



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**JOHN BEN SHEPPERD
ATTORNEY GENERAL**

February 10, 1955

Hon. Robert S. Calvert
Comptroller of Public Accounts
Austin, Texas

Opinion No. MS-171
Re: Effect of late filing of
reports by delinquent tax col-
lector on right to commissions,
when delinquent tax attorney se-
cured judgment for taxes.

Dear Mr. Calvert:

You request the opinion of this office as to the proper handling of the item of \$37.80 commission claimed by Mr. Shirley W. Peters, a former Delinquent Tax Collector in Red River County.

Under the facts presented in your request, we are of the opinion that Mr. Peters is entitled to this commission for the reason that he had performed the services in filing the suits and reducing the same to judgment within the time prescribed by his contract and hence was entitled to the commission on the taxes collected by reason of the suits, even though the collections were made subsequent to the expiration of the six-months' period allowed under the contract for closing up the work to be performed by him under his contract.

We do not construe Opinion No. O-5339 as forbidding the payment of commissions arising by suits filed by the Delinquent Tax Contractor where the suits are filed within the time covered by his contract and judgment taken within that time. Obviously no other information would be needed as constituting the basis for the payment of commissions earned arising from such suits.

You are therefore respectfully advised that it is our opinion that the Tax Assessor-Collector of Red River County is entitled to have her accounts credited with this item of \$37.80 and that Mr. Peters, the Delinquent Tax Collector, is entitled to receive same.

Very truly yours,

JOHN BEN SHEPPERD
Attorney General

By /s/ L. P. Lollar
L. P. Lollar
Assistant

LFL:rn:egw