

By: Bettencourt, Fallon

S.B. No. 1309

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) Except as provided by Subsection (b), the assessor and collector for ~~[The board of trustees of]~~ an independent school district is the county assessor-collector for the county in which

1 the property subject to taxation by the school district is located
2 ~~[may employ a person to assess or collect the school district's~~
3 ~~taxes and may compensate the person as the board of trustees~~
4 ~~considers appropriate].~~

5 (b) Except as otherwise provided by this subsection, the
6 board of trustees of an independent school district may employ a
7 person to assess or collect the district's taxes for the 2020 and
8 following tax years, and may compensate that person as the board
9 considers appropriate, if the board employed a person to assess or
10 collect the district's taxes for the 2017, 2018, and 2019 tax years
11 and the board determines that the total cost of collection of those
12 taxes by that person for those three tax years is less than the
13 total cost of collection of ad valorem taxes by the county
14 assessor-collector for the county in which the district is wholly
15 or primarily located for those three tax years. Not later than
16 February 1 of every third tax year beginning with the 2023 tax year,
17 the board of trustees of an independent school district that
18 employs a person as provided by this subsection must determine
19 whether the total collection cost of the district's taxes for the
20 applicable preceding three tax years is greater than the total
21 collection cost of ad valorem taxes by the county
22 assessor-collector for the county in which the district is wholly
23 or primarily located for the applicable preceding three tax years.
24 The board of trustees may not employ a person under this subsection
25 for any tax year beginning with the tax year in which the board
26 determines under this subsection that the total collection cost for
27 the preceding three tax years is greater than the total collection

1 cost by the county assessor-collector for those preceding three tax
2 years. [~~This section does not prohibit an independent school~~
3 ~~district from providing for the assessment or collection of the~~
4 ~~school district's taxes under a method authorized by Subchapter B,~~
5 ~~Chapter 6, Tax Code.~~]

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

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

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

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

17 (a-1) Except as provided by Section 45.231(b), Education
18 Code, the county assessor-collector shall assess and collect taxes
19 on property in the county for each school district located in the
20 county.

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

23 (b) Except as provided by Subsection (d), the county
24 assessor-collector is entitled to a reasonable fee, which may not
25 exceed the actual costs incurred, for assessing and collecting
26 taxes for a taxing unit as required by [~~pursuant to~~] Section
27 6.23(a)(1), (2), or (3) or (a-1).

1 SECTION 6. Section [45.232](#), Education Code, is repealed.

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

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