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YOUR COUNTY TAX ASSESSOR - COLLECTOR AND YOU

Texas Agricultural Extension Service • The Texas A&M University System • Zerle L. Carpenter, Director • College Station, Texas

Your County Tax Assessor-Collector and You

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and
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This publication is intended to assist the citizens of the State of Texas in developing a better understanding of the office of County Tax Assessor-Collector. It should be of particular interest to students of state government and to individuals affected by this important county office. The V. G. Young Institute of County Government gratefully acknowledges Dr. James Broussard, Chief Deputy to the Jefferson County Tax Assessor-Collector, and Mr. Bill Aleshire, Travis County Tax Assessor-Collector, for their assistance in the development of this pamphlet.

County Tax Assessor-Collectors of Texas are personally and professionally committed to the task of keeping the public fully informed in local governmental affairs as an essential method of assuring public confidence in the integrity of county taxation and fee collection processes.

1. *How and when was the office of County Tax Assessor-Collector established in Texas?*

Under the Republic of Texas, an Assessor was hired by the county board (the governing body) and the Sheriff served as Tax Collector. The Texas Constitution of 1845 devised a separate elective office of Assessor and Collector. This office was retained under the Texas Constitutions of 1861 and 1866. Under the Texas Constitution of 1869 the functions were separated, with the Justices of the Peace serving as Assessors and the Sheriffs as Tax Collectors. In 1875 a separate elective office of Assessor and Collector was again established.

2. *How often is my Tax Assessor-Collector elected?*

Since 1956, the Assessor-Collector of Texas has been elected every fourth year. In fact, the Assessor-Collector is elected in the same year that voters select the President of the United States.

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Prior to 1956, however, the Assessor-Collector was elected every two years and, since 1935, every county of ten thousand or more population has had an Assessor-Collector. In those counties of less than ten thousand population, the Sheriff may still serve as the ex officio Tax Collector.

3. *Why do Counties need Tax Assessor-Collectors?*

Property taxes represent the single greatest source of county revenue. In most Texas counties, the property tax provides for over 60 percent of a county's budget requirements. Among many other functions, county revenues are used for such varied services as law enforcement, the judicial system, public health and human resource needs, library bookmobiles, and the construction and maintenance of all county roads and bridges. It has been estimated that county Tax Assessor-Collectors in Texas collect more than one billion, two hundred million dollars annually.

4. *What are some of the duties of the County Tax Assessor-Collector?*

Although the duties of the office were modified, in some counties, by the State Property Tax Code (1979), the Tax Assessor-Collector is primarily responsible for assessing and collecting the county property tax. In addition, the Tax Assessor-Collector has additional duties as set forth by various codes and statutes written since the Constitution of 1876 was adopted.

The State Property Tax Code provides that the County Tax Assessor-Collector shall assess and collect taxes on property in the county for the county. The County Tax Office may also collect property taxes for other taxing units such as schools, cities and special districts within the county. In some counties, the County Tax Assessor-Collector also serves as Chief Appraiser for the Central Appraisal District.

5. *When speaking of property taxes, what does "assess" mean?*

Basically, the word "assess" means "to calculate." The County Tax Assessor-Collector "calculates" an effective tax rate which must be approved by the county governing body, i.e., the Commissioners Court. The tax rate can vary from one year to the next. However, the Property Tax Code states that the governing body may not raise the rate more than 3 percent without a public hearing.

Once the tax rate has been adopted, the Tax Assessor-Collector applies this rate to the various parcels of property in the county to determine, or "calculate", the taxes of each property owner.

6. *Who must pay property taxes to the County and what tax relief is available to homeowners?*

Generally, all property owners must pay tax on the property that they own. The property tax is calculated and levied on all real property and some personal property such as that used or held for business purposes. The State Constitution allows tax exemptions for certain property. For example, most property owned by governments and nonprofit organizations is tax exempt. Homeowners are frequently allowed a homestead exemption which does not totally exempt their property from taxation, but which will reduce the amount of tax they must pay. Persons 65 years of age or older or who are disabled may qualify for additional homestead exemptions. It is the responsibility of homeowners to determine those exemptions for which they qualify and make application with the Central Appraisal District.

7. *Does the County Tax Assessor-Collector determine the value at which my property will be taxed?*

In the majority of counties in Texas, that responsibility no longer rests with the County Tax Assessor-Collector. In 1979, with the adoption of the State Property Tax Code, a Central Appraisal District was created in each county. This district has the responsibility of determining the value at which property will be taxed for all governmental entities within the county. The Central Appraisal District is headed by an appointed Chief Appraiser.

Property owners who have questions regarding the value placed on their property should contact the Chief Appraiser and make plans to appear before the Appraisal District's Board of Review. The board consists of at least three members who reside in the county. It is their duty to insure that all property is valued fairly and equitably. Representatives of taxing authorities, such as the County Tax Assessor-Collector, are prohibited by the Property Tax Code from serving on the Appraisal Review Board.

8. *Why does the County Tax Assessor-Collector have the responsibility of registering and licensing motor vehicles?*

As an agent of the State Department of Highways and Public Transportation, the County Tax

Assessor-Collector is responsible for the registration and licensing of motor vehicles owned by residents of the county. State law provides that every owner of a motor vehicle, trailer or semi-trailer used upon or to be used upon the public highways of Texas shall apply each year through the County Tax Assessor-Collector for such registration and licensing. The Tax Assessor-Collector is required to collect a registration fee based on the type, use and weight of the vehicle. This fee is established by the Texas Legislature.

Certificates of title for vehicles are acquired from the Department of Highways and Public Transportation through the County Tax Office. This includes the transfer of vehicle registration for the sale of second hand vehicles.

9. *What other fees does the County Tax Assessor-Collector collect?*

The County Tax Assessor-Collector is responsible for the collection of special fees imposed by the County and State on coin operated vending machines, the sale of alcoholic beverages, delinquent taxes and the sale of vehicles. These fees are distributed to the agency or governing body that has imposed the special fees.

10. *Where would I register to vote in Texas?*

In most Texas counties, a person would register to vote through the office of the County Tax Assessor-Collector. In a few counties, the Commissioners Court has designated the County Clerk or an Elections Administrator to provide this function.

The County Tax Assessor-Collector has election responsibilities that include accepting applications for voter registration, issuing voter certificates, maintaining voter registration records, hearing appeals and challenges on denial of registration, verifying petitions for local option elections and submitting required reports to the Secretary of State's office.

11. *What property records can be obtained by visiting the Office of the County Tax Assessor-Collector?*

Most County Tax Assessor-Collectors' offices contain a library of records such as deeds, maps, plats and abstracts of property located within the county. These records are open to the public and provide valuable data regarding the size, shape, location, legal description, property owner, purchase date, etc. of all real property situated in the county.

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