DISTANCE EDUCATION
Course Syllabus:
Texas Property Tax Consultant Training (Course #7824)
(12 Hours)
Course Title & Description

Course Title: Texas Property Tax Consultant Training.

Course Description: This course meets the requirements for Property Tax Consultants continuing education as defined in the Texas Occupational Code, Chapter 1152: Title 7: Practices and Professions Related to Real Property and Housing, and Texas Administrative Code, Chapter 66 as required by TDLR.

Timed Outline Hours	Topic	Module
3.0 Hrs.	Law & Rules	Module 1
1.0 Hrs.	Ethics	Module 2
4.0 Hrs.	Appraisal & Valuation	Module 3
4.0 Hrs.	Property Tax Consulting	Module 4

12.0 Hrs. Total

Outline of Subject Matter

Texas Property Tax Consultant Training 12 hours
I. Module 1: Texas State Law and Rules
Texas Property Tax Code 2009
Texas Administrative Code (TAC) Chapter 66
Texas occupations Code Chapter 1152
II. Module 2: Ethics
III. Module 3 Appraisal and Valuation
IV. Module 4 Property Tax Consulting

Learning Objectives

Module One Texas Law and Rules
Define the terms in the General Provisions in the *Texas Property Tax Code*.
Discuss the city fiscal year and timely
communications required.
Provide the characteristics of the median level of appraisal,
List the administrative provisions
Explain the major components of Title One of the Property Tax Code.
Give the three main powers and duties of the Property Tax administration.
Discuss the training and education of appraisers, Appraisal Review Board Members, and Chief Appraisers.
Distinguish among the appraisal manuals and materials.
Explain taxpayer remedies

Discuss the use of Annual Reports.
Explain the purpose of ratio studies.
Give the characteristics of the review of appraisal districts.
Discuss the requirements of the administration of performance audits.
Summarize the local administration of appraisal districts.
Describe the aspects of the Board of Directors.
Explain the circumstances when a Director may be recalled.
Discuss the composition and duties of an appraisal office.
Define a taxpayer liaison officer.
Discuss the budget and financing of an appraisal district.
Summarize the importance of the financial audit.
Give the requirements of the district records.
Discuss the qualifications and duties of assessors and collectors.
Distinguish between bonds for state, county taxes, and other taxes.
Explain the characteristics of the appraisal review board.
Define *Ex Parte* Communications; Penalty.
Distinguish between real and tangible personal property and intangible personal property.
Explain what is meant by public property.
List the federal exemptions.
Discuss the types of income-producing tangible personal property.
Summarize the charity Care and Community Benefits requirements.
Give the qualifications for youth spiritual, mental, and physical development Associations.
Explain what the qualifications are for religious organizations, schools, and disabled veterans.
Discuss nonprofit community business organization providing economic development services.
Give the purposes of limitation of school, county, municipal, and college district tax on homesteads of elderly or disabled.
Discuss exemptions of solar and wind-powered energy, offshore drilling equipment not in use, waterway dredge disposal sites and nonprofit water supply.
Give the requirements for applications of the above exemptions.
Discuss the taxing of real property.
Explain the use of renditions and other reports.
Define penalties and waivers of penalties.
Discuss central appraisal railroad rolling stock.
Summarize local appraisal.
Define life estates, mineral interest, qualifying trusts, appraisal roll, effective tax rate, etc.
Explain prorating taxes.
Discuss local taxation and special property tax provisions.
Summarize the Texas Economic Development Act.
Identify the authority who promulgates the rules.
Define terminology associated with the Property Tax Consultants Administrative Rules (Act, cheating, private provider, professional designation, real property tax consultant. senior property tax consultant).
Distinguish between a real property tax consultant and a senior property tax consultant.
Identify the first requirement for performing property tax consulting services.
Explain what a person must do to register or renew a registration (when it is expired).
Identify the consequences for providing false information on an application.

List the four requirements to be recognized as a private provider.
Identify two requirements to obtain department approval for an educational program or course.
List the seven items that must be included in an instructor's manual upon submission to the department.
Give the timing for education program or course renewals.
Explain the procedures when applicant comes from another state to register.
Identify who will determine whether registrant's qualifications from another state meet Texas requirements.
Give the number of hours for renewal in each of the four categories.
Identify the terms of renewal for a current registration and also, for a late registration.
Explain the rule on attending a class more than once.
Identify the length of time a certificate of completion copy shall be retained.
List the two requirements for a continuing education course to be recognized by the department under Texas Occupations Code.
State the purpose of the Property Tax Consultants Advisory council.
Identify the transmittal person for the Council recommendations.
Identify who calls Council meetings.
Discuss limitations of expenses reimbursed and paid to council members.
List the first requirement for performing property tax consulting services.
List information required by registrants for notification of service recipients.
Explain the requirement of registered property tax consultant with registered senior property tax consultant.
Identify the length of time allowed for notification of a change in employment or association.
Explain the requirement that allows the department to inspect or investigate the registrant's business.
Give the length of time client records shall be maintained.
Identify the statement that must be used on all advertising and registration forms.
Give the length of time providers shall retain student attendance records and provide copies.
Explain the purpose of an on-site audit.
Name the non-refundable fee for a property tax consultant.
Name the non-refundable fee for a senior property tax consultant.
Identify the fee for the refundable original registration fee for a property tax consultant and what it includes.
Identify the fee for the refundable original registration fee for a senior property tax consultant and what it includes.
Identify the fee for a timely renewal of consultants and what it includes.
Identify the refundable fee for each examination.
Identify the fee for issuing a duplicate registration.
Identify the non-refundable application fee for recognition as a private provider.
Identify the annual fee for a private provider.
Explain the requirements to avoid evasion or violation of the Act or Commission.
Identify the areas that are not to be engaged in while performing property tax consulting services.
Determine what should be done if a known violation of the Act or Commission rule has occurred.
Explain requirements regarding offers, promises, and compensation for services.
Explain requirements regarding false or misleading conduct or information.

Define confidentiality in terms of the Act or Commission Rule.
Explain rule on misrepresentation and the rule on claims of result or conclusion prior to analysis of facts and circumstances.
Define terminology asocial with the property tax Consultants General Provisions, subchapter a.
State the six meanings of property tax consultant.
List the eight exemptions from registration.
Explain the two cases when a person is not exempt from the registration requirements of this chapter.
Identify the fees for registration and renewal of a registration.
Explain the two amounts and uses for the fee increase.
Give the composition of the council membership.
List the four requirements for council membership.
Itemize the four restrictions on membership.
Discuss terms, vacancy, presiding officer, meetings, voting, compensation and reimbursement

Module Two Ethics: Learning Objectives

Upon completion of Module Two, the students will be able to:
Explain the ethical requirements of a professional tax consultant.
Identify registrant's responsibility to uphold the Act or commission rule.
List three major areas that registrants are required to avoid while performing property tax consulting services.
Explain the reporting and cooperation with the department in violations of the Act or commission rule.
Determine the rules against an offering or accepting for performing or failing to perform services.
Explain Code's requirements against false or misleading information.
Define the confidential aspect of the Code of Ethics.
Identify the purpose for avoiding solicitation or advertising claiming a specific result or conclusion without prior analysis of information.
Define ethics and discuss how it is used in conversations about decision-making.
Examine the theoretical background of ethics by exploring three main traditions of ethical thought.
Develop ethics decision-guidelines based on ethical decision-making.
Decide how to improve the quality of choices and ability to define those decisions in moral terms.
Discuss human nature and self-interest.
List stages of moral development.
Give examples of the effective methods to avoid ethical lapses.
Explain the Dominant Model
Give the ethical questions on three levels of stakeholders a framework.
Identify the issue of differences in a global economy.
Discuss universal values.
List benchmarks for responsible business.
Distinguish between approaches with and without ethics.
Distinguish between amoral leaders and values-based leaders and theories.

List the tasks of the ethical leader in creating value for stakeholders.
Identify the targeted, marketed, and the approaches.
Discuss the Quality Movement and the Rise of Operations.
Identify the key facets of operations.
Define finance.
Explain agency theory.
Discuss the abuses in accounting.
Summarize the historical overview of managing.
Discuss individuals and relationships in a corporation.
Identify the issues in managing at the level of organization (change, human resources, diversity, etc.).
List four mindsets about the environment.
Explain the Pragmatist Mind-Set
Discuss how one can add the environment to a business framework.
Define and list the shades of green.
List some of the risks in management at the frontier.
Discuss the issues of privacy and the frontier.
Identify the responsibilities at the frontier.

Module Three Appraisal and Valuation

Upon completion of Module Three, the students will be able to:
Recognize the importance of accurate area and volume calculations.
Perform basic area and volume calculations.
Recognize the importance and applicability of units of comparison.
Site the difference between decimals, percentages, and fractions.
Define basic statistical terms such as mean, median, mode, range, and weighted average.
Give the basic functions of a financial calculator.
Demonstrate an understanding of compounding and perform basic compounding calculations.
Recognize discounting and perform basic discounting calculations.
Calculate mortgage payment, terms, interest rates, and constants.
Explain the underlying economic principles of land and site valuation.
Recognize the important influences on land and site valuation.
Recognize the six techniques for site valuation.
Apply three of the techniques for site valuation including allocation, extraction, and sales comparison.
Give the underlying economic principles of the Cost Approach.
Demonstrate an understanding of the applicability and limitations of the Cost Approach.
Recognize the various components of cost estimate including replacement cost reproduction cost, direct cost, and indirect cost, as well as entrepreneurial profit.
Show understanding of the three methods of estimating cost with particular emphasis on the comparative unit methods.
Define the concept of accrued depreciation and accompanying key terms and definitions.
Recognize and classify accrued depreciation into three categories, including physical deterioration, functional obsolescence, and external obsolescence.
Recognize and properly employ the various methods of estimating accrued depreciation.

Explain the underlying appraisal principles of substitution and contribution as they relate to the Sales Comparison Approach.
Show the strengths and limitations of the Sales Comparison approach.
Give the difference between special purpose and limited market properties.
Briefly review the land and site valuation concepts.
Identify and analyze units of comparison.
Explain how to extract adjustments and apply the extracted adjustments in a market data grid both on a percentage and dollar adjustment basis.
Explain the underlying economic principles of the Income Approach.
Show the relationship between income, rent, and value (IRV)
Recognize the three methods of income capitalization and properly employ the gross rent multiplier and direct capitalization techniques.
Analyze the components of an income and expense statement.
Differentiate between net income ratios and expense ratios.

Module Four Property Tax Consulting Related Learning Objectives

Upon completion of Module Four, the students will be able to:
Define terms associated with The Texas Property Tax System.
Identify major administrators and agencies that administer the property tax system.
Explain the six key statements in the Code of Ethics.
Discuss and summarize the areas of the Texas Administrative Code on improper influences, conflicts of interest, unfair treatment and discrimination, abuse of powers, and use of title.
Identify and explain the purpose of the four phases of the tax calendar.
List the "bundle of rights" inherent in real estate ownership.
Identify both government and private restrictions on estates.
Explain the types of ownership in a parcel of real estate.
Define real property according to six items in The Property Tax Code.
Distinguish between tangible and intangible personal property.
Identify market value conditions.
Discuss the four major categories of forces affecting market value.
Give examples of natural environmental, economic, governmental, and social forces affecting market value.
Identify and define the eight principles of appraisal.
Distinguish between the appraisal principle of supply and demand and the relationship that exists between them.
List the four agents of production
List the four steps of the appraisal district for each property in developing the appraisal records.
Outline the discovery process in the appraisal phase.
Give reasons taxpayers may choose to submit renditions for real property as well as personal property.
Identify the steps in estimating value and basic appraisal concepts.
State the two standards for determining market value in The property Tax Code (Sec. 23.01).
List the four rules for determining situs of most tangible personal property (The Property Tax Code).
Site the issues involved in most exemption requirements.

List the three public property exemptions.
Name and explain some of the provisions that reduce or eliminate property taxes for individuals or families.
Discuss limitations on value increases.
Identify farm-related exemptions.
List the exemptions on tax on properties providing a public service.
Explain the property owner's right to notice of actions.
Explain the equalization phase.
Identify the terms, eligibility, and ineligibility status of Appraisal Review Board members.
List the requirements of the Appraisal District Protest Notices.
Name the issues for which taxpayers have the right to protest at an ARB hearing.
Identify the matters taxing units may challenge ant an ARB hearing.
Explain how appraisal rolls become collectable tax rolls.
List the four types of units that may levy property taxes.
Identify the seven major property tax responsibilities of governing bodies.
Give the formula for tax rate and examples of its use.
Explain the Truth-in-Taxation law's two-fold purpose.
Define the three tax rates: effective tax rate, rollback tax rate, and notice-and-hearing rate.
List the three procedures the governing body must follow for any tax increase.
Explain the collection process.
List the seven major functions of the tax collector.
Name the two common options used by the taxing unit's governing body to encourage prompt payment of taxes.
Discuss the cases in which the law provides for interest on refunds.
Explain the purpose of tax certificates.
Identify the penalties for delinquent tax.

Detailed Timed Outline

I. Timed Topic Outline for 12 Hours Online Course

Module 1 Texas Law & Rules (3 hours)

Is composed of three parts:
Hour 1 & 2 - Module 1 of Texas Law & Rules

Module 1A (**2 hours**) in 417 slides from ***Texas Property Tax Code 2009,***
Average of 7 minutes each topic:
Title 1. Property Tax Code, Subtitle A. General Provisions, Chapter 1. General Provisions
Subtitle B. Property Tax Administration, Chapter 5. State Administration,
Chapter 6. Local Administration
Subtitle C. Taxable Property and Exemptions, Chapter 11. Taxable Property and Exemptions
Subtitle D. Appraisal and Assessment, Chapter 21. Taxable Situs,
Subtitle E. Collections and Delinquency, Chapter 31. Collections,
Chapter 32. Tax Liens and Personal Liability,
Chapter 34. Tax Sales and Redemption,

Chapter 41. Local Reviews,

Chapter 41A. Appeal Through Binding Arbitration,

Chapter 42. Judicial Review

Chapter 43. Suit Against Appraisal Office

Title 2. State Taxation, Subtitle B. Enforcement and Collection

Title 3. Local Taxation, Subtitle B. Special Property Tax Provisions, Chapter 311. Tax Increment Financing Act

Chapter 312. Property Redevelopment and Tax Abatement Act

Chapter 313. Texas Economic Development Act

Chapter 320. Miscellaneous Provisions

35 Minutes - Module 1B of Texas Law & Rules of 82 slides from *Occupations Code Title 7. Practices and Professions Related to Real Property and Housing Ch. 1152*
Average of 5 Minutes for each topic:

Subchapter A. General Provisions

Subchapter B. Duties of Commission, Executive Director, and Department

Subchapter C. Property Tax Consultants Advisory Council

Subchapter D. Registration Requirements

Subchapter E. Renewal of Certificate of Registration

Subchapter E-1. Prohibited Acts

Subchapter F. Penalties and Enforcement

35 Minutes - Module 1C (35 minutes) from 16 *Texas Administrative Code* (TAC) Ch. 66 with 83 slides.
Average of 2 ½ Minutes for each topic:

66.1 Authority

66.10 Definitions

66.20 Registration Requirements

66.21 Pre-registration and Upgrade Education

66.22. Examination—Licensed Attorney

66.23. Pre-registration—Endorsement

66.25. Continuing Education

66.65. Advisory Council

66.70 Responsibilities of Registrant—General

66.71. Responsibilities of Registrant—Records

66.72. Responsibilities of Registrant—Private Provider

66.80. Fees

66.90 Sanctions—Administrative Sanctions/Penalties

66.100. Code of Ethics and Professional Responsibility

1 Hour Ethics from *Business Ethics* by Andrew Wicks
Average of 20 minutes for each topic:
Part 1 Ethics and Business

The Language of Ethics
A Look at the Sources of Ethical Problems in Business and How to Prevent Them
Ethics, Stakeholders, Corporate Strategy, and Value Creation
Business Ethics in a Global Marketplace
Part 2 Ethics in the Functional Areas of Business

Leadership
Marketing and Operations
Finance and Accounting
Management
Part 3 Special Topics in Business

Environmental Sustainability and Its Challenges to Management
Managing on the Ethical Frontier

4 Hours Appraisal from *Mastering Real Estate Appraisal* (Carr, Lawson, Schultz)
Average of 14 minutes for each topic:
Influences on Real Estate Value
Legal Considerations in Appraisal
Types of Value
Economic Principles
Real Estate Markets and Analysis
The Valuation Process
Real Estate Description
Highest and Best Use
Appraisal Mathematics
Relationships Between Time and Money
Land and Site Valuation
Cost Approach: Overview and Estimation of Cost New
Cost Approach: Estimation of Accrued Depreciation
Applied Sales Comparison Approach
Income Approach
Reconciliation and Final Value Estimate
Partial Interest

4 Hours - Property Tax Consulting Related
Average of 30 minutes for each topic:
The Texas Property Tax System: An Overview
Property Rights, Ownership and Use
Market Value Concepts
Appraisal Principles
Appraisal Phase
Equalization Phase
Assessment Phase

Collection Phase

Bibliographical Materials or Source of Updated Subject Matter

Administrative Code Chapter 66
Carr, Dennis h., Lawson, Jeff A.and Schultz, J. Carl. *Mastering Real Estate Appraisal* Chicago: Dearborn Financial Publishing, Inc., 2003.
Code of Ethics and Professional Responsibility Title 16 Administrative Code, Chapter 66.100
Occupations Code Chapter 1152
Texas Property Tax Code
Wicks, Andrew C., Freeman, R. Edward, Werhane, Patricia H., Martin, Kirsten E. *Business Ethics: A Managerial Approach*. New York: Prentice Hall.

Course Instructions

Each module consists of audio and a PowerPoint presentation. As the instructor teaches the module information, audio is played in conjunction with the PowerPoint slides. The student's time in each module online is logged, and the student is required to complete the hour requirement for each module. A total of 12 hours must be logged online before the student can submit the course completion to C.E.T.C. Unlimited Inc.

Validation questions will be asked of each student when the student profile is established. They are: the color of the students eyes, mothers maiden name, and the last four digits of the students SSN. Answers must be provided to these questions or the student cannot progress until that question has been answered correctly.

After the student has sent that completion to C.E.T.C. Unlimited Inc. it will be reported to the Texas Department of Licensing and Regulation and a certificate of completion will be sent to the student.

System Requirements

While the student may use the minimal requirements shown below, we recommend using a faster system and faster internet connection. Some courses may take time to download on 56k modem. If the personal computer is not up to par, the local library should have on-site computers available and connected to the internet free of charge.

IBM PC Compatible Computer (minimum 200 MHz processor with 32MB RAM)
Sound Card with speakers or headphones
SVGA (800x600) video card, driver, and monitor
Internet connection (minimum 56Kbps recommended)
Adobe Flash Player
Internet Explorer

Verification

Licensee will complete a student profile, creating a username and password, and providing answers to security questions which will be asked of the licensee, 2 per course hour, throughout the course to verify their participation.

Contact:
Office Hours: Monday - Friday 8:30AM - 4:00PM
Phone: 972-271-3151 or 800-745-0025, 800-203-7084
E-mail: help@cetc-net.com