



THE ATTORNEY GENERAL  
OF TEXAS

AUSTIN 11, TEXAS

**WILL WILSON**  
ATTORNEY GENERAL

February 24, 1959

Honorable Edd B. Keyes  
County Attorney  
Tom Green County  
San Angelo, Texas

Opinion No. WW-555

Re: Amount of fee due the Tax Collector  
for each correct assessment of land  
to be sold, under the provisions of  
Article 7331, V.C.S..

Dear Mr. Keyes:

You have requested our opinion on the following  
question:

"The tax collector here in San Angelo has requested an opinion on Article 7331. Fees of Tax Collector under the sentence 'Tax Collector shall be entitled to a fee of \$1.00 for each correct assessment of land to be sold.' The question is does the tax collector collect a dollar for each year he makes or prepares a correct assessment of land which is placed on the redemption certificate or whether the tax collector is entitled to \$1.00 for the correct assessment regardless of the number of years placed on the tax redemption certificate."

Article 7331, V.A.C.S., as amended by Chapter 362, Acts of the 53rd Legislature, 1953, insor'ar as pertinent to your question reads 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 property shown on the annual delinquent list, the tax collector shall be entitled to a fee of One Dollar (\$1) for each correct assessment of land to be sold, except that if the total amount of said costs so permitted exceeds ten per cent (10%) of the total amount of the taxes,

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interest and penalties due before assessing any such costs, then the total cost allowable shall be limited to ten per cent (10%) of such total amount of the taxes, interest and penalties, or One Dollar (\$1) whichever is the larger, 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 (1) year. . . ."

It is the opinion of this office that the tax collector is entitled to a fee of \$1.00 "for each correct assessment of land to be sold." This means that the tax collector is entitled to the \$1.00 fee each year that he performs the duties set out in Article 7331, V.A.C.S. This is subject to the limitation set out in such Article. That is, if such costs exceed 10% of the total amount of the taxes, interests and penalties due before assessing any such costs, then the total cost allowable shall be limited to ten per cent (10%) of such total amount.

Honorable L. P. Lollar, Assistant Attorney General, has previously written an opinion, being Attorney General's Opinion No. MS-110, dated December 11, 1953, which was written and approved by this office subsequent to the last amendment to Article 7331 (being Chapter 362, Acts of the 53rd Legislature, 1953). This opinion further clarifies your question, and a copy is enclosed for your use.

SUMMARY

The Tax Collector is entitled to a fee of \$1.00 for each year he makes the "correct assessment" as provided by Article 7331, V.A.C.S., except the total of such fees shall not exceed 10% of the total taxes, interest and penalties due before assessing any such costs.

If this office can be of any further service to you, please feel free to call upon us.

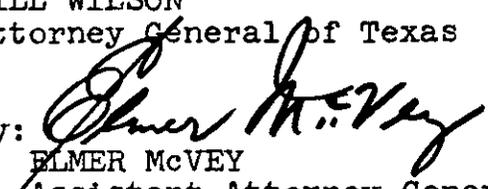
APPROVED:

Yours very truly,

OPINION COMMITTEE  
Geo. F. Blackburn, Chairman

Henry G. Braswell  
Raymond V. Lofton, Jr.  
Thomas Burrus

WILL WILSON  
Attorney General of Texas

By:   
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