

The Official Publication of the Tax Assessor-Collectors Association of

# THE COUNTY TAX \$STATEMENT



Volume 21, Issue 2 – July 2021

# Enhance Your View



# The County Tax \$tatement

The County Tax Statement is the official publication of the Tax Assessor-Collectors Association of Texas and is published four times each year for the benefit of its members and interested contributing parties. The purpose of the organization is to promote professional standards, to unify actions for the benefit of its constituents, to be aware and participate in the legislative process, and to provide a vehicle to educate its members in the proper conduct of the constitutional office of the Assessor-Collector of Taxes.

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## **TACA Immediate Past President**

**Tammy McRae, PCAC  
Tax Assessor-Collector  
Montgomery County**



## From the Editors:

Hello, TACA family:

Blessings and greetings from deep East Texas. What a fantastic annual conference in June in Corpus Christi! From the venue, the weather and the gulf to the sessions, speakers and organizers; it was awesome! The best part, of course, was the camaraderie among our amazing group. God bless you and thank you to our wonderful sponsors.

We've had our fun and now the work begins for those of us who calculate tax rates. If your county is like ours, the registration and titling departments are swamped! It looks like January 31<sup>st</sup> around here, but for the auto department!

I'm looking forward to the TAC Legislative Conference September 1-3<sup>rd</sup>, and the VG Young Conference November 9-11<sup>th</sup>. Hope to see many of you there!

Walk with God and may He bless us all. Until we meet again...



*Billie Page*

Greetings Tax Assessor Collectors Association,

What a great conference we had in Corpus Christi! We learned a lot, shared a lot and spent time with the people who truly understand us/our jobs; and that is each other. The comradery we share is truly priceless.

A huge thanks and many kudos to Tammy McRae for a job well done! Serving as our Association President during a pandemic had to be a challenge but you handled it with dignity and grace. Congratulations to Randy Riggs – now serving as President of the best association in Texas! And, the people you have standing behind you and working beside you; – that is what makes it the best association.

The theme this year “Enhance your view”. Sometimes, we get so caught up in with, “well that is the way we have always done it”, that we shut the door on opportunities to perform better, smarter, kinder. This is as good a time as any to revisit the way we have always done it and open our minds to a different perspective, a different “view” point. How’s your view?

We hope y’all enjoy this edition of The Tax Statement and if you have any ideas or something you would like to see or share, please give Ms. Billie Paige or myself a shout.

God bless us all and guide us to do our very best! Stay safe, be happy and enjoy the journey.

Sincerely,



*Grace Everhart*



## *Rest in Peace*

### Obituary for Connie Pistler Perry

Connie Pistler Perry, 69 of Anderson, passed away peacefully on Monday, July 12th at her home in Anderson. Visitation with family and friends will be held from 5:00-7:00pm, Friday, July 16th at Nobles Funeral Chapel in Navasota, Texas, A celebration of her life will be held at 10:00am, Saturday, July 17th at Zion Lutheran Church in Anderson with Rev. Richard Lamb officiating. Interment will follow at Odd Fellows Cemetery in Anderson. Arrangements are under the direction of Nobles Funeral Chapel.

Connie was born in Navasota, Texas on March 14, 1952 to Lonnie and Elsie (Leiber) Pistler. She attended and graduated from Anderson ISD in 1970 then attended Blinn College. She proudly served the citizens and taxpayers of Grimes County for 45 years. She began working in the tax office in 1971 under Claude Jolly. In 1995 she was promoted to Chief Deputy, then elected as Tax Assessor Collector in 1997. She served 5 terms in office then retired in 2016. Connie was well known for providing friendly customer service and collecting the tax dollars with a smile. On May 1, 1976, Connie married Hershel Perry, Jr. at Zion Lutheran Church in Anderson, and together they had two children. Connie was a loving and kindhearted person. She cherished spending time with her family and friends, especially her grandchildren who gave her the best hugs. She enjoyed baking and was well known for her delicious cakes that could be found at many fundraising auctions in the county. She was a member of Zion Lutheran Church and an active member of the local community. She volunteered her time with the Anderson Volunteer Fire Department, Child Protective Services Board and the Brazos Valley Council of Governments. She enjoyed attending Grimes County 4-H events and participating in the Grimes County Republican Women. She was preceded in death by her parents.

Connie is survived by her daughter and son-in-law Danielle and Patrick Moriarty of Richards, and son and daughter-in-law Hershel Perry III and Julie of Anderson, grandchildren, Marlee and Parker Moriarty, Ivey and Aubrey Perry, brother and sister-in-law Bobby and Jodi Pistler and nieces and nephews.

Serving as pallbearers are Reese Pistler, Trevor Pistler, Wes Male, Jared Perry, Robert Perry, Jr. and Burnett Leiber, Jr. Honorary pallbearers include long-time friends and family Don Sowell, Kenny Sechelski, Randy Cleere, Bill Boehm, Curtis Wayne Leiber and Leon Cummins.

In lieu of flowers, please consider a memorial contribution in her name to Zion Lutheran Church, PO Box 409, Anderson, Texas 77830.

The family wishes to extend a special thanks to Connie's caregivers Kathy Burzynski and Mary Sicinski, and the entire Grimes County community for their prayers, love and support. The outpouring of compassion and caring has been a true blessing throughout this difficult time.

# So, “What’re y’all doing this Weekend?”

By Grace Everhart, Comanche County Tax Assessor-Collector

So, we know about sites to see and things to do in Dallas, Fort Worth, Austin, San Antonio, Houston, Galveston, Port Aransas - but what about the hidden treasures of our state you don't hear much about? What're you doing this weekend? Come visit Comanche County! Step out of the hustle and bustle of the big city and step into small town friendly where most folks still smile and welcome you like you're family... and not the dysfunctional kind.

Comanche County is bounded on the south by Mills County, on the west by Brown County, on the north by Eastland County and on the east by Hamilton and Erath counties. The county is named for the Comanche Indians, whose territory once included this area. Comanche County covers 944 square miles of rolling land with elevations from 650 to 1,700 feet. The county seat, Comanche, is located about seventy miles southeast of Abilene and 121 miles southwest of Dallas. The total population of Comanche County is a “smidgeon” over 14,000 but is growing by leaps and bounds as people are finding our little piece of Texas perfection.

If history is your passion visit the Comanche County Historical Museum, the Comanche County Courthouse and Old Cora, the oldest courthouse still standing in the state of Texas. The volunteers who work at the museum are well versed in the history of Comanche County. John Wesley Hardin did some “outlawing” in Comanche County and it's where he shot Charles Webb, a Brown County Deputy Sheriff.

Shopping on the square is on the rise, we have some amazing retailers – friendly, fun and welcoming. Comanche Mercantile has some one of kind pottery, jewelry and candies from the “olden days”, Woven Roots, Barbed Wire and Lace, Fox and Fern are boutiques full of cute clothes, jewelry, purses, bags, cups, candles, snacks, houseware and much, much more. Granny's Antiques and the Courthouse Square Mall are full of unique and interesting items from days of old and the visiting is second to none.

Chill with an ice cold beer at Stone Eagle Beer Garden, also located on the square. It's a cool, relaxed place to be; generally there's good live music and the bartender can dress a Dos Equis to perfection; they have more sophisticated lagers and wine for every taste. Comanche has two wineries, Brennan Vineyards and Cockrell Vineyards –I've heard really good things about – but I like beer.

Golf anyone? P.A.R. Country Club is noted for its beautiful 6,072 yard Par 72, 18 Hole Golf Course. Come enjoy golf at its best; the friendly staff will help you make start time, rent golf carts, sign up for club storage, and register you and your guests before each round of golf. There's an excellent selection of golf clubs and merchandise sold in the golf shop and golf lessons are available. There's practice facilities that offers chipping and putting areas and a driving range making it the perfect place to improve your short game – and if you are not great at golf, its okay, nobody knows your name!

Spend the day at the lake. Lake Proctor offers great camping, fishing, horseback riding, hiking trails and water sports. Proctor Dam is located on the Leon River in Comanche County, about eight miles northeast of the city of Comanche, Texas. Proctor Lake is fed by the Leon River, Sabana River, Rush Creek, Duncan Creek, and Sowell Creek. The lake encompasses 4,610 surface acres with an average depth of 13 feet and covers 38 shoreline miles miles.

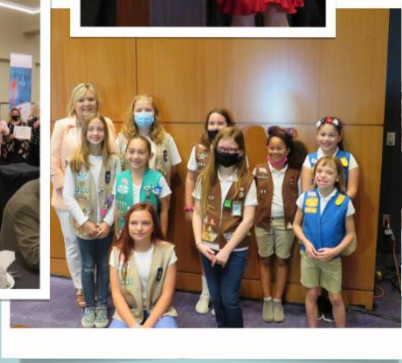
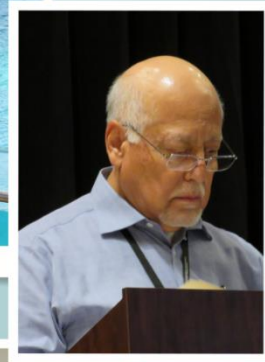
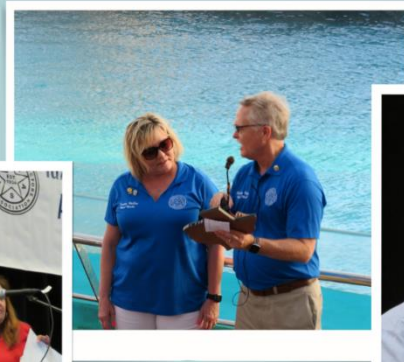
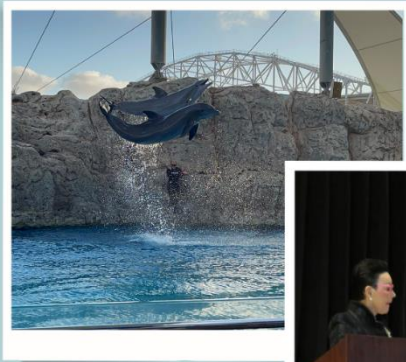
Are you enticed yet? How 'bout hungry? Visit our not your usual small town café; The Harvest is a modern American Restaurant opened in 2016 in the Heart of Comanche using the freshest ingredients with a monthly changing menu. Chef Todd Sanders brings many different cuisines to the area – fried calamari, Cajun spiced frog legs, golden trout almondine, veal calvados, grilled ribeye, chocolate banana soufflé – but the menu is constantly changing; what doesn't change is the delicious goodness. We have BBQ food trucks and of course Mexican restaurants and City Central Café on the Square known for their burgers but their salads are pretty delicious. And, if ice cream sounds good stop by our Soda Shop and step back in time and stroll down memory lane, maybe.

There are also many scheduled events on the Square, plus rodeos, the Comanche Pow-Wow and if you travel 16 miles north you will be in the second largest town in Comanche County, DeLeon where we will be celebrating the 106th Peach and Melon Festival August 4-7, 2021. There's so much to do at this festival, the usual parade and carnival but have you ever been in a seed spitting contest? Come try it, you could take home the prize!

Tired yet? We have hotels but we also have the charming Rest-A-Spell Hospitality House, Constantino Farm B&B, Hays Manor B&B, SF Ranch and RV parks like Breezy Hill and Comanche Trails and Proctor Lake has RV hookups.

So, if you're looking to get away from the city look in the middle of Texas at Comanche County. I'm sure I missed some great things to do around here but you get my gist. Visit the Comanche Chamber of Commerce website for links of places to play, stay and eat; visit the DeLeon Chamber of Commerce if you're interested in the Peach and Melon Festival.

Where to next? If you would like to spotlight your county, be it little or big contact me at [graceeverhart@co.comanche.tx.us](mailto:graceeverhart@co.comanche.tx.us). Let's explore our great state... and if you're ever in Comanche during the week stop by the Courthouse and meet our one-armed metal lady and say hello.



TACA 87TH ANNUAL CONFERENCE, CORPUS CHRISTI, TEXAS



# TxDMV Content for TACA Newsletter July 2021

## COVID-19 Update

The temporary waiver from certain title and registration requirements granted by the governor on March 16, 2020, due to the COVID-19 pandemic ended on April 14, 2021. While many Texans delayed renewal of their vehicle registrations during the waiver, the number of registered vehicles continues to approach pre-pandemic levels. All motorists must comply with registration requirements to avoid a law enforcement citation. See additional information about the waiver end on the TAC hub at [www.txdmv.gov/tax-assessor-collectors](http://www.txdmv.gov/tax-assessor-collectors).

All regional service centers are open to accommodate appointment and walk-in customers. The department continues to prioritize health and safety by performing routine cleaning and disinfecting.

## 2021 Tax Assessor-Collector Association (TACA) Conference

The Texas Department of Motor Vehicles and the Vehicle Titles and Registration (VTR) Division would like to say “thank you” for the opportunity to participate in this year’s TACA conference. It is our sincere hope that you found our presentations valuable and informative. We look forward to working with you in the year ahead.

## Welcome to TalentLMS

VTR’s new learning management system (LMS) for Registration and Title System (RTS) training, TalentLMS, went live on July 9, 2021. We provided all counties with their learners’ new login credentials. If you have any questions, please email [TxDMV-Learning@TxDMV.gov](mailto:TxDMV-Learning@TxDMV.gov).

There are also two training modules available to assist learners and reporting administrators: **Getting Started in TalentLMS for Learners** and **Getting Started in TalentLMS for Reporting Administrators**. We encourage everyone to complete these modules and become familiar with the new system.

The old LMS will be available until July 30, to complete unfinished training and report completed training for verification. Please note the department cannot transfer records of training histories from the old system. If you wish to retain training histories for your county’s learners, please see the **Learning Center Tutorial** modules for instructions on exporting training histories. The LMS handout on our website at [www.txdmv.gov/sites/default/files/body-files/New\\_LMS\\_Handout.pdf](http://www.txdmv.gov/sites/default/files/body-files/New_LMS_Handout.pdf) also contains important information.

## 87<sup>th</sup> Legislative Session Bill Implementation

VTR is working with the Office of General Counsel (OGC) and the Information Technology Services Division (ITSD) on the implementation of 22 bills that passed during the 87<sup>th</sup> legislative session. Of these, four bills require the department to amend or adopt administrative rules, nine bills introduce new specialty license plates, and six bills require additional programming changes to the department’s automated systems.

In addition, VTR is actively working on Registration and Title Bulletins and updates to the TxDMV website, forms, and manuals to inform stakeholders of the changes and impacts of these bills.

One noteworthy piece of legislation that passed was Senate Bill 876. It allows for titles, initial registrations, and renewals to be processed in any county willing to accept the transaction. The department will continue work with county tax assessor-collectors and other stakeholders as implementation efforts continue in advance of the March 1, 2022, effective date.

## VTR Staff Changes

### VTR Welcomes New San Antonio Regional Service Center Manager

Congratulations to Ashley Lopez for being selected as the new manager for the San Antonio Regional Service Center (RSC)! Ashley is from Beaumont and recently celebrated her fifth year with TxDMV. She began her career with the department at the Beaumont RSC as a Customer Service Representative (CSR) III, promoted to a CSR V, and subsequently promoted to the RSC Coordinator.

As the Beaumont Coordinator, she provided support to Manager Tyra Patton and assisted with day-to-day operations. Ashley is energetic, compassionate, an excellent communicator and brings those qualities and more to the San Antonio RSC. She attended Stephen F. Austin State University where she received a Bachelor of Arts in Political Science. Ashley loves visiting the beach, traveling, tacos, and spending time with her paw-some fur-friend Noah Alexander.





# Boat Titling & Registration Updates

## **OUTBOARD MOTOR – ADDITION OF IN-SERVICE DATE**

As the regulatory agency responsible for registration and titling of boats and outboard motors within the state, Texas Parks and Wildlife Department (TPWD) is tasked with providing oversight on the process and with the responsibility to verify the information we collect. Parks and Wildlife Code, Chapter 31, Section §31.045 requires the agency to issue titles for outboard motors, and Section §31.047(b)(2) requires “year” as a descriptor for vessels and outboard motors. TPWD has traditionally interpreted “year” to mean both the year of manufacture and the model/program year.

This interpretation, however, did not address more recent industry concerns centered on manufacturers who do not designate any kind of model or program year for their outboard motors. As a result, TPWD has implemented the following modification:

**Effective Monday, June 7, 2021**, the department now allows collection of an In-Service Year for **new** outboard motors when the model/program year is **not** provided by the manufacturer on the Manufacturer’s Statement/Certificate of Origin (MSO).

***NOTE: The In-Service Year is the year the motor is first purchased/acquired by the end-consumer.***

### **What about other motors?**

How will all other outboard motors be handled?

- Record the Model/Program Year as listed on the MSO (*no change from current practice*), or
- Record the Model/Program Year as the same year as the Year Built or one year later when the motor is used and not previously titled in Texas (*no change from current practice*), or
- When both the Model/Program Year **and** In-Service Year are left blank on the application form **and** the motor is new **and** no Model/Program Year is listed on the MSO, record an In-Service Year the same as the year of purchase by the end-consumer, or
- Outboard motors currently on TPWD record with an existing Model/Program Year will not change.

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## **TRAINING OPPORTUNITIES**

With things slowly returning to normal, we anticipate having sufficient staff and resources available to offer training opportunities again this fall. We are currently working on a schedule and will email additional information to all participating agents in September. If your office does not participate but you are interested in attending, or if there is specific training content that you would like to see made available, please contact us.

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## **CHANGES? LET US KNOW...**

Have there been changes in your office? Have contact phone numbers or email addresses changed? Have you moved or changed your mailing address? Personnel changes? Any other changes that would affect our mutual customers? We want to ensure the information we are providing to our constituents is accurate and up to date, so please contact us and let us know.

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*If you have any questions about any of the information provided by TPWD in this newsletter, or about any other aspects of the Boat Titling & Registration Program, please contact a TPWD Boat Field Liaison at (512) 389-4393 for assistance.*

# CONFERENCE PHOTOS



# INFORMATIVE



# COMPTROLLER'S TAX POLICY CORNER

## BOAT AND BOAT MOTOR TAX, GIFT TAX DOCUMENTATION AND WHO TO CONTACT TO UPDATE COUNTY TAX ASSESSOR-COLLECTOR RECORDS

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TALIEA POCAIGUE | TEXAS COMPTROLLER OF PUBLIC ACCOUNTS | TAX POLICY DIVISION

The Comptroller's office frequently receives similar questions from County Tax Assessor-Collectors (CTACs) and their staff.

In this article, we provide information about what to do when boat and boat motor tax is paid on a boat trailer to the Texas Parks and Wildlife Department (TPWD), what documentation is acceptable regarding gift tax transfers, and who to contact when CTAC records and information need to be updated with our office.

### **Boat and Boat Motor Tax Paid on a Trailer**

The boat and boat motor sales and use tax applies to the purchase of a boat that is 115 feet or shorter in length, measured in a straight line from the tip of the bow to the stern. This includes each of the following:

- motorboats
- sailboats
- motorized personal watercraft

Boat motors subject to boat and boat motor sales and use tax include the following:

- outboard motors (gasoline or diesel)
- an electric motor attached to a boat subject to boat tax, and sold with the boat for one price (such as a trolling motor)

If a customer purchases a boat, boat motor and trailer together for a single price, the seller or the customer must differentiate what was paid for the boat and boat motor from what was paid for the trailer. The customer owes motor vehicle tax on the trailer.

If the customer paid boat and boat motor tax to TPWD in error, the customer must apply for a refund with TPWD using [Form 57-200, Texas Claim for Refund of Boat and Boat Motor Tax](#). Credit cannot be given for boat and boat motor tax paid to TPWD.

### **Gift Tax Documentation**

When a taxpayer submits a required joint notarized [Form 14-317, Affidavit of Motor Vehicle Gift Transfer](#), along with [Form 130-U, Application for Texas Title and/or Registration](#), the affidavit must be signed and notarized by donors and recipients on one form, with no altering or manipulation of the form allowed.

If there are more than two donors or two recipients, and additional gift affidavit forms are needed, each affidavit must be signed and notarized accordingly.

### **Out-of-State Notaries and Donors**

We have been asked whether an out-of-state (OOS) notary public can notarize a document from their state as a substitute to Form 14-317.

An OOS document is not an acceptable substitute for Form 14-317. An OOS notary public must notarize the Texas form in order for it to be valid for a gift tax transfer to a qualifying recipient.

A donor can also send the form by mail or electronic format. Electronic format includes an online notary public who has been authorized by the Secretary of State to perform online notarization under Government Code, Chapter 406 (Notary of Public; Commissioner of Deeds) Subchapter C (Online Notary of Public).

### **Updating County Tax Assessor-Collector Records**

We know that CTACs change periodically and the Comptroller's office needs current CTAC information to reflect these changes. For new bonds or to update bonds, and for questions regarding commissions and updating monthly reports, please contact either

Debra Stojanik

[debra@stojanik@cpa.texas.gov](mailto:debra@stojanik@cpa.texas.gov)

800-531-5441 ext. 3-4429; or 512-463-4429

or

John Pollett

[john.pollett@cpa.texas.gov](mailto:john.pollett@cpa.texas.gov)

800-531-5441 ext. 3-4596; or 512-463-4596

For more information, visit our [Motor Vehicle Tax Guide – Duties and Responsibilities](#) webpage under “Bond Requirements” or “Who to Contact.”

If you have any further questions regarding motor vehicle taxes, contact our CTAC Assistance Section at 800-803-2573, available Monday through Friday (except on [state and national holidays](#)) from 8 a.m. until 5 p.m. Central Time.

# Congratulations

## Donna Willis

### Elected to the Health Employee Benefit Pool Board of Directors



“I want to welcome Lynn County Tax Assessor/Collector Donna Willis to the HEBP Board. Ms Willis was nominated by TAC President Rene Couch. Her candidacy was confirmed by the TAC Board in a special board meeting recently. As is required, ballots were sent to all members and Donna was elected to serve the remainder of Judge Mayden’s term. We are happy to have Donna onboard. She comes to us with a great reputation as an advocate for rural counties and a deep dedication to county government.”

- **Susan Redford, Executive Director of Texas Association of Counties**

If anyone, especially small counties, need help of any kind, I will try my best to solve the problem or find someone who can.

Donna is Vice-President Internal for our Tax Assessor/Collectors Association, as well.

Donna Willis [dwillis@co.lynn.tx.us](mailto:dwillis@co.lynn.tx.us)

# Collaboration and Teamwork

The Dallas County Tax Office hosted members of the Montgomery County Tax Office for two days in late June 2021. Montgomery County Accounting and Quality Assurance Team members collaborated with the Dallas County team to learn about digitizing records, increasing efficiency in Accounting Operations and Fraud Awareness Training. Additionally, Dallas County shared its comprehensive Dealer and Title Runner Permit Program.

*“I just wanted to drop you a quick note to thank you & your team for the hospitality shown to my team this week. They each came back with ideas of how we can tweak & improve some of our processes.” ~ Montgomery County Tax Assessor Tammy McRae*

*“It’s always a learning experience for both counties when we host visitors. My team learns as much from them as they learn from us... Better Together!” ~ Dallas County Tax Assessor John R. Ames*

Pictured Below – L-R:

Edlecia Arias, MOCO Asst. Accounting Supervisor; Amy Crowson, MOCO Accounting Supervisor; Sally Stephens, DCTO Accounting Director & Ashley Richard, DCTO Asst. Accounting Director





Pictured Below – L-R:

Jason Ortiz, DCTO Quality Assurance Coordinator & Erica Bane, MOCO Quality Assurance Coordinator



Pictured Below – L-R:

Christina Benedict, DCTO Property Tax Director; Jason Ortiz, DCTO Quality Assurance Coordinator; Amanda Andrews, DCTO Quality Assurance Coordinator; John R. Ames, DCTO Tax Assessor; Erica Bane, MOCO Quality Assurance Coordinator; Edlecia Arias, MOCO Asst. Accounting Supervisor; Amy Crowson, MOCO Accounting Supervisor; Sally Stephens, DCTO Accounting Director; Peggy McCormick, DCTO Chief Deputy; Ashley Richard, DCTO Asst. Accounting Director & Donna Higbee, DCTO Asst. Motor Vehicle Director



# Conference Photos



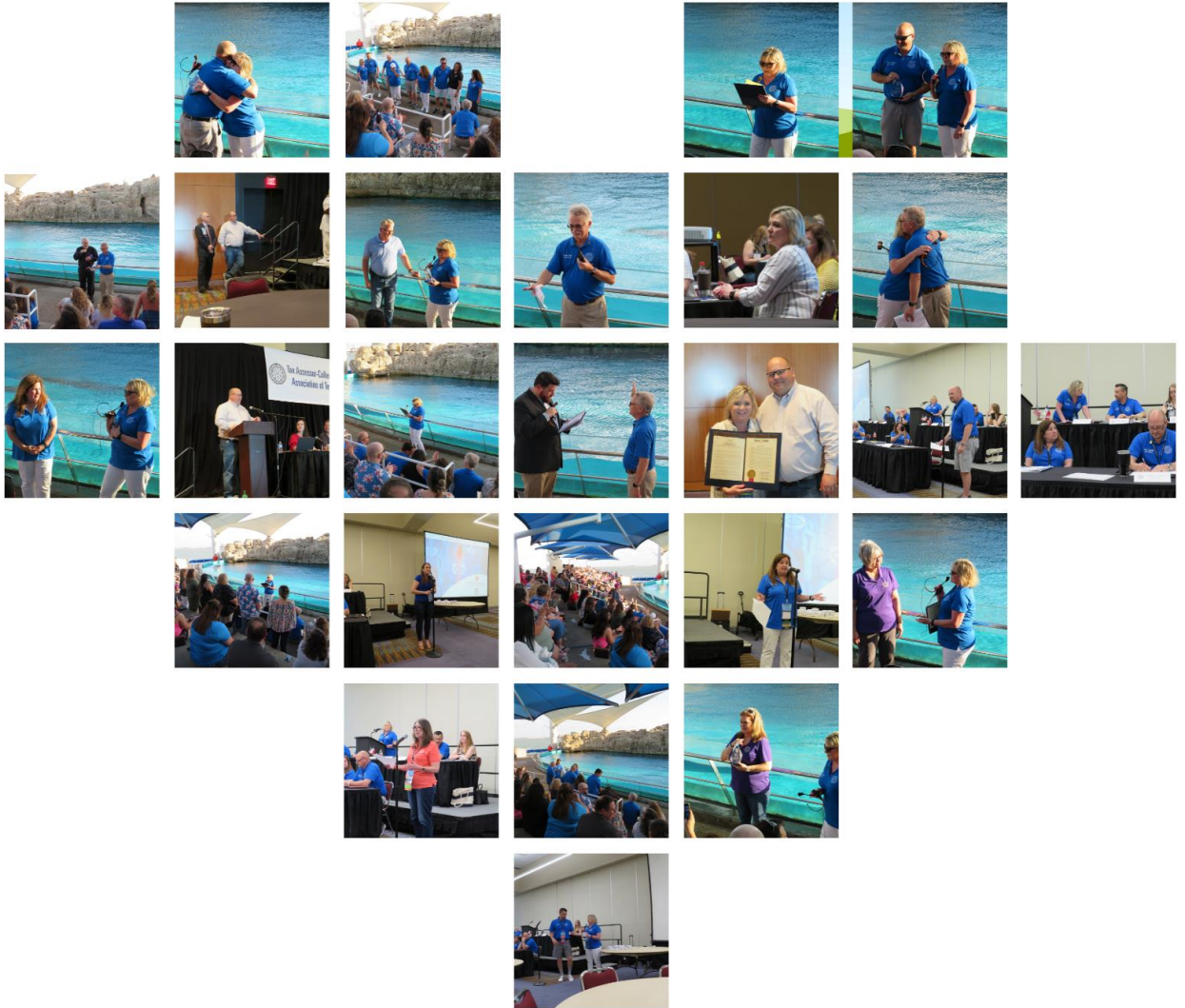
# Installation of Officers



2021- 2022 TACA OFFICERS



# Family





# Affiliations



**Many thanks to these affiliates and all of the others that make our conferences the success that they are.**

*God Bless You All!*