



**THE ATTORNEY GENERAL
OF TEXAS
AUSTIN, TEXAS**

PRICE DANIEL
ATTORNEY GENERAL

FAGAN DICKSON
FIRST ASSISTANT

June 17, 1948

Hon. Ralph Elliott
County Attorney
Grayson County
Sherman, Texas

Opinion No. V-607

Re: The authority of
the Commissioners'
Court to pay the
travel expenses of
the County Tax
Assessor-Collector.

Attn.: Hon. Murray H. Nance, Jr.

Dear Sir:

Your request for an opinion is substantially
as follows:

"Mr. W. O. Williams, the County Auditor of Grayson County, Texas, has requested an opinion from this office as to whether or not the Commissioners Court can legally allow travel expenses for the Tax-Assessor Collector for travel incurred in connection with the duties of his office.

"This office has submitted an opinion advising under Art. 3899 Sec. a, the County Commissioners' Court may allow payment for expense for travel incurred in connection with the duties of the office of Tax-Assessor Collector. For your information, the Tax-Assessor Collector of Grayson County is presently paid on the salary, and not on the fee basis."

Article 7189, V. C. S., is as follows:

"Assessors of taxes shall, between the first day of January and the thirtieth day of April of each year, proceed to take a list of taxable property, real and personal, in his county and assess the value thereof in the manner following, to-wit: By calling upon the person, or by calling at the office, place of business

or the residence of the person, and listing the property required by law in his name, and requiring such person to make a statement under said oath of such property in the form hereinafter prescribed."

Article 7255, V. C. S. is as follows:

"Each Tax Collector shall begin the collection of taxes annually on the first day of October, or so soon thereafter as he may be able to obtain the proper assessment rolls, books, or data upon which to proceed with the business; and, when so ordered by the Commissioners Court of his county, he may post up notices - not less than three (3) - at public places in each voting or justice precinct in his county, at least twenty (20) days previous to the day said taxpayers are required to meet him for the purpose of paying their taxes, stating in said notice the times and places the same are required to be paid; and said Collector or his Deputy shall attend at such times and places for the purposes aforesaid, and shall remain at each place at least two (2) days. If the Collector from any cause shall fail to meet the taxpayers at the time and place specified in the first notice he shall in like manner give second notice."

Article 3899, Section (b), V. C. S., which is applicable to a salary county provides, in part:

"(b) Each officer named in this Act, where he receives a salary as compensation for his services, shall be entitled and permitted to purchase or charge to his county all reasonable expenses necessary in the proper and legal conduct of his office, . . ."

In Opinion No. O-995, dated November 17, 1939, this office expressed the opinion that the Commissioners' Court is authorized by Article 3899, Section (b) to allow a county Tax Assessor-Collector reasonable and necessary expenses incurred by him when collecting taxes as

provided by Article 7255. In that opinion it was stated:

"The question of that which constitutes reasonable and necessary expenses, manifestly, is a question of fact, and is to be determined by the Commissioner's Court itself. In this connection, we point out that the statutes are silent as to the rate per mile, as traveling expenses, allowable to a tax assessor-collector, while on official business."

In Opinion No. 0-3670, dated July 3, 1941, Article 3899, Section (b), was again construed and it was there stated:

"It is our opinion that the Commissioner's Court of Smith County would have authority to allow the county attorney reasonable necessary traveling expenses for attending justice courts of the county. The method of computation of such expenses allowed, if any, would be for the Commissioner's Court to determine in their sound discretion."

In view of the foregoing, you are advised that it is our opinion that the Commissioners' Court of Grayson County is authorized to allow reasonable and necessary traveling expenses to the County Tax Assessor-Collector when incurred by him in the performance of his official duties.

SUMMARY

The Tax Assessor-Collector in a salary county is entitled to reasonable and necessary traveling expenses incurred by him while engaged in the performance of the official duties imposed upon him by Articles 7189 and 7255, V. C. S.

Yours very truly,

APPROVED:

Fagan Dickson
FIRST ASSISTANT
ATTORNEY GENERAL
BW:mv

ATTORNEY GENERAL OF TEXAS

By *Burnell Waldrep*
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Assistant