fee basis, he is required to account for said fees in his report to the county under the provisions of the maximum fee bill statutes. In this connection, we call your attention to Article 102 of the Penal Code of Texas, 1925, which provides a penalty for failure of any county officer to collect such fees allowed by law or who fails to charge up the fees that may be due under existing laws or who shall remit any fee that may be due under the laws or who shall fail to make the report required by law.

It is therefore the opinion of this department that the tax assessor-collector is charged by law with collecting 50¢ for the issuing of each certificate of redemption as provided in Article 7287, R. C. S. 1925. The commissioners' court has no authority to waive the collection of this fee and the accounting for same by the tax assessor-collector.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By

Wm. J. R. King
Wm. J. R. King
Assistant

WmK:AW

APPROVED SEP 1, 1939

Gerard C. Brown
ATTORNEY GENERAL OF TEXAS

