



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

Honorable C. C. Mendenhall  
County Auditor  
Chambers County  
Anahuac, Texas

Dear Sir:

Opinion No. 0-3532  
Re: County Auditor -  
Tax Collectors

Your request for an opinion has been received and carefully considered by this Department. We quote from your request as follows:

"Enclosed you will find a tax collectors form for monthly report of county taxes collected, which we have been using in this county for more than three years, and to which form the Tax Collector is now beginning to object, under the idea that there is no authority in law to require him to make this kind of a report.

"On the Debit side of this form you will notice that it fits the tax items as they might appear upon the tax rolls. On the Credit side the items fit the tax rates as they have been set by the Commissioner's Court for the various funds of the County.

"We wish to submit various Statutes that we believe have bearing upon the authority of such conditions as are set forth upon this form:

"Article 7260 - Monthly reports of Tax Collector  
7261 - Duties of County Clerk and Tax Collector - as amended that Auditor performs the duties of the Clerk.

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- 752n - Duties of Assessor-Collector regarding sinking fund tax rates etc.
- 1651 - General Duties of County Auditor
- 1654 - Auditor to examine reports
- 1656 - Auditor to prescribe Forms, rules etc.
- 1657 - Deposits - with County Treasurer
- 1675 - County Clerk relieved of duties, where like duties are imposed upon County Auditor

"Of course we submit any other article in the Statutes that may have a bearing upon this question:

" 'If there is no law requiring a Tax Collector to report his collections in accordance with Tax Rates as set by the Commissioner's Court, (but can report them in totals according to the way they appear upon the tax rolls), would the County Auditor acting under Article 1656 have the authority to require a report to be made, conforming fully to said Tax Rates, and if he does, what Law is available for enforcement thereof.' "

We have carefully considered the statutes referred to by you, and we have been unable to find any statute requiring the tax collector to report his collections in accordance with tax rates as set by the commissioners' court.

However, Article 1656, Vernon's Annotated Texas Civil Statutes, vests broad powers in the county auditor with reference to the matter inquired about. The statute declares:

"He shall prescribe and prepare the forms to be used by all persons in the collection of county revenues, funds, fees and all other moneys, and the mode and manner of keeping and stating their accounts, and the time, mode and manner of making their reports to the auditor, also the mode and manner of making their annual report of office fees collected and disbursed, and the amount refunded to the county in excess of those allowed under the general fee bill law. He shall have power to adopt and enforce such regulations not inconsistent with the constitution and laws, as he may deem essential to the speedy and proper collection, checking and accounting of the revenues and other funds and fees belonging to the county."

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It is our opinion that the county auditor has the authority under Article 1658, supra, to demand the report inquired about. The auditor has the power to adopt and enforce regulations not inconsistent with the Constitution and laws under the statute, but no specific method of enforcement is provided.

Very truly yours

ATTORNEY GENERAL OF TEXAS

By

*Wm. J. Fanning*

Wm. J. Fanning  
Assistant

APPROVED JUN 6 1941  
*Wm. J. Fanning*  
FIRST ASSISTANT  
ATTORNEY GENERAL

WJF:N

APPROVED  
OPINION  
COMMITTEE  
BY *WJF*  
CHAIRMAN