

IAAO Guide to Assessment Standards

**Prepared by the
Technical Standards Committee**

June 2016

International Association of Assessing Officers

IAAO assessment standards represent a consensus in the assessing profession and have been adopted by the Executive Board of the International Association of Assessing Officers (IAAO). The objective of the IAAO standards is to provide a systematic means for assessing officers to improve and standardize the operation of their offices. IAAO standards are advisory in nature and the use of, or compliance with, such standards is voluntary. If any portion of these standards is found to be in conflict with national, state, or provincial laws, such laws shall govern. Requirements found in the Uniform Standards of Professional Appraisal Practice (USPAP) also have precedence over technical standards.

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IAAO 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. In addition to referencing standards, many of the items are discussed in detail in IAAO textbooks.

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 Oversight Agency Responsibilities

Standard on Property Tax Policy

2.1.2 Regulations in Support of Legislation

Standard on Oversight Agency Responsibilities

Standard on Property Tax Policy

2.1.3 Legal Level of Value and Assessment

Standard on Property Tax Policy

2.2 Reassessment and Reappraisal Cycle

Standard on Mass Appraisal of Real Property

Standard on Property Tax Policy

Standard on Ratio Studies

Standard on Verification and Adjustment of Sales

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 Oversight Agency Responsibilities

Standard on Property Tax Policy

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 Oversight Agency Responsibilities

Standard on Property Tax Policy

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

Standard on Property Tax Policy

2.4.4 Truth in Taxation

Standard on Property Tax Policy

2.4.5 Assessment Roll—Legal Issues

Standard on Assessment Appeal

Standard on Property Tax Policy

2.4.5.1 Appeals on Total Value

Standard on Assessment Appeal

2.4.5.2 Public Access

Standard on Assessment Appeal

Standard on Public Relations

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Standard on Manual Cadastral Maps and Parcel Identifiers

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Standard on Manual Cadastral Maps and Parcel Identifiers

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Assessment Standards of the International Association of Assessing Officers

Guide to Assessment Standards

Standard on Assessment Appeal

Standard on Automated Valuation Models

Standard on Contracting for Assessment Services

Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Mass Appraisal of Real Property

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Standard on Professional Development

Standard on Property Tax Policy

Standard on Public Relations

Standard on Ratio Studies

Standard on Valuation of Personal Property

Standard on Valuation of Property Affected by Environmental Contamination

Standard on Verification and Adjustment of Sales

To download the current approved version of any of the standards listed above, go to:

[IAAO Technical Standards](#)