

**CONSTITUTION  
AND BY-LAWS**

**OF**

**THE**

**TAX ASSESSOR-COLLECTORS  
ASSOCIATION OF TEXAS**



**RE-PRINT**

**JUNE 2019**

**CONSTITUTION OF THE**  
**TAX ASSESSOR-COLLECTORS ASSOCIATION**  
**OF TEXAS**

**ARTICLE I**

**THE NAME OF THE ORGANIZATION:** The name of this organization shall be "The Tax Assessor-Collectors Association of Texas."

**ARTICLE II**

**THE PURPOSE OF THE ORGANIZATION:** The purpose of the organization shall be to promote professional standards, to unify our actions for the benefit of our constituents, to be aware and participate in the legislative process, to provide a vehicle to educate its members in the proper conduct of the constitutional office of the Assessor-Collector of Taxes, and to hold an Annual Conference.

**ARTICLE III**

**OFFICERS:** The officers of the Association shall consist of: The President, President-Elect, Vice-President External, Vice-President Internal, Secretary, and Treasurer, who shall be elected at each annual meeting in the manner and form prescribed by the By-Laws.

**ARTICLE IV**

**DIRECTORS:** The business of the Association shall be conducted by a board of ten Directors: The President, President-Elect, Vice-President External, Vice-President Internal, Secretary-Treasurer, and Immediate Past President, shall be members of the Board of Directors and the other four members shall be elected, two at each annual meeting, to serve a two-year term, in the manner and form prescribed by the By-Laws.

**ARTICLE V**

**BY-LAWS:** The Association shall be governed by the Code of By-Laws to be adopted simultaneously with this constitution.

**ARTICLE VI**

**EDUCATION DIRECTOR:** An Education Director shall be retained by the association to facilitate the educational programs of the Association as described in the Code of By-Laws. Working at the discretion of the Board of Directors, the Education Director shall submit a report to the current TACA Board of Directors at each

scheduled board meeting. The Education Director shall consult with the Secretary-Treasurer to administer the education program within the Association's budget.

## **ARTICLE VII**

**AMENDMENTS:** This constitution may be amended, altered or repealed by a two-thirds vote of those present. Notice of any such amendment or repeal by two-thirds at any annual meeting shall be given to all members of the Association in writing by the Secretary within 60 days after such annual meeting.

## **BY-LAWS**

### **ARTICLE I**

**Section A. MEMBERSHIP:** Members in the Association shall be limited to the following five classes:

1. **ACTIVE MEMBERSHIP** shall consist of Assessor-Collectors of Taxes and Sheriffs who also perform the duties of Assessor-Collectors of Taxes of the various counties, cities and schools of the State of Texas.
2. **ASSOCIATE MEMBERSHIP** shall consist of Deputy Assessor-Collectors and Deputy Sheriffs who also perform the duties of the Deputy Assessor-Collector of Taxes; Tax Assessor-Collectors elect, Sheriffs elect who also perform the duties of the Assessor-Collector.
3. **AFFILIATE MEMBERSHIP** shall consist of any person, co-partnership, corporation or association not eligible for regular membership but interested in taxation and welfare of the Association.
4. **LIFE MEMBERSHIP** shall consist of all past County Tax Assessor-Collectors and all past Sheriffs who have served as Tax Assessor-Collector for a minimum of 12 years and can no longer qualify as a regular member because of termination of employment as Tax Assessor-Collector, upon leaving office in good standing and subject to TACA Board approval. Associate and Life Members shall have the privilege of the floor and the discussion of various subjects handled during the business hours, but shall have no vote on matters of policy, business or election of officers

5. **HONORARY MEMBERSHIP** shall consist of those individuals who have performed a notable service for the Association and the public. This type of membership shall be issued only after approval of the Board of Directors of the Association and a resolution of appreciation and request for membership has been adopted in general assembly of the Association at its annual Conference. Honorary membership shall confer no rights nor impose any obligations under the Constitution and By-Laws of the Association.

**Section B. APPLICATION FOR AND ADMISSION TO MEMBERSHIP:** Any person desiring to become a member of this Association shall make written application, accompanied by the membership fee. The application for membership shall be made to the Secretary-Treasurer of the Association. Upon receipt of membership fee and verification of qualifications the applicant shall be entered on the membership roll.

## ARTICLE II

**Section A. BUSINESS OF THE ASSOCIATION:** The Business of the Association shall be conducted by a board of ten Directors according to Roberts Rules of Order. The President, President-Elect, Vice-President External, Vice-President Internal, Secretary-Treasurer and Immediate Past President shall be members of the Board of Directors. The other four members shall be elected, two at each annual meeting, to serve a two-year term in the manner and form hereinafter prescribed. No person who is not an Assessor-Collector shall be elected President, President-Elect, Vice-President or Member of the Board of Directors of the Association. No person shall stand for election as an OFFICER of the Association without first serving a minimum of two years as a DIRECTOR with the exception of the Secretary- Treasurer.

**Section B. APPROVAL, ENDORSEMENT, OR AUTHORIZATION:** No position, legislation, or document may claim to be approved, endorsed, or authorized by the Tax Assessor-Collectors Association of Texas unless it has received the vote of a majority of the Board of Directors.

**Section C. COMMITTEE RECOMMENDATIONS OR APPROVALS:** No position, legislation or document may claim to be approved, endorsed, authorized, or recommended by a committee unless after a meeting where all members have received due advance notice, or there has been a telephone poll of the committee members, and the majority vote of the committee will be the opinion or recommendation presented.

**Section D. THE OFFICERS AND BOARD OF DIRECTORS** shall receive an annual report from an Internal Audit Committee, to be comprised of the VP Internal, VP External and an active TACA member, in good standing, appointed by the President. The Secretary-Treasurer shall also be present at the audit for the purpose of answering questions. The Audit Committee shall refer to the Audit Policy for the purpose of performing the audit. The Audit Policy and any changes therein, are to be approved by the Board of Directors. The Secretary-Treasurer shall propose a budget to be adopted by the Board of Directors at their meeting during the annual membership conference. The Board of Directors may amend the budget at any regularly called Board meeting with a 3/4 vote of those present and voting.

**Section E.** The Finance Committee shall review the revenue and expenses of the association annually and make a recommendation to the Board of Directors at the spring Board meeting for the proposed annual budget. The Finance Committee shall be comprised of the President Elect, Secretary/Treasurer, Vice-President External, Vice-President Internal and an active TACA member, in good standing, appointed by President. The Chair shall be appointed by the President.

### **ARTICLE III**

**Section A. NOMINATIONS:** The Election Committee shall accept the names of any Active Member as a candidate for Officer or Director in the 30 day period preceding the Annual Conference. The Election Committee, prior to the day on which the election is to be conducted, may attempt to obtain additional candidates that are qualified under the By-Laws for each position on the ballot, excepting Secretary-Treasurer. The Election Committee shall prepare ballots for each position, with the names of all qualified candidates in alphabetical order, allowing spaces for nominations from the floor.

**Section B. ELECTIONS:** During the business session of the Annual Conference the President shall conduct an election. The President shall call for nominations in the order of President-Elect, Vice-President External, Vice-President Internal, Secretary-Treasurer and Director. The nominations of the Election Committee shall be presented before hearing nominations from the floor. Any Active Member of the Association, who is in attendance at the Annual Conference, may make nominations from the floor. After the close of nominations a ballot shall be distributed. Completed ballots shall be received and counted by the Election Committee. The

President shall announce the results of one office before receiving nominations for the next office.

**Section C. TERM OF OFFICE:** The persons elected officers at the Annual Conference, except the Secretary-Treasurer, shall hold office for a term of one year, and directors shall hold office for a term of two years from the date of their elections and until their successors are duly elected and qualified. The Secretary-Treasurer shall serve a term of 3 years. No elected officer or member of the Board of Directors except the President may succeed himself/herself more than once.

**Section D. OFFICERS OF BOARD OF DIRECTORS:** The duly elected officers of the Association shall act as officers of the Board of Directors.

#### ARTICLE IV

**Section A. THE PRESIDENT:** Except when necessarily absent, the President shall preside at all meetings of the Association, and shall conduct the proceedings according to Roberts Rules of Order. All authority not otherwise vested shall be executed by the President. They shall have the power to appoint all committees not otherwise selected. They shall announce their appointments as committee chairman and two committee members at the business session of the Annual Conference preceding their year in office. They shall use all reasonable action to promote and advance the objects for which this Association was formed. At the annual meeting or during their tenure they may submit such recommendations for the future welfare of the Association as they shall deem wise and proper, and such recommendations shall be referred to the proper committee, without debate. They shall perform such other duties as shall be required from time to time by vote of the Association or Board of Directors. They shall be responsible for the Awards Committee.

**Section B. PRESIDENT-ELECT:** In case of death, resignation, retiring from office or inability to act of the President, the President-Elect shall have the powers, and perform all duties of the President. The President-Elect shall automatically assume the office of President at the time the other officers are duly elected and qualified. They shall select all their committee chairmen and two committee members, so that they may announce their appointment at the business session of the Annual Conference preceding their year in office. They shall be responsible for the conduct of the Election and Program Committees.

**Section C. VICE-PRESIDENT EXTERNAL:** The Vice-President External is responsible for the Regional Coordinating Committee, Legislative Committee, Education Committee, Public Information Committee and Site Committee, Motor Vehicle Liaison Committee and Comptroller Liaison Committee.

**Section D. VICE-PRESIDENT INTERNAL:** The Vice-President Internal is responsible for the By-Laws Committee, Membership Committee, Honorary Membership Committee, Resolutions Committee and Historical Committee.

**Section E. DIRECTOR:** The duties of a Director shall be assigned by the President and a Director shall participate in at least two committees of their choice.

**Section F. SECRETARY-TREASURER:** The Secretary-Treasurer shall attend all meetings of the Association, shall keep a record of the proceedings and acts done at such meetings, shall be Secretary of the Board of Directors, shall attend the meetings thereof, and keep an accurate record of all official acts of that body in books to be provided for such purpose except when otherwise directed by a vote of the Association, or the Board of Directors. The Secretary-Treasurer shall have and keep all books of records, and other papers, documents, and files belonging to the Association, shall collect all moneys due to this Association, shall maintain a register of all members and Committee Chairmen, and shall duly receipt for the same and deposit such funds in a proper depository in the name and to the credit of the Association. The Secretary-Treasurer shall maintain a record of all financial activities and transactions subject to the guidelines, supervision and direction of the Board of Directors, shall provide access to the records of the Association at all times to the President, Board of Directors or an auditor contracted by the Board of Directors and shall submit statements upon request of the President or the Board of Directors. The Secretary-Treasurer shall be responsible for notifying members of meetings, committee appointments, and other proceedings upon request of the President, Board of Directors, Committee Chairmen, or as required by these By-Laws.

In case of a vacancy in the Office of Secretary-Treasurer of the Association, such vacancy shall be immediately filled by the Board of Directors and the person appointed Secretary-Treasurer shall qualify for such office as quickly as possible. The duties of the Secretary-Treasurer, with the exception of those enumerated below, may be delegated by the Board of Directors to a paid employee or contractor (called "employee"). The salary of the employee shall be set by the Board of Directors and in addition thereto, shall be allowed all traveling, hotel, food, clerical and other necessary expenses incidental to conferences,

correspondence with the membership, special meetings of the Association, Board of Directors, committee and other meeting which the employee attends in behalf of the Association at the request of the President or Board of Directors. The employee shall be bonded in an amount prescribed by the Board of Directors.

The employee shall sign all checks and they shall be countersigned by the Secretary-Treasurer. The premium for the bond required of the employee shall be paid by the Association. The Secretary-Treasurer may not delegate the verification of invoices against the approved budget and Board of Directors Meeting minutes, the counter-signing of all checks with the employee or President and shall turn over all files, records, moneys and properties of the Association to any successor in office as requested by the President or Board of Directors.

**Section G. SUCCESSION:** In case of death, resignation, retiring from office or inability to act as the President, the President-Elect shall fill the remainder of the term, and shall have all powers and perform all duties of the President. In case of death, resignation, retiring from office or inability to act as the President and President-Elect, the remaining members of the Board of Directors will select either of the Vice-Presidents to fill the remainder of the term of President, and the President so elected shall have all powers and perform all duties of the President. If the President-Elect fills the remainder of the term of President for a period less than nine months, they shall succeed to the office of President as would otherwise have occurred for their normal term. All other officers would be elected at the next Annual Conference according to the By-Laws.

In case of death, resignation, retiring from office or inability to act as a Board of Director, the President shall appoint an active member, in good standing, to hold office until the election of officers at the business session of the Annual conference following the appointment.

## ARTICLE V

**Section A. ANNUAL DUES:** Dues are based upon a calendar year, and are payable January 1. There are no dues for **Honorary** or **Life** Members. The dues of Active, Associate and Affiliate Members, shall be set by the Board of Directors of TACA and approved by a vote of the members at a business meeting.

**Section B. FUNDS OF THE ASSOCIATION:** The funds of the Association shall be raised by annual dues from its membership, together with excess moneys contributed by donors for holding conferences or for other causes. Conference funds shall be controlled by the



Secretary-Treasurer and the Board of Directors. After all of the expenses of the Annual Conference are paid, any excess moneys shall be turned over to the Secretary-Treasurer or deposited to the funds for the Association. The funds of the Association may be placed on time deposit or invested in bonds of the United States Government by the Board of Directors, as said Board may deem advisable.

**ARTICLE VI**

**Section A. CONFERENCES:** The Association shall hold an Annual Conference at such time and place as may be fixed by the Board of Directors. Said Board of Directors may arrange to select the date and place of Annual Conference up to three (3) years in advance. Upon the selection being made the Directors shall immediately notify the Secretary-Treasurer of the Association. Special conferences may be called at any time or place by the Board of Directors upon notice to the membership.

**ARTICLE VII**

**Section A. COMMITTEES:** The following Committees shall function for the purposes of the organization with the indicated minimum membership:

Regional Coordinating	13	By-Laws	7
Legislative	10	Elections	5
Education	5	Public Information	5
Membership	10	Site	5
Resolutions	5	Historical	5
Programs	5	Advisory	5
Awards	9	Life Membership	10
Honorary Membership	10	Motor Vehicle Liaison	10
Comptroller Liaison	5	Audit (see Article II Sec. D)	
Finance (see Article II Sec. E)			

**Section B. COMMITTEE MEMBERSHIP:** An Active Member will be appointed as chairman for each committee by the President at the business session of the annual conference preceding his/her year in office. No member may serve as the chairman for more than four consecutive years on the same committee, unless approved by the Board of Directors. The prior year host must be a member of the Program Committee. The President shall also appoint two members, at least one of whom must be an Active Member, to each committee at the business session of the annual conference preceding his/her year in office.

Up to one-half of the minimum committee membership may be appointed by the President. All committees must be staffed and the membership distributed to all members by 90 days after the annual conference. All members of the committee not selected by the President shall be appointed by the committee chairman. The President shall appoint a new chairman of the committee within 30 days if a vacancy occurs for any reason. A County shall be allowed one vote on any given issue, regardless of the number of county representatives that may sit on that committee.

**Section C. REGIONAL COORDINATING COMMITTEE:** The counties of Texas shall be divided into regions similar to the operating regions of the Vehicle, Titles and Registration Division of the Texas Department of Motor Vehicles for the purpose of conveniently meeting and communicating regarding educational and Legislative needs of TACA.

**Section D. LEGISLATIVE COMMITTEE:** The Legislative Committee shall review pending legislation and/or prepare legislation that could benefit the members of TACA. It should serve as a liaison between the Texas Legislature and the TACA. The committee shall be responsible for the preparation of a TACA Legislative Platform to be presented to the Board for approval no later than the meeting of the Board held in November of each even numbered year. This platform, upon approval of the Board, will be presented as the official Legislative Platform of TACA for the upcoming legislative session. The committee should actively encourage TACA membership needs to be aware of our legislative needs and to work with their individual legislative representatives on those needs.

**Section E. EDUCATION COMMITTEE:** The Education Committee shall further the knowledge of the members of TACA by establishing criteria and curriculum, promoting, and offering educational courses that are required for Active and/or Associate members of TACA to earn one or more Professional Designation Certifications, as applicable, under the criteria approved by the TACA Board of Directors.

The Professional Designation Certifications shall be as

follows: Professional County Collector "PCC"  
County Tax Office Professional "CTOP"  
Professional Deputy Assessor-Collector "PDAC"  
Professional County Assessor-Collector "PCAC"

The Education Committee shall establish criteria and curriculum for continuing education hours that will fulfill requirements for earning and maintaining Professional

Designation Certifications earned by TACA Active and or Associate members.

The Education Committee Chair(s), the Education Director, and the Programs Committee Chair shall work closely together in determining the programs and agendas for the TACA Annual Conference and any other schools or conferences to ensure the programs and agendas for each event reflect the requirements for obtaining and maintaining the Professional Designation Certifications.

The Education Committee Chair(s) shall report on the activities of the Education Committee at TACA Board meetings throughout the year, and to the TACA Membership at the Annual Business meeting during the Annual Conference.

**Section F. PUBLIC INFORMATION COMMITTEE:** The Public Information Committee shall publish a newsletter at least quarterly for the purpose of informing the members of TACA of activities, changes in laws affecting tax administration and/or disseminating other information as may be beneficial to the members of TACA. The Public Information Committee shall prepare press releases when they are desirable, or needed, to help publish information so that everyone can be aware of our activities and requirements.

**Section G. SITE COMMITTEE:** The Site Committee shall hear from all interested potential hosts for the annual conference or solicit interested hosts if none are readily available. The Committee shall examine all aspects of each potential site and recommend the best site to the Board of Directors for approval. The members of the Site Committee will consist of Past Presidents, two immediate Past Conference Hosts, and Secretary/Treasurer. The President will appoint a chairperson from that group. This committee will report directly to the Secretary-Treasurer who will keep a designated cost analysis to avoid cost overruns, by the committee and the conference. The Secretary-Treasurer will report these activities to the Board quarterly.

**Section H. BY-LAWS COMMITTEE:** The By-Laws Committee shall recommend to the members of TACA any changes to the Constitution or By-Laws of TACA, thereby keeping the Constitution and By-Laws current. The Secretary-Treasurer will serve as co-chairman of this committee.

**Section I. ELECTION COMMITTEE:** The Election Committee shall encourage participation in the process of electing officers and Directors of TACA. The committee shall solicit candidates for all

leadership positions except Secretary-Treasurer and shall recommend at least two members for each position.

**Section J. AWARDS COMMITTEE:** This committee shall be composed of nine members to include past recipients of The Tax Assessor-Collector of the Year Award and such number of the regional coordinators selected by the President, to insure the committee has nine members. This committee will handle both the Tax Assessor-Collector of the Year and the TACA Distinguished Service Awards. The President will appoint a committee chairperson from those designated to serve on this committee.

**Section K. MEMBERSHIP COMMITTEE:** The Membership Committee shall contact, at least once each year, any non-participating or non-member Tax Assessor-Collector of each county to encourage participation and membership in TACA. The Membership Committee shall recommend and provide a document, plaque or some other form of recognition to honor Tax Assessor-Collectors who have served 20 years in the tax office, which must include one full term as Tax Assessor-Collector, and have served with honor in their capacity as Tax Assessor-Collector. This honor will allow the Association to recognize those individuals who have performed admirably while still in office. The Membership Committee shall consist of no more than 10 members with representation from each geographical area of the state.

**Section L. LIFE MEMBERSHIP COMMITTEE:** The Life Membership Committee shall recommend for LIFE MEMBERSHIP those past County Tax Assessor-Collectors and Sheriffs who have served for a minimum of 12 years, and who deserve because of service to the Tax Assessor-Collectors Association of Texas, upon leaving office in good standing and subject to TACA Board approval.

**Section M. HONORARY MEMBERSHIP COMMITTEE:** The Honorary Membership Committee shall recommend and provide a document, plaque or some other form of recognition to honor those individuals who have performed a notable service for the Association and the public, and have contributed to the advancement of the Tax Assessor-Collector's Association of Texas, or the office of Tax Assessor-Collector.

This honor will allow the Association to recognize those individuals who meet these criteria.

**Section N. RESOLUTIONS COMMITTEE:** The Resolutions Committee shall prepare such resolutions as may be necessary to commend special friendship and outstanding service to TACA.

**Section O. PROGRAMS COMMITTEE:** Programs Committee shall work closely together with the Board of Directors, the Education Committee Chair(s), and the Education Director to assure that quality programs are prepared for the annual membership meetings and for any such meetings as may be scheduled for members of TACA.

**Section P. HISTORICAL COMMITTEE:** The Historical Committee shall record the proceedings of all activities of TACA in a manner so as to preserve the memories created by the fellowship of all who attend those activities.

**Section Q. ADVISORY COMMITTEE:** The Advisory Committee shall be composed of all past presidents that are members of the TACA with the immediate past president serving as chairperson. The Advisory Committee shall strengthen the professionalism and effectiveness of the TACA through support and communications. The committee shall consider and research areas which will affect the future and functions of TACA and its membership.

**Section R. TEXAS DEPARTMENT OF MOTOR VEHICLES (TXDMV) Liaison Committee:** The TxDMV Liaison Committee shall provide assistance to TACA members with issues directly involving the TxDMV. The Chair(s) of the committee shall serve as a contact for the TxDMV to assist with motor vehicle procedures, guidelines and rules and provide input to the TxDMV that represents the best interest of the County Tax Office and how our offices serve the motoring public in Texas as agents of the TxDMV. The Committee shall notify members of proposed changes and recommendations and encourage membership participation in TxDMV requests.

**Section S. COMPTROLLER OF PUBLIC ACCOUNTS LIAISON COMMITTEE:** The Comptroller Liaison Committee shall provide assistance to TACA members with issues directly involving the comptroller Property Tax Division and the Comptroller Motor Vehicle Sales Tax Division. The Chair(s) of the committee shall serve as a contact for the Comptroller's office to assist with Property Tax and Motor Vehicle Sales Tax procedures, guidelines and rules and provide input to the Comptroller's office that represents the best interest of the County Tax Office and how our offices serve the taxpayers of Texas. The Committee shall notify members of proposed changes and recommendations and encourage membership participation in Comptroller requests.

## **ARTICLE VIII**

**AMENDMENTS:** The By-Laws may be amended, altered or repealed by a majority vote of those present at any general membership meeting of TACA. The proposed By-Laws shall be made available to all voting members at least (30) thirty days prior to the vote. The Secretary/Treasurer shall notify the members of any change in the same manner as provided in Article VII of the TACA Constitution.

## **ARTICLE IX**

**Section A.** All business meetings of this association shall be conducted according to Roberts Rules of Order.

**Section B.** A special business meeting may be called, with at least 7-day notice, at any time by the President of the Association and/or by a majority of the Board of Directors.

**Section C.** A quorum of two thirds of voting members present is required to conduct the business of the Association.

## **ORDER OF PROMULGATION**

This is to certify that the foregoing Constitution and Code of By-Laws of the Tax Assessor-Collectors Association of Texas was constitutionally and legally approved and adopted at its Annual Conference held in the City of Midland, Texas, on the nineteenth day of May, A.D., 1986 and became effective and in full force on said day and date.

This is further to certify that the Constitution and Code of By-Laws of the Tax Assessor-Collectors Association of Texas was amended at its Annual Conference held in the city of Houston, Texas on the eighteenth of May, A.D., 1987, was as well as its Annual Conference held in the City of El Paso, Texas on the eighth day of May, A.D., 1990.

The above Constitution and Code of By-Laws were further amended and approved as printed in June, 2000.

The above Constitution and Code of By-Laws were further amended and approved as printed in June, 2001.

The above Constitution and Code of By-Laws were further amended and approved as printed in June, 2002.

The above Constitution and Code of By-Laws were further amended and approved as printed in Nov, 2003.

The above Constitution and Code of By-laws were further amended and approved as printed in May, 2004.

The above Constitution and Code of By-laws were further amended and approved as printed in June, 2011.  
The above Constitution and Code of By-laws were further amended and approved as printed in June, 2012.  
The above Constitution and Code of By-laws were further amended and approved as printed Nov, 2013  
The above Constitution and Code of By-laws were further amended and approved as printed June, 2014  
The above Constitution and Code of By-laws were further amended and approved as printed November, 2014  
The above Constitution and Code of By-laws were further amended and approved as printed November, 2015  
The above Constitution and Code of By-laws were further amended and approved as printed June, 2016  
The above Constitution and Code of By-laws were further amended and approved as printed November, 2016  
The above Constitution and Code of By-laws were further amended and approved as printed June, 2017  
The above Constitution and Code of By-laws were further amended and approved as printed June, 2018.  
The above Constitution and Code of By-laws were further amended and approved as printed November, 2018.  
The above Constitution and Code of By-laws were further amended and approved as printed June, 2019.

IN TESTIMONY WHEREOF, witness my hand, In June 2019.

Larry Gaddes  
Secretary-  
Treasurer  
The Tax Assessor-  
Collectors  
Association of Texas