



THE ATTORNEY GENERAL  
OF TEXAS

AUSTIN 11, TEXAS

October 11, 1954

JOHN BEN SHEPPERD  
ATTORNEY GENERAL

Hon. John M. Harrod  
County Attorney  
Concho County  
Eden, Texas

Letter Opinion No. MS-159

Re: Commission of a County Tax Assessor-Collector for assessing and collecting delinquent taxes for a rural high school.

Dear Mr. Harrod:

You have requested the opinion of this office on the above captioned matter.

You are advised that Article 2922 L, Vernon's Civil Statutes, and Article 3937, V.C.S., as amended, Chapter 204, Section 1, Acts of the 52nd Legislature, 1951, govern the fees to be charged by the Tax Assessor-Collector of a county for assessing and collecting rural high school taxes, and this regardless of whether it be upon current or delinquent taxes. These Articles specifically set out the fees allowed. This fee is  $\frac{3}{5}$  of 1% on \$100 valuation for assessing and  $\frac{1}{2}$  of 1% for collecting. The 5% allowed to County Tax Assessors-Collectors by Article 7331, V. C. S., for collecting delinquent taxes is applicable only where no compensation is otherwise provided.

Article 7331, V.C.S., contains, in part, the following provision:

" . . . For performing all duties relating to the collection of delinquent taxes on real estate for which no compensation is otherwise provided the tax assessor-collector shall receive five per cent (5%) of all delinquent taxes collected by him." (Emphasis added.)

It is observed that Article 2922 L, V.C.S., and Article 3937, V.C.S., supra, provide otherwise for the compensation to the County Tax Assessor-Collector for all duties performed by him in the collection of rural high school taxes and these are special statutes applicable to such compensation and prevail over the general provisions of Article 7331, V.C.S. We concur in your conclusions.

Yours very truly

JOHN BEN SHEPPERD  
Attorney General

By

L. P. Lollar  
Assistant