



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN, TEXAS 78711**

**JOHN L. HILL  
ATTORNEY GENERAL**

April 1, 1975

The Honorable James E. Nugent  
Chairman, House Transportation Committee  
P. O. Box 2910  
Austin, Texas 78767

Opinion No. H-571

Re: Whether a county  
auditor must be appointed  
in Kerr County.

Dear Chairman Nugent:

At the direction of the House Transportation Committee, you have requested our opinion concerning whether a county auditor must be appointed in Kerr County.

Article 1645, V. T. C. S., provides:

In any county having a population of 35,000 inhabitants or over according to the last preceding Federal Census, or having a tax valuation of \$15,000,000 or over according to the last approved tax rolls, there shall be appointed every two years an auditor of accounts and finances, the title of said office to be County Auditor,...

In Attorney General Opinions WW-1142 (1961), and O-4828(1942), this statute was held to be mandatory. Since we have been informed that Kerr County had a tax valuation of \$51,622,707 in 1974, a county auditor clearly must be appointed pursuant to the procedure provided in article 1647, V. T. C. S. Article 1645a-9, which purports to prohibit the appointment of a county auditor in counties of a population less than 25,500 except upon petition of the commissioners court is inapplicable, for article 1645 is of subsequent enactment. Popham v. Patterson, 51 S.W. 2d 680, 684 (Tex. Sup. 1932).

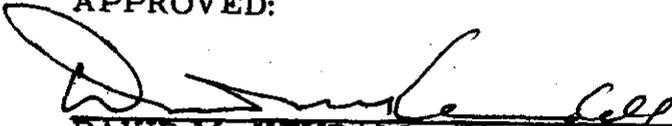
SUMMARY

A county auditor must be appointed for Kerr County.

Very truly yours,

A handwritten signature in cursive script that reads "John L. Hill".  
JOHN L. HILL  
Attorney General of Texas

APPROVED:

  
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DAVID M. KENDALL, First Assistant

  
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C. ROBERT HEATH, Chairman  
Opinion Committee

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