



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GROVER SELLERS  
ATTORNEY GENERAL

Honorable George H. Sheppard  
Comptroller of Public Accounts  
Austin, Texas

Dear Sir:

Opinion No. 0-5761

Re: Whether the commissioners' court order of Matagorda County transferring money from the sinking fund of a conservation and reclamation district to a special fund is valid.

We are in receipt of your request for an opinion as to whether the order of the commissioners' court of Matagorda County, in transferring a sum of money from the sinking fund of the Matagorda County Conservation and Reclamation District to a separate account designated as "Matagorda County Conservation and Reclamation District, Special Fund," is valid. You enclosed with your request a copy of the commissioners' court order in question, and also a copy of our Opinion No. 0-5975.

We have carefully considered your request and have reconsidered our views as expressed in said Opinion No. 0-5975 and re-affirm the holdings therein, and especially direct your attention to the last paragraph thereof, which reads as follows:

"If, as indicated in your letter, the tax levied specifically to pay the bonds has not been or will not be sufficient, then said district is authorized to and may use such portion of the State tax collected since 1935, as may be necessary to retire said bonds, both principal and interest. All of the State tax collected, or that may be collected since 1935, not required to pay the unpaid portion of said bonds after same have been credited with all the money collected under the tax levied for the years 1924

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**to 1935 should be and the law requires same to  
be paid to the State Treasurer."**

**It is therefore our opinion that the commissioners'  
court order in question is invalid, and that such transfer  
constitutes a mis-application of public funds.**

**We are returning herewith copy of Opinion No. 0-5975  
which you submitted with your request.**

**Yours very truly**

**ATTORNEY GENERAL OF TEXAS**

**By (s) W. V. Goppert  
Assistant**

**WVS:DS:fb  
APPROVED AUG. 14, 1945  
(s) Grover Sellers  
ATTORNEY GENERAL OF TEXAS**

**APPROVED OPINION COMMITTEE  
BY (S) HEB, CHAIRMAN**