



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable T. M. Trimble
First Assistant State Superintendent
Austin, Texas

Dear Sir:

Opinion No. O-2335.

Re: Effect upon delinquent taxes when board of trustees of an independent district determines to have an assessor and collector for the district, rather than continue to use the services of the county officer.

In your letter of May 4, 1940, you advise that heretofore the Oakhurst Independent School District has been having its taxes assessed and collected by the county assessor and collector, but that it has now determined to appoint its own assessor and collector of taxes, withdrawing such duties from the hands of the county assessor and collector. You request our opinion as to whether delinquent taxes due the school district should now be transferred to the school district rolls or should continue to be collected by the county officer.

Under Article 2791, Revised Civil Statutes, an independent school district is permitted to have its own tax assessor and collector. Or, the district may require the county assessor and collector to perform such duties, under the provisions of Article 2792, Vernon's Civil Statutes. There is nothing in either of these statutes to prevent a change from time to time from either of these methods to the other. That assessment may be done by the county assessor and collection effected by the district collector appears from Underwood vs. Childress Independent School District, 149 S. W. 773, error dismissed.

It is provided in Article 2792 that "When the County Assessor and Collector is required to assess and collect the taxes of Independent School Districts he shall respectively receive one percent (1%) for assessing, and one percent (1%) for collecting same." As already observed, the assessing and collecting are not necessarily tied together. The fees for collecting do not accrue until the taxes are collected. The above

Honorable T. M. Trimble, Page 2

statutes giving authority to the governing bodies of independent school districts to choose whether they will have the "taxes" of their districts assessed and collected by their own assessors and collectors or have such services performed by the corresponding county officers make no distinction between current and delinquent taxes.

Our answer to your question, therefore, is that delinquent taxes will be transferred on the rolls and collected by the district's collector.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By *Glenn K. Lewis*

Glenn K. Lewis
Assistant

GRL/oe

RECEIVED MAY 23, 1940
Gerald B. Mann

ATTORNEY GENERAL OF TEXAS

