

## TAAO Course Names & Descriptions

| Course # | Course Name and Description  | CEs  |
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| 101      | <p><b>Introduction to the Texas Property Tax System : Property Tax Administration</b> is one of two courses designed to introduce students to the elements of the Texas property tax system. It is intended to satisfy education requirements for a first year Texas Department of Licensing and Regulation (TDLR) registrant working towards the Registered Professional Appraiser (RPA), Registered Texas Assessor/Collector (RTA), or Registered Texas Collector (RTC) certifications. The course will cover the following topics:</p> <ul style="list-style-type: none"> <li>• What are property taxes?</li> <li>• Why are they important?</li> <li>• Levels of property tax administration</li> <li>• Tax calendar</li> <li>• Appraisal phase</li> <li>• Equalization phase</li> <li>• Assessment phase</li> <li>• Collections phase</li> </ul> <p>(18 hours of instruction; 2 hours for examination)</p> | 15   |
| 102      | <p><b>Introduction to the Texas Property Tax System: Property Tax Appraisal</b> is designed to introduce students to property tax appraisal and to satisfy education requirements for a first year Texas Department of Licensing and Regulation (TDLR) registrant working towards the registered professional appraiser (RPA), registered Texas assessor/collector (RTA), or registered Texas collector (RTC) certifications. The course will cover the following topics:</p> <ul style="list-style-type: none"> <li>• Property and Value Concepts</li> <li>• The Appraisal Process</li> <li>• General Data in the Appraisal Process</li> <li>• Approaches to Value</li> <li>• Land Identification and Maps</li> <li>• Math for Appraisers</li> </ul> <p>(18 hours of instruction; 2 hours for examination)</p>  | 15   |
| 203      | <p><b>Appraisal of Real Property</b> teaches the theory and practice of the cost approach method in property taxation, as well as the theory and practice of the comparable sales technique for property taxation. Covered are time adjustments, use of allocation to separate property values into land and improvement components, the highest and best is also studied in the use of the market approach in mass appraisal. Also covered are the basic procedures of cost approach, theory of consistent use, estimating replacement cost, estimating accrued depreciation, using the cost approach in mass appraisal, and building depreciation tables for mass appraisal.</p> <p>(26.5 hours of instruction; 3 hours for examination)</p>   | 20   |
| 3        | <p><b>Income Approach to Value</b> teaches income approach terminology, direct capitalization formulas, (including multipliers), the theory of residual techniques, and income and expense analysis. Covered also is the development of overall capitalization rates and discounted cash flow. (21 hours of instruction; 3 hours for examination)</p>  | 17.5 |

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| 4               | <b>Personal Property Appraisal</b> is the theory and practice of identifying personal property and valuing it for property taxation. Included are the techniques for discovering property, determining jurisdiction and situs, procedures for appraising use items, leased items, and business inventory. Special techniques for mobile homes, airplanes, vehicles, and taxable leaseholds are examined. (21 hours of instruction; 2 hours for examination)   | 18         |
| <b>Course #</b> | <b>Course Name and Description</b>  | <b>CEs</b> |
| 5               | <b>Mass Appraisal Concepts</b> covers the basic concept of Mass Appraisal, including the development of valid property samples, calculating measures of central tendency and uniformity, discovering bias and adjusting schedules, using sales information to develop property classes, and basic mass appraisal administration. (21 hours of instruction; 3 hours for examination)   | 17.5       |
| 7               | <b>Texas Property Tax Law</b> covers a thorough examination of the code, including legislative changes and court decisions since the previous edition was written. Students will work from an outline format and will need a copy of the Property Tax Code for class. Part of the class will consist of practice in the use of the Property Tax Code. Instead of a single final examination, there will be four tests -- one at the end of each of the four days of class. (24 hours of instruction; daily examinations)  | 18.25      |
| 8               | <b>Assessment and Collection</b> includes a comprehensive study of the property tax calendar, as well as property tax assessment and collections procedures and administration; levying a property tax; rate calculations; procedures after rate calculations; tax bills and special assessment activities; and collecting property taxes. The 2009 version replaces the old Course 8, and it includes only one end of course exam. (26 hours of instruction; 2 hours for examination)  | 20         |
| 9               | <b>Advanced Assessment and Collections</b> reviews current and delinquent collections with a focus on the use of seizures and sales and foreclosure suits as tools in delinquent collections is included. An overview of the phases and elements in a tax suit, and the impact of bankruptcies on property tax collections is covered. (18 hours of instruction; 2 hours for examination)   | 15         |
| 10              | <b>Appraisal Analysis</b> includes an end of course examination and is offered to Registered Professional Appraiser candidates in lieu of submitting a demonstration appraisal for their RPA designation. Sections include appraisal analysis, USPAP, analyzing the single-family residence, analyzing the commercial property appraisal, reviewing a self-contained appraisal report, and reviewing appraisals for legal purposes. This is a rigorous course requiring reading and assignments outside of class. (21 hours of instruction and case study; 2 hours for examination) | 17.5       |
| 28              | <b>Truth in Taxation</b> covers effective tax rate and rollback rate calculations, as well as agricultural-use rollback calculations and current Truth-In-Taxation requirements. This is a new class; the contents were previously included in Courses 8 and 9. (14 hours of instruction; 2 hours for examination)  | 14         |
| 30              | <b>Ethics</b> is a course about ethics for property tax professionals. Students will learn about a number of the various standards of conduct that apply to them in their respective jobs. Primary attention is given to the ethical rules of the Texas Department of Licensing and Regulation, but also covered are laws that frequently impact the activities of tax professionals. (11 hours of instruction; 2 hours for examination)  | 8          |

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| 31               | <p><b>USPAP Refresher</b> is a one/half-day (3.5 hours) USPAP update workshop which covers the following topics:</p> <ul style="list-style-type: none"> <li>• 2014/2015 edition of the Uniform Standards of Professional Appraisal Practice (USPAP) revisions.</li> <li>• When does USPAP apply?</li> <li>• Review revisions to the Conduct section of the Ethics Rule.</li> <li>• Review revisions to Reporting Requirements Advisory Opinion (AO) 11</li> <li>• Review revisions to Standard Rule 3-5.</li> <li>• Review Standard Rule 6 – Mass Appraisal</li> </ul> <p>(4 hours of instruction; no examination)</p>   | 3.5  |
| 32               | <p><b>USPAP</b> (new registrants) addresses the requirement that each Registered Professional Appraiser (RPA) complete this examined course within the calendar year following the reaching of Level 4 RPA status. This two-day (15 hour) USPAP update course will cover the following topics: orientation to USPAP; The Appraisal Foundation; structure of USPAP; definitions and basic rules of USPAP; scope of work decision; 10 Standard Rules with emphasis on Standard Rule 6 – Mass Appraisal Development and Reporting; the statements on USPAP; and Advisory Opinions from the Appraisal Standards Board (ASB) (18 hours of instruction; 1 hour for examination)</p>  | 15   |
| RTA/RTC Review   | <p>Review courses do not qualify for continuing education credits. They are designed to assist those seeking certification in preparing for their state exam. (32 hours of instruction; no examination)</p>  | 0    |
| RPA Level III-IV | <p>Review courses do not qualify for continuing education credits. They are designed to assist those seeking certification in preparing for their state exam. (32 hours of instruction; no examination)</p>  | 0    |
| PFIT             | <p><b>Publics Funds Investment Training</b> is a one-and-a-half-day seminar which meets the required 10 hours of Public Fund Investment Act training needed every two years for all persons serving as financial officers, treasurers or investment officers of a local government. The program is approved for 10.50 Continuing Education (CE) units. Topics to be covered include the following.</p> <ul style="list-style-type: none"> <li>• Public Funds Investment Act, Texas Govt Code Chapter 2256</li> <li>• Board Resolutions &amp; Official Actions</li> <li>• Diversifying Your Portfolio</li> <li>• Reporting Requirements</li> <li>• Quarterly Investment Reports</li> <li>• Investment Ethics</li> <li>• Public Funds Collateral Act, Texas Govt Code Chapter 2257</li> <li>• Investment Accounting</li> <li>• Investment Policies &amp; Annual Review</li> <li>• Cash Management &amp; Forecasting</li> <li>• Depository Contracts</li> <li>• Investment Strategies</li> </ul> <p>(13 hours of instruction; no examination)</p> | 10.5 |
| CSW              | <p><b>Customer Service Workshop</b> covers a broad spectrum of customer service concepts and practices. Learn valuable techniques and improve your skill in delivering exceptional customer service. (8 hours of instruction; no examination)</p>  | 5.5  |

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| <b>PTMW</b>                    | <b>Property Tax Math Workshop</b> is designed to provide participants with an understanding of the math concepts and techniques applied in appraisal and assessing/collecting offices. It is suitable for the beginning student, as well as those who wish to strengthen or refresh their existing math skills. Topics to be covered will include a review of basic math functions, negative numbers, decimals, percentages, exponents, roots, algebra, statistics and graphs. Materials will include an exercise workbook for follow-up use after returning to the office. (8 hours of instruction; no examination) | <b>8</b>   |
| <b>Orientation to the TPTS</b> | <b>Orientation to the Texas Property Tax System</b> was developed primarily for property tax professionals who are not required to register with TDLR or are not required to take any of the core classes but still need property tax system education. It provides students with an overview of the complete property tax cycle through a discussion of the property tax calendar. (4 hours of instruction; no examination)   | <b>2.5</b> |
| <b>SLRU</b>                    | <b>State Laws &amp; Rules Update</b> covers the 85th Legislative Session from 2017. It includes a summary of bills passed in the previous legislative session affecting the Property Tax Professionals industry. (2 hours of instruction; no examination)  | <b>1.5</b> |
| <b>CA Ethics</b>               | <b>Chief Appraiser Ethics</b> - HB 585, passed in the 2013 Legislative session, updated Chief Appraisers' continuing education requirements. To renew their RPA, Chief Appraisers must now have at least two hours of "professional ethics specific to the chief appraiser of an appraisal district, including a program on the importance of maintaining the independence of an appraisal office from political pressure." Good for all property tax professionals. (2 hours of instruction and no examination)   | <b>2</b>   |