



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN, TEXAS 78711

WAGGONER CARR
ATTORNEY GENERAL

Overruled by _____

H1335

April 7, 1966

Honorable Tom Kenyon
District Attorney
Brazoria County
Angleton, Texas

Opinion No. C-647

Re: Whether the provisions of Senate Bill 549, Acts of the 59th Legislature, Regular Session, 1965, Chapter 343, page 729, codified in Vernon's as Article 7044a, Vernon's Civil Statutes, providing a deadline for furnishing the county tax assessor-collector the tax rate adopted by a taxing authority, are applicable to Brazoria County.

Dear Mr. Kenyon:

Your request for an opinion asks whether the provisions of Senate Bill 549, Acts of the 59th Legislature, Regular Session, 1965, codified in Vernon's as Article 7044a, Vernon's Civil Statutes, are applicable to Brazoria County.

Senate Bill 549 provides as follows:

"Section 1. From and after January 1, 1966, all taxing authorities which use the services of the county tax assessor-collector, either to assess or collect taxes for such taxing authority, shall, on or before July 20 of each year, notify the county tax assessor-collector whose services are to be used by the taxing authority of the tax rate for the succeeding taxable year adopted by the taxing authority.

"Sec. 2. In the event any taxing authority using the services of the county tax assessor-collector for either assessing or collecting taxes of the taxing authority fails to notify the county tax assessor-collector of the tax rate adopted by the taxing authority, prior to July 20, as provided in Section 1 of this Act, the tax rate for the succeeding year shall be the tax rate for the preceding year, rather than the tax rate adopted by the taxing authority, and in no event shall

a new tax rate be in force and effect unless notification of such tax rate is furnished the county tax assessor-collector prior to July 20 of each year.

"Sec. 3. In compiling the tax roll for a taxing authority using the services of the county tax assessor-collector, the county tax assessor-collector shall use the rate furnished him by the taxing authority prior to July 20 of each year, or, in the event the county tax assessor-collector has not been furnished a new tax rate, the county tax assessor-collector shall use the tax rate adopted for the preceding taxable year by the taxing authority.

"Sec. 4. The fact that there is no deadline for various taxing authorities (other than the State of Texas) to adopt a tax rate, causing undue delay for the county tax assessor-collector, creates an emergency and an imperative public necessity that the Constitutional Rule requiring bills to be read on three several days in each house be suspended, and said Rule is hereby suspended; and this Act shall take effect and be in force from and after its passage, and it is so enacted." (Emphasis added).

It is noted that the foregoing Act is applicable to "all taxing authorities which use the services of the county tax assessor-collector, either to assess or collect taxes for such taxing authority." A county is a taxing authority (Article VIII, Section 1-a and 9, Constitution of Texas) which uses the services of the county tax assessor-collector (Article VIII, Section 14, Constitution of Texas) to collect taxes for such taxing authority (Article 7181a et seq., Vernon's Civil Statutes). The only taxing authority using the services of the county tax assessor-collector to which the provisions of Senate Bill 549, Acts of the 59th Legislature, Regular Session, are not applicable, is the State of Texas. Section 4 of Senate Bill 549. The only provision which excludes any taxing authority is the phrase "other than the State of Texas" used in the emergency clause of Senate Bill 549. The Act throughout refers to "all taxing authorities," "any taxing authority," and "the tax roll for a taxing authority." Since the county is a taxing authority, if the Legislature had intended to exclude the counties from its provisions, it could have done so with similar language which excluded the State of Texas.

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You are therefore advised that the provisions of Senate Bill 549, Acts of the 59th Legislature, Regular Session, 1965, Chapter 343, page 729, codified in Vernon's as Article 7044a, Vernon's Civil Statutes, are applicable to Brazoria County.

SUMMARY

The provisions of Senate Bill 549, Acts of the 59th Legislature, Regular Session, 1965, Chapter 343, page 729, codified in Vernon's as Article 7044a, Vernon's Civil Statutes, are applicable to Brazoria County, since Brazoria County is a taxing authority which uses the services of the county tax assessor-collector to assess and collect taxes for such taxing authority.

Yours very truly,

WAGGONER CARR
Attorney General

By 
John Reeves
Assistant

JR:ms

APPROVED:

OPINION COMMITTEE
W. V. Geppert, Chairman
H. Grady Chandler
John Banks
Jack Goodman
Dean Arrington

APPROVED FOR THE ATTORNEY GENERAL

By: T. B. Wright