



IAAO Code of Ethics and Standards of Professional Conduct

Preamble

Members and certificants (referred to herein collectively as “members”) of the International Association of Assessing Officers (“IAAO”), as well as non-members of IAAO involved in IAAO activities, should conduct themselves in a professional manner that reflects favorably upon themselves, the organization, the appraisal profession, and the property tax system, and should avoid any action that could discredit themselves or these entities. They should exhibit appropriate professional conduct in their interactions with all individuals whom they encounter in connection with their professional roles, including colleagues, employees, clients, and owners of property subject to assessment.

This Code of Ethics and Standards of Professional Conduct (the “Code”) establishes the minimum standards of conduct to which all IAAO members must adhere. We must do more, however, than simply obey the rules. Public trust in our performance is the foundation of our credibility. We must therefore embrace the highest ethical principles, and the pursuit of excellence, accountability, transparency, inclusivity, and responsiveness must be integral to our behavior. This is embodied in the IAAO Statement of Values, which serves as a foundation for the Code.

IAAO Core Values

The core values of the International Association of Assessing Officers include the following:

- We are committed to diversity, equity, and inclusion.
- We embrace transparency, integrity, honesty, and stewardship of resources.
- We respect the worth and dignity of all individuals.
- We are dedicated to excellence in assessment administration and the property tax system worldwide.
- We are accountable to the public good.
- We encourage the appropriate use of technology and tools for fair and equitable assessment administration.

These core values are reflected in the following Code of the International Association of Assessing Officers.

I. The Code

This Code sets out Canons of Ethics, to which all members should strive to adhere in their professional roles and in their activities as a member of IAAO. Each Canon is accompanied by enforceable Ethical Rules. Violation of an Ethical Rule, supplying misleading or false information to the Ethics Committee or refusing to cooperate with an Ethics Committee proceeding may subject a member to disciplinary action, sanction, or revocation of membership.

Exceptions

If compliance with or adherence to any Canon or Ethical Rule set forth in the Code would constitute a violation of the law of any jurisdiction, such Canon or Ethical Rule shall be void and of no force or effect in such jurisdiction.

In stating each individual Canon or Ethical Rule, no attempt has been made to enumerate all of the various circumstances and conditions that will excuse an IAAO member from strict observance; however, IAAO recognizes that illness, acts of God, and various other events beyond the control of an IAAO member may make it inequitable to insist upon a strict observance in a particular case. When an IAAO member, in the exercise of reasonable care, commits a violation due to illness, acts of God, or other circumstances beyond their control, it is expected that the Ethics Committee will act in a manner that will avoid an inequitable result.

Canon 1: Professional Duties

Members shall conduct their professional duties and any activities as a member of IAAO in a manner that reflects credit upon themselves, their profession and the organization.

Ethical Rules

ER 1-1 Members shall not conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety.

ER 1-2 Members shall not accept an appraisal or assessment-related assignment which they are not qualified to perform.

ER 1-3 Members shall follow local laws and regulations relating to the appraisal, assessment, and taxation of property within their jurisdictions.

ER 1-4 Members must make available all public records in their custody for public review, unless access to such records is specifically limited or prohibited by law, or the information has been obtained on a confidential basis and the law permits such information to be treated confidentially.

ER 1-5 Members must make reasonable efforts to inform the public about their rights and responsibilities under the law and the property tax system.

ER 1-6 Members shall cooperate with public officials to improve the efficiency and effectiveness of the property tax system, and of public administration in general.

ER 1-7 Members shall not engage in misconduct of any kind that leads to a conviction, guilty plea, or no contest plea, for a crime directly related to the member's professional role or involving fraud, dishonesty, or false statements, or for which the underlying facts relating to the conviction constitute a violation of these Canons or Ethical Rules.

ER 1-8 Members shall not violate an applicable law in the performance of a member's professional role or in interactions with those a member encounters in connection with the member's professional role, including laws prohibiting harassment, discrimination, or retaliation in the workplace.

ER 1-9 Members shall not engage in harassment, discrimination, or retaliation in connection to IAAO activities.

Canon 2: Truthfulness

Members shall not make false or misleading statements (written or oral) in the course of performing their professional duties.

Ethical Rules

ER 2-1 Members shall not provide inaccurate, untruthful, or misleading information to solicit assessment-related assignments or use misleading claims or promises of relief.

ER 2-2 Members shall not claim or imply that they have specific qualifications unless they in fact have such qualifications.

ER 2-3 Members shall not claim, imply, or hold themselves out as having an IAAO professional designation unless authorized by IAAO to do so.

ER 2-4 Members shall provide appropriate attribution to the source(s) of any materials quoted or cited in writings or speeches.

Canon 3: Conflict of Interest

Members shall not engage in any activities in which they have, or may reasonably be considered by the public as having, a conflict of interest.

Ethical Rules

ER 3-1 Members shall not accept an appraisal or assessment-related assignment that can reasonably be construed as being in conflict with their responsibility to their jurisdiction, employer, or client, or in which they have an unrevealed personal interest or bias.

ER 3-2 Members shall not accept an assignment or responsibility in which there is a personal interest (whether individually or of a member's family or close personal connection) without full disclosure of that interest.

ER 3-3 Members shall not accept an assignment or participate in an activity where the member is or could reasonably be perceived as being unable to conduct the assignment or activity in an unbiased, objective manner.

Canon 4: Support of IAAO

Members shall abide by and support the provisions of the IAAO governing documents, rules, and policies.

Ethical Rules

ER 4-1 Members shall not violate the IAAO governing documents, rules, or policies.

ER 4-2 Members shall not knowingly make false statements or submit misleading information when completing an IAAO application for membership or professional designation, and shall promptly submit any significant information in the possession of such member when requested to do so as part of an IAAO application.

ER 4-3 Members shall cooperate fully with the IAAO Board of Directors, Ethics Committee and the staff of IAAO in all matters related to the enforcement of this Code, as set forth in the IAAO governing documents and specific rules and procedures for enforcement, as may be adopted and amended by the Board of Directors from time to time, including by timely providing complete and accurate information as requested.

ER 4-4 Members shall submit promptly any significant information in the possession of a member concerning the status of litigation related to an ethics matter when requested to do so by the chair of the Ethics Committee; and shall not knowingly submit misleading information to the chair of the Ethics Committee concerning the status of litigation.

ER 4-5 Members shall not knowingly provide any false information to the IAAO, or cheat or assist another in cheating in connection with any course or examination, including any IAAO professional designation test.

Canon 5: Compliance with Appropriate Professional Practice Standards

Members shall comply with the applicable standards of practice in their jurisdiction.

Ethical Rules

ER 5-1 Members in the United States shall observe the requirements of the *Uniform Standards of Professional Appraisal Practice* and members residing outside the United States shall follow appraisal standards that govern appraisers within their jurisdiction.

II. ENFORCEMENT

Anyone who believes that an IAAO member has violated the IAAO Code of Ethics may submit a written complaint to IAAO.

IAAO may also initiate a review of a member's actions or behavior without the filing of a formal complaint.

Filing a Complaint

Formal complaints or allegations shall be signed by the complainant and officially filed at IAAO Headquarters within one year of the alleged violation. The complaint or allegation shall include the following information:

- The name of the person(s) submitting the complaint and the name and any other identifying detail (e.g., title, jurisdiction) of the person(s) ["respondent(s)"] alleged to have committed the violation.
- A description of the event, including the date and circumstances of the alleged violation.
- A statement explaining any relevant prior interactions or professional or personal relationship that the person filing has with the person(s) named in the complaint.
- Names and contact information of witnesses, if applicable.

To the extent practical, the complainant should provide details, specific facts, and documentation of the allegations. Additionally, the complainant(s) should provide their contact information, including a phone number and email address.

The complaint shall also include the following statement:

I authorize IAAO to contact me regarding this complaint, if deemed necessary. I authorize IAAO to release this complaint and all other supporting material I have provided, or may provide in the future, to the subject of the complaint, members of IAAO's Ethics Committee, the IAAO Board of Directors, IAAO's attorney(s), and others as deemed appropriate by IAAO or as required by law.

The complainant may include verifiable supporting documentation, including signed witness statements. Complaints shall be submitted to IAAO's Headquarters using the *Code of Ethics Complaint Form*.

IAAO has the sole discretion to determine which complaints should be pursued, how they should be pursued, and what action, if any, should be taken. IAAO may also, in its sole discretion, defer review of, or action on, a complaint unless and until the allegations have been investigated by a third-party entity with jurisdiction over the actions and greater investigative authority than IAAO, such as the member's employer or a court.

Process of Evaluating Violations

Upon receiving a complaint, the IAAO Executive Director will conduct a preliminary review to determine whether the complaint, on its face, alleges a violation of the IAAO Code of Ethics. In conducting this preliminary review of a complaint, the IAAO Executive Director may communicate with complainant to clarify or request more information, and/or may supplement the complaint with information that it develops through its own investigation but has no obligation to do so.

If, based on the preliminary review of the complaint, the allegation does not indicate a violation of IAAO's Code of Ethics (e.g., because it relates to matters outside the scope of this Code of Ethics or the conduct does not rise to the level of a violation), the IAAO Executive Director may administratively close the complaint without further action. The complainant and respondent will be notified of this closure. The complainant has the right to appeal the Executive Director's decision, in writing, to IAAO Headquarters within 30 calendar days. In that event, IAAO's Ethics Committee will conduct an independent review and determine whether to uphold the dismissal of the complaint or return the matter to the Executive Director for initiation of a full disciplinary proceeding. The complainant and respondent will be notified of the Ethics Committee's decision.

If the IAAO Executive Director determines the allegation presents evidence of a violation of the Code of Ethics, the IAAO Executive Director shall convene the Ethics Committee and share the complaint with them for further review. The IAAO Executive Director shall also forward the complaint to the respondent unless the Ethics Committee determines that consideration of the complaint should be deferred.

The respondent shall have 30 calendar days from the date of notice of a complaint to respond in writing to the allegations. The respondent should provide a full statement of relevant facts and verifiable supporting documentation, which may include signed witness statements. If the respondent does not respond to the notice or dispute the allegations within 30 calendar days, the allegations against the respondent in the complaint may be deemed to be fact. While the Ethics Committee or the IAAO Executive Director may seek additional information, it is not the duty of the Ethics Committee or any other representative of IAAO to find evidence outside the case presented by the complainant. All submissions from the complainant or respondent and any other information presented to the Ethics Committee for consideration shall be provided to the respondent before the Ethics Committee hearing or determination of the case.

The respondent may also request a virtual hearing on the matter before the Ethics Committee. The respondent may provide a brief statement and respond to questions from the Ethics Committee. The hearing will not include witnesses. If the respondent is represented by an attorney, the attorney may share the respondent's time for presenting a statement but may not appear in lieu of the respondent. If the complaint alleges misconduct towards the complainant, the complainant may also elect to participate in the hearing, make a brief statement, and respond to questions from the Ethics Committee, but the complainant is not obligated to appear for the hearing. If the complainant participates, the respondent may listen to the complainant's portion of the hearing and may respond during the hearing. Documents not submitted to the Ethics Committee in advance of the hearing will not be considered by the Ethics Committee.

If the respondent does not request a hearing, the Ethics Committee will render a decision based on the written record.

The Ethics Committee will meet in executive session to decide on the complaint. The Ethics Committee shall decide, based solely on the record before it, whether the respondent has committed a violation of the Code of Ethics and any sanctions to be imposed.

Notice of the disposition of the proceeding will be given to the complainant and respondent within 30 calendar days. Notice of any disciplinary sanction will be sent to the respondent within 30 calendar days of its issuing. If a disciplinary sanction is imposed, the notice will include an explanation of the basis for the decision and a statement of any appeal rights.

Sanctions

Sanctions for violation of this Code of Ethics may include one or more of the following, in IAAO's discretion:

- Assignment of remedial education
- Private reprimand and warning
- Public letter of censure
- Removal from IAAO volunteer position(s)
- Restrictions on privileges and rights as a member, including holding leadership or committee roles
- Suspension or expulsion from participating in IAAO events or activities
- Suspension or revocation of IAAO instructor credentials
- Denial or non-renewal of professional designation(s)
- Suspension or revocation of professional designation(s)
- Suspension or expulsion from membership or
- Other corrective or disciplinary action, as determined in IAAO's discretion.

Appeals

All respondents have the right to appeal an adverse decision resulting in a sanction (other than assignment of remedial education or a private reprimand and warning) regarding an alleged violation of the IAAO Code of Ethics. Such appeals shall be submitted in writing to IAAO Headquarters within 30 calendar days of the date of the determination notice and shall state with specificity the grounds for appeal. If no request for appeal is made within 30 calendar days, the decision, as issued, will become final.

The IAAO Executive Committee shall review an appeal within 60 calendar days of receipt of the appeal. Appeals shall include a signed statement from the subject of the disciplinary action containing their full statement of the facts relevant to the alleged violation and the specific basis for appeal. New information will not be considered for appeal unless it was unavailable at the time of the Ethics Committee's determination. If such new information is provided, the appeal will be remanded to the Ethics Committee for a determination as to whether it warrants modification of the Ethics Committee's determination or sanction.

The IAAO Executive Committee will conduct an initial review of the appeal to determine whether the specific grounds for appeal raise a question of: (I) a procedural error, or (II) an arbitrary and capricious decision by the Ethics Committee. Appeals that do not meet that threshold standard shall be denied. If an appeal meets that threshold standard, the President shall forward the appeal to the IAAO Board of Directors for review. The Board of Directors shall review the record in the case, including the request for appeal. The Board's review shall be limited to a determination of whether: (I) a procedural error contributed to the Ethics Committee's decision, or (II) the Ethics Committee's decision was arbitrary and capricious. The Board of Directors may affirm, modify, or reverse the adverse decision made by the Ethics Committee. The decision on appeal is final and binding. Notification of the decision on appeal and an explanation of the basis for the decision will be sent to the appellant within 14 calendar days of its issuing.

Reinstatement

If an individual has been expelled from membership or had their professional designation revoked, eligibility for reinstatement may be reconsidered on the following basis:

- In the event of a felony conviction related to the individual's professional role, no earlier than three years from the conviction or completion of sentence (if any), whichever is later.
- In any other event, no earlier than two years from the final decision of expulsion or revocation.

In addition to other facts required by IAAO, an individual seeking reinstatement of eligibility for membership or professional designation shall fully set forth the circumstances of the expulsion

or revocation decision, as well as all relevant facts and circumstances since the decision that are relevant to the application for reinstatement. When expulsion or revocation was because of felony conviction, the individual bears the burden of demonstrating that the individual has been rehabilitated.

Application for reinstatement, relevant documentation required of all applicants for membership or professional designation, and all relevant evidence supporting the reinstatement request shall be submitted in writing to IAAO Headquarters. The IAAO Ethics Committee shall determine whether the reinstatement shall be granted. Unless and until IAAO makes a decision to reestablish eligibility for reinstatement, the individual will remain ineligible for reinstatement. The applicant will be notified of the decision within 60 calendar days of receipt by IAAO of all the required documentation from the applicant. The decision of the IAAO Ethics Committee may be appealed to the IAAO Board of Directors.

Deliberations

An attorney representing IAAO may be present and offer advice for any deliberations contemplated under these procedures.

Majority vote applies, where a quorum is present, for all actions taken by the Ethics Committee or the Board of Directors.

No individual who is a member of the Ethics Committee or the Board of Directors, or the Executive Director, will participate in deliberations or decisions involving the Code of Ethics where the individual has a significant past or current family, business, or personal/social relationship with the complainant or respondent based on the information disclosed by either or otherwise has a conflict of interest.

Publication and Reporting

IAAO may, as deemed appropriate, report sanctions other than assignment of remedial education or a private reprimand and warning, and the underlying facts of the violation, to interested parties, including without limitation to persons seeking information about an individual's membership or professional designation status, as solely determined by IAAO. IAAO also may publish the information on IAAO's website. If the sanction resulted from a violation reported to IAAO in a disciplinary complaint, IAAO will notify the complainant that it has completed its disciplinary proceeding and, if any public sanction has been imposed, of the disciplinary action taken.

Notifications to the complainant or third parties will not occur until either the time for an appeal has expired or a decision on an appeal is made.

Responsibility for Notifying IAAO of Current Contact Information

IAAO members are solely responsible for ensuring that their IAAO account includes their current mailing and email addresses. If an individual does not receive notice(s) from IAAO related to disciplinary proceedings, actions, or appeals due to the individual's failure to notify IAAO in a timely manner of a change of address, that lack of notification shall not be considered as the basis for an appeal or reconsideration of any decision in the matter.

Revisions to the Code of Ethics were adopted by the IAAO Board of Directors on November 5, 2021; the Enforcement Section was adopted by the IAAO Board of Directors on May 26, 2022.