



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**GROVER SELLERS
~~XXXXXXXXXX~~
ATTORNEY GENERAL**

Honorable Richard F. Stovall

District Attorney
110th Judicial District
Floydada, Texas

Dear Sir:

Opinion No. 0-6600

Re: Whether the tax collector of Floyd County is required to collect a One Dollar (\$1.00) fee for each certificate of redemption issued when delinquent taxes are paid?

Your request for an opinion from this department has been referred to the writer for attention and reply. Your request reads in part as follows:

"Please give me your opinion as to whether or not the Tax Collector of Floyd County, Texas, is required to collect a one dollar (\$1.00) fee for each Certificate of Redemption issued when delinquent taxes are paid. The tax collector has been advised by the auditor that she must collect a one dollar (\$1.00) fee for each year that the taxes have been delinquent, in other words, if a tax payer has been delinquent in the payment of his taxes on a certain piece of property for 5 years and desires to pay said taxes, the Tax Collector must collect, in addition to the taxes, penalty and interest, \$5.00 for issuing a Redemption Certificate, and if this is not done, the Tax Collector would be liable to the county for failure to do so. In our county the Tax Collector advises that the maximum fees of office are earned without the necessity of collecting the one dollar (\$1.00) redemption fee for each year that the taxes may be delinquent.

". . . . "

Article 7331, Revised Civil Statutes, provides in part:

"For calculating and preparing redemption cer-

tificates and receipts, reporting and crediting redemptions, posting Comptroller's redemption numbers on the delinquent tax record or annual delinquent list, mailing certificates of redemption to taxpayers after approval by the Comptroller, and for issuing receipts or certificates of redemption for property shown on the annual delinquent list, the tax collector shall be entitled to a fee of one dollar (\$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. . . ."

We are advised by the Comptroller's Department that the county officers of Floyd County are compensated on the basis of fees earned by them in the performance of their official duties. The maximum fees which may be retained are fixed by Articles 3883 and 3891, R.C.S. The fees must be collected and paid to the county treasurer after deducting salaries and authorized expenses as provided by Article 3891, R.C.S. In fact, failure to charge up the fees or costs that may be due under existing laws is made a penal offense by Article 102 of the Penal Code, which reads as follows:

"Any county officer or any district attorney to whom fees or costs are allowed by law who shall fail to charge up the fees or costs 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, or who shall pay his deputy, clerk or assistant a less sum than specified in his sworn statement, or receive back as a rebate any part of the compensation allowed such deputy, clerk or assistant, shall be fined not less than twenty-five nor more than five hundred dollars. Each act forbidden by this article is a separate offense."

We trust that the above will satisfactorily answer your inquiry.

HTBD:db:wc

APPROVED MAY 29, 1945
s/Grover Sellers
ATTORNEY GENERAL OF TEXAS

Very truly yours
ATTORNEY GENERAL OF TEXAS

By s/H. T. Bob Donahue
H. T. Bob Donahue
Assistant

Approved Opinion Committee By s/BWB Chairman