

# REGISTRATION OF PROPERTY TAX CONSULTANTS

Administrative Rules of the Texas Department of Licensing and Regulation  
16 Texas Administrative Code, Chapter 66

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## 66.1. Authority.

These rules are promulgated under the authority of the Registration of Property Tax Consultants Act, Texas Civil Statutes, Article 8886, and Texas Civil Statutes, Article 9100.

**66.10. Definitions.** *(Amended effective November 11, 1992, 17 TexReg 7661; amended effective February 21, 1995, 20 TexReg 890; amended effective October 1, 1995, 20 TexReg 7279)*

The following words and terms, when used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise.

**Act** - Texas Revised Civil Statutes, Article 8886, Registration of Property Tax Consultants.

**Cheating** - Attempting to obtain, obtaining, providing, or using answers to examination questions by deceit, fraud, dishonesty, or deception while taking a qualification examination.

**Real estate property tax consultant** - An individual who performs property tax consulting services in connection with property that is real property only and who has registered under Texas Revised Civil Statutes, Article 8886, Section 2(f).

**Private Provider** - An educational institution that is established, conducted, and primarily supported by a nongovernmental person, as defined by Texas Civil Statutes, Article 8886, which meets program and accreditation standards comparable to public institutions of higher education as determined by the Texas Higher Education Coordinating Board.

**Senior property tax consultant** - A registered property tax consultant who has met the additional requirements of Texas Revised Civil Statutes, Article 8886 and these rules.

**66.20. Registration Requirements - General.** *(Amended effective February 21, 1995, 20 TexReg 890)*

- (a) Any person who performs property tax consulting services as defined in Texas Civil Statutes, Article 8886 after September 1, 1992 must first become registered with the Texas Department of Licensing and Regulation.
- (b) All applicants and registrants shall obtain all necessary forms from the Texas Department of Licensing and Regulation.

- (c) An individual whose registration has expired may renew the registration up to one year from the expiration date by paying the unpaid renewal fees plus a late registration renewal fee without having to meet the original application requirements.
- (d) All registrants shall promptly report any change of address to the Texas Department of Licensing and Regulation, Licensing and Certification Division, Austin, Texas.
- (e) It has been determined that the professional designation requirements of Texas Civil Statutes, Article 8886, Section (c)(3) can be met by the designation of Certified Member of the Institute (CMI) conferred by the Institute of Property Taxation.
- (f) Individuals who are registered under Texas Revised Civil Statutes, Article 8886 (the Act) shall certify that the registrant has read and submits to the code of ethics as follows:
  - (1) shall not participate, whether individually, or in concert with others, in any plan, scheme, or arrangement attempting or having as its purpose the evasion of any provision of the Act or commissioner rule;
  - (2) shall not directly or indirectly or in any manner whatsoever lend his/her registration or identification to any person, firm or corporation for the purpose of evading any provision of the Act or commissioner rule;
  - (3) shall exercise reasonable care and diligence to prevent persons under his/her supervision from engaging in conduct which would violate any provision of the Act or commissioner rule;
  - (4) shall not engage in any activity that constitutes dishonesty, fraud, or gross incompetency while performing property tax consulting services;
  - (5) shall promptly report to the commissioner any known violation of the Act or commissioner rule;
  - (6) shall cooperate fully with the commissioner or staff in the investigation of an alleged violation of the Act or commissioner rule;
  - (7) shall not offer or promise anything of value with the intent of inducing a person who is performing a public duty to perform or fail to perform any act related to such public duty;

- (8) shall not contract for or accept compensation or anything of value for services not performed;
  - (9) shall not knowingly or intentionally engage in any false or misleading conduct or advertising with respect to client solicitation;
  - (10) shall not knowingly furnish inaccurate, deceitful, or misleading information to a client or employer, prospective client or employer or to a public agency or representative of a public agency;
  - (11) shall not reveal information known to be confidential unless the release of such information is authorized by the source or required by law;
  - (12) shall not state or imply that the registrant represents a person or firm that the registrant does not in fact represent;
  - (13) shall not solicit or advertise property tax consulting services by claiming a specific result or stating a conclusion regarding such services without prior analysis of the facts and circumstances pertaining thereto.
- (g) Individuals who are registered under Texas Civil Statutes, Article 8886, Section 2(f) may not perform property tax consulting services for compensation in connection with a property that is not real property.

**66.21. Registration Requirements.** *(Amended effective December 22, 1992, 17 TexReg 8521; amended effective February 21, 1995, 20 TexReg 890)*

- (a) It is expressly understood that any falsification is cause for denial and/or revocation of registration.
- (b) The registration application must:
  - (1) state the name, physical address and telephone number of the place of business and the residence of the person or individual making application. If the applicant has not established a place of business in this state, additionally state the name, physical address and telephone number of the agent for service of legal process, who is a resident of this state;
  - (2) have attached proof of education and work requirements, if applicable;
  - (3) contain a signed Code of Ethics, Standards of Professional Conduct;
  - (4) certify that the applicant is 18 years of age or older;

- (5) certify that the applicant holds a high school diploma or equivalent;
  - (6) include proof of classroom hours as required by Texas Revised Civil Statutes, Article 8886, Section 3(b), if initial application on or after February 1, 1993;
  - (7) Also include, if initial application for senior property tax consultant:
    - (A) certification of acquisition of 25 credits as provided by Texas Revised Civil Statutes, Article 8886, Section 3 (d)(e)(f)(g) and (h);
    - (B) verifiable resume indicating the applicant has performed or supervised other persons in the performance of property tax consulting services as the applicant's primary occupation for at least four of the seven years preceding the date of application;
    - (C) the requirements of Texas Revised Civil Statutes, Article 8886, Section 3(c)(3); if requesting waiver of the examination, a copy of the applicant's CMI designation certificate from the Institute of Property Taxation;
  - (8) include proof of continuing education credit hour requirements on a form obtained from the department if renewal of registration; additionally, if a registered property tax consultant, proof of employment by or business association with a Senior Property Tax Consultant;
  - (9) include an appropriate non-refundable application fee and refundable registration fee.
- (c) On and after February 1, 1995, a property tax consultant must be employed by or have an association with a registered senior property tax consultant and be under the direct supervision of the senior property tax consultant. A registered property tax consultant may only offer services to senior property tax consultants. There must be a legitimate employee/employer relationship or business association established. This requirement does not apply to a real estate property tax consultant.
- (d) Any change of employment by a registered property tax consultant must be submitted to the Department's Austin office, by the registrant, within 30 days of beginning employment.

**66.22. Continuing Education.** *(Amended effective October 1, 1995, 20 TexReg 7279)*

- (a) Registrants must complete 20 hours of recognized continuing education as a prerequisite for renewal. At least six hours of the instruction shall cover laws and legal issues as related to Property Tax Consulting in Texas.
- (b) Seminars or courses relating to property tax consulting conducted by a nonprofit, voluntary trade association that has a membership primarily composed of individuals who perform property tax consulting services may be approved for continuing education.
- (c) Seminars or courses conducted by a public institution of higher education (as determined by the Texas Higher Education Coordinating Board) and that relate directly to property taxes may be approved for continuing education.
- (d) Courses approved under Texas Civil Statutes, Article 8886, Section 5(h) will be accepted.

**66.23. Registration - Waiver of Requirements.**

- (a) Competency standards of another state must be substantially equal to those of Texas. It is the responsibility of the applicant to furnish evidence substantiating the applicant's qualifications.
- (b) The Department will determine on the basis of the requirements for registration in another state whether the applicant qualifies for a property tax consultant registration or a senior property tax consultant registration.
- (c) It is the applicant's responsibility to obtain certification of the registration issued by another state.
- (d) If not a resident of this state, the applicant must establish an agent for service of legal process with a resident of this state.

**66.24. License Requirements - Examinations.** *(Effective December 22, 1992, 17 TexReg 8521)*

- (a) An applicant who wishes to reschedule his examination for a later date must notify the department in writing, postmarked no later than five working days before the exam date. Two free reschedules are allowed.
- (b) An applicant who does not take an examination for which he was scheduled, and does not notify the department that he will not take the exam, must pay another exam fee.

**66.60. Responsibilities of Department - Investigations.**

- (a) All complaints concerning registrants will be investigated.

- (b) The Department will conduct other investigations as it deems necessary for the effective enforcement of the Act.

**66.61. Responsibilities of Department - Examinations.** *(Amended effective February 21, 1995, 20 TexReg 890)*

- (a) The standard for passing the senior property tax consultant examination shall be a score of at least 70%.
- (b) The examinations shall be given twice a year but may be given at other times at the discretion of the commissioner.
- (c) Examination fees will be refunded only if the applicant has given proper notice that the examination will not be taken. Written notice must be received in the Austin office a minimum of five days prior to the scheduled examination.
- (d) Cheating on an examination is grounds for denial of a license.

**66.62. Responsibilities of the Department - Recognizing Private Providers.** *(Amended effective January 7, 1994, 18 TexReg 9928; amended effective February 21, 1995, 20 TexReg 890)*

- (a) The commissioner may recognize property tax consultant continuing education providers who apply on a form provided by the commissioner. To be approved as a recognized private provider a person must satisfy the commissioner as to the person's ability to administer, with honesty, trustworthiness, and integrity, continuing education courses approved by the commissioner. The commissioner may recognize property tax consulting education providers which are registered with or exempted by the Texas Education Agency under Title 19, Texas Administrative Code, Chapter 175 Texas Proprietary Schools.
- (b) Each educational program, course offering, or seminar shall be reviewed bi-annually.

**66.63 Responsibilities of the Department - Recognizing Courses and Programs.** *(Effective February 21, 1995, 20 TexReg 890)*

- (a) The commissioner may approve courses and seminars, for upgrade credit and initial continuing education classroom hours, after the provider satisfies the department that the course subject matter is appropriate for the continuing education for property tax consultant registrants and that the information provided in the course will be current and accurate.
  - (1) The provider must submit for evaluation an instructor's manual for each proposed course, proposed course change, or seminar change. Each manual must contain the following:
    - (A) course description;
    - (B) learning objectives;
    - (C) evaluating techniques;

- (D) outline of the subject matter;
  - (E) instructional strategies;
  - (F) course participant handouts;
  - (G) bibliography or source of update subject matter;
- (b) Multiple recognized provider's educational programs, course offerings or seminars may be submitted under a single recognized private provider application.
  - (c) Each educational program, course offering or seminar shall be considered individually.
  - (d) The commissioner may recognize any appropriate course or program that is currently recognized by a department or agency of the State of Texas.

**66.64 Responsibilities of Department - Enforcement.** *(Effective February 21, 1995, 20 TexReg 890)*

- (a) The department shall investigate complaints which allege acts constituting violations of these sections.
- (b) The department may conduct on-site audits of any course offered by a recognized private provider. An audit report indicating noncompliance with these sections shall be appropriately referred for enforcement.

**66.65. Advisory Council.** *(Effective January 7, 1994, 18 TexReg 9928; amended effective February 21, 1995, 20 TexReg 890; amended effective October 1, 1995, 20 TexReg 20 7279)*

- (a) The purpose of the Property Tax Consultants Advisory Council is to advise the commissioner on standards of practice, conduct, and ethics for registrants, fees, examination contents and standards of performance for senior property tax consultant examinations, recognition of continuing educational programs and courses, and establishing educational requirements for initial applicants.
- (b) Recommendations of the Council will be transmitted to the commissioner through the director of policies and standards.
- (c) Council meetings are called by the chair or at the call of a majority of its members. Meetings in excess of two per year shall be authorized by the commissioner or the commissioner's designee.
- (d) Expenses reimbursed to council members shall be limited to authorized expenses incurred while on council business and travelling to and from council meetings. The least expensive method of travel should be used. Expenses can be reimbursed to board members only when the legislature has specifically appropriated money for that purpose.

- (e) Expenses related to subcommittee meetings will be reimbursed only if authorized by the commissioner or the commissioner's designee. These expenses will be reimbursed only to the council members appointed to the subcommittee or requested by the chair to assist or appear before the subcommittee.
- (f) Expenses paid to council members shall be limited to those allowed by the State of Texas Travel Allowance Guide and Texas Department of Licensing and Regulation policies governing travel allowances for employees.
- (g) The council shall consist of three property tax consultant members as specified in the Act and three consumers of services of property tax consultants. The commission may appoint not more than one member who is qualified for exemption under Section 2(d)(3) of the Act.
- (h) Members of the council serve for staggered three-year terms with the terms of a property tax consultant member and a consumer member expiring February 1 of each year. Initial terms under this rule will be established so that one property tax consultant position and one consumer position will expire on February 1 of the years 1996, 1997, and 1998.

**66.70. Responsibilities of Registrant - General.**

- (a) A registrant may not allow an employee or associate to perform property tax consulting services without first obtaining registration.
- (b) All registrants shall notify service recipients of the name, mailing address, and telephone number of the department. The registrant may use a sticker or rubber stamp to convey the required information. The notification shall be included on any contract or on a sign prominently displayed at each place of business.
- (c) Misleading and untruthful advertising by a registrant is prohibited.

**66.71. Responsibilities of Registrant - Records.** *(Amended effective October 1, 1995, 20 TexReg 7279)*

- (a) The registrant must allow the Department, as part of an inspection or investigation, to enter his business premises during reasonable business hours to examine and copy any records that are pertinent to an inspection or investigation being conducted.
- (b) Client records shall be maintained for not less than three years following the date last action was taken or service performed on behalf of the client.

**66.72. Responsibilities of Registrant - Recognized Private Provider.** *(Effective January 7, 1994, 18 TexReg 9928; amended effective February 21, 1995, 20 TexReg 890)*

- (a) The following statement shall be used on all advertising and registration forms: "This course has been approved by the Texas Department of Licensing and Regulation for continuing education hours including \_\_\_\_\_ hours of legal education pertaining to Property Tax Consulting. This course has been approved for \_\_\_\_\_ credits which count toward qualification for Senior Property Tax Consultant.

- (b) Providers shall retain student attendance records for a period of three years, make copies available to former students, and provide copies to the department upon request.
- (c) A participant roster shall be provided to the Department and shall include actual hours attended.
- (d) Providers or instructors shall fully assist any employee of the department in the performance of an audit or investigation of complaint, and shall provide requested information within the time frame set by the department.

**66.80. Fees - Original Registration.**

- (a) The application fee for a property tax consultant is \$100.
- (b) The application fee for a senior property tax consultant is \$150.
- (c) The refundable registration fee for a property tax consultant is \$50.
- (d) The refundable registration fee for a senior property tax consultant is \$75.

**66.81. Fees - Renewal.**

- (a) The application fee for renewing a property tax consultant's registration is \$25 and the registration fee is \$125 for a total of \$150.
- (b) The application fee for renewing a senior property tax consultant's registration is \$25 and the registration fee is \$125 for a total of \$150.
- (c) The application fee for renewing a real estate property tax consultant's registration is \$25 and the registration fee is \$125 for a total of \$150.
- (d) A late renewal fee of \$50 will be charged for renewal applications postmarked between midnight of the date of expiration and midnight of the 30th day after the expiration. From the 31st day after expiration until one year, an additional \$50 will be charged.

**66.82. Fees - Duplicate Registration.** *(Amended effective October 1, 1995, 20 TexReg 7279)*

A \$50 fee will be charged for issuing a duplicate registration.

**66.83. Fees - Examination.**

- (a) \$150 fee will be charged for each examination.
- (b) This fee is refundable in accordance with Section 66.61 of this title (relating to Responsibility of Department - Examinations).

**66.84. Fees - Registration Upgrade.**

- (a) A registrant who subsequently qualifies as a senior property tax consultant will be charged an upgrade application fee of \$25 and a registration fee of \$125 for a total of \$150. A \$25 credit will be made for any remaining period of one year or more of the property tax consultant registration fee.

**66.85. Recognized Private Provider Fee.**

- (a) A non-refundable \$125 application fee shall be paid by an applicant for the designation of Recognized Private Provider.
- (b) Applicants for Recognized Private Provider shall pay an annual Education Provider's fee of \$75 which shall be refunded if the commissioner does not or ceases to recognize the provider's educational program or course offerings.

**66.90. Sanctions - Administrative Sanctions/Penalties.**

If a person violates the Act, or a rule or order adopted or issued by the commissioner relating to the Act, the commissioner may institute proceedings to impose administrative sanctions and/or recommend administrative penalties in accordance with Texas Civil Statutes, Article 9100 and 16 Texas Administrative Code, Chapter 60.

**66.91. Sanctions - Revocation, Suspension, or Denial Because of a Criminal Conviction.**

Pursuant to Texas Civil Statutes, Article 6252-13c, the commissioner, after a hearing, may suspend or revoke an existing registration, or disqualify a person from receiving a registration, because that person has a felony or misdemeanor conviction that directly relates to the duties and responsibilities involved in the area in which the applicant will be registered. The commissioner may also, after hearing, suspend, revoke or deny a registration because of a person's felony probation revocation, parole revocation, or revocation of mandatory supervision.