

A History of Tax Assessor-Collectors in Texas

How did the Tax Office get the way it is, with three vastly different functions: billing and collecting property taxes, registering voters and registering and titling vehicles? As it often is in government, the functions are or have been all about collecting money, your money. Yes, even the voter registrar function once was related to collecting money.

The amount of that money has varied amazingly. In Adele B. Looscan's history of Harris County, 1822-1845, published in the *Southwestern Historical Quarterly*, she quoted the sworn statement of John W. Moore, first Sheriff of Harris County, to the effect that "the amount of nine thousand six hundred and forty two 44/100 dollars is all the taxes collected by me for the year 1837."

As we'd write it today, that's \$9,642.44, and it was collected from perhaps 2,000 residents. In the 2008-09 fiscal year, the Harris County Tax Office collected more than \$5 billion in property and other taxes and payments for vehicle title and registration in a county with about 4 million residents.

Before there was money, tax collectors, often accompanied by soldiers, collected portions of crops and other goods. In ancient Egypt, tax collectors were among the scribes, the one percent who could read and write. They were highly valued by the ruling class, so much so that when a ruler died, often the tax man was the only staff person not buried along with the ruler!

Even today, the sheriff is the Tax Collector in many small Texas counties. Reaching back 1,000 years into English history, we find that the keeper of the shire was in charge of tax assessing and collecting. That official was called the "shire-reeve," from which we get "sheriff" today.

From England, the 13 American colonies inherited the same scheme of organization and principles: Voters had to be landowners, and personal property, such as household goods and vehicles – wagons in those days, was taxed. The tax man, whether sheriff or tax collector, kept the records and collected.

The Southern colonies, with a ruling class of extremely wealthy landowners, put less emphasis on property taxes than the Northern colonies and, instead, focused more on poll or head taxes. As the right to vote was disconnected from owning land, the entity keeping the poll tax records became the voter registrar. The Texas Constitution of 1845 had liberal rules for the time: White men, including Hispanics, could vote even if they did not own property. (That Constitution allowed state property taxes for supporting the young state's new system of public education, this despite Texas' being the only state to keep its public lands.)

The taxes on personal property such as wagons morphed into taxes on automobiles – they once were luxury items – and trucks. Plates showed the tax had been paid.

In the Republic of Texas Constitution of 1836, the sheriff was the tax collector while the county employed a separate assessor. The assessing and collecting functions were separated and combined over the years. A constitutional amendment in 1932 established the office the “Assessor and Collector of Taxes.” In 1982, the task of appraising property value was assigned to the newly created appraisal districts.

In his journal, published in the Southwestern Historical Quarterly, Lewis Birdsall Harris wrote of his work as Harrisburg – now Harris – County Tax Assessor:

“As none of the people had been assessed before I had great difficulty in explaining to some of them the necessity and the object of my work. Old Mrs. McCormick, owner of the land on which the battle of San Jacinto was fought, at first would hardly let me come into her house, and said her land was not worth anything after being covered with dead Mexicans, and being Irish, (she) was especially opposed to tax gatherers.”

Something else that has not changed: The tax man is personally liable for what he collects. That and the fact that off and on tax collectors were paid a percentage of what they collected contributed to the long practice of taxpayers making their checks payable to the tax man.

Some other things have not been consistent. The 1876 Constitution limited property taxes. It also limited voting in city tax and bond elections to property owners and did away with the poll tax until a 1902 amendment. In March 1918, the governor signed a law allowing women to vote in party primaries but not general elections. That change meant women had a very large role in state elections because the politics of the time were dominated by one party.

The first woman to register to vote in Harris County was Hortense Sparks Ward. She was a leader in the fight for woman’s suffrage. Ward registered on June 27, 1918, one of almost 386,000 women who got registered in the 17 days between the effective date of the law and the voting registration deadline for the upcoming election.

A 1921 amendment allowed women to vote in general elections but limited voting to U.S. citizens. Aliens who said they wanted to become citizens had been allowed to vote since 1869.

The newest major function of the office is registering and titling automobiles. Horseless carriages had roamed what passed for roads in Texas for eight years when the 1907 Legislature required they be registered by the County Clerk. The fee was fifty cents. The same legislature decreed a speed limit of 18 miles per hour.

In those days, each county issued its own license numbers. Sometimes the counties issued plates or a sign using what we’d recognize as house numbers today. Sometimes drivers just painted the license numbers on their automobiles.

Meanwhile, automobiles were taxed as personal property. In the taxation section of the civil statutes, between “hogs and goods and value thereof” and “sewing machines and knitting machines, the list of property to be declared included:

“19. Number of carriages, buggies, wagons, automobiles, bicycles, motorcycles, or other vehicles of whatsoever kind”

The vehicle registration process was moved to the Tax Assessor-Collector when the 1917 legislature created the State Highway Department. The department, according to a history in the Texas State Archives, “was to administer federal funds to counties for state highway construction and maintenance and to provide for state motor vehicle registration, fees from which were used to generate the state’s required matching funds.”

If you follow the dollars, the Tax Office’s history makes sense.