

New County Tax Assessor-Collector and Chief Deputy Orientation



TEXAS A&M
AGRILIFE
EXTENSION



Course Objectives



- **Professional ethics**
- **Assuming office**
- **Basic responsibilities**
- **Budgets & official records**
- **Attorney General Opinions**

Unit 1

Overview of Texas County Government

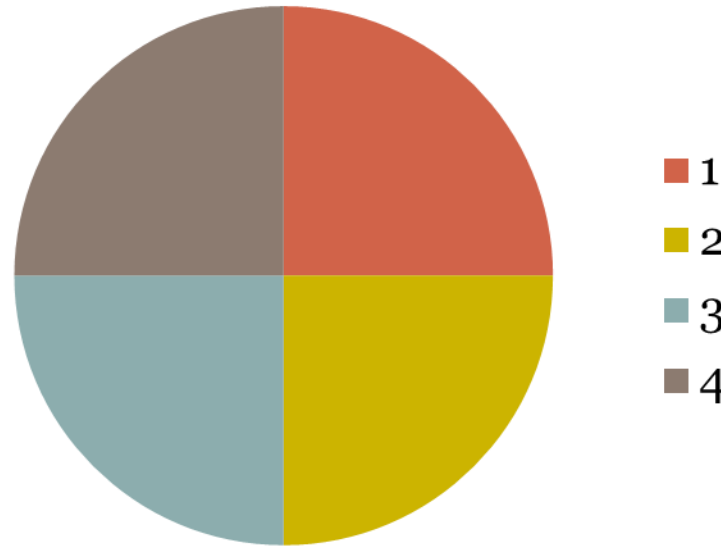


Unit 1

County Structure

- ❑ Four county precincts
- ❑ One county commissioner from each
- ❑ County judge
- ❑ County commissioners court

Commissioner Precincts



1 County judge
+ 4 County commissioners
County commissioners court

Unit 1

County Offices

- County clerk
- County sheriff
- County tax assessor-collector
- County treasurer

Unit 2

Office of the County Tax Assessor-Collector



Unit 2

Mandated Education Requirements

- Complete 20 continuing education hours annually
- Include at least 10 hours on laws related to assessing and collecting property taxes
- Complete training on ethics and constitutional and statutory duties **before** 90th day in office

*May carry forward up to
10 excess hours*

Unit 2

Certificate of Completion

- Submit certificate of completion to your county commissioners court **annually**



CERTIFICATE
of
COMPLETION

Unit 2

Professional Designation Certification Program



- Property taxes
- Motor vehicle/boat and motor titling and registration
- Voter registration/elections
- Records retention
- Ethical conduct
- Budgeting
- Teamwork
- Leadership

TACA Professional Designations & Forms



**Professional
County Collector
(PCC)**

**County Tax Office
Professional
(CTOP)**

**Professional
County Assessor-
Collector (PCAC)**

**Professional
Deputy Assessor-
Collector (PDAC)**

Unit 2

Ethics Training

- ❑ Must complete within first 90 days of taking office

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EXTENSION



VGVI ONLINE EDUCATION

Unit 3

Tax Assessor-Collectors Association of Texas



Unit 3

Article 1: TACA Constitution



- Promote professional standards
- Unify actions for the benefit of constituents
- Participate in the legislative process
- Educate members
- Hold annual conference

Unit 3

TACA By-Laws



1. Types of memberships
2. Business conducted
3. Nomination and election
4. Officers' duties
5. Funding process
6. Annual conferences
7. 15 association committees
8. Amendments to by-laws
9. Meeting protocol

Unit 3

TACA Website



TACA website

www.tacaoftexas.org

Unit 4

Bonding Requirements



Unit 4

Personal Liability & Security

Property Tax Code,
Section 6.28

“Each person elected or appointed as county tax assessor-collector must, **before** beginning to perform the duties of the office, give bonds to the state and county, to ensure the faithful performance of their duties as a tax assessor-collector.”

Unit 4

County Bond

- Payable to commissioners court
- Equal to 10% of the total amount of county taxes imposed
- Not to exceed \$100,000
- Approved by commissioners court

Unit 4

State Bond

- Payable to the Governor of Texas
- Equal to 5% of net state collections
- Motor vehicle registration fees
- Motor vehicle sales use taxes
- Not to exceed \$100,000
- Approved by commissioners court and Texas Comptroller of Public Accounts

Unit 4

County Bond Alternative

- County officer or employee may perform the duties of office or employment
- Without executing a required bond
- If commissioners court authorizes the county to self-insure against losses otherwise covered by the bond

Unit 4

Bond for Chief Deputy

Chief Deputy

Unit 4

Bank Accounts

- Open new account
- Second account for daily transfers
- Designate deputy for monthly reconciliations

Unit 4

Inventory Control



TEXAS

Unit 4

Internal Control Structure

Clear reporting and internal control structure:

- Must be in writing
- Must be communicated to each employee

Unit 4

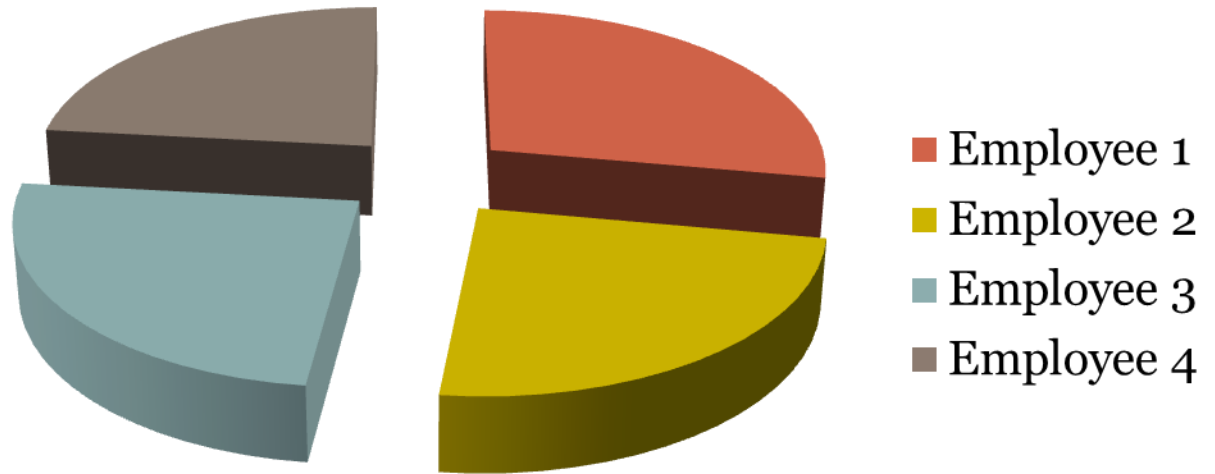
Internal Control Procedures

1. Ensure policies and procedures are developed and reviewed periodically
2. Monitoring activities, policies, and procedures to ensure the latter are followed
3. Developing adequate resources and knowledgeable personnel who are essential to support internal controls

Unit 4

Internal Control Delegation

Segregation of duties



Unit 4


Internal Control: Physical Controls

Physical controls

- Alarms, master key, and sub-master key
- Security officers
- Metal detectors, x-ray machines, and screening devices
- Restricted access—public areas and interior offices
- Raised counters and work areas
- Fireproof areas for irreplaceable documents
- Concrete reinforced vault areas
- Closed circuit television
- Employee parking
- Methods used for depositing funds

Unit 4

External Control



**Insist on
an audit by
the county
auditor**

Unit 4

Internal Controls

- Internal audits
- Quarterly “surprise” audits
- Quarterly inventory audits
- Oversight of deliveries, follow-up
- Weekly audit of refunds

Unit 5

Basic Responsibilities



Unit 5

Categories

1. Assessing and collecting property taxes
2. Registering and licensing motor vehicles
3. Registering voters
4. Serving as a director of the county appraisal district

Unit 5

Property Tax

- Assessing and collecting property taxes
- May collect for other taxing units
- Chief appraiser

Unit 5

Motor Vehicle

- Registration
- Titling
- Sales tax

Unit 5

Election Responsibilities

Voter registration responsibilities:

- Accepting voter registration applications
- Hearing appeals and challenges on denials
- Verifying petitions
- Submitting required reports to the Secretary of State's office

Unit 5

Property Tax Collections

- Communicate with appraisal district
- Assess and collect; report and maintain current/delinquent tax rolls
- Promote understanding of tax office as a service organization

Unit 5

Assessment & Collection Duties

State Property Tax,
Code, Subchapter B.,
Sec. 6.23

- Law requires specific use of the county tax assessor-collector for another taxing unit in four cases:
 1. The law requires it for the taxes the unit imposes in the county
 2. The law does not mention who assesses and collects its taxes and the unit imposes taxes in the county
 3. The governing body of the unit requires the county to assess and collect taxes as provided by Subsection (c) of Section 6.22
 4. Required by intergovernmental contract

Unit 5

Contracting Assessment & Collection Duties

State Property Tax
Code, Subchapter B.,
Sec. 6.24(b)

- TA-C must approve contract for alternate to assess and collect taxes
- TA-C responsible for accounting of all public funds
- Bond should be payable to TA-C

Unit 5

Current Collections

- **October 1:** Mail tax bills
- **February 1:** Taxes delinquent

Unit 5

Tax Bills

TAX BILL

Unit 5

Payment Types

- Check
- Money order
- Credit card
(may include additional processing fee)
- Electronic funds transfer

Unit 5

Discounts

- 3% if paid in October
- 2% if paid in November
- 1% if paid in December

Unit 5

Split Payments

$$\mathbf{1/2} + \mathbf{1/2}$$

Before
December 1

Before
July 1

Unit 5

Installment Payments for Certain Homesteads



Disabled or
at least 65
years old

Disabled
Veteran

Must be initiated prior to delinquency

Four payments due:

1. Prior to delinquency date
2. Before April 1
3. Before June 1
4. Before August 1

Unit 5

Postponing Delinquency Date

**POSTPONE
D**

- Mailed after Sept. 30 & discounts
- Mailed after Jan. 10 & no discounts
- Successful rollback election
- Last day to pay falls on weekend or holiday

Unit 5

Payment Options

REQUIRED

Tax receipts are required as prima facie evidence of a tax payment.

Unit 5

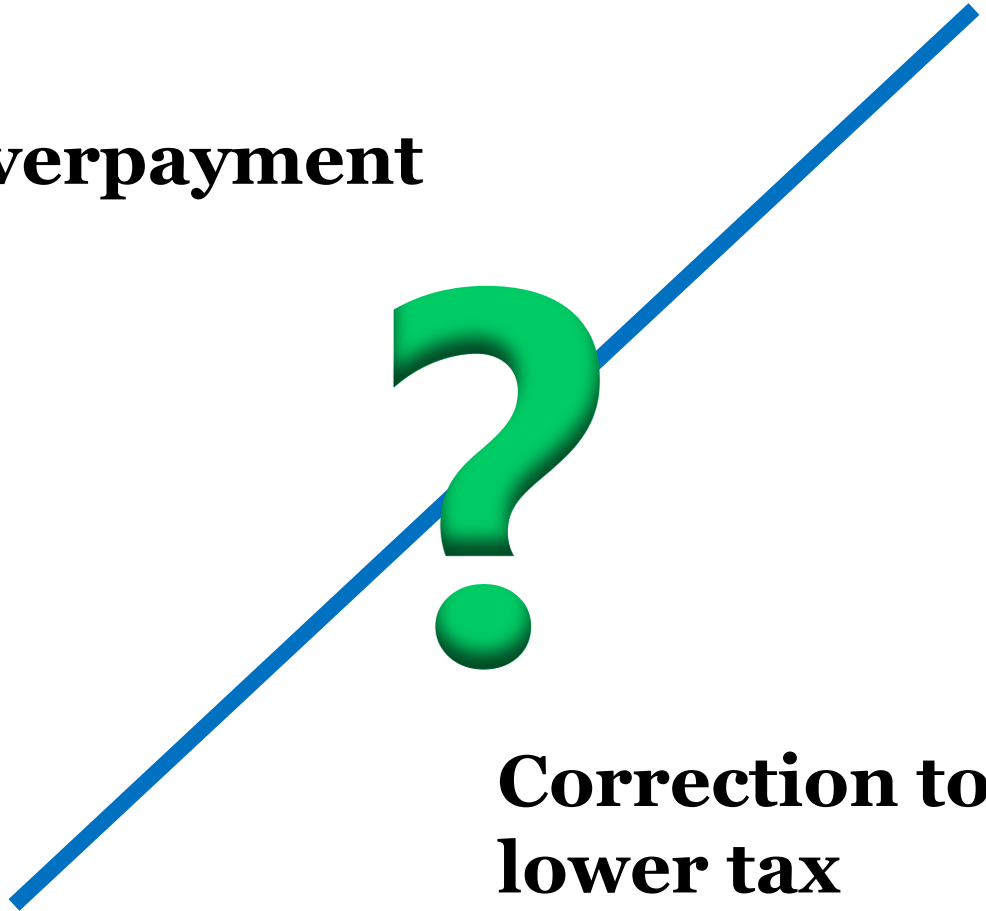
Deposits

- Daily deposits
- Into general account & then split
- Deposited directly into various accounts

Unit 5

Overpayment

Overpayment



**Correction to
lower tax**

Unit 5

Reporting

- Written report of accounting for all taxes collected during previous month
- Annual report accounting for all taxes collected and delinquent during the previous 12 months

Unit 5

Delinquent Collections

- Judicial foreclosure and sale
- Summary seizure and sale
- Suit for taxes, judgment, and execution

PAST DUE

Unit 5

Tax Certificate

- Any person may request
- Up to \$10 fee for certificate

Unit 5

Installment Agreement for Delinquent Homesteads

1. The property must be receiving the residence homestead exemption as granted by the chief appraiser
2. May not have entered into an installment agreement with the collector for the taxing unit under Section 33.02 in the preceding 24 months
3. Payments must be made in equal monthly installments
4. Payments must be for at least 12 months, but may not extend for more than 36 months
5. The installment agreement must be in writing

Unit 5

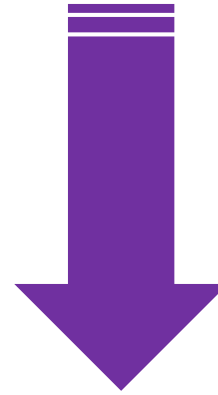
Notice of Delinquency



Unit 5

Voter Registration

County tax assessor-collector



Registrar of voters

Unit 5

Chapter 19 Funds

CHAPTER 19 FUNDS

Unit 5

Voter Registration Application

- Assign number
- Prepare certificate in duplicate
- Enter precinct number
- Assign effective date of registration
- Shall expire the following Jan. 1 of even-numbered year

Unit 5

Voter Registration Certificate

In odd numbered years

**Effective by
November 14**

**Issue
certificates by
December 6**

**Keep files
of all
registrations**

Unit 5

Cancelled Voter Registration

CANCELED

- Residence outside county
- Deceased
- Declared mentally incompetent
- Convicted of felony
- Disqualified under election code

Unit 5

Vehicle Registration & Titling

A county tax assessor-collector is:

- An agent of the Texas Department of Motor Vehicles
- Responsible for assisting with title transfers of ownership to motor vehicles
- Responsible for assisting with updating motor vehicle registrations

Unit 5

Vehicle Service Deputies

DMV board prescribes the following for potential deputies:

1. Classification types of deputies performing titling and registration duties
2. Duties and obligations of deputies
3. Type and amount of any required bonds for a deputy
4. Fees to be charged or retained

Unit 5

Vehicle Titles

Current Texas titles

New vehicle manufacturer's certificate of origin

Out-of-state title with negotiable evidence

Out-of-state title without negotiable evidence

Imported vehicles

Unit 5

Boat & Motor Titling & Registration

A county tax assessor-collector may also register and title boats and motors.

**Texas Parks
& Wildlife
512-389-4800**

Unit 5

Special Inventory

SPECIAL INVENTORY

**Section 23.121
Motor Vehicles**

**Section 23.124
Vessel and Outboard Motors**

**Section 23.1241
Heavy Equipment**

**Section 23.127
Manufactured Housing**

Unit 5

Special Inventory Tax (SIT)

Sales to
other
dealers

Subsequent
sales of
same
vehicle by
same dealer

Fleet
sales

Trailers

Unit 5

Amusement Machines & Occupational Tax

Coin-operated machine laws

**\$75 Per Machine
+ County Fee
+ City Fee**

Other Responsibilities



- **Operating budget**
- **Restricted use funds**
- **Open records requirement**
- **Records retention requirement**

Unit 6

Operating Budget

- County judge
- County auditor
- Appointed budget officer

Budget officer may be the:

- County judge
- County auditor
- Budget officer appointed by the commissioners court

Unit 6

Budget Policy Areas

1. Budget
2. Receipts other than taxes
3. Indebtedness
4. General level of spending
5. Salaries and benefits
6. Department and program priorities
7. Unexpended budget balance
8. Use of state and federal revenue-sharing funds

Unit 6

Estimating Revenue

- ❑ Property tax
- ❑ Fees of office
- ❑ Motor vehicle registration

Property Tax

Estimate current collections
Delinquent taxes
Penalties
Interest

Fees of office

Taxing jurisdiction fees
SIT penalties & interest

Motor vehicle registration

Title fee: \$5.00
Registration transfer fee: \$1.25
Receipt collected fee: \$1.90
Replacement fee: \$2.50

Unit 6

Estimating Items

- ❑ Line-item expenses
- ❑ Supplementary items

Personnel: salaries, benefits, etc.

Facilities: maintenance, repair, electricity, air conditioning, janitorial, etc.

Supplies: paper, printer cartridges, pens

Equipment: desks, chairs

Capital equipment: computers, copiers, fax machines

Contracts: maintenance and repairs, etc.

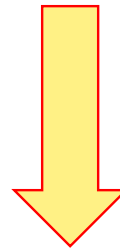
Training and development: education, travel, etc.

Unit 6

Estimating Collecting Costs

Budgeting Process:

Tax office submits initial determination amount of “actual costs”



Commissioners court approves budget and implies the approval of fees charges as “actual costs”

Unit 6

Restricted Use Funds

- Collection fees for collecting property taxes for other taxing entities
- SIT penalties & interest
- Rendition interest
- \$5 title fee for TxDMV
- \$1.90 fee for receipts
- \$1.25 fee for TxDMV
- \$2.50 fee for replacement plate/sticker
- Actual cost for election services
- Chapter 19 Voter Registration Funds

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Unit 6

Open Record Requirements

- Open Records Division
- Intergovernmental Relations Division
- Opinion Committee
- Public Information Coordinator

Unit 6

Open Record Guidelines

- Most information is presumed to be open to the public
- Exceptions include Social Security numbers, driver's license numbers, and bank account numbers
- Confer with the county attorney or the Attorney General of Texas if in doubt
- Violation of Public Information Act to distribute confidential information or withhold information that must be released
- Criminalizes the destruction, alteration, or concealment of public records

Unit 6

Records Retention

**OFFICIAL
COPY**

Unit 6

Record Retention Schedules

- State the retention period prescribed by federal or state law
- Rule of court **or** regulation
- Prescribe retention periods for all other records

**Texas State
Library and
Archives
Commission**

512-421-7200

www.tsl.state.tx.us

Unit 6

Records Destruction

Requests for authority to destroy unscheduled records

Attorney General Opinions Relative to Authority



Office of the Texas Attorney General

www.oag.state.tx.us

AG Opinions

AG JM-833

A.G. JM-833:

Collection of county taxes

AG Opinions

AG JM-1025

A.G. JM-1025: Transfer of liability

AG Opinions

AG DM-199

A.G. DM-199:

Authority over motor vehicle fees

AG Opinions

AG LO-98-085

A.G. LO-98-085:

V.I.T. funds restricted use,
now called SIT Funds

AG Opinions

AG JC-214

A.G. JC-214:
Hiring authority

AG Opinions

AG M-1211

A.G. M-1211:

Chief Deputy mandate

Texas Tax Code

Personal Liability & Bonding

Texas Tax Code

Section 6.275

District court declaratory judgment

Loss other than misconduct or negligence

Section 6.28 (d)

New bond at anytime

Not to exceed \$100,000

Section 6.29

Third-party collectors may have to post
bond as well