



File needs copy of opinion 93

100

OFFICE OF THE ATTORNEY GENERAL OF TEXAS

AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Mr. Claud Wolf,
County Auditor, Howard County
Big Spring, Texas

Dear Sir:

Opinion No. O-968

Re: The salary for the first year of the county auditor's term of office is determined by the last approved tax roll of the county; and for the second year of his term of office by the last approved tax roll immediately preceding the beginning of the second year of his term.

Your letter of June 10, 1939, addressed to Attorney General Mann, in part reads as follows:

"Our tax valuation in Howard County for the year 1938 was \$15,100,000.00. I was employed as auditor for the county on that basis. Our valuation for the year 1939 is the major part of a million dollars more than for 1938, thus giving me \$125.00 per year increase in salary. I will thank you very much if you will advise me as to when this increase will be effective, and whether it will be retroactive to January 1st, 1939."

Your question is answered by a letter written by this office to Hon. S. A. Morrison, County Auditor, Kermit, Texas, dated October 5, 1931, a copy of which is herewith enclosed. This opinion holds that the salary for the first year of a county auditor's term of office is determined by the last approved tax roll of the county; and for the second year of his term of office by the last approved tax roll immediately preceding the beginning of the second year of his term.

Hoping we have given you the information you desire, we are

Yours very truly

APPROVED JUN 24, 1939

Gerald C. Mann
ATTORNEY GENERAL OF TEXAS
BWB:pbp

ATTORNEY GENERAL OF TEXAS

Bruce W. Bryant
Bruce W. Bryant
Assistant

