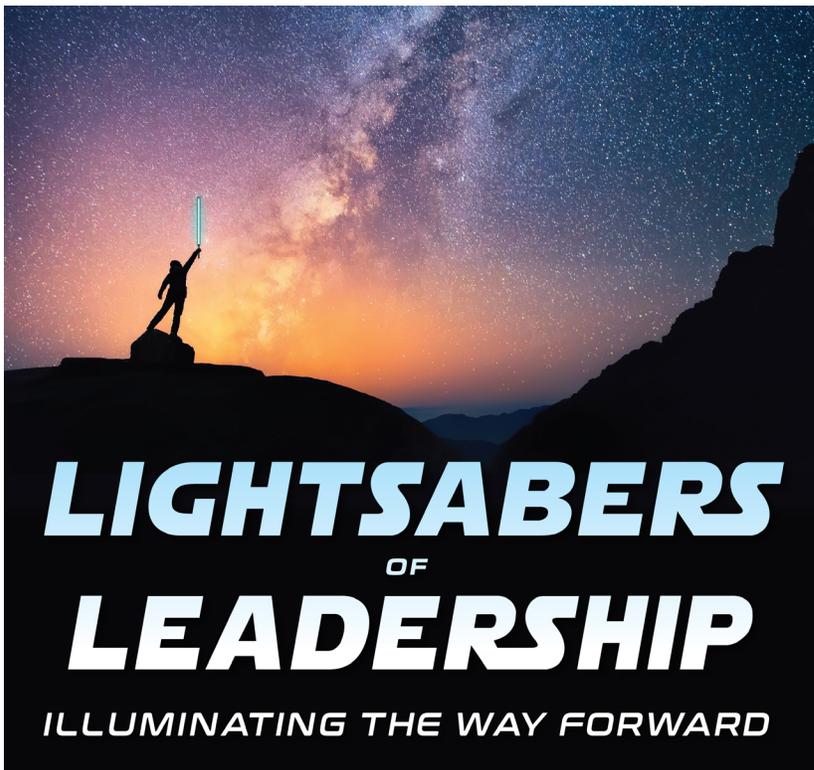




The Official Publication of the Tax Assessor-Collectors Association of  
**THE COUNTY TAX \$STATEMENT**



**SAVE  
THE  
DATE**



**91ST ANNUAL  
TAX ASSESSOR-  
COLLECTORS  
ASSOCIATION  
CONFERENCE**

MOODY GARDENS  
HOTEL AND  
CONVENTION CENTER

GALVESTON  
JUNE 1-4, 2025

**SAVE THE DATE**

*JUNE 1-4, 2025*

91ST Annual  
Tax Assessor-Collectors  
Association Conference

*Moody Gardens Hotel and  
Convention Center  
Galveston, TX*

**REGISTRATION  
OPENS MARCH 3RD!**

“LIGHTSABERS OF LEADERSHIP -  
ILLUMINATING THE WAY  
FORWARD”



2024-2025

\*TXDMV

\*VG YOUNG RECAP

\*LEGISLATIVE NEWS

\*TPWD

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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.

## TxDMV : TIADA Texas Dealer Article

It is time to put the pedal to the *metal*. Metal plates, that is! With less than a year to go until the provisions of House Bill 718 become effective, dealers should be preparing for one of the most significant operational changes for the Texas motor vehicle industry since “*Two Steps, One Sticker*.” The Texas Department of Motor Vehicles (TxDMV) is committed to providing the information and resources needed to make a smooth transition to new policies, procedures, and logistics and help dealers meet these new requirements.

### Fighting Fraud

The Texas Legislature passed House Bill 718 (HB 718) during the 88th Legislative Session in 2023 to address law enforcement concerns related to the fraudulent use of temporary tags. The law and associated administrative rules take effect July 1, 2025. Changes to dealer operations include the secure storage and issuance of metal license plates and adjustments to the processing of vehicle sales transactions. A strong and productive partnership between TxDMV and the Texas Independent Automobile Dealers Association (TIADA) is critical to the successful implementation of HB 718.

### New License Plates

When HB 718 takes effect, Texas dealers will no longer issue Buyer’s Tags, Internet Down Tags, Vehicle Specific Tags, and Agent Specific Tags. Instead, dealers will issue metal plates at the time of sale. In most cases these plates will be the permanent plates that you register with the county on behalf of the buyer.

HB 718 created four new limited-use metal plates to be used to cover specific temporary vehicle registration needs:

- **Buyer Provisional Plate:** Used when the requested plate type is not in inventory.
- **Dealer Temporary Plate:** Used by dealers for various business-related uses, such as test drives, loaner vehicles, or transporting the vehicle. These plates cannot be used by dealers for personal use of vehicles.
- **Out-of-State Buyer Plate:** Used for vehicles sold to out-of-state buyers.
- **Temporary Registration Plate:** Used for temporary registration, replacing one-trip and 30-day permits.

These new license plates will not replace metal dealer license plates, nor will they replace the standard, general-issue license plates that dealers will most frequently issue to individuals purchasing vehicles.

### webDEALER Requirement

Does your dealership use the TxDMV webDEALER system? If not, now is the time to get started. HB 718 requires all Texas dealers to use webDEALER to process title and registration applications electronically beginning July 1, 2025. Dealers without webDEALER accounts on that date will not be able to complete vehicle sales transactions. Do not wait and risk being unable to process title work. Reach out to your county tax assessor-collector’s office to begin coordinating with them to receive system training and gain access to webDEALER. You will want to begin using the system before the mandate becomes effective next July to ensure you are comfortable with its operation and have all the appropriate access and accounts set up for

your employees. Current dealers are required to complete webDEALER training by April 30, 2025, unless they have had access to webDEALER for more than 6 months and submitted more than 100 transactions through the system as of October 1, 2024.

### **webDEALER Training**

To support dealers and counties transitioning to the webDEALER system, TxDMV created an expanded webDEALER training program earlier this year. The department offers multiple webDEALER training sessions for dealers and county tax office staff each month, with online and in-person options. Beginning in October, TxDMV launched an on-demand video training option so dealers and their employees can complete the training on their own schedule. Look for training dates and registration information on the TxDMV calendar page at [www.TxDmv.gov/calendar](http://www.TxDmv.gov/calendar).

To make sure the system meets the needs of the many new users who will be added before July 2025, TxDMV staff identified more than 200 enhancements to improve webDEALER functionality. The department was assisted by many dealers and tax assessor-collectors in this process to ensure the system has the necessary functionality to implement HB 718.

### **Plate Distribution**

Another significant operational change made by HB 718 implementation is how license plates will be distributed. TxDMV will transition from the current distribution model through county offices to a direct-to-dealer model for license plate issuance. Delivering license plates directly to dealers will streamline the process and ensure plates are available to dealers to support their sales activity without unnecessary delays.

The Texas Department of Criminal Justice (TDCJ) will continue producing license plates but will ship them to an external, centralized distribution warehouse operated by a TxDMV contractor. Distributing plates from a warehouse outside of TDCJ will mitigate the impact of correctional facility security incidents that can delay plate shipments. The goal is to maintain a sufficient supply of plates at the contract distribution facility to ensure regular distribution of plates can be made at any time of the year.

Through a new inventory management system (IMS), dealers will be able to order, track, and assign plates easily and directly. The IMS will allow TxDMV staff to process plate order requests and manage replacement shipments, ensuring dealers have an appropriate supply of plates as sales volume fluctuates. Please be aware that dealers must complete webDEALER training or already be active users of webDEALER before they can receive plate shipments. The ordering and distribution of the new Dealer Temporary Plate will be managed directly by TxDMV, using the same process for current dealer metal plates.

### **Plate Storage and Security**

Rules adopted by the TxDMV Board on October 24, 2024, include broad requirements for where and how dealers must secure license plates. Plates must be stored in a locked or secured room or closet, or in one or more securely locked, substantially constructed safes or steel cabinets bolted or affixed to the floor or wall. Dealers must also take proper steps to control employee access to plate inventories to ensure they are used only for legitimate vehicle sales purposes. Dealers will also be required to properly mark and destroy, recycle, or return to TxDMV all voided license plates.

**Compliance Monitoring Services**

The department is working to establish a new Dealer Compliance Services Section within our Enforcement Division. Compliance analysts in this new section will be responsible for conducting inspections at licensed dealer locations, to verify that license plate inventories are managed according to department regulations, and document any deficiencies or violations related to license plate and premises requirements. This staff will work with dealers found to be out of compliance to offer education and direction on the new requirements as dealers become more familiar with the changes.

**Changes for Customers**

While change is not always easy, some changes will help save a step for your customers. Once dealers begin issuing metal license plates instead of temporary Buyer's Tags, customers will no longer have to wait for their metal plates to arrive or return to the dealer to have them installed on the vehicle. Also under HB 718, license plates will remain with a vehicle when sold, except in limited circumstances such as specialty and personalized license plates. Customers will also have the option to request the issuance of new plates when purchasing a vehicle. Dealers will be responsible for removing plates when they accept trade-ins and securely storing them until the vehicles are sold to a new customer and they are returned to the same vehicle. And dealers will be required to submit a Vehicle Transfer Notification (VTN) on behalf of their customers who trade-in vehicles.

**Stakeholder Outreach**

Outreach related to the implementation of HB 718 is a priority for TxDMV. We have partnered with TIADA and other key stakeholders to participate in industry conferences, town hall meetings, and other events to explain the provisions of the bill, obtain feedback, and answer questions. No one knows how these changes will impact dealers and their customers better than you, the dealers. This input from your community has been instrumental in shaping the implementation and detailed requirements of this legislation.

**Final Thoughts**

The Texas Department of Motor Vehicles plays a multifaceted role as a regulator of the motor vehicle industry. This work extends far beyond just issuing dealer licenses and investigating complaints. Compliance is best achieved through education and voluntary action, which is why TxDMV offers an array of training and other resources for dealers. This collaborative approach not only helps dealers remain compliant, but it also fosters a supportive partnership where together we can explore opportunities for positive change that further enhance the robust automobile industry in Texas. We are here to support the motor vehicle industry in Texas to achieve success while meeting the regulatory and public safety standards set by the legislature.

## TACA COMMITTEES



If you didn't have a chance to sign up for one or more of the TACA Committees, please follow the link below and sign up. It's a great way to learn and grow with your fellow TAC's!

[TACA Committee Sign-Up Survey \(surveymonkey.com\)](https://www.surveymonkey.com)

During the Legislative Update session, Chairs of the Legislative Committee, including Larry Gaddes, Dawn Vieth, Kristin Bulanek, and Monica Foster, as well as legislative liaisons Caroline Love and Denis Davis, discuss various topics during their presentation. Although the legislative session doesn't begin until January 14th, over 1,300 bills were filed after pre-filing began on November 11th. In general, there was consensus that the legislature would focus on two topics that will be important to tax assessor-collectors throughout the state: continuing to find ways to provide Texans with property tax relief and strengthening the integrity and security of our voter roll and elections. It is thought that the major components of HB 718 still need to be implemented before any legislation is filed that would have any significant impact on the registration and titling of motor vehicles. However, a significant number of newly-elected legislators and committee chairs could change the outlook on these topics.

**Kathy Phillips, Montague County Tax Assessor-Collector, CTOP, RC was kind enough to share notes she took at the VG Young conference this year.**

Child Care facilities – There are no longer any qualifying facilities in the state that qualify for a sales tax exemption per Lavone Key at the Comptroller's office.

Death of an individual / Gifts – No longer two taxable transactions (guidebook is incorrect per Lavone Key at the Comptroller's office)

Rights of Survivorship IS Taxable as a gift (guidebook is incorrect per Lavone Key at the Comptroller's office)

New Resident Tax only qualifies if the individual is truly a "New" resident within the last 30 days. Otherwise, use tax applies at 6.25%.

Volunteer Fire Departments are NOT exempt from title fees. You will need to check the title fee boxes within RTS to charge them.

NMVITIS – current turnaround time is 24 days to release a title. Do not submit more than one email per transaction.

Apportioned Title transaction are release right away instead of being held until they add the vehicle to their apportioned account.

DEATH – Is there is a lien involved, there must be a release of lien. If individual refinances vehicle in their name TAX is due.

**HB 718 – New license plate process**

- Dealers will start receiving their supply of plates in April or May. They may not sue these plates until July 1, 2025.
- Dealers must keep plates securely locked up at their location.
  - o A new dealer compliance team has been created to audit the dealers
- 21 different plate types with the new law
  - o Temp Tag will be a metal plate for 1 Trip & 30 Day.
    - 30 Day Temp tag can only be renewed three times.
      - Plates will automatically become invalid on DPS system once they expire.
  - o Dealer Plate – May be used for test drives, auctions, etc. May not be used for personal use
    - Issue by the DMV in Austin
  - o Out of State Plate – this plate will be used by dealers when an individual will be registering their plate out of state.
  - o Provisional – this plate is used when the dealer is waiting for a plate to be assigned by the Tax office. Example: Farm, Exempt, Special Plates, etc.
- Distribution: TDJC will still make the plates and those plates will be shipped to a distribution center.
  - o Distribution center will be responsible for sending plates directly to the dealers.
- Dealers will be required to submit all transactions through Web Dealer by July 1, 2025
  - o ALWAYS review fees to make sure there are no exemptions or errors

**HB 3297 – No Safety Inspections as of January 1, 2025**

- ALWAYS verify address to ensure we are charging Emissions inspections for those vehicles located in an Emissions county.
- Until further notice, if you are processing a title for a dealer where the buyer is going to be in an Emissions county go ahead and process without the Emissions inspection.
- If a vehicle registration expires prior to January 1 but the individual does not renew until January 2 or later they will NOT have to have the safety inspection. Proceed with processing the registration.
- Vin certification for out of state titles – we do not currently have direction from DMV on how to proceed. I have submitted an inquiry to the leadership team on how to handle these types of transactions.

**CONGRADULATIONS TO MONICA HYEK FOSTER  
2023 TAX ASSESSOR-COLLECTOR OF THE YEAR**



**Certificate of Recognition for LIFE MEMBERSHIP November 2024**

Sheri Frazier, Burnet County

Darla Law, Caldwell County

Tammy T. Walker, Callahan County

Antonio Yzaguirre, Jr., Cameron County

Kenneth Maun, Collin County

Michelle French, Denton County

Jennifer Carey, Erath County

Delia Suarez, Floyd County

Mike Brown, Foard County

Susan Shaw, Gaines County

Debra Bramlett, Hockley County

Debbie Pogue Mitchell, Hopkins County

Sharon Robinson, Jack County

Chris Busse, Loving County

Kathy Hull, Martin County

Linda Brown, Oldham County

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Robin Burgess, Runnels County

Bruce Elfant, Travis County

Ellen Shelburne, Waller County

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Carol Taylor, Wood County

## Recognition for 20 YEARS of Service+ 1 TERM November 2024

Bennie Ray Allison, Borden County (Sheriff)

Mike Brown, Foard County (Sheriff)

Mary Ann Waters, Grimes County

Shirley M. Cook, Hardin County

Scott Porter, Johnson County

William Scogin, Kent County (Sheriff)

Stacy Hall, Limestone County

Karen Jones, Marion County

Melissa Lutz, Medina County

Tim Powell, Menard County

Karen Hood, Midland County

Melissa Burks, Newton County

Jenny Gentry, Parker County

Awyna Sanchez, Parmer County

Kay Middleton, Taylor County

Monica Zarate, Upton County

Vicki Heflin, Ward County

Cindy Brown, Wheeler County

## 2024 CARL SMITH MEMORIAL AWARD



**Jennifer Carey**



**Kevin Kieschnick**



**Sheri Frazier**



## Boat Titling & Registration

### TPWD Marketing Text Messages to Boaters

Please be advised, in the event you receive any calls or questions from customers, this past Monday and Tuesday the TPWD Marketing team texted messages to approximately 500,000 boat owners with current or recently expired registration. This is a new campaign designed to encourage boat owners to verify or update their mailing address with the department, to ensure they receive their next registration renewal notice when it's mailed.

Unfortunately, due to technological limitations the text message the boater receives will not include the customers TX number. It will include a link to verify/update their address online. The message customers receive will be similar to this one:

**From TPWD: Is the mailing address for your boat registration correct? Verify it now at [tpwd.texas.gov/AddressBoatReg](https://tpwd.texas.gov/AddressBoatReg)**

**Reply STOP to end  
Msg&Data rates may apply**

If the customers address on their vessel record is current, no additional action is necessary.

If the customer no longer owns the boat, please direct them to submit a [PWD 1340 – Boat/Motor Ownership Transfer Notification](#) either [online](#) or via fax/email/mail.

If you have any questions, please contact your TPWD Boat Liaison at 512-389-4393.

