



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**WILL WILSON  
ATTORNEY GENERAL**

April 2, 1959

Honorable W. W. Kilgore  
County Attorney  
Victoria County  
Victoria, Texas

Opinion No. WW-583

Re: Authority of Victoria  
County Tax Assessor-  
Collector to collect  
fees from County-wide  
Navigation District  
Taxes.

Dear Mr. Kilgore:

Your request for an opinion from this office concerns the following statute.

Section 5 of Article 1042b of Vernon's Civil Statutes reads as follows:

"Sec. 5. When the County Assessor and County Collector are required to assess and collect the taxes in any incorporated city, town or village, drainage district, water control and improvement district, water improvement district, or navigation district, they shall respectively receive for such services an amount to be agreed upon by the governing body of such incorporated cities, towns or villages, drainage districts, water control and improvement districts, water improvement districts, or navigation districts, and the Commissioners Court of the county in which such incorporated cities, towns or villages, drainage districts, water control and improvement districts, water improvement districts, or navigation districts are situated not to exceed one per cent of the taxes so collected. Acts 1939, 46th Legislature, p. 652; Acts 1941, 47th Legislature, p. 404, ch. 235, § 1."

Your question is "should the County Tax Assessor and Collector receive one per cent for assessing and one per cent for collecting and/or one per cent of the taxes collected."

Prior to November 8, 1932, Section 14 of Article VIII of the Texas Constitution provided for separate assessing and collecting offices in County Government with each having had a

separate fee schedule. Since that date said office of Tax Assessor and Tax Collector have been combined by the amendment of Section 14 of Article VIII of the Texas Constitution. Therefore, your question is whether the Tax Assessor-Collector of Victoria County as one office can collect a fee of "one per cent for assessing and one per cent for collecting, and/or one per cent of the taxes collected" from the County-wide Navigation District.

In reading the language of Section 5 of Article 1042b, Vernon's Civil Statutes, it states that:

"When the County Assessor and County Collector are required to assess and collect the taxes in any . . . navigation district, they shall respectively receive for such services an amount to be agreed upon by the governing body of such . . . navigation districts, and the Commissioners Court of the county in which such . . . navigation districts are situated not to exceed one per cent of the taxes so collected." (Emphasis added.)

Article 7359 of Vernon's Civil Statutes states, in part, as follows:

"Any incorporated city, town or village in this state is hereby authorized by ordinance to authorize the County Tax Assessor and County Tax Collector of the County in which said city, town or village is situated, to act as Tax Assessor and Tax Collector respectively for said city, town or village. . . . and they shall respectively receive for such services one per cent of the taxes so collected." (Emphasis added.)

In both statutes the word "respectively" is used. Webster's New International Dictionary, second edition, defines the word "respectively" as follows:

"Respectively . . . as relating to each, in particular; each to each; each in the order given."

It therefore follows that when the statute uses the phrase "they shall respectively receive for such services," it imports that a dual service is performed for which a dual fee is entitled to be credited. The mere fact that the former law and constitutional provision provided for dual office holders,

one performing the duty of County Tax Assessor and another performing the duty of County Tax Collector, for which each was entitled to his separate fees of office, does not now lessen those duties nor the actual services rendered since the two offices are combined into the one office of Assessor-Collector.

The navigation district is still receiving the same amount of services under the present law as it received when the offices were separately held. Therefore, since the law provided for a separate fee prior to the combining of these two offices, those same fees are still required to be paid as this property in the district is still being assessed for taxes and the taxes are still being collected.

Section 5 of Article 1042b does, however, state that such fee to be paid to either shall not exceed one per cent of the taxes collected.

By Acts 1939, 46th Legislature, p. 652, Article 1042b of Vernon's Civil Statutes was amended in part, but that provision established the maximum fee to be paid the County Assessor and the fee to be paid the County Tax Collector remained the same notwithstanding said offices were combined into one office by the amendment of Section 14, Article VIII of the Texas Constitution on November 8, 1932. Article 1042b was again amended in part to its present form by Acts 1941, 47th Legislature, p. 404, ch. 235, par. 1. The amount of the fees collected for the assessing and the collecting of these taxes were never changed or amended.

It is, therefore, our opinion, that the Tax Assessor-Collector may assess a fee of no more than one per cent of the taxes collected for assessing, and a fee of no more than one per cent of the taxes collected for collecting the taxes for the county-wide navigation district.

#### SUMMARY

The Victoria County Tax Assessor-Collector may charge a fee not to exceed one per cent of the taxes collected for the assessing of the taxes for the county-wide navigation district and a fee not to exceed

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one per cent of the taxes collected for the collecting of the taxes for the county-wide navigation district as is provided for in Section 5, Article 1042b of Vernon's Civil Statutes.

Yours very truly,

WILL WILSON  
Attorney General of Texas

By   
Leon F. Pesek  
Assistant

LFP:me

APPROVED:

OPINION COMMITTEE  
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