



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WAGGONER CARR
ATTORNEY GENERAL**

December 30, 1965

Hon. Bill Ratliff
County Attorney
Haskell County
Haskell, Texas

Opinion No. C-576

Re: Whether Article 2922-L,
V.C.S., governs the amount
of collection fees a
County Tax Assessor-
Collector may receive or
retain for his services
in collecting the taxes
for a rural high school
district.

Dear Mr. Ratliff:

You have requested an opinion from this office regarding the question of whether Article 2922-L, Vernon's Civil Statutes, governs the amount of collection fees a County Tax Assessor-Collector may receive or retain for his services in collecting the taxes for a rural high school district.

You stated in your recent letter that the 59th Legislature by House Bill No. 243 amended Article 2792, Vernon's Civil Statutes, which governs the fees of the tax assessor-collector of independent school districts. In addition, the Legislature in the same bill amended Article 2795, Vernon's Civil Statutes, which governs the fees of the tax assessor-collector of common school districts. However, the Legislature made no mention of Article 2922-L.

We find no specific reference made to Article 2922-L, in House Bill No. 243, or anything in the language of the bill which would evidence the intention of the Legislature to change in any manner the statute governing the fees for the assessor-collector of rural high school districts. At most, the amendment of Article 2922-L would be by implication only, and the law does not favor the amendment or repeal of a statute by implication. Gordon v. Lake, 163 Tex. 392, 356 S.W.2d 138 (1962); Wintermann v. McDonald, 129 Tex. 275, 102 S.W.2d 167, 104 S.W.2d 4 (1937); Standard v. Sadler, 383 S.W.2d 391 (Tex. Sup. 1964); American Canal Co. of Texas v. Dow Chemical Co., 380 S.W.2d 662 (Tex.Civ.App. 1964, error dismissed).

Article 2922-L, states in part:

". . . The board of trustees of any rural high school district may appoint an assessor of taxes who shall assess the taxable property within the limits of said district. . . . The tax assessor herein provided for shall receive such compensation for his services as the trustees of said district may allow, not to exceed two (2) per cent of taxes assessed by him. The county tax collector shall collect such tax and shall receive one-half of one per cent for his services for collecting such tax. (Emphasis added).

It is the opinion of this office that Article 2922-L, governs the amount of fees allowed the tax assessor and collector of a rural high school district. Inasmuch as the Legislature has not repealed or amended this statute, the amount of collection fees a County tax assessor-collector may receive or retain is one-half of one per cent for his services for collecting such tax.

S U M M A R Y

Article 2922-L, V.C.S., governs the amount of collection fees a County Tax Assessor-Collector may receive.

Very truly yours,

WAGGONER CARR
Attorney General

By *Terry Reed Goodman*
Terry Reed Goodman
Assistant

TRG/fb/dl
APPROVED:
OPINION COMMITTEE
W. V. Geppert, Chairman
Gordon C. Cass
W. E. Allen
John Banks
Gilbert Pena
APPROVED FOR THE ATTORNEY GENERAL
By: T. B. Wright