



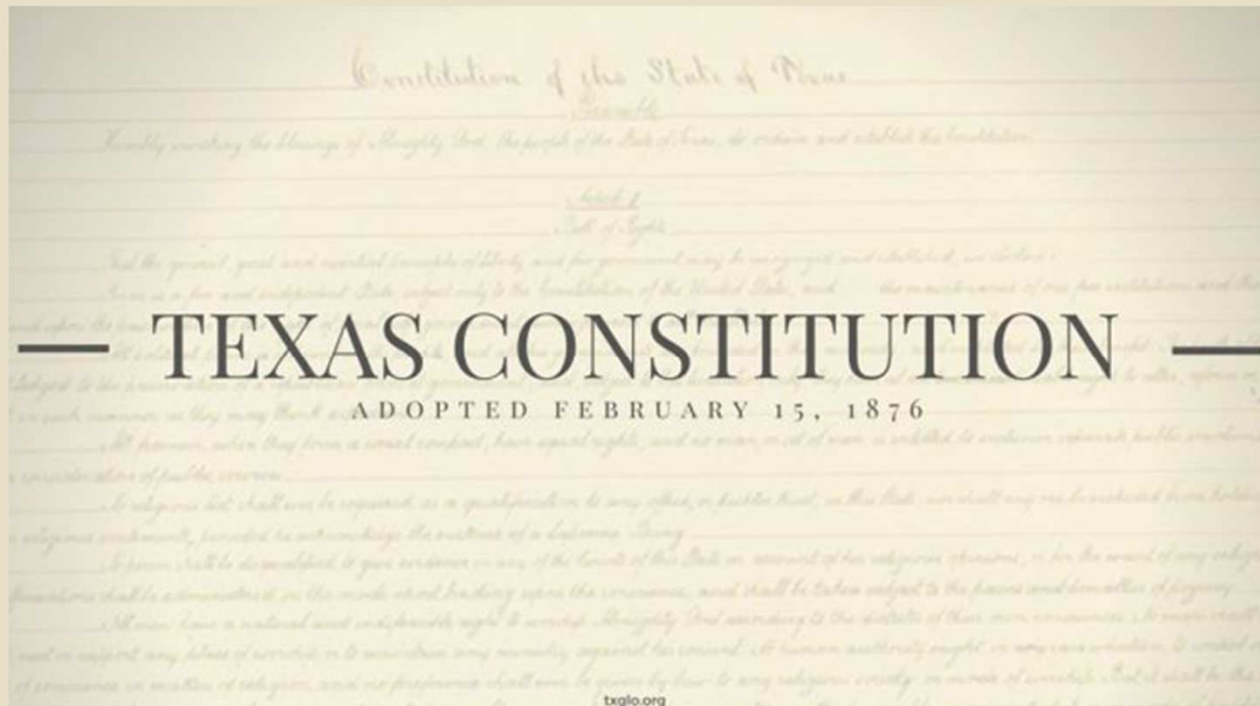
**The Office of County
Tax Assessor-Collectors**

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 other taxing entities
- Collect property taxes for 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

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



Hagar The Horrible

THEN YOUR FATHER LAUGHED AND SAID...

"IF I DON'T PAY MY PROPERTY TAXES, WHAT CAN THEY DO?"



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9-5 CHRIS BROWNE

Duties and Responsibilities

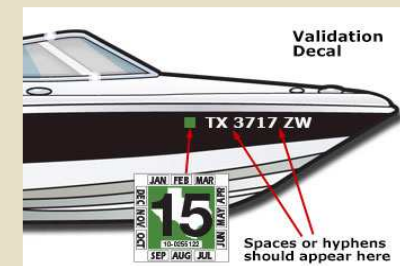
The Tax Assessor-Collector is an agent for:

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

Additionally, on behalf of the County and other taxing entities, the Nueces County Tax Assessor-Collector processes all Tax Abatement Agreements.

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)



Vehicle Titles & Registration



Walk-in Customers



DMV

SMALL WORLD HERALD
KOTERDA



CHANGES COMING
TO EASE
LONG LINES...

NO TIMELINE
YET-BE
PATIENT...

WE'VE BEEN
WORKING ON
IT FOR YEARS...

DETAILS
SOON...

OH, THE
IRONY...

Other 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)



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

Helpful State Statutes

Texas Property Tax Code:

- 6.21 – Commissioners to appoint TAC until election
- 6.231 Annual Continuing Education Requirements
- 6.24 Contracting with other taxing units for consolidated collection

Resources Continued

- 6.27 Compensation for consolidated collection aka Per Parcel Budgeting
- 6.28 Bonding requirements
- 6.30 Attorney representing taxing unit – collections

Contact Information

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