

EDUCATION CODE

TITLE 3. HIGHER EDUCATION

SUBTITLE G. NON-BACCALAUREATE SYSTEM

CHAPTER 130. JUNIOR COLLEGE DISTRICTS

SUBCHAPTER G. FISCAL PROVISIONS

Sec. 130.121. TAX ASSESSMENT AND COLLECTION. (a) The governing board of each junior college district, and each regional college district, for and on behalf of its junior college division, annually shall cause the taxable property in its district to be assessed for ad valorem taxation and the ad valorem taxes in the district to be collected, in accordance with any one of the methods set forth in this section, and any method adopted shall remain in effect until changed by the board.

(b) Each governing board shall be authorized to have the taxable property in its district assessed and/or its taxes collected, in whole or in part, by the tax assessors and/or tax collectors, respectively, of any county, city, taxing district, or other governmental subdivision in which all or any part of the junior college district is located.

(c) The governing board of a joint county junior college district shall be authorized to have the taxable property in its district assessed or its taxes collected, in whole or in part, by the tax assessors or tax collectors, respectively, of any county, city, taxing district, or other governmental subdivision in which all or any part of the joint county junior college district is located. The tax assessors or tax collectors of a governmental subdivision, on the request of the governing board of a joint county junior college district, shall assess and collect the taxes of the joint county junior college district in the manner prescribed in the Property Tax Code. Tax assessors

and tax collectors shall receive compensation in an amount agreed on between the appropriate parties, but not to exceed two percent of the ad valorem taxes assessed.

Acts 1969, 61st Leg., p. 3016, ch. 889, Sec. 1. Renumbered from Education Code Sec. 51.101 by Acts 1971, 62nd Leg., p. 3307, ch. 1024, art. 1, Sec. 1, eff. Sept. 1, 1971. Amended by Acts 1977, 65th Leg., p. 563, ch. 198, Sec. 1, eff. May 20, 1977; Acts 1979, 66th Leg., p. 2317, ch. 841, Sec. 4(k), eff. Jan. 1, 1982.