

**PROPERTY TAX CONSULTANTS**  
**Occupations Code**  
**Title 7. Practices and Professions Related to Real Property and Housing**  
**Chapter 1152**  
**Administered by the Texas Department of Licensing and Regulation**  
*(Effective September 1, 2015)*

**TABLE OF CONTENTS**

|   |           |
|---|-----------|
| <b>SUBCHAPTER A. GENERAL PROVISIONS.....</b>  | <b>1</b>  |
| SEC. 1152.001. DEFINITIONS .....  | 1         |
| SEC. 1152.002. EXEMPTIONS FROM REGISTRATION.....                                    | 1         |
| <b>SUBCHAPTER B. DUTIES OF COMMISSION, EXECUTIVE DIRECTOR, AND DEPARTMENT .....</b> | <b>2</b>  |
| SEC. 1152.051. STANDARDS OF CONDUCT FOR REGISTRANTS.....                            | 2         |
| SEC. 1152.052. MONEY RECEIVED BY DEPARTMENT .....                                   | 2         |
| <b>SUBCHAPTER C. PROPERTY TAX CONSULTANTS ADVISORY COUNCIL .....</b>                | <b>2</b>  |
| SEC. 1152.101. DEFINITION .....   | 2         |
| SEC. 1152.102. COUNCIL MEMBERSHIP.....  | 2         |
| SEC. 1152.103. MEMBERSHIP RESTRICTIONS.....   | 3         |
| SEC. 1152.104. TERMS; VACANCY .....   | 3         |
| SEC. 1152.105. PRESIDING OFFICER .....  | 3         |
| SEC. 1152.106. MEETINGS; VOTE REQUIRED FOR ACTION .....                             | 3         |
| SEC. 1152.107. COMPENSATION; REIMBURSEMENT.....                                     | 3         |
| SEC. 1152.108. COUNCIL POWERS .....   | 4         |
| <b>SUBCHAPTER D. REGISTRATION REQUIREMENTS .....</b>                                | <b>4</b>  |
| SEC. 1152.151. REGISTRATION REQUIRED.....   | 4         |
| SEC. 1152.152. ASSOCIATION WITH SENIOR PROPERTY TAX CONSULTANT REQUIRED .....       | 4         |
| SEC. 1152.153. VOLUNTARY REGISTRATION .....   | 4         |
| SEC. 1152.154. REGISTRATION APPLICATION; FEES .....                                 | 4         |
| SEC. 1152.155. GENERAL ELIGIBILITY FOR REGISTRATION .....                           | 5         |
| SEC. 1152.156. ELIGIBILITY TO REGISTER AS PROPERTY TAX CONSULTANT .....             | 5         |
| SEC. 1152.157. ELIGIBILITY TO REGISTER AS SENIOR PROPERTY TAX CONSULTANT.....       | 6         |
| SEC. 1152.158. REGISTRATION OF CERTAIN REAL ESTATE BROKERS .....                    | 6         |
| SEC. 1152.159. CREDITS FOR SENIOR PROPERTY TAX CONSULTANT APPLICANTS.....           | 6         |
| SEC. 1152.160. REGISTRATION EXAMINATIONS .....                                      | 7         |
| SEC. 1152.162. ISSUANCE OF CERTIFICATE OF REGISTRATION .....                        | 8         |
| <b>SUBCHAPTER E. RENEWAL OF CERTIFICATE OF REGISTRATION .....</b>                   | <b>8</b>  |
| SEC. 1152.201. TERM OF CERTIFICATE OF REGISTRATION.....                             | 8         |
| SEC. 1152.202. PROCEDURE FOR RENEWAL.....   | 8         |
| SEC. 1152.204. RECOGNITION OF EDUCATIONAL PROGRAMS AND COURSES.....                 | 8         |
| <b>SUBCHAPTER E-1. PROHIBITED ACTS.....</b>   | <b>9</b>  |
| SEC. 1152.231. GENERAL PROHIBITED ACTS.....   | 9         |
| SEC. 1152.232. PROHIBITED ACTS: SOLICITATION OF BUSINESS.....                       | 9         |
| SEC. 1152.233. PROHIBITED ACTS: USE OF INTERNET WEBSITE.....                        | 10        |
| SEC. 1152.234. PROHIBITED ACTS: CERTAIN LEGAL ACTIONS.....                          | 10        |
| <b>SUBCHAPTER F. PENALTIES AND ENFORCEMENT .....</b>                                | <b>10</b> |
| SEC. 1152.251. DISCIPLINARY POWERS OF COMMISSION .....                              | 10        |

## SUBCHAPTER A. GENERAL PROVISIONS

### Sec. 1152.001. Definitions

In this chapter:

- (1) "**Commission**" means the Texas Commission of Licensing and Regulation.
- (3) "**Department**" means the Texas Department of Licensing and Regulation.
- (3-a) "**Executive director**" means the executive director of the department.
- (4) "**Person**" means an individual, partnership, corporation, or association.
- (5) "**Property tax consultant**" means a person who performs or supervises another person in the performance of property tax consulting services for compensation.
- (6) "**Property tax consulting services**" means:
  - (A) preparing for another person a rendition statement or property report 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:
    - (i) the preparation of a rendition statement or property report under Chapter 22, Tax Code; or
    - (ii) an action the other 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 an action that is or may be the subject of a protest under Subchapter C, Chapter 41, Tax Code; or
  - (E) acting as the agent of a property owner designated in accordance with Section 1.111, Tax Code.
- (7) "**Registrant**" means a person who is registered as a property tax consultant or a senior property tax consultant under this chapter.

### Sec. 1152.002. Exemptions from Registration

- (a) A person is not required to be registered under this chapter if the person:
  - (1) is acting under a general power of attorney, unless the person represents that the person is a property tax consultant, agent, advisor, or representative;
  - (2) is licensed to practice law in this state;
  - (3) is an employee of a property owner or of an affiliated or subsidiary company of a property owner and performs property tax consulting services for:
    - (A) the property owner; or
    - (B) a partnership, joint venture, or corporation in which the property owner owns an interest;

- (4) is a lessee of a property owner and is designated as the agent of the owner in accordance with Section 1.111, Tax Code;
  - (5) is a public employee or officer and assists a property owner in the course of the employee's or officer's duties;
  - (6) is a certified public accountant under Chapter 901;
  - (7) 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; or
  - (8) provides property tax consulting services only in connection with farms, ranches, or single-family residences and:
    - (A) holds an active real estate broker license or an active real estate salesperson license under Chapter 1101; or
    - (B) is a licensed real estate appraiser or certified real estate appraiser under Chapter 1103.
- (b) A person described by Subsection (a)(7) is not exempt from the registration requirements of this chapter if:
- (1) the person is designated as the agent of the other person under Section 1.111, Tax Code; or
  - (2) more than 50 percent of the person's employment time is devoted to, or more than 50 percent of the person's income is derived from, performing or supervising the performance of property tax consulting services.

## **SUBCHAPTER B. DUTIES OF COMMISSION, EXECUTIVE DIRECTOR, AND DEPARTMENT**

### **Sec. 1152.051. Standards of Conduct for Registrants**

The commission by rule shall establish standards of practice, conduct, and ethics for registrants.

### **Sec. 1152.052. Money Received by Department**

The department shall receive and account for all money derived under this chapter.

## **SUBCHAPTER C. PROPERTY TAX CONSULTANTS ADVISORY COUNCIL**

### **Sec. 1152.101. Definition**

In this subchapter, "council" means the Property Tax Consultants Advisory Council.

### **Sec. 1152.102. Council Membership**

- (a) The council is composed of seven members appointed by the presiding officer of the commission, with the commission's approval.
- (b) The presiding officer of the commission may appoint not more than two members who are qualified for an exemption under Section 1152.002(a)(3).
- (c) Except as provided by Subsection (d), each person appointed for membership on the council must:
  - (1) be a registered senior property tax consultant;

- (2) be a member of a nonprofit and voluntary trade association:
    - (A) whose membership consists primarily of persons who perform property tax consulting services in this state or who engage in property tax management in this state for other persons;
    - (B) that has written experience and examination requirements for membership; and
    - (C) that 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 person's primary occupation continuously for the five years preceding the date of the appointment.
- (d) One member of the council must be a public member.

**Sec. 1152.103. Membership Restrictions**

A person is not eligible for appointment as a member of the council if the person is:

- (1) required to register with the secretary of state under Chapter 305, Government Code;
- (2) required to register with the department under Chapter 1151; or
- (3) exempt from the registration requirements imposed by this chapter, except as provided by Section 1152.102.

**Sec. 1152.104. Terms; Vacancy**

- (a) Members of the council serve staggered three-year terms, with the terms of two members expiring on February 1 of each year.
- (b) If a vacancy occurs during a member's term, the presiding officer of the commission, with the commission's approval, shall appoint to fill the unexpired part of the term a replacement who meets the qualifications of the vacated office.

**Sec. 1152.105. Presiding Officer**

The presiding officer of the commission, with the commission's approval, shall appoint a member of the council to serve as presiding officer of the council for two years.

**Sec. 1152.106. Meetings; Vote Required for Action**

- (a) The council shall meet at least semiannually at the call of the presiding officer or at the call of a majority of its members.
- (b) A decision of the council is not effective unless it receives the affirmative vote of at least four members.

**Sec. 1152.107. Compensation; Reimbursement**

A council member is not entitled to receive compensation for serving as a member. A council member is entitled to reimbursement for reasonable expenses incurred in performing duties as a member, subject to applicable limitations in the General Appropriations Act.

**Sec. 1152.108. Council Powers**

The council shall:

- (1) recommend to the commission standards of practice, conduct, and ethics for registrants to be adopted under this chapter;
- (2) recommend to the commission amounts for the fees it may set under this chapter;
- (3) recommend to the commission contents for the senior property tax consultant registration examination and standards of acceptable performance;
- (4) assist and advise the commission in recognizing continuing education programs and educational courses for registrants; and
- (5) advise the commission in establishing educational requirements for initial applicants.

**SUBCHAPTER D. REGISTRATION REQUIREMENTS**

**Sec. 1152.151. Registration Required**

- (a) A person may not perform property tax consulting services for compensation unless the person holds a certificate of registration issued under this chapter.
- (b) A person may not represent that a person is a registered property tax consultant, agent, advisor, or representative unless the person is a registrant.

**Sec. 1152.152. Association With Senior Property Tax Consultant Required**

- (a) A registered property tax consultant may not perform property tax consulting services for compensation unless the person is employed by or associated with and acting for:
  - (1) a registered senior property tax consultant; or
  - (2) an attorney who is licensed to practice law in this state and who has successfully completed the senior property tax consultant registration examination required under Section 1152.160.
- (b) Subsection (a) does not apply to a person who is registered under Section 1152.156(a)(2) or 1152.158.

**Sec. 1152.153. Voluntary Registration**

- (a) A person who is not required to hold a certificate of registration under this chapter may register if the person satisfies the registration requirements of this chapter.
- (b) A person exempt from the registration requirements of this chapter who elects to register is subject to this chapter.

**Sec. 1152.154. Registration Application; Fees**

- (a) An applicant for registration must file an application with the department on a printed form prescribed by the executive director.
- (b) The application must be accompanied by:
  - (1) a nonrefundable application fee; and
  - (2) a registration fee.

- (c) The department shall refund the registration fee if the executive director does not approve the application.

**Sec. 1152.155. General Eligibility for Registration**

- (a) To be eligible for registration, an applicant must:
- (1) be at least 18 years of age;
  - (2) hold a high school diploma or its equivalent;
  - (3) pay the fees required by the commission;
  - (4) have a place of business in this state or designate a resident of this state as the applicant's agent for service of process; and
  - (5) meet any additional qualifications required by this chapter or by the commission under this chapter or Chapter 51.
- (b) Notwithstanding Subsection (a), a person is eligible for registration if the person holds:
- (1) an active real estate broker license or an active real estate salesperson license under Chapter 1101;  
or
  - (2) an active real estate appraiser license or certificate under Chapter 1103.

**Sec. 1152.156. Eligibility to Register as Property Tax Consultant**

- (a) In addition to satisfying the requirements of Section 1152.155, an applicant for registration as a property tax consultant must:
- (1) complete at least 40 classroom hours of educational courses approved by the executive director, including at least four hours of instruction on laws and legal issues in this state related to property tax consulting services and pass a competency examination under Section 1152.160; or
  - (2) if the person is eligible for registration under Section 1152.155(b), submit to the commission evidence that the applicant has completed at least four classroom hours of educational programs or courses on the laws and legal issues in this state related to property tax consulting services.
- (b) The executive director may give appropriate credit to an initial applicant for:
- (1) educational courses on principles of law related to property tax consulting services completed by the applicant not more than two years before the date of application; and
  - (2) educational programs or courses completed by the applicant on:
    - (A) property taxation;
    - (B) the property tax system;
    - (C) property tax administration;
    - (D) ethical standards; or
    - (E) general principles of appraisal, accounting, or law as they relate to property tax consulting services.

**Sec. 1152.157. Eligibility to Register as Senior Property Tax Consultant**

In addition to satisfying the requirements of Section 1152.155, an applicant for registration as a senior property tax consultant must:

- (1) acquire at least 25 credits as provided by Section 1152.159;
- (2) have performed or supervised 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; and
- (3) pass the examination adopted under Section 1152.160 or hold a professional designation in property taxation granted by a nonprofit and voluntary trade association, institute, or organization:
  - (A) whose membership consists primarily of persons who represent property owners in property tax and transactional tax matters;
  - (B) that has written experience and examination requirements for granting the designation; and
  - (C) that subscribes to a code of professional conduct or ethics.

**Sec. 1152.158. Registration of Certain Real Estate Brokers**

Sections 1152.156 and 1152.157 do not apply to a person who:

- (1) applied for registration before March 1, 1992;
- (2) on the date of application held an active real estate broker license under The Real Estate License Act (Article 6573a, Vernon's Texas Civil Statutes), as that law existed on the application date; and
- (3) does not perform or supervise the performance of property tax consulting services for compensation in connection with personal property.

**Sec. 1152.159. Credits for Senior Property Tax Consultant Applicants**

- (a) The executive director shall grant credit to an applicant for registration as a senior property tax consultant as follows:
  - (1) two credits for each year the applicant completed at an institution of higher education that meets program and accreditation standards comparable to those for public institutions of higher education as determined by the Texas Higher Education Coordinating Board, not to exceed six credits;
  - (2) four credits to an applicant who holds a bachelor's degree or equivalent from an institution of higher education described by Subdivision (1); and
  - (3) one credit for each year in excess of five years that the applicant's primary occupation involved the performance or supervision of property tax consulting services or property appraisal, assessment, or taxation, not to exceed 10 credits.
- (b) The executive director may grant additional credits to an applicant for registration as a senior property tax consultant for:
  - (1) successful completion of educational programs or courses on:
    - (A) property taxation;

- (B) the property tax system;
  - (C) property tax administration;
  - (D) ethical standards; or
  - (E) general principles of appraisal, accounting, and law as they relate to property tax consulting services;
- (2) completion of other educational programs or courses; or
  - (3) advanced or postgraduate educational achievement, occupational experience, professional licenses, or professional designations obtained from recognized associations, institutes, or organizations.
- (c) The executive director may assign not less than one credit or more than five credits to a program or course described by Subsection (b)(1). In determining the amount of credit for the program or course, the executive director shall consider:
- (1) the nature of the program or course;
  - (2) the number of actual instructional hours in the program or course;
  - (3) whether an examination is required for successful completion of the program or course; and
  - (4) other factors the executive director determines appropriate.

**Sec. 1152.160. Registration Examinations**

- (a) The executive director shall:
- (1) adopt an examination for registration as a senior property tax consultant;
  - (2) adopt an examination for registration as a property tax consultant; and
  - (3) establish the standards for passing the examinations.
- (b) The department shall offer the examinations at times and places designated by the executive director.
- (c) To be eligible to take an examination, an applicant must pay to the department an examination fee.
- (d) The examination must test the applicant's knowledge of:
- (1) property taxation;
  - (2) the property tax system;
  - (3) property tax administration;
  - (4) ethical standards; and
  - (5) general principles of appraisal, accounting, and law as they relate to property tax consulting services.
- (e) An attorney who is licensed to practice law in this state may take the senior property tax consultant registration examination under this section without completing any other eligibility requirements for registration as a senior property tax consultant under this chapter.

- (f) The department shall accept, develop, or contract for the examinations required by this section, including the administration of the examination.

**Sec. 1152.162. Issuance of Certificate of Registration**

- (a) The executive director shall act on an initial application for registration filed under Section 1152.154 not later than the 31st day after the date the department receives the application.
- (b) The executive director shall issue to an applicant who qualifies for registration the appropriate certificate of registration.

**SUBCHAPTER E. RENEWAL OF CERTIFICATE OF REGISTRATION**

**Sec. 1152.201. Term of Certificate of Registration**

Except as otherwise provided by the commission, a certificate of registration expires on the first anniversary of the date of issuance.

**Sec. 1152.202. Procedure for Renewal**

The executive director shall issue to an eligible registrant a certificate of renewal of registration on the timely receipt of the required renewal fee.

**Sec. 1152.204. Recognition of Educational Programs and Courses**

- (a) The commission by rule shall recognize appropriate continuing education programs for registrants.
- (b) The commission shall recognize a continuing education course, including a course on the legal issues and law related to property tax consulting services, that is:
  - (1) approved by the Texas Real Estate Commission or the Texas Appraiser Licensing and Certification Board; and
  - (2) completed by a registrant who also holds:
    - (A) an active real estate broker license or an active real estate salesperson license under Chapter 1101; or
    - (B) an active real estate appraiser license or certificate under Chapter 1103.
- (c) The commission may recognize an educational program or course:
  - (1) related to property tax consulting services; and
  - (2) offered or sponsored by a public provider or a recognized private provider, including:
    - (A) the comptroller;
    - (B) the State Bar of Texas;
    - (C) the Texas Real Estate Commission;
    - (D) an institution of higher education that meets program and accreditation standards comparable to those for public institutions of higher education as determined by the Texas Higher Education Coordinating Board; or
    - (E) a nonprofit and voluntary trade association, institute, or organization:

- (i) whose membership consists primarily of persons who represent property owners in property tax or transactional tax matters;
  - (ii) that has written experience and examination requirements for membership or for granting professional designation to its members; and
  - (iii) that subscribes to a code of professional conduct or ethics.
- (d) The commission may recognize a private provider of an educational program or course if the provider:
  - (1) applies to the department on a printed form prescribed by the executive director; and
  - (2) pays in the amounts set by the commission:
    - (A) a nonrefundable application fee; and
    - (B) an educational provider's fee.
- (e) The department shall refund the educational provider's fee if the commission does not recognize the provider's educational program or course.

### **SUBCHAPTER E-1. PROHIBITED ACTS**

#### **Sec. 1152.231. General Prohibited Acts.**

- (a) A person required to register under this chapter may not serve as a registered senior property tax consultant for more than 10 registered property tax consultants unless each additional tax consultant sponsored or supervised by the registered senior property tax consultant has for the previous six months:
  - (1) been employed and engaged as a tax consultant on a full-time basis;
  - (2) performed tax consultant related services as an employee of a property owner; or
  - (3) performed licensed appraisal services.
- (b) Except for protests filed with the approval of a lessee under Section 41.413, Tax Code, a person required to register under this chapter may not file a protest under Chapter 41, Tax Code, without the approval of the property owner.
- (c) A person required to register under this chapter may not falsify an agent appointment, exemption application, protest, or other legal document that is filed with or presented to an appraisal district, an appraisal review board, or a taxing unit.
- (d) A person required to register under this chapter may not file a motion or protest concerning residential property on behalf of a person whom the registrant does not represent unless the registrant has authorization from:
  - (1) that person; or
  - (2) another person, other than the agent or the firm that employs the agent, who is authorized by the person to designate agents under Section 1.111, Tax Code.

#### **Sec. 1152.232. Prohibited Acts: Solicitation of Business.**

A person required to register under this chapter may not solicit a property tax consulting assignment by assuring a specific outcome.

**Sec. 1152.233. Prohibited Acts: Use of Internet Website.**

- (a) A person required to register under this chapter may not maintain an Internet website for any purpose associated with the provision of tax consulting services by the registrant that has a domain name or other Internet address that implies that the website is a government website.
- (b) A person required to register under this chapter may not use or maintain an Internet website for the purpose of soliciting clients if the website does not identify the company prominently on the home page of the website.

**Sec. 1152.234. Prohibited Acts: Certain Legal Actions.**

A person required to register under this chapter may not engage the services of an attorney for purposes of filing an appeal under Chapter 42, Tax Code, without the prior consent of the client.

**SUBCHAPTER F. PENALTIES AND ENFORCEMENT**

**Sec. 1152.251. Disciplinary Powers of Commission**

After a hearing, the commission may deny a certificate of registration and may impose an administrative sanction or penalty and seek injunctive relief and a civil penalty against a registrant as provided by Chapter 51 for:

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

*NOTE: Per SB 972, 83rd Leg, (2013), Section 1152.252, Criminal Penalties was repealed effective May 18, 2013, but will remain in effect for offenses committed before May 18, 2013.*

*AS AMENDED BY ACTS 2013, 83<sup>rd</sup> LEG., SB 972, SECTION 6 READS:*

*The repeal of an offense by this Act does not apply to an offense committed before the effective date of the repeal. An offense committed before the effective date of the repeal is governed by the law as it existed on the date the offense was committed, and the former law is continued in effect for that purpose. For purposes of this section, an offense was committed before the effective date of the repeal if any element of the offense occurred before that date.*