



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Hon. William W. Allen
County Attorney
Lavaca County
Balltetteville, Texas

Dear Sir:

Opinion No. G-2439
Re: Do Poll Tax Receipts issued
by a Tax Collector require
that the number of the vot-
ing precinct be printed in,
or may same be left blank
and filled in by the collec-
tor when issuing the various
receipts?

Your recent request for an opinion of this depart-
ment on the above stated question has been received.

Article 2970, Vernon's Annotated Civil Statutes,
reads as follows:

Each Commissioners Court, before the first
day of October every year, shall furnish to the
County Tax Collector blank books for each voting
precinct, which shall be marked with the name and
number of the precinct for which they are intended;
each book shall contain a sufficient number of
blank poll tax receipts for each precinct not in a
city of ten thousand (10,000) inhabitants or more,
and not exceeding three hundred and fifty (350)
blank poll tax receipts and certificates of ex-
emption for each precinct in a city of ten thousand
(10,000) inhabitants or more, of which not more
than sixty (60) shall be certificates of exemption,
and a greater or less number of each in same pro-
portion when sufficient for the voters of the pre-
cinct. Each receipt and certificate shall, in

"such book, be bound immediately over a duplicate copy which when filled out shall correspond with the receipt or certificate in its number and name, length of residence in the State and County, and the voting precinct, race, occupation, and post-office address of the citizen to whom the tax receipt or certificate of exemption is given. If the voting is in the city, the receipt or certificate and duplicate must show the ward, street, and number, if numbered, of the citizen's residence (in lieu of post-office address) and the length of time he has resided in such city; the receipt and certificates shall be numbered in consecutive order. Similar blank books of poll tax receipts shall be furnished to such unorganized county attached to such county for judicial purposes, except that the voting precinct need not appear therein. When the tax receipt or certificate is delivered to the citizen, it shall be detached from the book and retained by him for his future use and identification in voting, and at the time said books are made, the Commissioners Court shall prepare a separate book for each precinct as herein provided which shall be marked 'Alien Poll Tax Receipt Book' and if the tax certificate provided for in Article 2965 of this Chapter discloses that said applicant is an alien then the Tax Collector shall issue from the book marked 'Alien Poll Tax Receipt Book' a receipt to said applicant which shall have printed on the face of said receipt the word 'alien' not less than two (2) inches in height, superimposed in outline type, printed in red ink, and in order that the Tax Collector may carry out this provision, it shall be the duty of the Commissioners Court to provide the separate book as herein set out and have the receipt prepared in said book in conformity with the above provision. Acts 1905, 1st C.S., p. 520, § 14; Acts 1939, 46th Leg., H.B. #343, § 2."

Article 2970, supra, specifically provides that, "each commissioners court, before the 1st day of October in every year, shall furnish to the county tax collector blank books for each voting precincts, which shall be marked with

the name and number of the precinct for which they are intended * * * We are of the opinion that this statute requires the commissioners court within the time therein specified to furnish to the county Tax-Assessor-Collector blank poll tax books for each voting precinct for which they are intended; with each book being marked with the name and number of the precinct when delivered to the County Tax-Assessor-Collector.

Article 2965, Vernon's Annotated Civil Statutes, sets out the form of poll tax receipts and provides that each poll tax receipt and its duplicate shall show the name of the party for whom it was issued, payment of the tax, the age and race of the tax payer and the length of time the taxpayer has resided in the state and whether the taxpayer is a citizen of the United States, and if so, whether a native born or a naturalized citizen of the United States and the state of the United States or the foreign country where the taxpayer was born, and the length of time the taxpayer resides in the county, the voting precinct in which the taxpayer lives, except where in an unorganized county, the taxpayer's occupation and post office address, or if living in an incorporated city, the ward, street and number of residence in such city or town. The poll tax receipt shall be in the form as set out in the statute and numbered consecutively in each book provided and Article 2970, supra, provides that the receipt and certificate shall be numbered in consecutive order.

In view of the foregoing statutes you are respectfully advised that it is the opinion of this department that the poll tax books must be marked with the name and number of the precinct for which they are intended, when delivered to the Tax-Assessor-Collector, but the number of the voting precinct on the receipt or certificate may be left in blank and filled in by the collector when issuing the receipt or certificate out of the book marked with the name and number of the precinct for which they are furnished. Said receipts or certificates must be numbered in consecutive order by the Tax-Assessor-Collector.

Trusting that the foregoing fully answers your inquiry, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

BY *Ardell Williams*
Ardell Williams
Assistant
BY *[Signature]*
CHAIRMAN

APPROVED JUN 7, 1940

Gerard B. Mann

ATTORNEY GENERAL OF TEXAS

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