

Vernon's Texas Statutes and Codes Annotated
Tax Code (Refs & Annos)
Title 1. Property Tax Code
Subtitle B. Property Tax Administration (Refs & Annos)
Chapter 6. Local Administration (Refs & Annos)
Subchapter B. Assessors and Collectors

V.T.C.A., Tax Code § 6.28

§ 6.28. Bonds for State and County Taxes

Effective: September 1, 2011

Currentness

- (a) Before beginning to perform the duties of office, a person elected or appointed as county assessor-collector must give bonds to the state and to the county, conditioned on the faithful performance of the person's duties as assessor-collector.
- (b) The bond for state taxes must be payable to the governor and his successors in office in an amount equal to five percent of the net state collections from motor vehicle sales and use taxes and motor vehicle registration fees in the county during the year ending August 31 preceding the date bond is given, except that the amount of bond may not be less than \$2,500 or more than \$100,000. To be effective, the bond must be approved by the commissioners court and the state comptroller of public accounts.
- (c) The bond for county taxes must be payable to the commissioners court in an amount equal to 10 percent of the total amount of county taxes imposed in the preceding tax year, except that the amount of the bond may not be less than \$2,500 or more than \$100,000, except as otherwise provided by this subsection. The commissioners court of a county with a population of 1.5 million or more by order may set the maximum amount of the bond in an amount greater than \$100,000. To be effective, a bond under this subsection must be approved by the commissioners court.
- (d) The state comptroller of public accounts or the commissioners court may require a new bond for state taxes at any time. The commissioners court may require a new bond for county taxes at any time. However, the total amount of state bonds or county bonds required of an assessor-collector may not exceed \$100,000 at one time, except that in a county in which the commissioners court by order has set the maximum amount of the bond for county taxes in an amount greater than \$100,000, the total amount of state bonds or county bonds required may not exceed that greater amount. The commissioners court shall suspend the assessor-collector from office and begin removal proceedings if the assessor-collector fails to give new bond within a reasonable time after demand.
- (e) The assessor-collector's official oath and bonds for state and county taxes shall be recorded in the office of the county clerk, and the county judge shall submit the bond for state taxes to the state comptroller of public accounts.
- (f) A county shall pay a reasonable premium for the assessor-collector's bonds for state and county taxes out of the county general revenue fund on presentation to the commissioners court of a bill for the premium authenticated as required by law for other claims against the county. A court of competent jurisdiction may determine the reasonableness of any amount claimed as premium.

Credits

Acts 1979, 66th Leg., p. 2230, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 126, ch. 13, § 27, eff. Jan. 1, 1982; Acts 1983, 68th Leg., p. 4820, ch. 851, § 3, eff. Aug. 29, 1983; Acts 1999, 76th Leg., ch. 1097, § 1, eff. Aug. 30, 1999; Acts 2011, 82nd Leg., ch. 1155 (H.B. 2104), § 1, eff. Sept. 1, 2011.

[Notes of Decisions \(51\)](#)

V. T. C. A., Tax Code § 6.28, TX TAX § 6.28

Current through the end of the 2019 Regular Session of the 86th Legislature

End of Document

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FILED

AT 11:30 O'CLOCK A M

DEC 18 2020

ARTURO GUERRA, JR. COUNTY CLERK
HIDALGO COUNTY TEXAS

BY [Signature] DEPUTY

OLD REPUBLIC SURETY COMPANY

(800) 217-1792

PUBLIC OFFICIAL BOND

Bond Number POB2049381

KNOW ALL PERSONS BY THESE PRESENTS:

That we, PABLO VILLARREAL JR.
of 2804 S. BUS HWY 281, EDINBURG, State of Texas, as Principal, and
the Old Republic Surety Company organized under the Laws of the State of
Wisconsin, as Surety, with its Home Office in
Brookfield in said state, are held and firmly bound unto
GOVERNOR OF TEXAS
P O BOX 12428 HOUSTON, TX 78711

as Oblige, in the penal sum of One Hundred Thousand Dollars (\$ 100,000.00),
for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors,
administrators, successors and assigns, jointly and severally, firmly by these presents.

SIGNED, SEALED AND DATED this 18th day of December, 2020.

WHEREAS, the above-named Principal has been duly appointed or elected
Tax Assessor-Collector of the GOVERNOR OF TEXAS
State of Texas for the definite/indefinite term beginning on the
January 1, 2021 and ending on the January 1, 2025.

NOW, THEREFORE, the condition of the foregoing obligation is such, that if the above bounded Principal
shall faithfully perform such duties as may be imposed on him by law and shall honestly account for all
money that may come into his hands in his official capacity during the said term, then his obligation shall
be void; otherwise to remain in full force and effect; provided, however, that the Surety shall not be liable
hereunder for any loss of public money deposited by or in behalf of the Principal with any bank when such
loss is occasioned by the failure of such bank faithfully to account for and pay over such money on legal
demand; any law, decision, or statute to the contrary notwithstanding.

This bond is further conditioned that the liability of the Surety shall be fully terminated as to future acts of
the Principal thirty (30) days after the receipt by the Oblige, of the Surety's written notice of cancellation.

Witness: _____

By: PABLO VILLARREAL JR. Principal

Old Republic Surety Company
Surety

Witness: Amanda Portz

By: Euse Faust Attorney-in-fact



**OATH OF OFFICE
(COUNTY COMMISSIONERS AND COUNTY JUDGE)**

I, _____, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of _____ of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State; and I furthermore solemnly swear (or affirm), that I have not directly nor indirectly paid, offered, or promised to pay, contributed nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected; and I furthermore solemnly swear (or affirm) that I will not be, directly or indirectly, interested in any contract with or claim against the County, except such contracts or claims as are expressly authorized by law and except such warrants as may issue to me as fees of office. So help me God.

Signed _____

Sworn to and subscribed before me, at _____, Texas, this _____ day of _____, 20_____.

(Seal)

Notary Public
_____ County, Texas

OATH OF OFFICE

(GENERAL)

I, _____, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of _____ of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State; and I furthermore solemnly swear (or affirm), that I have not directly nor indirectly paid, offered, or promised to pay, contributed nor promised to contribute any money, or valuable thing, or promised any public office or employment, as a reward for the giving or withholding a vote at the election at which I was elected. So help me God.

Signed _____

Sworn to and subscribed before me, at _____, Texas, this _____ day of _____, 20_____.

(Seal)

Notary Public
_____ County, Texas

THE STATE OF TEXAS
County of _____ } ss

The foregoing bond of _____ as _____ in and for _____ County and State of Texas, this day approved in open Commissioner's Court.

ATTEST:

Date: _____, 20_____.

Clerk
County Court _____ County

County Judge,
_____ County, Texas

THE STATE OF TEXAS
County of _____ } ss

I, _____, County Clerk, in and for said County, do hereby certify that the foregoing Bond dated the _____ day of _____, 20_____, with its certificates of authentication, was filed for record in my office the _____ day of _____, 20_____, at _____ o'clock ____M., and duly recorded the _____ day of _____, 20_____, at _____ o'clock ____M., in the Records of Official Bonds of said County in Volume _____, on page _____.

WITNESS my hand and the seal of the County Court of said County, at office in _____, Texas, the day and year last above written.

Clerk

By _____ Deputy County Court _____ County



OLD REPUBLIC SURETY COMPANY

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That OLD REPUBLIC SURETY COMPANY, a Wisconsin stock insurance corporation, does make, constitute and appoint: Elise Faust of Brookfield, WI

its true and lawful Attorney(s)-in-Fact, with full power and authority, not exceeding \$10,000,000, for and on behalf of the company as surety, to execute and deliver and affix the seal of the company thereto (if a seal is required), bonds, undertakings, recognizances or other written obligations in the nature thereof, (other than bail bonds, bank depository bonds, mortgage deficiency bonds, mortgage guaranty bonds, guarantees of installment paper and note guaranty bonds, self-insurance workers compensation bonds guaranteeing payment of benefits, asbestos abatement contract bonds, waste management bonds, hazardous waste remediation bonds or black lung bonds), as follows: Effective Date: 1/1/2021 12:00:00 AM

Bond Number: POB2049381 Bond Amount: One Hundred Thousand Dollars \$ 100,000.00

Principal Name: PABLO VILLARREAL JR.

Obligee Name: GOVERNOR OF TEXAS of HOUSTON, TX

and to bind OLD REPUBLIC SURETY COMPANY thereby, and all of the acts of said Attorneys-in-Fact, pursuant to these presents, are ratified and confirmed. This appointment is made under and by authority of the board of directors at a special meeting held on February 18, 1982.

This Power of Attorney is signed and sealed by facsimile under and by the authority of the following resolutions adopted by the board of directors of the OLD REPUBLIC SURETY COMPANY on February 18, 1982.

RESOLVED that the president, any vice president or assistant vice president, in conjunction with the secretary or any assistant secretary, may appoint attorneys-in-fact or agents with authority as defined or limited in the instrument evidencing the appointment in each case, for and on behalf of the company to execute and deliver and affix the seal of the company to bonds, undertakings, recognizances, and suretyship obligations of all kinds; and said officers may remove any such attorney-in-fact or agent and revoke any Power of Attorney previously granted to such person.

RESOLVED FURTHER that any bond, undertaking, recognizance, or suretyship obligation shall be valid and binding upon the Company

- (i) when signed by the president, any vice president or assistant vice president, and attested and sealed (if a seal be required) by any secretary or assistant secretary; or
- (ii) when signed by the president, any vice president or assistant vice president, secretary or assistant secretary, and countersigned and sealed (if a seal be required) by a duly authorized attorney-in-fact or agent; or
- (iii) when duly executed and sealed (if a seal be required) by one or more attorneys-in-fact or agents pursuant to and within the limits of the authority evidenced by the Power of Attorney issued by the company to such person or persons.

RESOLVED FURTHER that the signature of any authorized officer and the seal of the company may be affixed by facsimile to any Power of Attorney or certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the company; and such signature and seal when so used shall have the same force and effect as though manually affixed.

IN WITNESS WHEREOF, OLD REPUBLIC SURETY COMPANY has caused these presents to be signed by its proper officer, and its corporate seal to be affixed this 18th day of December, 2020.

Karen J. Haffner
Assistant Secretary



OLD REPUBLIC SURETY COMPANY

Alan Pavlic
President

STATE OF WISCONSIN, COUNTY OF WAUKESHA - SS

On this 18th day of December, 2020, personally came before me, Alan Pavlic and Karen J. Haffner, to me known to be the individuals and officers of the OLD REPUBLIC SURETY COMPANY who executed the above instrument, and they each acknowledged the execution of the same, and being by me duly sworn, did severally depose and say: that they are the said officers of the corporation aforesaid, and that the seal affixed to the above instrument is the seal of the corporation, and that said corporate seal and their signatures as such officers were duly affixed and subscribed to the said instrument by the authority of the board of directors of said corporation.



Katherine R. Pearson
Notary Public

My Commission Expires: 09/28/2022

(Expiration of notary's commission does not invalidate this instrument)

CERTIFICATE

I, the undersigned, assistant secretary of the OLD REPUBLIC SURETY COMPANY, a Wisconsin corporation, CERTIFY that the foregoing and attached Power of Attorney remains in full force and has not been revoked; and furthermore, that the Resolutions of the board of directors set forth in the Power of Attorney, are now in force.

0895909



Signed and sealed at the City of Brookfield, WI this 18th day of December, 2020.

Karen J. Haffner
Assistant Secretary