

**RULES
OF
STATE BOARD OF EQUALIZATION**

**CHAPTER 0600-06
AGENT REGISTRATION PROGRAM**

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0600-06-.01 PURPOSE.

The purpose of these rules is implementation of the provisions of T.C.A. §67—5—1514 concerning registration and regulation of agents conducting assessment appeals for property tax purposes on behalf of others before the boards of equalization.

Authority: T.C.A. §§67-1-305 and 67-5-1514. **Administrative History:** Original rule May 11, 1998; effective July 25, 1998.

0600-06-.02 DEFINITIONS.

- (1) "Act" or "Agent registration act" means the law codified as T.C.A. §67—5—15 14.
- (2) "Board" means the Tennessee State Board of Equalization.
- (3) "Panel" means the taxpayer agent regulatory panel created by the Act.
- (4) "Rules" mean the rules promulgated in this chapter.

Authority: T.C.A. §§67-1-305 and 67-5-1514. **Administrative History:** Original rule May 11, 1998; effective July 25, 1998.

0600-06-.03 PROCESSING AND CONSIDERATION OF AGENT REGISTRATIONS. The following procedures shall apply to registration of taxpayer agents under T.C.A. §67—5—1514:

- (1) Applications. Applicants for registration shall submit an application on a form approved by the state board specifying whether they claim qualification by attainment of the program education and experience requirements, or by attainment of a recognized professional appraisal designation. Applications for renewal of registration shall be filed biannually on the approved form on or before June 30.
- (2) Application fees. Applications for initial registration shall be accompanied by a registration fee in the amount provided by law. Applications for annual renewal of registration shall be accompanied by a renewal fee in the amount provided by law. Fees shall be paid by bank draft or money order in U.S. funds. Cash will not be accepted.
- (3) Applications - accompanying information
 - (a) Applicants by professional appraisal designation. Applicants for approval based on attainment of a professional appraisal designation shall include in their application, identification of the claimed designation, the designating organization, and any

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numbers or symbols used by the organization in identifying the applicant as a designee. The designation must be currently approved by the board and the applicant must maintain the designation throughout the renewal year for which application is made, which is the period beginning July 1 of the tax year for which the agency is exercised and extending until June 30 of the following year.

- (b) Applicants by education and experience. Applicants for approval based on education and experience shall meet the following criteria:

1. Experience. Applicants shall identify the period of time for which experience is claimed, the companies for which the applicant was employed or the business names under which the applicant obtained relevant experience, the nature of work performed, samples of appraisal or assessment work, and the names of persons supervising the applicant's appraisal or assessment work or otherwise familiar with the applicant's appraisal or assessment work.

The applicant shall provide such additional evidence as may be reasonably required by the Board staff to verify experience consistent with the statutory standard.

2. Education. Applicants shall submit an official transcript from colleges or universities attended, identifying thereupon courses of instruction, credit hours, and course grades for which education credit is claimed. Where credit is claimed for courses from an approved assessment or appraisal organization, the applicant shall identify the course names and organizations, and provide with the application certificates of completion, pass/fail forms, grade report forms, or letters noting the applicant's successful completion of the courses. from the organizations which provided the courses. Upon request, the applicant shall provide such additional information as may reasonably be required to permit evaluation of courses against the statutory standard.
3. T.C.A. Exam. The applicant shall also present evidence of successful completion of the comprehensive examination required of candidates for the Tennessee Certified Assessor designation. Applicants may take the examination whether or not they meet other prerequisites for the T.C.A. designation, but the designation itself shall be awarded only upon attainment of all prerequisites otherwise provided.

- (c) Review of applications. Registration staff shall review all applications against the criteria provided by law.

- (d) Denial of registration - disciplinary action. Registration or renewal of registration may be denied any applicant who fails to meet the statutory criteria or who fails as an applicant by designation to present evidence of a current recognized designation. Registration shall be revoked if the registrant ceases to qualify under the approval criteria. Registration may be revoked or suspended, or a reprimand issued in the discretion of the board or panel, if the registrant commits any disciplinary offense specified in the registration law, or for violation of any standard of conduct approved by the board or panel. In determining whether to impose revocation or a lesser discipline, the board or panel will consider the willfulness of the offense, previous related offenses, and the extent of harm to the public or the appeals process.

Disciplinary action shall occur only after written notice to the registrant specifying the reasons and after an opportunity has been given to the registrant to be heard. Disciplinary actions shall be appealable in the manner provided in the agent registration act.

(Rule 0600-06-.03, continued)

Authority: T.C.A. §§67-1-305 and 67-5-1514. **Administrative History:** Original rule May 11, 1998; effective July 25, 1998. Amendments filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee filed a 15-day stay of the rules; new effective date May 17, 2011.

0600-06-.04 MAINTENANCE OF REGISTRATION.

- (1) All registrants shall promptly report any change of address to the board.
- (2) All registrants who are not residents of Tennessee must establish an agent for service of legal process with a resident of this state.
- (3) All registrants shall notify service recipients of the fact of their registration with the board and the address of the board. This requirement may be met by inclusion of the following printed or stamped text on any contract or authorization for agent services involving property in Tennessee: "This agent is registered as a qualified property tax assessment appeals agent by the Tennessee State Board of Equalization (615/741-4883)".
- (4) Client records shall be maintained for not less than three years following the date last action was taken or service performed on behalf of the client. Continuing education records shall be maintained for a period of at least three years.

Authority: T.C.A. §67-1-305 and 67-5-1514. **Administrative History:** Original rule May 11, 1998; effective July 25, 1998.

0600-06-.05 RECOGNITION OF PROFESSIONAL APPRAISAL DESIGNATIONS.

- (1) Form of requests. Requests for recognition of a professional appraisal designation must be submitted by the organization which bestows the designation through its authorized officers, directors, or employees. Requests shall contain the following information:
 - (a) Organization name, address of principal office and office where records are maintained, names of principal officers and administrative officials.
 - (b) Copy of current organization charter, by-laws, rules and other documents setting forth the purposes, structure, and governance of the organization.
 - (c) Name and description of professional appraisal designations for which recognition is sought, including detailed description of the standards which must be met for initial qualification or continuing designation.
 - (d) Description of organizational policies and procedures designed to ensure that only qualified persons receive designations.
 - (e) Such additional or supporting information as staff may reasonably require to complete review of the request.
- (2) Notice of action. Review staff shall advise the organization if additional information is needed and shall advise the organization in writing whether the request is approved or denied. Denials shall specify reasons for the action.
- (3) Criteria for review. Recognition shall be granted upon a finding that (a) the organization exists in good faith for the purpose of promoting and improving appraisal and valuation; (b) the designation for which recognition is sought is a professional appraisal designation which is bestowed only upon persons who meet qualifications which match or exceed the education

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and experience requirements for agent qualification provided by law; and (c) the organization has and applies policies and procedures which insure that only persons who meet the qualifications in fact are allowed to obtain and retain the professional designation.

- (4) Denial or revocation. Designations may be denied for cause and designations previously approved for recognition may be revoked upon finding that the organization no longer meets the criteria for approval set forth above. The organization shall be given written notice specifying reasons for the action, and may request the board to review the decision.

Authority: T.C.A. §§67-1-305 and 67-5-1514. **Administrative History:** Original rule May 11, 1998; effective July 25, 1998.

0600-06-.06 STANDARDS OF CONDUCT. Registrants shall certify that they have read and submit to the following standards of conduct:

- (1) An agent shall not participate, whether individually or in concert with others, in any plan, scheme, or arrangement attempting or having as its purpose the evasion of any provision of the act or rules.
- (2) An agent shall not directly or indirectly or in any manner whatsoever lend his/her registration or identification to any person, firm or corporation for the purpose of evading any provision of the act or rules.
- (3) An agent shall exercise reasonable care and diligence to prevent persons under his/her supervision from engaging in conduct which would violate any provision of the act or rules.
- (4) An agent shall not engage in any activity that constitutes dishonesty, fraud, gross incompetence or gross neglect of a client's affairs while acting as an agent.
- (5) An agent shall promptly report to the board any known violation of the act or rules.
- (6) An agent shall cooperate fully with the board, panel or staff in the investigation of an alleged violation of the act or rules.
- (7) An agent shall not offer or promise anything of value with the intent of inducing a person who is performing a public duty to perform or fail to perform any act related to such public duty.
- (8) An agent shall not contract for or accept compensation or anything of value for services not performed.
- (9) An agent shall not knowingly or intentionally engage in any false or misleading conduct or advertising with respect to client solicitation.
- (10) An agent shall not knowingly furnish inaccurate, deceitful, or misleading information to a client or employer, prospective client or employer or to a public agency or representative of a public agency.
- (11) An agent shall not reveal information known to be confidential unless the release of such information is authorized by the source or required by law.
- (12) An agent shall not state or imply that the registrant represents a person or firm that the registrant does not in fact represent.
- (13) An agent shall not represent a client whose interests are in conflict with those of another client in the same proceeding.

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- (14) An agent shall not solicit or advertise his/her services as an agent by claiming a specific result or stating a conclusion regarding such services without prior analysis of the facts and circumstances pertaining thereto.
- (15) An agent shall not assert or maintain a claim he/she knows or discovers to be false or without a reasonable foundation in law and fact.
- (16) An agent shall not knowingly engage in *ex parte* communications as defined in the Uniform Administrative Procedures Act.

Authority: T.C.A. §§67-1-305 and 67-5-1514. **Administrative History:** Original rule May 11, 1998; effective July 25, 1998.

0600-06-.07 RECIPROCITY. An applicant may qualify by reciprocity in the manner permitted by Tenn. Code Ann. §67-5-1514(k). Suspension or revocation of registration due to nonqualification shall be subject to appeal in the manner provided in §67-5-1514(f) and these rules.

Authority: 67-1-305 and 67-5-1514. **Administrative History:** Original rule filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee filed a 15-day stay of the rule; new effective date May 17, 2011.

0600-06-.08 CONTINUING EDUCATION. As a prerequisite to renewal of an agent registration the agent shall present evidence satisfactory to the Board of having obtained, during the renewal period, education consisting of at least twenty (20) classroom hours of instruction approved by the Panel and the Board. Courses for which continuing education credit is recognized by the Tennessee Real Estate Appraiser Commission shall qualify for credit under this rule. Suspension or revocation of registration due to noncompliance with this rule shall be subject to appeal in the manner provided in §67-5-1514(f) and these rules.

Authority: T.C.A. §§67-1-305 and 67-5-1514. **Administrative History:** Original rule filed February 1, 2011; to have been effective May 2, 2011. On April 29, 2011, the Government Operations Committee filed a 15-day stay of the rules; new effective date May 17, 2011.