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66.1. Authority. (Amended effective February 1, 2006, 31 TexReg 487)

These rules are promulgated under the authority of the Texas Occupations Code, Chapters 51 and 1152.


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

(1) Act—Texas Occupations Code, Chapter 1152.

(2) Private Provider—An educational institution that is established, conducted, and primarily supported by a nongovernmental person, as defined by Texas Occupations Code, Chapter 1152, which meets program and accreditation standards comparable to public institutions of higher education as determined by the Texas Higher Education Coordinating Board, and which offers an educational program or course for pre-registration credit or for upgrade credit towards a senior property tax consultant registration. The term does not include a continuing education provider as defined in Chapter 59 of this title.

(3) Professional Designation – The designation of Certified Member of the Institute (CMI) conferred by the Institute for Professionals in Taxation or another designation recognized by the department.

(4) Real estate property tax consultant—An individual who has registered under Texas Occupations Code, §1152.155(b) or §1152.158.

(5) Senior property tax consultant—A registered property tax consultant who has met the additional requirements of Texas Occupations Code, Chapter 1152, and these rules.


(a) To register or renew a registration, a person must file a completed application on a form provided by the department and pay the applicable fees.

(b) An applicant for a senior property tax consultant registration must pass a department-approved examination for senior property tax consultants. The standard for passing the senior property tax consultant examination shall be a score of at least 70 percent.

(c) An applicant for a property tax consultant registration must pass a department-approved examination for property tax consultants. The standard for passing the property tax consultant examination shall be a score of at least 70 percent.

(d) To be eligible for an original property tax consultant registration, a person must successfully complete at least 40 classroom hours of education including:

(1) eight hours on the laws and rules relating to property tax consulting;

(2) sixteen hours on appraisal and valuation;

(3) eight hours on property tax consulting; and

(4) eight hours on ethics.

66.21. Pre-registration and Upgrade Education. (New rule effective February 1, 2006, 31 TexReg 487; amended effective
(a) A private provider must be recognized by the department to offer educational programs or courses for pre-registration or upgrade credit.

(b) To be recognized as a private provider, a person must:

   (1) file a completed application on a form provided by the department;

   (2) pay the applicable fees;

   (3) satisfy the department as to the person's ability to administer with honesty, trustworthiness, and integrity educational programs or courses approved by the department; and

   (4) provide satisfactory proof that the person is registered with or exempted by the Texas Workforce Commission under Title 40, Texas Administrative Code, Chapter 807, Career Schools and Colleges.

(c) Each educational program or course offered by a private provider must be approved by the department before being offered for pre-registration or upgrade credit.

(d) To obtain department approval for an educational program or course, or in the event of changes to a previously-approved program or course, a private provider must:

   (1) submit to the department for evaluation an instructor's manual for the program or course, including:

      (A) course description;

      (B) learning objectives;

      (C) evaluating techniques;

      (D) outline of the subject matter;

      (E) instructional strategies;

      (F) course participant handouts; and

      (G) bibliography or source of update subject matter; and

   (2) satisfy the department that the subject matter of the program or course is appropriate for the education of property tax consultants and is current and accurate.

(e) Each educational program or course shall be reviewed in even-numbered years.

(f) The executive director may recognize any appropriate program or course that is currently approved by a department or agency of the State of Texas.

66.22. Examination--Licensed Attorney.  (New rule effective October 15, 2007, 32 TexReg 7261)

(a) An attorney who is licensed to practice law in this state may take the senior property tax consultant examination, if the attorney:

   (1) files an application on a form provided by the department; and

   (2) pays the applicable examination fee.
(b) An attorney who takes the examination under this section is not required to complete any other eligibility requirements for registration as a senior property tax consultant, including:

(1) applying for registration as a senior property tax consultant;
(2) paying the fee for a senior property tax consultant registration; or
(3) meeting the education, experience, and other requirements of Texas Occupations Code, §1152.155 and §1152.157.

(c) The standard for passing the senior property tax consultant examination shall be the same as under §66.20.

66.23. Registration—Endorsement. (New rule effective February 1, 2006, 31 TexReg 487; amended effective July 1, 2007, 32 TexReg 3984)

(a) The department may waive any prerequisite to registration if the department determines that the applicant holds a license or registration issued by another jurisdiction that has requirements substantially equivalent 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.

66.25. Continuing Education. (New rule effective February 1, 2006, 31 TexReg 487; amended effective July 1, 2007, 32 TexReg 3984; amended effective December 1, 2019, 44 TexReg 7182)

(a) Terms used in this section have the meanings assigned by Chapter 59 of this title, unless the context indicates otherwise.

(b) To renew a registration expiring before May 1, 2021, a registrant must complete 12 hours of continuing education in courses approved or recognized by the department. Except as provided in Texas Occupations Code, §1152.204(b), the continuing education hours must include the following:

(1) three hours of instruction in Texas state law and rules that regulate the conduct of registrants;
(2) one hour of instruction in ethics;
(3) four hours of instruction in appraisal; and
(4) four hours of instruction in property tax consulting.

(c) To renew a registration expiring on or after May 1, 2021, a registrant must complete 24 hours of continuing education in courses approved or recognized by the department. Except as provided in Texas Occupations Code, §1152.204(b), the continuing education hours must include the following:

(1) eight hours of instruction in Texas state law and rules that regulate the conduct of registrants;
(2) four hours of instruction in ethics;
(3) six hours of instruction in appraisal; and
(4) six hours of instruction in property tax consulting.
(d) The continuing education hours must be completed within the term of the current registration, in the case of a timely renewal. For a late renewal of a registration expiring before May 1, 2021, the continuing education hours must be completed within the one-year period immediately prior to the date of renewal. For a late renewal of a registration expiring on or after May 1, 2021, the continuing education hours must be completed within the two-year period immediately prior to the date of renewal.

(e) A registrant may not receive continuing education credit for attending the same course more than once during the one-year period for which the course is approved.

(f) A registrant shall retain a copy of the certificate of completion for a course for two years after the date of completion. In conducting any inspection or investigation of the registrant, the department may examine the registrant’s records to determine compliance with this subsection.

(g) To be approved under Chapter 59 of this title, a continuing education provider’s course must be dedicated to instruction in one or more of the topics listed in subsections (b) and (c), and the continuing education provider must be registered under Chapter 59 of this title.

(h) A continuing education course recognized by the department under Texas Occupations Code, §1152.204(b) is not required to be approved under Chapter 59 of this title, and the provider of such a course is not required to be registered under Chapter 59 of this title.


(a) The purpose of the Property Tax Consultants Advisory Council is to advise the commission 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 commission through the executive director.

(c) Council meetings are called by the presiding officer or at the call of a majority of its members or the executive director.

(d) Expenses reimbursed to council members shall be limited to authorized expenses incurred while on council business and traveling to and from council meetings. The least expensive method of travel should be used. Expenses can be reimbursed to council members only when the legislature has specifically appropriated money for that purpose, and only to the extent of the appropriation.

(e) 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.

66.70. Responsibilities of Registrant—General. (Amended effective amended effective February 1, 2006, 31 TexReg 487; amended effective July 1, 2007, 32 TexReg 3884; amended effective October 15, 2007, 32 TexReg 7261; amended effective September 1, 2015, 40 TexReg 5146; amended effective December 1, 2019, 44 TexReg 7182)

(a) A registrant may not allow an employee or associate to perform property tax consulting services without first obtaining registration.

(b) A registrant shall list the following information on all written contracts: "Regulated by The Texas Department of Licensing and Regulation, P.O. Box 12157, Austin, Texas 78711, 1-800-803-9202, 512-463-6599; website: www.tdlr.texas.gov."

(c) All registrants shall report any change of address to the department within 30 days after the change.

(d) Individuals who are registered under Texas Occupations Code, §1152.158 may not perform property tax consulting services for compensation in connection with personal property.
(e) A registered property tax consultant must be either:

(1) 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, and there must be a legitimate employee/employer relationship or business association established; or

(2) employed by or associated with and acting for an attorney who is licensed to practice law in this state and who has successfully completed the senior property tax consultant registration examination under §66.22.

(f) The requirements of subsection (e) do not apply to a real estate property tax consultant.

(g) A registered property tax consultant shall notify the department in writing of any change in employment or association within 30 days after the change.

66.71. Responsibilities of Registrant--Records. (Amended effective October 1, 1995, 20 TexReg 7279; amended effective February 1, 2006, 31 TexReg 487)

(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.


(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 ___ pre-registration 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 certificate shall be provided to the participant and shall include actual hours attended.

(d) To determine compliance with this chapter, the department may perform on-site audits of any program or course offered by a private provider. Audits may be conducted without prior notice to the private provider, and department employees may enroll and attend a program or course without identifying themselves as department employees. A department employee performing an audit may not be required to pay any fee to a private provider for enrolling in or attending a program or course.

(e) Private providers and 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. (Amended effective September 1, 2003, 28 TexReg 7363; amended effective May 1, 2005, 30 TexReg 2504; amended effective February 1, 2006, 31 TexReg 487; amended effective January 1, 2014, 38 TexReg 9506; amended effective January 1, 2016, 40 TexReg 8756; amended effective December 1, 2019, 44 TexReg 7182)

(a) The non-refundable original application fee for a property tax consultant is $25.

(b) The non-refundable original application fee for a senior property tax consultant is $75.

(c) The refundable original registration fee for a property tax consultant is $25.
(d) The refundable original registration fee for a senior property tax consultant is $40.

(e) The fee for the timely renewal of a property tax consultant’s, senior property tax consultant’s and real estate property tax consultant’s registration is $135.

(f) Revised/Duplicate License/Certificate/Permit/Registration--$25.

(g) Late renewal fees for registrations issued under this chapter are provided for in §60.83 of this title (relating to Late Renewal Fees).

(h) The fee for recognition as a private provider is $0.

(i) A private provider shall pay no annual fee.

66.90. Sanctions--Administrative Sanctions/Penalties.  (Amended effective February 1, 2006, 31 TexReg 487; amended effective July 1, 2007, 32 TexReg 3984)

If a person violates the Act, or a rule or order adopted or issued by the commission or executive director relating to the Act, the department may institute proceedings to impose administrative sanctions and/or administrative penalties in accordance with Texas Occupations Code, Chapter 51.

66.100. Code of Ethics and Professional Responsibility.  (Amended effective February 1, 2006, 31 TexReg 487)

(a) A registrant 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 commission rule.

(b) A registrant 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 commission rule.

(c) A registrant 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 commission rule.

(d) A registrant shall not engage in any activity that constitutes dishonesty, fraud, or gross incompetence while performing property tax consulting services.

(e) A registrant shall promptly report to the department any known violation of the Act or commission rule.

(f) A registrant shall cooperate fully with the department in the investigation of an alleged violation of the Act or commission rule.

(g) A registrant 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.

(h) A registrant shall not contract for or accept compensation or anything of value for services not performed.

(i) A registrant shall not knowingly or intentionally engage in any false or misleading conduct or advertising with respect to client solicitation.

(j) A registrant shall not knowingly furnish inaccurate, deceitful, or misleading information to a client or employer, a prospective client or employer, or a public agency or representative of a public agency.

(k) A registrant shall not reveal information known to be confidential unless the release of such information is authorized by the source or required by law.

(l) A registrant shall not state or imply that the registrant represents a person or firm that the registrant does not in fact
(m) A registrant 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.