



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GERALD C. MANN  
ATTORNEY GENERAL

Honorable D. Richard Voges  
County Attorney  
Wilson County  
Floresville, Texas

Dear Sir:

Opinion No. 0-4298  
Re: Validity of contract for the  
collection of delinquent taxes  
due the Lavernia Independent  
School District.

We acknowledge receipt of your letter of December 23, 1941, in which you request the opinion of this department as to the validity of an original contract between the Lavernia Independent School District and Murphy Harper and Company of Bexar County, Texas, for the collection of delinquent taxes due said Independent School District.

Paragraph 8 of this contract provides that the School District is to pay Murphy Harper and Company the sum of \$350.00 for the purpose of partially covering the cost of checking the delinquent tax rolls, stationery, stamps, and other preliminary costs to be incurred in the performance of the contract. This amount is to be paid out of the first collections of delinquent taxes but is in addition to 15% of all amounts collected according to the terms of the contract. We enclose a copy of Opinion No. 0-4004, in which this department held that a delinquent tax attorney for an Independent School District could not make charges for stamps, stationery, etc., in addition to 15% of the amount of taxes collected.

It is the opinion of this department that the provisions of paragraph 8 of the contract submitted are illegal and render the contract void. In view of this conclusion, we do not consider it necessary to discuss the other points presented in your opinion request.

Yours very truly

ATTORNEY GENERAL OF TEXAS

By *Ross Carlton*  
Ross Carlton  
Assistant

COMMISSION  
COMMITTEE

BY *RWD*

APPROVED: \_\_\_\_\_  
DATE: \_\_\_\_\_

RG:mp