



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

February 2, 1939

Mr. C. Burt Potter
County Attorney
San Patricio County
Sinton, Texas

Dear Mr. Potter:

Opinion No. O-239
Re: Authority of Board of
Trustees of Independent
School District by majority
vote to designate an assessor
and collector of taxes.

This will acknowledge receipt of your letter of January 27, 1939, wherein it is requested by you as we have interpreted your letter, an opinion by the Attorney General of Texas on the following question:

Has a Board of Trustees of The Gregory Independent School District by a majority vote, the authority to select an assessor and collector of taxes?

Since the Acts of the 40th Legislature of 1925, independent school districts are created by election. Article 2758 provides for the organization of such school districts after incorporation, and reads in part as follows:

"and by electing a treasurer and an assessor and collector of taxes . . ."

The Gregory Independent School District was created by special Act of the Legislature, by Act of the 37th Legislature, First Called Session, 1921, House Bill 66, found on page 139, Special Laws, First Called Session, and said Bill, among other things, provides:

"The board of trustees of said Gregory Independent School District are hereby vested and charged with all the rights, powers, privileges and duties conferred and imposed by the General Laws of this State upon trustees of independent school districts created and organized

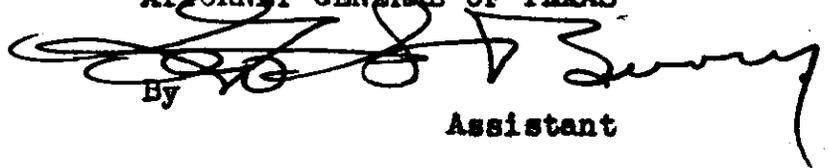
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under the General Laws of this State."

This Independent School District, in our opinion, by virtue of the authority above quoted has authority by a vote of a majority of the members of its Board of Trustees to select a tax assessor and collector, and such assessor and collector can be a person other than the county tax assessor and collector.

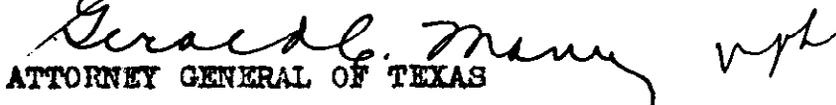
Yours very truly

ATTORNEY GENERAL OF TEXAS


By Assistant

GSB:N

APPROVED


ATTORNEY GENERAL OF TEXAS