



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

PRICE DANIEL
ATTORNEY GENERAL

April 14, 1947

Hon. Ralph Logan
District Attorney
51st Judicial District
San Angelo, Texas

Opinion No. V-140

Re: County Tax Assessor-Collector, compensation of for collection of taxes for County Junior College District.

Dear Sir:

We refer to your letter of recent date acknowledged by the Attorney General on April 8, 1947, wherein you state that the Tax Assessor-Collector of Tom Green County is retaining as his compensation for assessing and collecting taxes for the County Junior College District 1% of the total assessed valuations of the county and 1% of the taxes collected in accordance, he contends, with the provisions of Article 2792, V.C.S. The County Junior College District contends that said Collector's compensation should be not more than 1% of the taxes assessed and not more than 1% of the taxes collected, as provided under Article 2815h-4, Section 3, V.C.S.

You have requested an opinion from this office on the following question: What is the proper basis for compensation of the County Tax Assessor-Collector who has been designated in accordance with provisions of Article 2815h, Section 7b (c), V.C.S., to collect taxes for the Junior College District?

We understand that the governing board of the County Junior College District, under the provisions of Article 2815h, Sections 7b (c) and 22, V.C.S., has authorized the collection and assessment of the College District taxes by the County Tax Assessor-Collector. Section 7b (c) was added to the Junior College statute, Article 2815h, by Acts 1937, 45th Legislature, Ch. 130, p. 248. This Section further provides that "When the Assessor and Collector of county taxes is required to assess and collect the taxes of a Junior College District, he shall receive the same percentage as for State and County taxes."

Section 7, Article 2815h, V.C.S., provides in part as follows:

" . . . , provided the total amount of tax levied for Junior College purposes shall never exceed twenty (20) cents on the One Hundred Dollars of property valuation within said District, . . . "

Article 2815h-4, Section 3, V.C.S, provides as follows:

"When the Assessor and Collector of county taxes is designated by the Board of Trustees of a Junior College District or a Union Junior College District to collect, or to assess and collect, the taxes for such Junior College District, he shall collect, or assess and collect, the same and receive as compensation for his services not more than one (1%) per cent of the taxes assessed for assessing same, and not more than one (1%) per cent of the taxes collected for collecting same."

Article 2815h-4, enacted in Acts 1941, 47th Legislature, R.S., Ch. 5, p. 6, contains the latest expression of the Legislature concerning the compensation receivable by a County Tax Assessor-Collector who has been authorized to collect taxes for a Junior College District. Article 2815h-4, Section 4, V.C.S., expressly repeals all laws or parts of laws, insofar as they conflict with the provisions of Article 2815h-4. To the extent, therefore, that Article 2815h, Section 7b (c), V.C.S., conflicts with the provisions of Article 2815h-4, it is expressly modified or repealed thereby.

Article 2792, V.C.S, provides for the compensation of a County Tax Assessor-Collector when he is required to assess and collect taxes for an independent school district. True, there are provisions in Article 2815h providing that the laws applicable to independent school districts shall govern in certain matters in the regulation of a Junior College District. In the instant case, however, the matter of compensation of the County Tax Assessor-Collector for assessing and collecting County Junior College District taxes is expressly covered by Article 2815h-4, Section 3, of the Junior College statutes, and therefore Article 2792 has no application.

Accordingly, it is the opinion of this Department that the basis for determining the compensation to be received by a County Tax Assessor-Collector who has been authorized under the provisions of Article 2815h, Section 7b(c) and Section 22, V.C.S., to assess and collect taxes for a County Junior College District is found in Article 2815h-4, Section 3, V.C.S., which provides that he shall receive as compensation for his services not more than 1% of the taxes assessed and not more than 1% of the taxes collected. It follows that he is not, as contended, allowed as compensation 1% of the total assessed valuations of the county.

SUMMARY

The compensation of a County Tax Assessor-Collector authorized under Article 2815h, Section 7b (c) and Section 22, V.C.S., to assess and collect taxes for a County Junior College District is fixed and governed by the provisions of Article 2815h-4, Section 3, V.C.S.

Very truly yours,

ATTORNEY GENERAL OF TEXAS

By *Chester E. Ollison*
Chester E. Ollison
Assistant

CEO:djm:wb

APPROVED APRIL 15, 1947

Price Daniel
ATTORNEY GENERAL OF TEXAS