



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

Honorable John S. Baker  
County Auditor  
Lamar County  
Paris, Texas

Dear Sir:

Opinion No. G-4234

Re: Can Lamar County legally appropriate money derived from delinquent tax collections as described to the general fund to take care of the demands made upon such fund?

Your letter of November 22, 1941, requesting an opinion of this department on the above stated question reads in part as follows:

"Some of our land owners are expecting, in the very near future, to have to sell their land to the Federal Government for the establishment of an army camp in the county.

"The prospect of the establishment of this camp is bringing on demands by our citizens for various and sundry county obligations relative to our defense program, the sponsoring of a health unit, a sanitary unit etc. etc., all of which will be a heavy draft on our general fund which is now overdrawn. When the camp is established the government will purchase considerable acreage on which is now due a large sum of delinquent taxes.

"I would like to know if we can legally appropriate this money, derived from delinquent tax collections, if and when collected, to the general fund to take care of the demands made upon this fund."

Honorable John S. Baker, Page 2

This department has heretofore ruled on a question very similar to the question presented in your inquiry in Opinion No. 0-869. We enclose a copy of said opinion for your information.

In view of the authorities cited in said Opinion No. 0-869, it is our opinion that your question should be answered in the negative and is so answered.

Trusting that the foregoing fully answers your inquiry, we are

Yours very truly

ATTORNEY GENERAL OF TEXAS

APPROVED DEC 5, 1941

Grover Sellers /s/

FIRST ASSISTANT  
ATTORNEY GENERAL

By

/s/

Ardell Williams  
Assistant

APPROVED  
OPINION  
COMMITTEE  
BY B.W.B  
CHAIRMAN