

**Registration of Property Tax Consultants**  
*Texas Civil Statutes, Article 8886*  
*Administered by the Texas Department of Licensing and Regulation*

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## **Section 1. DEFINITIONS.**

- (a) In this article:
- (1) "Commission" means the Texas Commission of Licensing and Regulation.
  - (2) "Commissioner" means the Commissioner of Licensing and Regulation.
  - (3) "Council" means the Property Tax Consultants Advisory Council.
  - (4) "Department" means the Texas Department of Licensing and Regulation.
  - (5) "Person" means an individual, partnership, corporation, or association.
  - (6) "Property tax consultant" means a person who performs or supervises others in the performance of property tax consulting services for compensation.
  - (7) "Property tax consulting services" means:
    - (A) preparing a property tax rendition or report for another person under Chapter 22, Tax Code;
    - (B) representing another person in a protest under Subchapter C, Chapter 41, Tax Code;
    - (C) consulting or advising another person concerning the preparation of a property tax rendition or report under Chapter 22, Tax Code, or concerning a matter the person may protest under Subchapter C, Chapter 41, Tax Code;
    - (D) negotiating or entering into an agreement with an appraisal district on behalf of another person concerning a matter that is or may be the subject of a protest under Subchapter C, Chapter 41, Tax Code; or
    - (E) acting as the designated agent of a property owner in accordance with Section 1.111, Tax Code.
- (b) "Registered property tax consultant" and "registered senior property tax consultant" include only individuals registered under this article.

## **Section 2. REGISTRATION REQUIRED EXEMPTIONS.**

- (a) An individual may not perform property tax consulting services for compensation unless the individual is a registered property tax consultant or a registered senior property tax consultant.

- (b) A registered property tax consultant may not perform property tax consulting services for compensation unless the individual is employed by or associated with and acting for a registered senior property tax consultant.
- (c) A person may not represent that an individual is a registered property tax consultant, agent, advisor, or representative unless the individual is a registered property tax consultant or registered senior property tax consultant
- (d) The registration requirement imposed under Subsection (a) of this section does not apply to:
  - (1) an individual acting under a general power of attorney, unless the individual represents that the individual is a property tax consultant, agent, advisor, or representative;
  - (2) an individual licensed to practice law in this state;
  - (3) an employee of a property owner or of an affiliated or subsidiary company of a property owner, if the employee performs property tax consulting services for the property owner or for a partnership, joint venture, or corporation in which the property owner owns an interest;
  - (4) a property owner's lessee who is designated as the agent of the property owner in accordance with Section 1.111, Tax Code;
  - (5) a public employee or officer who provides assistance to a property owner in the course of the employee's or officer's duties;
  - (6) a certified public accountant under the Public Accountancy Act of 1991 (Article 41a-1, Vernon's Texas Civil Statutes);
  - (7) an individual who assists another person in the performance of property tax consulting services or provides testimony on behalf of the other person at a protest hearing under Subchapter C, Chapter 41, Tax Code, unless the individual is designated as the person's agent under Section 1.111, Tax Code, or more than 50 percent of the individual's employment time is devoted to or income is derived from performing or supervising the performance of property tax consulting services; or
  - (8) an individual who holds an active license as a real estate broker or salesman under The Real Estate License Act (Article 6573a, Vernon's Texas Civil Statutes), or an active license as a state-licensed real estate appraiser or state-certified real estate appraiser under the Texas Appraiser Licensing and Certification Act (Article 6573a.2, Vernon's Texas Civil Statutes) providing property tax consultant services in connection with single-family residences.
- (e) An individual who is not required to be registered under this article may register under this article if the individual meets the registration requirements imposed by Sections 3, 4, and 5

of this article. An individual exempt from registration under this article who elects to be registered under this article is subject to the provisions of this article.

- (f) The requirements imposed by Subsection (b) of this section and Subsections (b) and (c) of Section 3 of this article do not apply to an individual who applies for registration under this article before March 1, 1992, and who, on the date of the application, is licensed and on active status as a real estate broker under The Real Estate License Act (Article 6573a, Vernon's Texas Civil Statutes), unless the individual performs or supervises the performance of property tax consulting services for compensation in connection with a property that is not real property. Subsection (b) of this section does not apply to an individual who is registered under Section 3(b)(2) of this article.

### **Section 3. ELIGIBILITY**

- (a) To be eligible to register under this article, an individual must:
  - (1) have the following qualifications:
    - (A) be at least 18 years of age;
    - (B) hold a high school diploma or an equivalent credential;
    - (C) pay the fees required by the commission;
    - (D) establish a place of business in this state or designate an agent for service of legal process who is a resident of this state; and
    - (E) meet any additional qualifications required by this article or by the commissioner in the exercise of the commissioner's authority under this article or under Article 9100, Revised Statutes; or
  - (2) hold an active license as a real estate broker or salesman under the Real Estate License Act (Article 6573a, Vernon's Texas Civil Statutes), or an active license as a state-licensed real estate appraiser or state-certified real estate appraiser under the Texas Appraiser Licensing and Certification Act (Article 6573a.2, Vernon's Texas Civil Statutes).
- (b) To be eligible to register as a property tax consultant under this article, an applicant must:
  - (1) complete at least 15 classroom hours of educational courses approved by the commissioner, of which at least four hours must include instruction on laws and legal issues in this state related to property tax consulting services; or
  - (2) furnish evidence to the commission that the applicant:
    - (A) holds an active license as a real estate broker or salesman under The Real Estate License Act (Article 6573a, Vernon's Texas Civil Statutes), or an

active license as a state-licensed real estate appraiser or state- certified real estate appraiser under the Texas Appraiser Licensing and Certification Act (Article 6573a.2, Vernon's Texas Civil Statutes); and

- (B) has completed at least four classroom hours in educational programs or courses on the legal issues and laws related to property tax consulting services.
- (c) To be eligible to register as a senior property tax consultant under this article, an applicant must:
- (1) acquire at least 25 credits as provided by Subsections (d) through (h) of this section;
  - (2) have 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 the application; and
  - (3) pass the examination required under this article for registration as a senior property tax consultant or hold a professional designation in property taxation granted by a nonprofit, voluntary trade association, institute, or organization that has a membership primarily composed of persons who represent property owners in property tax and transactional tax matters and that:
    - (A) has written experience and examination requirements for granting the professional designation; and
    - (B) subscribes to a code of professional conduct or ethics.
- (d) The commissioner shall grant an applicant for registration as a senior property tax consultant two credits for each year the applicant completed at an institution of higher education that meets program and accreditation standards comparable to public institutions of higher education as determined by the Texas Higher Education Coordinating Board. The applicant is entitled to not more than six credits under this subsection.
- (e) The commissioner shall grant an applicant for registration as a senior property tax consultant four credits if the applicant has been issued a bachelor's degree or its equivalent from an institution of higher education described in Subsection (d).
- (f) The commissioner shall grant an applicant for registration as a senior property tax consultant one credit for each of the years in excess of five years that the applicant's primary occupation involved the performance or supervision of property tax consultant services or property appraisal, assessment, or taxation. The applicant is entitled to not more than 10 credits under this subsection.
- (g) The commissioner may grant an applicant for registration as a senior property tax consultant additional credits, as determined by the commissioner, for successful completion of educational programs or courses on property taxation, the property tax system, property tax

administration, the standards of ethics or the general principles of appraisal, accounting, and law as they relate to property tax consulting services. In determining the credit entitlement for each program or course, the commissioner shall consider the nature of the program or course, the number of actual instructional hours involved in the program or course, whether an examination is required for successful completion of the program or course, and other factors the commissioner deems appropriate for the evaluation of the program or course. The commissioner may assign a minimum of one credit and a maximum of five credits to a program or course.

- (h) The commissioner may grant an applicant for registration as a senior property tax consultant additional credits, as determined by the commissioner, for other educational programs or courses completed by an applicant or for an applicant's advanced or postgraduate educational achievement, occupational experience, professional licenses, or professional designations from recognized institutes, organizations, or associations.
- (i) The commissioner may give appropriate credit to an initial applicant for educational courses on the principles of law related to property tax consulting services that were completed by an applicant not more than two years before the date of the application.
- (j) The commissioner may give appropriate credit to an initial applicant for educational programs or courses on property taxation, the property tax system, property tax administration, ethical standards, or general principles of appraisal, accounting, or law as they relate to property tax consulting services.

#### **Section 4. EXAMINATION**

- (a) The senior property tax consultant registration examination must be adopted by the commissioner and be graded according to rules adopted by the commissioner. The examination must test the applicant's knowledge of property taxation, the property tax system, property tax administration, ethical standards, and the general principles of appraisal, accounting, and law as they relate to property tax consulting services. The commissioner shall establish the standards for passing the examination.
- (b) The department shall conduct the senior property tax consultant registration examination at times and places designated by the commissioner.
- (c) Each individual applying for examination shall pay an examination fee to the department. The commissioner may establish by rule conditions for the refund of this fee to applicants who do not take the examination.
- (d) Not later than the 30th day after the date on which a registration examination is administered under this article, the commission shall notify each examinee of the results of the examination.
- (e) If requested in writing by an examinee who fails a licensing examination, the commission shall provide the examinee with an analysis of the examinee's performance on the examination.

- (f) The commissioner shall waive the examination requirement for an applicant who applies for registration before February 1, 1995, whose primary occupation for at least 25 years preceding the date of the application involved the performance or supervision of property tax consulting services or property appraisal, assessment, or taxation, and who has performed or supervised the performance of property tax consulting services as the applicant's primary occupation continuously for the seven years preceding the date of application. *This subsection expires February 1, 1995.*

## **Section 5. REGISTRATION PROCEDURE; RENEWAL**

- (a) An applicant for registration must file an application with the department on a printed form prescribed by the commissioner. The application must be accompanied by a nonrefundable application fee and a registration fee, which shall be refunded if the commissioner does not approve the application.
- (b) The commissioner shall act on an initial application not later than the 31st day after the date on which the department receives the application.
- (c) The commissioner may waive any registration requirement for an applicant who holds a valid registration certificate or license issued by another state that has requirements that were, on the date of the registration or licensing, substantially equal to those of this state. An applicant for registration under this subsection shall apply in the same manner as any other applicant and shall furnish the department with documents and other evidence substantiating the applicant's qualifications as required by the department.
- (d) The commissioner shall issue to each applicant that qualifies for registration under this article the appropriate certificate of registration. Except as otherwise provided by the commission, a certificate of registration is valid for two years from the date of issuance.
- (e) On the timely receipt of the required renewal fee, the commissioner shall issue to an eligible registered property tax consultant or registered senior property tax consultant a certificate of renewal of registration that is valid for two years after the date of issuance.
- (f) The commissioner by rule shall require that each registrant complete during each registration period a minimum of 20 classroom hours of continuing education courses recognized by the commissioner as a prerequisite to renewal of registration. The rules must require that at least six of the 20 hours required include instruction on laws and legal issues in this state related to property tax consulting services.
- (g) If an individual's registration has been expired for less than 30 days after the date of expiration, the individual may renew the registration by paying the unpaid renewal fees plus a late registration renewal fee. If the individual's registration has been expired for one year or more, the individual may not renew the registration. The individual may obtain a new certificate of registration by complying with the requirements for an original application.

- (h) A continuing education course, including a course on the legal issues and law related to property tax consulting services, approved by the Texas Real Estate Commission or the Texas Appraiser Licensing and Certification Board and completed by a registrant who holds an active license as a real estate broker or salesman under The Real Estate License Act (Article 6573a, Vernon's Texas Civil Statutes), or an active license as a state-licensed real estate appraiser or state-certified real estate appraiser under the Texas Appraiser Licensing and Certification Act (Article 6573a.2, Vernon's Texas Civil Statutes), shall be recognized by the commissioner as an appropriate continuing education program for the purposes of this section.

**Section 6. GENERAL POWERS AND DUTIES OF COMMISSIONER**

- (a) The commissioner by rule shall establish standards of practice, conduct, and ethics for registrants.
- (b) The commissioner by rule shall recognize appropriate continuing education programs for registrants under this article.
- (c) The commissioner may recognize any educational program or course that is related to property tax consulting services and that is offered or sponsored by any public or recognized private provider, including:
  - (1) the State Property Tax Board;
  - (2) the State Bar of Texas;
  - (3) the Texas Real Estate Commission;
  - (4) any institution of higher education that meets program and accreditation standards comparable to public institutions of higher education as determined by the Texas Higher Education Coordinating Board; or
  - (5) a nonprofit, voluntary trade association, institute, or organization whose membership is primarily composed of persons who represent property owners in property tax or transactional tax matters and that:
    - (A) has written requirements of experience and examination as a prerequisite for an individual's membership or for granting professional designation to its members; and
    - (B) subscribes to a code of professional conduct or ethics.
- (d) The commissioner may recognize a private provider of an educational program or course if the provider:

- (1) applies with the department on a printed form prescribed by the commissioner;
- (2) pays a nonrefundable application fee established by the commission; and
- (3) pays an educational provider's fee established by the commission, which shall be refunded if the commissioner does not recognize the provider's educational program or course offering.

#### **Section 7. PROPERTY TAX CONSULTANT REGISTRATION FUND**

- (a) The department shall receive and account for all fees collected or money derived under this article.
- (b) The department shall deposit all money received under this article in the state treasury not later than three working days after the money is received. Money received under this article may be used only for the administration and enforcement of this article.

#### **Section 8. DISCIPLINARY ACTION**

After a hearing the commissioner may deny, suspend, or revoke a certificate of registration and may impose administrative sanctions and penalties and seek injunctive relief and civil penalties against a registrant as provided by Article 9100, Revised Statutes, on the following grounds:

- (1) a violation of this article or of a rule applicable to the registrant adopted by the commissioner under this article;
- (2) gross incompetency in the performance of property tax consulting services;
- (3) dishonesty or fraud committed while performing property tax consulting services; or
- (4) violation of the standards of ethics adopted by the commissioner.

#### **Section 9. CRIMINAL PENALTY**

- (a) An individual commits an offense if the individual is required to register under this article, is not registered under this article, and performs or offers to perform property tax consulting services for compensation.
- (b) A person commits an offense if the person represents that an individual is a property tax consultant, agent, counselor, advisor, or representative, knowing that the individual is required to be registered under this article and is not registered.
- (c) An offense under this section is a Class B misdemeanor.

## **Section 10. PROPERTY TAX CONSULTANTS ADVISORY COUNCIL**

- (a) The Property Tax Consultants Advisory Council is created. The council is composed of six members appointed by the commission. The commission may appoint not more than two members who are qualified for exemption under Section 2(d)(3) of this article. Each individual appointed for membership on the council must:
- (1) be a registered senior property tax consultant;
  - (2) be a member of nonprofit, voluntary trade association that:
    - (A) has a membership primarily composed of individuals who perform property tax consulting services in this state or who engage in property tax management in this state for other persons;
    - (B) has written requirements of experience and examination as a prerequisite for an individual's membership; and
    - (C) subscribes to a code of professional conduct or ethics;
  - (3) be a resident of this state for the five years preceding the date of the appointment; and
  - (4) have performed or supervised the performance of property tax consulting services as the individual's primary occupation continuously for the five years preceding the date of the appointment.
- (b) An individual is not eligible for appointment as a member of the council if the individual is:
- (1) required to register with the secretary of state under Chapter 305, Government Code;
  - (2) required to register with the Board of Tax Professional Examiners under Article 8885, Revised Statutes; or
  - (3) exempt from the registration requirements imposed by this article, except as provided by Subsection (a) of this section.
- (c) Before March 1 of each year, the members of the council shall elect one member to serve as presiding officer of the council until the last day of February of the following year.
- (d) Members of the council serve for staggered three-year terms with the terms of two members expiring February 1 of each year. In the event of a vacancy during a member's term, the commissioner shall appoint to fill the unexpired part of the term a replacement who meets the qualifications of the vacated office.
- (e) The council shall:

- (1) recommend to the commissioner standards of practice, conduct, and ethics for registrants to be adopted under this article;
  - (2) recommend to the commission amounts for the fees it may set under this article;
  - (3) recommend to the commissioner contents for the senior property tax consultant registration examination and standards of acceptable performance;
  - (4) assist and advise the commissioner in recognizing continuing education programs and educational courses for registrants; and
  - (5) advise the commissioner in establishing educational requirements for initial applicants.
- (f) A member of the council is not entitled to receive compensation for serving as a member. A member is entitled to reimbursement for reasonable expenses incurred in performing duties as a member, subject to applicable limitations in the General Appropriations Act.
- (g) The council shall meet at least semiannually at the call of the presiding officer or at the call of a majority of its members. A decision of the council is not effective unless it receives the affirmative vote of at least four members.

*Added by Acts 1991, 72nd Leg., ch. 869, Section 1, Effective September 1, 1991.*

***Historical and Statutory Notes***

*Sections 2 to 4 of the 1991 Act Provide:*

***"Section 2.***

- (a) *In making the initial appointments to the Property Tax Consultants Advisory Council created under Section 10, Article 8886, Revised Statutes, as added by this Act, the Texas Commission of Licensing and Regulation shall designate two members for terms expiring February 1, 1993, two members for terms expiring February 1, 1994, and two members for terms expiring February 1, 1995.*
- (b) *The requirement imposed under Subsection (a), Section 10, Article 8886, Revised Statutes, as added by this Act, that the members of the Property Tax Consultants Advisory Council be registered senior property tax consultants under Article 8886, Revised Statutes, as added by this Historical and Statutory Notes Act, takes effect February 1, 1995. Members of the council appointed after February 1, 1993, must be registered under Article 8886, Revised Statutes, as added by this Act.*

***Section 3.***

- (a) *Notwithstanding Subsection (b), Section 2, Article 8886, Revised Statutes, as added by this Act, an individual registered under that article may perform property tax consulting services, as defined by Section 1 of that article, without being employed by, associated with, or acting for a registered senior property tax consultant.*
- (b) *This section expires February 1, 1995.*

***Section 4.***

- (a) *Notwithstanding Subsection (b), Section 3, Article 8886, Revised Statutes, as added by this Act, an individual may register as a property tax consultant without meeting the educational requirement established by that section.*

(b) *This section expires February 1, 1993."*

***Cross References***

*Punishment, Class B misdemeanor, see V.T.C.A. Penal Code, Section 12.22.*