



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

GROVER SELLERS  
~~WILLIAM WOODSON~~  
ATTORNEY GENERAL

Honorable T. M. Trimble  
First Assistant State Superintendent  
Department of Education  
Austin, Texas

Dear Sir:

Opinion No. 0-7035  
Re: Whether independent school district may pay a county tax assessor-collector 2% for assessing and collecting its taxes and in addition thereto pay clerical help in his office.

Your request for opinion has been received and carefully considered by this Department. We quote from your request as follows:

"The Kingsville Independent School District has recently divorced itself from the City of Kingsville in order that it may assess and collect its own taxes. Pursuant to this divorcement the school district has recently appointed the County Tax Assessor--Collector as Assessor-Collector of Taxes for the Kingsville Independent School District.

"The statutory fee does not yield sufficient remuneration to justify the County Assessor-Collector to do the work. If the County Assessor-Collector is paid a straight salary, we interpret the statute to require a bond double the amount of the estimated annual collections of taxes. This makes the bond of sufficient size to be practically prohibitive. The School Board is considering the question of paying the County Assessor-Collector the statutory fee of 2% for assessing and collecting, and in addition pay clerical help in his office a salary which together with the fee will justify the County Assessor and Collector to do the work.

"This legal question then presents itself-- is the School Board authorized to pay the County Assessor-Collector of Taxes the statutory fee, and in addition to employ and pay for him clerical help?"

Section 2 of House Bill 474, Acts of the 49th Legislature of Texas, 1945, reads as follows:

"Article 2792 (2862) County or city assessor and collector for independent district.

"When a majority of the Board of Trustees of an independent district prefer to have the taxes of their district assessed and collected by the county assessor and collector, or by the city assessor and collector, of an incorporated city or town in the limits of which the school district, or a part thereof is located, or collected only by the county or city tax collector, same may be assessed and collected, or collected only, as the case may be, by said county or city officers, as may be determined by the Board of Trustees of said independent school district, and turned over to the treasurer of the independent school district for which such taxes have been collected. The property of such districts having their taxes assessed and collected by the county or city assessor and collector may be assessed at a greater value than that assessed for city, county and State purposes, and in such cases the city or county tax assessor and collector shall assess the taxes for said district on separate assessment blanks furnished by said district and shall prepare the rolls for said district in accordance with the assessment values which have been equalized by a Board of Equalization appointed by the Board of Trustees for that purpose. If said taxes are assessed by a special assessor of the independent district and are collected only by the city or county tax collector, the city or county, tax collector in such cases shall accept the rolls prepared by the special assessor and approved by the Board of Trustees as provided in the preceding Article. When the county assessor and collector is required to assess and collect the taxes on independent school districts they shall respectively receive one (1) per cent for assessing, and one (1) per cent for collecting same; and when the assessor and collector of an incorporated city, or town, as hereinbefore provided, is required to assess and collect the taxes of independent school districts the Board of Trustees of such school district may contract with the governing body of said city for payment for such services as they may see fit to allow, not to exceed four (4) per cent of the whole amount of taxes collected and received." (Underscoring ours)

Under the above-quoted statute and under the facts stated, it is our opinion that the county tax assessor-collector is entitled to receive as fees for assessing and collecting the school taxes in question, one (1) per cent for assessing and one (1) per cent for collecting same.

We have been unable to find any statutory authority which would authorize Kingsville Independent School District to pay the salaries of any clerical help in the County Tax Assessor-Collector's office and we therefore specifically answer that portion of your question in the negative.

Very truly yours

ATTORNEY GENERAL OF TEXAS

By s/Wm. J. Fanning  
Wm. J. Fanning  
Assistant

WJF/JCP/wc

APPROVED FEB 5, 1946  
s/Carlos C. Ashley  
FIRST ASSISTANT  
ATTORNEY GENERAL

Approved Opinion Committee By s/BWB Chairman