

PROPERTY TAX PROFESSIONALS

*Administrative Rules of the Texas Department of Licensing and Regulation
16 Texas Administrative Code, Chapter 94
(Effective January 1, 2014)*

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94.1. Authority. *(New rule effective January 18, 2010, 35 TexReg 367)*

This chapter is promulgated under the authority of Texas Occupations Code, Chapters 51 and 1151.

94.10. Definitions. *(New rule effective January 18, 2010, 35 TexReg 367; amended effective January 1, 2011, 35 TexReg 11625)*

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

- (1) **Act**--Texas Occupations Code, Chapter 1151.
- (2) **Registered Texas Collector ("RTC")**--Certified Class III Collector.
- (3) **Registered Professional Appraiser ("RPA")**--Certified Class IV Appraiser.
- (4) **Registered Texas Assessor/Collector ("RTA")**--Certified Class IV Assessor/Collector.
- (5) **USPAP**--*Uniform Standards of Professional Appraisal Practice*.

94.20. Persons Required to Register. *(New rule effective January 18, 2010, 35 TexReg 367; amended effective January 1, 2014, 38 TexReg 9524)*

Those required to register are:

- (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, 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
- (4) 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.

94.21. Registration. *(New rule effective January 18, 2010, 35 TexReg 367; amended effective January 1, 2011, 35 TexReg 11625; amended effective January 1, 2014, 38 TexReg 9524)*

To be registered an applicant must:

- (1) be at least 18 years of age;
- (2) be a resident of the State of Texas;
- (3) be a person of good moral character;
- (4) be a graduate of an accredited high school or holder of high school graduation equivalency;
- (5) be actively engaged in appraisal, assessing/collecting, or collecting for an appraisal district, tax office, or private firm working for an appraisal district or tax office;
- (6) submit a completed application on a form approved by the department;

- (7) pay the applicable fees under §94.80; and
- (8) successfully complete all requisites appropriate for the applicant's classification level:
 - (A) Appraisers
 - (i) A Class I appraiser must be registered.
 - (ii) A Class II appraiser must:
 - (I) be a Class I appraiser registrant; and
 - (II) successfully complete within twelve months of registration:
 - (-a-) no less than 32 hours in the basics of the Texas property tax system;
 - (-b-) no less than 8 hours in ethics; and
 - (iii) A Class III appraiser must:
 - (I) be registered as a Class II appraiser registrant; and
 - (II) successfully complete within thirty-six months of registration:
 - (-a-) no less than 18 hours in the income approach to value;
 - (-b-) no less than 18 hours in the theory and practice of personal property appraisal;
 - (-c-) no less than 15 hours in USPAP;
 - (-d-) no less than 24 hours in the theory and practice of appraisal of real property; and
 - (-e-) pass the Class III examination.
 - (iv) A Class IV appraiser (RPA) must:
 - (I) be registered as a Class III appraiser registrant; and
 - (II) successfully complete within sixty months of registration:
 - (-a-) no less than 18 hours in analyzing real property appraisal;
 - (-b-) no less than 16 hours in Texas Property Tax Law; and
 - (-c-) no less than 18 hours in mass appraisal;
 - (III) successfully complete no less than 3.5 hours in USPAP if the 15 hour USPAP course has not been completed in the last two years;
 - (IV) pass the appraiser Class IV examination within five years of registration; and
 - (V) have a minimum of three years experience as a registered appraiser.

(B) Assessor/Collectors

- (i) A Class I assessor/collector must be registered.
- (ii) A Class II assessor/collector must:
 - (I) be registered as a Class I assessor/collector registrant; and
 - (II) successfully complete within twelve months of registration:
 - (-a-) no less than 32 hours in the basics of the Texas property tax system; and
 - (-b-) no less than 8 hours in ethics.
- (iii) A Class III assessor/collector must:
 - (I) be registered as a Class II assessor/collector registrant; and
 - (II) successfully complete within thirty-six months of registration:
 - (-a-) no less than 16 hours in Texas Property Tax Law; and
 - (-b-) no less than 18 hours in assessment and collection.
- (iv) A Class IV assessor/collector (RTA) must:
 - (I) be registered as a Class III assessor/collector registrant;
 - (II) successfully complete within sixty months of registration:
 - (-a-) no less than 18 hours in advanced assessment and collections;
 - (-b-) no less than 12 hours in truth in taxation;
 - (III) pass the Class IV assessor/collector examination within five years of registration; and
 - (IV) have a minimum of three years experience as a registered assessor/collector.

(C) Collectors

- (i) A Class I collector must:
 - (I) be registered; and
 - (II) successfully complete within twelve months of registration:
 - (-a-) no less than 32 hours in the basics of the Texas property tax system; and
 - (-b-) no less than 8 hours in ethics.
- (ii) A Class II collector must:

- (I) be registered as a Class I registrant; and
- (II) successfully complete:
 - (-a-) no less than 16 hours in Texas Property Tax Law;
 - (-b-) no less than 18 hours in assessment and collection; and
 - (-c-) no less than 18 hours in advanced assessment and collections.
- (iii) A Class III collector (RTC) must:
 - (I) be registered as a Class II collector registrant;
 - (II) pass the collector Class III examination within three years of registration; and
 - (III) have a minimum of two years experience as a registered collector.
- (D) The provisions in this paragraph apply to registrations that renew on or after January 1, 2011.

94.22. Renewal of Registration. *(New rule effective January 18, 2010, 35 TexReg 367; amended effective January 1, 2011, 35 TexReg 11625)*

- (a) All registrations expire one year after the day issued. The Department may extend the expiration date of a registration to correspond to the registrant's original registration date.
- (b) To renew an applicant must:
 - (1) comply with all provisions of the Act and this chapter;
 - (2) submit a completed application on a department-approved form;
 - (3) pay the applicable fees; and
 - (4) successfully complete all requisites appropriate for the renewal applicant's classification level.
- (c) To renew and maintain continuous registration, the renewal requirements must be completed prior to the expiration of the registration.
- (d) Applications not filed by the expiration date are considered applications for late renewal and are subject to late renewal fees under §60.83 of this title (relating to Late Renewal Fees).
- (e) Registrations issued from a late renewal application will have an unregistered period from the expiration date of the previous registration to the issuance date of the renewed registration. Work that requires a registration issued under this chapter must not be performed during the unregistered period.
- (f) A registrant must complete all registration renewal requirements within one year of the date the registration expires, or the renewal application shall be deemed void.
- (g) If the registrant does not meet the deadline established in subsection (f), the person must reapply for a new registration by complying with the requirements and procedures, including any examination requirements and payment of fees.

- (h) Non-receipt of a renewal notice from the department does not exempt a person from any requirement of this chapter.

94.24. Inactive Status. *(New section effective March 1, 2012, 37 TexReg 1325)*

- (a) To change a registration to inactive status, an applicant must submit a completed application on a department-approved form.
- (b) A person whose registration is on inactive status may not engage in activity requiring a registration.
- (c) A registration on inactive status must be renewed in accordance with §94.22; however, continuing education is not required for renewal of a registration on inactive status.
- (d) The time period to obtain certification requirements is stopped for the duration the registration is on inactive status.
- (e) To change from an inactive registration to an active registration, an applicant must:
 - (1) submit a completed application on a department-approved form;
 - (2) pay the applicable fee; and
 - (3) complete the continuing education that is required for the renewal of an active registration during the preceding registration period. Continuing education hours used to satisfy the requirement for changing from an inactive license status to an active license status may not also be utilized for a future renewal of an active registration.

94.25. Continuing Education. *(New rule effective January 18, 2010, 35 TexReg 367; amended effective January 1, 2011, 35 TexReg 11625; amended effective March 1, 2012 37TexReg 1325; amended effective January 1, 2014, 38 TexReg 9524)*

- (a) Terms used in this section have the meanings assigned by Chapter 59 of this title, unless the context indicates otherwise.
- (b) A Registered Professional Appraiser (RPA) must complete 30 hours of approved continuing education to be eligible to renew the registration. The continuing education must include:
 - (1) two hours in ethics as required by §94.25(j)(3);
 - (2) a state laws and rules update course; and
 - (3) 3.5 hours in USPAP.
- (c) A Registered Professional Appraiser (RPA) that is a chief appraiser must complete 30 hours of approved continuing education to be eligible to renew the registration. The continuing education must include:
 - (1) 3.5 hours in USPAP;
 - (2) a state laws and rules update course;
 - (3) two hours in chief appraiser ethics, as required by §94.25(j)(3); and
 - (4) 15 hours in one or more of the topics listed in §94.25(j)(1), (3), (4), (5), or (6).

- (5) The provisions of subsection (c) are effective for those registrations expiring on or after January 1, 2015.
- (d) A Registered Texas Assessor-Collector (RTA) must complete 30 hours of approved continuing education to be eligible to renew the registration. The continuing education must include:
 - (1) two hours in ethics; and
 - (2) a state laws and rules update course.
- (e) A Registered Texas Collector (RTC) must complete 10 hours of approved continuing education to be eligible to renew the registration. The continuing education must include:
 - (1) two hours in ethics; and
 - (2) a state laws and rules update course.
- (f) Continuing education credit must be completed during the 24 month period before the expiration of the license. Newly certified registrants are not required to complete continuing education until their second renewal after their certification deadline.
- (g) For a late renewal, the continuing education hours must have been completed within the two-year period prior to the date of renewal.
- (h) A course approved for use under §94.21 may be taken for continuing education credit.
- (i) A registrant may not receive continuing education credit for attending the same department-numbered course more than once within the two-year period prior to the date of renewal.
- (j) To be approved by the Comptroller, a provider's course must be dedicated to instruction in:
 - (1) appraisal procedures and methods;
 - (2) tax assessment and collection;
 - (3) ethics;
 - (A) general; or
 - (B) chief appraiser;
 - (4) laws and rules;
 - (5) USPAP; or
 - (6) customer service.
- (k) The provisions in this section apply to registrations that renew on or after January 1, 2011.

94.26. Break In Service Credit *(New section effective March 1, 2012, 37 TexReg 1325)*

- (a) A registrant may receive an adjustment of their anniversary date for a break in service as defined in Texas Occupations Code, §1151.160(f) by:
 - (1) submitting a completed form approved by the department; and

- (2) paying the applicable fee.
- (b) An applicant for credit under this provision must provide proof, acceptable to the department, of time during which the person was not employed in the type of employment for which the person was registered. If no proof is available, the department may award credit for "break in service" as it determines from previous department registration records.
- (c) Under no circumstances will a break in service credit exceed five years.

94.27. One –Year Extention. *(New section effective March 1, 2012, 37 TexReg 1325)*

- (a) A registrant may receive a one-year extension to meet certification requirements by:
 - (1) submitting a completed form approved by the department;
 - (2) paying the applicable fee; and
 - (3) submitting supporting documentation deemed appropriate by the department for extension under Texas Occupations Code, §1151.160(g).
- (b) The extension will begin on the day after the original deadline for certification, regardless of when the extension is requested or on the discretion of the department.

94.28. Re-application. *(New section effective March 1, 2012, 37 TexReg 1325)*

An applicant that does not meet any of the requirements for extension under Texas Occupations Code, §1151.160(g), and does not qualify for reinstatement under Texas Occupations Code, §1151.1605, may reapply for registration after being unregistered for two years by:

- (1) paying the applicable fee for new application;
- (2) submitting a completed form approved by the department; and
- (3) qualifying as class II registrant.

94.70. Responsibilities of a Registrant: General. *(New rule effective January 18, 2010, 35 TexReg 367; amended effective January 1, 2011, 35 TexReg 11625)*

- (a) A registrant must not violate any provision of the Act or this chapter.
- (b) A registrant must timely respond to the department’s investigative requests including making a complete written answer to any complaint.
- (c) Registrants must inform the department within 30 days of any changes to their employment and change their registration as appropriate.
- (d) A registrant must not violate the property tax professional's Code of Ethics, referenced in §94.100, or aid or encourage another to violate the Code of Ethics.
- (e) A registrant must not engage in any practices that constitute acts of improper influence, conflict of interest, unfair treatment, discrimination, abuse of powers, or misuse of titles.
- (f) A registrant must be in compliance with any report issued by the Comptroller of Public Accounts under §5.102 of the Tax Code.

- (g) An appraisal registrant or assessor/collector must be certified in their field within five years of registration.
- (h) A collector registrant must be certified in their field within three years of registration.
- (i) A registrant may act in a purely private capacity regarding a personal tax matter so long as he does not use his official position to influence the outcome of such a dispute.

94.71. Responsibilities of a Registrant: Equal and Fair Treatment. *(New rule effective January 18, 2010, 35 TexReg 367)*

- (a) A registrant must apply equally and fairly any appraisal, assessment, or consulting service according to the Uniform Standards of Professional Appraisal Practice and generally accepted appraisal, assessment, or collection practices applicable to an assignment.
- (b) A registrant may not accept or solicit any benefit in return for favorable treatment.
- (c) A registrant must not knowingly testify falsely or withhold any information, or influence anyone into testifying falsely or withholding any information in any investigation or proceeding.
- (d) A registrant must not knowingly mislead any member of the public who makes a reasonable inquiry or request on tax matters.
- (e) A registrant must not predetermine the value or value range of a property or properties and then manipulate data to arrive at a predetermined conclusion.
- (f) A registrant must not perform calculations:
 - (1) by methods other than those directed by law, rule, or written guidance of the Comptroller of Public Accounts, or
 - (2) that are designed to result in a predetermined effective tax rate, or rollback tax rate, current or delinquent collection rate, or other value, rate, or ratio used for official purposes.
- (g) A registrant must not provide, to any private party, information that is not provided to, or reasonably available to all persons.

94.72. Responsibilities of a Registrant: Conflicts of Interest. *(New rule effective January 18, 2010, 35 TexReg 367)*

- (a) A registrant must disclose in writing to the appraisal district or taxing entity any relationship of consanguinity within the third degree that may relate to an assignment so long as he holds a registration position.
- (b) A registrant must disclose in writing to the appraisal district or taxing entity any outside employment.
- (c) A registrant must disclose in writing to the appraisal district or taxing entity any financial interest in any private business or real property subject to the appraisal district or taxing entity where she is employed.
- (d) A registrant must not invest in property, interests, or transactions which create a conflict of interest or which affects independent judgment or performance in the official position.
- (e) A registrant must not engage in any activity or employment outside of the appraisal office or tax office if such engagement adversely affects his impartiality in the execution of his official duties or adversely affects the performance of his official duties.
- (f) A registrant must not use agency resources for the personal benefit of himself, any party in whom he has an interest, or any public servant; or for the benefit of any social or political organization unless any member of the general public could make similar use of the agency resources.

- (g) A registrant in their official capacity must not endorse the services or products of any person or firm.

94.73. Responsibility of Registrant: Use of Titles. *(New rule effective January 18, 2010, 35 TexReg 367)*

A person may not use the titles Registered Professional Appraiser, Registered Texas Assessor/Collector, or Registered Texas Collector unless he is an active and certified registrant with the department and performing official duties as a property tax appraiser, assessor/collector, or collector.

94.80. Fees. *(New rule effective January 18, 2010, 35 TexReg 367; amended effective March 1, 2012 37 TexReg 1325; amended effective January 1, 2014, 38 TexReg 9527)*

- (a) Application fees.
- (1) Appraiser--\$100
 - (2) Collector--\$100
 - (3) Assessor/Collector--\$100
- (b) Renewal fees.
- (1) Appraiser--\$55 for registrations expiring before February 1, 2014; \$45 for registrations expiring on or after February 1, 2014
 - (2) Collector--\$55 for registrations expiring before February 1, 2014; \$45 for registrations expiring on or after February 1, 2014
 - (3) Assessor/Collector--\$55 for registrations expiring before February 1, 2014; \$45 for registrations expiring on or after February 1, 2014
- (c) "Break in service" credit application fee--\$75
- (d) One-Year Extension application fee--\$25
- (e) Change from inactive status to active status--\$25
- (f) Late Renewal Fees. Late renewal fees for licenses issued under this chapter are provided under §60.83 of this title (relating to Late Renewal Fees).
- (g) Revised/Duplicate License/Certificate/Permit/Registration--\$25
- (h) All fees are non-refundable, except as otherwise provided by law.

94.90. Sanctions and Administrative Penalties. *(New rule effective January 18, 2010, 35 TexReg 367)*

A person who violates the Texas Occupations Code, Chapter 1151, a rule, or an order of the executive director or commission relating to Texas Occupations Code, Chapter 1151, will be subject to administrative sanctions and/or administrative penalties under Texas Occupations Code, Chapters 51 and 1151 and applicable agency rules.

94.91. Enforcement Authority. *(New rule effective January 18, 2010, 35 TexReg 367)*

The enforcement authority granted under Texas Occupations Code, Chapters 51 and 1151 and any associated rules may be used to enforce Texas Occupations Code, Chapter 1151 and this chapter.

94.100. Code of Ethics. *(New rule effective January 18, 2010, 35 TexReg 367; amended effective October 15, 2010, 35 TexReg 9083)*

Registrants must:

- (1) be guided by the principle that property taxation should be fair and uniform, and apply all laws, rules, methods, and procedures, in a uniform manner, to all taxpayers;
- (2) not accept or solicit any gift, favor, or service that might reasonably tend to influence the registrant in the discharge of official duties, with the following exceptions:
 - (A) the benefit is used solely to defray the expenses that accrue in the performance of duties or activities in connection with the office which are nonreimbursable by the state or political subdivision;
 - (B) a political contribution as defined by Title 15 of the Election Code; or
 - (C) an item with a value of less than \$50, excluding cash or a negotiable instrument;
- (3) not use information received in connection with the duties of an appraiser, assessor, or collector for their own purposes, unless such information can be known by ordinary means to any ordinary citizen;
- (4) not engage in an official act that is dishonest, misleading, fraudulent, deceptive, or in violation of law;
- (5) not conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety;
- (6) not accept an appraisal, assessment, or collection related assignment that can reasonably be construed as being in conflict with the registrant's responsibility to their jurisdiction, employer, or client, or in which the registrant has an unrevealed personal interest or bias; and
- (7) not accept an assignment or responsibility in which the registrant has a personal interest without full disclosure of that interest.