



THE COUNTY TAX \$TATEMENT

Volume 19, Issue 1—April 2019

President's Message

By Michelle French, Denton County Tax Assessor-Collector



Hello Friends!

I hope you are well and had a wonderful Fall, Winter and have so far enjoyed the kickoff to Spring. If you collect property taxes, I hope you had a great tax season.

Did you know that today, April 8th, is National "Step Into the Spotlight Day"? I know sometimes it can be scary or uncomfortable. However, each one of

you are a spotlight in your community, offices and with whom you interact. Don't be afraid to Step Into the Spotlight...you never know how you may make someone's day brighter!.

Speaking of spotlights, help me welcome our new Tax Assessor/Collectors to our fantastic community. I will always believe that the county tax assessor/collector provides the truest form of public service in all of Texas. We will, in one way or another, impact each and every motorist and property owner in our counties. We truly are the face of our county and sometimes, the face of our great state. Welcome and know that we are all here to help in any way that we can to help you be successful.

I would also like to congratulate Montgomery County Tax Assessor Collector, Tammy McRae, on her appointment to the TxDMV Board. I know she will represent us well and will be a great addition to the Board. I also want to thank Luanne Caraway for her years of service on the TxDMV Board and congratulate her on her retirement. I wish her all the best!

We are now fully engaged in the Texas Legislative Session. This has been a very busy year full of excitement, suspense, danger and intrigue. Well, maybe I am being a little too melodramatic but I hope I got your attention.

Everyone's involvement is so important. You may not feel comfortable testifying in front of a panel but that doesn't mean you cannot make an impact. You can be there to support those who do testify. You can contact your legislators by phone and email. You can write letters and be the "Subject Matter Experts" to help your legislators, county commissioners and county judge understand the impact that proposed legislation may have on your county and on the state collectively. No

amount is too small. If you aren't sure what you can do, then contact our awesome Legislative Committee Chair and Vice Chairs. They are Chair, Lubbock TAC Ronnie Keister and Vice Chairs, Williamson TAC Larry Gaddes, Bell TAC Shay Luedeke, Brazoria TAC Ro'vin Garrett and Brazos TAC Kristi Roe. I want to thank these fine people for all that they have done what they will continue to do.

The June TACA Conference is quickly approaching! I am so excited about the program and appreciate all those who are working so hard to bring a quality program and educational experience to our counties. Thank you to Jefferson County TAC Allison Getz and Dallas County TAC John Ames for working so hard to pull together the conference. Thanks also go out to Amy Lawson and Megan West at Texas Association of Counties and Sarah Lazarowitz at County Progress. They are our conference management and trade show partners. It takes a lot of work and a lot of people to pull it all together. Thank you to everyone who is, has or will be part of the program!!

I want to take this opportunity to thank each and everyone one of you. You all are consummate professionals and I'm so proud to be a part of this amazing community.

Let's keep riding on those Waves of Progress!

In Service To You,

Michelle French
Denton County Tax Assessor Collector
President- Tax Assessor/Collector's Association of Texas



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The County Tax \$tatement

The County Tax Statement is the official publication of the Tax Assessor-Collector's 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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2018/2019 Board: (Left to right) Kevin Kieschnick, Larry Gaddes, Donna Willis, Randy Riggs, Bruce Stidham, Tammy McRae, Linda Bridge, Cathy Talcott, Terry Garvey-Hanks and Michelle French

From the Editor

By Billie Page, Angelina County Tax Assessor-Collector, PCC, CTOP



I pray you have all stayed safe and healthy so far this year. Hard to believe it's already April!

In looking over the information we have gathered for this newsletter, it is so obvious that things are changing. Several new tax assessor-collectors have been sworn in to office, several have retired or are retiring soon, and some former TACs have passed away. So I say: Congratulations new TACs, best wishes retirees, and bless your souls dearly departed. May God's blessings be on all of you.

Like the rest of you, I am looking forward to our 2019 TACA Annual Conference in Galveston this year. I'm excited about Allison Getz' great ideas for our conference. And come on; Galveston? Yes, please! I suspect I will have many employees volunteering to attend the conference this year.

It's another legislative session this year and we will all need to keep abreast of the activity of our legislative body. Thank you to our legislative committee for your hard work of keeping up with bills that affect our offices and communicating to us the breaking news as it happens. Thank you to our delinquent tax attorneys for tracking legislation and reporting to us weekly, and thank you Texas Association of Counties for your weekly updates.

Our legislative committee has provided us with our written 2019 Legislative Platform and we are including it in our newsletter for your convenience.

Special thank you once again to Teresa McCoy for putting the newsletter together for us. She does such an excellent job for us.

And thank you, TACA family, for your hard work, dedication and professionalism in serving our citizens.

Be safe and God bless you. Until next time...

Billie Page

Dates to Remember

Easter
Sunday, April 21, 2019

Administrative Professionals Day
Wednesday, April 24, 2019

County Government Day
Texas Association of Counties—Austin
Tuesday, April 30, 2019

Mother's Day
Sunday, May 12, 2019

Memorial Day
Monday, May 27, 2019

**85th Annual
Tax Assessor-Collectors
Association Conference**
June 9-13, 2019
Moody Gardens Hotel, Spa &
Convention Center—Galveston

Father's Day
Sunday, June 16, 2019

Independence Day
July 4, 2019

37th Annual Election Law Seminar
July 29-31, 2019
Austin

With Sympathy & Prayers...

“A LIMB HAS fallen from the family tree that says Grieve not for me

Remember the BEST TIMES, the laughter, the song

The good life I lived while I was STRONG”



Louvenia Miller Hryhorchuk, former Orange County Tax Assessor-Collector, passed away on October 21, 2018. Upon graduation from high school, Louvenia became an employee of the Orange County Tax Office where she spent her entire career, with 40 years of service! Her last 20 years of service to the citizens of Orange County were as Tax A/C. When she retired in 1992, she had set the county's longevity record for an elected official holding the same office.

Former Grayson County Tax Assessor-Collector, John Wayne Ramsey, passed away on January 16, 2019. John was the longest serving Tax A/C of Grayson County; he held that office for 28 years. John was a very active member of this association and was elected President in 1992. Form many years he served as the photographer for the association.



Evelyn Vordick, former Tax Assessor-Collector of Tom Green County, passed away in January of this year. Evelyn served as Tax A/C from 1981-1996.

Tavie Murphy's sweet husband, Jerry, passed away in January. Tavie is the former Tax Assessor-Collector of Guadalupe County.

*Please continue to keep the families of these individuals in your prayers
as they grieve and try to move on without their loved ones.*

2018 TAX ASSESSOR-COLLECTOR OF THE YEAR

**Gwenda Tschirhart
Bandara County**

Congratulations Gwenda!

Being nominated was an honor for Tax Assessor-Collector of the year, I felt that this was one of the best days I had had in my professional career but boy was I wrong. Sitting there amongst so many, inspirational and amazing Tax Assessor's, I never dreamed that my name was going to be who Bruce Elfant called out. As I had sat there at the table with John, Tammy, Michelle, Larry and all the others, I told myself there is no way you won this, in my head I could name amazing and wonderful things everyone sitting at our table had done, anything I had accomplished seemed small compared to what all they had done and succeed at. As I listen to Bruce, there was one tiny moment that I told myself oh I do that in my office, then there was another "Oh I do that also" moment, then when he said took on Elections, I thought "WOW" someone else is as crazy as I am. I was still telling myself "No Gwenda, don't get excited there is no way you can win this." When Bruce said my name I was a little startled, mainly shocked and had an OMG moment! All I could think was "please Lord don't let me trip going up those stairs!



As I stood up there on the stage, my eyes began to tear, my heart was racing, I couldn't speak. Now that it has sank in, I would like to thank each and every one of you, who has motivated, inspired, answered questions, and have molded me into the tax assessor-collector that I am today. I am truly blessed with my family, friends, and as I like to call them my co-workers (yes I know they are employees) and last but not least for God granting me the ability to do this job. Some days are really tough, but with GOD on my side, I know I got this!

So in closing," Thank you" to all of you once again, I know we say we are family, but I believe we are FAMILY!



You Need To Know....



Ro'Vin Garrett, Brazoria County Tax Assessor-Collector and T.A.C.A. Past President, has done an amazing job as the first Education Director for our association. Thank you again Ro'Vin, for your service in that capacity!

New Education Director!

Beginning January 1, 2019, Dallas County Tax Assessor and T.A.C.A. Past President, John R. Ames has taken over as Education Director. For educational questions, you can visit the TACA Education Resources page at www.tacaofexas.org, where you will find a lot of great links to various education resources. For additional education information, feel free to contact John at education@tacaofexas.org or 214-653-7630.

Our President, Michelle French, would like to share her excitement on her new granddaughter who is coming in May of this year. Congrats Michelle!

TACA Builds Great Lifelong Friendships

These ladies met and bonded with each other through TACA. Though all are now retired except Ro'Vin Garrett, they still enjoy getting together with each other. They recently met in Willis for a long weekend visit.



(Pictured left to right) Front row: Luanne Caraway, Midget Sherman, Bea Westbrook

Back Row: Ro'Vin Garrett, Carolyn Etheridge, Tavie Murphy

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You Need To Know....

(Continued from Page 6)

LIST SERVE CHANGES ARE COMING

Exciting news!!!

Our current listserv will be upgraded to a new platform, called Mobilize, on 04-12-2019. This upgraded platform will offer traditional listserv functionality via email, as well as a web-based platform and mobile app. Here is some important information about what you can expect following the transition.

I will be in touch with everyone with updates. You can expect an email from me one week prior to the transition, the day of the transition and following the transition.

- Our email address will be changing to tac-tax@groups.county.org Please do not use the current email address after the transition is complete or your message will not be received.
- With the new platform, clicking "Reply" will respond only to that message's sender. Clicking "Reply All" will respond to the whole group.
- When transition to the new platform is complete, you will be sent an invitation email, inviting you to visit our new community via web platform. Upon clicking this, you will be prompted to create a profile and password. Once you complete this step, you can always log into the web platform at **tac-community.county.org** using these credentials. Please note that Chrome is the best internet browser to use for the web platform. You do not have to register online for the mobile or web platform. You can continue to use the listserv just like it is by using the email address above and doing all of your communications strictly through email.
- Want to stay connected on the go? Download the Mobilize app available for free in Apple and Android app stores. Use the same credentials you used for the web platform.
- All messages sent via email, web community or mobile app will be received through all channels. For example, a message sent via email will appear in the web community and mobile app, and a message posted in the web community will be sent via email and appear on mobile app, and so on. You can correspond exclusively through email if you wish.

Want more information? Visit the [Listserv Transition webpage](#), sign up for a [webinar](#) or view a [Mobilize member guide](#).

Please let me know if you have any questions or concerns. I will keep you updated.

Thank you,

Justin K. Carothers, FCC

Coryell County Tax Assessor/Collector

MCRAE APPOINTED TO DMV BOARD OF DIRECTORS

Texas Governor Greg Abbott has appointed Stacey Gillman, Tammy McRae, and Charles Bacarisse to the Board of the Texas Department of Motor Vehicles for terms set to expire on February 1, 2025. The Governor additionally appointed Shelley Washburn to a term set to expire on February 1, 2021. Governor Abbott has named Guillermo "Memo" Trevino chair of the board. The Texas Department of Motor Vehicles serves, protects, and advances citizens and industries in the state with quality motor vehicle related services.

Tammy McRae of Conroe is the Tax Assessor-Collector for Montgomery County. She is Vice President- Internal of the Tax Assessor-Collectors Association of Texas, member of Texas Association of Assessing Officers, Texas School Assessors Association, Texas Association of Appraisal Districts, and Government Finance Officers Association. In addition, she is a member of Rotary Club of The Woodlands, Montgomery County Area Business Women, The Woodlands Chamber of Commerce, Conroe/Lake Conroe Chamber of Commerce, Magnolia Chamber of Commerce, and Greater East Montgomery Chamber of Commerce. McRae received certification from the Tax Assessor-Collectors Association of Texas and the Board of Tax Professionals & Examiners of Texas.

We are proud to have Tammy represent us on the DMV board. *Congratulations Tammy!*

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Region News

DFW REGIONS (Dallas & Fort Worth)

Submitted by John R. Ames

Dallas County TAC

The Dallas and Fort Worth Regions of TACA meet together three times a year. Dallas County hosted the in Garland at the new Road and Bridge 1 Events Center. This building was once the vehicle service center and serviced county vehicles from Sheriff squads to Road and Bridge Dump Trucks. The old service bays have been turned into a wonderful meeting space. How appropriate for Tax office employees to be meeting in an old vehicle service center!

The program was an all-day presentation including a wonderful lunch sponsored by Linebarger. Sessions included a MV Basic Sales Tax 101 and MV Advanced Sales Tax presented by Talia Pocaigue and Philip Chaimongkol, both Tax Specialists from the Texas Comptroller's Office. Linebarger Capital Partner Edward Lopez presented a session on aging population and how it affects the tax base in Texas, from O-65 exemptions to tax deferrals. Dallas County MV Director Ellen Hays moderated a MV Roundtable with members from TxDMV CID Charlie Escobedo and Angelica Rodriguez and the TxDMV Dallas Regional Service Center Supervisor Fetina Green.

There were sixty attendees from eight counties – Dallas, Ellis, Collin, Denton, Fannin, Rockwall, Kaufman and Far West Dallas! Okay, it was Tarrant County, they were there also. It was a great day and Dallas County enjoyed hosting the meeting.



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Region News

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BLUEBONNET REGION

Submitted by Crystal Cedillo

Gonzales County TAC

The Bluebonnet Region held their Spring meeting on Tuesday, March 19, 2019 at the Historic Casino Hall in LaGrange, Texas. Rosalinda Adamcik, Fayette County TAC, and Mary Jane Poenitzsch, Colorado County TAC, were gracious co-hosts. There were 32 in attendance for the TACA Ethics course instructed by Gonzales County Tax Assessor, Crystal Cedillo. Bruce Medley of Perdue, Brandon, Fielder, Collins & Mott LLP had 12 in attendance for the TDLR Chief Appraiser Ethics Course. Dylan Wood of Perdue, Brandon, Fielder, Collins & Mott LLP had an attendance of 58 tax office and appraisal district employees for his Legislative Update presentation. Medley, Wood and Banks headed the property tax roundtable. Larry Gaddes, Williamson Co TAC, gave a brief update on top DMV legislative issues. Eric Hearon, Austin Regional Manager, VTR ended the day with a riveting discussion of motor vehicle topics such as COGNOS, salvage titles, and imported vehicles just to name a few.

EAST TEXAS LUNCH BUNCH

Submitted by Billie Page

Angelina County TAC

Ann Harris Bennett hosted our 1st quarterly meeting at Harris County Appraisal District in Houston on March 27, 2019. Attendees from Harris, Liberty, Hardin, Polk, Montgomery, Grimes, Angelina and Brazoria were present. Ro'Vin Garrett of Brazoria County spoke about Pending Property Tax Legislation. Elizabeth Doss of Harris County gave a presentation on Tax Sale, Past, Present and Future.

After a delicious BBQ lunch, Charlotte and Nina from the DMV Houston Regional Office, as well as Idalia and Joi from the Beaumont Regional Office gave the audience a Look into our Local TxDMV Regional Service Center, as well as a DMV Q&A.

The last speaker was Adam Bogard from the Harris County Appraisal District, who gave a presentation on Motivating Employees. There were approximately 35 attendees.

You Need To Know....

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LEADERSHIP *is making others better as a result of your presence and making sure that impact lasts in your absence.*

The Honorable Luanne Caraway has served Hays County as Tax Assessor-Collector since 1994. She will be retiring at the end of this February. Both the public and her staff have asked (begged) her repeatedly not to go, however she is looking forward to spending well deserved time with her family (especially her two Grandchildren).

Luanne has been a servant leader in her community here at home and within our organization. Through TACA she has won the TAC of the Year award (2009), the President's Award (1998, 2011, and 2013) and served as President of the organization itself (2004-2005).



It is with great respect and appreciation that we wish Luanne Caraway the very best that life has to offer in her retirement. She will be missed dearly.

~ Her Staff

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**Submitted By: Julie Aronow, Manager, Boat Titling,
Registration & Marine Licensing**

Happy New Year!

Since we have begun a new year, here are a few reminders from the TPWD Boat Titling & Registration Program:

Training Opportunities – The TPWD Boat Titling & Registration Program offers training opportunities, both in person at our headquarters facility in Austin and via webinar. These training courses are open to both participating TAC agents who have new staff or would like additional training for existing staff, and to non-participating TAC staff who are interested in learning more about our program. Interested? Call our TPWD Field Liaisons at 512-389-4393 for information.

Expired Decal Inventory – It's time to return all outstanding 2018 decal stock to TPWD headquarters so that your inventory account can be properly credited. Please send all unused 2018 decals (and any prior years you may still have on hand) to: Texas Parks & Wildlife Department, Boat Titling & Registration, and Attn: Becky Peralez, 4200 Smith School Rd, Austin, TX 78744.

New vs. Used – When an asset is being added to TPWD record for the first time, select “*New*” in the Boat Registration Information & Titling System (BRITS) when the asset is brand new from a dealer or manufacturer, or newly homemade. Select “*Used*” when the asset has been owned and operated previously (ex: because it was registered/titled out of state, it has been owned and operated on a private lake and never before registered or titled, etc.). All assets already on TPWD record will automatically default to “*Used*” in BRITS when subsequent ownership transfer transactions take place.

Voids – When voiding a transaction, make sure the Void Request Form is completed in full, including the disposition of any titles/ID cards/decals that resulted from the transaction [ex: Returned (attached), Not Applicable, Not Yet Fulfilled (not yet printed), or Lost or Destroyed], if a follow up transaction is required, and obtaining two signatures on the form.

Processed transactions – All processed transactions should be bundled and mailed to TPWD headquarters weekly, in accordance with the TPWD document packaging procedures, for compliance audit and imaging. Bundles should include:

- All transactions processed the prior week (Monday – Friday).
- The appropriate Transaction Activity Reports (TAR) for each day transactions were processed (if there were no transactions processed on a particular date a TAR is not required for that date).
- The cover sheet that includes the Agent Location name and number, and the date range of the transactions in the bundle.
- A Transaction Receipt for every boat or outboard motor transaction processed (make sure the Transaction Receipt is first, followed by the supporting documentation for that transaction behind it).
- Please **do not** include Order Receipts, Account Notices, or Agent Activity / Clerk Activity Reports.

The TPWD Boat Titling & Registration Program would like to thank all participating Tax Assessor-Collector Agents for a successful 2018! We look forward to another successful year in 2019!

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.



Texas Department of Motor Vehicles

HELPING TEXANS GO. HELPING TEXAS GROW.

Submitted By: Adam Shaivitz, Public
Information Officer

TxDMV County Equipment Guide

Need a new workstation in your office? The annual lease cost is much lower than it used to be. That's one of the changes implemented because of the new County Equipment Guide.

The guide is a reference compiled for your use that provides important information related to workstations and certain consumables issued by the department. With over 3,000 workstations currently issued to tax assessor-collector offices and full-service deputies across the state (in addition to printers, routers, and switches), it is important to document requirements and procedures.

The new procedures will take effect on Sept. 1, 2019. However, we implemented one change on Sept. 1, 2018: Lowering the annual workstation cost from \$1,500 to \$361. Many counties have already taken advantage of the new lease cost.

We hope that counties whose budgets may not have allowed for leases at \$1,500 per year will be able to absorb the \$361 annual cost if they need an additional workstation.

The goals of the guide are to:

- Provide a comprehensive document to answer questions related to equipment and consumable supplies.
- Create a more streamlined and consistent process.
- Clearly define the roles and responsibilities of both TxDMV and the tax assessor-collector offices.

The department distributed the guide to the Tax Assessor-Collectors Association of Texas' DMV Liaison Committee for review and comment in early December 2018, and requested a response by Jan. 31, 2019.

TxDMV will evaluate the committee's response and distribute a finalized County Equipment Guide to all TACs for review ahead of the Sept. 1, 2019, implementation date to ensure ample time for planning.

Red Flag Review Policy

TxDMV and the counties play a critical role in combatting fraud. Our Compliance and Investigations Division (CID) has a new policy in place to outline the requirements and process for counties to submit Red Flag review submissions.

It is CID's policy to manage all submissions in an effective and efficient manner to optimize department resources, facilitate communication with county tax assessor-collector offices, and uphold both the TxDMV and CID mission statements.

You can view the policy online at: www.bit.ly/2C04fVf.

Performance Quality and Recognition Program (PQRP)

Ten counties applied to participate in the PQRP program for FY 2019! PQRP is a voluntary, multi-level recognition program available to all 254 county tax assessor-collectors.

TxDMV established the program to recognize county tax assessor-collectors who go above and beyond in complying with Texas laws, agency rules, and exceeding expected customer service.

The three levels of recognition are Bronze, Silver, and Gold. Each level requires achievement in the following categories: Business Process, Fraud Prevention, Customer Service, and Training.

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Update from Property Tax Assistance Division at the Comptroller's Office

The Comptroller's Property Tax Assistance Division (PTAD) recently published the 2016-2017 *Biennial Property Tax Report*. This report includes the total appraised values and taxable values of taxable property by category, together with the tax rate of each county, municipality and school district in effect for the preceding two-year period. Appraisal districts report this information to PTAD through the Electronic Appraisal Roll Submissions.

Publishing Tax Rates

PTAD relies on the tax rate information posted on county tax assessor-collector websites as required by Tax Code Section 26.16 to verify the information reported through EARS, and uses it in the Property Value Study (PVS). As a reminder, Tax Code Section 26.16 requires the assessor-collector for each county to post on the county website the following information for the most recent five tax years for each taxing unit located wholly or partially in the county:

1. the adopted tax rate;
2. the maintenance and operations rate;
3. the debt rate;
4. the effective tax rate;
5. the effective maintenance and operations rate; and
6. the rollback tax rate

Comptroller Rule 9.1002 requires posting a prominently featured hyperlink, entitled *Tax Rate Information*, on the county's home webpage that links to either a list or a single table of all the taxing units located wholly or partially in the county. If the information is in list format, it must appear in alphabetical order by taxing unit name and each name must link to a table of information as required by Tax Code Section 26.16, organized by tax year with the most recent tax year presented first. If a single table is used, it must appear in alphabetical order by taxing unit name, organized by tax year with the most recent tax year presented first.

Data Visualization

PTAD has recently published three data visualization tools:

- The Tax Rates and Levies Data Visualization Tool allows users to explore and compare property tax rates and levies for counties, cities and school districts.
 - The Operations Survey Data Visualization Tool allows users to explore data reported to the Comptroller's office by county appraisal districts regarding their budgets, staffing, appraisal services and operations.
- The [Biennial Report Data Visualization Tool](#) allows users to explore data as charts and graphs that allow for comparisons across multiple years of reports.

Comptroller Liaison Committee

PTAD and the Tax Assessor-Collectors Association of Texas, Comptroller Liaison Committee, have been working together to gauge interest in developing training and outreach designed specifically for tax assessor-collectors and their staff. We thank everyone who responded to the recent survey! Your feedback is crucial to developing a strong working relationship between our office and yours!

“Does My Motor Vehicle Purchase Qualify for an Agricultural or Timber Exemption?”

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

It’s almost that time again! As a reminder, this is the renewal year for taxpayers holding Texas Ag/Timber Exemption numbers; their current exemptions expire on Dec. 31, 2019. With that in mind, we expect that taxpayers will inundate your local Tax Assessor-Collector (TAC) office with questions regarding their ag/timber number renewals, new applications and how the ag/timber exemption applies to the purchase of a motor vehicle.

One of the biggest issues when dealing with taxpayers who hold ag/timber numbers is that they assume their motor vehicle purchase qualifies for exemption from motor vehicle sales tax, since they are using the vehicle primarily on their farm or ranch. That is, however, a common misconception – as it depends on the type of motor vehicle purchased.

Motor vehicle sales tax exemptions only apply to CERTAIN motor vehicles purchased for use on a farm or ranch. The following is some guidance to help determine whether an exemption applies to the purchase of a vehicle.

Farm Machines, Farm Trailers, Semi-Trailers and Pick-Up Trucks

Farm machines, farm trailers and semi-trailers used primarily for farming and ranching, including machines and trailers used primarily in poultry operations and on feedlots, qualify for exemption from Texas motor vehicle tax.

A farm machine, farm trailer or semi-trailer is exempt from motor vehicle sales and use tax if it is used at least 80 percent of the time in one of the following ways:

Farm Machine – a self-propelled motor vehicle specifically adapted for, and primarily used to:

- Apply plant food and agricultural chemicals in producing crops; or
- To distribute livestock feed in raising livestock.

Farm Trailer or Semi-Trailer – a trailer or semi-trailer designed for and used primarily on a farm or ranch. This does not include a motor vehicle designed for sleeping, dressing, lounging, restroom use or meal preparation, even if used to transport livestock or agricultural products.

If the farm trailer or semi-trailer is used more than 20 percent of the time to transport livestock or tangible personal property (TPP) to and from rodeos, competitions or for similar use, it does not qualify for motor vehicle sales tax exemption.

Pick-Up Truck – a pick-up truck does not qualify for the ag/timber exemption, even if registered with farm plates.

Dealer Transactions

Dealers should be aware that there is not an exemption on the purchase of a pick-up truck. If, however, you come across a dealer submitting an application for Texas title involving the exemption of a non-qualifying motor vehicle, you should advise them that the transaction does not qualify, and motor vehicle sales tax is due by the customer.

For more information on ag/timber exemptions, you can visit the Texas Comptroller of Public Accounts website at comptroller.texas.gov/taxes/ag-timber. You can also contact our TAC Taxpayer Services line at 800-803-2573.

The Comptroller’s office greatly appreciates all you do, and we continually look forward to working together!

Texas DMV

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The PQR Program Guide documents identified best practices and benchmarks the department uses to recognize county tax assessor-collectors and their offices for outstanding performance and efficiency in processing title and registration transactions.

TxDMV is reviewing the applications and plans to announce the counties earning recognition awards by the end of February 2019.

Regional Service Center (RSC) Office Service and System Upgrades

TxDMV recently awarded vendor Nemo-Q a contract to provide customer queuing systems in all the department's 16 RSC offices. Nemo-Q systems have been in use in the Austin, Dallas, El Paso, Fort Worth, and Houston offices since 2015. The vendor will install the new systems in the remaining offices starting in January 2019, and will upgrade the existing systems. The new and upgraded systems will include new customer friendly features that allow customers to go online to reserve a place in line before arriving at the office, or the ability to make a reservation and schedule their visit during a set time.

You Need To Know....

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Darlene Chambers, Somervell County Tax A/C, retired on December 31, 2019. Darlene worked in the tax office for almost 23 years and served as the Tax Assessor-Collector for 15 of those years.

Darlene said she really has enjoyed her job but was looking forward to retiring and doing whatever it is that strikes her fancy.

Darlene's replacement is one of her employees whom she was happy to hand over the reins to. April Campos was sworn in at a midnight ceremony on January 1st as the new Tax Assessor-Collector for Somervell County.

CONGRATS TO DARLENE & APRIL

Darlene, we wish you well in your retirement and April, welcome to the Tax A/C family!



Congratulations and best wishes to all of the many

Tax Assessor-Collector's who recently retired

CONGRATULATIONS

NEW TAX ASSESSOR-COLLECTORS

Welcome to our wonderful family!



Gloria Little
Jones County



Bob Reeves
Kerr County



Adriana Figueroa
Zapata County



Wendy Burgess
Tarrant County



April Campos
Somervell County

Rosie Cuellar
Webb County

Betty Davis
San Jacinto County

Gailan Winegarner
Lipscomb County

Jenifer O'Kane
Hayes County

Holly Gibbs
Panola County

Kathryn "Kathy" Phillips
Montague County

**Welcome and congratulations to all of you and to any new
Tax Assessor-Collectors we may have missed.**

THE OFFICE OF THE TEXAS SECRETARY OF STATE

Submitted By: Betsy Schonhoff, Voter Registration Manager

January 2019

2019 is shaping up to be a busy year! With 2018 barely finished, sights have turned towards improvements in preparation for 2020 and all of the elections occurring in between. We are excited about a number of projects that are finally underway.

First and foremost, our office is working on a Forms Consolidation Project in which we intend to create a single Forms Page for all Voter Registration and Election Related forms. We have started migrated forms already and all voter registration forms have been moved and are now available in the consolidated forms index. We will be rolling out additional forms and updates to this website out in phases and forms will be renumbered to match a single forms manual. I encourage all voter registrars to take a look at Chapter 17, the Voter Registration Forms section to familiarize yourself with the new breakdown as we will be talking more about it throughout the spring and summer.

In addition, we have been coordinating with Department of Public Safety (DPS) to obtain additional information to provide voter registrars a new data source that can and will be used in list maintenance activities. We will be implementing the process later this month by which comparisons of information received from DPS for individuals possessing a Driver License or Personal Identification Card who DPS has identified are not citizens of the United States will be conducted and task notification for matching voters will be provided out to each county. The DPS Non U.S. Citizen data will be matched against Active and Suspend voters within the TEAM system, and information will be provided to counties if/when a match is identified between the DPS data and a registered voter in the county. In preparation for this new source of data that will be made available, we have updated the "Cancellations and Reinstatements" and "Matching" mini-manuals on the DocShare site. We encourage all counties to attend one of our free webinars and download and use the available manuals in processing this data.

We have also been working with a number of counties for Election Security Assessments, which are well underway. We encourage all counties to avail themselves of an assessment, paid for by our office, as a health check measure during the spring of 2019. Should you have questions about the process or if you are interested in participating and have not yet started the process, please contact our office.

Another project that is underway is that we will be migrating the DPS Web Portal into the TEAM application. We are working hard to try to have that in place for use in the May Election or shortly after that, so that counties have time to familiarize themselves with the Portal before any potential November Special Election.

Speaking of the May Election, preparation and support for the upcoming May Elections is ongoing. Listed below are some of the key dates for the election:

- **Thursday, April 4, 2019 (30th day before Election Day)**
Last day to register to vote for the Saturday, May 4th Election.
- **Monday, April 22, 2019 (12th day before Election Day)**
First day to vote early in person.
- **Tuesday, April 23, 2019 (11th day before Election Day)**
Last day to receive an application for a ballot to be voted by mail or an FPCA from a registered voter.
- **Tuesday, April 30, 2019 (4th day before Election Day)**
Last day to vote early by personal appearance.
- **Saturday, May 4, 2019 - Election Day**
7:00 a.m. to 7:00 p.m. – Polls Open
7:00 a.m. to 7:00 p.m. – Voter registrar's office is open

Our office will be available on Saturday, May 4, should you need assistance.

Finally, don't forget to **MARK YOUR CALENDARS** for the 37th Annual Election Law Seminar for County Election Officials. It will be held in Austin, on July 29 – 31, 2019.

84th Annual TACA Conference

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Without their participation and support, the special events presented at
this conference would not have been possible.
Thank you - thank you - thank you!***