Key areas of knowledge in which assessors must establish competency, and identifying the broad categories of skills required by professionals working in each Knowledge Area.
IAAO has undertaken a major initiative to capture and articulate a Body of Knowledge (BOK), a compendium that captures, in one place, a description of the expertise required to effectively work within the assessment profession. This document provides the framework for that compendium by describing the key areas of knowledge in which assessors must establish competency and identifying the broad categories of skills required by professionals working in each Knowledge Area.

This BOK Framework document was developed by a team of subject matter experts handpicked by the IAAO Board of Directors, drawing on an average of 30+ years of assessment experience and incorporating input from a survey of IAAO members. In subsequent publications, IAAO will use this framework to develop a more detailed and encyclopedic description of each of these Knowledge Areas and skills. Once completed, the IAAO BOK will enable more efficient and effective structuring of targeted educational programs and customized certification programs, and provide a foundation for planning and coordinating other programs for the IAAO membership.

### ABOUT THE APENDIUM

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**Collecting and Maintaining Property Data**

This Knowledge Area includes skills related to managing information necessary to the valuation of property, including ownership, transfers, identification, description, and related data management.

**Skill Sets**

- Select, collect, and maintain property characteristic data sufficient for classification, valuation, and other purposes
- Inspect property to identify, list, and classify property characteristics
- Ensure accuracy and integrity of data entered into or transferred through computer systems
- Ensure that the physical and legal characteristics of each property are current
- Use multipurpose cadastral maps/layers to determine the location, size, and shape of each property and reveal geographic relationships that affect property value
- Conduct exploratory spatial data analysis to reveal patterns or features of the data quality to determine accuracy
- Develop, implement, and/or use a standard data collection manual
- Conduct exploratory statistical analysis to reveal patterns and features of the data and discover any anomalies, using graphical techniques and numerical tests to explore the data quality to determine accuracy
- Develop a file that identifies the characteristics, conditions, and circumstances under which a sales transaction took place as of the time of sale
- Create an audit trail identifying historical changes to each property
- Develop and implement a field audit to ensure consistency in property data collection
- Identify and utilize appropriate contemporary data collection technology
- Conduct data entry audit for entry accuracy, with a target of 100 percent accuracy

**Collecting and Maintaining Property Data**

This Knowledge Area includes skills related to managing information necessary to the valuation of property, including ownership, transfers, identification, description, and related data management.

**Skill Sets**

- Interpret and apply all aspects of the legal framework (including constitutional law, legislation, administrative rules and regulations, case law, attorney general opinions, etc.) as appropriate
- Develop tax policy
- Develop the calendar of statutory deadlines and assessment cycle
- Use legal framework to determine whether property is subject to taxation
- Apply legal framework appropriately to ensure that property assessments are compliant
- Evaluate the accuracy and equity of an assessment roll using statistical studies
- Take action when statistical studies and/or mandated benchmarks indicate unacceptable results
- Apply property tax deferrals, circuit breakers, exclusions, abatements, caps and assessment limitations, and/or exemptions
- Perform legal research, including statutes, rules, and case law
- Research and track proposed legislation
- Conduct exploratory statistical analysis to reveal patterns and features of the data and discover any anomalies, using graphical techniques and numerical tests to explore the data quality to determine accuracy
- Develop a file that identifies the characteristics, conditions, and circumstances under which a sales transaction took place as of the time of sale
- Create an audit trail identifying historical changes to each property
- Develop and implement a field audit to ensure consistency in property data collection
- Identify and utilize appropriate contemporary data collection technology
- Conduct data entry audit for entry accuracy, with a target of 100 percent accuracy
This Knowledge Area identifies the skills required to effectively develop, manage, implement, and administer a robust Cadastral System, both digital and printed versions.

**SKILL SETS**

- Prepare for and manage a mapping program
- Evaluate the mapping needs of the assessor and other agencies that will be using the final product (conduct a needs analysis)
- Establish preliminary implementation schedules and completion dates
- Assign clear responsibility for the mapping program management
- Develop standard procedures for the production and maintenance of cadastral maps to ensure uniformity
- Develop a project plan to serve as the organization’s blueprint for both the process of mapping and for the content and format of the final product
- Test and adjust digital cadastral map layers for horizontal spatial accuracy, and document the results in metadata
- Inventory, create, and define parcels and parcel identifiers
- Establish and adhere to quality control processes in digital cadastral maps and ownership databases (i.e., checklists, tests, queries, trimming, parcel area and dimensioning, edge-matching to adjacent jurisdictions, and parcel discrepancies)
- Review initial cadastral maps and check samples as produced to ensure that the standard coding requirements have been met
- Address and document policy-level matters in a digital cadastral mapping system (i.e., how the overall mapping program is integrated in a multipurpose data-sharing environment, policies for program financing, stewardship or ownership of data, communication frequency, and sharing and transferring of data)
- Integrate digital cadastral map data into the various functions and protocols of the valuation and assessment process

This Knowledge Area includes skills related to discovering property, developing and reporting property value, mass appraisal and single property appraisal, using the three approaches to value, land valuation, and value reconciliation, while considering specific property types.

**SKILL SETS**

- Identify and analyze relevant general data, economic data, and market data
- Consider and apply principles of value
- Discover personal property using various techniques, including site inspection, public records, etc.
- Determine highest and best use (for real property)
- Identify the appraisal problem
- Determine the scope of work
- Determine appropriate level of trade (for personal property)
- Consider and apply the three approaches to value
- Reconcile and report
- Specify and calibrate mass appraisal models
This Knowledge Area is concerned with assessment administration and includes skills related to leadership and management, such as planning, organizing, directing, and controlling.

**SKILL SETS**
- Develop a strategic plan and goals that encompass the organization’s future direction
- Effectively develop, lead, and manage personnel
- Manage the assessment process
- Manage projects/contracts
- Plan and manage budgets
- Manage technology

This Knowledge Area is concerned with inquiries, complaints, and valuation/assessment appeals.

**SKILL SETS**
- Track appeal status, required actions, and disposition
- Conduct internal reviews of property files, as well as customer feedback and complaints
- Determine what issues (facts) on which the parties to a valuation dispute can agree or disagree
- Determine if appeal should continue to the next level
- Create additional documentation as required for the next level of appeal
- Prepare for hearing
- Communicate appeal concepts to professionals and judicial officials effectively in both verbal and written forms
- Manage litigation
- Take action based on outcome of the appeal
This Knowledge Area focuses on communicating with the public, government stakeholders, and the media.

**SKILL SETS**
- Develop communications for constituents to explain the role of the assessment office and the service it provides
- Ensure transparency, impartiality, and honesty in all communication
- Conduct research to determine how the public perceives the policies, programs, and operations of the assessment office
- Develop action plans based on results from public relations research to address areas demanding greater public emphasis
- Communicate with government agencies/partners
- Manage intra-office communication
- Communicate using technology, such as websites, open portal data, social media, etc.
- Develop communication plans that define roles within the assessment office (including a single spokesperson for disaster management or other contingencies) and guidelines for how to coordinate with other governmental agencies
- Communicate and translate technical and legal concepts relative to the assessor’s office into understandable information
- Provide customer service and communication skills training to staff

This Knowledge Area deals with the skills necessary for audit, oversight, and compliance reviews at a macro level (i.e., State/Province/National).

**SKILL SETS**
- Establish and enforce specific quality assurance procedures to ensure effective property tax implementation, including internal review, ratio studies, data availability studies, and performance and procedure audits
- Enforce laws and regulations, including equalization
- Define clearly how properties are appraised and how the value is allocated to the state and apportioned among jurisdictions
- Develop and maintain a training program
- Set guidelines for a certification program, or grant authority to an agency or board to set guidelines for implementing and administering the program
- Track how funds made available through the legislative process have been distributed and administered to assessing jurisdictions
- Provide guidelines, manuals, and specifications to local jurisdictions, and update these on a regular basis
- Communicate and translate technical and legal concepts relative to the assessor’s office into understandable information
- Provide customer service and communication skills training to staff
- Specify and provide forms for a variety of purposes, such as assessment notices, personal property renditions, and filing of required reports
- Notify local jurisdictions of the results of ratio studies and performance evaluations, including any failures in compliance with established standards
- Provide information about property tax systems to enable legislators and other policymakers to better understand the effects of proposed policy changes
- Support development and/or implementation of policy
- Establish an audit program designed to facilitate the full and proper listing of all property in the assessment jurisdiction