86R2703 TJB-D

By:  Huberty H.B. No. 4335

A BILL TO BE ENTITLED

AN ACT

relating to the assessment and collection of ad valorem taxes imposed by a school district.

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

SECTION 1.  Section 11.1511(c), Education Code, is amended to read as follows:

(c)  The board may:

(1)  issue bonds and levy, pledge, assess, and collect an annual ad valorem tax to pay the principal and interest on the bonds as authorized under Sections 45.001 and 45.003;

(2)  levy, assess, and collect an annual ad valorem tax for maintenance and operation of the district as authorized under Sections 45.002 and 45.003; and

(3)  [~~employ a person to assess or collect the district's taxes as authorized under Section 45.231; and~~

[~~(4)~~]  enter into contracts as authorized under this code or other law and delegate contractual authority to the superintendent as appropriate.

SECTION 2.  Section 45.231, Education Code, is amended to read as follows:

Sec. 45.231.  [~~EMPLOYMENT OF~~] ASSESSOR AND COLLECTOR. [~~(a)~~] The assessor and collector for [~~board of trustees of~~] an independent school district is the county assessor-collector for the county in which the property subject to taxation by the school district is located [~~may employ a person to assess or collect the school district's taxes and may compensate the person as the board of trustees considers appropriate~~].

[~~(b)  This section does not prohibit an independent school district from providing for the assessment or collection of the school district's taxes under a method authorized by Subchapter B, Chapter 6, Tax Code.~~]

SECTION 3.  Sections 6.22(a) and (b), Tax Code, are amended to read as follows:

(a)  The assessor and collector for a taxing unit other than a county, school district, or [~~a~~] home-rule municipality [~~city~~] are determined by the law creating or authorizing creation of the taxing unit.

(b)  The assessor and collector for a home-rule municipality [~~city~~] are determined by the municipality's [~~city's~~] charter and ordinances.

SECTION 4.  Section 6.23, Tax Code, is amended by adding Subsection (a-1) to read as follows:

(a-1)  The county assessor-collector shall assess and collect taxes on property in the county for each school district located in the county.

SECTION 5.  Section 6.27(b), Tax Code, is amended to read as follows:

(b)  Except as provided by Subsection (d), the county assessor-collector is entitled to a reasonable fee, which may not exceed the actual costs incurred, for assessing and collecting taxes for a taxing unit as required by [~~pursuant to~~] Section 6.23(a)(1), (2), or (3) or (a-1).

SECTION 6.  Section 45.232, Education Code, is repealed.

SECTION 7.  The changes in law made by this Act do not apply to an independent school district during the term of a contract entered into by the school district before the effective date of this Act that requires a person other than an employee of the school district to assess, collect, or assess and collect ad valorem taxes imposed by the school district.

SECTION 8.  This Act takes effect September 1, 2019.