

# **Standard on Administration of Monitoring and Compliance Responsibilities**

Approved July 2003

## **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), laws, USPAP and federal, state, and provincial laws shall govern.

## **Acknowledgments**

At the time of completion, of this standard, the Technical Standards Subcommittee was composed of Nancy C. Tomberlin, chair; Ed Crane; James L. Pence; Robert Scribner, CAE; Jan Van; and Bruce Woodzell.

Special thanks go to Sheldon Bluestein; Peter Davis; Alan Dornfest, AAS; Josephine Lim; Larry Reynolds; and Paul A. Welcome, CAE.

Published by  
International Association of Assessing Officers  
130 East Randolph  
Suite 850  
Chicago, IL 60601-6217

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fax: 312/819-6149  
<http://www.iaao.org>

ISBN 0-88329-181-9  
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Printed in the United States of America.

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# Standard on Administration of Monitoring and Compliance Responsibilities

## 1. Scope

Laws defining the structure of a system for ad valorem assessment usually assign responsibilities for monitoring the statutory compliance and the performance of agencies doing the primary assessment function (local agency) to another agency (monitoring agency). A typical structure in North America is primary assessment by cities, towns, townships, or counties with monitoring by a state and provincial agency, such as a state department of revenue, tax commission, or other body. This standard provides guidance on the administration of monitoring and compliance responsibilities. It does not deal with the technical aspects of these responsibilities.

## 2. Introduction

The purpose of this standard is to provide guidance that monitoring agencies can apply to achieve uniform and equitable valuations in local jurisdictions. Effective administration by a monitoring agency depends, in part, on legislation that provides clear direction and authority for the agency and an appropriate budget to obtain the necessary resources.

### 2.1 Responsibilities of Monitoring Agencies.

Governing law sets out the responsibilities of monitoring agencies, as well as the corresponding responsibilities of the local agencies. Monitoring and compliance responsibilities may include, but are not limited to, the following (arranged alphabetically):

- Complex property valuation assistance, either through contracting for their appraisal, conducting the appraisals (centrally assessed properties), or issuing such things as cost manuals, capitalization rate studies, and soil productivity ratings
- Education and certification of assessment personnel
- Financial assistance or cost sharing
- Form development
- Guidelines, manuals, and specifications

- Investigate taxpayer complaints
- Legal and legislative responsibilities
- Drafting rules and regulations to implement legislation
- Conducting research to determine the impact of legislation
- Performance evaluation
- Procedural audits and statistical testing of valuation models
- Professional association involvement
- Public relation programs
- Research
- Tax roll approval
- Technical support and direct assistance

### 3. Complex Property Valuation Assistance

Monitoring agencies may serve as clearinghouses for information on special-purpose properties and may provide valuation manuals to local agencies. (see Standard on Property Tax Policy [IAAO 1997].) Monitoring agencies may contract for the appraisal of certain properties and provide the information to local jurisdictions. A contract for appraisal of special-purpose properties should address the definition and scope of the task, statutory requirements, adherence to the *Uniform Standards of Professional Appraisal Practice* (USPAP), the timeline, confidentiality requirements and agreements, performance standards, contract dispute resolution, ownership of the product, payment schedules, and contract start and termination dates. (See Standard on Contracting for Assessment Services [IAAO 2002]. See also Standard on Property Tax Policy [IAAO 1997, section 4.1] for valuation responsibilities of monitoring and local agencies.)

By law, monitoring agencies may be responsible for assessment of certain properties, such as public utilities, that function as a unit with property in many jurisdictions. A central assessment program should define clearly how such properties are appraised and how the value is allocated to the state and apportioned among jurisdictions.

## **4. Education and Certification of Assessment Personnel**

### **4.1 Education**

Uniform training for all local jurisdictions promotes uniform application of assessment practices. Workshops, classes, and seminars should be offered by the monitoring agency. Such education may be prepared in house or by an outside agency and offered centrally or locally. If possible, fees and expenses should be defrayed by the monitoring agency. Alternatively, the monitoring agency should promote laws and administrative rules that encourage local agencies to commit budgetary resources to education.

The monitoring agency should periodically offer a well-balanced curriculum to ensure that necessary education is available for both new and experienced employees. Course catalogs should be published and provided to the local jurisdictions in a timely manner so that schedules and time away from work can be arranged.

The monitoring agency should keep electronic records for tracking prerequisites met and courses and workshops passed. The tracking system should be able to issue transcripts and certificates.

A well-designed program will include a certification program. (See Standard on Professional Development [IAAO 2000].)

### **4.2 Professional Designation and Certification Program**

Monitoring agencies often establish certification programs for assessors and technical staff. The monitoring agency may set guidelines for the program or grant authority to an agency or board to set guidelines and implement and administer the program. The monitoring agency should establish and fund education programs supporting certification.

Certification programs can be characterized as mandatory, incentive, or voluntary. A mandatory program requires assessing officers to meet specified education, training, and/or experience standards. An incentive program rewards assessing officers with increased pay or bonuses or specific advancement opportunities for meeting specified standards. A voluntary program offers assessing officers the opportunity to complete requirements without mandate or reward.

Three types of requirements common to governmental certification programs are examination, course or workshop completion, and continuing education. Individuals may be required to pass an examination before assuming a position or within a given period of time thereafter. To attain or maintain their position or achieve promotions, personnel often must complete a variety of examinations,

perhaps given in conjunction with administrators of local civil service or merit systems. Completion of courses and workshops may be required to attain certification or achieve a position. Finally, a specified number of hours of approved continuing education within a specified period of time may be required to retain certificates. (See Standard on Professional Development [IAAO 2000].) Such continuing education requirements are highly desirable.

## **5. Financial Assistance/Cost Sharing**

Monies that may be made available through the legislative process to the assessing jurisdictions for such things as education, reappraisal, computer equipment, CAMA systems, GIS, and maps are often funneled through the monitoring agency. It is then the monitoring agency's responsibility to disburse these funds properly to the individual local jurisdictions. The granting agency should maintain a clear set of records showing where and how these funds were distributed and administered, and the receiving agency should provide an accounting for the funds. This may include approving local budgets.

If the state or province has purchasing contracts that allow local jurisdictions to purchase hardware, office furniture, fixtures, and supplies at favorable prices, the monitoring agency should disseminate information about these contracts.

## **6. Forms**

Monitoring agencies should specify and when possible, provide forms for a variety of purposes, such as assessment notices, personal property renditions, and filing of required reports. Such a practice assures uniformity among jurisdictions and simplifies compilation and auditing. Where electronic signatures are not legally valid, forms may be completed and submitted via computer and printed out for signing. Forms administered by the monitoring agency should be reviewed periodically for statutory and technical changes. The monitoring agency should take responsibility for correcting, printing, and supplying (or electronically distributing) the new form to the local jurisdictions. Each form should be dated with the most recent revision date to avoid confusion among different versions. When forms developed by monitoring agencies are mandatory, costs should be borne by the developing agency. However, providing agencies should monitor usage and wastage and not offer excessive quantities of forms.

Local agencies should take the responsibility for suggesting modifications. Local agencies that develop their own forms should submit them to the monitoring agency for approval.

## 7. Guidelines, Manuals, and Specifications

Guidelines, manuals, and specifications should be provided to the local jurisdictions *in writing* and must be maintained and updated on a regular basis by the monitoring agency. The use of updated, written communications promotes uniform application among the different local jurisdictions.

Guidelines, manuals, and specifications should be well-written and tested before they are provided to the local jurisdictions. Updated, written guidelines should always take precedence over oral communications. However, such documents do not take precedence over properly promulgated rules, regulations, statutes, and judicial decisions. For this reason, guidelines and the like should contain statements explaining limitations and proper use. An electronic clarification (e-mail) of a document could be considered a written communication.

Placing guidelines, manuals, and specifications on a well-designed website allows the local jurisdictions to obtain or consult copies when needed.

## 8. Investigation of Taxpayer Complaints

When monitoring agencies are mandated to investigate taxpayer complaints regarding the assessment process, clear operative procedures should be established by the monitoring agency. Among other things, the local assessing agency should be informed about the investigation and should have an opportunity to respond to any complaint and to review preliminary findings for factual error. If, subsequent to the finding of some deficiency, the assessing jurisdiction takes corrective action, the monitoring agency should provide acknowledgment of such improvement. (See Standard on Property Tax Policy [IAAO 1997].)

## 9. Legal and Legislative Responsibilities

Monitoring agencies should track pertinent proposed legislation. Monitoring agencies should notify local agencies of new legislation and issue technical bulletins explaining and clarifying legislation. When such bulletins will not suffice because of rapidly moving legislation, monitoring agencies and local agencies should develop quick response teams so communication is not missing at critical junctures. Monitoring agencies are often responsible for conducting research for legislative committees to determine the impact of proposed legislation and for writing the rules and regulations that implement the legislation. (See Standard on Property Tax Policy [IAAO 1997, section 2.1.5].) Local assessing agencies should be prepared to support these functions. For studies on the impact of proposed legislation, local assessing agencies should serve as an information clearinghouse. Local agencies should also participate in the process of developing rules and regulations to implement or clarify statutes. Monitoring agencies should encourage such participation.

## 10. Performance Evaluation

Performance evaluations may have quality and quantity components. Quality thresholds as measured through ratio studies should be considered more critical than quantities of appraisals.

The monitoring agency should perform an annual independent ratio study for each local jurisdiction. This is a step toward fulfilling the primary objective of many monitoring agencies to maintain equity among jurisdictions, as well as within each local jurisdiction. The monitoring agency's ratio study methods and procedures should be thoroughly documented and well tested before application. Detailed procedural manuals should be available to the local jurisdictions. The monitoring agency should also conduct instructional workshops to thoroughly explain the design of the study, data collection, confirmation and screening procedures, sales price adjustments, outlier trimming, and statistical calculations. (See Standard on Ratio Studies [IAAO 1999] and Standard on Property Tax Policy [IAAO 1997, section 4.3.5].) It is good practice to inform the local jurisdictions in advance of any proposed changes in methods and procedures, as well as any corrective actions that may be taken as a result of any ratio study or any performance evaluation. The monitoring agency should also acknowledge any limitations in the data and inform the local agency when an appropriate degree of statistical confidence cannot be developed to order equalization or a reappraisal.

A well-designed ratio study system should allow local jurisdictions several levels of appeal regarding the results of their ratio study. The first step would typically consist of an informal appeal to the monitoring agency. The next step should be an independent administrative board of review. An independent board is necessary to ensure objectivity and unbiased results in the dispute resolution process. The final step would send the appeal to the court system (see Tomberlin [2001]).

The monitoring agency should also have a documented and tested program in place should the local jurisdiction's statistical results not meet the standard (correction process).

Ratio studies should be conducted for every class of property and for as many subclasses as can be reasonably supported. Where an insufficient number of valid sales are available to develop reliable statistical samples or for property classes for which the selling price is not a valid indicator of true market value, the monitoring agency should consider adding independent appraisals. Alternatively, techniques employed by assessing agencies should be reviewed and acceptability judged. (See Standard on Ratio Studies [IAAO 1999].)

Monitoring agencies may also be required to ensure that an appropriate number of appraisals, reappraisals, or

physical inspections have been completed by the local jurisdiction in a requisite time period. In such cases, clear rules and procedures should be established for actions that may be taken in noncomplying situations.

## **11. Procedural Audits and Statistical Testing of Models**

### **11.1 Procedural Audits**

Procedural audits, also known as edits, constitute a review of operations intended to discover defective and inefficient practices. Procedural audits should be performed to maintain specification compliance and to ensure that quality standards have been met.

Local jurisdictions that have failed statistical compliance and passed the procedural audit should be reexamined. Clear procedures should be developed so that assessing agencies will understand what will be tested and the requirements to pass, as well as the consequences of failure. (See Standard on Property Tax Policy [IAAO 1997].)

Some examples of general procedures to review would be the land valuation process, as well as the cost, comparable sales, and income approaches to value methods employed by the jurisdiction.

### **11.2 Model Testing**

The monitoring agency should conduct statistical tests or, at a minimum, review the statistical tests performed by the local agency to determine if local appraisal models have been calibrated properly. (See Standard on Automated Valuation Models (AVMs) [IAAO 2003].) If a model-generated value has not been used to value a parcel, sufficient documentation should be available to justify the override decision.

## **12. Professional Association Involvement**

The monitoring agency should encourage employees to become involved with professional associations, such as the IAAO, local chapters, and local or regional assessment and appraisal associations, by taking part in annual conferences, assessor working groups, and committees. Greater involvement of monitoring personnel occurs when membership dues and fees are paid by the monitoring agency. Additional incentives for participation in a professional association is paid conference attendance and promoting bonus rewards for getting and maintaining advanced designations.

Application of the IAAO standards throughout the appraisal process by the monitoring agency promotes uniformity and professionalism.

## **13. Public Relations Program**

### **13.1 Local Jurisdictions**

The monitoring agency should provide and maintain an updated listing of contact personnel (names, phone numbers, and e-mail addresses) to ensure speedy connection with the right person to solve a problem or provide information. Communication programs should be established on the agency's website and through broadcast fax and e-mail. Newsletter communication also provides a direct tie with the local jurisdictions. (See Standard on Public Relations [IAAO 2001].)

### **13.2 Taxpayers, Legislatures, and General Public**

The monitoring agency should provide brochures, press releases, slide shows, electronic presentations, and guest speakers to aid the local agencies with taxpayer assistance and public relations. (See Standard on Public Relations [IAAO 2001].) Review of local agencies' brochures by the monitoring agency ensures a uniform message to taxpayers.

## **14. Research**

The monitoring agency should maintain a research section. The section should review and evaluate appraisal techniques and explore new technology. The section should also compile, analyze, and provide general property tax and assessment-related statistics. The results should be shared with local agencies. To the extent possible, research information should be available on the monitoring agency's website.

## **15. Assessment Roll Approval**

Depending upon the legal framework within each jurisdiction, monitoring agencies may be required to approve assessment rolls produced by local jurisdictions to assure compliance with state legal standards for completeness, accuracy, uniformity, and reliability. The basis for approval may include, but not necessarily be limited to, some or all of the following monitoring activities: evaluation of the completeness and accuracy of assessment roll data required to be submitted by the local jurisdiction to the monitoring agency; ratio studies; procedural audits; and field data quality audits. The steps in the approval process should be well defined in governing law and administrative rules, which should provide for preliminary stages of review that would identify potential problems while they can be corrected. Other activities of the monitoring agency, such as valuation assistance, training, financial assistance, and development of guidelines can provide opportunities for identifying and correcting problems. Failure to approve a roll has serious consequence that may include litigation, difficulties in collecting property

taxes for local government funding, taxpayer dissatisfaction, and other inefficiencies. These consequences should provide a strong motivation to meet legally mandated requirements for assessment quality and uniformity.

In some cases, direct or indirect equalization may be necessary prior to roll approval. When these actions are undertaken, the monitoring agency should have clearly developed procedures and should follow the guidelines in the Standard on Ratio Studies (IAAO 1999).

## 16. Technical Support and Direct Assistance

The monitoring agency should provide technical support and direct assistance through field staff, telephone hotlines, technical expertise, software, and resource sharing. Typically, a high level of service is the best way to ensure the highest level of compliance among local agencies. A monitoring agency should be equipped to provide a CAMA system and all vital support functions to every local agency that cannot afford to purchase a system of their own.

## 17. Glossary

**Administration**—(1) The act of administering; direction; management. (2) The management of governmental or institutional affairs. (3) The executive officials of a government or institution and their policy.

**Ad Valorem**—According to value.

**Appeal**—A process in which a property owner contests an assessment either informally or formally.

**Appraisal**—“The act or process of developing an opinion of value; an opinion of value” (Appraisal Foundation 2003). The act of estimating the money value of property as estimated by an appraiser.

**Appraisal Ratio**—(1) The ratio of the appraised value to an indicator of market value. (2) By extension, an estimated fractional relationship between the appraisals and market values of a group of properties.

**Appraisal Ratio Study**—A ratio study using independent expert appraisals or indicators of market value.

**Assessment**—(1) In general, the official act of determining the amount of the tax base. (2) As applied to property taxes, the official act of discovering, listing, and appraising property, whether performed by an assessor, a board of review, or a court. (3) The value placed on property in the course of such act.

**Assessment Appraisal Ratio**—The ratio of the assessed value of a property to an independent appraisal.

**Assessment Ratio**—(1) The fractional relationship of an assessed value bears to the market value of the property in question. (2) By extension, the fractional relationship

the total of the assessment roll bears to the total market value of all taxable property in a jurisdiction.

**Assessment Roll**—The basis on which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. The assessment roll usually lists an identifier for each taxable parcel in the jurisdiction, the name of the owner of record, the address of the parcel or the owner, the assessed value of the improvement, applicable exemption codes, and the total assessed value. Synonyms include cadastre, list, grand list, abstract of ratables, and rendition.

**Assistance**—The act of assisting; help; aid; support.

**Audit**—A systematic investigation or appraisal of procedures or operations for the purpose of determining conformity with specifically prescribed criteria.

**CAMA**—Computer-assisted mass appraisal. A system of appraising property, usually only certain types of real property, that incorporates computer-supported statistical analyses to assist the appraiser in estimating value.

**Centrally Assessed Property**—*See* State Assessed Property.

**Class**—A set of items defined by common characteristics. (1) In property taxation, property classes such as residential, agricultural, and industrial may be defined. (2) In assessment, building classification systems based on type of building design, quality of construction, or structural type are common. (3) In statistics, a predefined category into which data may be put for further analysis.

**Compliance**—(1) The act of conforming, acquiescing, or yielding. (2) Conformity; accordance: *in compliance with orders*. (3) Cooperation or obedience: *Compliance with the law is expected of all*.

**Direct**—(1) To manage or guide by advice, helpful information, instruction, and so on. (2) To regulate the course of; control. (3) To administer; manage; supervise. (4) To give authoritative instructions to; command.

**Direct Equalization**—The process of converting ratio study results into adjustment factors (trends) and changing locally determined appraised or assessed values to more nearly reflect market value or the statutorily required level of assessment. *See also* Equalization and Indirect Equalization.

**Documentation**—Information or records written to support an appraiser’s analyses, opinions and conclusions.

**Equalization**—The process by which an appropriate governmental body attempts to ensure that all property under its jurisdiction is assessed at the same assessment ratio or at the ratio or ratios required by law. Equalization may be undertaken at many different levels. Equalization among use classes (such as agricultural and industrial property) may be undertaken at the local level, as may

equalization among properties in a school district and a transportation district; equalization among counties is usually undertaken by the state to ensure that its aid payments are distributed fairly. *See also* Direct Equalization and Indirect Equalization.

**Equity**—(1) In assessment, the degree to which assessments bear a consistent relationship to market value. Measures include the coefficient of dispersion, coefficient of variation, and price-related differential. (2) In popular usage, a synonym for tax fairness. (3) In ownership, the net value of property after liens and other charges have been subtracted.

**Evaluate**—(1) To determine or set the value or amount of; appraise: *to evaluate property*. (2) To judge or determine the significance, worth, or quality of.

**Geographic Information Systems (GIS)**—Computer software for mapping and analyzing points, lines, and areas with associated attributes. It permits sophisticated overlay and proximity analysis; displays, integrates, edits, and creates a wide variety of raster and vector data, permitting sophisticated map creation.

**Independent Appraisal**—An estimate of value using a model different from that used for assessment purposes. Independent appraisals are used to supplement sales in sales ratio studies or in appraisal ratio studies.

**Indirect Equalization**—The process of computing hypothetical values that represent the oversight agency’s best estimate of taxable value, given the statutorily required level of assessment or market value. Indirect equalization ensures proper distribution of intergovernmental transfer payments between state or provincial and local governments despite different levels of appraisal between jurisdictions or property classes. *See also* Equalization and Direct Equalization.

**Jurisdiction**—(1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.

**Level of Appraisal**—The common or overall ratio of appraised values to market values. Three concepts are usually of interest: the level required by law, the true or actual level, and the computed level based on a ratio study.

**Level of Assessment**—The common or overall ratio of assessed values to market values. *See also* Level of Appraisal. Note: The two terms are sometimes distinguished, but there is no convention determining their meanings when they are. Three concepts are commonly of interest: what the assessment ratio is legally required to be, what the assessment ratio for the population actually is, and what the assessment ratio for the population seems to be, on the basis of a sample and application of inferential statistics. When level of assessment is distinguished from assessment ratio, “level of assessment” usually

means either the legal requirement or the true ratio, and “assessment ratio” usually means the true ratio or the sample statistic.

**Levy, Property Tax**—(1) The total amount of money to be raised from the property tax as set forth in the budget of a taxing jurisdiction. (2) Loosely, by extension, the millage rate or the property tax bill sent to an individual property owner.

**Locally Assessed Property**—Property for which the assessed value is set by the assessing official of the local jurisdiction within which the property is located.

**Market Value**—The most probable price (in terms of money) that a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimuli. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- The buyer and seller are typically motivated.
- Both parties are well informed or well advised, and acting in what they consider their best interest.
- A reasonable time is allowed for exposure in the open market.
- Payment is made in terms of cash or in terms of financial arrangements comparable thereto.
- The price represents the normal consideration for the property sold unaffected by special or creative financing or sale concessions granted by anyone associated with the sale.

**Monitor**—To watch or check on a person or thing.

**Procedural Audit**—An examination of an organization to determine whether established or recommended procedures are being followed.

**Procedural Edit**—An audit, or review of operations, intended to discover erroneous and inefficient practices.

**Performance Audit**—An analysis of an organization to determine whether or not the quantity and quality of work performed meets standards. Ratio studies are an important part of performance audits of an assessing organization.

**Quality**—(1) Producing or providing products or services of high quality or merit. (2) High grade; superiority; excellence.

**Quantity**—(1) An exact or specified amount or measure. (2) Magnitude, size, volume, area, or length.

**Ratio Study**—A study of the relationship between ap-

praised or assessed values and market values. Indicators of market values may be either sales (sales ratio study) or independent “expert” appraisals (appraisal ratio study). Of common interest in ratio studies are the level and uniformity of the appraisals or assessments and level of assessment.

**Research**—(1) To study. (2) Careful, patient, systematic, diligent inquiry or examination in some field of knowledge undertaken to establish facts or principles; laborious or continued search after truth. (3) To seek diligently for.

**Responsibility**—(1) The state or fact of being responsible. (2) A particular burden of obligation upon one who is responsible: *the responsibilities of authority*. (3) A person or thing for which one is responsible.

**Sales Ratio**—The ratio of an appraisal (or assessed) value to the sale price or adjusted sale price of a property.

**Sales Ratio Study**—A ratio study that uses sales prices as proxies of market value.

**Standard**—Something considered by an authority or by general consent as a basis of comparison; an approved model.

**State Assessed Property**—That property for which the assessed value is set by a state agency, either for taxation by the local jurisdiction affected or for state taxation. Most often, this term applies to utility property or property with special characteristics where the state preempts local authority to achieve uniformity in assessments.

**Statistic**—Numerical descriptive data calculated from a sample, for example, the median, mean, or coefficient of dispersion. Statistics are used to estimate corresponding measures, termed parameters, for the population.

**Support**—To act with or second (a lead performer); assist in performance.

**Taxpayer**—A person who pays a tax or is subject to taxation.

**Technical**—(1) Belonging or pertaining to an art, science, or the like: *technical skill*. (2) Peculiar to or characteristic of a particular art, science, profession, or trade: *technical details*.

**Value**—(1) The relationship between an object desired and a potential owner; the characteristics of scarcity, utility, desirability, and transferability must be present for value to exist. (2) Value may also be described as the present worth of future benefits arising from the ownership of real or personal property. (3) The estimate sought in a valuation. (4) Any number between positive infinity and negative infinity.

**Valuation**—(1) The process of estimating the value—market investment, insured, or other defined value—of

a specific parcel or parcels of real estate or of an item or items of personal property as of a given date. (2) The process or business of appraising, of making estimates of the value of something. The value usually required to be estimated is market value.

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# Assessment Standards of the International Association of Assessing Officers

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Standard on Assessment Appeal .....	July 2001
Standard on Automated Valuation Models.....	September 2003
Standard on Digital Cadastral Maps and Parcel Identifiers .....	July 2003
Standard on Contracting for Assessment Services.....	February 2002
Standard on Facilities, Computers, Equipment, and Supplies .....	January 2003
Standard on Mass Appraisal of Real Property .....	February 2002
Standard on Professional Development .....	October 2000
Standard on Property Tax Policy.....	August 1997
Standard on Public Relations .....	July 2001
Standard on Ratio Studies.....	July 1999
Standard on the Valuation of Property Affected by Environmental Contamination .....	July 2001
Standard on Valuation of Personal Property.....	February 1996



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