

Chapter 61. School Districts

Subchapter KK. Commissioner's Rules on County Boards of Education

§61.1301. Delinquent Taxes of County Boards of Education.

Upon collection of delinquent taxes levied by or on behalf of an abolished county board of education, the county in which the abolished county board of education operated must apply the delinquent taxes to the bonds levied by or on behalf of the abolished county board of education.

Statutory Authority: The provisions of this §61.1301 issued under Senate Bill (SB) 1566 and SB 2065, 85th Texas Legislature, Regular Session, 2017.

Source: The provisions of this §61.1301 adopted to be effective March 7, 2018, 43 TexReg 1266.