

BECKY WATSON FANT, PCC
Cass County Tax Assessor-Collector



P.O. Box 870
Linden, Texas 75563
(903) 756-5513

May 18, 2016

Texas Department of Motor Vehicles
David D. Duncan, General Counsel
4000 Jackson Avenue
Austin, Texas 78731

Re: Chapter 217, Proposed New Subchapter J, Performance Quality Recognition Program

Dear TxDMV Board:

As a member of the Performance Quality Recognition Program Working Group, it was an honor to assist in the preparation of this program and the recognition criteria. It is a partnership with TxDMV and the County Tax Assessor-Collectors to participate in this voluntary program to recognize excellent performance and quality customer service to the citizens of this State.

The rules as published for the proposed new subchapter J are acceptable as discussed with one exception. Section 217.204(c)(2) does not represent the information agreed upon during the last meeting of the working group. It should be corrected so that application for reinstatement of revoked status is the same as application for reinstatement of demoted status. As such, Section 217.204(d) should be deleted. This change would allow the Tax Assessor-Collector that had recognition revoked by the department the ability to correct the issues and apply for reinstatement in a timely manner.

Respectfully yours,

A handwritten signature in cursive script that reads "Becky Fant".

Becky Watson Fant, PCC
Tax Assessor-Collector



Brazoria County Tax Office

Ro'Vin Garrett, PCC
Tax Assessor-Collector

Brazoria County
111 E. Locust
Angleton, Texas 77515-4682

May 17, 2016

Texas Department of Motor Vehicles
% David D. Duncan, General Counsel
4000 Jackson Avenue
Austin TX 78731

Re: Proposed TAC, Chapter 217 Amendment to Subsection 217.2-217.5, 217.7, 217.26, 217.33, 217.40, 217.43, 217.45, 217.46, 217.54, 217.55, 217.88, and 217.123
Proposed TAC, Chapter 217, new Subchapter J, Performance Quality Recognition Program, Subsection 217.201-217.207
Proposed TAC, Chapter 217, Subchapter H, Deputies, Sub Section 217.161 Amendment and new Subsection 217.162-217.168
Proposed TAC, Ch. 217, New Subchapter I, Fees, Subsection 217.181-217.185; Amendments to Subsection 217.23, 217.24, 217.29, 217.32, 217.52, 217.53, and 217.72; and Repeal of Subsection 217.31

Chairwoman Ryan and DMV Board Members:

Before proceeding with specific comments, the TxDMV Board must consider, under the Constitution of the State of Texas, the County Tax Assessor-Collector is personally liable for every dollar that is required to flow through their office, whether those funds are collected directly by the Tax Assessor-Collector or their appointed deputy. That liability may only be released by a District Judge on an individual, case by case basis. The process of collection and remittance of motor vehicle title and registration fees is an important part of the county tax office statutory function. County Tax Assessor-Collectors take this responsibility and their constitutional liability very seriously.

In an effort to be brief, the following represent my comments on the rules as proposed:

- Section 217.40, New Section 6(e) relating to Even Trade of a motor vehicle creates an onerous process for the public, has no guidance for motor vehicle dealers, and could possibly be a violation of Federal HIPPA laws. A better process could be one similar to that of a gift of a motor vehicle, or to require both title transactions be done at the same time. Simultaneous transfers may make those considering fraud think twice about the even trade in the first place. The Comptroller of Public Accounts should be consulted, as this is a sales tax issue.

- It was my honor to be a member of the working group that attended several meetings in Austin to formulate and bring the New Subchapter J, Performance Review/Recognition Program rules to this board for posting. However, I was disappointed to see one rule that was presented for posting without the language as agreed upon at the working group's last meeting. Section 217.204(d) should be deleted and the language in 217.204(c)(2) amended. The Tax Assessor-Collector that has had a recognition status revoked due to accusation or other circumstances **and is exonerated** should not have to be re-elected to be eligible for reinstatement of their previously awarded recognition. They should be allowed to follow the same procedure as the Tax Assessor-Collector whose recognition was demoted to a lower level.
- Section 217, Subchapter H – Deputies. These changes give TxDMV authority to approve Full Service Deputy agreements between the Tax Assessor-Collector and the Full Service Deputy, and to terminate said agreements. As TxDMV has no personal liability, there should be no authority for TxDMV's approval or termination of Full Service Deputies. If TxDMV has knowledge of a "bad actor" full service deputy the rules should require TxDMV to immediately contact the Tax Assessor-Collector for resolution.
- Section 217.165 – Inspection Deputies. This new section should be deleted as redundant and unnecessary
- Section 217, Subchapter I – Fees. **There should be no reduction in the current fees received by counties for registration/registration renewal, whether performed through online, walk in, mail in or through County Tax Assessor-Collector Deputies. TxDMV should not build a self-funded state agency by reducing revenue at the county level.**
- All deputies should remit all funds collected, including any processing and handling fee, to the County Tax Assessor-Collector to account for all funds required to be collected from the customer.
- As per Section 520.005 of the Transportation Code, **TxDMV does not have statutory authority to relieve County Tax Assessor Collectors from any of the duties required to process registration renewal through the internet. Changes for Subsection 217.29 should be deleted.**

You may expect some form of comment from the Commissioners Court of Brazoria County, as these rules pose a serious threat to county revenues and county services provided to our citizens. These are my personal comments as the Tax Assessor-Collector of Brazoria County and the one person "personally liable" for the collection, documentation, and distribution of motor vehicle registration fees collected on behalf of the state of Texas through Brazoria County Tax Office.

It is my hope the relationship between TxDMV and County Tax Assessor-Collectors of our great State continue for many more years as we strive to work together for the good of all Texas citizens.

Sincerely,



Ro'Vin Garrett, PCC
Tax Assessor-Collector
Brazoria County, Texas

Linda G. Bridge, PCC

Bee County * Tax Assessor-Collector * Voter Registrar

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May 19, 2016

Texas Department of Motor Vehicles
David D Duncan, General Counsel
4000 Jackson Avenue
Austin, TX 78731

RE: Chapter 217
Section 217.40 – Even Trade
New Subchapter J – Performance Quality Recognition Program
Subchapter H – Deputies
Subchapter I - Fees

Chairwoman Ryan and Board Members,

Upon reviewing the rules for this section I feel that first and foremost I need to point out that the Department of Motor Vehicles and this board must be cognizant of the fact that under the Constitution of the State of Texas, the County Tax Assessor-Collector is **PERSONALLY** liable for every dollar that is required to flow through their office, whether those funds are collected directly by the Tax Assessor-Collector or their appointed deputy. That liability may only be released by a District Judge on an individual, case by case basis. The process of collection and remittance of motor vehicle and registration fees is an important part of the county tax office statutory function. All County Tax Assessor-Collectors take this responsibility and their constitutional liability very seriously. All changes in the way fees are collected and remitted outside of the purview of the Tax Assessor-Collector should be carefully reviewed to make sure they meet the constitutional responsibility of our office.

Below are my comments on the proposed rule changes.

- Chapter 217.40 - Even Trade

While it is important to uphold the integrity of all motor vehicle transactions, I believe the even trade process falls under the purview of the Texas Comptroller of Public Accounts Motor Vehicle Division as part sales tax guidelines and as such, their office should promulgate forms to address this issue. This rule seems to put an undue burden on both parties of the transaction to appear in the tax office. I feel that requiring a customer to provide a medical excuse for not being present would create a very contentious working environment for my staff and by requiring a medical excuse we may be violating the HIPPA laws. I believe a variation of the Gift Tax Affidavit would be would work in the same manner for even trades. It would require the signatures to be notarized, but

allow only one party to complete the transfer transaction. I would also like to point out that this rule does not comprehensively cover how the process would work for car dealers and what requirement they would have to meet for even trade transactions.

- Chapter 217 New Subchapter J - Performance Quality Recognition Program

After speaking to some of the Tax Assessor Collectors who participated on the Performance Review Work group to develop these rules, I believe the intent was to allow the application for reinstatement of revoked status should be the same as the application for reinstatement of demoted status. Section 217.204 (d) should be removed. This would allow the Tax Assessor-Collector to correct any deficiencies and be able to reapply or be reinstated in the next year available.

- Chapter 217 Subchapter H – Deputies

I disagree with Section J and J(11) of this subchapter. It requires full service deputies to enter into a three party agreement with the department and the county and that the agreement may contain additional terms and conditions specified by the county, and must be approved by the department. The Department of Motor Vehicle should not be party to an agreement that is made between the Tax Assessor-Collector and a full service deputy. That agreement has been entered into by the TAC and Commissioners Court and since the full service deputy is bonded to the TAC the department has no jurisdiction in this agreement. Respectively, the department should not have authority to terminate an agreement that has been entered into by the TAC and the full service deputy. If the department believes that a full service deputy's rights and privileges should be terminated then the department should submit their evidence to the TAC to review for a final determination on termination to be made by the TAC.

Section 217.165 should be removed from the rules as it fits under the Section 217.164. It is a redundant addition.

Section 217.168 (b) (2) addresses the compensation of the deputy dealer as an "add on" fee of \$15. Currently dealers retain \$5.00 for each registration issued. Tax office staff is still required to review all transaction before final submission, so our responsibility has not diminished. If an increase is to be given then allow the dealer to retain \$10 and then remit the remaining \$5.00 to the TAC. This would compensate the TAC for their continued service to reviewing and accepting title transactions.

Section 217.16 (c) should not allow a full service deputy, deputy dealer or limited dealer to retain any monies from the processing and handling fee. To allow for proper disbursement of the fees this section should delete section (a) completely from the rules and change the language in (B) and (2) to state that the full service deputy may charge a convenience fee of \$5.00 and that a limited service deputy may charge \$1.00 for processing and handling fee established by Section 217.183. Changes in this section would allow counties to continue to receive the current revenue levels through limited service deputy operations.

- Chapter 217 Subchapter I – Fees

The current proposed rules drastically reduces the amount of fees that tax offices currently receive for their part in processing and handling title and registration transactions and remove the internet renewal process by hiring a third party vendor to process internet renewal transactions. The County Tax Assessor-Collector became an agent for the Department for the purpose of registering motor vehicles in 1918 by Legislative action. I feel that the department does not have statutory authority to relieve the County Tax Assessor from that duty. Each year our offices are asked to implement new processes, new laws and take on ever increasing workloads in the motor vehicle department. With that said, there should be no reduction in the current fee we now receive for registration/registration renewal whether those actions are performed online, by mail or as an over the counter transaction.

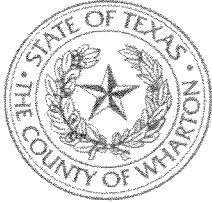
I have always taken pride in the fact that my staff and I strive to uphold and enforce the requirements of the Department of Motor Vehicles in every transaction we process. My staff reviews each and every title that is processed and makes sure all transactions are done in a timely manner. We are proud of our partnership with the Department of Motor Vehicles but feel we are deserving of the fees that we now receive for the services that we render.

Thank you for your time and your dedication to make this fair compensation and a stream lined process for all.

Sincerely,



Linda G. Bridge, PCC
Tax Assessor-Collector
Bee County, TX



WHARTON COUNTY TAX OFFICE

Patrick L. Kubala, PCC

P.O. Box 189, Wharton, TX 77488

(979)532-3312

May 20, 2016

Texas Department of Motor Vehicles
% David D. Duncan, General Counsel
4000 Jackson Avenue
Austin, TX 78731

RE: Proposed TAC, Chapter 217 New Subchapter J, Performance Quality Recognition Program

DMV Board Members:

I am submitting comments regarding the proposed rule changes within the Texas Department of Motor Vehicles. The DMV Board must consider, under the Constitution of the State of Texas, the County Tax Assessor-Collector is personally liable for every dollar this is required to flow through their office, whether those funds are collected directly by the Tax Assessor-Collector or their appointed deputy. That liability may only be released by a District judge on an individual, case by case basis. The process of collection and remittance of motor vehicle title and registration fees is an important part of the county tax office statutory function. County Tax Assessor-Collectors take this responsibility and their constitutional liability very seriously.

By controlling elected Tax Assessor-Collectors through these means, this is the same as being under TDLR; a state agency that we are no longer a part of. We are public servants, and I don't see the benefit of having a "recognition program." The majority of tax payers are dealing with us to handle personal business matters, and it does not serve them to know our county has a "gold star program." Each individual tax office should implement their own incentive programs to increase performance – not have another state regulated program.

Patrick L. Kubala



**IDA M TURNER, PCC
TAX ASSESSOR-COLLECTOR
808 COMMERCE RM 109
REFUGIO, TEXAS 78377**

361-526-2023

361-526-2279 (fax)

May 20, 2016

**Texas Dept. of Motor Vehicles
%David D. Duncan, General Counsel
4000 Jackson Avenue
Austin, Texas 78731**

RE: sec 217.40 New Section 6(e), sec 217.165 and sec 520.005

Dear Mr. Duncan and DMV board members:

- 1. Even trade of motor vehicle (sec 217.40 new section 6 (e))---please consider changing this to be like the motor vehicle gift affidavit. With HIPPA laws this day and age that is something we would need to be cautious with. Another way would be to have them do both titles right then and there at the same time instead of different times.**
- 2. Section 217.204 (d)--- If a Tax Assessor-Collector has been recognized is accused of something and they have been exculpated then they should get recognition back and not have to be re-elected. That means they have been cleared and should be reinstated.**
- 3. Section 217, Subchapter 1--- There should be no change in the fee amounts the county currently gets whether it's walk in, online or mail ins. DMV should not hire a third party to do these motor vehicle transactions. This is very poor customer service. Not to mention the money that each county would be losing over a 6 year period. We are agents of the state and we are responsible for the registration and licensing of motor vehicles owned by residents of the county. We are responsible for collecting all fees and disbursing properly.**

Please give this a lot of careful consideration and let us the tax collectors continue with business as usual and let us continue our duties and be public servants.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ida M. Turner", is written over a horizontal line.

Ida M. Turner, Refugio County Tax Assessor-Collector



THE TAX ASSESSOR-COLLECTORS ASSOCIATION OF TEXAS

An Association to secure the benefits of organized ideas and discussion of mutual problems
that will advance and maintain proper efficiency and dignity of the County Tax Office.

www.tacaofTexas.org

"REACHING OUT, TO RISE UP"

May 16, 2016

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Texas Department of Motor Vehicles
% David D. Duncan, General Counsel
4000 Jackson Avenue
Austin, Texas 78731

Re: Chapter 217 Proposed Rule Amendments & Additions

Chairwoman Ryan and DMV Board Members:

As president of the Tax Assessor-Collectors Association of Texas I wish to make formal comment on behalf of the Association (TACA) as regards to the proposed rule additions to Chapter 217 of the Texas Administrative Code, New Subchapter J, Performance Quality Recognition Program, SS217.201-217.207; Subchapter H, Deputies SS217.162-217.168; Chapter 217.40, New Section 6(e) relating to Even Trade & New Subchapter I, Fees.

The DMV Board must consider, under the Constitution of the State of Texas, the County Tax Assessor-Collector is personally liable for every dollar that is required to flow through their office, whether those funds are collected directly by the Tax Assessor-Collector or their appointed deputy. That liability may only be released by a District Judge on an individual case by case basis. The process of collection and remittance of motor vehicle title and registration fees is an important part of the county tax office statutory function. County Tax Assessor-Collectors take this responsibility and their constitutional liability very serious.

TACA is looking forward to working with the Department to finalize the Performance Quality Recognition Program for County Tax Offices in our great State of Texas. The rules laid out for the basis of this program are acceptable to our board, with one exception. Section 217.04(d) does raise some concern.

The rule as published is **NOT** in line with what was stated and agreed to at the Performance Review work group meeting held on March 4th, 2016 in Austin.

The Tax Assessor-Collector that had recognition revoked by the department due to accusation or other circumstances that may present themselves and is

exonerated should not have to be re-elected to be eligible to reinstate their previously awarded recognition. They should be able to follow the same procedure as the Tax Assessor-Collector whose recognition was demoted. Below is sample language to amend the published rules to reflect what was agreed to in committee:

1. 217.204(c)(2) Should read as follows: If the department revokes a county tax a assessor-collectors's recognition or demotes a level of recognition, the county tax assessor-collector is not eligible to apply for reinstatement of recognition or a higher level of recognition until after serving as the county tax assessor-collector during an entire state fiscal year subsequent to the state fiscal year during which the existing recognition was revoked or demoted.
2. Delete 217.204(b)

In regards to the proposed rule addition to Chapter 217 of the Texas Administrative Code, Subchapter H. SS217.162–217.168 related to full service deputies as defined in the amended rules, which requires approval by the department of any agreement a County Tax Assessor-Collector may execute with a full service deputy. Since there is no personal liability for the department in this relationship and since the relationship exist solely because the Tax Assessor-Collector wishes it to exist, we see no need for DMV to approve said agreement. The concerns regarding access to RTS may be addressed by the department with a separate agreement as it does currently for any entity with access to RTS. Also, in Section 217.163(11) it states the county or the department may terminate an agreement with a full service deputy but, since the department has no authority to approve such an agreement, the department should not be allowed to terminate one. The rule should be amended to state the County Tax Assessor-Collector may terminate an agreement, instead of the “county”. In addition, it should state in this rule if the department has evidence a full service deputy, in their opinion, should be terminated, the department shall contact the Tax Assessor-Collector with the department’s concerns, allowing the Tax Assessor-Collector to have information necessary to protect their liability and make an informed decision whether or not to terminate the full service deputy.

In Section 217.163(j)8 it requires a full service deputy to retain records for a period of four years. Full Service Deputies should be required to follow the retention schedules as directed by the Texas Library and State Archives Commission, since these are governmental records.

Section 217.165 is an addition of Inspection Deputies. This proposed section should be deleted as redundant and unnecessary. The County Tax Assessor-Collector can contract in the exact same manner with this type of business, should they choose, under the same rule as stated for Limited Service Deputies.

Deputy Fee Amounts, Section 217.168(b)(2) addresses compensation of the

deputy dealer in the form of a customer “add on” fee of \$15 for each title transaction. Those same dealers currently retain \$5 for each registration issued. Even with webDealer in place for these deputies, County Tax Assessor-Collectors are required to review all paperwork as to its correctness prior to authorizing its inclusion in RTS. Rather than tripling the fee for dealer compensation only, it is suggested in the following re-wording of this section that part of the “add on” fee be remitted to the County Tax Assessor-Collector:

Section 217.168(b)(2) A dealer deputy may charge the customer a fee of up to \$15, as determined by the dealer deputy and approved by the County Tax Assessor-Collector. The dealer deputy retains \$10 of the fee charged to the customer with the remaining \$5 remitted by the dealer to the County Tax Assessor-Collector. This section does not preclude a dealer deputy from charging a documentary fee authorized by the Finance Code Section 348.006.

Registration and Renewals, Section 217.168(c) addresses what portion of the processing and handling fee or “add on” fee each type of deputy will be paid. As TACA believes there should be no reduction in the fees paid to the County Tax Assessor-Collector, a limited service deputy should continue the practice of a \$1 add on fee at point of sale. Suggested language is:

Section 217.168(c) A limited service deputy may charge the customer an additional convenience fee of \$1 at point of sale.

New Section 217.40(6)(e) relating to Even Trade of a Motor Vehicle creates an imposing burden for the public, offers no guidance for motor vehicle dealers, and a document attesting a medical condition could be in violation of Federal HIPPA laws. DMV has no authority to pry into the personal medical issues of Texas citizens in order to transfer a title. This is a sales tax issue and the State Comptroller of Public Accounts should be consulted.

New Subchapter I, Fees, Ch. 217.29 Refers to Vehicle Registration Renewal via Internet. Section (f) has been added to the current rule relieving County Tax Assessor-Collectors from the duty of actually processing internet registration renewals and transferring that responsibility to the department. **County Tax Assessor-Collectors firmly believe the department does not have statutory authority to remove any part of that process from the office of the County Tax Assessor-Collector.** A copy of a legal opinion by David Brooks is attached clearly stating the changes to this section are in violation of statute. In addition, as stated earlier in these comments, County Tax Assessor-Collectors recognize, regardless of who would perform a function of the tax office the County Tax Assessor-Collectors are statutorily charged with performing, County Tax Assessor-Collectors would still be personally liable for the funds associated with the transaction.

Allocation of Processing and Handling Fee, Section 217.185 – As the County Tax Assessor-Collector will continue to perform the statutory functions of motor vehicle registration/registration renewal, County Tax Assessor-Collectors are of the opinion there should be NO reduction in the current fees now received for registration/registration renewal whether performed through on line, walk in, mail in or through their appointed deputies.

The following is suggested language for amendment to Section 217.185(4):

Section 217.185(4) If the registration transaction was processed by a deputy appointed by the County Tax Assessor-Collector in accordance with Subchapter H of this chapter (relating to deputies):


- A. The deputy may be paid:
 - (I) As specified in 217.168 of this title (relating to Deputy Fee Amounts). The deputy must remit the full processing and handling fee to the County Tax Assessor-Collector;

It is my desire and hope as President of the Tax Assessor Collectors Association that our working relationship with TxDMV will continue to grow stronger in the years to come, so that we can strive together to truly meet the needs of the citizens of our great State of Texas.

Sincerely,

A handwritten signature in cursive script that reads "Thelma Sherman".

Thelma "Midget" Sherman, President
Tax Assessor-Collectors Association of Texas



Aransas County

JERI COX, TAX ASSESSOR-COLLECTOR
319 N. CHURCH ST. ROCKPORT, TX 78382
361/790-0160 e-mail: jcox@aransascounty.org

May 23, 2016

Texas Department of Motor Vehicles
c/o David D. Duncan, General Counsel
4000 Jackson Avenue
Austin, TX 78731

RE: Comments to Proposed Amendments Published in the Texas Register, April 22, 2016

Proposed TAC, Chapter 217

“The purpose of these proposed rules is to support the department's mission to serve, protect, and advance the citizens and industries in this state with quality motor vehicle related services. To accomplish this mission, in this and related packages, the department proposes rules that will ensure accountability and transparency in the provision of services, combat fraud, streamline and standardize processes across the state, set service standards to enhance consumer confidence, allow for more funding to go toward transportation, establish structures that allow for cost-savings in the future, and modernize services to bring them in line with the needs of today's and tomorrow's consumers.”

1. After reading all of the proposed Chapter 217 amendments and **the purpose of these proposed rules** and reflecting on the inconsistency of the proposed fee structures that vary according to the registration renewal method (on-line, walk-in, mail-in, full or limited service deputies, etc.), I have to ask: How does charging a customer more to enter my office to renew their registration result in “a streamline and standardize process across the state”? With a “low fee incentive” to renew on-line, you are encouraging citizens to pay less to their County coffers, there-by increasing funds for State coffers, with the result of an un-funded mandate handed down by state government to the local government level.
2. In the State’s promotion of on-line registration renewal and changing the rules regarding mandatory plate replacement at seven years of age with a result of additional cost-savings for both the State and Counties, these rules are disregarding the safety needs of Texas law enforcement for license plates to have high reflectivity on our Texas highways.

Proposed TAC, Chapter 217, Subchapter H, Deputies:

Section 217.165 – Inspection Deputies: State law recently removed the issuance of safety inspection stickers (and the State’s portion of inspection fees) by the Department of Public Safety and TX DMV created the program “Two Steps – One Sticker” moving the collection of the state’s portion of inspection fees to the offices of the 254 County Tax Assessor-Collectors.

1. We have accepted this additional responsibility, and therefore, the increased personal liability amounts, along with increased customer contact explaining the new process to our constituents, and yet we have not received any additional

funding from the State of Texas.

2. Now TX DMV is proposing a creation of an Inspection Deputy that would result in the Department of Public Safety again collecting State funds in addition to County registration funds.
3. I oppose the creation of Inspection Deputies as I do not believe it would better serve the Public. It would create confusion to our customers if some inspection stations become inspection deputies and others do not. As a small county with no service deputies, limited or full, I would not want to accept the liability of their collections.

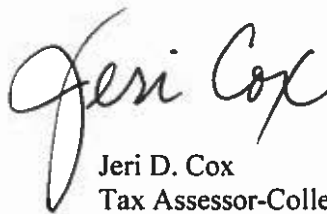
Proposed TAC, Chapter 217, Subchapter J, Performance Quality Recognition Program:

Section 217.205 The department may revoke a recognition level or demote a recognition level if the department discovers information which shows the applicant no longer complies with the criteria for the recognition level.

1. It is my opinion the proposed rule is not specific enough regarding what the "discovered information" difference would be that could either result as a "revoke" or "demote".

It is my personal belief that the majority of these proposed amendments, especially the different fee structure for different types of transactions and centralized on-line renewal process through a third-party vendor, is not in the best interest of the citizens of Aransas County.

Sincerely,

A handwritten signature in black ink that reads "Jeri Cox". The signature is fluid and cursive, with the first letters of "Jeri" and "Cox" being capitalized and prominent.

Jeri D. Cox
Tax Assessor-Collector
Aransas County

jdc

Linda Cummings

Tax Assessor-Collector
Hansford County
PO Box 367
Spearman, Tx 79081- 0367

May 18, 2016

David D Duncan, General Counsel
Texas Department of Motor Vehicles
4000 Jackson Avenue, Building 1
Austin, Tx 78731

Chairwoman Ryan and DMV Board Members,

Thank you for the opportunity to address a few of the proposed changes. I am against these proposed changes. I am from a small rural county and these proposed changes will affect us greatly.

TxDMV talks to us constantly about customer service. The main job we have is to serve the public to the best of our ability. The public that we are serving have **elected** us to do so. They have put their trust in us. Tax Assessor-Collectors are constitutionally liable for this office. We are personally liable for every penny that goes through our offices, all transactions such as renewals, replacements and title changes, and the actions of our staff in the office and towards the public.

- TxDMV is proposing to remove the online renewals from each county office. We will be responsible for someone else's work that we did not choose to be responsible for. We will be responsible for the funds this company collects. I have not chosen to contract with this company. I have not chosen to be responsible for their work or actions. Why am I being asked to be responsible for them? Let me be responsible for **my** work and **my employees'** work and the funds **we** collect. Let **me** take care of **my** county residents **who have elected me to do so.**
- TxDMV is proposing additional fees for processing and handling. If the fees are going to be changed, they need to be consistent throughout the process. All renewals should have the same fees associated. There should not be lower fees for some renewals. The compensations should be consistent also. In these tough economic times, I think any additional fees will be difficult for the people and companies of Texas.
- Hansford County does not have an opinion about the deputies. We currently do not have any other deputies or companies that help the public with renewals and titles. It is only handled here in the county office.

- TxDMV is proposing a change for the Even Trade vehicles. This is a sales tax issue. This should be handled with the Comptroller of Public Accounts. I think there should be a form similar to the gift affidavit. Not all trades occur on a workday during business hours. They happen at night, on the weekends, and in different towns. If the people trading do not live in the same town, you are creating a hardship for them to transfer the title.
- TxDMV is proposing the creation of the Performance Quality Recognition Program. I think this would not be a bad program. It would enforce TxDMV's and our office policies and would help encourage each of us with our quality of service to the public and to TxDMV. However, I do have an objection to some of the requirements. One of the requirements is to pay timely. My office pays each week unless we are delayed because of the reporting system COGNOS and any IRP registrations. We either have to wait on the funds for the IRP or we have to wait on the report. Back before RTS, the report was done on Mondays. These were hand typed reports. Since RTS began in 1994-1995, the reports have been created for us through the system. The reports were shifted from Monday to Tuesday. There is no way we can pay the "Monday" report if we do not have it until Tuesday. Now that COGNOS has been created, we might not even get our reports on Tuesday. Almost every Tuesday morning there is an issue with COGNOS. So if we cannot get our reports from the COGNOS system, we cannot pay timely and we will not be in compliance of the program.

In summary, Hansford County and the residents of Hansford County will not benefit from these proposed changes. I again state that I am against these proposed changes. My office will no longer be able to serve all of Hansford County's residents, voters and taxpayers. I will be responsible for the work of a company that I had no choice in using or contract with. TxDMV is raising the fees for the residents who choose to come into our office for great one on one interaction instead of a computer. What happened to the customer service they want us to provide? A computer can't provide a smile, a handshake, or a solution to a problem. TxDMV is proposing a fee adjustment. Hansford County will lose revenue while our residents will be paying more. The proposal about even trades will create a hardship for the residents to transfer the title paperwork. Because of the COGNOS reporting system that TxDMV implemented, this office will never be in compliance with the Performance Quality Recognition Program.

I thank you for your time and consideration of my statements.

Sincerely,

Linda Cummings

400 MAIN ST., ANNEX
P.O. BOX 959
CANADIAN, TX 79014

HEMPHILL COUNTY
DEBRA L. FORD
TAX ASSESSOR - COLLECTOR

PHONE: 806-323-6661
FAX: 806-323-9745

May 18, 2016

David D Duncan, General Counsel
Texas Department of Motor Vehicles
4000 Jackson Avenue, Building 1
Austin, Texas 78731

Chairwoman Ryan and DMV Board Members,

Thank you for the opportunity to address a few of the proposed changes. I am against these proposed changes. I am from a small rural county and these proposed changes will affect us greatly.

TxDMV is proposing to remove the online renewals from each county office. This is something that would cause more headaches than we already have. We will be fielding all the phone calls for lost or incorrect renewals. We will be the front line for all the customers to call and get ask questions about things we had no control over. We would be responsible for someone else's job. My office would get all the blame for everything that goes wrong. Simply because we are right here and the easiest to reach. The 1-800 numbers have already proven that TxDMV cannot be reached in a timely manner on these 1-800 numbers.

TxDMV is proposing additional fees for processing and handling. If the fees are going to be changed they need to be consistent throughout the process. We should not be punishing our customers for wanting to do their business as a walk in to our office. We totally believe in customer service. Our compensations should be consistent as well. Additional fees should not be added at this time. People are out of jobs and don't need the extra burden.

Hemphill County does not have the outside deputies or companies doing renewals or titles, so we do not have an opinion on this proposal. All work is handled in our office.

400 MAIN ST., ANNEX
P.O. BOX 959
CANADIAN, TX 79014

HEMPHILL COUNTY
DEBRA L. FORD
TAX ASSESSOR - COLLECTOR

PHONE: 806-323-6661
FAX: 806-323-9745

TxDMV is proposing a change for the even trade vehicles. This is a sales tax issue. It should be handled by the Comptroller's Office. This would be a hardship for the customers. Not all deals are made in the same town or during regular working hours. With the proper form this can be handled like always. Each going to their own Tax Office to do the title work.

TxDMV is proposing the creation of the Performance Quality Recognition Program. I am not in favor of this program as it is just an additional form of spending money when we don't need to be spending. Causing more headaches than we have time for.

In Summary, Hemphill County and the residents of Hemphill County will not benefit from these proposed changes. They single out the elderly and others who do not want to do internet. They also don't need to be given the extra burden of raising the price. We are a county that prides ourselves in customer service. We actually like visiting with our customers. They would not like to have strangers handling their business. Computers have taken away the friendly smiles and visiting about family, handshakes and hugs. Hemphill County cannot afford to lose the revenue that is being proposed. We have already taken a beating on our Tax values over the next few years. I don't like the idea of having to be responsible for the work of outside vendors. And I don't like outside vendors taking our money. Seems to me this is just another excess spending area. The even trade proposal is not customer friendly. It would create a big hardship to try and get everyone in the same office at the same time. The Cognos reporting is not friendly for any of us. It still does not work properly. Therefore we would never be in Compliance with the Performance Quality Recognition Program. Our customers are the ones that show us how we are doing. They actually talk to us and then every 4 years they either vote for us or they don't. And all these proposed rule changes are not helping this fact at all. Our jobs depend on them. Even though these changes are not our fault. But we are the face that they relate these changes to. TxDMV does not have a face nor do they have an easy reach phone number. The Tax Offices of Texas ARE the front line. WE take all the heat.

Thank you for your time and consideration of my statements.

Sincerely,



Debra L Ford, PCC

Cc: King Ken, Kel Seliger

May 23, 2016



Texas Department of Motor Vehicles
David D. Duncan, General Counsel
4000 Jackson Avenue
Austin, TX 78731

Deborah M Hunt, C T A
Tax Assessor Collector

Re: Proposed Amendments to Chapter 217 of the Texas Transportation Code

Chairwoman Ryan and Board Members,

The following are areas of concern on the proposed rules:

Even Trade 217.40

The need to have both parties present in order to complete an even trade seems burdensome for our customers. This does not address scenarios that include out of state; out of county and dealers. Instead, a process that is similar to the gift affidavit that requires signatures from both parties would be preferred. While current even trade procedures may invite fraudulent transactions, this concern may be better addressed by the Comptroller's Office since it is a motor vehicle sales tax issue.

Deputies Subchapter H

It would be preferable to see a range of fees allowed for full service deputies instead of the proposed \$15. The fee should be a range that is reflective of the current market and agreed upon, contractually, by the full service deputy and the tax assessor/collector.

217.168(b) (2)

While this section is permissive, the proposed increase in fees to \$15, along with the other new fees proposed for registration, seem excessive for a dealer processing and handling fee.

Main Office and Mailing Address:

Annex Locations:

WILLIAMSON COUNTY

904 South Main Street
Georgetown, Texas 78626
Phone: (512) 943-1602
Fax: (512) 943-1618
www.williamson-county.org

1801 E. Old Settler's Blvd Ste 115
Round Rock, Texas 78664
Phone: (512) 8644

330 Discovery Blvd., Ste. #101
Cedar Park TX 78613
244-Phone: (512) 260-4290
Fax: (512) 260-4295

412 Vance St., Ste. #1
Taylor, Texas 76574
Phone: (512) 352-4140
Fax: (512) 352-4143

Fees Subchapter I

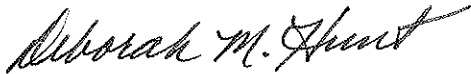
With the exception of mailing online renewals, the duties of the tax assessor/collector have not changed in the proposed rules. This gives the impression that our responsibilities and liability in the online approval process remain the same. Therefore, the \$.25 compensation does not appear adequate.

Recognition Program Subchapter J 217.203 (c)

Since this program was intended to build on each level of recognition, Subsection (c) should refer to the criteria listed in Subsection (b), "In addition to the recognition criteria listed in subsection (b) of this section, the department may include recognition criteria, such as the following but, not limited to, factors that indicate whether the office:".

In light of the mandate for TXDMV to be self-sustained through its fees, I am overall supportive of the proposed rules and changes to the fee structure. I am aware of the suggestions made by my colleagues and hope that their concerns as well as mine can be resolved to everyone's best interests. The TXDMV customers and ours are one in the same. In the end, we are committed to providing the best possible outcome for all the citizens of the State of Texas.

Respectfully,



Deborah M. Hunt, CTA, CTOP, PCC
Tax Assessor/Collector

WILLIAMSON COUNTY

Main Office and Mailing Address:

904 South Main Street
Georgetown, Texas 78626
Phone: (512) 943-1601
Fax: (512) 943-1618
www.williamson-county.org

Annex Locations:

211 Commerce Blvd., Ste. #101
Round Rock, Texas 78664
Phone: (512) 248-3278
Fax: (512) 248-3253

350 Discovery Blvd., Ste. #101
Cedar Park, Texas 78613
Phone: (512) 260-4290
Fax: (512) 260-4295

412 Vance St., Ste. #1
Taylor, Texas 76574
Phone: (512) 352-4140
Fax: (512) 352-4143



RONNIE KEISTER
LUBBOCK COUNTY TAX ASSESSOR
PO BOX 10536
LUBBOCK, TX 79408

916 MAIN ST SUITE 102
(806) 775.1344

May 16, 2016

Mr. David D. Duncan
General Counsel, TxDMV
4000 Jackson Ave., Bldg. 1
Austin, Tx 78731

Dear Mr. Duncan,

The following comments are made concerning the proposed DVM rule changes to Section 217, New Sub-chapter J – Performance:

This program must remain voluntary. The criteria as it is written requires the county to maintain excessive recordkeeping requirements. This will require a huge amount of man hours to track, document and maintain. The thought behind this process is for all county tax offices to be better trained and to be giving the same answers on a statewide basis. With this in mind it would seem only natural that this same criteria should be applied to DMV headquarters and regional service centers. At present county personnel cannot receive consistent answers from TxDMV personnel.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Ronnie Keister", is written over a horizontal line.

Ronnie Keister,
Lubbock County Tax Assessor-Collector



Tammy J. McRae

Tax Assessor-Collector
Montgomery County

May 19, 2016

Texas Department of Motor Vehicles
David D. Duncan, General Counsel
4000 Jackson Avenue
Austin, Texas 78731

RE: Chapter 217, Proposed Amendments, Repeal, and New Subchapter I relating to Fees

Chairwoman Ryan and DMV Board Members;

The purpose of this letter is to provide input regarding Proposed Rules in Chapter 217 proposed by the Texas Department of Motor Vehicles at the board meeting held on April 7, 2016.

Section 217.40, New Section 6(3): This amendment requires all parties involved with an Even Trade to be present at the time of the transaction. This rule should be addressed by the Texas State Comptroller as it pertains to sales tax. An alternative is to require the same procedure as a Gift Affidavit.

Section 217, Subchapter H- Deputies: This proposed change allows TxDMV authority to approve and terminate agreements between the Tax Assessor-Collector and the Full Service Deputy. TxDMV should be required to immediately notify the Tax Assessor-Collector for a resolution as the Tax Assessor-Collector has personal liability.

Section 217.165- Inspection Deputies: This proposed change isn't necessary and should be removed.

Section 217, Subchapter I- Fees: The purpose of this proposal is to encourage online registration, reduce the walk-in or mail-in service and to reduce the fees received by the counties for online registration renewal. Montgomery County is pro-active in their efforts to promote online registration however, 60% of our customers prefer to process in person. Furthermore, the counties should continue to receive the same fees that are currently received. There should not be a different fee structure for online registration renewals. The effect of this change would be detrimental to the counties. I also feel that our customers would suffer from centralized processing for online registration renewals. Dividing the duties between the Tax Assessor-Collector and a third-party vendor will confuse citizens and lead to additional work at the County level.

Section 217.204, Subchapter J- Performance Review/Recognition Program: I served as a member of the working group to develop this program. The committee and TxDMV agreed to all criteria however, the proposed rules did not reflect one item that was agreed upon. Section 217.204(d) should be deleted and

Section 217.201(c)(2) amended to read: The Tax Assessor-Collector that has had a recognition status revoked due to accusation or other circumstances and is exonerated should not have to be re-elected to be eligible for reinstatement of their previously awarded recognition. It should follow the same procedure as the demotion to a lower level.

We believe that the current proposed changes by TxDMV will negatively impact the citizens of Montgomery County. It is my desire to continue to work with TxDMV to provide motor vehicle services to our citizens in the most effective and efficient manner possible while recognizing the statutory authority constitutionally assigned to the local Tax Assessor-Collectors. I am committed to work with TxDMV and State Legislature to arrive at a solution that is in the best interest of counties, the State, and the citizens.

Sincerely,

Tammy McRae, PCC
Tax Assessor-Collector
Montgomery County



DALIA SANCHEZ, PCC

Tax Assessor/Collector

P. O. Box 280

Telephone 361/364-9373

Fax: 361/364-9473

Sinton, Texas

78387-0280

RECEIVED

MAY 23 2016

TXDMV

OFFICE OF GENERAL COUNSEL

May 19, 2016

Texas Department of Motor Vehicles
% David D. Duncan, General Counsel
4000 Jackson Avenue, Building One
Austin, Tx 78731

RE: Proposed DMV rule changes Section 217 - New Chapter J - Performance

Chairwoman Ryan and DMV Board Members:

Please consider that under the Constitution of the State of Texas, the County Tax Assessor-Collector is personally liable for every dollar that is required to flow through their office, whether those funds are collected directly by the Tax Assessor-Collector or their appointed deputy. That liability may only be released by a District Judge on an individual, case by case basis. The process of collection and remittance of motor vehicle title and registration fees is an important part of the county tax office statutory function. We, County Tax Assessor-Collectors take this responsibility and their constitutional liability very seriously.

A Tax Assessor-Collector who has had a recognition status revoked due to an accusation and found innocent should not have to be re-elected to be eligible for reinstatement of their previously awarded recognition. They should be able to follow the same procedure as the Tax Assessor-Collector whose recognition was demoted.

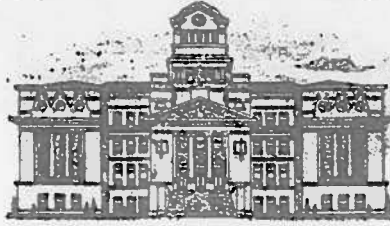
Thank you for your time and hope that we will continue working together for the benefit of all the citizens of this great State of Texas.

Sincerely,

Dalia Sanchez, PCC

Tax Assessor-Collector

NAVARRO COUNTY



GAIL SMITH, PCC
ASSESSOR AND COLLECTOR OF TAXES

PHONE (903) 654-3080
FAX (903) 875-3327

NAVARRO COUNTY TAX ASSESSOR AND COLLECTOR
P. O. BOX 1070
CORSICANA, TEXAS 75151-1070
E-mail: gsmith@navarrocounty.org

May 23, 2016

Texas Department of Motor Vehicles
%David D Duncan, General Counsel
4000 Jackson Avenue
Austin, Tx 78731

Opposition and comments to Proposed Amendments published in the Texas Register April 22, 2016
Volume 41 Number 17

RE: Proposed TAC, Chapter 217 Amendment to Subsection 217.2-217.5, 217.7, 217.26, 217.33, 217.40, 217.43, 217.45, 217.46, 217.54, 217.55, 217.88, and 217.123

Proposed TAC, Chapter 217, Subchapter H, Deputies, Sub Section 217.61, Amendment and new Subsection 217.162-217.168

Proposed TAC Ch 217, New Subchapter I, Fees, Subsection 217.181-217.185; Proposed TAC, Chapter 217, new Subchapter J, Performance Quality Recognition Program, Subsection 217.201,-217.207; Amendments to Subsection 217.23, 217.24, 217.29, 217.32, 217.52, 217.53, and 217.72; and Repeal of Subsection 217.31

Chairwoman Ryan and Board Members,

Please let me preface my remarks by asking the TxDMV Board to consider, under the Constitution of the State of Texas, the County Tax Assessor-Collector is personally liable for every dollar and cent that is required to flow through their office, whether those funds were collected directly or by their appointed deputy. That is a liability and a responsibility we County Tax Assessor-Collectors take very seriously.

→Section 217, Subchapter H – Deputies. The Tax Assessor-Collector is responsible for accounting for all fees and inventory. The TxDMV should not have any authority to approve or terminate these duties or collection of fees as the Tax Assessor-Collector is required by law to account for all these fees.

→Section 217.29. This speaks of removing the internet renewal process from the County Tax Office and gives that responsibility to TxDMV who plans to contract it out to a third party. See Transportation Code 520.005. There is no statutory authority to make said change. We, as the County Tax Assessor-Collectors will be left to deal on a daily basis with the citizen issues that arise such as replacement stickers not delivered by post office, those not renewed for various reasons, etc. while incurring the costs associated.

→Section 217, Subchapter I – Fees. There should be no reduction in the current fees received by counties for registration/registration renewal, whether performed through online, walk in, mail in or

through Deputies. TxDMV has recently put a big burden on individual County Tax Offices by stopping to provide our daily reports automatically to us. We now have to go through 2 systems and many steps just to get our reports to begin our day's balancing. The systems are not dependable and we have suffered much loss of time and efficiency and are not being compensated by the cost savings to TxDMV.

→Additionally, to summarize my opposition to the remaining proposals, I am opposed to the rule changes pertaining to Even Trade as it is a Comptroller issue. I refer you to the agreement made at the Performance Quality Recognition Program meetings in Austin just prior to publication of these rules. Proposed changes should follow the agreement made there.

I believe these proposals will put a big loss of income on the Counties who the citizens look to for these services. Do not lower the current revenue received by counties. Also, please do not intervene in the Tax Assessor-Collector performing the duties they are mandated to provide.

Sincerely,



Gail Smith, PCC

Navarro County Tax Assessor-Collector
601 N. 13th St.
Corsicana, Texas 75110

Ph 903 654 3080

Fax 903 8753327

gsmith@navarrocounty.org

COUNTY OF MOORE



NIKKI MCDONALD

Tax Assessor-Collector
Dumas, Texas

806/935-2175
500 S DUMAS AVE

P.O. Box 616
Dumas, TX 79029

May 20, 2016

Texas Department of Motor Vehicles
c/o David D Duncan, General Counsel
4000 Jackson Avenue
Austin TX 78731

Re: Texas Administrative Code Chapter 217, Proposed Amendments

Chairwoman Ryan and board Members:

The Moore County Tax Office/Motor Vehicle Department (Tax Office/MVD) has concerns with the proposed changes discussed at the April 7, 2016 Texas Department of Motor Vehicles (TXDMV) Board meeting. I respectfully request that the Board review the following items:

- Texas Administrative Code Chapter 217.40, pertaining to the Even Trade. The change would require a person to provide personal information to the Tax office/MVD that seems to be a violation of the HIPAA rules and regulations. The State Comptroller's Office would be the best agency to handle this procedure since it is a Motor Vehicle Sales Tax issue.
- Texas Administrative Code Chapter 217, Subchapter 1, regarding Fee Changes. Any potential reduction of fees to the county could be devastating for the Tax Office/MVD. Moore County is a small county that faces challenges to provide the best service to the citizens while staying within a tight budget. Any reduction in fees would result in the County having to take more tax dollars raised from property taxes to fund the Motor Vehicle Department. With values declining our citizens do not need to pay more for the same services they expect from the Tax Office/MVD.
- Transportation Code Section 520.0005. The Moore County Tax Office/MVD serves our citizens and opposes any registration by internet or other means that would exclude our local office. TXDMV does not have the statutory authority to relieve County Tax Assessor-Collectors from any of the duties required to process registration renewal through the internet. Changes for Subsection 217.29 should be deleted.
- Section 217.204(d) pertaining to the new Subchapter J, Performance Review. This paragraph should be deleted and the language in 217.204(c)(2) amended. The Tax Assessor-Collector that has a recognition status revoked due to an accusation or other circumstances and is exonerated should not have to be re-elected to be eligible for reinstatement of their previously awarded recognition. They should be allowed to follow the same procedure as the Tax Assessor-Collector whose recognition was demoted to a lower level.

I am concerned with any proposed changes, but the items listed are areas that alarm our small offices. In conclusion, I would like to assure the TXDMV and Board that this office is dedicated to providing the best service to all citizens. We have a history of outstanding service and we focus on building working relationships with other departments and agencies.

I am hearing from the taxpayers in Moore County it is time to slow down on the changes. Think about the changes that have been proposed, get taxpayer feedback as well as feedback from local elected officials and only make the changes that need to be made.

Sincerely,

A handwritten signature in cursive script that reads "Nikki McDonald". The signature is written in dark ink and is positioned above the typed name.

Nikki McDonald
Tax Assessor-Collector
Moore County, Texas

POST OFFICE BOX 712
MIDLAND, TEXAS 79702



432-688-4811
karen_hood@co.midland.tx.us

May 18, 2016

Texas Department of Motor Vehicles
David D. Duncan, General Counsel
4000 Jackson Avenue
Austin, TX 74731

RECEIVED

JUN 10 2016

**TxDMV
OFFICE OF GENERAL COUNSEL**

**SUBJECT: CHAPTER 217, PROPOSED AMENDMENTS, REPEAL,
AND NEW SUBCHAPTER I RELATING TO FEES**

Chairwoman Ryan and DMV Board Members:

As an elected official in the great state of Texas, I take my responsibilities to the citizens concerning my duties pertaining to the constitution very seriously. Under the constitution of the State of Texas, the County Tax Assessor-Collector is personally liable for every dollar (I say penny!) that is required to flow through their office, whether those funds are collected directly by the Tax Assessor-Collector or their appointed deputy. That liability may only be released by a District Judge on an individual, case by case basis. The process of collection and remittance of motor vehicle title and registration fees is an important part of the county tax office statutory function.

The proposal by TxDMV includes a restructuring fee schedule in an assumed effort to drive motor vehicle transactions to increase the numbers in online processing. The inequitable schedule of fees based on how customers deliver their motor vehicle transactions with the County, will increase the total fee burden. The majority of our services are performed as walk-ins to our office and as such, would be sharing in this burden by increases to their fees as well. This is another burden to the Tax Office, having to explain a complicated fee structure, not initiated by us, and why we are having to charge them more. Not only is this a burden of time but a burden of taking on the onslaught of negative public opinion and the unwarranted bad reflection upon our offices. We are elected officials and we try our best to service our customers in a way that reflects outstanding services that are meeting their needs.

The proposed fee will also obviously reduce revenue to our counties and increase the revenue for TxDMV. Reducing funds from the counties, who depend on the fees that we are currently allowed to collect, while performing services on behalf of the TxDMV, does not appear to be a

viable option. We take on many unmandated services, which are increasing time and time again, and increasingly placing financial burden on counties, with no revenue to offset it.

Concerns arise, as well, concerning the centralization of online fulfillment of vehicle registrations through a vendor of the State. Section 520.005 of the Transportation Code states, *"Each county tax assessor-collector shall process a registration renewal through an online system designated by the department"*. **The current proposal is not in line with current law.** Dividing duties between county tax assessors and a state vendor will again lead to additional explanation of Tax Office services and taking away from the customer service that we are persistently working to improve.

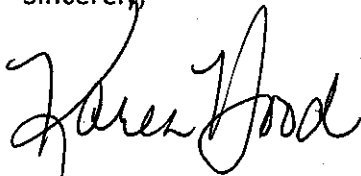
Section 217.40 appears to be a sales tax issue and needs to be addressed by the Comptroller of Public Accounts.

217.204(d) – the tax assessor collector should **NOT** have to be re-elected to be eligible for reinstatement of their previously awarded recognition if they have been fully exonerated.

You will find attached a RESOLUTION OPPOSING RULES PROPOSED BY THE TEXAS DEPARTMENT OF MOTOR VEHICLES THAT DECREASE COUNTY REVENUES, INCREASE COUNTY COSTS, AND REDUCE LOCAL CONTROL signed and dated by the Commissioner's Court of Midland County.

We encourage you to find a solution that is in the best interest of counties, the State, and most importantly, our county citizens we serve.

Sincerely,

A handwritten signature in black ink, appearing to read "Karen Hood", written in a cursive style.

Karen Hood
Tax Assessor-Collector
Midland County

Attachment