

International Association of Assessing Officers



CODE of ETHICS

Relations with other assessing officers:

1. It is the duty of every assessing officer to cooperate fully with other assessing officers in all matters affecting his official duties.
2. Information concerning persons or their property, obtained by an assessing officer in his official capacity, should be treated as confidential except for lawfully authorized uses. It is proper for assessing officers of different jurisdictions to exchange factual information concerning persons or their property to aid either or both in the assessment of property legally subject to taxation.
3. The assessor has a duty to refrain from speaking disparagingly of any other assessor, unless his official responsibilities require this course of action.
4. It is unprofessional for any assessing officer, in any writing or speech, to use the material contained in the writings or speeches of other assessors, persons or agencies, unless full credit is given to the original author.
5. It is improper for an assessing officer to represent a taxpayer in any matter involving the determination of assessments.

Relations with other public officials:

1. The assessing officer has a duty to cooperate with other public officials to improve the efficiency and economy of public administration.
2. It is improper for an assessing officer, charged by law with the responsibility for determining assessments of property, to permit his judgment of values to be influenced by other public officials for any reasons other than those directly concerned with the value of the property.
3. It is the duty of the assessing officer always to maintain an attitude of respect and co-operation towards other public officials and agencies to whom the law has assigned official duties relating to the work of the assessing officer.

Relations with the public and taxpayers:

1. It is the duty of every assessing officer to maintain at all times a courteous and respectful attitude in his relations with taxpayers and the public generally, and it is his further duty to compel a similar attitude on the part of his subordinates.
2. It is improper for an assessing officer to accept any gift where it is clear that such gift is made solely because he is an assessing officer.
3. All conferences or discussions with taxpayers or their representatives relative to the assessment of their property should be held during business hours at the office of the assessor or at some other place appropriate for the transaction of business.
4. The assessing officer should give full faith and allegiance to his oath of office.
5. The assessing officer should apply the law of his jurisdiction to all taxpayers alike.

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CREDO for ASSESSORS

As an assessing officer, I have a firm belief in the dignity and worth of the services performed by assessors. I accept the obligations attaching to the performance of these professional services with a deep sense of my own personal responsibility as a public servant. I subscribe without reservation to the following fundamental beliefs concerning my obligations as an assessor:

I am obligated to uphold the laws governing assessment of properties within my jurisdiction.

Except as modified by law, uniformity of assessments among properties and classes of property is fundamental to good assessment practice.

The public has the right to expect not only that I will endeavor to discharge my duties to the best of my ability but also that I will constantly work and study to increase my knowledge and effectiveness.

I have a duty to share with other assessing officers whatever knowledge I acquire, which will aid in improving assessment administration generally.

I must be respectful, tolerant, straightforward and completely objective in the discharge of all my duties as an assessing officer.