

By: Williams

S.B. No. 546

A BILL TO BE ENTITLED

AN ACT

relating to continuing education requirements and a registration exemption for county tax assessor-collectors.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter B, Chapter 6, Tax Code, is amended by adding Section 6.231 to read as follows:

Sec. 6.231. CONTINUING EDUCATION. (a) A county assessor-collector must successfully complete 20 hours of continuing education before each anniversary of the date on which the county assessor-collector takes office. The continuing education must 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) In addition to the requirement described by Subsection (a), a county assessor-collector shall 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.

(c) Continuing education required by this section must 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.

1        (d) A county assessor-collector shall file annually a  
2 continuing education certificate of completion with the  
3 commissioners court of the county in which the county  
4 assessor-collector holds office.

5        (e) To satisfy the requirement described by Subsection (a),  
6 a county assessor-collector may carry forward from one 12-month  
7 period to the next not more than 10 continuing education hours that  
8 the county assessor-collector completes in excess of the required  
9 20 hours.

10       (f) For purposes of removal under Subchapter B, Chapter 87,  
11 Local Government Code, "incompetency" in the case of a county  
12 assessor-collector includes the failure to complete continuing  
13 education requirements in accordance with this section.

14       SECTION 2. Subchapter A, Chapter 1151, Occupations Code, is  
15 amended by adding Section 1151.003 to read as follows:

16       Sec. 1151.003. APPLICABILITY. This chapter does not apply  
17 to a county assessor-collector described by Section 14, Article  
18 VIII, Texas Constitution, or an employee of the county  
19 assessor-collector.

20       SECTION 3. Section 1151.151, Occupations Code, is amended  
21 to read as follows:

22       Sec. 1151.151. REGISTRATION REQUIRED; EXEMPTION. [~~(a)~~]  
23 The following persons must register with the department:

24           (1) the chief appraiser of an appraisal district, an  
25 appraisal supervisor or assistant, a property tax appraiser, an  
26 appraisal engineer, and any other person authorized to render  
27 judgment on, recommend, or certify an appraised value to the

1 appraisal review board of an appraisal district;

2 (2) a person who engages in appraisal of property for  
3 ad valorem tax purposes for an appraisal district or a taxing unit;

4 (3) an assessor-collector other than a county  
5 assessor-collector;

6 (4) [7] a collector[7] or another person designated by  
7 a governing body as the chief administrator of the taxing unit's  
8 assessment functions, collection functions, or both; and

9 (5) [(4)] a person who performs assessment or  
10 collection functions for a taxing unit and is required to register  
11 by the chief administrator of the unit's tax office.

12 ~~[(b) A county assessor-collector is not required to~~  
13 ~~register with the department if the county, by contract entered~~  
14 ~~into under Section 6.24(b), Tax Code, has its taxes assessed and~~  
15 ~~collected by another taxing unit or an appraisal district.]~~

16 SECTION 4. Sections 1151.160(d) and (g), Occupations Code,  
17 are amended to read as follows:

18 (d) A person registered as an assessor or  
19 assessor-collector other than a county assessor-collector shall  
20 become certified as a registered Texas assessor not later than the  
21 fifth anniversary of the date of the person's original  
22 registration.

23 (g) A registrant who has not obtained the certification  
24 required by Subsection (c), (d), or (e) within the time required by  
25 the applicable subsection is entitled to a one-year extension to  
26 meet the certification requirements if:

27 (1) the applicant submits proof of active military

status performed after the date of the applicant's original registration;

(2) the applicant submits proof of leave under the federal Family and Medical Leave Act of 1993 (29 U.S.C. Section 2601 et seq.) taken after the date of the applicant's original registration;

(3) the applicant submits proof of a death or illness in the family or an unforeseen emergency occurring after the date of the applicant's original registration that prevented the registrant from meeting certification requirements;

(4) a ~~[county tax assessor-collector,~~ chief appraiser, chief administrative officer of a political subdivision, or other person authorized by the commission by rule requests the extension on behalf of an employee;

(5) the applicant requesting the extension is a ~~[county tax assessor-collector or]~~ chief appraiser; or

(6) the applicant meets another reasonable qualification for an extension established by the commission by rule.

SECTION 5. A county tax assessor-collector who holds office on January 1, 2014:

(1) shall complete the continuing education required by Section 6.231(a), Tax Code, as added by this Act, not later than January 1, 2015; and

(2) is not required to complete the continuing education course required by Section 6.231(b), Tax Code, as added by this Act.

1           SECTION 6. An administrative proceeding under Chapter 51 or  
2 1151, Occupations Code, against a county tax assessor-collector  
3 related to a violation under Chapter 1151, Occupations Code, that  
4 is pending on the effective date of this Act is dismissed.

5           SECTION 7. (a) Except as provided by Subsection (b) of this  
6 section, this Act takes effect immediately if it receives a vote of  
7 two-thirds of all the members elected to each house, as provided by  
8 Section 39, Article III, Texas Constitution. If this Act does not  
9 receive the vote necessary for immediate effect, this Act takes  
10 effect September 1, 2013.

11           (b) Section 1 of this Act takes effect January 1, 2014.