

IAAO Guide to Assessment Standards

**Prepared by the
Technical Standards Committee**

January 2013

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

At the time of the update of the *IAAO Guide to Assessment Standards*, the Technical Standards Committee was composed of Alan S. Dornfest, AAS, Chair, Dennis Deegear, Doug Warr, AAS, Mary Reavey, Robert Gloudemans, Michael Prestridge, and Staff Liaison Chris Bennett.

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Contents

IAAO GUIDE TO ASSESSMENT STANDARDS—2013

1. Scope	7
2. Legal Framework	7
2.1 Legal Basis for Assessment	7
2.1.1 Statutory Authority	7
2.1.2 Regulations in Support of Legislation	7
2.1.3 Legal Level of Value and Assessment	7
2.2 Reassessment and Reappraisal Cycle	7
2.3 Property Tax Base	7
2.3.1 Role of the Property Tax	7
2.3.2 State and Provincial Responsibilities	7
2.3.3 Local Government Responsibilities	7
2.3.4 National Government Involvement	7
2.3.5 Classification	7
2.3.6 Exemptions	7
2.3.7 Circuit Breakers	7
2.3.8 Limits on Changes in Assessments	7
2.3.9 Abatements and Tax Increment Financing	7
2.3.10 Assessment Roll Approval	7
2.4 Taxation	7
2.4.1 Tax Levies and Rates	7
2.4.2 Limits	7
2.4.3 Rollbacks	7
2.4.4 Truth in Taxation	7
2.4.5 Assessment Roll—Legal Issues	7
2.4.5.1 Appeals on Total Value	7
2.4.5.2 Public Access	7
3. Administrative Considerations	7
3.1 Organizational Framework	7
3.2 Resources	7
3.2.1 Funding	7
3.2.2 Staffing and Personnel Qualifications	7
3.2.3 Computer Support	8
3.2.4 Office Facilities and Equipment	8
3.2.5 Office Supplies and Forms	8
3.2.6 Reference Materials and Data	8
3.2.7 Vehicles	8
3.3 Training, Education, and Certification	8
3.3.1 Training and Education	8
3.3.2 Certification of Assessment Personnel	8
3.4 Legislation and Regulations	8
3.5 Progress and Production Reporting	8
3.6 Security	8
4. Property Data Requirements	8
4.1 Deeds and Ownership Transfers	8
4.2 Property Identification and Description	8
4.2.1 Cadastral Maps, Parcel Identification, and Geographic Information Systems	8
4.2.2 Property Characteristics, Data Collection, and Data Entry	8

Contents

4.2.3 Sales Data, Screening, Processing, and Adjustment.....	8
4.2.4 Income and Expense Data	8
4.2.5 Building and Construction Costs.....	8
4.2.6 Data Management.....	8
5. Real Property Appraisal	8
5.1 Collecting and Maintaining Property Data	8
5.2 Frequency of Reappraisal	8
5.3 Mass Appraisal and Automated Valuation Models.....	9
5.4 Cost Approach.....	9
5.4.1 Estimating Land Value	9
5.4.2 Estimating Current Construction Costs.....	9
5.4.3 Depreciation	9
5.5 Sales Comparison Approach	9
5.5.1 Sale Price Adjustments.....	9
5.5.2 Market Analysis and Stratification	9
5.6 Income Approach	9
5.6.1 Capitalization Techniques.....	9
5.6.2 Discount, Interest, and Equity Yield Rates	9
5.7 Land Valuation	9
5.7.1 Land Data Requirements	9
5.7.2 Units of Comparison	9
5.7.3 Land Valuation Methods	9
5.8 Considerations by Property Type	9
5.8.1 Single-Family Residential.....	9
5.8.2 Multifamily Residential	9
5.8.3 Manufactured Property.....	9
5.8.4 Commercial.....	9
5.8.5 Industrial	9
5.8.6 Nonagricultural.....	9
5.8.7 Agricultural Land.....	9
5.8.8 Special Purpose Property.....	9
5.8.9 Environmentally Contaminated Property	9
5.9 Value Reconciliation.....	9
6. Personal Property Appraisal	10
6.1 Definition	10
6.2 Discovery and Reporting of Taxable Property.....	10
6.2.1 Returns	10
6.2.2 Audits.....	10
6.3 Valuation	10
6.3.1 Trade Levels	10
6.3.2 Approaches.....	10
6.3.3 Tangible	10
6.3.4 Intangible.....	10
6.4 Evaluating Performance.....	10
7. Assessment Tools.....	10
7.1 Standard Forms.....	10
7.2 Manuals, Handbooks, and Guidelines.....	10
7.3 Software and Hardware for Computer-Assisted Mass Appraisal and Assessment Systems	10

Contents

7.4 Office Supplies and Equipment	10
8. Managerial Procedures and Internal Controls.....	10
8.1 Organization and Staffing	10
8.1.1 Analyzing Jobs and Work.....	10
8.1.2 Job Specifications.....	10
8.2 Orientation, Training, and Development.....	10
8.2.1 Determining Training Needs	10
8.2.2 Training Methods.....	10
8.2.3 Evaluation of Training.....	10
8.2.4 Continuing Education.....	10
8.2.5 Career Planning	10
8.2.6 Professional Membership, Certification, and Designation.....	10
8.3 Assessment Accuracy Requirements	10
8.4 Technical and Professional Services.....	10
8.4.1 Request for Proposal (RFP)	10
8.4.2 Awarding of Contracts.....	10
8.4.3 Monitoring Contract Performance.....	11
8.4.4 Considerations by Type of Service	11
8.5 Equalization.....	11
8.5.1 Direct Equalization.....	11
8.5.2 Indirect Equalization.....	11
9. Valuation Review and Appeal Process.....	11
9.1 Valuation Review	11
9.1.1 Ratio Studies.....	11
9.1.2 Procedural/Performance Audits-Reviews	11
9.2 Assessment Appeal	11
9.3 Structure of the Recommended Appeal System	11
9.3.1 Locally Assessed Property	11
9.3.2 Centrally Assessed Property.....	11
9.4 Qualifications/Training of Appeal Board and Tribunal Officials.....	11
9.5 Notification of Appeals Process.....	11
9.6 Notice of Assessment.....	11
9.7 The Appeal Hearing	11
10. Public Information, Communications, Relations.....	11
10.1 Developing a Public Relations Program	11
10.2 Developing a Procedural Manual.....	11
10.3 Public Records	11
10.4 Communication Channels	11
10.4.1 Printed Information and Correspondence	11
10.4.2 Media Contacts.....	11
10.4.3 Speaking Engagements	11
10.4.4 Internet Web Sites	11
10.5 Contacts with other Public Officials.....	11
10.6 Appeals Process.....	11
10.7 Public Education.....	11
References	11
Suggested Reading	12

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

3. Administrative Considerations

3.1 Organizational Framework

Standard on Oversight Agency Responsibilities

Standard on Property Tax Policy

3.2 Resources

Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Mass Appraisal of Real Property

Standard on Oversight Agency Responsibilities

Standard on Property Tax Policy

Standard on Ratio Studies

Standard on Valuation of Personal Property

3.2.1 Funding

Standard on Mass Appraisal of Real Property

Standard on Oversight Agency Responsibilities

3.2.2 Staffing and Personnel Qualifications

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

Standard on Oversight Agency Responsibilities

Standard on Professional Development

3.2.3 Computer Support

Standard on Contracting for Assessment Services
Standard on Facilities, Computers, Equipment, and Supplies

Standard on Mass Appraisal of Real Property
Standard on Oversight Agency Responsibilities

3.2.4 Office Facilities and Equipment

Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Manual Cadastral Maps and Parcel Identifiers

3.2.5 Office Supplies and Forms

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Oversight Agency Responsibilities

3.2.6 Reference Materials and Data

Standard on Facilities, Computers, Equipment, and Supplies

3.2.7 Vehicles

Standard on Facilities, Computers, Equipment, and Supplies

3.3 Training, Education, and Certification

3.3.1 Training and Education

Standard on Contracting for Assessment Services
Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Oversight Agency Responsibilities
Standard on Professional Development
Standard on Ratio Studies

3.3.2 Certification of Assessment Personnel

Standard on Contracting for Assessment Service
Standard on Oversight Agency Responsibilities
Standard on Professional Development

3.4 Legislation and Regulations

Standard on Oversight Agency Responsibilities
Standard on Property Tax Policy

3.5 Progress and Production Reporting

Standard on Contracting for Assessment Services
Standard on Mass Appraisal of Real Property
Standard on Oversight Agency Responsibilities
Standard on Verification and Adjustment of Sales

3.6 Security

Standard on Digital Cadastral Maps and Parcel Identifiers
Standard on Facilities, Computer Equipment, and Supplies
Standard on Manual Cadastral Maps and Parcel Identifiers
Standard on Mass Appraisal of Real Property

4. Property Data Requirements

4.1 Deeds and Ownership Transfers

Standard on Automated Valuation Models (AVMs)
Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Ratio Studies

Standard on Verification and Adjustment of Sales

4.2 Property Identification and Description

Standard on Automated Valuation Models (AVMs)
Standard on Contracting for Assessment Services
Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Verification and Adjustment of Sales

4.2.1 Cadastral Maps, Parcel Identification, and Geographic Information Systems

Standard on Automated Valuation Models
Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Manual Cadastral Maps and Parcel Identifiers

4.2.2 Property Characteristics, Data Collection, and Data Entry

Standard on Assessment Appeal
Standard on Automated Valuation Models (AVMs)
Standard on Contracting for Assessment Services
Standard on Facilities, Computers, Equipment, and Supplies

Standard on Mass Appraisal of Real Property
Standard on Ratio Studies

Standard on Verification and Adjustment of Sales

4.2.3 Sales Data, Screening, Processing, and Adjustment

Standard on Automated Valuation Models (AVMs)
Standard on Mass Appraisal of Real Property
Standard on Ratio Studies

Standard on Valuation of Personal Property
Standard on Verification and Adjustment of Sales

4.2.4 Income and Expense Data

Standard on Mass Appraisal of Real Property

4.2.5 Building and Construction Costs

Standard on Mass Appraisal of Real Property

4.2.6 Data Management

Standard on Automated Valuation Models (AVMs)
Standard on Mass Appraisal of Real Property

5. Real Property Appraisal

5.1 Collecting and Maintaining Property Data

Standard on Mass Appraisal of Real Property

5.2 Frequency of Reappraisal

Standard on Mass Appraisal of Real Property

5.3 Mass Appraisal and Automated Valuation Models*Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property***5.4 Cost Approach***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on the Valuation of Property Affected by Environmental Contamination***5.4.1 Estimating Land Value***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property***5.4.2 Estimating Current Construction Costs***Standard on Mass Appraisal of Real Property**Standard on the Valuation of Property Affected by Environmental Contamination***5.4.3 Depreciation***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on the Valuation of Property Affected by Environmental Contamination***5.5 Sales Comparison Approach***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.5.1 Sale Price Adjustments***Standard on Automated Valuation Models (AVMs)**Standard on Ratio Studies**Standard on Verification and Adjustment of Sales***5.5.2 Market Analysis and Stratification***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Ratio Studies**Standard on Verification and Adjustment of Sales***5.6 Income Approach***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on the Valuation of Property Affected by Environmental Contamination**Standard on Verification and Adjustment of Sales***5.6.1 Capitalization Techniques***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.6.2 Discount, Interest, and Equity Yield Rates***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property***5.7 Land Valuation***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.7.1 Land Data Requirements***Standard on Digital Cadastral Maps and Parcel Identifiers**Standard on Manual Cadastral Maps and Parcel Identifiers**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.7.2 Units of Comparison***Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.7.3 Land Valuation Methods***Standard on Mass Appraisal of Real Property***5.8 Considerations by Property Type***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.8.1 Single-Family Residential***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.8.2 Multifamily Residential***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.8.3 Manufactured Property***Standard on Automated Valuation Models (AVMs)***5.8.4 Commercial***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.8.5 Industrial***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.8.6 Nonagricultural***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.8.7 Agricultural Land***Standard on Mass Appraisal of Real Property**Standard on Verification and Adjustment of Sales***5.8.8 Special Purpose Property***Standard on Mass Appraisal of Real Property**Standard on Oversight Agency Responsibilities**Standard on Verification and Adjustment of Sales***5.8.9 Environmentally Contaminated Property***Standard on the Valuation of Properties Affected by Environmental Contamination**Standard on Verification and Adjustment of Sales***5.9 Value Reconciliation***Standard on Automated Valuation Models (AVMs)**Standard on Mass Appraisal of Real Property*

6. Personal Property Appraisal

6.1 Definition

Standard on Valuation of Personal Property

6.2 Discovery and Reporting of Taxable Property

Standard on Ratio Studies

Standard on Valuation of Personal Property

6.2.1 Returns

Standard on Valuation of Personal Property

6.2.2 Audits

Standard on Valuation of Personal Property

6.3 Valuation

Standard on Valuation of Personal Property

6.3.1 Trade Levels

Standard on Valuation of Personal Property

6.3.2 Approaches

Standard on Valuation of Personal Property

6.3.3 Tangible

Standard on Valuation of Personal Property

6.3.4 Intangible

Standard on Valuation of Personal Property

6.4 Evaluating Performance

Standard on Contracting for Assessment Services

Standard on Ratio Studies

7. Assessment Tools

7.1 Standard Forms

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Oversight Agency Responsibilities

Standard on Verification and Adjustment of Sales

7.2 Manuals, Handbooks, and Guidelines

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Oversight Agency Responsibilities

Standard on Verification and Adjustment of Sales

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

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Mass Appraisal of Real Property

Standard on Verification and Adjustment of Sales

7.4 Office Supplies and Equipment

Standard on Contracting for Assessment Services

Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Ratio Studies

Standard on Mass Appraisal of Real Property

8. Management Procedures and Internal Controls

8.1 Organization and Staffing

Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Facilities, Computers, Equipment, and Supplies

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Mass Appraisal of Real Property

Standard on Oversight Agency Responsibilities

Standard on Professional Development

Standard on Property Tax Policy

8.1.1 Analyzing Jobs and Work

Standard on Digital Cadastral Maps and Parcel Identifiers

Standard on Manual Cadastral Maps and Parcel Identifiers

Standard on Mass Appraisal of Real Property

8.1.2 Job Specifications

Standard on Professional Development

8.2 Orientation, Training, and Development

Standard on Professional Development

8.2.1 Determining Training Needs

Standard on Professional Development

8.2.2 Training Methods

Standard on Professional Development

8.2.3 Evaluation of Training

Standard on Professional Development

8.2.4 Continuing Education

Standard on Professional Development

8.2.5 Career Planning

Standard on Professional Development

8.2.6 Professional Membership, Certification, and Designation

Standard on Oversight Agency Responsibilities

Standard on Professional Development

8.3 Assessment Accuracy Requirements

Standard on Automated Valuation Models (AVMs)

Standard on Contracting for Assessment Services

Standard on Oversight Agency Responsibilities

Standard on Ratio Studies

8.4 Technical and Professional Services

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

Standard on Property Tax Policy

8.4.1 Request for Proposal (RFP)

Standard on Contracting for Assessment Services

8.4.2 Awarding of Contracts

Standard on Contracting for Assessment Services

8.4.3 Monitoring Contract Performance*Standard on Contracting for Assessment Services***8.4.4 Considerations by Type of Service***Standard on Contracting for Assessment Services***8.5 Equalization***Standard on Oversight Agency Responsibilities**Standard on Property Tax Policy**Standard on Ratio Studies***8.5.1 Direct Equalization***Standard on Property Tax Policy**Standard on Ratio Studies***8.5.2 Indirect Equalization***Standard on Property Tax Policy**Standard on Ratio Studies***9. Valuation Review and Appeal Process****9.1 Valuation Review***Standard on Automated Valuation Models (AVMs)**Standard on Oversight Agency Responsibilities***9.1.1 Ratio Studies***Standard on Automated Valuation Models (AVMs)**Standard on Contracting for Assessment Services**Standard on Mass Appraisal of Real Property**Standard on Oversight Agency Responsibilities**Standard on Ratio Studies**Standard on Verification and Adjustment of Sales***9.1.2 Procedural/Performance Audits-Reviews***Standard on Oversight Agency Responsibilities**Standard on Ratio Studies***9.2 Assessment Appeal***Standard on Assessment Appeal**Standard on Public Relations***9.3 Structure of the Recommended Appeal System****9.3.1 Locally Assessed Property***Standard on Assessment Appeal***9.3.2 Centrally Assessed Property***Standard on Assessment Appeal***9.4 Qualifications/Training of Appeal Board and Tribunal Officials***Standard on Assessment Appeal***9.5 Notification of Appeals Process***Standard on Assessment Appeal**Standard on Public Relations***9.6 Notice of Assessment***Standard on Assessment Appeal***9.7 The Appeal Hearing***Standard on Assessment Appeal***10. Public Information, Communications, Relations****10.1 Developing a Public Relations Program***Standard on Contracting for Assessment Services**Standard on Oversight Agency Responsibilities**Standard on Property Tax Policy**Standard on Public Relations***10.2 Developing a Procedural Manual***Standard on Contracting for Assessment Services**Standard on Public Relations***10.3 Public Records***Standard on Public Relations***10.4 Communication Channels****10.4.1 Printed Information and Correspondence***Standard on Public Relations***10.4.2 Media Contacts***Standard on Public Relations***10.4.3 Speaking Engagements***Standard on Public Relations***10.4.4 Internet Web Sites***Standard on Public Relations***10.5 Contacts with other Public Officials***Standard on Oversight Agency Responsibilities**Standard on Public Relations***10.6 Appeals Process***Standard on Assessment Appeals**Standard on Public Relations***10.7 Public Education***Standard on Environmental Contamination**Standard on Public Relations***References**

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Suggested Reading

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Assessment Standards of the International Association of Assessing Officers

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Standard on Assessment Appeal

Standard on Automated Valuation Models

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Standard on Digital Cadastral Maps and Parcel Identifiers

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Standard on Manual Cadastral Maps and Parcel Identifiers

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Standard on Valuation of Properties Affected by Environmental Contamination

Standard on Verification and Adjustment of Sales

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