

**OPINION**  
**66-256**

November 22, 1966 (OPINION)

Mr. H. L. Thorndal, Jr.

State Examiner

RE: Taxation - Collection of Personal Property Taxes - Deduction of Expenses

This is in response to your letter in which you ask for an opinion whether or not the board of county commissioners may order the sheriff to deduct 10 percent from all delinquent property taxes collected, including those taxes which are not delinquent for one year, and direct that the 10 percent deducted be allowed for county expense for collecting the taxes.

Section 57-22-29 apparently is controlling on this matter. It provides as follows:

CONTRACT FOR TAX COLLECTION. In any county where for any reason personal property taxes that have been delinquent more than one year remain unpaid and uncanceled, whether put into judgment or not, the board of county commissioners may contract with the sheriff of the county, or with any elector of the county, to pay a percentage of such delinquent personal property taxes, not exceeding ten per cent of the amount collected, as compensation for collecting the same, in lieu of, or in addition to, the compensation provided by law for said sheriff. When a contract is made with any person other than the sheriff, the contract may cover all or only certain taxing districts within the county, and contracts may be made with different collectors for different portions of the county. No collection fee shall be paid to the sheriff or any other collector for any moneys deducted from warrants under the provisions of section 57-22-26."

The condition as a prerequisite in permitting the county to enter into a contract is "where for any reason personal property taxes have been delinquent for more than one year remain unpaid and uncanceled." Under these conditions the county may contract with an elector of the county for the collection of the delinquent taxes and allow up to 10 percent for such collection. No provision is found which authorizes the county to make a deduction for collecting the taxes. Neither are we aware of any provision which by implication would permit this. It is an established principle of law that political subdivisions have only such authority as is granted to them or implied from the grant.

It is therefore our opinion that any deduction or allowance for the collection of taxes is limited to the conditions set out in section 57-22-29 and in no event can any allowance be made for collection of taxes which are not delinquent for one year or more.

HELGI JOHANNESON

Attorney General