



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

GROVER SELLERS

~~WEDDIX WILSON~~
ATTORNEY GENERAL

Honorable Woodard Bass
County Attorney
Wichita County
Wichita Falls, Texas

Attention: Mr. Henry Anderson, Jr.

Dear Sir:

Opinion No. 0-6517

Re: Under the provisions of Article 7331, R. C. S., as amended, the County Tax Collector is entitled to collect the \$1.00 costs only once for each year on all the property of the taxpayer taken together, regardless of the time of payment by a taxpayer of delinquent taxes on different parcels of property which he owns and which payments are made at different times.

We quote from your letter to us of April 4, 1945, as follows:

"A certain property owner has rendered all of his property in the county in one rendition, but did not pay the taxes until after four years had gone delinquent. He then requested two tax statements; one covering part of the property in the assessment, and the other covering the remainder of the property in the assessment. On each statement, the county tax collector included \$1.00 per year as costs. The property owner paid the taxes as shown on one of the statements, including the \$1.00 per year costs; and a few days later tendered payment of the taxes shown on the other statement, less the \$1.00 per year costs. The collector refused to take the payment without the \$1.00 per year costs.

"Under Art. 7331 of Vernon's Texas Statutes, is the county tax collector entitled to collect the \$1.00 costs on each statement, when the taxes on a part of the property in a single assessment is paid at one time, and later the remainder of the property in said assessment is paid?"

Article 7331, Revised Civil Statutes, as amended in 1930, provides in part as follows:

"For calculating and preparing redemption certificates and receipts, reporting and crediting redemptions, posting Comptroller's redemption numbers on the delinquent tax record or annual delinquent list, mailing certificates of redemption to taxpayers after approval by the Comptroller, and for issuing receipts or certificates of redemption for the property shown on the annual delinquent list, the tax collector shall be entitled to a fee of One Dollar (\$1.00) for each correct assessment of land to be sold, said fee to be taxed as costs against the delinquent. Correct assessment as herein used means the inventory of all properties owned by an individual for any one year." (Emphasis ours.)

The Texas Supreme Court held that under the old law, the Tax Collector was entitled to \$1.00 for each tract included within the assessment. State vs. Slater, 38 S. W. (2d) 1097.

Since the statute was changed to its present form by the 1930 amendment, however, this office has uniformly held that "regardless of the time of payment by a taxpayer of delinquent taxes on different parcels of property which he owns and which payments are made at different times, the One Dollar fee provided in Article 7331 is collectable only once by the Tax Collector for each year on all the property of the taxpayer taken together." (See Opinion No. 0-1619, a copy of which is enclosed.)

Other opinions of this department reaching the same conclusion include two opinions written on February 5, 1931, and on February 12, 1931, respectively, by Assistant Attorney General F. O. McKinsey, and a conference opinion dated August 18, 1933, written by Assistant Attorney General Homer C. DeWolfe.

We answer your question in the negative.

Yours very truly,

ATTORNEY GENERAL OF TEXAS

s/ J. Arthur Sandlin

By J. Arthur Sandlin
Assistant

JAS:rt/ ldw

APPROVED MAY 3, 1945
s/ CARLOS C. ASHLEY
FIRST ASSISTANT
ATTORNEY GENERAL

APPROVED OPINION COMMITTEE
By B.W. B.
CHAIRMAN