

TEXAS HOUSE OF REPRESENTATIVES
COMMITTEE ON
COUNTY AFFAIRS



IO # ~~14959~~ 14959
MBJ

ROBERT ECKELS
Chairman

January 31, 1992

RQ-311

The Honorable Dan Morales
Attorney General of the State of Texas
P.O. Box 12548
Austin, Texas 78711

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County Committee

Dear General Morales:

As Chairman of the House Committee on County Affairs, I request the opinion of your office on the following questions:

1. Is the board of directors of a county education district authorized to adopt the discounts for early payment of property taxes provided by Section 31.05, Tax Code, on taxes owed to the district?

2. Does the answer to the first question depend on whether one, more than one, or all of the component independent school districts that comprise the county education district have adopted the discounts for early payment of property taxes on taxes owed to an independent school district?

3. Is the board of trustees of an independent school district that is a component school district of a county education district and collects both taxes owed to the independent school district and taxes owed to the county education district on property in the ISD authorized to adopt the discounts for early payment of property taxes owed to the independent school district?

4. Does the answer to the third question depend on whether the board of directors of the county education district has adopted the discounts for early payment of property taxes owed to the county education district?

P.O. BOX 2910 • AUSTIN, TEXAS 78768-2910 • PHONE 512-463-0760

BEN CAMPBELL, Vice Chairman

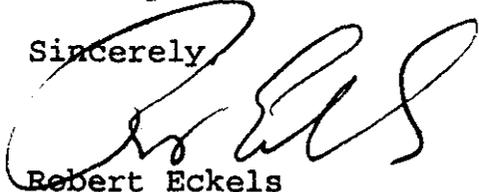
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Committee Clerk

In addition to the reference to Section 31.05, Tax Code, I respectfully call your attention to Section 20.945, Education Code, as that provision may have a bearing on your answers.

Thank you in advance for your opinion on these matters.

Sincerely,

A handwritten signature in cursive script, appearing to read 'R. Eckels', written in black ink.

Robert Eckels
Chairman