



LUANA HOWELL
TAX ASSESSOR-COLLECTOR
215 N Titus
Gilmer, TX 75644
903-843-3085 phone 903-843-3083 fax

February 27, 2026

Commissioner's Court
Upshur County, TX

Dear Court:

Please accept for recording transcripts for CE hours for Luana Howell, TAC, 20 hours required annually...Johnny Villanueva, Chief Deputy TAC, and Heather Whittington, Deputy TAC/Bookkeeper, 10 hours required annually for each.

Respectfully,

Luana Howell
Luana Howell, TAC



TAX ASSESSOR-COLLECTOR CONTINUING EDUCATION TRANSCRIPT

Reporting Period: 1/1/2025 - 12/31/2025

Hon. Luana Howell
Tax Assessor-Collector
Upshur County
215 N Titus St
Gilmer, TX 75644-1924

ID: 240885
Phone: (903) 843-3085
Fax: (903) 843-3083
Enrolled Date: 01/01/2017

Date	Description	Earned Hours
01/01/2025	Excess hours carried from 2024	10.00
03/24/2025	TSAA Conference	9.75
04/23/2025	Longview Region Meeting	3.00
07/08/2025	Truth in Taxation	4.00
08/13/2025	State Laws & Rules Update - 89th Legislative Session	2.00
Total Hours for Year:		28.75

You have met your education requirements for the period 01/01/2025 - 12/31/2025.

You may carry forward to the next reporting period 8.75 hours.

Texas Property Tax Code § 6.231

(a) A county assessor-collector must successfully complete 20 hours of continuing education before each anniversary of the date on which the county assessor-collector takes office. The continuing education must include at least 10 hours of instruction on laws relating to the assessment and collection of property taxes for a county assessor-collector who assesses or collects property taxes.

(d) A county assessor-collector shall file annually a continuing education certificate of completion with the commissioners' court of the county in which the county assessor-collector holds office.

Print Date: 02/20/2026

For questions regarding CE hours, please contact the TACA Education Director at education@tacaofexas.org.



**Tax Assessor-Collector Association
Professional County Collector
Maintenance Transcript
Reporting Period: 1/1/2025 - 12/31/2025**

Ms. Heather Whittington
Deputy Tax Assessor-Collector
Upshur County
215 N Titus St
Gilmer, TX 75644-1924

ID: 244697
Phone: (903) 843-3083
Fax: (903) 843-3083
Enrolled Date: 01/01/2017

In order to retain this designation, the TACA Active member must earn 10 Continuing Education Hours annually. A maximum of 5 hours may be carried forward if you earn more than the required 10.

Date	Description	Earned Hours
01/01/2025	Excess hours carried from 2024	4.00
04/21/2025	Ethics for County Tax Assessor-Collector	1.00
04/23/2025	Longview Region Meeting	3.00
07/08/2025	Truth in Taxation	4.00
07/17/2025	TNT for ISDs and Other than ISDs	4.00
08/13/2025	State Laws & Rules Update - 89th Legislative Session	2.00
Total Hours for Year:		18.00

You have met your education requirements for the period 01/01/2025 - 12/31/2025.

You may carry forward to the next reporting period 5.00 hours.



Tax Assessor-Collector Association County Tax Office Professional Initial Transcript

Mr. Juan Villanueva, Jr.
Chief Deputy
Upshur County
215 N Titus St
Gilmer, TX 75644-1924

ID: 270314
Phone: (903) 680-8307
Fax: (903) 843-3083
Enrolled Date: 01/01/2025

Basic Education: 2 Required

Completed to Date: 2 Remaining Courses Needed: 0

Course Title

Date Completed

DMV Online Courses

11/02/2023

Ethics for County Tax Assessor-Collectors

06/03/2025

**Mandatory, Constitutional/Statutory Duty
Courses: 5 Required**

Completed to Date: 5 Remaining Courses Needed: 0

Budget Planning

06/25/2025

Public Records: Release, Management & Retention

06/24/2025

Title Fraud Training

11/19/2024

Motor Vehicle Sales Tax & Fee Collection

06/25/2025

Voter Registration & Chapter 19 Funds

06/23/2025

Elective Courses: 4 Required

Completed to Date: 4 Remaining Courses Needed: 0

Fundamentals of the Americans with Disabilities Act

Used Towards PCC

Manufactured Housing & Boat and Motor Titling &
Registration

Used Towards PCC

Customer Service to Build the Public Trust

Used Towards PCC

FLSA, USERRA, & Sexual Harassment

06/18/2025

FMLA: What Every Employer Needs to Know

06/18/2025

Accounting in a County Tax Office

Used Towards PCC

Personnel Management in the Public Sector

06/18/2025

Special Inventory Taxation

06/18/2025



Tax Assessor-Collector Association Professional County Collector Initial Transcript

Mr. Juan Villanueva, Jr.
Chief Deputy
Upshur County
215 N Titus St
Gilmer, TX 75644-1924

ID: 270314
Phone: (903) 680-8307
Fax: (903) 843-3083
Enrolled Date: 01/01/2025

Basic Education: 7 Required

Completed to Date: 6 Remaining Courses Needed: 1

<u>Course Title</u>	<u>Date Completed</u>
Ethics for County Tax Assessor-Collectors	06/03/2025
Intro To Property Tax Administration (PTEC.101)	09/24/2025
Intro To Property Tax Appraisal (PTEC.102)	09/26/2025
Truth in Taxation (PTEC.28)	05/21/2025
Property Tax Law (PTEC.7)	07/02/2025
Property Tax Assessments and Collections (PTEC.8)	10/31/2025
Advanced Assessments and Collections (PTEC.9)	

**Mandatory, Constitutional/Statutory Duty
Courses: 5 Required**

Completed to Date: 5 Remaining Courses Needed: 0

Budget Planning	06/25/2025
Public Records: Release, Management & Retention	06/24/2025
Title Fraud Training	11/19/2024
Motor Vehicle Sales Tax & Fee Collection	06/25/2025
Voter Registration & Chapter 19 Funds	06/23/2025

Elective Courses: 4 Required

Completed to Date: 4 Remaining Courses Needed: 0

Fundamentals of the Americans with Disabilities Act	06/02/2025
Manufactured Housing & Boat and Motor Titling & Registration	06/04/2025
Customer Service to Build the Public Trust	06/18/2025
FLSA, USERRA, & Sexual Harassment	Used Towards CTOP
FMLA: What Every Employer Needs to Know	Used Towards CTOP
Accounting in a County Tax Office	06/18/2025
Personnel Management in the Public Sector	Used Towards CTOP
Special Inventory Taxation	Used Towards CTOP