

PROPERTY TAX PROFESSIONALS
Occupations Code
Title 7. Practices and Professions Related to Real Property and Housing
Subtitle B. Professions Related to Property Taxation
Chapter 1151
Administered by the Texas Department of Licensing and Regulation
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Table of Contents

SUBCHAPTER A. GENERAL PROVISIONS.....	1
Sec. 1151.001. Short Title.....	1
Sec. 1151.002. Definitions.....	1
Sec. 1151.003. Applicability.....	1
Sec. 1151.004. Prohibition Against Requiring Unprofessional Conduct.....	2
SUBCHAPTER B. TEXAS TAX PROFESSIONAL ADVISORY COMMITTEE.....	2
Sec. 1151.051. Membership.....	2
Sec. 1151.0511. Public Member Eligibility.....	2
Sec. 1151.0512. Membership and Employee Restrictions.....	3
Sec. 1151.052. Terms.....	3
Sec. 1151.055. Compensation; Reimbursement.....	3
SUBCHAPTER C. DUTIES OF COMMISSION, EXECUTIVE DIRECTOR, DEPARTMENT, AND ADVISORY COMMITTEE.....	3
Sec. 1151.101. Fees.....	3
Sec. 1151.1015. Assistance from Comptroller.....	3
Sec. 1151.102. General Rulemaking Authority.....	3
Sec. 1151.103. Establishment of Professional Standards.....	4
Sec. 1151.104. Enforcement of Chapter.....	4
Sec. 1151.106. Classification System for Registrants.....	4
Sec. 1151.107. Roster of Registrants.....	4
Sec. 1151.108. Committee Duties.....	4
SUBCHAPTER D. REGISTRATION AND CERTIFICATION.....	4
Sec. 1151.151. Registration Required; Exemption.....	4
Sec. 1151.152. Eligibility for Registration.....	5
Sec. 1151.153. Registration Application.....	5
Sec. 1151.154. Submission of Application.....	5
Sec. 1151.155. Action on Application.....	5
Sec. 1151.156. Discrimination Prohibited.....	5
Sec. 1151.157. Issuance and Possession of Identification Card Required.....	6
Sec. 1151.158. Annual Fee, Expiration and Renewal of Registration.....	6
Sec. 1151.1581. Continuing Education.....	6
Sec. 1151.160. Certification Levels and Requirements; Rules.....	6
Sec. 1151.161. Examination for Certification; Application Fee.....	8
Sec. 1151.162. Rules Relating to Recertification and Specialization.....	8
Sec. 1151.163. Registration by Endorsement.....	8
Sec. 1151.164. Chief Appraiser Training Program.....	8
Sec. 1151.165. Inactive Status.....	9
SUBCHAPTER E. ENFORCEMENT.....	9
Sec. 1151.202. Denial of Registration; Disciplinary Action.....	9
Sec. 1151.204. Dismissal of Complaints.....	9
Sec. 1151.205. Subpoena Authority.....	10
Sec. 1151.206. Complaint of Violation.....	10

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 1151.001. Short Title.

This chapter may be cited as the Property Taxation Professional Certification Act.

Sec. 1151.002. Definitions.

In this chapter:

- (1) "Appraisal" means a function described by Chapter 23 or 25, Tax Code, that:
 - (A) is performed by an employee of a political subdivision or by a person acting on behalf of a political subdivision; and
 - (B) involves an opinion of value of a property interest.
- (2) "Assessment" means a function described by Chapter 26, Tax Code, performed by an employee of a political subdivision or by a person acting on behalf of a political subdivision to determine an amount of ad valorem tax for the political subdivision.
- (3) "Assessor-collector" means the chief administrator of the tax office of a taxing unit who is responsible for:
 - (A) assessment under Chapter 26, Tax Code; and
 - (B) collection under Chapter 31, Tax Code.
- (5) "Code of ethics" means a formal statement of ethical standards of conduct adopted by the commission.
- (6) "Collection" means a function described by Chapter 31, Tax Code, or Section 33.02, 33.03, or 33.04, Tax Code.
- (7) "Collector" means the chief administrator of the tax office of a taxing unit who:
 - (A) is responsible for collection under Chapter 31, Tax Code; and
 - (B) is not responsible for assessment.
- (7-a) "Commission" means the Texas Commission of Licensing and Regulation.
- (7-b) "Committee" means the Texas Tax Professional Advisory Committee.
- (7-c) "Department" means the Texas Department of Licensing and Regulation.
- (8) "Governing body" means the governing body of a taxing unit as defined by Section 1.04, Tax Code.

Sec. 1151.003. Applicability.

This chapter does not apply to a county assessor-collector described by Section 14, Article VIII, Texas Constitution, or an employee of the county assessor-collector.

Sec. 1151.004. Prohibition Against Requiring Unprofessional Conduct.

- (a) An appraisal district board of directors or a governing body may not, as a necessity for employment, require an appraiser, assessor, or collector to:
 - (1) act in an unprofessional manner; or
 - (2) violate this chapter.
- (b) The department shall thoroughly investigate a complaint of a violation of this section.

SUBCHAPTER B. TEXAS TAX PROFESSIONAL ADVISORY COMMITTEE

Sec. 1151.051. Membership.

- (a) The Texas Tax Professional Advisory Committee consists of seven members appointed by the presiding officer of the commission with the approval of the commission as follows:
 - (1) two members who are certified under this chapter as registered professional appraisers;
 - (2) two members who are certified under this chapter as registered Texas collectors or registered Texas assessors; and
 - (3) three members who represent the public.
- (b) A vacancy on the committee is filled in the same manner as the original appointment for the unexpired portion of the term.
- (c) The presiding officer of the commission shall designate one member of the committee as the presiding officer.
- (d) Each appointment to the committee shall be made without regard to the race, color, disability, sex, religion, age, or national origin of the appointee.
- (e) Section 2110.008, Government Code, does not apply to the committee.

Sec. 1151.0511. Public Member Eligibility.

A person may not be a public member of the committee if the person or the person's spouse:

- (1) is registered, certified, or licensed by a regulatory agency in the field of property tax appraisal, assessment, or collection;
- (2) is employed by or participates in the management of a business entity or other organization regulated by or receiving money from the committee;
- (3) owns or controls, directly or indirectly, more than a 10 percent interest in a business entity or other organization regulated by or receiving money from the department;
- (4) uses or receives a substantial amount of tangible goods, services, or money from the department other than compensation or reimbursement authorized by law for committee membership, attendance, or expenses; or
- (5) at any time has served on an appraisal review board.

Sec. 1151.0512. Membership and Employee Restrictions.

- (a) In this section, "Texas trade association" means a cooperative and voluntarily joined statewide association of business or professional competitors in this state designed to assist its members and its industry or profession in dealing with mutual business or professional problems and in promoting their common interest.
- (b) A person may not be a member of the committee if:
 - (1) the person is an officer, employee, or paid consultant of a Texas trade association in the field of property tax appraisal, assessment, or collection; or
 - (2) the person's spouse is an officer, manager, or paid consultant of a Texas trade association in the field of property tax appraisal, assessment, or collection.
- (c) A person may not be a member of the committee if the person or the person's spouse is required to register as a lobbyist under Chapter 305, Government Code, because of the person's activities for compensation on behalf of a profession related to the operation of the committee or the department.

Sec. 1151.052. Terms.

Committee members serve six-year terms, with the terms of one or two members expiring on March 1 of each odd-numbered year.

Sec. 1151.055. Compensation; Reimbursement.

- (a) A committee member may not receive compensation for the member's services.

**SUBCHAPTER C. DUTIES OF COMMISSION, EXECUTIVE DIRECTOR, DEPARTMENT, AND
ADVISORY COMMITTEE**

Sec. 1151.101. Fees.

The commission, with the advice of the committee, shall establish fees under this chapter in amounts reasonable and necessary to cover the costs of administering the programs and activities under this chapter.

Sec. 1151.1015. Assistance from Comptroller.

The comptroller shall enter into a memorandum of understanding with the department under which the comptroller shall provide:

- (1) information on the educational needs of and opportunities for tax professionals;
- (2) review and approval of all required educational courses, examinations, and continuing education programs for registrants;
- (3) a copy of any report issued by the comptroller under Section 5.102, Tax Code, and if requested by the department a copy of any work papers or other documents collected or created in connection with a report issued under that section, and
- (4) information and assistance regarding administrative proceedings conducted under the commission's rules or this chapter.

Sec. 1151.102. General Rulemaking Authority.

The commission may adopt and enforce rules necessary for the performance of the department's duties.

Sec. 1151.103. Establishment of Professional Standards.

The commission shall establish standards of professional practice, conduct, education, and ethics for appraisers, assessors, and collectors consistent with the purposes and intent of this chapter.

Sec. 1151.104. Enforcement of Chapter.

The department may ensure strict compliance with and enforce this chapter.

Sec. 1151.106. Classification System for Registrants.

- (a) The commission by rule shall:
 - (1) adopt a classification system for registrants; and
 - (2) establish minimum requirements for each classification.
- (b) The requirements must be based on experience in property taxation administration, education and training, professional performance and achievements, and compliance with the code of ethics.

Sec. 1151.107. Roster of Registrants.

- (a) The department shall maintain a roster of registrants that includes each registrant's name, place of employment, and classification.
- (b) A copy of the roster shall be made available to a registrant and to the public on request.

Sec. 1151.108. Committee Duties.

The committee shall:

- (1) recommend to the commission rules and standards regarding technical issues relating to tax professionals;
- (2) provide advice to the commission regarding continuing education courses and curricula for registrants;
- (3) provide advice to the commission regarding the contents of any examination required by the commission under this chapter; and
- (4) educate, and respond to questions from, the commission and the department regarding issues affecting tax professionals.

SUBCHAPTER D. REGISTRATION AND CERTIFICATION

Sec. 1151.151. Registration Required; Exemption.

The following persons must register with the department:

- (1) the chief appraiser of an appraisal district, an appraisal supervisor or assistant, a property tax appraiser, an appraisal engineer, and any other person authorized to render judgment on, recommend, or certify an appraised value to the appraisal review board of an appraisal district;
- (2) a person who engages in appraisal of property for ad valorem tax purposes for an appraisal district or a taxing unit;
- (3) an assessor-collector other than a county assessor-collector;

- (4) a collector or another person designated by a governing body as the chief administrator of the taxing unit's assessment functions, collection functions, or both; and
- (5) a person who performs assessment or collection functions for a taxing unit and is required to register by the chief administrator of the unit's tax office.

Sec. 1151.152. Eligibility for Registration.

To be eligible for registration, an applicant must:

- (1) be at least 18 years of age;
- (2) reside in this state;
- (3) be of good moral character;
- (4) be a graduate of an accredited high school or establish high school graduation equivalency; and
- (5) be actively engaged in appraisal, assessment, or collection.

Sec. 1151.153. Registration Application.

- (a) An application for registration must be made on the printed form provided by the department. In prescribing the contents of an application form, the commission shall ensure that the form requires information sufficient to properly classify the applicant.
- (b) Each application form the department provides must be accompanied by the code of ethics.

Sec. 1151.154. Submission of Application.

An initial application for registration must be accompanied by:

- (1) a nonrefundable processing fee; and
- (2) a nonrefundable registration fee.

Sec. 1151.155. Action on Application.

- (a) The department shall act on an application for registration not later than the 30th day after the date the application is received.
- (b) The department shall:
 - (1) classify and register each applicant the department approves; and
 - (2) notify the registrant of the requirements for:
 - (A) maintenance of the registrant's current registration; and
 - (B) professional certification by the department.

Sec. 1151.156. Discrimination Prohibited.

The department may not refuse to register an applicant because of the race, color, disability, sex, religion, age, or national origin of the applicant.

Sec. 1151.157. Issuance and Possession of Identification Card Required.

- (a) The department shall issue an identification card to each person registered under this chapter. While on official duty, the registrant shall have the identification card in the registrant's possession.
- (b) An identification card issued under Subsection (a) must:
 - (1) be serially numbered;
 - (2) describe any registration classification into which the person is placed; and
 - (3) state the expiration date of the person's registration.

Sec. 1151.158. Annual Fee, Expiration and Renewal of Registration.

- (a) Except as otherwise provided by the commission, a registration under this chapter is valid for one year and must be renewed annually. A registrant must pay an annual fee. The commission by rule may adopt a system under which registrations expire on various dates during the year.
- (b) The department shall notify a registrant under this chapter of the impending expiration of the registrant's registration as provided by Section 51.401(f).

Sec. 1151.1581. Continuing Education.

- (a) The commission shall recognize, prepare, or administer continuing education programs for registrants under this chapter.
- (b) The comptroller must review and approve all continuing education programs for registrants.
- (c) A registrant must participate in the programs to the extent required by the department to keep the person's certificate of registration.
- (d) The commission may set fees for continuing education courses and providers of continuing education courses in amounts reasonable and necessary to cover the department's costs in administering the department's duties under this section.
- (e) The comptroller may set fees for continuing education courses and providers of continuing education courses in amounts reasonable and necessary to cover the comptroller's costs in administering the comptroller's duties under this section.
- (f) As part of the continuing education requirements for a registered professional appraiser who is the chief appraiser of an appraisal district, the commission by rule shall require the registrant to complete:
 - (1) at least half of the required hours in a program devoted to one or more of the topics listed in Section 1151.164(b) and
 - (2) at least two of the required hours in a program of professional ethics specific to the chief appraiser of an appraisal district, including a program on the importance of maintaining the independence of an appraisal office from political pressure.

Sec. 1151.160. Certification Levels and Requirements; Rules.

- (a) The commission by rule shall adopt minimum requirements for the certification of registrants. The requirements for certification of a registrant must emphasize the areas of responsibility of the registrant in performing the registrant's duties for the taxing unit.
- (b) "Registered professional appraiser" is the highest level of certification established by the commission for a person engaged in appraisal. "Registered Texas assessor" is the highest level of certification established by

the commission for a person engaged in assessment. "Registered Texas collector" is the highest level of certification established by the commission for a person engaged in collection.

- (c) A person registered as an appraiser shall become certified as a registered professional appraiser not later than the fifth anniversary of the date of the person's original registration. The person shall obtain certification by:
 - (1) successfully completing the certification requirements established by commission rule; or
 - (2) if the person is certified or licensed under Chapter 1103 as an appraiser by the Texas Appraiser Licensing and Certification Board, passing the appropriate examination required under Section 1151.161.
- (d) A person registered as an assessor or assessor-collector other than a county assessor-collector shall become certified as a registered Texas assessor not later than the fifth anniversary of the date of the person's original registration.
- (e) A person registered as a collector shall become certified as a registered Texas collector not later than the third anniversary of the date of the person's original registration.
- (f) In this subsection, "break in service" means time during which a person is not employed in the type of employment for which the person is registered, other than a period resulting from termination for cause. A registrant who has a break in service is entitled to an adjustment of the applicable anniversary date described by subsection (c), (d), or (e) equal to the length of the break in service, as determined by commission rule. A person who has a break in service that exceeds five years must submit a new application and proof of completion of current course requirements, unless otherwise excepted under commission rule.
- (g) A registrant who has not obtained the certification required by Subsection (c), (d), or (e) within the time required by the applicable subsection is entitled to a one-year extension to meet the certification requirements if:
 - (1) the applicant submits proof of active military status performed after the state of the applicant's original registration;
 - (2) the applicant submits proof of leave under the federal Family and Medical Leave Act of 1993 (29 U.S.C. Section 2601 et seq.) taken after the date of the applicant's original registration;
 - (3) the applicant submits proof of a death or illness in the family or an unforeseen emergency occurring after the date of the applicants original registration that prevented the registrant from meeting certification requirements;
 - (4) a chief appraiser, chief administrative officer of a political subdivision, or other person authorized by the commission by rule requests the extension on behalf of an employee;
 - (5) the applicant requesting the extension is a chief appraiser; or
 - (6) the applicant meets another reasonable qualification for an extension established by the commission by rule.
- (h) The commission shall establish reasonable qualifications for reapplication for a registration by an applicant who does not meet any of the requirements of Subsection (g) or Section 1151.1605.
- (i) The commission shall adopt rules as necessary to implement this section.

Sec. 1151.161. Examination for Certification; Application Fee.

- (a) The commission by rule shall require a registrant to pass one or more examinations to be certified. The commission by rule shall ensure that any examination required for certification is administered in compliance with the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12101 et seq.).
- (b) An applicant for examination under this section must apply to take the examination in the manner prescribed by the department.
- (c) The department may accept, develop, or contract for the examinations required by this section, including the administration of the examinations. The comptroller must approve the content of an examination accepted, developed, or contracted for by the department. The department may require a third-party vendor to collect a fee associated with the examination directly from examinees.

Sec. 1151.162. Rules Relating to Recertification and Specialization.

The commission may adopt rules:

- (1) regarding recertification to ensure that each person certified under this chapter who is engaged in appraisal, assessment, or collection is registered and professionally competent; and
- (2) establishing specialized classifications, designations, and requirements as necessary to accomplish the purposes of this chapter, including maintaining high standards of professional practice in all phases of property taxation.

Sec. 1151.163. Registration by Endorsement.

The department may waive any prerequisite to obtaining a certificate of registration for an applicant after reviewing the applicant's credentials and determining that the applicant holds a license or certificate of registration issued by another jurisdiction that has requirements substantially equivalent to those of this state.

Sec. 1151.164. Chief Appraiser Training Program.

- (a) The department shall implement a training program for newly appointed chief appraisers and shall prescribe the curriculum for the training program as provided by this section.
- (b) The training program must provide the appointee with information regarding:
 - (1) this chapter;
 - (2) the programs operated by the department;
 - (3) the role and functions of the department;
 - (4) the rules of the commission, with an emphasis on the rules that relate to ethical behavior;
 - (5) the role and functions of the chief appraiser, the appraisal district board of directors, and the appraisal review board;
 - (6) the importance of maintaining the independence of an appraisal office from political pressure;
 - (7) the importance of prompt and courteous treatment of the public;
 - (8) the finance and budgeting requirements for an appraisal district, including appropriate controls to ensure that expenditures are proper; and
 - (9) the requirements of:

- (A) the open meetings law, Chapter 551, Government Code;
- (B) the public information law, Chapter 552, Government Code;
- (C) the administrative procedure law, Chapter 2001, Government Code;
- (D) other laws relating to public officials, including conflict-of-interest laws; and
- (E) the standards of ethics imposed by the Uniform Standards of Professional Appraisal Practice.

Sec. 1151.165. Inactive Status.

The commission may adopt rules to allow a registrant to place a registration issued by the department on inactive status in the same manner as a license is placed on inactive status under Section 51.4011.

SUBCHAPTER E. ENFORCEMENT

Sec. 1151.202. Denial of Registration; Disciplinary Action.

- (a) The department may deny an application for registration of or take other disciplinary action as described by Chapter 51 against a person who violates this chapter or a commission rule.
- (b) The commission by rule shall adopt written guidelines to ensure that denials of registration under this section and other disciplinary actions under Chapter 51 are administered consistently.
- (c) Before imposing an administrative penalty under Subchapter F, Chapter 51, against a registrant, the department must consider evidence that the registrant:
 - (1) attempted in good faith to implement or execute a law, policy, rule, order, budgetary restriction, or other regulation provided by the laws of this state, the comptroller, or the governing body or the chief administrator of the appraisal district or taxing jurisdiction that employs the registrant;
 - (2) acted on the advice of counsel or the comptroller; or
 - (3) had discretion over the matter on which the complaint is based, if the complaint is based solely on grounds that the registrant decided incorrectly or failed to exercise discretion in favor of the complainant.
- (d) The department may notify the local governmental entity that employs a registrant of a complaint against the registrant by sending a copy of the complaint letter to the local governmental entity.

Sec. 1151.204. Dismissal of Complaints.

- (a) After investigation, the department may dismiss a complaint, in part or entirely, without conducting a hearing if the complaint does not credibly allege a violation of this chapter or the standards established by the commission for registrants under this chapter.
- (b) After investigation, the department shall dismiss a complaint, in part or entirely, without conducting a hearing if:
 - (1) the complaint challenges:
 - (A) the imposition of or failure to waive penalties or interest under Sections 33.01 and 33.011, Tax Code;
 - (B) the appraised value of a property;

- (C) the appraisal methodology;
 - (D) the grant or denial of an exemption from taxation; or
 - (E) any matter for which Title I, Tax Code, specifies a remedy, including an action that a property owner is entitled to protest before an appraisal review board under Section 41.41(a), Tax Code; and
- (2) the subject matter of the complaint has not been finally resolved in the complainant's favor by an appraisal review board, a governing body, an arbitrator, a court, or the State Office of Administrative Hearings under Section 2003.901, Government Code.
- (c) This section does not apply to:
- (1) a matter referred to the department by the comptroller under Section 5.102, Tax Code, or a successor statute;
 - (2) a complaint concerning a registrant's failure to comply with the registration and certification requirements of this chapter; or
 - (3) a complaint concerning a newly appointed chief appraiser's failure to complete the training program described by Section 1151.164

Sec. 1151.205. Subpoena Authority.

- (a) The department may request and, if necessary, compel by subpoena:
- (1) the attendance of witnesses for examination under oath; and
 - (2) the production of records, documents, and other evidence relevant to the investigation of an alleged violation of this chapter or a commission rule for inspection and copying.
- (b) If a person does not comply with the subpoena, the department, acting through the attorney general, may file suit to enforce the subpoena in a district court in Travis County or in the county in which a hearing conducted by the department may be held.
- (c) The court shall order compliance with the subpoena if the court determines that good cause exists for the issuance of the subpoena.

Sec. 1151.206. Complaint of Violation.

A person may file a complaint with the department concerning a violation of this chapter or a rule adopted by the commission under this chapter.