

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 Board of Directors of IAAO. The objective of 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. Ethical and/or professional requirements within the jurisdiction may also take precedence over technical standards. – February 2022

Acknowledgments

At the time of the the 2016 revision update to the *Guide to Assessment Standards* the Technical Standards Subcommittee was composed of Alan Dornfest, AAS, Subcommittee Chair, Josh Myers, Carol Neihardt, associate member Wayne Forde, August Dettbarn, Bill Marchand, and Chris Bennett, staff liaison. The chair of the Research and Standards Committee was Doug Warr.

Published by
International Association of Assessing Officers
314 W 10th St
Kansas City, Missouri 64105-1616

816/701-8100
fax: 816/701-8149
<http://www.iaao.org>

ISBN 978-0-88329-222-8
Copyright © 2016 by the International Association of Assessing Officers
All rights reserved.

No part of this publication may be reproduced in any form, in an electronic retrieval system or otherwise, without the prior written permission of the publisher. However, assessors wishing to use this standard for educating legislators and policymakers may photocopy it for limited distribution.

Printed in the United States of America

1. Scope.....	7
2. Legal Framework.....	7
2.1 Legal Basis for Assessment.....	
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.....	8
5.4 Cost Approach	8
5.4.1 Estimating Land Value	8
5.4.2 Estimating Current Construction Costs	8
5.4.3 Depreciation.....	8
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.....	9
6.1 Definition.....	9
6.2 Discovery and Reporting of Taxable Property	9
6.2.1 Returns	9
6.2.2 Audits.....	9
6.3 Valuation	9
6.3.1 Trade Levels	9
6.3.2 Approaches.....	9
6.3.3 Tangible.....	9
6.3.4 Intangible	9
6.4 Evaluating Performance.....	9
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.....	10
8.4.4 Considerations by Type of Service	10
8.5 Equalization	10
8.5.1 Direct Equalization.....	10
8.5.2 Indirect Equalization	10
9. Valuation Review and Appeal Process	10
9.1 Valuation Review.....	10
9.1.1 Ratio Studies	10
9.1.2 Procedural/Performance Audits-Reviews.....	10
9.2 Assessment Appeal.....	10
9.3 Structure of the Recommended Appeal System.....	10
9.3.1 Locally Assessed Property	10
9.3.2 Centrally Assessed Property	10
9.4 Qualifications/Training of Appeal Board and Tribunal Officials.....	10
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	11

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 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 Manual 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 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 Manual Cadastral Maps and Parcel Identifiers***3.2.5 Office Supplies and Forms***Standard on Oversight Agency Responsibilities***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 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 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 Oversight Agency Responsibilities
Standard on Verification and Adjustment of Sales

7.2 Manuals, Handbooks, and Guidelines

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 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 Manual Cadastral Maps and Parcel Identifiers

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 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**

IAAO. 2000. *Standard on professional development*. Kansas City, MO: IAAO.

IAAO. 2001. *Standard on assessment appeal*. Kansas City, MO: IAAO.

IAAO. 2001. *Standard on valuation of properties affected by environmental contamination*. Kansas City, MO: IAAO.

IAAO. 2003. *Standard on automated valuation models (AVMs)*. Kansas City, MO: IAAO.

IAAO. 2004. *Standard on manual cadastral maps and parcel identifiers*. Kansas City, MO: IAAO.

IAAO. 2005. *Standard on valuation of personal property*. Kansas City, MO: IAAO.

IAAO. 2008. *Standard on contracting for assessment services*. Kansas City, MO: IAAO.

IAAO. 2010. *Standard on oversight agency responsibilities*. Kansas City, MO: IAAO.

IAAO. 2010. *Standard on property tax policy*. Kansas City, MO: IAAO.

IAAO. 2010. *Standard on ratio studies*. Kansas City, MO: IAAO.

IAAO. 2010. *Standard on verification and adjustment of sales*. Kansas City, MO: IAAO.

IAAO. 2011. *Standard on public relations*. Kansas City, MO: IAAO.

IAAO. 2012. *Guide to assessment standards*. Kansas City, MO: IAAO.

IAAO. 2012. *Standard on digital cadastral maps and parcel identifiers*. Kansas City, MO: IAAO.

IAAO. 2012. *Standard on mass appraisal of real property*. Kansas City, MO: IAAO.

Suggested Reading

Almy, R., A. Dornfest, and D. Kenyon. 2008. *Fundamentals of tax policy*. Kansas City, MO: IAAO.

Eckert, J.K., R.J. Gloudemans, R.R. Almy, eds. 1990. *Property appraisal and assessment administration*. Chicago: IAAO.

Gloudemans, R., and R. Almy. 2011. *Fundamentals of mass appraisal*. Kansas City, MO: IAAO.

Gloudemans, R.J. 1999. *Mass appraisal of real property*. Chicago: IAAO.

Johnson, M.J., C. Bennett, S. Patterson, eds. 2003. *Assessment administration*. Kansas City, MO: IAAO.

Thimgan, G.E., ed. 2010. *Property assessment valuation*, 3rd ed. Kansas City, MO: IAAO.

The Appraisal Foundation. 2012. (updated annually). *Uniform standards of professional appraisal practice*. Washington, DC: The Appraisal Foundation.

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

Standard on Oversight Agency Responsibilities

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](#)