



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**JOHN BEN SHEPPERD
ATTORNEY GENERAL**

February 25, 1953

Hon. Murray Nance, Jr.
County Attorney
Grayson County
Sherman, Texas

Opinion No. S-10

Re: Authority of tax assessor
and collector to maintain
an office in Whitesboro.

Dear Sir:

You have requested an opinion on the authority of tax assessor and collector to operate and maintain an office in Whitesboro, Grayson County, Texas.

Sherman is the county seat of Grayson County. Grayson County has a population of 70,467 inhabitants and Whitesboro has a population of 1,841 inhabitants.

Article 1605, Vernon's Civil Statutes, as amended by Chapter 39, Acts 45th Legislature, Regular Session, 1937, page 63, provides in part:

" . . . and provided further that in all counties having a population of more than seventy four thousand (74,000), according to the last Federal Census, and containing one or more cities or towns, other than the county seat, which has in excess of one thousand (1,000) inhabitants, according to the last Federal Census, said Tax Assessor and Collector with the consent and approval of the Commissioner's Court may maintain a branch office and may appoint a Deputy Tax Collector in each such town or city, who shall have the right to collect taxes from all persons who desire to pay their taxes to him, and to issue a valid receipt therefor . . . "

Article 7256, Vernon's Civil Statutes, as amended by Chapter 80, Acts 45th Legislature, Regular Session, 1937, page 149, provides in part:

". . . Provided further that in all counties having a population of more than seventy thousand (70,000), according to the last preceding Federal Census, and containing one or more cities or towns, other than the county seat, each of which has in excess of one thousand (1,000) inhabitants, according to the last Federal Census, said Assessor and Collector of Taxes with the consent and approval of the Commissioner's Court may appoint a Deputy Assessor and Collector of Taxes in each such city or town, who shall have the right to collect taxes from all persons who desire to pay taxes to him and to issue a valid receipt therefor; . . ."

It is noted that the 45th Legislature amended both Articles 1605 and 7256, and that the Acts of the 45th Legislature are in conflict since one act authorizes offices for the tax assessor and collector in cities in excess of 1000 inhabitants, other than the county seat, in counties of more than 74,000 inhabitants, while another act authorizes offices in cities having a population in excess of 1000 inhabitants, other than the county seat, in counties having a population of 70,000 inhabitants.

When two acts of the same session of the same Legislature cannot be harmonized or reconciled, that statute which is the latest enactment will operate to repeal the prior statute of the same session to the extent of any conflict in their terms. Ex parte de Jesus de la O., 227 S.W.2d 212 (Tex. Crim. 1950); Att'y Gen. Op. V-990 (1950), copy of which is enclosed.

Chapter 39 was enacted by the Legislature March 10, 1937. Chapter 80 was enacted by the Legislature March 26, 1937. Therefore, Article 7256 as amended by Chapter 80, Acts 45th Legislature, Regular Session, 1937 page 149, will control over the provisions of Article 1605 since it is the latest enactment of the Legislature.

Since Whitesboro is a city in excess of 1000 inhabitants (1,841) other than the county seat in a county having a population of more than 70,000 inhabitants (70,467) it is our opinion that the tax assessor and collector with the consent of the commissioner's

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court has the authority to appoint a deputy tax assessor and collector in Whitesboro, Texas, for the purpose of collecting taxes.

SUMMARY

Article 7256, Vernon's Civil Statutes, as amended by Chapter 80, Acts 45th Legislature, Regular Session 1937, page 149, authorizing the tax assessor-collector to appoint a deputy tax assessor-collector in each city or town other than the county seat having a population of 1000 inhabitants or more in counties having a population of more than 70,000 inhabitants for the purpose of collecting taxes controls over the provisions of Article 1605, Vernon's Civil Statutes, since it is the latest enactment of the Legislature.

Yours very truly,

APPROVED:

JOHN BEN SHEPPERD
Attorney General

J. C. Davis, Jr.
County Affairs Division

C. K. Richards
Reviewer

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JR:am