



THE ATTORNEY GENERAL OF TEXAS

PRICE DANIEL
ATTORNEY GENERAL

AUSTIN, TEXAS

July 12, 1949

Hon. Robert S. Calvert
Comptroller of Public Accounts
Austin, Texas

Opinion No. V-851.

Re: Date to begin computation
of compensation of Tax
Assessor-Collectors under
S.B. 211, 51st Legislature.

Dear Mr. Calvert:

You request our opinion on the following questions:

"1. Since the fees for assessing are paid during the first several months of 1949, and final settlement for the assessing fees made later in the year, will the new rates in Senate Bill 211 apply to 1949 assessing, and if so, to what extent?

"2. Since the new rates for collecting taxes are 5% on the first \$20,000 and 2% over that amount beginning with September 1 of each year, will the 2% be allowed as fees with the effective date of the new Act through August 31, 1949, then the 5% on the first \$20,000 beginning September 1, 1949?"

Senate Bill 211 of the 51st Legislature became effective on June 19, 1949, upon its approval by the Governor. This bill amends Article 3937, Vernon's Civil Statutes, and increases the compensation to be paid for assessing taxes and amends Article 3939, Vernon's Civil Statutes, and increases the compensation to be paid for collecting taxes. The new rates for assessing taxes are as follows:

"For assessing the State and county Taxes on all sums for the first Five Million (\$5,000,000.00) Dollars, or less, Five Cents (5¢) for each One Hundred (\$100.00) Dollars of property assessed; and on all sums in excess of Five Million (\$5,000,000.00) Dollars and less than One Hundred Million (\$100,000,000.00) Dollars, Three and One-half Cents (3½¢) on each One Hundred (\$100.00) Dollars of property assessed; on all sums in excess of One Hundred Million (\$100,000,000.00) Dollars, Two and One-quarter Cents (2 1/4¢) on each One Hundred (\$100.00) Dollars."

The new rates for collecting taxes are as follows:

"There shall be paid for the collection of taxes as compensation for the services of the Collector, beginning with the first day of September of each year, five (5%) per cent of the first Twenty Thousand (\$20,000.00) Dollars collected for the State, and two (2%) per cent on all taxes collected for the State over said sum; for collecting the county taxes, five (5%) per cent on the first Ten Thousand (\$10,000.00) Dollars collected, and two (2%) per cent on all such county taxes collected over said sum."

All taxes assessed and all taxes collected before the effective date of S. B. 211 should be compensated at the rates as provided in Articles 3937 and 3939, prior to the amendment in question. To allow the increased rates for services already performed would violate Section 44 of Article III of the Texas Constitution. The taxes assessed and the taxes collected after this amendment took effect should be compensated for at the increased rates as provided in S. B. 211. The yearly assessments run from January 1st through December 31 of each year and the rate to be paid the Assessor after the effective date of S. B. 211, of course, is dependent upon the amount theretofore assessed since December 31, 1948.

The yearly collections of taxes, for determining the rate of compensation to be paid Collectors, runs from September 1st through August 31st of each year and the rate to be paid the Collector, after the effective date of S. B. 211, is dependent upon the amount theretofore collected since August 31, 1948.

SUMMARY

The Tax Assessor-Collector should be compensated for taxes assessed and collected prior to June 19, 1949, at the rates provided in Articles 3937 and 3939 before their amendment by S. B. 211, 51st Legislature. They should be compensated for taxes assessed and collected after June 18th at the rates prescribed in S. B. 211.

Yours very truly

ATTORNEY GENERAL OF TEXAS

APPROVED

Joe R. Greenhill

FIRST ASSISTANT
ATTORNEY GENERAL

WVG/mwb

By

W. V. Geppert

W. V. Geppert
Assistant