



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**JOHN BEN SHEPPERD
ATTORNEY GENERAL**

April 10, 1953

Hon. R. F. Peden, Jr.
County Attorney
Matagorda County
Bay City, Texas

Letter Opinion No. MS-19

Re: Issuance of bonds or
time warrants to pay
for expenses of county
audit.

Dear Mr. Peden:

In your letter of March 30th you request the opinion of the Attorney General on the question whether the Commissioners' Court of Matagorda County has authority to let a contract for an audit of the financial records of the county covering the past ten years and pay the expenses of such audit by the issuance of time warrants. You also ask whether an election may be ordered for the issuance of bonds for the purpose of paying such expenses.

Your brief is confined to the question whether bonds or time warrants may be issued for such purpose. It is, therefore, assumed that this is the only question in which you are interested. We agree with the conclusions expressed in your brief that neither time warrants nor bonds may be issued. It is well established that a county may not issue bonds unless such power is expressly granted by the Legislature. Lasater v. Lopez, 110 Tex. 179, 217 S.W. 373 (1919); Keel v. Pulte, 10 S.W.2d 694 (Tex.Com.App.1928); Attorney General Opinions Nos. 0-2386 (1940), 0-7036 (1946), and 0-7118 (1946). We have not found any statute authorizing the issuance of bonds by counties for the purpose of paying audit expenses. You are, therefore, advised that bonds may not be issued for that purpose, and that the commissioners' court of a county has no authority to order any such bond election.

In Opinion No. V-1200 (1951), the Attorney General held:

"Without express authority from the Legislature, a county has no power to issue time warrants payable from its general fund."

Hon. R. F. Peden, Jr., page 2 (MS-19)

As the expenses of a county audit would be payable from the general fund, and, further, as there is no express authority for a county to issue time warrants for such purpose, the commissioners' court of a county has no authority to issue such time warrants.

You are, therefore, advised that the commissioners' court of a county is without authority to issue either time warrants or bonds for the purpose of paying the expenses of an audit of the financial records of said county.

Yours very truly,

JOHN BEN SHEPPERD
Attorney General

By
George W. Sparks
Assistant