

(\$1.00) for each correct assessment of land to be sold, said fee to be taxed as costs against the delinquent. Correct assessment as herein used means the inventory of all properties owned by an individual for any one year. Provided, that in no case shall the State or county be liable for said fee. . ."

Article 3891, Vernon's Annotated Civil Statutes, provides in part:

"The compensations, limitations and maximums herein fixed in this Act for officers shall include and apply to all officers mentioned herein in each and every county of this State, and it is hereby declared to be the intention of the Legislature that the provisions of this Act shall apply to each of said officers, and any special or general law inconsistent with the provisions hereof is hereby expressly repealed in so far as the same may be inconsistent with this Act.

"The compensation, limitations and maximums herein fixed shall also apply to all fees and compensation whatsoever collected by said officers in their official capacity, whether accountable as fees of office under the present law, and any law, general or special, to the contrary is hereby expressly repealed. The only kind and character of compensation exempt from the provisions of this Act shall be rewards received by Sheriffs for apprehension of criminals or fugitives from justice and for the recovery of stolen property, and moneys received by County Judges and Justices of the Peace for performing marriage ceremonies, which sum shall not be accountable for and not required to be reported as fees of office."

It appears that the terms of the above quoted statute are inclusive to the extent that in order for fees to be exempt thereunder, they must be specifically excluded. See the cases of *Nichols v. Galveston County*, 228 S.W. 547, and *Ellis County vs. Thompson*, 66 S.W. 49.

In view of the foregoing authorities, it is our opinion that the above mentioned fee of \$1.00 as provided by Article 7331 must be accounted for as a fee of office, and that it is mandatory that the tax-assessor-collector collect the said fee of \$1.00 for each year the taxes are delinquent. See our Opinion No. O-1619, a copy of which is enclosed for your convenience.

Hon. John H. Banks, page 4

Trusting that the foregoing fully answer your inquiries,
we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

By /s/ Ardell Williams
Ardell Williams
Assistant

AW:N:b

APPROVED MAY 31, 1941

/s/ Grover Sellers
First Assistant
Attorney General

APPROVED OPINION
COMMITTEE
BY BWB
CHAIRMAN