TDLR TEXAS DEPARTMENT OF **LICENSING & REGULATION**

PROPERTY TAX CONSULTANTS (PTC) AT A GLANCE

Statutes: Chapter 1152, Occupations Code
Rules: Title 16 T.A.C. Chapter 66

Practice Act? Yes
Title Act? Yes

Inspections? No

Number of Licensees: 2,318 (FY 25)
Webpage: *www.tdlr.texas.gov/ptc*

Overview:
Anyone who is performing or supervising others while performing property tax consulting services for compensation must register in Texas. This includes anyone who assists in property tax consulting or provides testimony on behalf of another person, if they spend 50 percent of their time or earn more than 50 percent of their income performing or supervising property tax consulting services. A person may not represent that a person is a registered property tax consultant, agent, advisor, or representative unless the person is a registrant, per 1152.151(b).

Property tax consultants may not solicit a property tax consulting assignment by assuring a specific outcome.

Exemptions from Registration include:

- Active attorneys licensed in Texas;
- A person who is not a PTC but acting under a general power of attorney;
- An employee of the property owner or his/her affiliated company performing specific property tax related activities;
- A lessee of the property owner acting as an agent under the Tax Code;
- A public employee or officer assisting a property owner;
- A person assisting another at a protest hearing;
- Texas registered CPAs;
- Texas real estate brokers or salespersons licensed by the Texas Real Estate Commission whose tax consulting services are limited to farms, ranches or single-family residences; and
- Real estate appraisers certified by the Texas Appraiser Licensing & Certification Board whose tax consulting services are limited to farms, ranches or single-family residences.

Registration Requirements

Property Tax Consultants:

- Be at least 18 years old;
- Hold a high school diploma or its equivalent;
- Be sponsored by a Senior Property Tax Consultant;
- Complete a Property Tax Consultant application;
- Submit a fee of $50 ($25 registration fee plus an application fee of $25);
- Pass the TDLR-approved Property Tax Consultant examination with a score of at least 70 percent; and
- Submit proof of completing at least 40 hours of classroom education which includes:
  - the laws and rules relating to property tax consulting;
  - appraisal and evaluation;
  - property tax consulting; and
  - ethics.

Senior Property Tax Consultants:

- Be at least 18 years old;
- Hold a high school diploma or its equivalent;
- Complete a Senior Property Tax Consultant Application;
- Show proof of at least 25 credits from applicable educational programs and courses, experience, and higher education (see TOC 1152.159);
- Provide evidence of having performed or supervised property tax consulting services as the applicant's primary occupation for at least four of the seven years preceding the date of application;
- Submit the fee of $115 ($40 registration fee plus an application fee of $75);
- Pass the Senior PTC examination with a score of at least 70 percent or hold a CMI professional designation from the Institute for Professionals in Taxation; and
- Have a place of business or a registered agent in the state of Texas.

Experience with a county appraisal district in appraising and assessing property does not count toward the experience requirements for the senior property tax consultant's examination.

An initial registration lasts one year. Renewals last two years.

TDLR **PROPERTY TAX CONSULTANTS** AT A GLANCE

The **Property Tax Consultants Advisory Board** has seven members serving staggered six-year terms, which includes:

- One public member; and
- Six members who must:
  - be a registered senior property tax consultant;
  - be a resident of this state for the five years preceding the date of the appointment;
  - 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; and
  - be a member of a nonprofit and voluntary trade association:
    - 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;
    - that has written experience and examination requirements for membership; and
    - that subscribes to a code of professional conduct or ethics.

License	Fee
Property Tax Consultant original application	$25
Property Tax Consultant original registration	$25
Property Tax Consultant renewal	$135
Senior Property Tax Consultant original application	$75
Senior Property Tax Consultant original registration	$40
Senior Property Tax Consultant renewal	$135
Private Provider application fee	$125
Private Provider annual fee	$0