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OPINION COMMITTEE

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FILE # ML-41337-00

I.D. # 41337

Chris D. Prentice  
Hale County Attorney

Debbie Farley  
Administrative Assistant

March 29, 2000

Office of the Attorney General of Texas  
ATTN: Elizabeth Robinson, Chair  
Opinion Committee  
Post Office Box 12548  
Austin, Texas 78711-2548

VIA FAX TRANSMISSION  
FAX NO. 512-472-6538

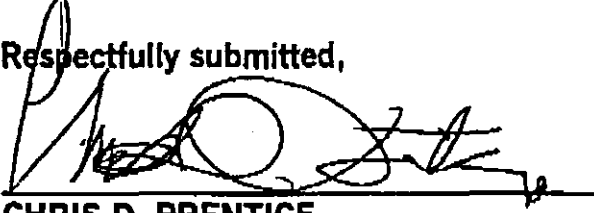
RQ-0210-jc

RE: ML-41271-00; Request for Attorney General Opinion on whether the act of collecting the motor vehicle inventory tax by County Tax Assessor-Collectors triggers the requirements for registration with the Texas Board of Tax Professional Examiners and related questions

Dear Ms. Robinson:

Please consider the attached request with its accompanying Brief in Support of Request and return your response to my office at the address shown above.

If you should have any additional questions regarding this matter, please contact my office at your earliest convenience.

Respectfully submitted,  


CHRIS D. PRENTICE  
HALE COUNTY ATTORNEY

Opinions Committee  
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## QUESTIONS PRESENTED

1. This is a request for an opinion addressing whether or not the act of collecting the motor vehicle inventory tax by County Tax Assessor-Collectors triggers the requirements for registration with the Texas Board of Tax Professional Examiners.

Several County Tax Assessor-Collectors (hereinafter "Collectors"), have contracted their assessing and collecting responsibilities over to another agency, such as an appraisal district. Pursuant to Section 11B of the Property Taxation Professional Certification Act, Article 8885, Revised Civil Statutes of Texas, as amended, Collectors acting under interlocal contracts with other taxing units or appraisal districts are exempt from the certification requirements of the Act. Of course, the interlocal contracts are permitted under Section 6.24(b), Tax Code. If these Collectors receive deposits for motor vehicle inventory taxes, do they lose their exemption under Article 8885, Section 11B?

2. The second related question is whether or not the acceptance of motor vehicle inventory tax deposits and reports by County Tax Assessor-collectors constitutes assessing or collecting of taxes.
3. The third and final related question is whether or not, in the instance that a County Tax Assessor-Collector has contracted with another agency, (i.e. the county appraisal district), for the assessment or collecting of ad valorem taxes, must the receiving of money and monthly reports related to the motor vehicle inventory tax be included in that contract.

In many instances Collectors merely receive the deposits and reports of motor vehicle inventory taxes and simply forward the money and reports to the assessing unit, such as the appraisal district. The appraisal of the property and actual assessing of the property owners remains with the appraisal district.