

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

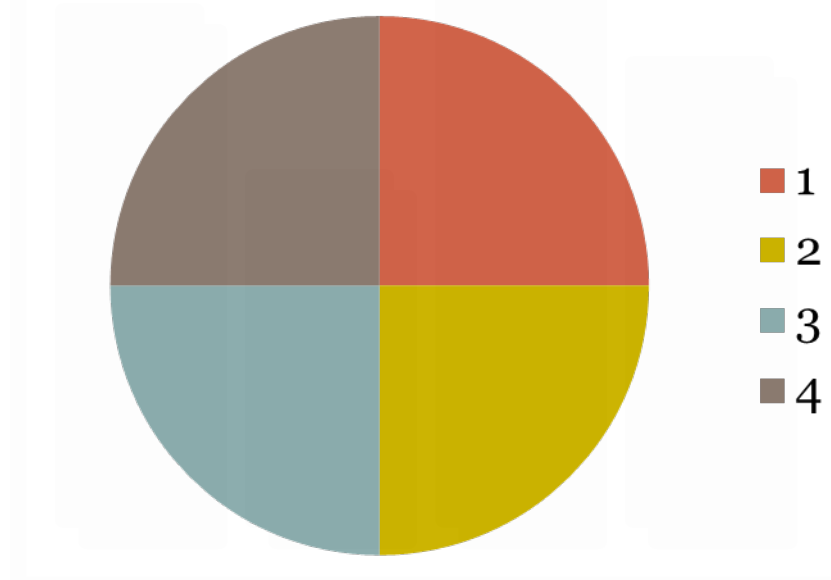


Unit 1

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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VGVI ONLINE EDUCATION

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

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

Bank Accounts

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

Unit 4

Internal Control Structure

Clear reporting and internal control structure:

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

Unit 4

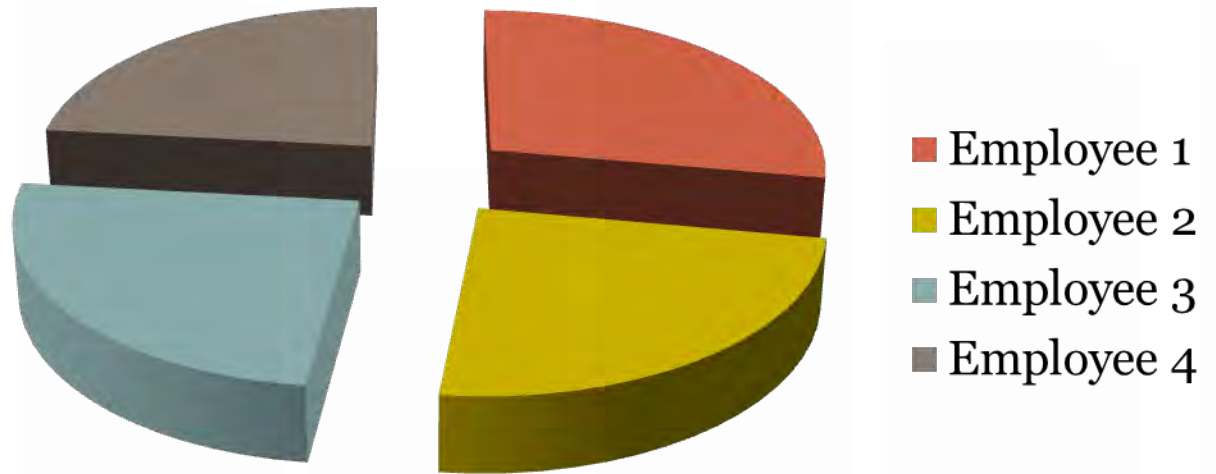
Internal Control Procedures

- 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