



Cheryl E. Johnson, RTA

Assessor and Collector of Taxes
Galveston County

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October 23, 2014

Texas Senate Committee Intergovernmental Relations
c/o Chairman Juan Hinojosa
HAND DELIVERED

Re: Restoring Standards and Certification

Dear Honorable Chairman and Committee Members:

This letter supplements testimony and provides documents referred to including the Bill Analysis for Senate Bill 546 (83rd Legislative Session), a comparison of educational requirements pre-SB 546 and post-SB 546 and a letter from Representatives Eiland and G. Bonnen, bipartisan support for corrective action.

It is our opinion that the unintended consequence of SB 546 is harm to county tax assessor collectors and their employees, 750 individuals in all, who lost all rights to their earned State certifications through the Texas Department of Licensing and Regulation.

Our proposed correction is for the Legislature to provide for optional certification for those working in county government. We firmly believe that the property owners of Texas and many thousands of governments we assess and collect taxes for will suffer harm as those of us with historical knowledge and training leave the industry. The work we do is complex and 20 hours of continuing education are inadequate to perform these duties.

Respectfully,

Handwritten signature of Cheryl E. Johnson in cursive.

Cheryl E. Johnson, RTA

Handwritten signature of Sheryl R. Swift in cursive.

Sheryl R. Swift, RTA

Handwritten signature of Rachael F. Crider in cursive.

Rachael F. Crider, RPA

BILL ANALYSIS

Senate Research Center

S.B. 546
By: Williams; Huffman
Finance
7/18/2013
Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

County tax assessor-collectors are currently the only elected county officials who are regulated by a state agency. The Texas Department of Licensing and Regulation (TDLR) registers assessor-collectors and requires continuing education. However, some assessor-collectors feel these requirements do not cover all of the duties and responsibilities of the office.

S.B. 546 exempts elected assessor-collectors from having to register with TDLR. All other property appraisers and collectors will still be required to register.

S.B. 546 also adds comprehensive continuing education requirements for elected assessor-collectors. Twenty hours of continuing education per year are required. Continuing education courses required in this section must be approved by a state agency or an accredited institution of higher education and completion of these requirements must be filed with the county commissioners court.

In addition to these continuing education requirements, a newly elected assessor-collector must take courses in ethics and the constitutional and statutory duties of the office no later than the 90th day after taking office.

S.B. 546 amends current law relating to continuing education requirements and a registration exemption for county tax assessor-collectors.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subchapter B, Chapter 6, Tax Code, by adding Section 6.231, as follows:

Sec. 6.231. CONTINUING EDUCATION. (a) Requires a county assessor-collector to successfully complete 20 hours of continuing education before each anniversary of the date on which the county assessor-collector takes office. Requires that the continuing education include at least 10 hours of instruction on laws relating to the assessment and collection of property taxes for a county assessor-collector who assesses or collects property taxes.

(b) Requires a county assessor-collector to successfully complete continuing education courses on ethics and on the constitutional and statutory duties of the county assessor-collector not later than the 90th day after the date on which the county assessor-collector first takes office, in addition to the requirement described by Subsection (a).

(c) Requires that continuing education required by this section be approved by a state agency or an accredited institution of higher education, including an institution that is a part of or associated with an accredited institution of higher education, such as the V. G. Young Institute of County Government.

(d) Requires a county assessor-collector to file annually a continuing education certificate of completion with the commissioners court of the county in which the county assessor-collector holds office.

(e) Authorizes a county assessor-collector to carry forward from one 12-month period to the next not more than 10 continuing education hours that the county assessor-collector completes in excess of the required 20 hours to satisfy the requirement described by Subsection (a).

(f) Provides that "incompetency" in the case of a county assessor-collector includes the failure to complete continuing education requirements in accordance with this section; for purposes of removal under Subchapter B (Removal By Petition and Trial), Chapter 87, Local Government Code.

SECTION 2. Amends Subchapter A, Chapter 1151, Occupations Code, by adding Section 1151.003, as follows:

Sec. 1151.003. APPLICABILITY. Provides that this chapter does not apply to a county assessor-collector described by Section 14 (Assessor and Collector of Taxes), Article VIII, Texas Constitution, or an employee of the county assessor-collector.

SECTION 3. Amends Section 1151.151, Occupations Code, as follows:

Sec. 1151.151. REGISTRATION REQUIRED; EXEMPTION. Deletes existing Subsection (a) designation and existing Subsection (b) exempting a county assessor-collector from being required to register with the Texas Department of Licensing and Regulation (TDLR), if the county, by contract entered into under Section 6.24(b) (relating to authorizing the commissioners court to authorize the county assessor-collector to contract with the governing body of another taxing unit), Tax Code, has its taxes assessed and collected by another taxing unit or an appraisal district. Requires certain persons, including an assessor-collector other than a county assessor-collector, to register with TDLR. Makes nonsubstantive changes.

SECTION 4. Amends Sections 1151.160(d) and (g), Occupations Code, as follows:

(d) Requires a person registered as an assessor or assessor-collector other than a county assessor-collector to become certified as a registered Texas assessor not later than the fifth anniversary of the date of the person's original registration.

(g) Makes conforming changes.

SECTION 5. Requires a county tax assessor-collector who holds office on January 1, 2014, to complete the continuing education required by Section 6.231(a), Tax Code, as added by this Act, not later than January 1, 2015. Provides that a county tax assessor-collector who holds office on January 1, 2014, is not required to complete the continuing education course required by Section 6.231(b), Tax Code, as added by this Act.

SECTION 6. Provides that an administrative proceeding under Chapter 51 (Texas Department of Licensing and Regulation) or 1151 (Property Tax Professionals), Occupations Code, against a county tax assessor-collector related to a violation under Chapter 1151, Occupations Code, that is pending on the effective date of this Act is dismissed.

SECTION 7. (a) Effective date, except as provided by Subsection (b) of this section: upon passage or September 1, 2013.

(b) Effective date, Section 1 of this Act: January 1, 2014.

EDUCATIONAL REQUIREMENTS BEFORE AND AFTER SB 546

Registered Texas Collector (RTC)
Registered Texas Assessor Collector (RTA)
County Tax Assessor Collector & Employees

PREVIOUS RTC REQUIREMENTS

Required to register if required by TAC. Must be:

1. At least 18 years of age & resident of Texas
2. A person of good moral character
3. A high school graduate or GED
4. Actively engaged in assessing or collecting

Applicants must complete an application, pay fees and complete following:

1. Class I - Successfully complete in 1 yr:
32 hours in basics of Texas property system;
8 hours in professional ethics
2. Class II - Be registered Class I and complete:
16 hours in TX Property Tax Law;
18 hours in assessment & collection; and
18 hours in advanced assessment/collection
3. Class III collector (RTC) - Be registered as Class II and complete:

Successfully the collector Class III exam within 3 years of registration; and
Have 2 years experience as registered collector

In order to renew annually:

- Comply with law, apply and pay fees
- Successfully complete 10 hours of continuing education (CE) every two years including:
2 hours in professional ethics; and
State laws & rules update course

PREVIOUS RTA REQUIREMENTS

County tax assessor collector required to register when taking office. Employees may be required. Must be:

1. At least 18 years of age & resident of Texas
2. A person of good moral character
3. A high school graduate or GED
4. Actively engaged in assessing or collecting

Applicants must complete an application, pay fees and complete following:

1. Class I must register
2. Class II must complete within 1 year:
32 hours in basics of TX property tax system;
8 hours in professional ethics
3. Class III-registered as Class II & complete in 3 yrs:
16 hours in TX Property Tax Law;
18 hours in assessment & collection
4. Class IV- registered as Class III and within 5 years complete:

18 hours advanced assessment & collections
12 hours in truth in taxation; and
Pass Class IV examination within 5 years;
Have 3 years experience as Class III assessor/collector

In order to renew annually:

- Comply with law, apply and pay fees
- Complete 30 hours of CEs every two years including:
2 hours in professional ethics; State laws & rules update course

NEW REQUIREMENTS COUNTY TAC & STAFF

County tax assessor collector completes class in ethics and constitutional and statutory duties within 90 days of taking office and completes 20 hours of continuing education each year (if assess or collect property taxes must complete one course in property taxation)

July 15, 2013

The Honorable Rick Perry
P.O. Box 12428
Austin, Texas 78711-2428

Dear Governor Perry,

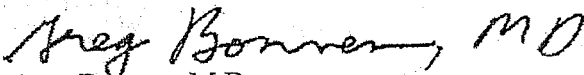
It has come to our attention that the elected county tax assessor collectors and their staff may lose the certifications they have earned through the Texas Department of Licensing and Regulation (TDLR). While individuals will be granted a Professional County Collector (PCC) designation through the Tax Assessor Collectors Association of Texas (TACA) merely by joining TACA we feel that these earned designations should remain with the individual and that the strength and significance of the State certification should be permitted to continue.

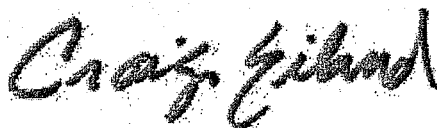
SB 546 removed TDLR's authority to regulate the elected tax assessor collectors and their staff. We were under the impression that the bill was meant to address the continuing education of county tax assessor-collectors. We believe this oversight is an unintended consequence of the bill.

Please accept our request to add this issue to the call of the second called special session.

Thank you for consideration.

Sincerely,


Greg Bohnen, M.D



Craig Eiland