



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WAGGONER CARR
ATTORNEY GENERAL**

June 29, 1964

Honorable Henry Wade
District Attorney
Records Building
Dallas, Texas 75202

Opinion No. C-278

Re: Audit of City and
County of Dallas Levee
Improvement District.

Dear Mr. Wade:

Your request for an opinion on the above subject matter asks the following questions:

- "1. Is it mandatory that the County Auditor of Dallas County, Texas, audit the books and records of the City and County of Dallas Levee Improvement District?
- "2. If the answer to the above question is affirmative, must the County of Dallas charge the Levee Improvement District a reasonable fee for such audit services?"

Article 1670, Vernon's Civil Statutes, provides:

"The county auditor, in counties having a population of 330,000, or more, as shown by the last preceding Federal Census, or which may hereafter have such population, shall be required to prescribe the accounting system for all navigation, drainage, and other improvement districts in such county and to revise such systems from time to time when he shall deem it necessary. He shall prescribe the forms to be used by the officers and employees of such districts in the payment of all bills, the collection and disbursement of moneys, the keeping of accounts, and he shall prescribe the time, mode, and manner of making reports to the auditor of collections, disbursements, and statistics. The county auditor shall have the power to adopt such regulations not inconsistent with the Constitution and Laws of this State as he may deem essential to the speedy and proper collection of, and accounting for, the revenues

of such districts, and the checking of their disbursements. He shall make monthly and annual reports similar in all respects to those required of him concerning county finances."

Article 1672, Vernon's Civil Statutes, provides:

"The county auditor shall receive for his services in auditing the affairs of such districts, such compensation as the commissioners court may prescribe, which shall be paid by the county out of the general fund and repaid to the county by such districts by warrants drawn upon the proper funds of such district. In such counties which have or may have as many as five such districts, the compensation allowed the county auditor for his services on behalf of such districts shall be not less than the sum of twelve hundred dollars per annum, to be prorated among the districts in such proportion as the commissioners court may determine." (Emphasis added).

In Attorney General's Opinion V-1522 (1952), your office was advised, on similar questions, that the Commissioners Court is authorized to pay the County Auditor a salary for services rendered to improvement districts of Dallas County governed by Article 1672. Since Dallas County has a population in excess of 330,000 inhabitants according to the last preceding Federal Census, you are advised that we agree with your conclusion that the County Auditor is required to audit the books and records of the City and County of Dallas Levee Improvement District, and may be compensated by the Commissioners Court for services rendered to the Improvement District and such compensation is to be repaid to the County by the Improvement District.

As evidence of the fact that Article 1672 of Vernon's Civil Statutes has not been amended or repealed, we invite your attention to Section 4 of Senate Bill 316, Acts of the 54th Legislature, Regular Session, 1955, Chapter 414, page 1117, which reads as follows:

"All laws or parts of laws in conflict herewith are hereby expressly repealed. However, it is the intention of the Legislature that this Act shall not be construed as repealing the provisions of Article 1672 of the Revised Civil Statutes of Texas of 1925 or Article 8245 of the Revised Civil Statutes of Texas of 1925,

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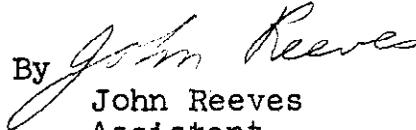
as amended."

SUMMARY

The County Auditor of Dallas County is required to audit the books and records of the City and County of Dallas Levee Improvement District, and the Commissioners Court is authorized to pay the County Auditor compensation for services rendered to the Improvement District. Such compensation must be repaid by the Improvement District. Article 1672, Vernon's Civil Statutes.

Yours very truly,

WAGGONER CARR
Attorney General

By 
John Reeves
Assistant

JR:ms

APPROVED:

OPINION COMMITTEE
W. V. Geppert, Chairman
Bill Allen
Gordon Cass
Roy Johnson
Pat Bailey

APPROVED FOR THE ATTORNEY GENERAL
By: Stanton Stone