



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

Honorable John M. Turner
County Attorney
Bee County
Beeville, Texas

Dear Sir:

Opinion No. O-4004

Re: Whether delinquent tax attorney for independent school district to make charges for stationery, stamps, etc., in addition to 15% of the amount collected

We have received your letter of recent date in which you ask the opinion of this department upon the above captioned question.

The statutes which govern the making of delinquent tax contracts with independent school districts are Articles 7343, 7335, and 7335a, Vernon's Annotated Civil Statutes. It was definitely determined by the Commission of Appeals in the recent case of Bell v. Mansfield Independent School Dist., 129 S. W. (2d) 629, that 15% of the taxes collected was the maximum amount allowed by law to a tax attorney for an independent school district, and that a contract allowing more than that amount was void.

We quote from the opinion of the court:

". . . As above pointed out, the specific language of Article 7343 governs the character of contract which the parties could make. That language limits the compensation to that provided by law in suits for state and county taxes. That amount is limited to fifteen per cent of the amount collected and there is no authority in law for the payment of a greater percentage. The contract under review provides for the payment of twenty per cent. It is, for that reason, void. Art. 7335a, § 2."

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It is manifest that unless the school district pays for the stationery, stamps, etc., the tax attorney must provide such items. It is also manifest that if the tax attorney receives 15% of the amount collected plus a payment for the above mentioned items he will receive more than 15% of the amount collected, the maximum amount allowed by law. Under the holding of the Commission of Appeals in the above cited case, this cannot be done.

In view of the foregoing, you are respectfully advised that a delinquent tax attorney for an independent school district may not make charges for stamps, stationery, etc., in addition to 15% of the amount of taxes collected.

Very truly yours

ATTORNEY GENERAL OF TEXAS

By

Glenn R. Lewis

Glenn R. Lewis
Assistant

By

George W. Sparks

George W. Sparks

APPROVED OCT 1, 1941

[Signature]
FIRST ASSISTANT
ATTORNEY GENERAL

GWS:db

