



OFFICE OF THE ATTORNEY GENERAL OF TEXAS
AUSTIN

GERALD C. MANN
ATTORNEY GENERAL

January 24th, 1939

Hon. Tom F. Coleman
County Attorney
Lufkin, Texas

Dear Mr. Coleman:

Opinion No. O-111
Re: Bonds of Deputy Tax
Assessor-Collector

Your request for an opinion on the
following question;

"Whether or not the Commission-
ers' Court can pay the premiums on
bonds for the deputies and tax asses-
sor-collectors' office"

has been received.

Articles 7247, 7249 and 7252, Revis-
ed Civil Statutes of Texas, do not provide for
the payment of premiums on official bonds for
either the assessor-collector or his deputies,
except that in counties with the total taxable
valuation of thirty million dollars or more,
the county shall pay a reasonable amount as pre-
mium on said bond or bonds which amount shall
be paid out of the general revenue of the coun-
ty.

The case, Cameron County v. Fox 2 S.
W. (2d) 433, holds that the premiums on bonds
of tax assessor-collectors may not be paid by
the county unless the total taxation value of
such county is thirty million dollars or more.

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In view of the foregoing authorities you are respectfully advised that the Commissioners' Court has no authority to pay premiums on the bonds for the deputy tax assessor-collector.

Trusting the foregoing answers your inquiry, I remain

Yours very truly

ATTORNEY GENERAL OF TEXAS

By 

Assistant

AW:OMB

APPROVED

ATTORNEY GENERAL OF TEXAS