



IAAO

INTERNATIONAL ASSOCIATION
of **ASSESSING OFFICERS**

Valuing the World

Ethics Manual

(Revised 2022)

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SECTION 1

Introduction

IMPORTANT – IAAO manuals are intended to provide information. Much of the content of this manual is based upon content in the IAAO bylaws and procedural rules. In the case of any inconsistency between this manual and the bylaws/procedural rules, the bylaws/procedural rules shall control. It is the responsibility of each committee or task force to recommend updates to this manual as necessary to ensure its accuracy.

The president and president-elect shall determine the number of members of each committee and task force, with one member designated as chair for a one-year term. To be eligible for appointment as a committee chair, a member must have met the eligibility criteria listed in the IAAO procedural rules.

There may also be a staff liaison, task forces, and subject matter experts assigned to support the work of the committee as needed.

The committee chair coordinates the work of each committee and is responsible for directing the committee's members and activities to ensure that goals and objectives are met.

The responsibilities of the chair are to:

- Determine methods by which the committee charges are met;
- Prepare agendas for meetings and distribute required resources;
- Set expectations for members' contributions and responsibilities;
- Delegate and monitor work assignments;
- Ensure committee work is completed in an efficient and cost-effective manner;
- Recommend committee appointments;
- Ensure that meeting notes are taken and that the minutes are produced;
- Distribute minutes of meetings; and
- Report to the board of directors as requested.

Committee members work toward the fulfillment of IAAO's objectives by:

- Reviewing all relevant material/background information;
- Completing assignments assigned by the chair;
- Meeting all deadlines;
- Supervising the work of assigned task forces and assisting as necessary; and
- Participating in all meetings and activities of the committee.

All committee members must complete IAAO Workshop 171 prior to service on the committee. Committees hold in-person meetings as approved by the president. All expenses for these meetings are paid per IAAO's expense guidelines. In addition, committees use electronic communication for ongoing collaboration throughout the year.

The board of directors shall appoint members of the ethics committee. None of the members of the ethics committee may be officers or members of the board of directors.

The ethics committee considers complaints concerning the IAAO Code of Ethics and Standards of Professional Conduct and other matters as requested by the board of directors. The ethics committee may summarily dismiss any complaint that it determines is repetitive of a previously considered matter unless substantial new evidence is submitted with the new complaint.

The ethics committee periodically reviews the IAAO Code of Ethics and Standards of Professional Conduct to ensure the document conforms to the mission and commitments of the association.

In addition, the ethics committee produces educational examples explaining the IAAO Code of Ethics and Standards of Professional Conduct and renders advisory opinions relating to the interpretation and application of the IAAO Code of Ethics and Standards of Professional Conduct upon request of the board of directors. Requests for advisory opinions originating from members or committees must be submitted in writing to the executive director.

SECTION 2

Timelines

Reserved for charges, timeline, and tasks assigned

SECTION 3

Tasks and Procedures

DISQUALIFICATION

When any member of the ethics committee believes they have a conflict of interest and/or are unqualified to participate in a hearing, that member shall withdraw by giving written notice to the chair with a copy to the executive director.

If any member of the ethics committee has been directly involved in matters relating to the complaint, that member shall be disqualified from participating in all matters (including deliberations and any votes) related to the complaint. Any question as to whether a member's involvement constitutes direct involvement requiring disqualification will be determined by the ethics committee, with the member in question being permitted to participate in deliberations regarding the member's involvement and disqualification, but shall not have a vote in such determination. If an ethics committee member is disqualified, the board of directors shall appoint another qualified member or members to sit on the ethics committee for purposes of hearing that case.

HEARINGS

The hearing shall be held virtually unless otherwise determined by the chair and approved by the President. The chair shall arrange for transcribing or recording of the proceedings of the hearings. The chair may consult with IAAO Legal Counsel.

The ethics committee may hold any portion of the hearing by phone or other electronic means so long as such a hearing will allow a full and fair presentation and consideration of the case.

The chair shall preside at the hearing or designate one of the other members to preside. The chair shall afford parties to an ethics hearing the full opportunity to be heard and to present documentary evidence relating to the issues involved in the hearing. **The chair shall have full authority to control the procedures of the hearing and the conduct of parties and their representatives including, but not limited, to the following powers to:**

- Administer oaths and affirmations;
- Rule upon the admissibility of evidence;
- Establish time limits for presentation of testimony and other evidence to the ethics committee and for making of arguments to the ethics committee;
- Exclude non-parties from the hearing when they are not giving testimony, and to exclude any person who becomes so disruptive or abusive that a full and fair hearing cannot be conducted;
- Consider and rule upon motions and procedural requests;
- Hold conferences for settlement or clarification of issues; and
- Recess the hearing.

RETENTION OF CASE FILE

The chair of the ethics committee shall notify the executive director that the proceedings have concluded. Within 30 calendar days, all evidence compiled in such a case/hearing shall be delivered to the executive director who will cause such files to be stored permanently.

SECTION 4

Notes and Forms

The Ethics Complaint Form is available at www.iaao.org

ABOUT IAAO

The International Association of Assessing Officers, formerly the National Association of Assessing Officers, was founded for the purpose of establishing standards for assessment personnel. IAAO is a professional membership organization of government assessment officials and others interested in the administration of the property tax. Over the years IAAO members have developed assessment practice and administration standards and many of these standards have been adopted by state and international oversight agencies, and some have been incorporated into legislation.

IAAO continues at the forefront of assessment in North America and has been expanding its reach to the global community for the last five decades. Because standards form the rules by which North American assessors perform their duties, they may not be directly applicable to an overseas audience. The standards have been updated to also present the broad principles upon which the rules are based. IAAO believes those principles may be adapted to many differing statutory and regulatory scenarios worldwide.