



SUNSET ADVISORY COMMISSION

Board of Tax
Professional
Examiners



Staff Report
November 2002

BOARD OF TAX PROFESSIONAL EXAMINERS

SUNSET STAFF REPORT

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SUMMARY



Summary

Sunset Staff Report

Board of Tax Professional Examiners

The regulation of tax professionals is not like the regulation of most other occupations. As appraisers, tax assessor-collectors, and collectors, these tax professionals are primarily accountable to the local taxing entity that employs or to the local population that elects them. Their exposure to the public is limited by the nature of their work, which focuses on the entire community and not individual properties. In addition, as local officials, tax professionals are not business competitors as are the members of most other occupations.

Despite these distinguishing characteristics, the public has an interest in the Board and its activities. This interest stems from the financial impact that property taxes have on the people of Texas and the role these taxes play in financing local government. The Board regulates tax professionals to ensure that only qualified individuals appraise real property and assess and collect property taxes. The Board accomplishes its responsibility by registering and certifying individuals, overseeing an education program, and enforcing the Property Taxation Professional Certification Act and rules.

Sunset staff considered whether the Board's current stand-alone agency structure remains appropriate given its unique characteristics and its limited resources, small size, and inherent difficulty fulfilling basic responsibilities required of all state agencies. The review determined that greater administrative assistance from the Comptroller would allow the Board to better focus on substantive agency functions, while remaining an independent agency.

Sunset staff also evaluated the size and makeup of the Board to ensure compliance with the constitutional requirement for odd-numbered boards and to ensure a broader perspective and greater responsiveness to the public in its decisionmaking.

*The Board should
continue, with a
stronger link to the
Comptroller.*

A summary of the recommendations in this report is provided in the following material.

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Issues / Recommendations _____

Issue 1 Texas Has a Continuing Need for the Board of Tax Professional Examiners, But Could Benefit From a Stronger Administrative Link to the Comptroller's Office.

Key Recommendations

- Continue the Board of Tax Professional Examiners for 12 years.
- Strengthen the Board's ties with the Comptroller of Public Accounts.

Issue 2 The Board's Structure Does Not Include Public Representation and Its Size Does Not Comply With the Constitution.

Key Recommendation

- Decrease the size of the Board from six to five members and include public representation.

Issue 3 Key Elements of the Board's Licensing and Regulatory Functions Do Not Conform to Commonly Applied Licensing Practices.

Key Recommendations

- The Board should clearly define the role of the Property Tax Education Coalition.
- Standardize licensing provisions in the Board's statute to ensure fair and consistent licensing with regard to registration exemptions, application requirements, and accessible examinations.
- Update elements of the agency's enforcement activities to better protect the public and ensure consistency and fairness towards licensees regarding complaint filing, range of sanctions, and reasons for complaint dismissals.

Fiscal Implication Summary _____

This report contains two recommendations that would have a fiscal impact to the State. The fiscal impact of each recommendation is summarized below.

- *Issue 1* - Strengthening the Board's link with the Comptroller's Office would result in both direct and indirect cost savings to the Board resulting from increased administrative efficiency. Any savings, however, would likely be offset by increased costs to the Comptroller and the reallocation of resources to address other Board functions.
- *Issue 2* - Reducing the size of the Board to five members would result in reduced travel expenses, saving the State about \$1,000 a year.

ISSUES / RECOMMENDATIONS

Issue 1

Texas Has a Continuing Need for the Board of Tax Professional Examiners, But Could Benefit From a Stronger Administrative Link to the Comptroller's Office.

Summary

Key Recommendations

- Continue the Board of Tax Professional Examiners for 12 years.
- Strengthen the Board's ties with the Comptroller of Public Accounts.

Key Findings

- The State has a continuing interest in registering and certifying tax professionals.
- Small agencies like the Board typically have difficulty fulfilling their requirements because of limited resources.
- The Legislature has seen the advantages of strengthening administrative links between small and large agencies to improve operations.
- Other states' regulation of tax professionals supports strengthening the link between the Board and the Comptroller's Office.

Conclusion

The Board of Tax Professional Examiners regulates property tax professionals to ensure that the responsibility of assessing property taxes is entrusted to only qualified individuals. The Board accomplishes its responsibility by registering and certifying individuals and by ensuring registrants comply with professional and ethical standards.

The Sunset review evaluated the continuing need for the Board and its functions. The review assessed whether the agency could benefit from greater administration assistance from a larger agency. Sunset staff concluded that while the Board should continue to regulate tax professionals, requiring it to be administratively attached to the Comptroller of Public Accounts would allow the Board to tap the Comptroller's resources, gain some administrative efficiency, focus on its major program functions, and maintain its independence.

Support

The Board of Tax Professional Examiners regulates local officials responsible for administering property taxes in Texas.

- The Legislature began regulating tax assessors in 1977, and established separate designations for appraisers and collectors when it renamed the agency as the Board of Tax Professional Examiners in 1983. The accompanying textbox lists the Board's functions.
- The Board registers and certifies appraisers, assessor-collectors, and collectors. The makeup of the regulated population mainly includes elected and appointed individuals who work for appraisal districts, counties, cities, school districts, or other special taxing districts. Specifically, the statute requires all appraisers to register with the Board. In addition, the head assessor-collector of a taxing entity must register, but other persons in the office, employees of assessor-collectors, are not required to register unless so directed by the head assessor-collector.

Board Functions

- Establishes and oversees a registration and certification process.
- Oversees the education program by approving courses, course sponsors, and instructors to conduct the courses.
- Responds to complaints and ensures compliance with professional and ethical standards by enforcing the Property Taxation Professional Certification Act and Board rules.

The Board regulates tax appraisers, assessor-collectors, and collectors.

To be eligible to register, an applicant must be actively employed in appraisal, assessment, or collection duties. Individuals must first register with the Board and achieve certification within a specified time by completing course work and passing an examination. After certification, individuals must maintain a number of continuing education credits every five years to be recertified. In fiscal year 2001, the Board regulated 3,788 registrants, with 2,756, or almost three quarters of them, certified.¹

The State has a continuing interest in registering and certifying tax professionals.

- The public has an interest in the Board's activities because it regulates individuals responsible for administering the property tax system. The public's interest in property taxes stems from the financial impact on property owners and the role these taxes play in financing local governments. In fiscal year 2001, school districts, cities, counties, and other special districts levied more than \$25 billion in property taxes.² Property taxes fund local services such as public schools, county roads, fire and police protection, and local courts and criminal justice systems.

The public's interest in regulating tax professionals is due to the financial impact of taxes on property owners.

- Because tax professionals must accurately appraise all types of agricultural, commercial, industrial, and residential property, and assess taxes based on the appraised values of this property, the public needs to have confidence that those employees know how to successfully complete such complex operations. Board certification ensures the public that the appraisal, assessment, and collection of property taxes are practiced by professional, knowledgeable, and competent individuals. The Board also develops and implements standards of ethical conduct to ensure registrants engage in proper, professional behavior.
- The maintenance of a certification program ensures that registrants receive the necessary education and training to be tax professionals. A state level certification program for tax professionals ensures uniformity in education and training they receive, providing a level of consistency statewide that would be lost if this responsibility were left to the 253 appraisal districts and the more than 3,500 taxing entities in the state.

A state level certification program for tax professionals ensures uniformity in education and training they receive.

Small agencies like the Board typically have difficulty fulfilling their requirements because of limited resources.

- Some occupational regulatory agencies may be too small and their missions too complicated for their regulatory programs to mature into stable and efficient operations. These agencies also may have difficulty complying with the standard administrative requirements placed on all state agencies.
- The Board, with just four employees, has had difficulty fulfilling the basic responsibilities required of all state agencies. The agency must handle budgeting, human resources, and cash management which reduces its focus on substantive agency functions. A 2000 audit by the State Auditor found that the agency did not comply with the State's three-day deposit rule and did not reconcile receipt documents and deposits.³ The State Auditor also found that the agency lacked adequate documentation for employees regarding recruitment and selection, performance appraisals, and Fair Labor Standards Act (FLSA) compliance.⁴ Without proper documentation, the Board risked legal action based on hiring decisions and liability for back wages based on incorrect or inadequate FLSA determinations. While the agency has implemented the State Auditor's recommendations, these deficiencies point to the difficulties of small agencies in carrying out their duties.
- The Board is the only state agency in the Hobby Building without a high speed data line, or T-1 line, to connect to the Internet.⁵ Currently, the Board relies on a dial-up account. Without the T-1

Basic responsibilities of budgeting, human resources, and cash management reduce a small agency's focus on substantive functions.

line, the agency will not be able to meet the Legislature's requirement that state licensing agencies provide online license renewals.

- The agency has relied heavily on the efforts of professional associations, and individual appraisal districts and taxing entities to help it meet some of its regulatory requirements. A consortium of tax professional associations, the Property Tax Education Coalition, develops and updates the courses required by the Board for individuals to be certified as tax professionals, and contracts for instructors to conduct the courses. Historically, the Harris County Appraisal District prepared the certification examination for the Board, either on its own, or used questions prepared for the various course examinations. The Board's staff has assumed responsibility for preparing the certification examination, but it relies exclusively on the questions prepared by the course providers as part of the education program.

The Legislature has seen the advantages of strengthening administrative links between small and large agencies to improve operations.

- Improving administrative links between agencies recognizes the wasted effort of having numerous small agencies performing the same functions that can be performed as well or better centrally. Functions such as payroll, purchasing, information technology, and state reporting requirements can generally be assumed by larger agencies with little or no increased marginal costs. The small agency can pay any costs that do accrue from the greater efficiency of its reduced administrative overhead. The small agency also benefits from the greater technical ability and sophistication of the larger agency. This improved efficiency frees the remaining staff of the smaller agency to focus more on its primary responsibilities.
- In the past, the Legislature has attached small agencies to larger agencies to provide assistance in areas such as administrative support. The Office of Court Administration assists the Court Reporters Certification Board with payroll-related reporting, information technology, purchasing, and reporting on the use of Historically Underutilized Businesses. The Texas Rehabilitation Commission provides administrative support and fiscal management services to the Texas Council for Developmental Disabilities. In addition, the Department of Public Safety provides administrative support to the Polygraph Examiners Board.
- The Board already receives administrative support from the Comptroller of Public Accounts through an arrangement established by a rider in the Appropriations Act. Through an interagency

Functions such as payroll, purchasing, and information technology can be assumed by larger agencies at little or no increased cost.

contract, the Board has agreed to pay the Comptroller \$6,750 for the 2002-2003 biennium to perform certain procurement processing services.

Other states' regulation of tax professionals supports strengthening the link between the Board and the Comptroller's Office.

- In addition to Texas, Sunset staff identified 37 states that administer a certification program for tax professionals. Three additional states provide for certification through professional associations.

The chart, *Tax Professional Certification Programs in Other States*, describes the organizational schemes used by other states to administer certification programs for tax professionals.

Tax Professional Certification Programs in Other States			
Organizational Structure		Number of States	States
Umbrella agency	Departments of Revenue or Taxation	30	AL, AZ*, AR, CA, CT, FL, GA, ID, IA, IL, IN, KY, KS, ME, MS, MT, NC, ND, NE, NJ, NM, NV, NY, OK, OR, SD, WA, WI, WV, WY
	Organized within or administratively attached to a Department of Revenue	4	MI, MN, MO, NH
	Agency overseeing occupations	1	SC
	Agency overseeing real estate appraisers	1	PA (AZ*)
	Department of Commerce	1	UT
Other	Professional associations	3	LA, MA, VA

*Arizona's Department of Revenue certifies county tax assessors, while its Board of Appraisal regulates property tax and real estate appraisers.

Texas is the only state that uses a stand-alone agency to regulate tax professionals. In most states, the regulation falls under an umbrella agency. For example, 30 states regulate tax professionals under a Department of Revenue or Taxation, one state regulates tax professionals under a Department of Commerce, one state merged the regulation with the oversight of real estate appraisers, and one state merged the regulation with the oversight of other general occupations. In addition, one state splits the regulation between an agency overseeing real estate appraisers and a Department of Revenue. In four states, a board or commission administers a certification program but is organizationally attached or located within a Department of Revenue.

The Comptroller has the technical ability and capacity to assist the Board and its small staff with administrative needs.

- Strengthening the ties between the Board and the Comptroller's Office would better focus the state's efforts to provide qualified local property tax officials within the state's tax collection agency. Through its Property Tax Division, the Comptroller performs annual valuation and ratio studies to ensure the consistent administration of property taxes statewide. The Division also adopts standards for the operation of county appraisal districts and taxing entity offices. The Division also produces publications for the public and tax professionals to educate them and keep them up to date on property tax laws and issues. These activities bring the Division into contact with the same property tax professionals certified by the Board, and would suitably complement the Board's responsibility to ensure consistent qualifications and training of tax appraisers, assessor-collectors, and collectors statewide. These activities also provide an opportunity to inform the public about taxpayer rights and remedies with regard to tax professionals.

In addition, the Comptroller has the technical ability and capacity to assist the Board and its small staff with their administrative needs. For example, by providing easy, economical access to a T-1 line, the Comptroller would be able to facilitate the Board's interface with Texas Online to make electronic renewal of the Board's registration possible. Finally, linkage with the Comptroller would alleviate some of the Board's administrative burden, allowing the Board's staff to focus more clearly on tax professional regulatory issues.

Recommendation

Change in Statute

1.1 Continue the Board of Tax Professional Examiners for 12 years.

This recommendation would continue the Board of Tax Professional Examiners for 12 years as an independent agency responsible for regulating property tax professionals.

1.2 Strengthen the Board's ties with the Comptroller of Public Accounts.

This recommendation would strengthen the existing administrative link between the Board and the Comptroller of Public Accounts. As part of the arrangement, the agency would continue to be overseen by its governing body, which would have the final authority for regulating tax professionals. This recommendation would require the Board to expand the scope of its contract with the Comptroller to perform the additional administrative functions, including payroll, budgeting, information technology support, human resources, and other services as needed by the Board. This recommendation would require the Board to pay for the services it receives.

In addition to benefitting from improved administrative efficiency, the Board would be able to take advantage of the Comptroller's specific activities regarding property taxes to improve the Board's oversight of tax professionals. The Comptroller's experience in property tax matters would provide a valuable perspective on educational needs and opportunities apart from the associations that perform

this function now. The Comptroller's existing outreach efforts would greatly extend the Board's efforts to inform taxpayers of their rights and remedies regarding tax professionals. Finally, the Comptroller's work with appraisal districts would help benefit the Board's enforcement efforts by improving the link between the evaluation of these districts' performance and the oversight of the individuals in these districts who do the work.

This recommendation would also require the Board to explore moving out of its current office space in the Hobby Building and collocating with the Comptroller.

Impact

The recommendation would continue the Board as an independent agency, but it would allow the Board to concentrate on its major functions by becoming administratively attached to the Comptroller. The maintenance of the certification program at the Board ensures that registrants get the necessary education and training to be tax professionals and ensures uniformity in the level of education all tax professionals receive in Texas.

Fiscal Implication

If the Board is continued, its current annual appropriation of \$153,000 would still be required to maintain the operations of the agency. Strengthening the Board's link with the Comptroller's Office would result in both direct and indirect cost savings to the Board resulting from increased administrative efficiency. Any savings, however, would likely be offset by increased costs to the Comptroller and the reallocation of resources to address other Board functions. Sunset staff could not determine if the Board could reduce support staff to pay the Comptroller's costs, which were not estimated for this report. Any additional costs that result from improving the Board's administrative capacities would be paid by increased fee collections from tax professionals. In addition, the Board may decide to shift staff to other Board functions, with no actual decrease in expenditures.

¹ Letter from Board of Tax Professional Examiners to Sunset Commission staff, September 3, 2002.

² House Research Organization, *Focus Report*, "Property Tax Appraisals: Issues and Responses" (Austin, Texas, 2002). Online. Available: <http://www.capitol.state.tx.us/hrofr/frame9.htm>. Accessed: August 28, 2002.

³ State Auditor's Office, *2000 Small Agency Management Control Audit* (March 29, 2000). Online. Available: <http://www.sao.state.tx.us/reports/2000/00-023.pdf>. Accessed: October 1, 2002.

⁴ Ibid.

⁵ Joint budget hearing for the Board of Tax Professional Examiners (Austin, Texas, August 21, 2002).

Issue 2

The Board's Structure Does Not Include Public Representation and Its Size Does Not Comply With the Constitution.

Summary

Key Recommendation

- Decrease the size of the Board from six to five members and include public representation.

Key Findings

- The Board lacks public representation as is standard for state licensing agencies.
- The size of the Board does not comply with the Texas Constitution.
- The Board is capable of operating with a decrease in membership.

Conclusion

The primary duties of the Board include overseeing the certification and education program, adopting rules, establishing standards of conduct, and taking disciplinary action against registrants when necessary. The Sunset review examined the makeup of the Board, the work of the Board, and the impact of a constitutional amendment that requires odd-numbered boards. Sunset staff concluded that reducing the Board by one member would bring the Board into compliance with the Constitution and maintain an adequate number of members to handle the Board's duties. The appointment of a public member to the Board would ensure public perspective in decisionmaking and responsiveness to the general public.

Support

The Board is a six-member policymaking body.

- The Board consists of six members appointed by the Governor for six-year terms. The table, *Board of Tax Professional Examiners*, shows the current Board members. Annually, the Board elects its Chair from its membership.
- All six members on the Board represent the tax professional industry. The statute requires Board members to be certified as a registered appraiser, assessor-collector, or collector. The current makeup of the Board includes three appraisers, two assessor-collectors, and one member registered both as an assessor-collector and an appraiser. A Board member must also be a Texas resident, actively engaged in property tax administration, and have at least five years experience in appraisal, assessment, or collections.
- The Board adopts rules, sets fees, establishes standards of conduct, oversees a certification and education program by approving the curriculum, takes action against registrants for violations when necessary, and hires the Executive Director. The Board met four times each in fiscal years 2001 and 2002.

Board of Tax Professional Examiners	
Name	Term Expires
Foy Mitchell, Plano, <i>Chair</i>	2003
Mike Amezcuita, San Benito, <i>Vice Chair</i>	2005
Deborah Hunt, Austin, <i>Secretary</i>	2005
Linda Jaynes, Waco	2003
D. Kristeen Roe, Bryan	2007
Stanton Brown, Benjamin	2007

Without public members, the Board lacks a broader ability to include the public's perspective in its decisionmaking.

The Board lacks public representation as is standard for state licensing agencies.

- Having a Board made up entirely of certified tax professionals ensures that it has the expertise to guide state policy regarding their regulation, such as approving education requirements and standards of conduct. Without any public members, however, the Board lacks a broader ability to include the public's perspective in its decisionmaking to ensure responsiveness to the general public.

Despite the insulation of tax professionals from the public because of their status as employees of appraisal districts or taxing entities, the public still has an interest in the Board's activities, due to the financial impact of property taxes and the importance of these taxes in financing local governments.

- The Sunset Commission and the Legislature have long applied an across-the-board provision requiring public members on agencies' policymaking bodies, as a general standard in Sunset reviews.

Almost all other state occupational licensing agencies have members representing the general public. Of the 41 stand-alone occupational licensing agencies in Texas, 40 have governing bodies with public members. The Board of Tax Professional Examiners is the only one with a governing body that does not include a public member.

- Other governing bodies that bear similar characteristics to the Board's program functions have public representation. Like the Board, the Texas Commission on Law Enforcement Officer Standards and Education (TCLEOSE) and the State Board for Educator Certification (SBEC) provide statewide registration of individuals who must be employed at the local level and who answer primarily to local entities. For example, tax professionals answer to taxing entities or appraisal districts, peace officers answer to police departments, and educators answer to school districts.

TCLEOSE, which oversees a certification program for peace officers, has three public members on its nine-member governing body. SBEC, which licenses teachers, has three public members on its 15-member Board.

The Board is the only stand-alone occupational licensing agency with a governing body that does not include a public member.

The size of the Board does not comply with the Texas Constitution.

- A constitutional amendment, approved by voters in 1999, requires state boards and commissions created by the Legislature to have an odd number of members.
- The constitutional amendment does not have a grandfather provision allowing commissions created before the amendment to continue under their current composition. Rather, a temporary provision of the amendment requires the Legislature to recreate nonconforming commissions to meet the new requirements by September 1, 2003.

The Board is capable of operating with a decrease in membership.

- The Board's workload does not justify six members. The Board does not have committees, but is able to conduct all of its work in quarterly meetings that generally do not require a large investment of time. Over the last four years, the agency met 17 times. Of these 17 meetings, almost three-quarters have lasted 90 minutes or less.

The Board's workload does not justify six members.

- The Board's workload does not warrant six tax professionals. At Board meetings, members generally receive updates and reports on matters before them, but they do not have the volume of work requiring technical expertise that is common for other licensing agencies. The Board has not adopted a major rule package in more than two years. While the Board approves courses, course sponsors, and instructors, it more typically simply receives notice of course updates and revisions. The Board does not write or grade the certification examinations, but has delegated that function to staff, which uses questions and answers prepared by the professional association participants in the Property Tax Education Coalition. The Board approves registrants who have met certification requirements, but this is largely a function of ratifying the staff's recommendations. Finally, the Board receives reports on complaints against tax professionals, but has only taken disciplinary action against two individuals since 1996.

Recommendation

Change in Statute

2.1 Decrease the size of the Board from six to five members and include public representation.

This recommendation would change the size of the Board from six to five members. Four members would represent the tax professional industry and one member would represent the general public. The public member would have to meet the standard Sunset across-the-board language prohibiting this person from being regulated by the agency or otherwise having financial ties to the agency or regulated profession.

Impact

This recommendation would reduce the size of the Board to comply with the constitutional amendment that requires odd-numbered boards. The Board's workload is such that a decrease in its membership by one would not constitute a burden on the remaining members. This recommendation would also provide for public representation on the Board to ensure that the public's perspective is considered in its decisions.

Fiscal Implication

This recommendation would result in a small savings to the State. Reducing the size of the Board would result in reduced travel expenses. Based on current projections, costs would decrease by about \$1,000 per year.

Fiscal Year	Savings to the General Revenue Fund
2004	\$1,000
2005	\$1,000
2006	\$1,000
2007	\$1,000
2008	\$1,000

Issue 3

Key Elements of the Board's Licensing and Regulatory Functions Do Not Conform to Commonly Applied Licensing Practices.

Summary

Key Recommendations

- The Board should clearly define the role of the Property Tax Education Coalition.
- Standardize licensing provisions in the Board's statute to ensure fair and consistent licensing with regard to registration exemptions, application requirements, and accessible examinations.
- Update elements of the agency's enforcement activities to better protect the public and ensure consistency and fairness towards licensees regarding complaint filing, range of sanctions, and reasons for complaint dismissals.

Key Findings

- Lack of defined duties for the Board's informal education advisory committee limits the Board's accountability for the committee and its role.
- Licensing provisions of the Board's statute do not follow model licensing practices and could potentially affect the fair treatment of licensees and public protection.
- Nonstandard enforcement provisions of the Board's statute could reduce the agency's effectiveness in protecting the public.

Conclusion

Various licensing and enforcement processes in the Property Taxation Professional Certification Act do not match model licensing standards developed by Sunset staff from experience gained through more than 70 occupational licensing reviews over the last 25 years. The Sunset review compared the Board's statute, rules, and practices against the model licensing standards to identify variations. Based on these variations, staff identified the recommendations needed to bring the Board in line with the model standards.

Support

The Board regulates property tax professionals in Texas.

- The Board regulates tax professionals to ensure that those who appraise real property and assess and collect property taxes are knowledgeable, competent, and ethical.
- The Board performs two core functions, certification and enforcement. In fiscal year 2001, the Board regulated 3,788 appraisers, assessor-collectors, and collectors. The Board enforces the Property Taxation Professional Certification Act and Board rules by investigating complaints against tax professionals and taking disciplinary action when necessary.

The Board regulates nearly 3,800 tax professionals.

Sunset's experience from reviewing more than 70 occupational licensing programs has been documented for application to future reviews.

- The Sunset Advisory Commission has a historic role in evaluating licensing agencies, as the increase of occupational licensing programs served as an impetus behind creation of the Commission in 1977. Since then, the Sunset Commission has completed more than 70 reviews of licensing agencies.
- To help ensure that certain licensing and enforcement features are used consistently by licensing programs across Texas, the Sunset Commission has adopted eight across-the-board standards for application to licensing agencies undergoing Sunset review. For example, one of these standards requires licensing agencies to adopt a system of continuing education for licensees, while another gives licensing agencies a full range of administrative sanctions.
- Sunset staff has documented standards in reviewing licensing programs to guide future reviews of licensing agencies. While these standards provide a guide for evaluating a licensing program's structure, they are not intended for blanket application. In addition, aspects of the Property Taxation Professional Certification Act and some of the Board's regulatory practices may differ from model standards, largely because of the special characteristics of the regulated community, which distinguish it from other regulated occupations that have more direct public and consumer contact.

The Board's regulated community is different from other regulated occupations that have more direct consumer contact.

Lack of defined duties for the Board's informal education advisory committee limits the Board's accountability for the committee and its role.

- *Advisory committees.* Advisory committees provide additional input to a governing board, thereby broadening its policy perspective and enabling greater representation in agency policymaking. Advisory committees generally exist to give advice to policymakers, who retain final decisionmaking authority. At times, this role may become confused if duties and responsibilities of advisory committees are not clearly defined.

The Board relies on the Property Tax Education Coalition to develop certification courses and contract with instructors to teach the courses. The Coalition essentially functions as an advisory committee to the Board, but the state's seven tax professional associations created the Coalition and appoint its members. While the Board has passed a resolution defining the membership and duties of its other voluntary advisory committee, the Professional Standards Committee, the Board has not done the same for the Coalition. The Board would better ensure appropriate accountability and operation of the Coalition by clearly defining its role.

Licensing provisions of the Board's statute do not follow model licensing practices and could potentially affect the fair treatment of licensees and public protection.

- *Exemption from registration.* Licensing acts sometimes exempt certain classes of individuals from licensure. These exemptions generally recognize the exempted person's ability to work in the regulated area without a license because of other qualifications they have or because their activity would not constitute an unreasonable danger to the public. An exemption should not confer special status on one class of practitioner without a sound basis for assuming that they can perform the activity without posing a risk to the public.

According to statute, tax assessor-collectors in counties with a population of more than one million do not have to register with the Board. The exemption applies to four counties – Bexar, Dallas, Harris, and Tarrant. Exempting assessor-collectors solely on the basis of their county's population does not ensure that they attain the knowledge and skills required for assessor-collectors in all other counties. While the current assessor-collectors in these counties are registered with the Board and no county has used the exemption since it was created in 1993, having this type of exemption calls into question the reason for having a state certification program for these tax professionals.

Assessor-collectors in large counties are exempt from the Board's registration requirements.

- ***Application notarization.*** The process for applying for licensure should not overburden applicants or unreasonably restrict entry into practice. The Board's statute requires applicants to notarize applications to ensure accurate experience and education information on the application. However, the Board already requires applicants to include proof of college credit, copies of course certificates or transcripts, and a signed employer's statement with their applications, which ensures that information on the application is correct. In addition, state law already prohibits a person from knowingly making a false entry in a government record, making the notarization requirement unnecessary.¹
- ***Access to exams.*** Exams should not exclude individuals because of a disability, as long as those individuals qualify to sit for the test. The testing procedure should follow all legal guidelines related to equal opportunity and access. The Americans with Disabilities Act requires that state agencies make their programs and services accessible to disabled persons. A Board policy requires a person with a disability to submit statements from two physicians attesting to the disability. Once these statements are submitted, the Board will make special accommodations to allow the person to take the exam. However, the Board's statute does not require the Board to adopt rules regarding exam accessibility. Referencing the Americans with Disabilities Act in the Board's statute would clarify the Board's responsibility to establish accessibility policies in rule and ensure that future applicants with disabilities are not excluded from taking exams.

Nonstandard enforcement provisions of the Board's statute could reduce the agency's effectiveness in protecting the public.

- ***Complaint notarization.*** Legislative enactments have established that the public should have easy access to an agency's enforcement processes through reasonable complaint filing procedures. The public, agency, or a licensee should be able to file a written complaint on a simple, standard agency form provided on a Web site, through e-mail, or through regular mail. The form should request enough information to start an investigation, but not be so detailed or technical as to discourage complaints.

Currently, the Board, through an informal policy, requires complaints to be notarized. This requirement is unnecessary as state law already prohibits a person from knowingly making a false entry in a government record.² Eliminating this notarization requirement would increase the public's ability to file complaints and also allow the Board to receive complaints in ways other than writing, such as through the Internet, to make complaint filing more convenient for the public.

Requiring the public to notarize complaints is unnecessary and could limit access to the Board's complaint process.

- **Range of sanctions.** A licensing agency's statute should authorize a full range of sanctions to accommodate the seriousness of the offense before the agency. The Board's statute allows it to deny, suspend, or revoke a tax professional's registration, and the Board has adopted rules governing its use of these sanctions. However, the Board does not have specific statutory authority allowing it to issue lighter sanctions. Further, the Board has no formal guide to structure its use of lighter sanctions, although these are the only enforcement actions the Board has taken in the past six years. The Board decides how and when to use these lighter sanctions on a case-by-case basis.

While the Sunset Commission has adopted an across-the-board recommendation to ensure that agencies have a full range of sanctions, the following provisions address some standard tools for improving enforcement.

Letters of reprimand. Letters of reprimand allow the Board to inform licensees and their employers that the Board has found sufficient evidence of a violation, but that the violation is of minor significance and does not warrant a penalty. Such a letter also serves as a warning to the licensee to prevent another occurrence of the same violation. Procedures governing letters of reprimand should provide for determining what violations require letters, who should receive the letter, and whether any follow-up action is necessary.

Probation. Probation of a license allows licensees found in violation of regulatory requirements to continue practicing while taking corrective action to address the Board's concerns. Probation procedures should provide for determining the type of violations requiring probation, imposing appropriate conditions, notifying probationers of those conditions and actions they need to take, and tracking probationers' progress in satisfying the terms of the probation.

- **Dismissal notification.** As part of its complaint process, an agency must periodically notify the parties of the status of the complaint investigation. Such notification keeps the parties informed and assures them that the agency takes the complaint and its complaint process seriously. This same notification should explain why a complaint is dismissed. While the Board currently sends a dismissal letter to the complainant and respondent, the standard letter does not provide information as to why it dismissed the complaint other than to say the Board, upon review, did not find a violation. The letter does not include statutory or rule references to indicate the nature of the alleged violation or a summary of the Board's findings. Such explanation would help both the complainant and respondent better understand the Board's actions.

The Board does not have specific authority for it to issue lighter sanctions.

When the Board dismisses a complaint, it does not adequately explain its decision to the parties involved.

Recommendation

Policy Body

Management Action

3.1 The Board should clearly define the role of the Property Tax Education Coalition.

This recommendation would direct the Board to adopt a resolution regarding the use of the Coalition as an advisory committee. The resolution should define the role, including membership and functions, of the Property Tax Education Coalition in providing educational courses and materials for tax professionals.

Licensing

Change in Statute

3.2 Repeal the exemption from registration for tax assessor-collectors in large counties.

This recommendation would repeal the exemption from registration for assessor-collectors in counties with a population of more than one million. This recommendation would also repeal the special continuing education requirements that were put into law for those exempted from registration. As a result, all of the state's assessor-collectors would be required to register with the Board and comply with the Board's certification and continuing education requirements.

3.3 Eliminate the requirement for license applications to be notarized.

This recommendation would eliminate the statutory requirement that applicants notarize applications. Current provisions of the Texas Penal Code that make falsifying a government record a crime would continue to apply to license applications.

3.4 Require the Board to adopt rules to ensure that its exams are accessible to persons with disabilities in accordance with the Americans with Disabilities Act.

Under this recommendation, the Board's statute would be amended to ensure that testing accommodations for tax professional certification exams are in accordance with the Americans with Disabilities Act. The Board would need to adopt rules regarding accessibility accommodations and ensure its testing policies and procedures comply with the Americans with Disabilities Act.

Enforcement

Change in Statute

3.5 Provide the Board with a full range of sanctions and require the Board to adopt, by rule, standard procedures governing its use of lighter sanctions.

This recommendation would grant the Board the full range of sanctions common to most regulatory agencies to enforce the Property Taxation Professional Certification Act and Board rules. The Board would also be required to adopt guidelines in rule for lighter sanctions, including letters of reprimand and probation orders, thus ensuring that the Board uses these sanctions consistently.

Management Action

3.6 The Board should eliminate its requirement for complaints to be notarized.

This recommendation would eliminate the Board's informal policy that requires complaints to be notarized. Current provisions of the Texas Penal Code that make falsifying a government record a crime would continue to apply to filed complaints.

3.7 The Board should provide explanations of its complaint dismissals to complainants and respondents.

Under this recommendation, the Board would provide sufficient information to a complainant and respondent as to why it decided to dismiss a complaint. Rather than simply stating that it found no violation, the Board should provide an explanation of its decision, including a summary of its findings.

Impact

The application of these recommendations to the Board would result in efficiency and consistency from fairer processes for the licensees, additional protection to the public, and refinement of Board procedures. The chart, *Benefits of Recommendations*, categorizes the recommendations according to their greatest benefits.

Fiscal Implication

These recommendations would not have a significant fiscal impact to the State. The recommendations are procedural improvements that should not require additional resources.

¹ Texas Penal Code, sec. 37.10.

² Ibid.

Benefits of Recommendations				
Recommendation	Benefit			
	Efficiency from Standardization	Administrative Flexibility	Fairness to Licensee	Protection of Public
Policy Body				
3.1 The Board should clearly define the role of the Property Tax Education Coalition.	✓	✓		
Licensing				
3.2 Repeal the exemption from registration for tax assessor-collectors in large counties.	✓		✓	✓
3.3 Eliminate the requirement for license applications to be notarized.			✓	
3.4 Require the Board to adopt rules to ensure that its exams are accessible to persons with disabilities in accordance with the Americans with Disabilities Act.	✓		✓	
Enforcement				
3.5 Provide the Board with a full range of sanctions and require the Board to adopt, by rule, standard procedures governing its use of lighter sanctions.	✓	✓	✓	✓
3.6 The Board should eliminate its requirement for complaints to be notarized.				✓
3.7 The Board should provide explanations of its complaint dismissals to complainants and respondents.			✓	✓

ACROSS-THE-BOARD RECOMMENDATIONS

Board of Tax Professional Examiners	
Recommendations	Across-the-Board Provisions
	A. GENERAL
Modify ¹	1. Require at least one-third public membership on state agency policymaking bodies.
Apply	2. Require specific provisions relating to conflicts of interest.
Apply	3. Require that appointment to the policymaking body be made without regard to the appointee's race, color, disability, sex, religion, age, or national origin.
Apply	4. Provide for the Governor to designate the presiding officer of a state agency's policymaking body.
Apply	5. Specify grounds for removal of a member of the policymaking body.
Apply	6. Require that information on standards of conduct be provided to members of policymaking bodies and agency employees.
Apply	7. Require training for members of policymaking bodies.
Apply	8. Require the agency's policymaking body to develop and implement policies that clearly separate the functions of the policymaking body and the agency staff.
Apply	9. Provide for public testimony at meetings of the policymaking body.
Apply	10. Require information to be maintained on complaints.
Apply	11. Require development of an equal employment opportunity policy.
Apply	12. Require information and training on the State Employee Incentive Program.

¹ See Issue 2.

Board of Tax Professional Examiners	
Recommendations	Across-the-Board Provisions
	B. LICENSING
Already In Statute	1. Require standard time frames for licensees who are delinquent in renewal of licenses.
Apply	2. Provide for notice to a person taking an examination of the results of the examination within a reasonable time of the testing date.
Apply	3. Authorize agencies to establish a procedure for licensing applicants who hold a license issued by another state.
Do Not Apply	4. Authorize agencies to issue provisional licenses to license applicants who hold a current license in another state.
Do Not Apply	5. Authorize the staggered renewal of licenses.
Apply ²	6. Authorize agencies to use a full range of penalties.
Do Not Apply	7. Revise restrictive rules or statutes to allow advertising and competitive bidding practices that are not deceptive or misleading.
Apply	8. Require the policymaking body to adopt a system of continuing education.

² See Recommendation 3.5.

AGENCY INFORMATION

Agency Information

Agency at a Glance

The Board of Tax Professional Examiners regulates tax professionals in Texas to ensure that those who appraise real property and assess and collect property taxes are knowledgeable, competent, and ethical. The Board registers both elected assessor-collectors and employees of appraisal districts, counties, cities, school districts, and other special taxing districts. To accomplish its mission, the Board:

- registers tax appraisers, assessor-collectors, and collectors, and approves continuing professional education programs;
- develops and administers tax professional certification exams and issues certificates upon passage; and
- enforces the Property Taxation Professional Certification Act and Board rules by investigating complaints against tax professionals and taking disciplinary action when necessary.

Information about the Board is available at www.txbtpe.state.tx.us.

Key Facts

- **Funding.** In fiscal year 2001, the Board operated with an appropriation of about \$153,000. Registration and exam fees paid by tax professionals cover all administrative costs.
- **Staffing.** The Board has four full-time equivalent positions, all based in Austin.
- **Registration.** In fiscal year 2001, the Board regulated 3,788 tax professionals, including 2,104 appraisers, 1,201 assessor-collectors, and 483 collectors.
- **Enforcement.** The Board received 10 complaints in fiscal year 2001. One complaint was withdrawn and the Board dismissed the other nine due to lack of jurisdiction.

Major Events in Agency History

- 1977 The Legislature mandates the registration and education of property tax professionals and creates the Tax Assessor Examiners Board. A separate agency, the School Tax Assessment Practices Board, provides professional education to school tax assessors.
- 1979 The Legislature adopts the “Peveto Bill,” codifying the state’s property tax laws and creating the State Property Tax Board, in place of the School Tax Assessment Practices Board.
- 1983 The Legislature replaces the Tax Assessor Examiners Board with the Board of Tax Professional Examiners and creates the three types of professional certification that exist today.
- 1991 The Legislature abolishes the State Property Tax Board and transfers all but its education responsibilities to the Office of the Comptroller of Public Accounts. The Legislature authorizes the Board of Tax Professional Examiners to approve course material to be used for professional certification.

Organization

Policy Body

The Board of Tax Professional Examiners consists of six members, appointed by the Governor to serve staggered, six-year terms. Each year, the Board elects a chair, vice chair, and secretary. The chart, *Board of Tax Professional Examiners*, identifies current Board members. All members must:

- be actively engaged in property tax administration;
- have at least five years’ experience in appraisal, assessment, or collection; and
- be certified by the agency.

The Board establishes standards of professional practice, conduct, ethics, and education for tax professionals. The Board also determines appropriate sanctions for tax professionals who violate the law or rules and appoints the agency’s Executive Director. The Board is required to meet quarterly. In fiscal year 2001, the Board met four times.

Board of Tax Professional Examiners		
Name	Hometown	Term
Foy Mitchell, Chair	Plano	1997-2003
Mike Amezquita, Vice Chair	San Benito	1999-2005
Deborah Hunt, Secretary	Austin	1999-2005
Stanton Brown	Benjamin	2001-2007
Linda Jaynes	Waco	1995-2003
D. Kristeen Roe	Bryan	2001-2007

The Board receives advice about the registrant community from the Professional Standards Committee. Established through a Board resolution, the Committee is not governed by

statute. The Committee consists of two representatives of each of the state’s seven tax professional associations, appointed to the Committee by those associations. The Committee discusses policy issues related to tax professionals and makes recommendations to the Board at its quarterly meetings.

Staff

The Board has four full-time employees, all based in Austin. The Executive Director manages the day-to-day operations of the Board and implements Board policy. Generally, the Board’s staff administers exams and processes exam results; processes registrations, renewals, and fees; investigates complaints; and oversees registrant professional education. The agency receives legal assistance from the Office of the Attorney General. Because of the small staff size, no analysis was prepared comparing the agency’s workforce composition to the overall civilian labor force.

In fiscal year 2001, the agency raised \$229,226 in fees.

Funding

Revenues

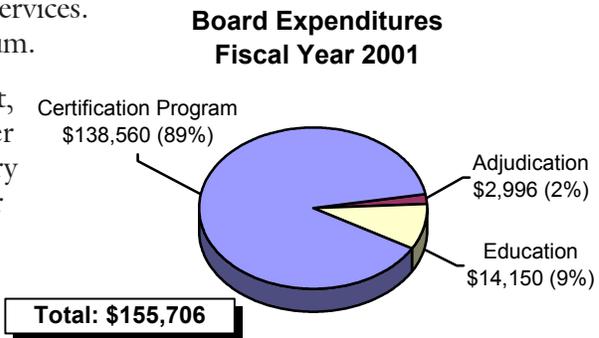
In fiscal year 2001, the Board operated on revenues of nearly \$156,000 from General Revenue. To cover its administrative costs, the Board raises revenue through application fees, annual renewal fees, and examination fees which are deposited into the General Revenue Fund. The table, *Tax Professional Fees*, lists the fee types and amounts that tax professionals pay to the Board. In fiscal year 2001, the agency raised \$229,226 in fees. The Board collected about \$4,000 more than was required to cover its direct and indirect costs in fiscal year 2001.

Tax Professional Fees	
Type of Fee	Amount
Application	\$50
Annual Renewal	\$50
Exam	
- For Certification	\$75
- Not for Certification	\$50

Expenditures

In fiscal year 2001, the Board spent \$155,706 on three strategies: certification, adjudication, and education. The chart, *Board Expenditures*, illustrates the budget breakdown. Through an interagency contract, the Board pays a portion of its budget to the Office of the Comptroller of Public Accounts for certain payment processing services. The contract totals \$6,750 for the 2002-2003 biennium.

In addition to the expenditures shown in the chart, the Legislature has directed the Board and other licensing agencies that pay the costs of regulatory programs with fees levied on licensees to also cover direct and indirect costs appropriated to other agencies. Examples of these costs include a portion of the bond payment for the building in which the agency is housed, employee benefits paid by the



Employees Retirement System, and utilities and property maintenance paid by the Texas Building and Procurement Commission. In fiscal year 2001, these direct and indirect costs totaled \$69,502 for the Board.

Appendix A describes the Board's use of Historically Underutilized Businesses (HUBs) in purchasing goods and services for fiscal years 1998 to 2001. The Board uses HUBs in the categories of commodities and other services. The agency has generally surpassed the goal for spending in both categories.

Agency Operations

The mission of the Board of Tax Professional Examiners is to ensure that the appraisal, assessment, and collection of property taxes is practiced by professionals who are knowledgeable, competent, and ethical. To accomplish this goal, the Board registers tax professionals, oversees their professional education, administers certification exams, and enforces the Property Taxation Professional Certification Act and Board rules.

Registration and Education

The Board regulates three types of tax professionals – property tax appraisers, tax assessor-collectors, and tax collectors.

- **Appraisers** establish the taxable value of real property. Anyone performing an appraisal for property tax purposes must be registered with the Board. Most property tax appraisers work for county appraisal districts, but some work for private firms that contract with appraisal districts.
- **Assessor-Collectors** use a property's appraised value to assign a tax rate and collect the tax from the property's owner. Each county's elected tax assessor-collector, with a few exceptions, and the head tax assessor-collector of any school district or other taxing unit must be registered with the Board. Employees working under these chief assessor-collectors may also register, but are not required to do so by state law.
- **Collectors** are responsible for collecting property taxes only, and not assessing. Collectors work for county tax assessor-collectors and for collection divisions in school districts and other taxing units. Employees working under a chief assessor-collector may register as collectors, but are not required to do so under state law.

Eligibility Requirements

To be eligible for registration, an applicant must:

- be at least 18 years of age;
- reside in Texas;
- be of good moral character;
- be a graduate of an accredited high school or establish high school equivalency; and
- be actively engaged in appraisal, assessment, or collection.

Tax professionals must first register with the Board and then work toward certification. The textbox, *Eligibility Requirements*, lists the requirements for registration with the Board. To become certified, tax professionals must complete a series of courses, generally within five years of registration. A coalition of the state's seven tax professional

Tax professionals must first register with the Board and then work toward certification.

associations, the Property Tax Education Coalition, develops and conducts these courses, with the Board's approval. After registrants have completed all required courses, they must pass one or two exams to become certified. The Executive Director develops and administers the certification exams at locations throughout the state. The table, *Registrant Information*, provides the number of registrants and the percentage who are certified.

Registrant Information - FY 2001			
	Appraisers	Assessor-Collectors	Collectors
Number of Registrants	2,104	1,201	483
Percent of Registrants Who Are Certified	69.7%	78.4%	71.8%

Once certified, tax professionals must complete a certain number of continuing education credits every five years to be recertified. The Executive Director approves all continuing education credits on a case-by-case basis. Appendix B, *Requirements for Certification*, provides a list of courses, exams, and other certification requirements for each type of tax professional.

Enforcement

The Board regulates tax professionals by investigating complaints against registrants and, if necessary, taking enforcement action against violators of the Property Taxation Professional Certification Act and Board rules. The Board has established, through rules, a code of ethics for tax professionals, and any violation of this code may result in sanctions. Most of the complaints the agency receives allege violations of this code of ethics. The Board may also investigate complaints alleging that an appraisal district board of directors or a governing body made a registrant act in an unprofessional manner or otherwise violate the law or rules as a necessity for employment. Failure to register with the Board, for persons required to register, is a criminal offense.

The Board relies on complaints from the public to uncover violations. Complaints submitted to the agency must be in writing and be notarized. When the Board receives a complaint, the Executive Director notifies the tax professional named in the complaint and allows the tax professional up to 20 days to respond. A complaint committee, consisting of Executive Director, the Board's attorney, and the Board's Chair, reviews the complaint. The committee determines whether to dismiss the complaint for lack of jurisdiction or conduct an investigation. An investigation entails reviewing materials submitted by the complainant and respondent and interviewing those involved in the complaint in person or by telephone. If the committee finds that a violation occurred, it will recommend an appropriate disciplinary action to the full Board. Sanctions available to the Board include a letter of reprimand, probation, registration denial, suspension, and revocation.

To become certified, tax professionals must complete a series of courses, generally within five years of registration, and pass an examination.

Complaint Activity				
	FY 99	FY 00	FY 01	FY02
Complaints Received	6	13	10	12
Complaints Resolved				
Dismissed	6	12	9	11
Withdrawn	0	0	1	1
Letter of Reprimand	0	0	0	1
Total	6	12	10	13

The chart, *Complaint Activity*, details the number of complaints received by the Board and the disposition of all complaints in the past four fiscal years. The Board dismisses many of the complaints it receives because of a lack of jurisdiction. For example, property owners file complaints with the Board because they disagree with the appraised value of their property. The Board dismisses other complaints because evidence is insufficient to indicate a violation of the statute or the ethical conduct rules.

APPENDICES

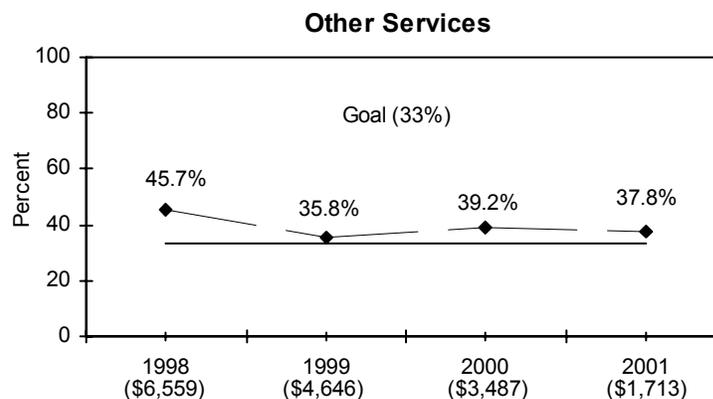
Appendix A

Historically Underutilized Businesses Statistics

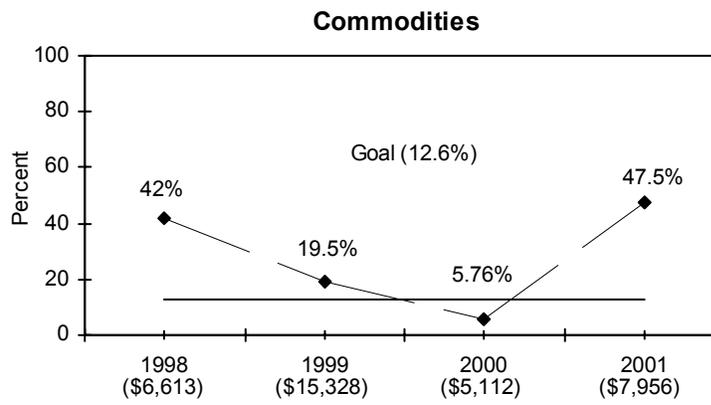
1998 to 2001

The Legislature has encouraged state agencies to increase their use of Historically Underutilized Businesses (HUBs) to promote full and equal opportunities for all businesses in state procurement. The Legislature also requires the Sunset Commission to consider agencies' compliance with laws and rules regarding HUB use in its reviews.¹ The review of the Board of Tax Professional Examiners revealed that the agency is not complying with all state requirements concerning HUB purchasing. Specifically, the agency has not adopted HUB rules.

The following material shows trend information for the Board of Tax Professional Examiners use of HUBs in purchasing goods and services. The agency maintains and reports this information under guidelines in the Texas Building and Procurement Commission's statute.² In the charts, the flat lines represent the goal for HUB purchasing in each category, as established by the Texas Building and Procurement Commission. The dashed lines represent the percentage of agency spending with HUBs in each purchasing category from 1998 to 2001. Finally, the number in parentheses under each year shows the total amount the agency spent in each purchasing category. The agency has generally exceeded the state goals for HUB purchasing.



The agency exceeded the state goal from 1998 to 2001.



The agency improved its HUB performance in this category in 2001.

¹ Texas Government Code, sec. 325.011(9)(B).

² Texas Government Code, ch. 2161.

Appendix B

Requirements for Certification

Appraisers	Assessor-Collectors	Collectors
<u>Required Courses and Exams</u> <ul style="list-style-type: none"> ● Introduction to the Texas Property Tax System (32 hours) ● Appraisal of Real Property (32 hours) ● Income Approach to Value (24 hours) ● Business Personal Property Appraisal (24 hours) ● Class III Appraisal Exam ● Property Tax Law (21 hours) ● Mass Appraisal Concepts (24 hours) ● Appraisal Analysis Course (21 hours) or Demonstration Appraisal ● Class IV Appraisal Exam 	<u>Required Courses and Exams</u> <ul style="list-style-type: none"> ● Introduction to the Texas Property Tax System (32 hours) ● Assessment and Collections (32 hours) ● Property Tax Law (21 hours) ● Advanced Property Tax Assessment and Collections (24 hours) ● Class III Assessing-Collecting Exam ● Ad Valorem Office Administration (24 hours) ● Two Elective Courses ● Class IV Assessing-Collecting Exam 	<u>Required Courses and Exams</u> <ul style="list-style-type: none"> ● Introduction to the Texas Property Tax System (32 hours) ● Assessment and Collections (32 hours) ● Ad Valorem Office Administration (24 hours) ● Property Tax Law (21 hours) ● Advanced Property Tax Assessment and Collections (24 hours) ● Class III Collections Exam
Appraisers must pass all required courses and exams within five years of registering.	Assessor-Collectors must pass all required courses and exams within five years of registering.	Collectors must pass all required courses and exams within three years of registering.
Appraisers must complete 75 hours of continuing education every five years to be recertified.	Assessor-Collectors must complete 75 hours of continuing education every five years to be recertified.	Collectors must complete 25 hours of continuing education every five years to be recertified.

Appendix C

Staff Review Activities

The Sunset staff engaged in the following activities during the review of the Board of Tax Professional Examiners.

- Worked extensively with the agency's Executive Director.
- Attended Board meetings, reviewed Board minutes, and interviewed current Board members.
- Met with and solicited written comments from professional associations representing tax professionals, and other interested parties.
- Met with representatives of the Comptroller of Public Accounts and spoke with representatives of the Texas Department of Licensing and Regulation.
- Attended a meeting of the Property Tax Education Coalition.
- Talked with the staff of the Lt. Governor's Office, Speaker's Office, State Auditor's Office, Legislative Budget Board, and legislative committees.
- Reviewed reports and documents by the Comptroller of Public Accounts, State Auditor's Office, and International Association of Assessing Officers.
- Researched the regulation of tax professionals by agencies in other states.
- Reviewed Board documents and reports, complaints submitted to the agency, state statute and rules, previous legislation, and literature on tax professionals and property taxes.
- Performed background and comparative research using the Internet.

**SUNSET REVIEW OF THE
BOARD OF TAX PROFESSIONAL EXAMINERS**

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