



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GROVER SELLERS  
ATTORNEY GENERAL

Overruled by O-7424

Honorable Clifford Graves  
Acting County Attorney  
Cottle County  
Paducah, Texas

Dear Sir:

Opinion No. O-6299  
Re: Whether the tax collector  
can legally appoint as his  
deputy, a person who married  
his wife's nephew.

Your letter of November 24, 1944, requests the  
opinion of this department on the following question:

"May the tax collector employ as his deputy  
a person who married his wife's nephew?"

Articles 432 and 433, Vernon's Annotated Penal  
Code, are commonly referred to as nepotism statutes. There  
are other statutes pertaining to nepotism, however, we do  
not deem it necessary to quote any of these statutes for  
the purposes of this opinion.

After carefully considering Articles 432 and 433,  
Vernon's Annotated Penal Code, it is clear that the county  
tax assessor-collector cannot appoint a person as his deputy  
if the person who is to be appointed deputy is related to the  
county tax assessor-collector within the second degree of  
affinity or the third degree by consanguinity. Does the  
prohibitive degree of relationship exist?

The method of computing the degree of consanguinity  
and affinity is fully discussed in our Opinions No. O-2225  
and 2383, copies of which are enclosed for your convenience.  
In view of these opinions and the authorities mentioned  
therein, you are advised that the person inquired about is  
related to the county assessor-collector of taxes within the  
prohibited degree and that the county tax assessor-collector  
cannot legally appoint such person as his deputy.

Honorable Clifford Graves - page 2

In view of the opinions of this department heretofore mentioned, copies of which are enclosed herewith, we deem it unnecessary to further discuss the question involved.

Yours very truly

ATTORNEY GENERAL OF TEXAS

RECEIVED DEC 4 1944  
*Arden Bell*

ATTORNEY GENERAL OF TEXAS

By *Ardell Williams*

Ardell Williams  
Assistant

AW:ddt  
Encl.

