

**COKE COUNTY AUDITOR**  
SHERYL TAVAREZ  
13 EAST 7<sup>TH</sup> STREET  
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**RECEIVED**  
OCT 14 2014  
**OPINION COMMITTEE**

October 6, 2014

Attorney General of Texas  
Att: Opinion Committee  
P.O. Box 12548  
Austin, Texas 78711-2548

FILE # ML-47654-14  
I.D. # 47654

**RQ-1226-GA**

Attorney General of Texas,

I am Sheryl Tavarez, Auditor for Coke County, Robert Lee, Texas. The issue for requesting an Attorney General's opinion is due to the County Sheriff receiving an increase in salary at the budget hearing.

On August 11, 2014 at 9:00 am. Commissioners Court met to adopt the 2014-2015 Proposed Budget tax rates. These tax rates were adopted and approved. At this time the Elected Officials Salaries were also presented to Court and were adopted and approved. There were no raises given to any Elected Officials. Grievance letters were given to all Elected Officials on the same day to protest not receiving a salary increase. The Sheriff did not return his request.

September 14, 2014 at 9:00 a.m. Commissioners Court met in the Coke County Courthouse. A public hearing was held to discuss any comments regarding the 2014 – 2015 Proposed Budget and tax rates for Coke County. There were several people in attendance to request that the Court consider giving the deputies a 7% salary increase. Commissioners Court discussed the issue and recessed and I was ask to refigure an increase for the deputies. Coke County Judge requested the Auditor's Office to figure the Sheriff an increase also. Commissioners Court reconvened and there was discussion on this issue and motions were made to give the Sheriff and the Deputies a 7% salary increase. The Commissioners' Court then preceded to adopt, with the changes, the 2014-2015 Budget and the tax rates for General and Road and Bridge. All of the above were passed with one Commissioner absent.

As the County Auditor, I realized that according to the Local Government Code, 152.013, the procedure for the Sheriff's Salary increase had not been properly given. I telephoned an Attorney with the Texas Association of Counties and he sent me one Attorney General Opinion # LO-88-87, which applied to a salary increase after the budget year began.

He did advise me that he didn't think the Sheriff could legally get an increase. Another Attorney General Opinion I found was # GA-0162, which applied to Coke County's situation. The County Judge visited with an Attorney and he advised that the matter could be corrected. The salary of the Sheriff was put in the newspaper and advertised for ten days that he would be getting an increase in salary. Commissioners' Court met on September 22, 2014 for a public hearing on comments for the Sheriff's salary increase. The Court then reconsidered the adoption of the 2014- 2015 General Budget. Action was taken and passed. The next agenda item was to increase the Sheriff's Salary and the motion carried. Commissioners then re-adopted the General 2014-2015 General Budget with the Salary increase for the Sheriff.

There are so many opinions on this situation. I have visited with the District Judge. The District Judge and I understand that the Commissioners Court tried to properly correct this matter. At this point, we would like to request an opinion as to the correct amount the Sheriff's salary should be for the October 2015 Budget.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sheryl Tavarez".

Sheryl Tavarez, Coke County Auditor  
Coke County, Texas