



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GROVER SELLERS
ATTORNEY GENERAL

Honorable John C. Marburger
County Attorney
Fayette County
La Grange, Texas

Dear Sir:

Opinion No. 0-6172

Re: Should the Assessor's fees for assessing taxes for the general fund, jury fund, road and bridge fund, be charged proportionately to these respective funds, or should the general fund be required to bear the entire cost for assessing taxes for these respective funds?

This department has given careful consideration to your request of recent date in which you have asked our answer to the captioned question.

In Opinion No. 0-2499, this department held that in counties on the fee basis the fees for assessing taxes for various funds should be borne by these respective funds, and that the entire cost should not come from the general fund. We are enclosing a copy of this opinion which lists the authorities and gives the reason upon which this conclusion was based.

Fayette County, however, has a population of over 20,000 and the county officers are being paid on a salary basis. This raises the quere of whether or not the same conclusion reached in our Opinion No. 0-2499 applies to counties that are on salary basis. We think it does.

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Article 3912e, Section 1, which provides that county officers in counties of a population over 20,000 shall be compensated by salaries, reads in part:

" . . . 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 . . . "

Section 5 of Article 3912e, supra, reads in part:

"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 service 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. . . "

We feel that the above quotations demonstrate that method of collecting and bearing of the expense of fees for assessing taxes are the same whether in counties on the fee basis or in counties on the salary basis. Actually, the only difference between the two bases is that in the former, the official keeps the money received until a required amount is reached and turns the balance to the county, and in the latter, the money is placed in a special fund, from which the salaries are paid.

Therefore, you are advised that the assessor's fees for assessing taxes in your county for the general fund, jury fund, and road and bridge fund, be charged proportionately to these respective funds.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By *Robert J. Koch*

Robert J. Koch
Assistant

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ATTORNEY GENERAL

