What are the Requirements for Tax Representatives?

**Practice Requirements:**

1. Must obtain properly executed power of attorney from taxpayer; (50 IAC 15-5-2)
2. Proper certification from DLGF, including verification that individual:
   (A) is at least 18;
   (B) holds a high school diploma or equivalent credential;
   (C) is a certified L3 assessor-appraiser;
   (D) has completed education requirements (45 CE hours for L3, including 12 CE hours related to: (i) professional conduct; (ii) ethical considerations; or (iii) client communications); and
   (E) has fully complied with all DLGF rules.

What Constitutes as a Violation of the Standards of Ethics for Tax Representatives?

- **50 IAC 15-5-2(a):** Failure to obtain a copy of a properly executed power of attorney from the taxpayer AND failure to be certified by DLGF.
- **50 IAC 15-5-6(1):** Knowingly using or participating in the use of any false, fraudulent, unduly influencing, coercive, unfair, misleading, or deceptive statements or claims regarding any matter related to the practice before the PTABOA or DLGF.
- **50 IAC 15-5-6(2):** Knowingly misrepresenting any information or acting in a fraudulent manner.
- **50 IAC 15-5-6(3):** Preparing documents or providing evidence in an assessment appeal without authorization from the property owner.
- **50 IAC 15-5-6(4):** Knowingly submitting false or erroneous information in an assessment appeal.
- **50 IAC 15-5-6(5):** Performing duties in a grossly incompetent manner.
- **50 IAC 15-5-6(6):** Knowingly violating any rule for certification or practice before DLGF or PTABOA.
- **50 IAC 15-5-6(7):** Failure to use appraisal standards and methods required by DLGF, IBTR, or PTABOA when he or she submits appraisal information in assessment appeal.
- **50 IAC 15-5-6(8):** Failure to notify property owner of all matters relating to the review of the assessment before the PTABOA or DLGF.

What Happens if an Ethics Violation Occurs?

**Available Remedies:**

1. Issue a written reprimand admonishing the respondent;
2. Suspend certification for up to 1 year with automatic reinstatement;
3. Revoke certification for 1-3 years with ability to petition for reinstatement.

**Remedy Determination Factors:**

1. Seriousness of the violation that gave rise to proceedings;
2. Whether violation is likely to recur;
3. Respondent’s character, including remorse, if any; and
4. Respondent’s previous compliance with or violation of rules.

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1 Under 50 IAC 15-1-3.5(b), “gross incompetence” means repeated or pervasive misstatement or misapplication of any aspect of assessment or taxation or the failure to: (1) timely file, supply, or receive documents; (2) provide correct data or information; (3) appear at hearings or meetings; (4) notify the representatives client of all matters relating to the review of the assessment of the client’s property by the PTABOA, ITRB or DLGF (tax representatives only).