

SUBJECT: Allowing certain tax assessor-collectors not to be professionally registered

COMMITTEE: Ways and Means— favorable, without amendment

VOTE: 6 ayes — Craddick, Ramsay, Holzheuser, Oliveira, Telford, Thompson

3 nays — Heflin, Horn, Stiles

2 absent — Grusendorf, Williamson

SENATE VOTE: On final passage, April 3 — 31-0

WITNESSES: *(On House companion, HB 1769)*

For — Stephen P. Watt, county tax assessor, Lubbock, Texas

Against — Miriam K. Johnson, Tax Assessor-Collector Association

BACKGROUND

: Current law requires that the following persons register with the Board of Professional Tax Examiners: all chief appraisers, appraisal supervisors and assistants, property tax appraisers, appraisal engineers, and other persons recommending or certifying appraisal values. In addition, tax assessor-collectors, tax collectors, chief administrators *or* other persons designated by the governing body of the taxing unit required to perform assessment and/or collection functions must be registered.

Registered assessors or assessor-collectors are required to attain certification within five years of registering, which entails about 200 class hours and an eight-hour state exam.

The Property Tax Code allows a county commissioners court, with county tax assessor-collector approval, to contract with another taxing unit or appraisal district to collect and assess all its taxes.

Tax assessor-collectors in counties with a population of 1 million or more (Harris, Dallas, Tarrant, Bexar counties) are exempt from registering with the board.

DIGEST: SB 720 would exempt tax assessor-collectors who contract with another appraisal district or taxing unit to appraise and collect taxes from registering with the Board of Tax Professional Examiners.

The bill would take immediate effect if finally approved by a two-thirds record vote of the membership of each house.

SUPPORTERS SAY: Under current law, tax assessor-collectors in counties that contract out the assessment and collection of its taxes do not have to be registered with the Board of Tax Professional Examiners. This bill would merely clarify current law, which some have interpreted to require that all tax-assessor-collectors register with the board. There is little point in requiring tax assessor-collectors who contract out tax assessment and collection from being registered for duties they do not perform.

OPPONENTS SAY: Tax assessor collectors have worked hard to gain the public's trust and confidence by becoming certified tax professionals. All tax assessor-collectors should have to become board-certified to ensure that they are knowledgeable about their elective functions regardless of whether they contract out their duties. It is essential for a tax assessor-collector to be competent to protect the public's interest because they are liable regardless of who performs the work.