



### 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**<sup>1</sup> 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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<sup>1</sup> 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).