

AD VALOREM TAXES
SELECTION AND DUTIES OF CHIEF TAX OFFICIALS

CAIA
(LEGAL)

APPRAISAL FUNCTION	An appraisal district is established in each county. The appraisal district is responsible for appraising property in the appraisal district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the appraisal district. <i>Tax Code 6.01(a)–(b)</i>
REGISTRATION REQUIREMENTS	<p>In accordance with the Property Taxation Professional Certification Act, the following persons must register with the Texas Department of Licensing and Regulation:</p> <ol style="list-style-type: none">1. The chief appraiser of an appraisal district, an appraisal supervisor or assistant, a property tax appraiser, an appraisal engineer, and any other person authorized to render judgment on, recommend, or certify an appraised value to the appraisal review board of an appraisal district;2. A person who engages in appraisal of property for ad valorem tax purposes for an appraisal district or a taxing unit;3. An assessor-collector other than a county assessor-collector;4. A collector or another person designated by a governing body as the chief administrator of the taxing unit's assessment functions, collection functions, or both; and5. A person who performs assessment or collection functions for a taxing unit and is required to register by the chief administrator of the unit's tax office. <p><i>Occupations Code 1151.151</i></p>
SELECTION OF ASSESSOR AND COLLECTOR	The governing board of each junior college district annually shall cause the taxable property in its district to be assessed for ad valorem taxation and the ad valorem taxes in the district to be collected, in accordance with any one of the methods set forth in Education Code 130.121, and any method adopted shall remain in effect until changed by the board. Each governing board shall be authorized to have the taxable property in its district assessed and/or its taxes collected, in whole or in part, by the tax assessors and/or tax collectors, respectively, of any county, city, taxing district, or other governmental subdivision in which all or any part of the junior college district is located. <i>Education Code 130.121(a)–(b); Tax Code 6.22(c), .24(a)</i>
DUTIES	The assessor and collector for a taxing unit other than a county shall assess, collect, or assess and collect taxes as applicable, for the unit. <i>Tax Code 6.23(b)</i>
ASSESSOR	In addition to any other duties that may be required by law, the assessor for a taxing unit shall:

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1. On receipt of the appraisal roll, determine the total appraised value, the total assessed value, and the total taxable value of property taxable by the taxing unit. *Tax Code 26.04(a)*
2. Submit the appraisal roll for the taxing unit showing the total appraised, assessed, and taxable values of all property and the total taxable value of new property to the taxing unit's board of directors by August 1 or as soon thereafter as practicable. *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 taxing unit. *Tax Code 26.09(a)*
4. 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 by October 1 or as soon thereafter as practicable. *Tax Code 31.01(a)*

COLLECTOR

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

1. By August 1 or as soon thereafter as practicable, certify an estimate of the collection rate for the current year to a board. If the collector certified an anticipated collection rate in the preceding year and the actual collection rate in that year exceeded the anticipated rate, the collector shall also certify the amount of debt taxes collected in excess of the anticipated amount in the preceding year. *Tax Code 26.04(b)*
2. Each month, prepare and submit to a board a written report made under oath accounting for all taxes collected for the taxing unit 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. Prepare and submit to the board an annual report made under oath accounting for all taxes collected or delinquent on property taxed by the taxing unit 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 a taxing unit's depository all taxes collected for the taxing unit. The board may require deposits to be made more frequently. *Tax Code 31.10(c)*

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If a taxing unit's taxes are collected by the collector or other officer or employee of another taxing unit or by the appraisal district, the entity that collects the taxes shall deposit the taxes in the taxing unit's depository daily, unless a board, by official action, provides that those deposits may be made less often than daily. *Tax Code 31.10(d)*

5. Each year, prepare a current and cumulative delinquent tax roll for the taxing unit. *Tax Code 33.03*
6. At least once each year, deliver a notice of delinquency to each person whose name appears on the delinquent tax roll, subject to the exceptions of Tax Code 33.04(a). *Tax Code 33.04*

COLLECTOR'S
BOND

A taxing unit whose taxes are collected by the collector for another taxing unit, by an officer or employee of another taxing unit or of an appraisal district, or by any other person other than the taxing unit's own collector may require the collector, officer, employee, or other person to give bond conditioned on the faithful performance of duties. To be effective, the bond must be payable to and must be approved by and paid for by the governing body of the unit requiring bond in an amount determined by the governing body. The governing body may prescribe additional requirements for the bond.

The taxing unit shall pay the premium for a bond required pursuant to Tax Code 6.29 from its general fund or as provided by intergovernmental contract.

Tax Code 6.29(b)-(c)

LIMIT ON
CONTRACTING

A taxing unit 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 taxing unit 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
2. The individual or 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)–(e)