

Help! Where Do I Find It?!?!



April 29, 2025

Presented By: Kristen Kubecka – Matagorda County Auditor

Material Provided By: John Reynolds, James Wells, and Leo S. Caldera

Things to Know Before Getting Started

- Legal Terminology
- Know your county
- Legal research – hierarchy
- The Role of a County Auditor
- Good News - If the solution is out there, you can find it!

Bad News – The solution may not be out there.

Things to Know Before Getting Started

– Legal Terminology

- Law: A rule of conduct or action prescribed or formally recognized as binding or enforced by a controlling authority;
- Statute: A written law passed by a legislative body
- Legislation: The process through which statutes are enacted by a legislative body; law making
- Regulation: These are authorized by statutes and the State executive agencies carry out,
- Ordinances: State delegated authority to units of government

Things to Know Before Getting Started

– Legal Terminology

- Codification: to codify; arrange in a systematic order; to reduce to a code: (law) the collection of principles of system of law into one body. Restating the law of jurisdiction in certain areas – i.e. codification of GAAP
- Legal code: a code of laws adopted by a state or nation; a systematic and comprehensive compilation of laws rules or regulations

Things to Know Before Getting Started

– Know Your County

What is a County? - Definition: a political subdivision of the state; “[Counties] are the means whereby the powers of the State are exerted through a form and agency of local government for the performance of those obligations which the State owes the people at large...Their chief purpose is to make effective the civil administration of the policy of the State.” Bexar County vs Linden, 110 Tex.339,220 S.W. 761,762,763 (1920)

State Criminal Costs and Fees

Judicial Fund - Statutory County Court - A \$15 court cost shall be collected on each conviction of any criminal offense in statutory county court (Government Code, Section 51.702).

Motor Carrier Weight Violations (MCW) - Remit 50 percent of the fines collected on violations of Transportation Code, Section 621.506. Only the fines for Over Allowed Gross Weight single axle, tandem axle or gross weight and Over Allowed Gross Weight-Zoned violations should be reported. For offenses committed on or after Sept. 1, 1999, which occurred within 20 miles of an international border, the entire fine shall be deposited in the municipal or county treasury for the purpose of road maintenance.

Time Payment Fees (TP) - Report 50 percent of any portion of the \$25 fee collected from a person who pays any part of a fine, court cost or restitution on or after the 31st day after the date on which a judgment is entered assessing the fine, court cost or restitution (Local Government Code, Section 133.103).

Driving Records Fee (DRF) - Remit fee assessed by the judge when he orders a driving record from DPS for deferred disposition cases (Code of Criminal Procedure, Art. 45.0511, c-1).

Judicial Support Fee (JS) - A \$6 court cost assessed on convictions of all offenses except pedestrian or parking of a motor vehicle. Local jurisdiction retains \$0.60 of each fee and remits \$5.40 to the state (Local Government Code, Section 103.105). *Note: For offenses Dec. 1, 2005 through Dec. 31, 2007, only \$4 assessed on convictions.*

Things to Know Before Getting Started

– What is a County?

The county is not a city!

- Counties have limited authority; Texas counties can only do that which the law says they can do.
- Generally Texas cities can do anything unless the law says they cannot.

Things to Know Before Getting Started

– What is a County?

No Two Counties are the Same; differentiating characteristics include:

- Population brackets
- Geographical attributes
- Statutes for specific counties

Things to Know Before Getting Started

- Know Your County

Population Brackets: LGC – 115.004: (a) This section applies only to a county with a population of 190,000 or more. (b) At the end of the fiscal year...the county auditor shall audit...each county or precinct officer.

Geographical: LGC – 241.011: To prevent the creation of an airport hazard, a political subdivision in which an airport hazard area is located may adopt, administer, and enforce, under its police power, airport hazard area zoning regulations.

Things to Know Before Getting Started

– Know Your County

Statutes for specific counties :

- Govt. Code – Sec. 75.012. Presiding Civil Judge of Bexar County. (a) The district judges of Bexar County, ...shall elect one of the district judges as the presiding civil judge...
- Govt. Code – Sec. 44.001. ELECTION. The voters of each of the following counties elect a criminal district attorney: Anderson, Austin, Bastrop, Bexar, Bowie, Brazoria...

Things to Know Before Getting Started

– Know Your County

Court Rulings: case decisions do not limit its rulings to a certain county (only exception - if the court was construing a statute that applied to a certain county)

- Case decisions coming out of the Texas Supreme Court and Texas Court of Criminal Appeals will be binding on all Texas Courts

Things to Know Before Getting Started

– Legal Research Hierarchy

Federal law trumps state law - US Constitution, Art. VI, clause 2, the “Supremacy Clause,” :

This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any thing in the Constitution or Laws on any State to the Contrary notwithstanding

Things to Know Before Getting Started

– Legal Research Hierarchy

Attorney General Opinions – AG Opinions are persuasive, but not binding authority; however, they can be very helpful if there is not a statute or a case addressing your legal issue. It should also be noted that in cases involving the Open Records Act, Attorney General opinions are to be considered by the courts and given great weight.

Texas AG E-mail Notifications

From: Texas Attorney General [mailto:webmaster@texasattorneygeneral.gov]

Sent: Monday, April 29, 2013 4:45 PM

To: Caldera, Leo

Subject: Notification of Opinions (Texas Attorney General's Office)

Opinion: GA-1002

Re: Whether a county auditor has a right to access inmate property in a county jail to compare it with inmate property receipts (RQ-1096-GA)

Request for Opinion: RQ-1096-GA

Summary: Sections 112.006 and 115.001 of the Local Government Code authorize a county auditor to access inmate property that a sheriff stores at the county jail, subject to the sheriffs reasonable conditions on that access.

Things to Know Before Getting Started

– Legal Research Hierarchy

Statutory Construction Rules:

- A fundamental principle of statutory construction is that a more specific statute controls over a more general one
- The courts are to give effect to the intent of the Legislature
- A statute should be given its plain meaning, unless the application of the literal language of a legislative enactment would produce an absurd result

Things to Know Before Getting Started

- Role of the County Auditor
 - Responsibilities and job functions
 - Authority
 - Not an Attorney
- Roles and responsibilities of other officials

Things to Know Before Getting Started

– Role of the County Auditor

- Many county officials will point to you as a legal expert
- Many county officials will be quick to point out you are NOT a legal expert
- Use careful wording

Remember you are not an Attorney!

Things to Know Before Getting Started

Good News - If the solution is out there, you can find it!

Bad News – The solution may not be out there.

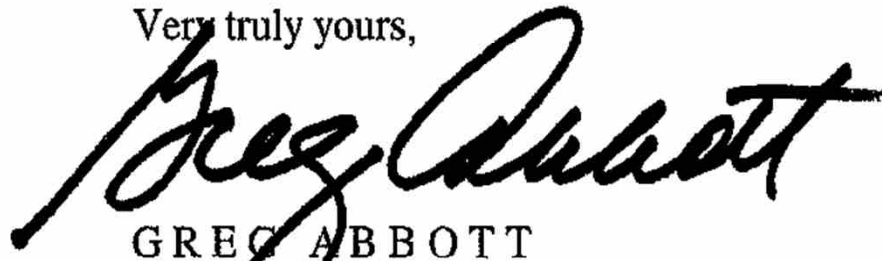
Things to Know Before Getting Started

The Honorable Hope Andrade - Page 3 (GA-0886)

S U M M A R Y

Some legal authorities suggest that a notary public is a state officer, and others suggest that a notary public is not a state officer. Accordingly, we cannot definitively determine whether a notary is a state officer.

Very truly yours,



GREG ABBOTT
Attorney General of Texas

There are Many Forms of Resources

- Vernon's Texas Statutes (the "Black Books") in your library or the law library
- CD ROM subscription services
- Internet law subscription services (Westlaw, Lexis/Nexis, etc.)
- Numerous free internet websites of state & federal agencies and others

Excellent “People Resources”

- District Judges and Court Administrators
- District Attorney
- County Attorney
- County Judge or other elected official involved in the question at hand
- Mentor

Organizational and Agency Resources

- State Comptrollers Office
- Attorney General's Office
- Texas Association of Counties (TAC) Legal Assistance
- Texas Association of County Auditors (TACA) list serve
- IRS – Federal, state, and local govt. division

Important Websites

- Texas Constitution and statutes website -
<http://www.statutes.legis.state.tx.us/>
- Attorney General of Texas website -
<https://www.oag.state.tx.us/index.shtml>
- Texas State Records Retention -
<https://www.tsl.state.tx.us/slrn/recordspubs/rrs4.html#fields>
- Texas Legislature Online -
[http:// www.capitol.state.tx.us/](http://www.capitol.state.tx.us/)



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Legislature: 84(R) - 2015

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Access a [mobile version](#) of TLO, Who Represents Me, and DistrictViewer on an iPhone, iPad, or other mobile device. From the mobile device browser, enter www.txlegis.com. NOTE: Some applications or features within an application may not be accessible on all mobile devices.

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Open Records Request

- Texas Public Information Act
 - TAC: About the Public Information Act
 - AG: Public Information Handbook
 - 10 business days to reply back to requester
 - County need not comply with a “standing” request
 - Does not require you to prepare new info
 - County need not do legal research for requester
 - Get familiar with when and how much to charge

Core Resources for Texas County Auditors – By Source

Appendix A

APPENDIX A Core Resources for Texas County Auditors By Source

Resource Type:
F – Financial
H – Historical
P – Personal Contact

TYPE	WHERE TO FIND IT	EXISTING INTERESTS	REMARKS
UTCA: Texas Statutes and the Texas Constitution – The Backbone of County and Local Government			
F	The Uniform Resources called the "Stat Book" are located in the County Law Library, the County Clerk's Office, a village library, or the County Auditor's Office. It includes subsections for: Revenues:	1) Apply to various references regarding County court cases, AG opinions and rulings. 2) If a case is found under the court is usually summarized, but applying multiple case or precedents.	1) Use must rely on statute that are currently in effect. 2) Subsequent case history and other case materials may be used as a reference only. 3) Volume are updated with "bulletin board" with changes and reports of new cases. 4) Must be used in conjunction
F	Texas Legislature website: http://www.legis.state.tx.us	1) Not a good search engine 2) Access is free	1) Provides the current the statutes, but not include data except for legislative history.
F	Texas Association of Counties: http://www.tacounties.org National Association of County Auditors and Assessors: http://www.nacaa.org/About/AboutNACAA.aspx	1) Not a good search engine 2) Provides state and access to AG opinion, Texas Code & Regulations, etc. 3) The user can create a new account and can maintain "study notes," a history of searches, make comments, and email alerts.	1) Provides the text of the statutes, but not include data except for legislative history.
Texas Administrative Code – A compilation of State Agency rules frequently used in grant agreements, etc.			
F	Summary of State Rules: http://www.sos.state.tx.us	1) Many provide agency rules or policies etc.	1) Free.

Core Resources for Texas County Auditors – By Subject Matter

Appendix B

APPENDIX B
Core Resources for Texas County Auditors
By Subject Matter

TYPE	DESCRIPTION	COMMENTS
Multi-Subject Sources for General Information and Current Events		
1	Texas Association of Counties: www.tacounties.org	The website the website is a good source of information regarding Texas counties with links to many relevant websites of the Texas Association of Counties.
1	Texas Online Website – Official Portal of Texas: www.texas.gov	Official gateway of information for and about Texas.
1	Texas State Library and Archives Commission: Texas State Website – Texas Records and Information Locator: www.tsl.state.tx.us	The primary subject the site that it serves as a great place to search through the resources of the State agencies.
1	Texas Association of Counties – Resources: www.tacounties.org/resources	Downloadable publications on various subjects.
Additional Tax Topics		
1	State Comptroller of Public Accounts: Property Tax Resources: www.scomptroller.state.tx.us/propertytax	Comprehensive information on information and TDC's Property Tax Services.
Vehicle Topics		
1	Texas Department of Transportation: http://www.txdot.gov	Motor Vehicle Registration and Title, TDC's, Fleet, Sales, etc. Also, under News/Correspondence section of website there is a section for Registration & Title Subjects. A separate TDC will will update about the TDC system use in accordance regulation.
Investment Topics		
1	Texas Association of Counties – County Investment/Asset Management: http://www.tacounties.org/investment	County Investment/Asset Management.

Local Government Code Index – Appendix C

LOCAL GOVERNMENT CODE INDEX

CHAPTER	
83	County Treasurer
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155	Deductions From Compensation of County Employees
156	Electronic Funds Transfer
159	Financial Disclosure By County Officers and Employees
160	Grievance Procedures for County Employees

Duties and Reporting Responsibilities of the County Auditor – Appendix D

APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR
CODE OF CRIMINAL PROCEDURE

Ann. 17.401. CONDITIONS REQUIRING MOTOR VEHICLE POSITION INTERLOCK

(c) Except as provided by subsection (d), a corporation shall prepare an income tax return for each taxable year and file such return with the Internal Revenue Service, or an alternate state income tax authority, by the date prescribed by law.

(d) The designated agency designate an appropriate agency to verify the maintenance of the device and to monitor the device. If the designated agency or an agency under that jurisdiction, in each month during which the agency retains the maintenance of the device or provides a monitoring service, the designated shall pay a fee to the designated agency in the amount set by the legislature. The legislature shall pay the total fee in the year the agency verifies the maintenance of the device. In each subsequent month during which the designated is required to pay a fee for the designated shall pay the fee on the first account in that month for the agency provides a monitoring service. The legislature shall pay the fee in an amount not to exceed \$10 as determined by the county auditor, or to the commissioner's cost of the county. If the county does not have a county auditor, it is sufficient to cause the cost incurred by the designated agency in conducting the verification or providing the monitoring service, as applicable to the county.

Apr. 1963 PHS 40701

An officer shall collect the money bank at the close of each month's business in a separate envelope in the upper portion of the end of each month's statement at the end of each month shall deliver the money order statement, account to amount therein contained to the company auditor. The company auditor shall examine the money bank or statement received and determine whether the money collected has been properly deposited. If such money is a money bank has been used, the company auditor shall keep the bank. If any money in the bank has been used, the auditor shall return the bank to the officer. The company auditor may keep a copy of money deposited money proceeds delivered to the company auditor. Any person who suggests a money bank as a complete presentation (money) account for the company auditor.

Contact Information

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Matagorda County Auditor

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Thank You for Your Time – God Bless!