



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

Honorable Paul T. Holt  
County Attorney  
Travis County  
Austin, Texas

Dear Sir:

Opinion No. 9-3218  
Re: Dropping names of deceased  
holders of personal exemp-  
tion certificates from  
voting poll list.

By letter of February 25, 1941, you have asked our opinion as to whether the county assessor-collector of taxes has authority to drop the names of deceased holders of permanent exemption certificates from the voting poll list of the county.

The portions of the Statutes applicable to your question are the following:

"Art. 2960. Every person who is more than sixty years old or who is blind or deaf or dumb, or is permanently disabled, or has lost one hand or foot, shall be entitled to vote without being required to pay a poll tax, if he has obtained his certificate of exemption from the county tax collector when the same is required by the provisions of this title.

"Art. 2968. Every person who is exempted by law from the payment of a poll tax, and who is in other respects a qualified voter, who resides in a city of ten thousand (10,000) inhabitants or more, shall before the 1st day of February of the year when such voter shall have become entitled to such exemption obtain from the Tax Collector of the county of his or her residence, a certificate showing his or her exemption from the payment of a poll tax.

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"\* \* \*.

"A certificate of exemption from the payment of poll tax shall be issued from a well bound book, containing therein original and duplicate, and upon issue the certificate issued to the exempt voter shall be detached from said book, leaving therein a duplicate carbon or other copy thereof, which shall contain the same description and the original certificate, bearing its proper number, shall be delivered to the citizen in person to identify him in voting. Certificates of exemption for each precinct shall be numbered consecutively, beginning at Number One.

"\* \* \*.

"If said voter is exempt from the payment of poll tax for any of the reasons stated in Article 2960, Revised Civil Statutes of Texas of 1925, the Tax Collector shall mark such exemption to be a permanent exemption, and thereafter it shall not be necessary or required of the voter, while he has his residence in the county and voting precinct where such certificate was issued to him, for such voter to obtain a yearly certificate of exemption from the payment of poll tax. In the event the exempt voter, holding certificate under this Article, shall remove from one voting precinct to another within the county, where certificate of exemption is required, he shall only be required to present his certificate of exemption to the Tax Collector for endorsement, which endorsement shall show the date of removal, and the date of endorsement, the new address and precinct to which such voter has removed, and be under the seal and signed by the County Tax Collector.

"\* \* \*.

"Art. 2975. Before the first day of April every year, the County Tax Collector shall

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deliver to the Board that is charged with the duty of furnishing election supplies separate certified lists of citizens in each precinct who have paid their poll tax or received their certificates of exemption, the names being arranged in alphabetical order and to each name its appropriate number as shown by the duplicate retained in his office with a description of the voter as to his residence, his voting precinct, length of his residence in the State and County, his race, occupation and post-office address, if not in a city of more than ten thousand (10,000) inhabitants.  
\* \* \*."

While there is no express statutory provision for the removal or cancellation of the duplicate carbon copies of permanent exemption certificates kept in "a well bound book" as provided by Article 2968, we believe it to be proper for the Tax Assessor-Collector to mark across the copy of the certificate, "DECEASED" where he is advised by credible information that the person to whom such permanent certificate was issued has died.

Article 2975, quoted above requires the Tax Assessor-Collector to prepare each year, before the first of April, lists of qualified voters for each precinct. There can be no question but that such lists should not contain the names of persons known to be deceased. The reason and propriety of such procedure is so self-evident as to require no citation of authority therefor.

Yours very truly

ATTORNEY GENERAL OF TEXAS

APPROVED MAR 14 1941

FIRST ASSISTANT  
ATTORNEY GENERAL

By

Walter R. Koch  
Walter R. Koch  
Assistant

WRK:RS

