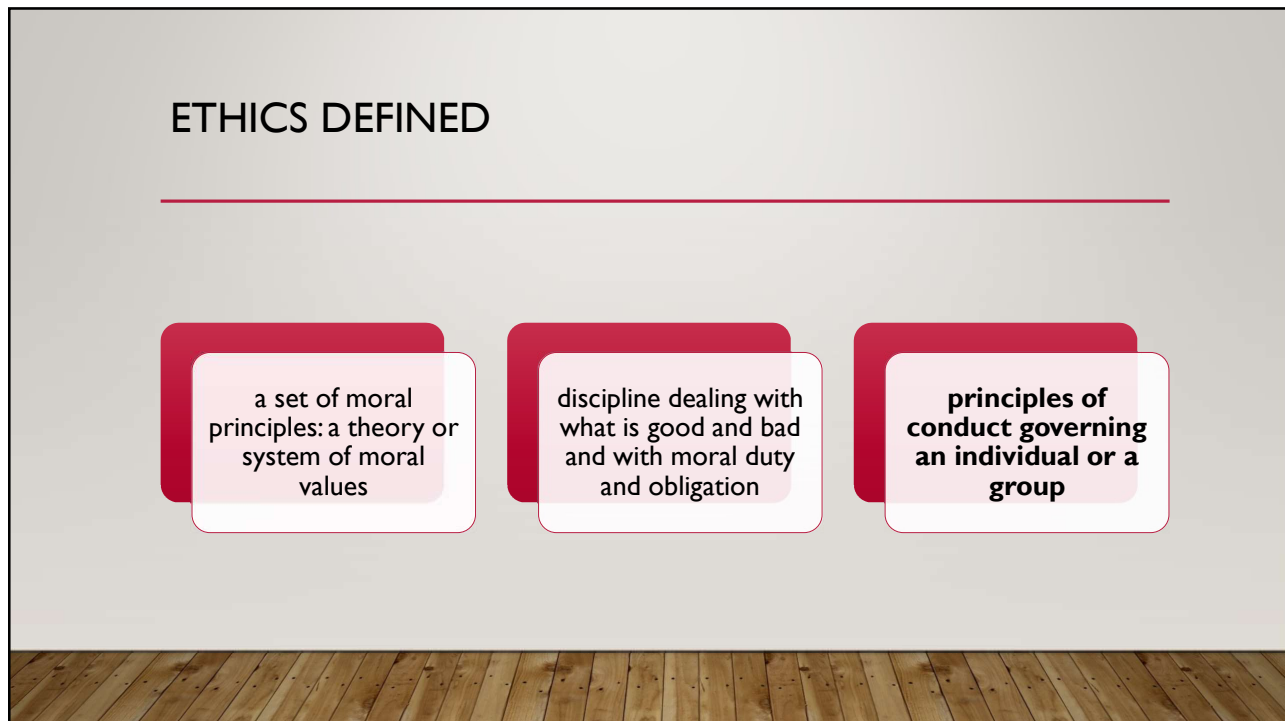




1



2

## WHY ETHICS?

- Helps us make correct choices
- Helps ensure that we keep our obligations to the public
- Helps improve public perception of our profession
- Gives us a common frame of reference for conduct

3

## SOURCES OF ETHICS

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- State
  - Texas Penal Code
    - Lists what constitutes violations of state law and punishment for the offense
      - Theft by a public servant
      - Bribery
      - Witness tampering
      - Abuse of official capacity
      - Official oppression
      - Misuse of official information
  - Texas Ethics Commission
    - Has authority to issue opinions interpreting certain sections of the Penal Code
- Employer Level

4

## SOURCES OF ETHICS

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- Property Tax Professionals
  - Tax Code
    - Appraisal district boards of directors
    - Chief appraisers
  - Occupations Code Chapter 1151 (Property Tax Professional Certification Act)
    - Authorizes TDLR to:
      - Adopt ethical standards for property tax professionals
      - Discipline those who fail to comply with ethical standards
  - TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)

5

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.70, General Responsibilities of Registrants
    - Must not engage in:
      - Improper influence
      - Conflicts of interest
      - Unfair treatment
      - Discrimination
      - Abuse of powers
      - Misuse of titles
    - Must not violate the property tax professionals code of ethics

6

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.100, Code of Ethics
    - Seven sentence statement that covers the ethical conduct expected of property tax professionals

7

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.100, Code of Ethics
    - Registrants must
      - 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

8

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.100, Code of Ethics
    - Registrants must
      - not accept or solicit any gift, favor, or service that might reasonably tend to influence the registrant in the discharge of official duties (with some exceptions)

9

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.100, Code of Ethics
    - Registrants must
      - 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

10

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.100, Code of Ethics
    - Registrants must
      - not engage in an official act that is dishonest, misleading, fraudulent, deceptive, or in violation of law

11

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.100, Code of Ethics
    - Registrants must
      - not conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety

12

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.100, Code of Ethics
    - Registrants must
      - 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

13

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.100, Code of Ethics
    - Registrants must
      - not accept an assignment or responsibility in which the registrant has a personal interest without full disclosure of that interest

14

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.71, Equal and Fair Treatment
    - Registrants 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.

15

## SOURCES OF ETHICS

---

- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.71, Equal and Fair Treatment
    - Registrants must not
      - accept or solicit any benefit in return for favorable treatment.

16



## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.71, Equal and Fair Treatment
    - Registrants must not
      - knowingly testify falsely or withhold any information, or influence anyone into testifying falsely or withholding any information in any investigation or proceeding.

17

## SOURCES OF ETHICS

---

- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.71, Equal and Fair Treatment
    - Registrants must not
      - knowingly mislead any member of the public who makes a reasonable inquiry or request on tax matters.

18

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.71, Equal and Fair Treatment
    - Registrants must not
      - predetermine the value or value range of a property or properties and then manipulate data to arrive at a predetermined conclusion.

19

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.71, Equal and Fair Treatment
    - Registrants must not
      - perform calculations:
        - by methods other than those directed by law, rule, or written guidance of the Comptroller of Public Accounts, or
        - that are designed to result in a predetermined no-new-revenue tax rate, or voter-approval tax rate, current or delinquent collection rate, or other value, rate, or ratio used for official purposes.

20

## SOURCES OF ETHICS

---

- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.71, Equal and Fair Treatment
    - Registrants must not
      - provide, to any private party, information that is not provided to, or reasonably available to all persons.

21

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.72, Conflicts of Interest
    - Registrants 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 they hold a registration.

22

## SOURCES OF ETHICS

---

- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.72, Conflicts of Interest
    - Registrants must
      - disclose in writing to the appraisal district or taxing entity any outside employment.

23

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.72, Conflicts of Interest
    - Registrants 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 they are employed.

24

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.72, Conflicts of Interest
    - Registrants must not
      - invest in property, interests, or transactions which create a conflict of interest or which affect independent judgment or performance in the official position.

25

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.72, Conflicts of Interest
    - Registrants must not
      - engage in any activity or employment outside of the appraisal office or tax office if such engagement adversely affects their impartiality in the execution of their official duties or adversely affects the performance of their official duties.

26

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.72, Conflicts of Interest
    - Registrants must not
      - use agency resources for their own personal benefit; 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.

27

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.72, Conflicts of Interest
    - Registrants must not
      - endorse the services or products of any person or firm in their official capacity.

28

## SOURCES OF ETHICS

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- TDLR Rules (Texas Administrative Code, Title 16, Part 4, Chapter 94)
  - 94.73, Use of Titles
    - A person may not use the titles Registered Professional Appraiser, Registered Texas Assessor/Collector, or Registered Texas Collector unless they are an active and certified registrant with the department and performing official duties as a property tax appraiser, assessor/collector, or collector.