



ETHICS:
Changes in Latitudes, Changes in Attitudes



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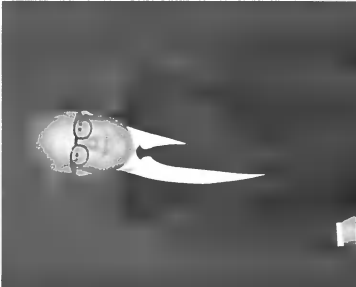
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What ethical scandal did you last see while watching the news or scrolling on your phone?


2

Ralph Lauren executive Howard Smith resigns after violating company ethics
He has been with company for more than 19 years



“Ralph Lauren’s chief commercial officer has resigned after an investigation found he violated company ethics with his personal conduct.”

3



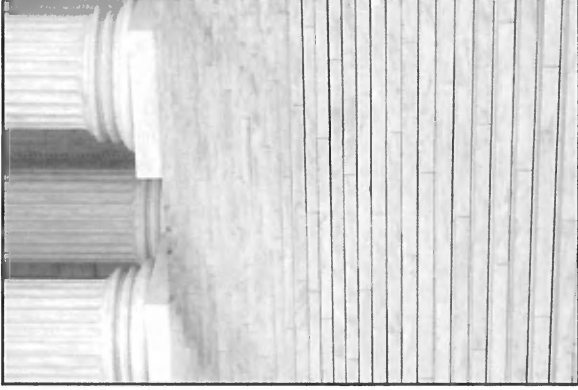
“Justice Thomas Reports Private Trips With Harlan Crow”
& *Weighed in on decisions regarding former President Trump’s failed reelection bid while his wife worked to challenge Biden’s victory.*

4

Supreme Court under fresh pressure to adopt code of ethics



5



“Questionable ethics by justices of the Supreme Court goes as far back as the founding fathers. But the frequency and depth of transgressions in recent times seems to have reached a crescendo.”

6

Pressure Mounts on Chief Justice John Roberts to Adopt a Code of Ethics



7



on a not billionaire with

8



Ethics questions on fundraiser, expenses and more: Where George Santos' many scandals stand


A New York Times expose on Dec. 19 that called into question claims he'd made about attending Baruch College, working at Goldman Sachs and saving thousands of dogs and cats for an animal rescue charity.

9



Former Spain soccer president Luis Rubiales facing trial for unwanted kiss at Women's World Cup

10



Rubiales is now barred from working in soccer until after the men's 2026 World Cup. His ban will expire before the next women's tournament in 2027.

In another incident, at the final whistle in Sydney, Rubiales grabbed his crotch as a victory gesture while he was in an exclusive section of seats and Queen Letizia of Spain and 16-year-old Princess Sofia were standing nearby.

A third incident FIFA judges cited to remove Rubiales from office during their investigation — "carrying the Spanish player Athenea del Castillo over his shoulder during the post-match celebrations".

11



Instead of Tryin' to Reason with Hurricane Season . . .

PROPERTY TAX CONSULTANTS HAVE ETHICS RULES TO RELY ON AND FOLLOW.

12

To Avoid Breaking the Rules,
Know the rules!



13

Ethics for Property Tax
Consultants:

Rules? What Rules?



14

Ethics Rules for Texas Property Tax Consultants

Chapter 1152 of the Texas Occupations Code requires the Texas Department of Licensing and Regulation (TDLR) to establish standards of practice, conduct and ethics for registrants by rule.

Texas Administrative Code, Chapter 66 is where the TDLR has codified all of the administrative rules pertaining to Property Tax Consultants.

Chapter 66.100 contains The Code of Ethics.



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Ethics Rules for Texas Property Tax Consultants

Texas Administrative Code, Chapter 66 is where the TDLR has codified all of the administrative rules pertaining to Property Tax Consultants.

Chapter 66.100 The Code of Ethics.



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66.100 Code of Ethics and Professional Responsibility

(a) A registrant 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 commission rule.

18

66.100 (a) Code of Ethics and Professional Responsibility.




Don't Break the Rules!

19

66.100 Code of Ethics and Professional Responsibility

(b) A registrant 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 commission rule.

20




Protect your credentials!
Don't let them be used to break the rules!
You will be liable too!

21

66.100 Code of Ethics and Professional Responsibility


(c) A registrant 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 commission rule.**

22



Watch your subordinates!
You are responsible for their actions too!

23



Ok, so what are these “**provisions of the Act or commission rules**” that I am not supposed to evade, help anyone else evade or allow my subordinates to evade?

24

66.100 Code of Ethics and Professional Responsibility

(d) A registrant shall not engage in any activity that constitutes

dishonesty,
fraud, or
gross incompetence

while performing property tax consulting services.

25

Don't Lie, Cheat, or Be Stupid!



26

66.100. Code of Ethics and Professional Responsibility.

(e) A registrant shall promptly report to the department any known violation of the Act or commission rule.

27

66.100 Code of Ethics and Professional Responsibility



If you see something, say something!
Knowing and not telling is just as bad as doing.

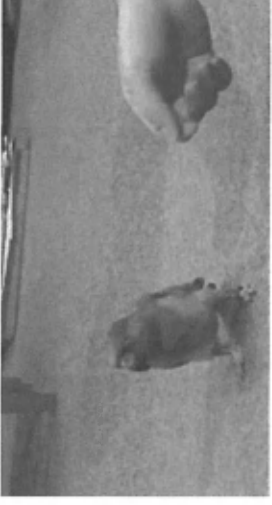
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66.100 Code of Ethics and Professional Responsibility

(f) A registrant shall cooperate fully with the department (TDLR) in the investigation of an alleged violation of the Act or commission rule.

29

66.100 Code of Ethics and Professional Responsibility



COOPERATE WITH THE TDLR - OR ELSE!

30

66.100 Code of Ethics and Professional Responsibility

g) A registrant 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.

31



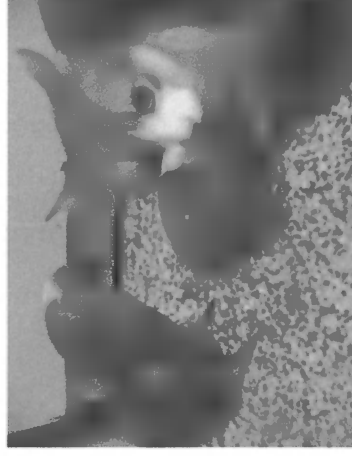
Don't Bribe a Public Official!

32

66.100 Code of Ethics and Professional Responsibility

(h) A registrant shall not accept compensation or anything of value for services not performed.

33



You don't get paid for work you don't do!!

Unjust Enrichment

34

66.100 Code of Ethics and Professional Responsibility

(i) A registrant shall not knowingly or intentionally engage in any false or misleading conduct or advertising with respect to client solicitation.

35

No False Advertising.



36

66.100 Code of Ethics and Professional Responsibility

(j) A registrant shall not knowingly furnish inaccurate, deceitful, or misleading information to a client or employer, a prospective client or employer, or a public agency or representative of a public agency.

37



Don't Lie.

38

66.100 Code of Ethics and Professional Responsibility

(k) A registrant shall not reveal information known to be confidential unless the release of such information is authorized by the source or required by law.

39

Keep Confidential Information Confidential.



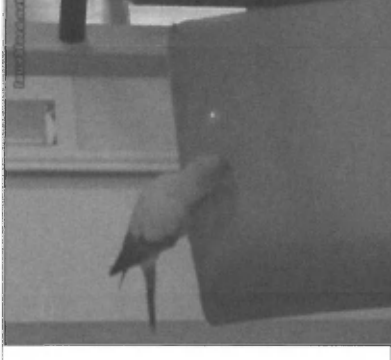
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66.100. Code of Ethics and Professional Responsibility.

(l) A registrant shall not state or imply that the registrant represents a person or firm that the registrant does not in fact represent.

41

Do not misrepresent.



42

Last, but not least. . . .



43

66.100 Code of Ethics and Professional Responsibility

(m) A registrant shall not solicit or advertise property tax consulting services by claiming a specific result or stating a conclusion regarding such services without prior analysis of the facts and circumstances pertaining thereto.

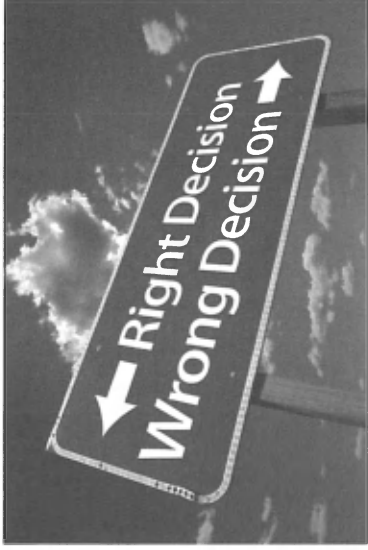
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Do Not Guarantee Results



45

To Avoid Breaking the Rules,
Know the rules!



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Now You Know the Rules:

1. Don't break the rules.
2. Do protect your credentials.
3. Don't let others break the rules.
4. Don't lie, cheat or be stupid.
5. Do be a whistle blower.
6. Do cooperate with the TDLR.
7. Don't bribe a public official.
8. Don't get paid for work you didn't do.
9. Don't false advertise.
10. Don't lie.
11. Do keep confidential info confidential.
12. Don't misrepresent.
13. Don't guarantee results.

47

Next, follow the rules!



48


To avoid becoming the "King of Somewhere Hot", follow the rules!



49

Sanctions & Enforcement

Administrative Code Section 66.90
&
Occupations Code Sections 51.301 thru 51.310



50

66.90. Sanctions--Administrative Sanctions/Penalties.

If a person violates the Act, or a rule or order adopted or issued by the commission or executive director relating to the Act, the department (TDLR) may institute proceedings to impose administrative sanctions and/or administrative penalties in accordance with **Texas Occupations Code, Chapter 51.**

51

TDLR Punishments:

- Fine
- Probation
- Suspend Registration
- Revoke Registration

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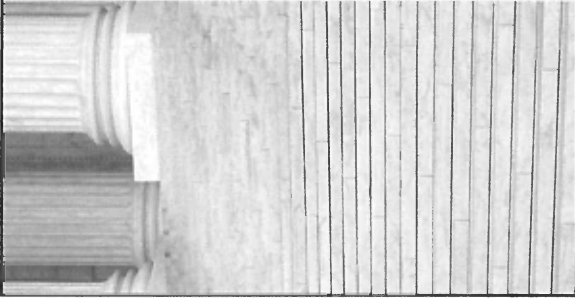
Example - Evasion of the Act

- A tax consultant performed property tax consulting services while his property tax consultant registration was expired.
- He represented 1,955 properties during this period.

Administrative Law Judge said

- This conduct violated the Act since a person may not perform property tax consulting services for compensation unless the person holds a certificate of registration.
- **\$15,000 Fine** and
- **prohibited him from performing tax consulting services for 1 year.**

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Sec. 51.302. Amount of Penalty

The amount of the penalty shall be based on:

- (1) the seriousness of the violation;
- (2) the respondent's history of previous violations;
- (3) the amount necessary to deter a future violation;
- (4) efforts made by the respondent to correct the violation; and
- (5) any other matter that justice may require.

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Example - Perform the Work Paid to Do

- A property owner contracted with tax consultant to file a protest and paid the tax consultant.
- A protest was filed, and a hearing scheduled but the tax consultant did not attend the hearing.
- ALJ determined that the tax consultant violated 66.100(d) by engaging in an activity that constitutes dishonesty, fraud, or gross incompetence while performing property tax consulting services.
- Tax consultant was **fined \$5,000.**

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Advertising. Example - Honesty with Client



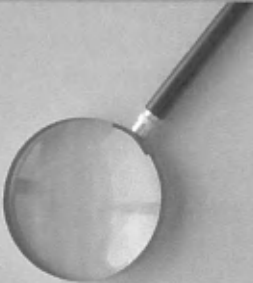
Tax consultant held herself out to be a senior property tax consultant with her own company when in fact she was only permitted to work as a subordinate of someone else.

Reality.



ALJ determined this was a violation of the Code since a person may not represent that a person is a registered property tax consultant unless the person is a registrant under TDLR and assessed a **fine of \$2,000.**

56



What if you suspect an Ethical Violation?

- Get All of the Facts.
- Confront the presumed offender.
 - Get all sides of the story to be sure that an ethical violation has occurred.
 - Educate the offender.
- Act in a civil & respectful way.
- Do unto others as you would have done unto you.

BUT DON'T FORGET 66.100(e) . . .

57

66.100. Code of Ethics and Professional Responsibility.


(e) A registrant shall promptly report to the department any known violation of the Act or commission rule.

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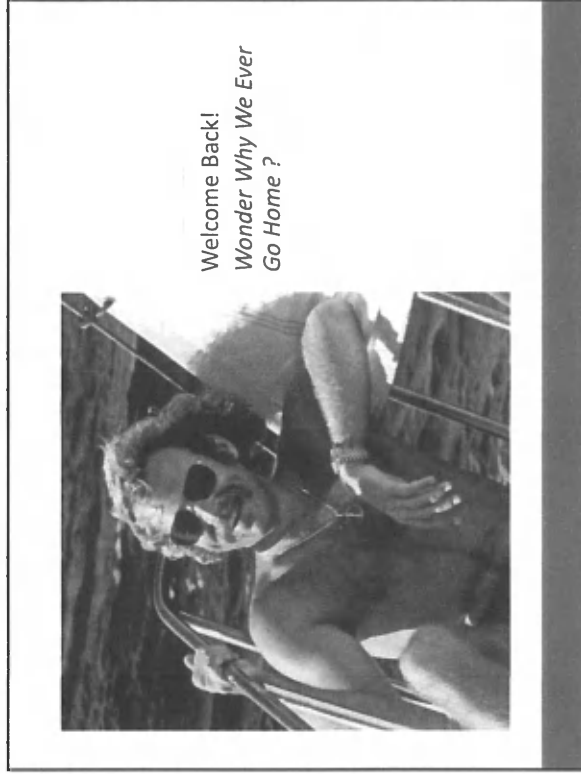
Time for a Break!

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I Wish Lunch Could Last Forever
BUT WE ONLY HAVE 15 MINUTES!!

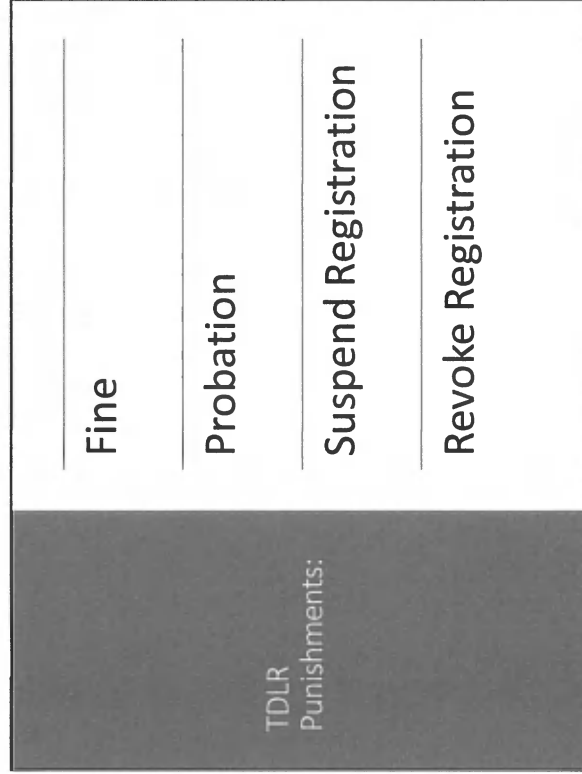
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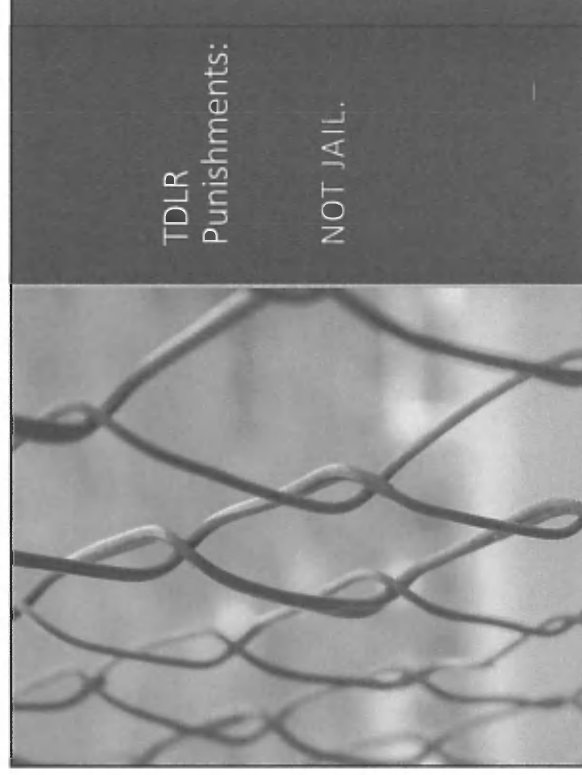
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63



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Penal Code Provisions

Theft

Bribery

Tampering with a Witness

Honorariums

Misuse of Official Information

Official Oppression

65

Theft

To take someone's property with the intent to deprive them of it without their consent or knowing it was stolen.

MISDEMEANORS:

Class C: \$0 - \$50 or hot check less than \$20

Class B: \$50 - \$500 or hot check \$20 - \$500

Class A: \$500 - \$1500

Felonies - - - >

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Felonies for Theft

State Jail Felony - \$1500 - \$20,000 or under \$20,000 in livestock.

OR Anything from a corpse or grave

OR Any firearm

OR This is your 3rd conviction for theft

OR and official election ballot

OR <\$20,000 in copper, aluminum or bronze.

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Felonies for Theft


3rd Degree - \$20,000 - \$100,000

2nd Degree - \$100,000 - \$200,000

1st Degree - \$200,000+

*All punishments for theft increase by 1 level if committed by a public servant by virtue of his or her office!

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BRIBERY

Intentionally offering, accepting, soliciting, or agreeing to any of these, any benefit in consideration for any benefit, decision, contract, decision etc.

NO DEFENSE -- that you could not do what they bribed you to do OR that the benefit was never conferred!

2nd Degree Felony!

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TAMPERING WITH A WITNESS

Thou shalt not offer, confer, agree to confer any benefit on a witness or coerce the witness (includes prospective witnesses!) to get them to lie, withhold testimony or elude legal process.

3rd Degree Felony OR if criminal, the highest charge in the case!!

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HONORARIUMS

Public servants cannot accept any benefit in return for services that they do as part of their public service job.

Does not include transportation, lodging or food in conjunction with performing the service. (Can be no intent to influence.)

Class A Misdemeanor

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OFFICIAL OPPRESSION:

Using your position to unlawfully deprive someone of their rights. This section includes sexual harassment.

72



Lizzo suffers massive blow after sexual harassment allegations

Lizzo's backup dancers have accused the singer of sexual harassment, racial harassment and creating a hostile work environment.

73



ABC News Settles Sexual Harassment Lawsuit From Ex-'Good Morning America' Producer

The lawsuit from Kirstyn Crawford accused the network of ignoring sexual harassment allegations against then news executive Michael Corn.

(Think "Morning Show" with Reese Witherspoon & Jennifer Aniston.)

74



Jason Derulo sued for allegedly expecting sex after signing singer to record deal

An aspiring singer has filed a sexual harassment lawsuit against Jason Derulo, in which she claims the R&B crooner signed her to a record deal with the intentions of having sexual relations with her.


75



MISUSE OF OFFICIAL INFO :


Public employees can't use info from their job unless reasonably available to the public. Can't give it to you to use for your business unless give it to all.

76



SO, ALL YOU NEED IS
TO TAKE ANOTHER
ROAD....

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Now we know the rules...

Instead of *Tryin' to Reason with Hurricane Season...*
We have a
License to Chill...

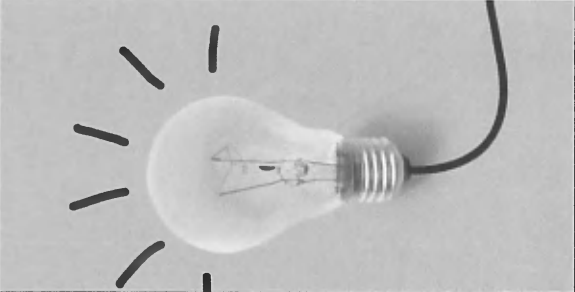
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Come
Monday...

You may need more than just Ethical Rules.
You need Ethical Behavior.



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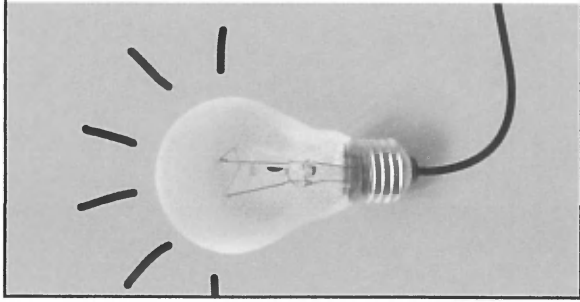


Examples of Ethical Behaviors in The Workplace

- knowing & obeying the Ethics rules,
- communicating effectively,
- taking responsibility,
- being accountable, and
- professionalism.

These examples of ethical behaviors ensure that all are treated equally and fairly. And set a level playing field for right and wrong behavior.

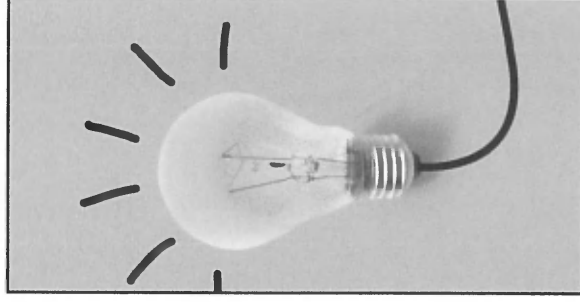
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Know & Obey The Ethics Rules & Regulations

Along with the Ethics rules that we discussed earlier, some commonsense rules also need to be known and followed. They include tardiness, inappropriate dressing, and language. It is important that all employees understand the rules & regulations and other behavior expectations in order to comply.

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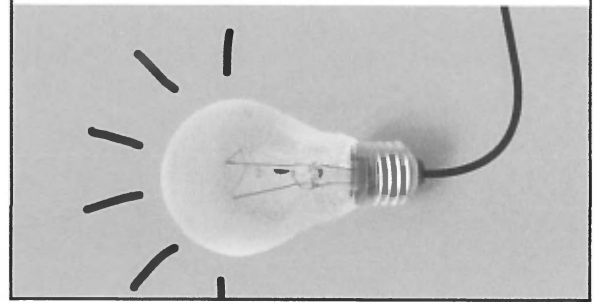
Communicate Effectively

Effective communication is very important to avoid misunderstandings when dealing with issues in the workplace. Communicating effectively may mean different things to people at different points in time.

Effective communication may allow an employee breaking one of the rules to not get penalized. An employee reaching out to HR that they will be coming in late due to some unforeseen circumstances may be spared for coming late if the situation is properly communicated.

Waiting for someone to call or email is not effective communications. Pick up the phone and make the call or send an email to make sure that you are communicating your or your client's needs and expectations clearly.

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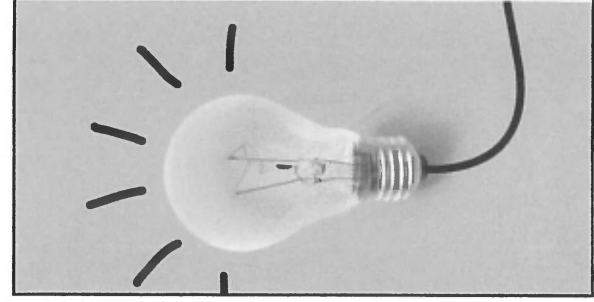


Taking Responsibility

Behaving ethically requires each of us to take responsibility for our own actions. It is not ethical to blame someone else for something that we did or failed to do. Likewise, managers should take responsibility for the actions of their teams and the education of their team members.

Understandably, employees may want to save their job or look good to the boss and are therefore scared of taking responsibility for a particular bad event. However, they shouldn't let this fear result in unethical behavior.

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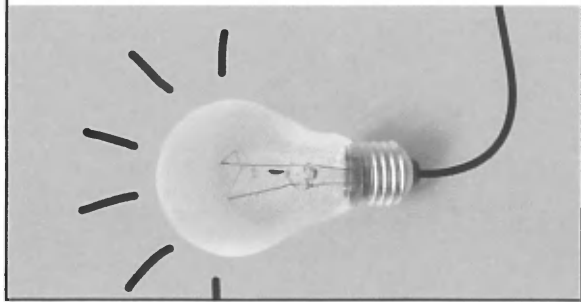


Accountability

Accountability is also a very good, ethical trait of an employee. Lack of accountability may result in your boss thinking you have an "I don't care attitude" or worse, take you as untrustworthy.

For example, at the beginning of each year, a certain amount of money is allocated to each department. The manager of each department is meant to oversee how this money is spent. If at the end of the year, the manager can not make an account of how the money was spent, he or she may then be suspected of misappropriating the funds.

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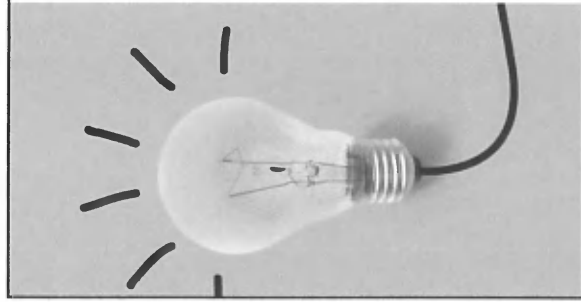


Professionalism

"Work Ethic" applies to everything an employee does in the workplace. Employees with a good work ethic exhibit a professional attitude clear in the way they dress, speak and carry themselves. They're respectful, focused, organized and neat.

"Work Ethic" is an attitude of determination and dedication toward one's job. Working hard, smart, well with others, and meeting the expectations set for you demonstrates the kind of work ethic that is expected of a PTC.

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Professionalism – Strong Work Ethic

Employees with a strong work ethic exhibit a particular set of values and behaviors. These characteristics make them stand out as highly coveted team members and praise-worthy employees.

1. Reliability
2. Dedication
3. Discipline
4. Productivity
5. Cooperation
6. Integrity &
7. Responsibility.

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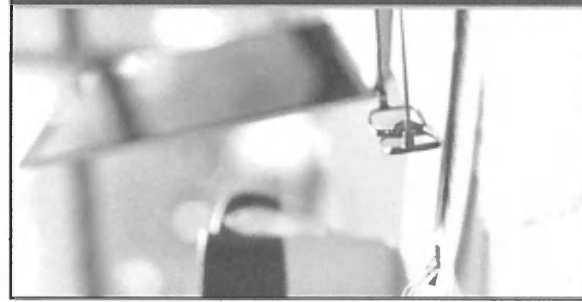


Work ethic characteristics

Reliability

Employees with a strong work ethic are very reliable. You can expect these individuals to be on time for work and meetings. They meet their deadlines and offer quality work. A reliable coworker makes an excellent teammate because they contribute fairly to projects.

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Dedication

Part of a good work ethic is commitment and dedication to the job. A dedicated person knows how to focus on tasks without being distracted. These employees usually work until they finish their duties. They typically stay with one company for long periods.


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Discipline
 Discipline is an essential part of showing a good work ethic. Highly disciplined employees show determination and commitment to the job. They strive to meet or exceed expectations and seek opportunities to learn new skills and improve their performance.



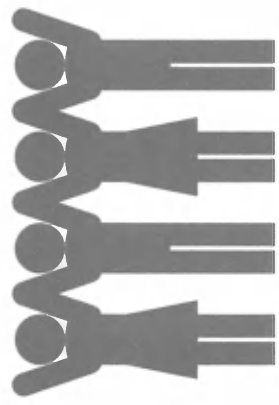
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Productivity
 A strong work ethic translates to outstanding productivity. Productive employees often have a higher output than their counterparts. They complete projects early and do more than the minimum requirements.



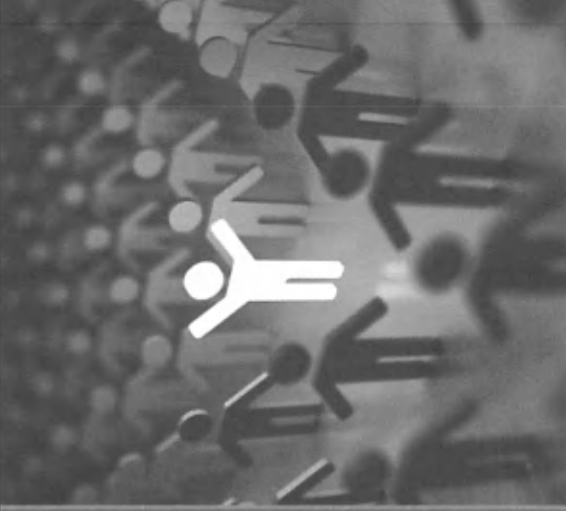
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Cooperation
 A good work ethic is something that employees often spread to those around them by cooperating willingly on projects. They show good teamwork and readily assist others when needed.



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Integrity
 Professional integrity means holding oneself to high moral principles. Those with a strong work ethic also have outstanding integrity. They're honest, polite and fair to others.



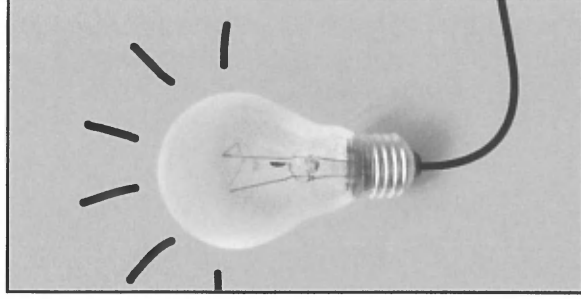
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Responsibility

Demonstrating a strong work ethic requires a keen sense of responsibility. Those who are ethical and responsible hold themselves accountable for their actions. They will accept the blame for errors they've contributed to and proactively work to fix these issues.

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Professionalism – Strong Work Ethic Characteristics

1. Reliability
2. Dedication
3. Discipline
4. Productivity
5. Cooperation
6. Integrity &
7. Responsibility.

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Unethical Workplace Behaviors

•Lies

Lying is a trait that is harmful in and out of the workplace. It kills trust, affects relationships and may even cost you're your job.

There are different situations where people lie in the workplace. It could be a manager taking credit for something that was done by someone else on her team or an employee calling in sick just to attend another job interview. Or not returning to your Ethics class after the break! ;)

Once you are known to lie, people will seldom trust you and will avoid giving you the benefit of the doubt even at times when you are telling the truth.

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Unethical Workplace Behaviors

•Taking Credit for Others Hard Work

It is very common for managers to take credit for their team member's hard work when reporting to the management. A team member may have brought an idea that helped the team improve their productivity 100%.

However, when giving a report, the manager doesn't mention the team member's name but claims the idea as his. Managers and leaders should use the term "we" instead of "me" or "I" when talking about the work of your team.

By taking credit for another person's work, you discourage the people from sharing ideas with you in the future.

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Unethical Workplace Behaviors

•Verbal Harassment/Abuse

Employees need to avoid using foul language on coworkers and taxpayers. Workplace violence can be reported to the Texas Department of Public Safety. If you see something, say something!

In property taxes we are all customer care providers. As a customer care representative, it is important that you don't use abusive words on others no matter how provoked.

This type of behavior can rise to the level of a crime.

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Unethical Workplace Behaviors

•Non-Office Related Work

A lot of employees have side hustles which they use to supplement salaries. This is fine so long as the employee avoids doing non-office related work during office hours and does not let it interfere with their work responsibilities.

Employees for CADs who have side hustles must report the outside employment and assure that it in no way creates a conflict of interest with their work or adversely affects their performance in any way.

As a Tax Consultant, assure that you avoid any conflicts of interest with any non-office related work.

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Unethical Workplace Behaviors

•Extended Breaks

Taking additional break time is an example of a misuse of agency resources and is unethical. PTPs actually have an ethics rule against this!

Putting in the required number of hours per day, week or year, is part of the job you agree to do. When you shortchange your employer by taking additional time off, you are unethically taking time that is not yours to take.

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Unethical Workplace Behaviors

•Theft/Embezzlement

Some employees are known for diverting work funds into their personal bank accounts—padding project quotations, invoices, etc. to deceive the employer on how much was actually spent.

This behavior is not only unethical but is also criminal and can land you in jail.

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Unethical Workplace Behaviors

•Sexual Harassment

Sexual harassment is an offense that is not limited to the workplace alone. An employee accused of sexual harassment will not only face consequences in the workplace but also tried at a court of law.

Many employers have a zero-tolerance for sexual harassment in and outside the workplace making it another ethical violation that can rise to the level of a crime.

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Unethical Workplace Behaviors

•Corrupt Practices

Some common corrupt practices can be seen during the employment process of an organization. They invite people to apply but only those that meet a certain age, sex, gender or other criteria will get the job.

This is also common where a high-ranking officer uses his or her official capacity to threaten or intimidate someone into doing something that may be unethical. Or they take advantage of their position to use company property as their own.

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1. Have Rules

Organizations need to have predefined rules and regulations regarding workplace ethics. These rules and regulations should be given to new employees together with their employment contracts.

Also having the rules written at strategic places at the workplace will also help remind people about the rules.

How to Solve Unethical Issues at the Workplace

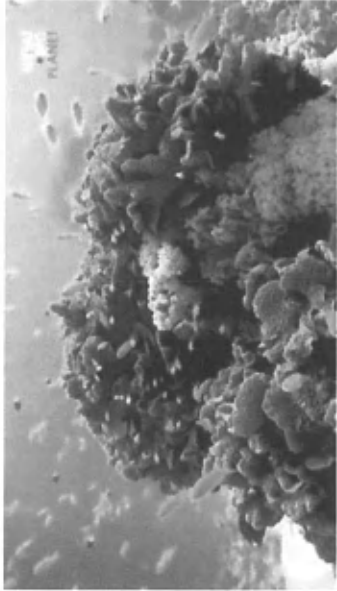
2. Accept Feedback/Complaints

Make it easy for employees to send feedback or complaint in case of harassment, abuse, or any other unethical activities going on in the workplace.

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3. Set out Consequences for Unethical Behaviors
Consequences for unethical behaviors should also be placed alongside the rules and made clear to all employees.

How to Solve Unethical Issues at the Workplace

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4. Swift Justice/Disciplinary Action
Some employers often cover up issues of intimidation, sexual harassment, etc. when the perpetrator is a high ranking member of the organization. Things like this should not be tolerated, irrespective of who breaks the rule, there should be swift disciplinary action by the organization.

How to Solve Unethical Issues at the Workplace

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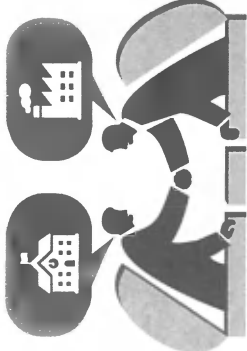
Real Life Property Tax Ethical Dilemmas

WHAT WOULD YOU DO?

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WHAT WOULD YOU DO?

- You have a 313 Agreement on one of your accounts in a County with a new Elected Assessor-Collector.
- When you get your tax bill, you notice that the limitation value is applied to the entire tax rate, not just the M&O portion of the rate.
- The result is that your client is being undercharged on their taxes for the year.
- The difference is a substantial amount of money.



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WHAT WOULD YOU SAY YOU DO?

A. Pay the taxes and keep your mouth shut.
 B. Let your client know that the bill is wrong and reach out to the TAC for a correction.
 C. Have a margarita and forget about it.

109

WHAT WOULD YOU DO?

You are working values with a new appraiser just starting in the business. In his appraisal, he makes a miscalculation that benefits your client substantially. He has sent you a signoff on his value.

110

WHAT WOULD YOU DO?


A. Sign that sucker before the kid figures out his mistake.
 B. Call the appraiser and explain his error.
 C. Sign the sign-off and send it back with an explanation of the error telling the appraiser that he should be more careful next time.
 D. Call the appraiser's boss and tell her about the error.

111

WHAT WOULD YOU DO?

• You represent a company that is in the PYS and you are meeting with an appraiser for a CAD that you do not like or trust.
 • This appraiser has made a miscalculation that is to your benefit and that will make her value be considerably below where you estimate the Comptroller's value with be resulting in her schools losing value.

112



What would you do?


WHAT WOULD YOU DO?

Nothing.
Nothing followed by a margarita to toast her stupidity.
Bring the error to her attention.

113

WHAT WOULD YOU DO?

You have worked with a CAD appraiser that you really like for a number of years and have developed a friendship. As things would have it, you both are single and interested in pursuing a relationship. You begin dating and now it is time to settle values.



114

WHAT WOULD YOU DO?



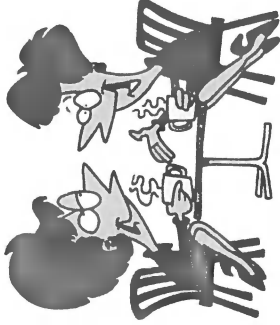
A. "Hey babe, here are my numbers on these properties. We good?"

B. Ask to work the properties with a different CAD appraiser.

C. Work the properties together and try to be as fair as possible.

115


WHAT WOULD YOU DO?



• Your best friend is the Chief Appraiser for another CAD. You take her out for lunch just to catch up on personal stuff, and you pick up the check. Do you declare this a "business lunch" and submit the receipt for reimbursement?

116

WHAT WOULD YOU DO?



A. Yes, of course. Why is this even a question?
 B. No, it was not business, it was personal, so I should pay for it.
 C. Well, maybe not, but we DID talk about work a little, so maybe I would expense it.

117


WHAT WOULD YOU DO?



• While in the restroom, you overhear your boss telling a colleague that Bob is going to be laid off at the end of the quarter in about two weeks' time. Bob is a good friend of yours. Do you tell him?
 • Would your answer change if you found out that Bob has received a job offer from a competitor?

118

WHAT WOULD YOU DO?



A. Yes, I'd tell him right away over margaritas.
 B. Nope. Not my business.
 A. I'd tell him to take the other job and serve margaritas while I help him pack.
 B. Nope. Still, none of my business.

119


WHAT WOULD YOU DO?



• There are a group of consultants at work that are all friends who have a habit of teasing co-workers. Most of the time the teasing is harmless, however, you see them really embarrass a new employee in front of others at the office.
 • When you say something to one of them, they just laugh it off as just making the new guy feel like part of the team.
 • You see the new employee later still visibly upset about what happened.

120

WHAT WOULD YOU DO?



- A. "Hey friend, let's go report those guys to HR and then I'll buy us some margaritas."
- B. "Hey friend, just ignore them. They do that to everyone. Don't let them get under your skin. Let's go have margaritas."
- C. Hey, you wanna go get a margarita?


121

So, what have we learned here today?



122

*Changes in Latitudes can cause
Changes in Attitudes,
Nothing Remains quite the same. .*



123

So, when The Son of a Sailor . . .



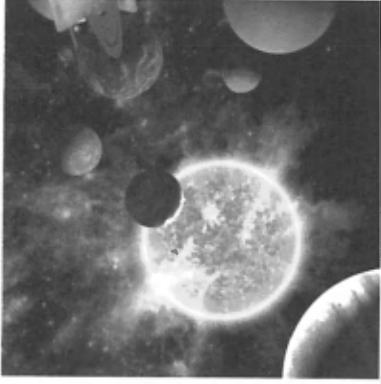
124

Turns into a Pirate Looking at 40. . .



125

We need to take One More Trip
Around the Sun and remember. . .



126

IT'S FIVE O'CLOCK

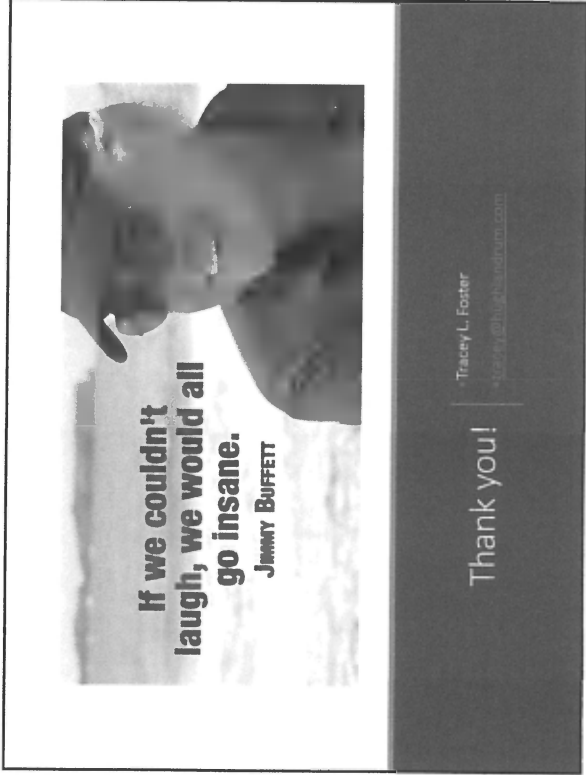


127

And when it comes to Ethics. . .



128



129