



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WILL WILSON
ATTORNEY GENERAL**

December 15, 1958

Honorable Robert S. Calvert
Comptroller of Public Accounts
Capitol Station
Austin, Texas

Opinion No. WW-535

Re: Whether an Assessor-Collector of taxes is authorized under Article 7336f to contract with a corporation to compile his delinquent tax records.

Dear Mr. Calvert:

In your recent letter, after referring to Article 7336f, Vernon's Civil Statutes, you have asked the following question:

"I have before me the situation where the Assessor-Collector of taxes has contracted with a corporation to compile his delinquent tax record. Am I authorized to approve the contract?"

"The whole question here is the rights of the Assessor-Collector to contract with a corporation for the purposes set forth in Senate Bill No. 231."

S. B. 231, Acts 1955, 54th Leg., p. 650, ch. 226, and codified as Article 7336f, Vernon's Civil Statutes, provides for the compilation of delinquent tax records by the Assessor-Collector of taxes and concludes with the following provisions:

"If for any reason the Assessor-Collector of taxes and his regular deputies are unable to perform the duties required by this Act, then such Assessor-Collector shall contract with a competent person or persons to compile, re-compile or supplement the delinquent tax record, as the case may be, . . ."

Article 23, Vernon's Civil Statutes, provides as follows:

"The following meaning shall be given to each of the following words, unless a different meaning is apparent from the context:

". . .

"2. 'Person' includes a corporation.

". . ."

The annotations listed in 32 Words and Phrases 284 indicate the general American definition as interpreted by the various Courts of the country to the effect that the word "person" when used in statutes includes a corporation as well as a natural person. In Ginther v. Southwest Workover Company, 286 S.W.2d 291 (Tex.Civ.App., 1956), the Court gave effect to Article 23, and approved the general proposition that the word "person" includes a corporation.

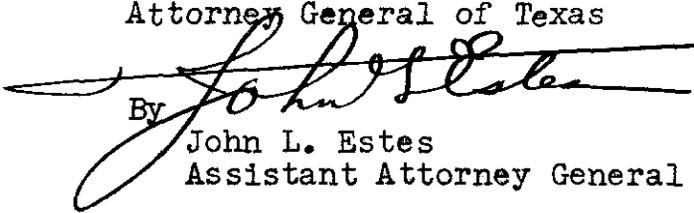
There is no language in Article 7336f which expresses a legislative intent that the Assessor-Collector should not contract with corporations to perform these services. It is the opinion of this office that the words "person or persons" as used in this statute would authorize the Assessor-Collector to contract with a person or a corporation.

SUMMARY

Under the provisions of Article 7336f the Assessor-Collector is authorized to contract with an individual or a corporation to compile delinquent tax records.

Very truly yours,

WILL WILSON
Attorney General of Texas

By 

John L. Estes
Assistant Attorney General

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APPROVED:
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REVIEWED FOR THE ATTORNEY GENERAL
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