

FEES OF TAX ASSESSOR AND COLLECTOR NOT  
PAID FROM SCHOOL FUNDS.

Tallahassee, Fla., January 28, 1913.

My Dear Sir:—

Yours of 25th inst. has been received and noted.

Replying to same, I beg to say that, in my opinion, a Tax Assessor and Tax Collector have no right to deduct their fees from the school fund under Section 15 of Article 12 of the Constitution of Florida.

I concur in the opinion which you express, that they are not school officers, and since they are not school officers their compensation should not be paid from school funds.

Yours very truly,

T. F. WEST,  
Attorney General.

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FEES OF COUNTY TREASURER FOR DISBURSING  
BORROWED MONEY.

Tallahassee, Fla., Jan. 30, 1913.

Dear Sir:—

It has been uniformly held by this office, for several years, and I concur in the view, that County Treasurers should not be paid a commission for receiving or disbursing borrowed money.

Yours very truly,

T. F. WEST,  
Attorney General.

FEES OF COUNTY TREASURER UNDER CHAPTER  
6241 ACTS OF 1911.

Tallahassee, Fla., February 8, 1914.

Dear Sir:—

Yours of 6th inst. has been received and noted.

Chapter 6241 of the Acts of 1911 is the present law regulating the fees or commissions of County Treasurers. This law went into effect January 1st, 1913, and this office has held, since the law becomes effective January 1st, 1913, that the Treasurer is entitled to one and one-half per cent. commission for the first ten thousand dollars collected during the year beginning January 1st, 1913, and one-half of one per cent. upon the balance collected during said year, and in like manner during each subsequent year. In other words, the basis of time for the collection is the calendar year.

Yours very truly,

T. F. WEST,  
Attorney General.

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HORSE HIRE FOR SHERIFFS.

Tallahassee, Fla., March 7, 1914.

My Dear Sir:—

Yours of 6th inst., has been received and noted. The exact point on which you desire my opinion does not appear entirely clear to me from your letter.

In my judgment, a proper construction of the paragraph of the Section quoted by you is, that the County Commissioners may allow, in proper cases, the item mentioned,