



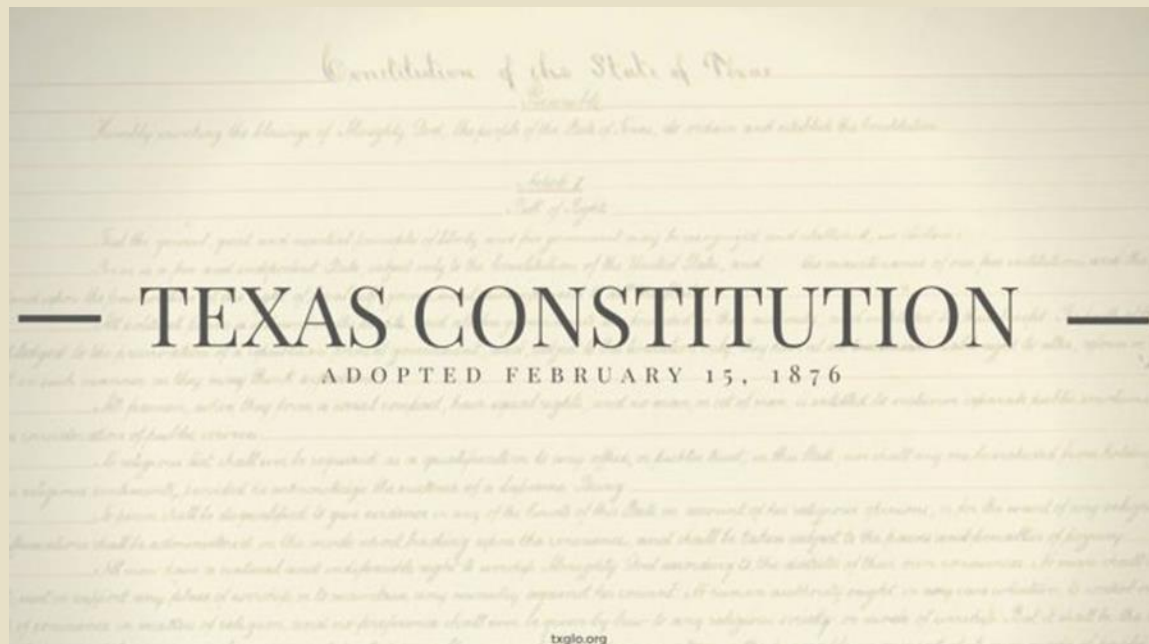
The Office of County Tax Assessor-Collectors

Objectives

- History of the Office of County Tax Assessor-Collector
- Constitutional Authority of the County Tax Assessor-Collector
- Other Current Legal Authority
- Responsibilities of the County Tax Assessor-Collector

History of the Office

- Constitution Amended in 1932 and 1954
- Combined two offices



Assuming Office

- Bonds Payable to the County and State
 - Post before taking office
 - Not to exceed \$100,000 unless population of 1.5 million or more
- Failure to Produce New Bonds
- Premiums to be paid by County
- Official Oath
- Deposits and Reports (bank accounts)

Duties and Responsibilities

- Registration and Certification Requirements
Education Requirements for the Tax
Assessor/Collector

SB 546 – 2013

SB 929 - 2017



Duties and Responsibilities

- Liability of the County Tax Assessor-Collector
- Primary Responsibility of the County Tax Assessor-Collector
- Collection of Delinquent Taxes



Description of Office



- Calculate property tax rates for the county and 80 other taxing entities
- Collect property taxes for 80 taxing entities
- Correct tax roll and other records to reflect final determination of value

Understanding Your Property Taxes

There are 3 factors used to calculate your property taxes

Value

Exemptions

Rate

A Homeowner's Perspective of Value:

Actual Home

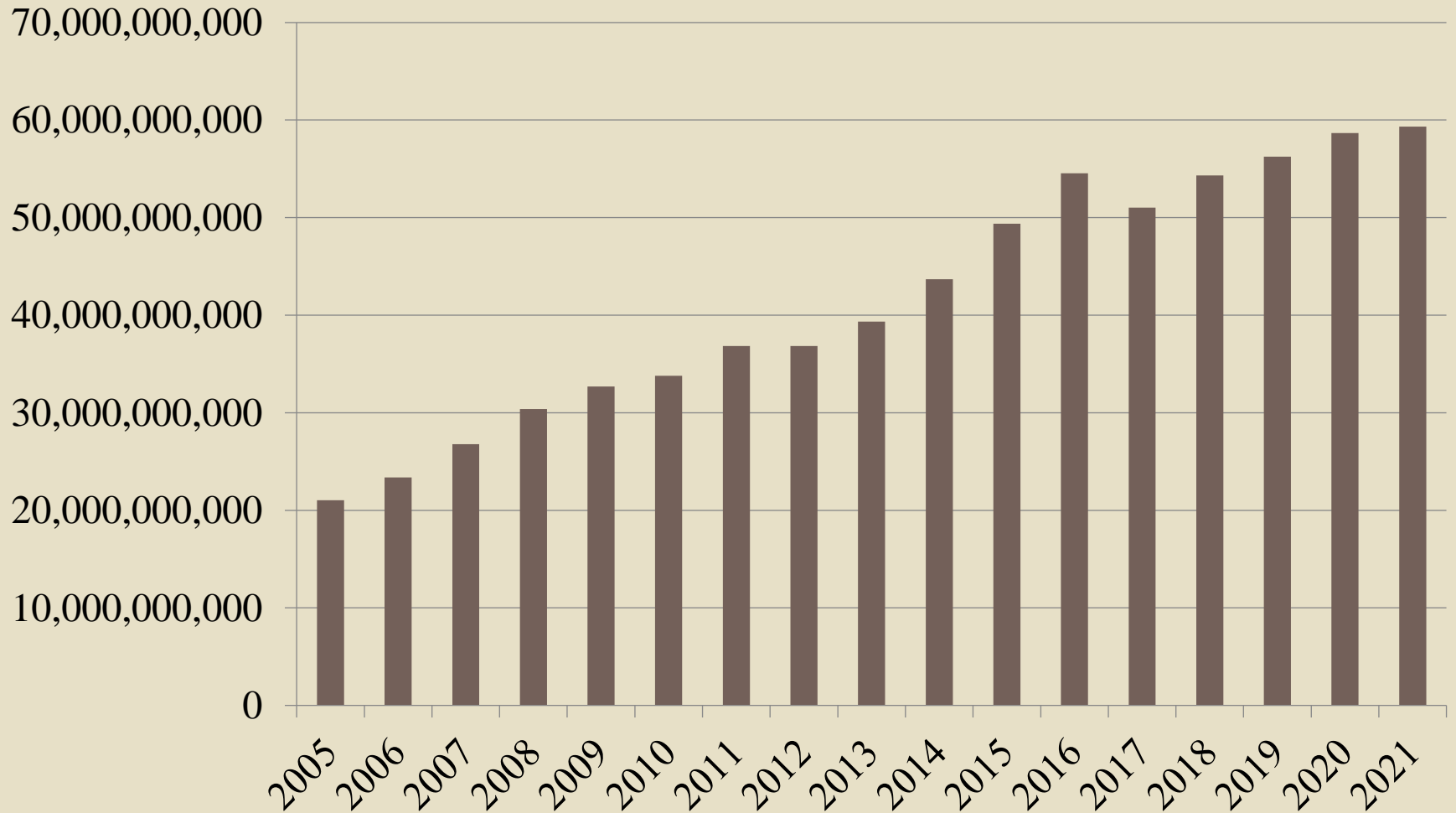


Homeowner

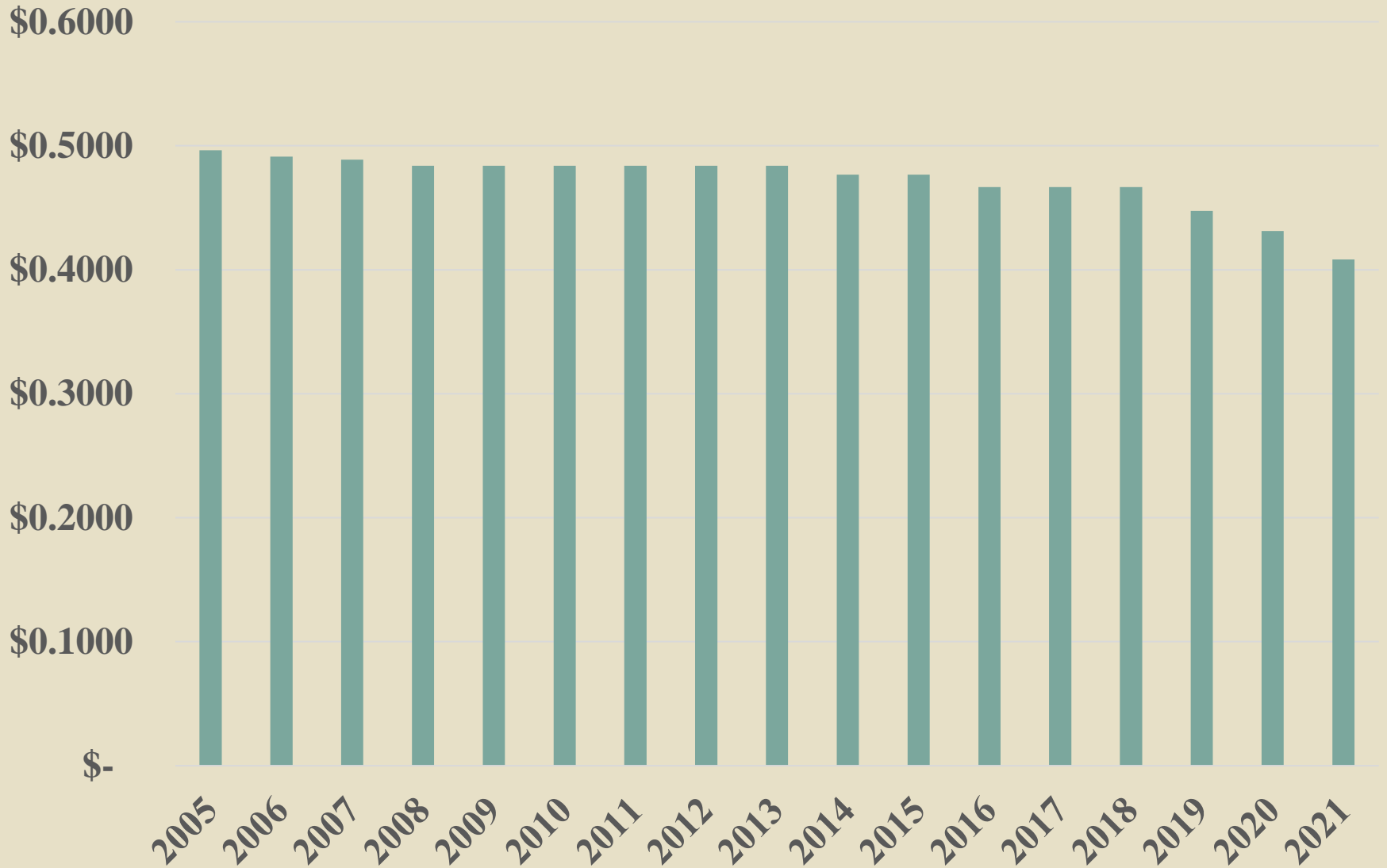


Appraisal District

County Taxable Values



Tax Rate History



Duties and Responsibilities

- Current Legal Authority
 - Texas Constitution, Article VIII, Sections 14 and 16
 - 80% of County Revenue
 - Funds Collected Provide
 - Law Enforcement
 - Judicial System
 - Road & Bridge Maintenance
 - Public Health

Path of a Property Tax Dollar



2021/2022 Budget Highlights

The Tax Office collects **75% of the revenue needed to fund the county's total budget.**

COUNTY TAXES AT A GLANCE:

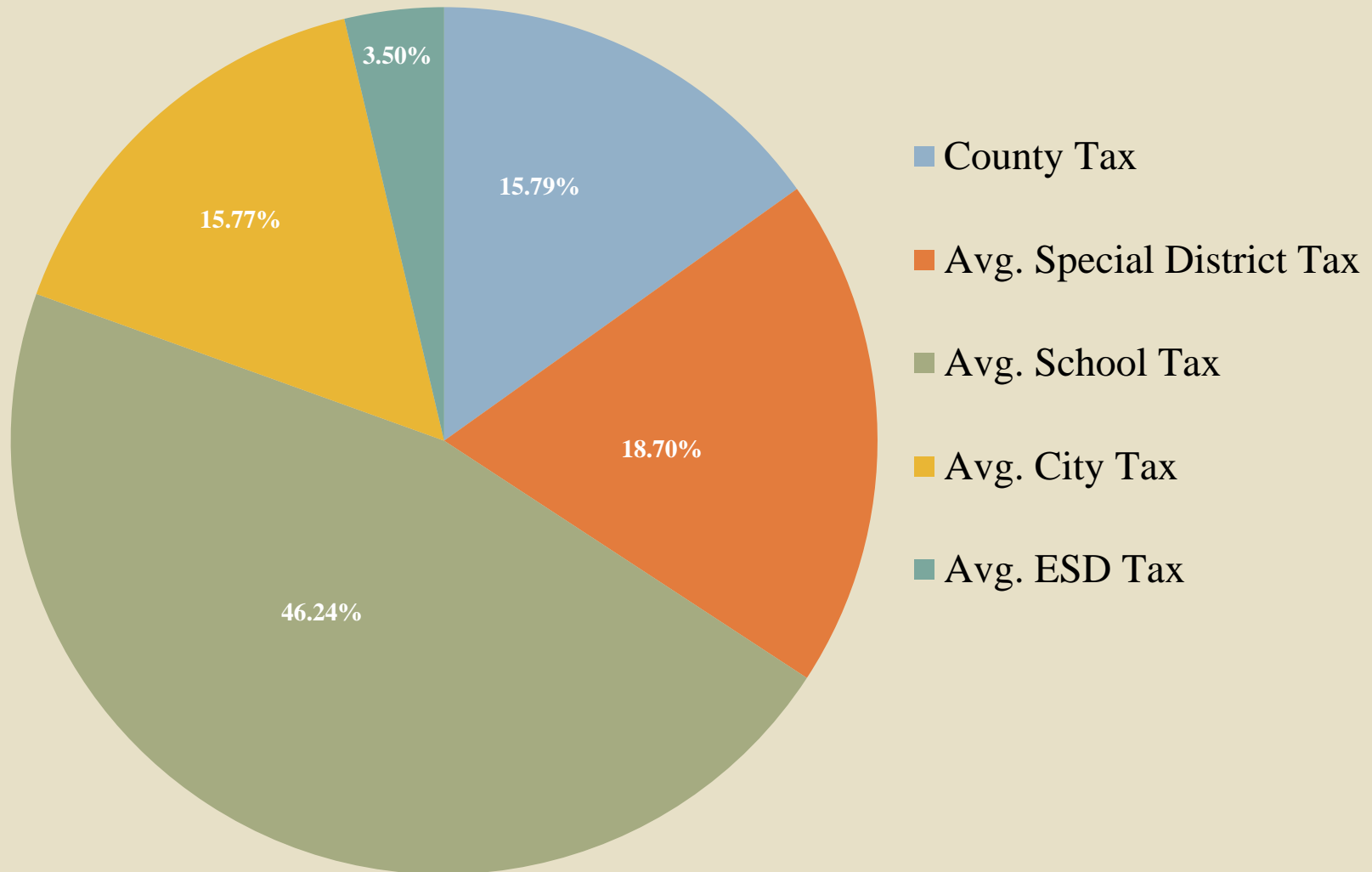
2021 Average Home Value	\$235,358	2021 County Tax Rate	\$0.4083/\$100
Average Annual County Tax	\$960.97	Average Monthly County Tax	\$80.08

FACTS ABOUT COUNTY TAXES:

The total county tax rate is comprised of \$0.0623/\$100 for Debt Service and \$0.3460/\$100 for Maintenance and Operation which funds among others:

- 762 Law Enforcement Officers
- 214 Detention Officers
- 7 Libraries
- 8 District Courts, 5 County Courts, and 5 Justice of the Peace Courts
- Road and Bridge budgets for 4 Commissioners
- County and District Clerk's offices
- County and District Attorney's offices

2021/2022 Budget Highlights



Hagar The Horrible



Duties and Responsibilities

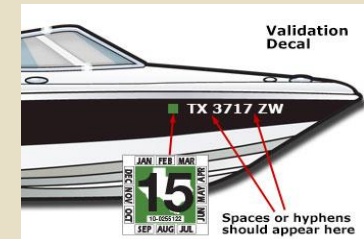
The Tax Assessor-Collector is an agent for:

- Texas Department of Motor Vehicles (TxDMV)
- Texas Alcoholic Beverage Commission (TABC)
- Texas Comptroller of Public Accounts (CPA)
- Texas Parks & Wildlife Department (TPWD)

Additionally, on behalf of the County and other taxing entities, the Montgomery County Tax Assessor-Collector processes all Tax Abatement Agreements and semi-annual reports to insure that each party to the Agreement is in compliance with their Agreement and County policy.

Description of Office

- Process all motor vehicle & trailer registrations for residents of the county
- Process & collect sales tax for all motor vehicle title transfers for residents of the county
- Process & collect sales tax for boat & motor titles and registrations
- Collects various other fees for the state and county (TABC & Occupational Taxes)



Description of Office

I manage five office locations with a total of 66 team members.

Last fiscal year, the tax office brought in over 2.1 billion dollars!

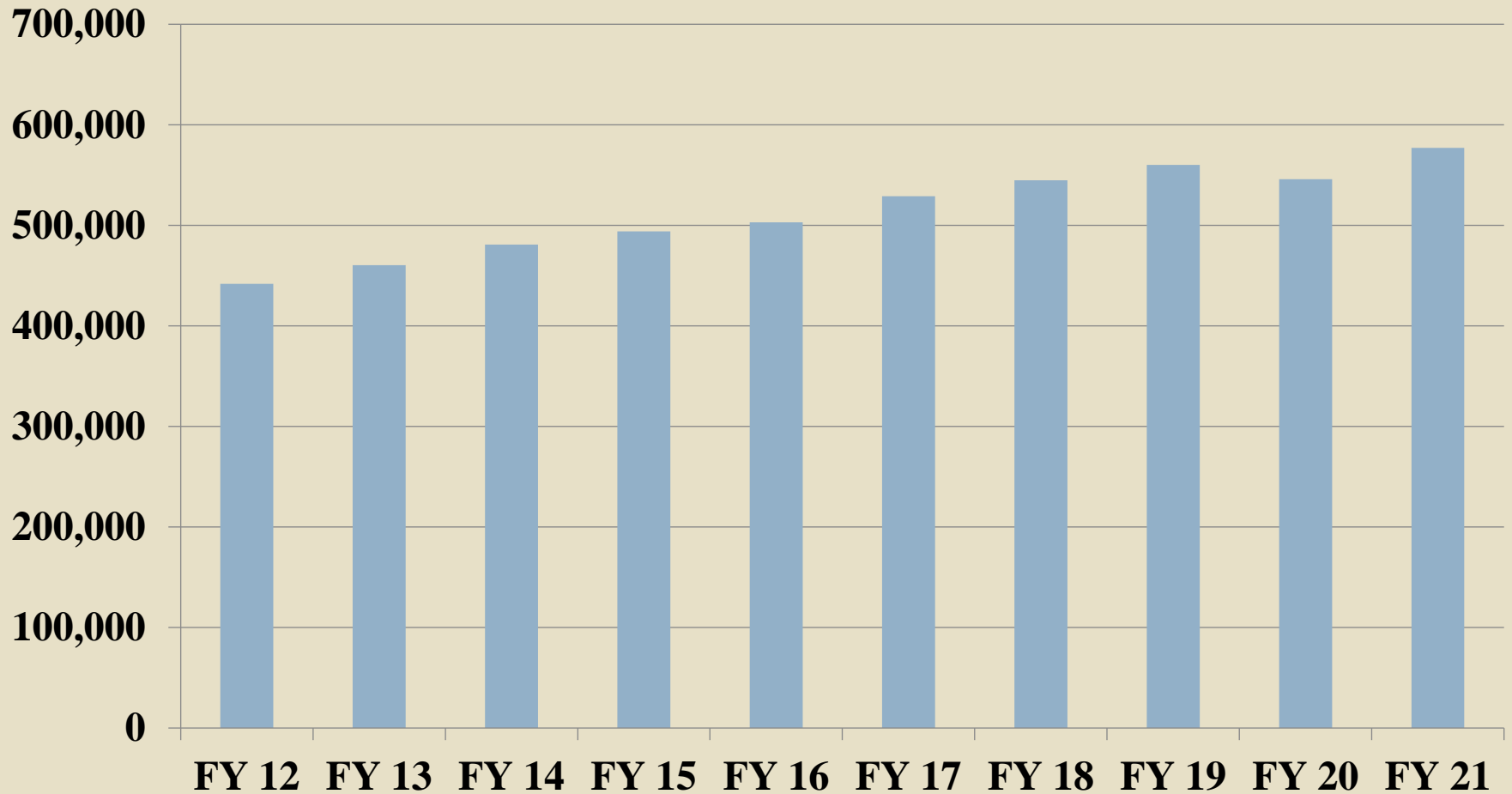


Vehicle Titles & Registration



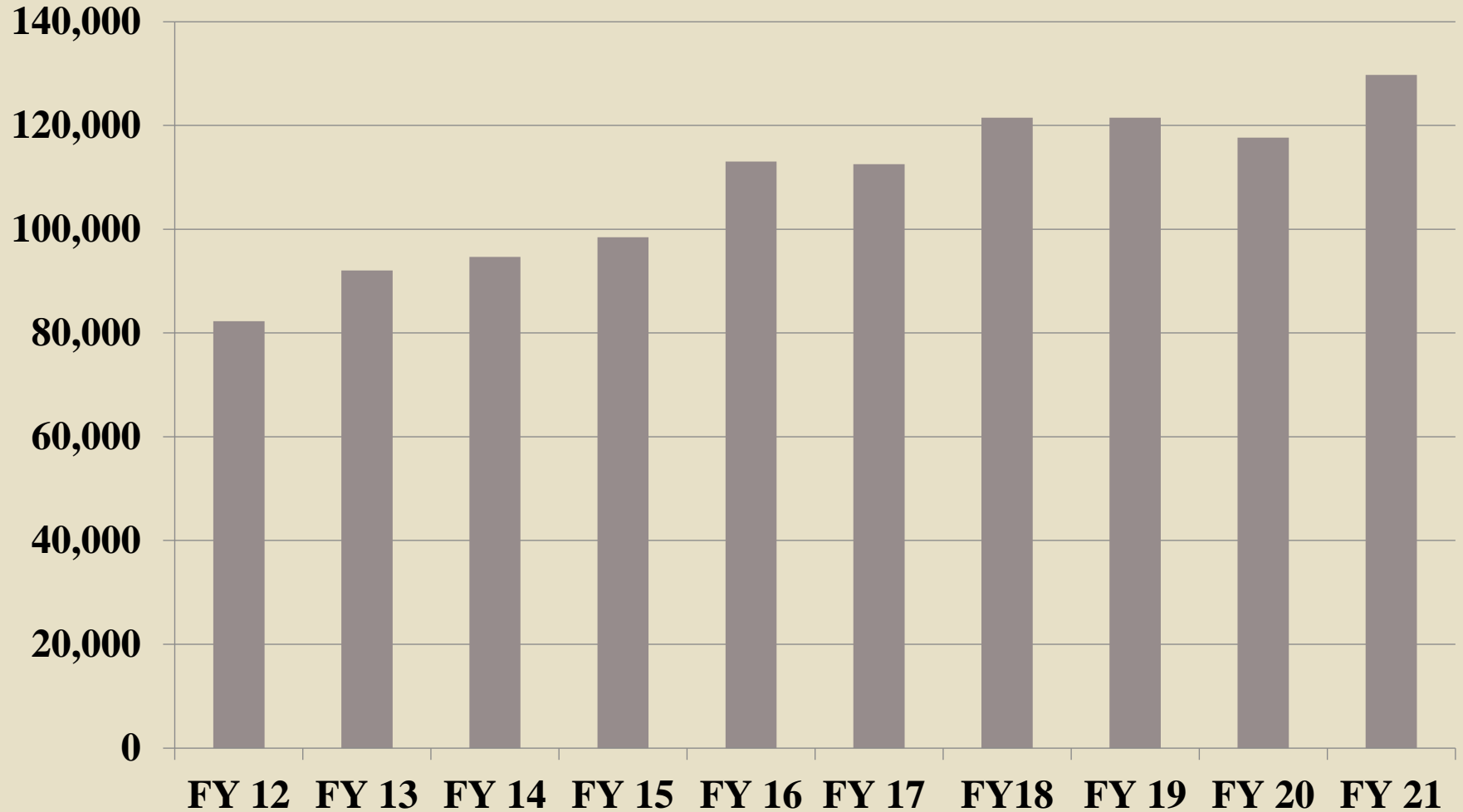
Vehicle Titles & Registration

Registered Vehicles



Vehicle Titles & Registration

Titles Issued



Walk-in Customers



DMV

WASH. POST
KOTERBA



Duties and Responsibilities

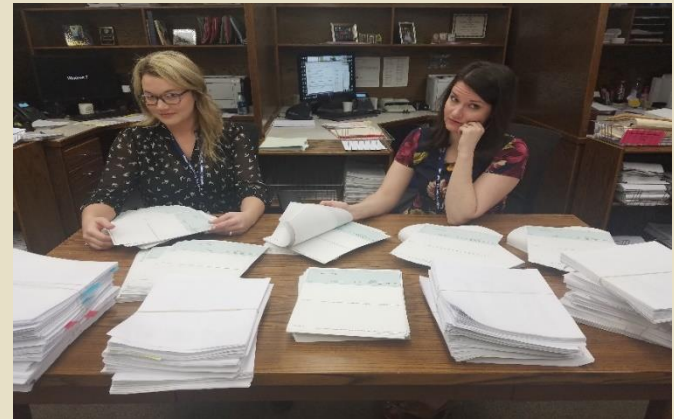
- Voter Registration
 - Applications
 - Voter Certificates
 - Voter Records
 - Reports to the Secretary of State
 - Poll lists
 - Petitions

County Depository

- Texas Tax Code, Section 31.10(c)



Your Tax Office Working Hard for You!





Review

- Summarize History
- Constitutional Authority
- Current Legal Authority
- Basic Responsibilities

Resources

- Texas Constitution, Article 8, Sections 14 & 16
- Texas Transportation Code, Section 502.002
- Texas Local Government Code, Section 113.006
- Texas Property Tax Code, Section 6, Subchapter B
- Texas Parks and Wildlife Code, Section 31.046
- Texas Election Laws, Section 12.001

Contact Information

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