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Allen Ross Hightower



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mBJ

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February 21, 1992

RQ-330

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The Honorable Dan Morales
Attorney General, State of Texas
Price Daniel Sr. Building
Austin, Texas 78701

Opinion Committee

Dear General Morales:

At the request of the County Judge from Polk County, District 18, I would like to request a letter opinion on H.B. 1227 passed during the 72nd Regular Session. This legislation relates to the authority of counties to improve certain subdivision roads and assess the cost of repairs against subdivision residents.

There are four (4) questions that we need an opinion on. They are:

1. Is the revenue raised through this process classified as a tax or a fee with regards to the property tax code?
2. Is the county tax assessor-collector authorized to collect this money? If so, can it be collected on the same tax statement which goes to the property owner? If the tax assessor-collector is not authorized, then who should collect such monies and how?
3. May this tax, or assessment, be calculated using a flat rate against the value of the property as property taxes are calculated for the individual property owner?
4. May the cost of the election, along with the cost of the collecting and reporting activity, be added to the road construction costs in order to determine total cost of the project?

If you need further information regarding this request, please do not hesitate to contact me. I would appreciate having this letter opinion as soon as possible.

Sincerely

A handwritten signature in black ink that reads "Allen Hightower".

Allen Hightower
State Representative
District 18