performed and avoid a multitude of fees for each specific task performed. Not all of these fee statutes were found in title 61 of the civil statutes. The fee statutes are scattered throughout the civil statutes and codes. For the most part, the fee statutes are not noteworthy and a discussion of the statutes for each office is beyond the scope of this section. However, a few of the more unusual provisions warrant mention.

Contrary to the general practice of setting a specific fee for a certain service, the statutes pertaining to the district clerk and county clerk permit these officials to determine and collect a "reasonable fee" for those services for which the legislature has not prescribed a fee. ¹⁷

In an opinion addressed to the state Office of Court Administration regarding various specified court costs and fees in criminal cases, the attorney general conceded

that the Legislature has enacted statutes in proposing court costs and fees throughout various codes, and the language in each statute is unique, making it impossible in many instances to make blanket statements about the assessment and distribution of court costs and fees. ^{17,50}

Another provision of note is Local Government Code § 118.131, which alters the long-standing practice of setting fees by statute. This 1981 law permits the commissioners court of each county to set the fees to be collected by the county sheriff and constables notwithstanding the constitutional requirement that these fees, at least for the sheriff, be "prescribed" by the state legislature. ¹⁸ A 1987 amendment to this statute requires that the commissioners court set these fees once annually and notify the other counties, the State Bar, and others of these fees, which may vary from county to county. An amendment in 1993 requires the commissioners court to notify the comptroller of fees set for the sheriff and constable offices. ¹⁹ The comptroller then compiles the information and forwards it to every commissioners court, the State Bar, and others.

Despite the constitutional requirement that fees collected by county officials be placed in the county treasury, there are various fees collected by county officials for the benefit of the state. In addition to motor vehicle fees, which are discussed in the chapter on the tax collector, the three state fees which are of the most interest and concern are the Crime Victims' Compensation Fund established by court costs assessed in criminal cases, 20 the Criminal Justice Planning Fund (also collected in criminal cases), 21 and the Law Enforcement Officer Standards and Education Fund (again assessed in criminal cases). 22 The county is not generally liable for the failure of county officials to collect and remit to the state court costs required to be collected for the benefit of the state.

Neither the commissioners court nor a county court may appoint the county treasurer or another clerk for the collection of criminal fines and fees, which is a responsibility of the county clerk. 23.50

Various financial reporting requirements are imposed on **county** officials although these statutes served a more definitive purpose in former years when officials were authorized to retain a portion, if not all, of the **fees** of office collected. Nevertheless, the statutes do require these reports, which today serve the purpose of assuring that all **fees** collected have been turned over to the **county**. Compliance with these reporting statutes by the various **county** officials in Texas appears to be varied. ²⁴

County officials are required to make certain financial reports; the frequency and form of these reports are largely the prerogative of the county auditor. At one time all county officials were also required to file financial reports with the state. Pursuant to 1930s legislation, district, county, and precinct officials were required to annually file copies of sworn statements of all fees earned with the district court and the state auditor; failure to do so was subject to a twenty-five dollar fine and removal from office. ²⁵ The 1935 fee bill also required such reports. ²⁶ These reporting requirements were repealed in 1965 in those counties where officials are on a salary compensation basis because the statutes had become "antiquated and meaningless" and because "thousands of dollars [were] expended in preparing these needless reports which are not used by the State Auditor." ²⁷ Thus, there is today no general requirement that county officials file financial reports with the state.