

## 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

## 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

$$1/2 + 1/2$$

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

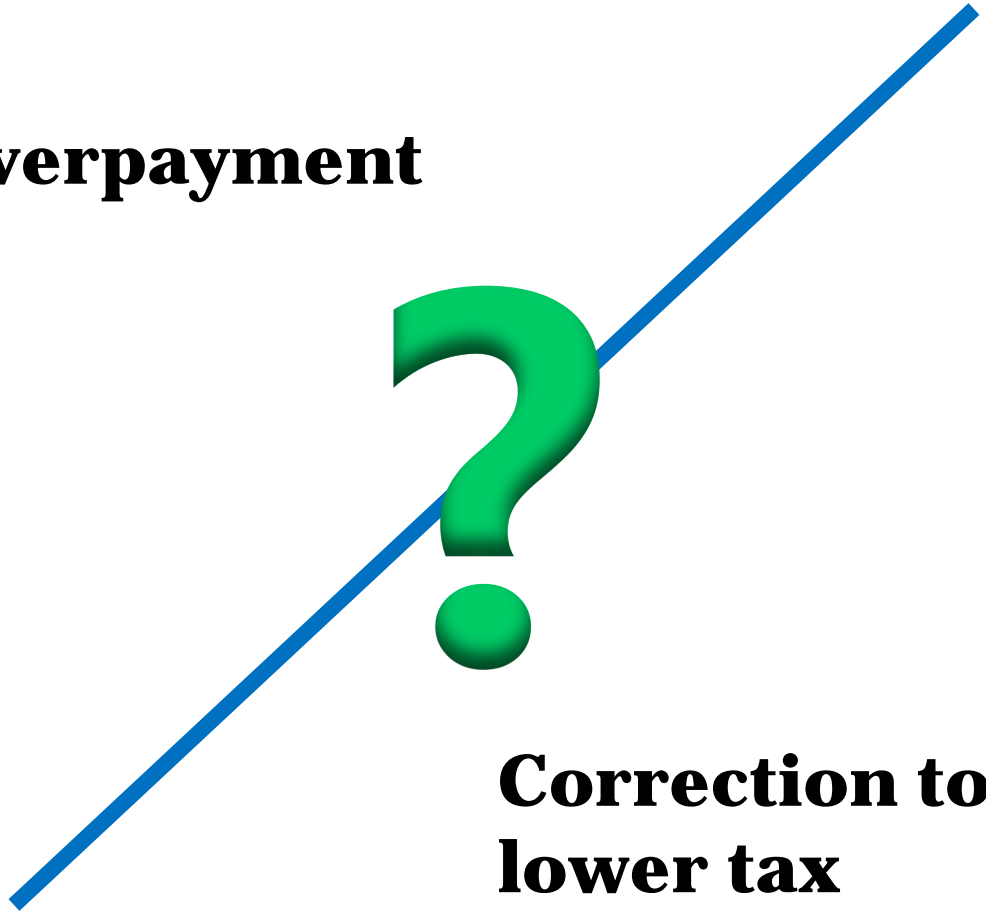
## Deposits

- 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**