

County Tax Assessor-Collector

Richard O. Avery, Director and Stacy D. Morris, Extension Program Specialist

Because of the wide range of responsibilities performed by the tax assessor-collector, most citizens come in contact with this office more frequently than any other county office. Tax assessor-collectors serve to assess property for the purpose of taxation and to collect taxes for the county and state. Since tax revenue is a significant source of income for most county budgets, the office of tax assessor-collector is very important to county government.

The job of the tax assessor-collector has changed over time with most of the evolution of duties centering around the combination or separation of assessing and collecting taxes. Originally, the two functions of assessing property and collecting taxes were separate. Under the Texas Constitution of 1836, the sheriff acted as tax collector while the governing body of the county employed a separate assessor. Numerous subsequent changes modified the duties and structure of the office. Some of these changes instructed other county offices to become the tax assessor and/or collector. A constitutional amendment in 1932 combined the office of assessor and collector to become the present office. Article VIII, Section 14 of the Texas Constitution states that "the qualified voters of each county shall elect an assessor-collector of taxes for the county and this person will hold office for four years." In counties under 10,000 in population, the

sheriff acts as the assessor and collector of taxes unless the voters of the county approve the creation of a separate office of tax assessor-collector. Article VIII states that "the tax assessor-collector shall perform all the duties with respect to assessing property for the purpose of taxation and of collecting taxes, as may be prescribed by the Legislature."

The major responsibility of the office includes the assessment, or calculation, of property value and collection of property taxes, or ad valorem taxes, for the county. The office may also enter into contract with other entities to collect their jurisdictions' taxes. These other entities may include school, cities, and special districts. A reasonable fee may be levied by the tax assessor-collector for collecting taxes for another entity, but this fee cannot exceed the actual collection cost.

The county tax assessor-collector is the designated voter registrar for Texas counties, unless the commissioners' court has created the position of Elections Administrator to provide this function. Through mutual agreement, the tax assessor-collector may transfer this function to the county clerk, or agree to take the responsibility for elections in addition to voter registration. Voter registrar responsibilities include accepting applications for voter registration, issuing

voter certificates, maintaining voter registration lists, verifying petitions for local option elections and submitting required reports to the Secretary of State's office.

As an agent of the Texas Department of Transportation, the office of tax assessor-collector is responsible for the registration, titling, and title transfer of all motor vehicles and trailers in the county. State tax on all automobiles sold in the county is collected by the tax assessor-collector. Additionally, the county tax assessor-collector is responsible for the collection of special fees imposed by the county and state on coin-operated vending machines, alcoholic beverage permits and boat registration and titling. County fees for these duties are set by statute. In addition, the county tax assessor-collector may also serve as the chief appraiser for the Central Appraisal District.

A county tax assessor-collector may be held personally liable for the loss of public funds in the custody of the tax assessor-collector's office, unless a district court declares the loss is due to a reason other than negligence or misconduct. Therefore, tax assessor-collectors must be bonded with the county and the state. Before beginning to perform the duties of office, a person elected or appointed as county tax assessor-collector must give a bond for county taxes to the county commissioners court in an amount equal to ten percent of the total amount of the preceding tax year's county taxes, not to exceed \$100,000. The bond for state taxes is payable to the governor and must equal five percent of the net state collections from motor vehicle sales and use taxes and motor vehicle registration fees in the county during the preceding year. This bond may not be less than \$2500 or more than \$100,000.

The tax assessor-collector is required to obtain a state board certification after

election. The Board of Tax Professional Examiners oversees the educational requirements of all tax assessor-collectors and tax professionals in Texas. The requirements for certification include formal education courses, five years experience and state board exams. After certification, the Board requires Registered Texas Assessor-Collectors (RTA) to obtain seventy-five hours of approved continued education hours every five years to re-certify, and all Registered Texas Collectors (RTC) to obtain twenty-five hours to re-certify.

For more information on the office of County Tax Assessor-Collector or other county government topics and issues, please contact the V.G. Young Institute of County Government.

V. G. Young
Institute of County Government

P.O. Box 2450
College Station, Texas 77841
Telephone: 979-845-4572
FAX: 979-862-1516
<http://vgyi.tamu.edu>