SELECTION OF ASSESSOR AND COLLECTOR

The Board may employ a person to assess or collect the District's taxes and may compensate the person as the Board considers appropriate. *Education Code 45.231*

The District may also provide for the assessment or collection of the District's taxes under one of the following methods:

1. Require the county to assess and collect taxes for the District. The Board may revoke the requirement at any time by official action. *Tax Code 6.22(c)*

2. Contract with another taxing unit or the county appraisal district(s) to perform duties relating to the assessment or collection of taxes. *Tax Code 6.24(a)*

REGISTRATION REQUIREMENTS

In accordance with the Property Taxation Professional Certification Act, the following District tax officials shall be registered with the Texas Department of Licensing and Regulation and satisfy all requirements for certification:

1. An assessor-collector, collector, or other person designated by the Board as the chief administrator of the District's assessment functions, collection functions, or both;

2. All persons engaged in appraisals of real or personal property for ad valorem tax purposes; and

3. A person who performs assessment or collection functions for the District and who is required to register by the chief administrator of the District's tax office.

Occupations Code 1151.151, .160

DUTIES

The assessor and collector shall assess, collect, or assess and collect taxes, as applicable. *Tax Code 6.23(b)*

ASSESSOR

In addition to any other duties that may be required by law, the assessor shall:

1. On receipt of the appraisal roll, determine the total appraised value, total assessed value, and total taxable value of property taxable by the District. *Tax Code 26.04(a)*

2. By August 1 or as soon thereafter as practicable, submit to the Board the appraisal roll showing the total appraised, assessed, and taxable values. *Tax Code 26.04(b)*

3. On receipt of notice of the tax rate for the current tax year, calculate the tax imposed on each property on the appraisal roll for the District. *Tax Code 26.09*

4. By October 1 or as soon thereafter as practicable, prepare and mail a tax bill to each person in whose name the property is listed on the tax roll and to the person's authorized agent. The assessor is not required to mail a tax bill if on or before September 15, the individual or entity entitled to receive a tax bill and the assessor enter into a signed, written agreement providing for delivery of the tax bill by electronic means. *Tax Code 31.01(a), (k)*

COLLECTOR

In addition to any other duties that may be required by law, the collector shall:

1. By August 1 or as soon thereafter as practicable, certify to the Board an estimate of the collection rate for the current year. If the collector certified an anticipated collection rate in the preceding year that was lower than the actual collection rate, the collector shall also certify the amount collected in excess of the anticipated amount in the preceding year. *Tax Code 26.04(b)*

2. Each month, prepare and submit to the Board a written report made under oath accounting for all taxes collected during the preceding month. Reports of collections made in the months of October through January are due on the 25th day of the month following the month that is the subject of the report. Reports of collections made in all other months are due on the 15th day of the month following the month that is the subject of the report. *Tax Code 31.10(a)*

3. Each year, prepare and submit to the Board an annual report made under oath accounting for all taxes collected or delinquent on property taxed by the District during the preceding 12-month period. Annual reports are due on the 60th day following the last day of the fiscal year. *Tax Code 31.10(b)*

4. At least monthly, deposit in the District's depository all taxes collected for the District. The Board may require deposits to be made more frequently. *Tax Code 31.10(c)*

5. If the District's taxes are collected by another taxing unit or the appraisal district, the collector shall deposit taxes in the District's depository daily, unless the Board by official action provides that deposits may be made less often than daily. *Tax Code 31.10(d)*

6. Each year, prepare a current and cumulative delinquent tax roll for the District. *Tax Code 33.03*

7. At least once each year, deliver a delinquent tax notice to each person whose name appears on the delinquent tax rolls. *Tax Code 33.04*

COLLECTOR'S BOND

The District shall require a tax collector who is a District employee to give bond conditioned on the faithful performance of duties. The bond shall be made payable to and be approved by the Board in an amount determined by the Board. The Board may require a new bond at any time, and failure to give new bond within a reasonable time after demand is a ground for removal from office. The Board may prescribe additional requirements for the bond.

If the District's taxes are collected by a person who is not an employee of the District, the Board may require the person to give bond conditioned on the faithful performance of duties. The bond shall be payable to, approved by, and paid for by the Board in an amount determined by the Board. The Board may prescribe additional requirements for the bond.

The District shall pay the premium for the required bond from its general fund or as provided by intergovernmental contract.

Tax Code 6.29

LIMIT ON CONTRACTING

The District may not enter into a contract relating to the performance of an activity governed by Title 1 of the Tax Code (i.e., the Property Tax Code) with a member of the board of directors of an appraisal district in which the District participates or with a business entity in which a member of the appraisal board has a substantial interest.

For purposes of the above paragraph, an individual has a substantial interest in a business entity if:

1. The combined ownership of the individual and the individual's spouse is at least ten percent of the voting stock or share of the business entity or the individual; or

2. The individual's spouse is a partner, limited partner, or officer of the business entity.

"Business entity" means a sole proprietorship, partnership, firm, corporation, holding company, joint-stock company, receivership, trust, or other entity recognized by law.

Tax Code 6.036(c), (d)