

Guide to Assessment Administration Standards:

**A special paper prepared by the
Technical Standards Committee**

Approved August 2004

International Association of Assessing Officers

The assessment standards set forth herein represent a consensus in the assessing profession and have been adopted by the Executive Board of the International Association of Assessing Officers. The objective of these standards is to provide a systematic means by which concerned assessing officers can improve and standardize the operation of their offices. The standards presented here are advisory in nature and the use of, or compliance with, such standards is purely voluntary. If any portion of these standards is found to be in conflict with the *Uniform Standards of Professional Appraisal Practice (USPAP)* or state laws, *USPAP* and state laws shall govern.

Acknowledgments

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Guide to Assessment Standards

1. Scope

This document is intended to serve as a subject index to IAAO standards that provide guidelines with respect to assessment administration. It is intended to direct assessing officers to the appropriate standard or other document needed to understand the essentials of assessment administration.

The outline defines the elements necessary for a model assessment office and cites the various IAAO standards that describe each element or guides the user to the appropriate reference. In addition to referencing standards, many of the items are discussed in detail in the IAAO textbooks *Property Appraisal and Assessment Administration* (1990), *Property Assessment Valuation* (1996), *Mass Appraisal of Real Property* (1999) and *Assessment Administration* (2003).

For additional guidance refer to state, provincial, and national statutes, constitutional provisions, regulations and case law.

2. Legal Framework

2.1 Legal Basis for Assessment

Standard on Property Tax Policy

2.1.1 Statutory Authority

Standard on Property Tax Policy

Standard on Administration of Monitoring and Compliance Responsibilities

2.1.2 Regulations in Support of Legislation

Standard on Property Tax Policy

Standard on Administration of Monitoring and Compliance Responsibilities

2.1.3 Legal Level of Value and Assessment

Standard on Property Tax Policy

Standard on Administration of Monitoring and Compliance Responsibilities

2.2 Reassessment and Reappraisal Cycle

Standard on Property Tax Policy

Standard on Mass Appraisal of Real Property

Standard on Ratio Studies

2.3 Property Tax Base

2.3.1 Role of the Property Tax

Standard on Property Tax Policy

2.3.2 State and Provincial Responsibilities

Standard on Property Tax Policy

Standard on Administration of Monitoring and Compliance Responsibilities

2.3.3 Local Government Responsibilities

Standard on Property Tax Policy

2.3.4 National Government Involvement

Standard on Property Tax Policy

Standard on the Valuation of Properties Affected by Environmental Contamination

2.3.5 Classification

Standard on Property Tax Policy

2.3.6 Exemptions

Standard on Property Tax Policy

2.3.7 Circuit Breakers

Standard on Property Tax Policy

2.3.8 Limits on Changes in Assessments

Standard on Property Tax Policy

2.3.9 Abatements and Tax Increment Financing

Standard on Property Tax Policy

2.3.10 Assessment Roll Approval

Standard on Property Tax Policy

Standard on Assessment of Monitoring and Compliance Responsibilities

2.4 Taxation

2.4.1 Tax Levies and Rates

Standard on Property Tax Policy

2.4.2 Limits

Standard on Property Tax Policy

2.4.3 Rollbacks

2.4.4 Tax Collection

2.4.4.1 Procedures

2.4.4.2 Liens

2.4.4.3 Delinquency Procedures

2.4.4.4 Tax Sales

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2.4.6 Assessment Roll—Legal Issues

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2.4.6.1 Separate Land and Improvement Assessments

2.4.6.2 Appeals on Total Value

Standard on Assessment Appeal

2.4.6.3 Public Access

IAAO Code of Ethics

Standard on Public Relations

Standard on Assessment Appeal

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3.2 Resources

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Standard on Digital Cadastral Maps and Parcel Identifiers

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3.2.3.1.1 Features

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3.2.3.2.3 Acquisition Process

Standard on Contracting for Assessment Services

3.2.4 Office Facilities

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3.2.5 Office Equipment

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3.2.6 Office Supplies and Forms

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Administration of Monitoring and Compliance Responsibilities

3.2.7 Reference Materials and Data

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3.2.8 Vehicles

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Standard on Digital Cadastral Maps and Parcel Identifiers

3.3.2 Certification of Assessment Personnel

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3.4 Legislation and Regulations

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3.5 Progress and Production Reporting Procedures

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4.2.1.5 Map Preparation, Maintenance, Security

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Standard on Digital Cadastral Maps and Parcel Identifiers

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4.2.4.3 Adjusting Sales Prices

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4.2.5 Income and Expense Data

Standard on Mass Appraisal of Real Property

4.2.6 Building and Construction Costs*Property Appraisal and Assessment Administration*, p. 103 (IAAO, 1990)**4.2.7 Data Management**

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5.3.2 Manuals, Handbooks, and Guidelines

Standard on Facilities, Computers, Equipment, and Supplies

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5.3.3 Software and Hardware for Computer-Assisted Mass Appraisal and Assessment Systems

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5.3.4 Office Supplies and Equipment

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Standard on Manual Cadastral Maps and Parcel Identifiers

6.1.1.1.2 Qualifications/Education

Standard on Professional Development

6.1.1.2 Job Specifications

Standard on Professional Development

6.1.1.3 Position Descriptions

Assessment Administration, Ch. 6 [I.A.A.O. 2003]

6.1.2 Recruiting and Hiring

Assessment Administration, Ch. 6 [I.A.A.O. 2003]

6.1.2.1 Recruiting Sources

Property Appraisal and Assessment Administration, p. 429 [I.A.A.O. 1990]

6.1.2.2 Selection Process

Property Appraisal and Assessment Administration, p. 429 [I.A.A.O. 1990]

6.1.3 Orientation, Training, and Development

Standard on Professional Development

6.1.3.1 Determining Training Needs

Standard on Professional Development

6.1.3.2 Training Methods

Standard on Professional Development

6.1.3.3 Evaluation of Training

Standard on Professional Development

6.1.3.4 Continuing Education

Standard on Professional Development

6.1.3.5 Career Planning

Standard on Professional Development

6.1.3.6 Professional Membership, Certification, and Designation

Standard on Professional Development

Standard on Administration of Monitoring and Compliance Responsibilities

6.1.3.7 Professional Ethics and Standards of Conduct

IAAO Code of Ethics and Standards of Professional Conduct

USPAP

6.2 Assessment Accuracy Requirements

State/provincial/federal statutes

Standard on Ratio Studies

Standard on Administration of Monitoring and Compliance Responsibilities

Standard on Contracting for Assessment Services

Standard on Automated Valuation Models (AVMs)

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Standard on Contracting for Assessment Services

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6.4.1 Direct Equalization

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Standard on Assessment Appeal

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Standard on Assessment Appeal

7.2.1.3 The Courts

Standard on Assessment Appeal

7.3 Legal Representation**7.4 Preparation****7.4.1 By Assessor**

Standard on Public Relations

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