
THE CONSTITUTION AND BYLAWS

OF THE

**INSTITUTE OF ASSESSING OFFICERS
OF THE
NEW YORK STATE ASSESSORS'
ASSOCIATION, INCORPORATED**

(AMENDED TO SEPTEMBER 2008)



Institute of Assessing Officers
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BYLAWS
Institute of Assessing Officers
of the
New York State Assessors' Association, Inc.

(Amended to September 2008)

ARTICLE I
Name, Purposes and Location

Section 1. The name of this Corporation is the INSTITUTE OF ASSESSING OFFICERS OF THE NEW YORK STATE ASSESSORS' ASSOCIATION.

Section 2. The purposes for which the Institute is formed are:

- a. To advance the profession of Assessors in the State of New York;
- b. To establish and maintain standards of performance for members;
- c. To provide educational programs that foster professionalism;
- d. To seek recognition by other government authorities of qualifications prerequisite for appointment to the office of assessor;
- e. To promote the exchange of ideas and experience among members;
- f. To publish technical papers relating to assessment of real property;
- g. To award members a certificate indicating their qualifications by examination, education, and experience as appraisers of property for taxation.

Section 3. The institute shall be a non-stock corporation organized and operated exclusively for educational purposes, and no part of its earnings or net income shall

inure to the benefit of any individual, and no officer, member, or employee of the corporation shall receive or be entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services.

Section 4. The Institute shall have its headquarters within New York State convenient to the Executive Director of the New York State Assessors' Association.

ARTICLE II Organization and Management

Section 1. The Institute shall comprise officers and employees of State and local government agencies of the State of New York

Section 2. The Institute shall be governed by its Charter and Bylaws.

Section 3. The Institute shall be managed by a Board of Trustees.

Section 4. The Institute shall hold membership meetings not less frequently than once in each calendar year.

ARTICLE III Membership

Section 1. A Member of the Institute shall be a member of the New York State Assessors' Association and an assessor or other government officer or employee in the State of New York engaged in technical or legal functions related to the valuation of real property. Categories of membership shall include Member, Fellow Member, Life Member, Honorary Member and Retired Member.

Section 2. Applicants for membership shall:

a. Be government officers or employees: (1) who have authority to assess real property for taxation, to establish equalization rates, to appraise special franchise property or other property of public utility corporations, to review assessed valuations, to give legal counsel to assessors or defend assessments in review proceedings as a major function, or (2) such technical employees who do not have such authority but who perform responsible functions related to the above assessing, equalization or

review functions.

b. Have been actively engaged for at least five years in related services qualifying for membership.

c. Submit to a written examination unless the Board of Trustees waives such examination.

Section 3. Fellow Member: Fellowships shall be bestowed upon members in recognition of outstanding services to the profession or to the Institute. Fellowships shall be awarded only to members proposed by the Board of Trustees and approved by the membership.

Section 4. Life Member: Life Membership may be awarded to members who retire from and who, in the judgment of the Board, merit special recognition for valuable services. Such persons shall have been members for at least ten years, Charter Members, or Chairman of the Board of Trustees. It shall not be given to Fellow Members as Fellowships include Life Membership.

Section 5. Honorary Member: This membership may be awarded to non-member persons of renown and distinction who, in the opinion of the Board, have made a major contribution to the advancement of the assessing profession, or performed an unusual and valuable service for the Institute.

Section 6. Retired Member: Any person who has been a member of the N.Y.S.A.A. and I.A.O., and is now retired from office, may continue by request as a member in this category.

Section 7. The rights and privileges of membership are personal to each member, and shall not be transferable. Each Member, Fellow or Life Member, shall be entitled to have one vote. Members in grades of Member or Fellow only shall be eligible to hold office in the Institute.

Section 8. Members, except Honorary Members, upon their admission into the Institute, shall be deemed to have agreed to abide by the Bylaws.

Section 9. Every member, upon admission, agrees to: a conduct that shall reflect credit upon the profession of assessing; agree to the Code of Ethics; submit to the discipline of the Institute.

Section 10. Members may identify themselves by the name, initials (IAO), or the emblem of the Institute except as restricted by the Bylaws.

ARTICLE III A
Recertification Program

Section 1. Recertification of Current Members

Except as provided in Section 2 of this Article, all current members in of the Category of Member (as defined in Article 3, Section 1) shall be required to attain 60 recertification credits as provided in Section 4 of this Article in each ensuing 5 year period in order to retain membership. Any member failing to meet the recertification requirements for any 5 year period commencing on October 1, shall be terminated as a member on September 30th at the end of that 5 year period.

Section 2. Exceptions

Members become exempt from recertification when they attain the age of 65. If they are no longer active in a governmental assessment related field, they will become exempt at the age 60.

Fellow Members and Life Members are exempt from recertification.

Section 3. Purpose

The purpose of the recertification program is:

- a. To assert that professionalism is never static but requires a continuing search for expertise and development.
- b. To assure that members holding the Institute's designation of "Professional Assessor" are current in their knowledge.
- c. To terminate the membership of those who, by the passage of time or otherwise, are no longer current and adept in the field of assessing.

Section 4. Requirements For Recertification

At any time during the member's current 5 year recertification period such member may submit proof to the Recertification Committee that the required 60 recertification credits have been accumulated. Such credits may be obtained by:

a. Attendance as a student, participant or faculty member at the annual one week seminar, sponsored by the Institute and currently given at Cornell University. Credits will be given as follows: full week attendance, 30 credits. For each morning or afternoon session, 3 credits.

b. Attendance or teaching at a one day seminar sponsored by the N.Y.S.A.A. and/or the Institute – 6 credits.

c. Attendance or teaching at a regularly structured seminar workshop or course dealing with assessment and / or appraisal practices. The term "regularly structured" refers to an assessors' association or professional appraisers' society or a college. Such course must meet with the approval of the Recertification Committee. For each full morning or afternoon session – 3 credits.

d. Authoring an article of at least 750 words on an assessment subject or appraisal related topic, which article is actually published in the Assessors' Bulletin or the IAO Journal – 10 credits.

e. Participation in a computer course which is not directly related to, but can be utilized in, the performance of the member's duties as an assessor or appraiser, with the exception of word processing programs. Credits are to be determined by the Committee and are not to exceed 25% of the total 60 credits required in any given recertification period.

f. Activities for which no recertification credits will be given include the basic certification, assessment administration and valuation courses or chapter meetings of the NYSAA or Assessors' Association meetings – except for those meetings that are specifically set up as education sessions and have been approved in advanced by the Recertification Committee.

g. Recertification shall require no written or oral examination.

Section 5. Proof of Attendance

A form relating to proof of attendance will be available through the Recertification Committee Chairman or the Executive Director.

Section 6. Recertification Committee

The Board of Trustees shall appoint three members of the Institute to serve on this committee, and shall designate one of the committee members as chairman. Such members shall be appointed to terms of three years staggered so as to allow for one vacancy to occur annually.

Section 7. Duties of Recertification Committee

The committee shall keep records of all members of the Institute, the expiration date of their 5 year recertification period and the recertification credits each have amassed. The committee shall also rule upon the acceptability for credit of any educational activity or event not specifically listed in Section 4 hereof, as well as the acceptability of all credit points submitted by members. The committee's rulings in all matters pertaining to recertification credits points shall be final. Moreover, if a member is denied credit points, it shall be the committee's responsibility to so inform that member in writing and failure to do so shall be deemed acceptance of the credit points.

Section 8. Extension

A one year extension for the necessary 60 recertification credit points may be granted upon application to the Recertification Committee. A reason for the extension shall accompany the application, and must be acceptable to the Committee. The committee shall advise the applicant whether the extension is granted or denied.

Section 9. Failure to Recertify

Failure to acquire the necessary 60 credits by the 5 year expiration of membership date, or to apply and be granted a one year extension, or to acquire the full 60 credits within that one year, shall result in automatic termination of membership which shall

be restorable only through processing and written examination as for a new applicant. All terminated members shall be subject to the requirements of Article XII.

ARTICLE IV
Board of Trustees

Section 1. The executive officers of this Institution shall be a chairman and seven other members, constituting the Board of Trustees. The Board of Trustees is referred to herein as the Board and the Chairman of the Board as Chairman.

Section 2. The Board shall have power to adopt bylaws, including therein provisions establishing the method of electing and the term of office of trustees, and shall have power also, by vote of three-fourths of all Board Members, to change the number of trustees to be not less than 5, nor more than 10.

Section 3. The Chairman shall be appointed biennially by a majority of trustees from among its members.

Section 4. Trustees shall be elected to terms of 4 (four) years, staggered so that two vacancies will occur annually.

Section 5. No trustee shall receive any salary or other compensation either as an officer or otherwise, provided however, that this shall not be construed to prohibit reimbursement for expenses incurred in the discharge of a duty on behalf of the Institute.

Section 6. The affairs of this institution shall be managed by a Board of Trustees which shall have full control of the admissions, activities, appropriations and expenditures, subject to the limitations of these Bylaws. The Board may delegate authority to committees, members or employees.

Section 7. The Board members, when acting in good faith in their official capacities as officers of this Institute, shall not be held responsible for liability to third parties resulting from such acts. Any liability caused by the willful misconduct of any officer shall not be assumed by this Institute.

Section 8.

a. The Board shall meet no less than twice during any fiscal year. One meeting shall be at the annual meeting and any other meetings upon the call of the Chairman. Members may vote in person or by mail. A majority of the members of the Board shall constitute a quorum for the purpose of these meetings.

b. In the absence of the Chairman, the Board may be summoned by the senior trustee on written request of three trustees.

Section 9. Notice of the place and time of every Board meeting shall be mailed not less than five days before the meeting to the usual address of every trustee.

Section 10. The Board shall fill any vacancy in the office of any trustee by electing another for the unexpired term.

Section 11. The office of any trustee shall become vacant on his/her death, resignation, refusal to act, removal from office, expiration of his term, or any other cause specified in the charter. If any trustee shall fail to attend two consecutive meetings without excuse accepted by the Board as satisfactory, he/she shall be deemed to have resigned, and the vacancy shall be filled.

Section 12. The Board shall cause to be prepared annually a report of the activities and condition of the Institute which shall be read at the annual meeting and subsequently mailed to members.

Section 13. The Board may appoint such officers and employees as it may believe necessary for the proper functioning of the Institute.

Section 14. The Chairman shall be the chief officer of the Institute and shall preside at all of its meetings and those of the Board. The Chairman shall be the official spokesman in matters of public policy, shall appoint standing committees and their chairman, shall be an ex-officio member of all committees except the nominating committee, and shall perform all other duties usual to such office.

Section 15. The Board shall appoint the Executive Director of the New York State Assessors' Association as Executive Director of the Institute who shall keep a record of all the official proceedings of the Institute and the Board, and shall perform all other

duties assigned to him/her.

Section 16. The Board shall appoint the treasurer of the New York State Assessors' Association as treasurer who shall be responsible for the proper recording, safe keeping and accounting of all receipts and disbursements of the Institute, together with outstanding accounts receivable and payable. He/she shall at all times have all records and vouchers available for inspection or verification by the Board or the audit committee, shall render an annual statement to the membership and shall, at the expiration of his/her term, deliver to his successor all monies, books and all other Institute property.

ARTICLE V Election of Trustees

Section 1. New trustees shall be elected in accordance with the following procedure:

- a. The chairman shall appoint a nominating committee composed of five members not more than two of whom shall be trustees and none of whom shall be members from the same county or city.
- b. Forty days prior to the time of the annual meeting the chairman shall cause to be mailed to each member an official ballot showing the nominations of the nominating committee for each office and a space for alternates.
- c. In order that a ballot be valid, all regulations must be complied with.
- d. The polls shall close at the end of the thirty days following the date of the election notice. The ballots will be tabulated by three tellers appointed by the chairman.

ARTICLE VI Annual Meetings

Section 1. The Institute, whenever practicable, shall hold the annual meeting of its membership at approximately the same time and in the same place as the annual meeting of the New York State Assessors' Association.

Section 2. Notice of the annual meeting shall be sent by mail to all members at least thirty days in advance of the date thereof.

Section 3. Robert's Rules of Order shall govern the procedure to be followed at all meetings of the Institute and of the Board when such Rules are not in conflict with the Bylaws.

Section 4. Conferences or seminars for the purposes of promoting the affairs, interests, objectives and business of the Institute shall be held not less frequently than annually.

ARTICLE VII Standing and other Committees

Section 1. The standing committees of this Institute shall be: Education, Ethics, Examination, Membership, Nomination, and Recertification.

Section 2. Special committees may be appointed by the Board, by the Chairman, or pursuant to resolution adopted at any annual meeting.

ARTICLE VIII Amendments

Section 1. Amendments to the Bylaws may be proposed in the following manner:

- a. By resolution adopted by a majority vote of the Board, or
- b. By petition signed by not less than fifteen members, provided that thirty days prior to the annual meeting, written notice of such proposed amendment shall be given to the Board.

Section 2. Amendments to the Bylaws shall become effective when approved by majority vote of the membership.

ARTICLE IX
Reports and Publications

Section 1. Any of the Institute's data, findings, reports or publications may be copyrighted or sold at the discretion of the Board and at such prices, rates or fees as the Board may determine.

ARTICLE X
Application for Membership

Section 1. Application for membership in the Institute shall conform to the following procedure:

- a. An approved membership application form containing the requisite information pertinent to the applicant and complete in every respect, unless waivers of some items are granted by the Board, shall be submitted by the applicant no later than thirty (30) days prior to the published date of the examination.
- b. Every applicant shall furnish at least three references, each of whom must be familiar with the applicant's professional qualifications and his/her personal and business conduct. The Board may consult with the persons given as reference, if deemed necessary.
- c. Each application must be submitted with a remittance in full payment of the prescribed fee.
- d. In the event that an application for membership is not approved, the payment shall be returned to the applicant.

ARTICLE XI

Qualifying Applicants for Membership

Section 1. The preliminary determination of an applicant's eligibility for membership (as prescribed in Article III) shall be the duty of the Committee of Examiners, referred to in this article as the Committee.

Section 2. With the approval of the Board of Trustees, the Committee may establish its own rules and regulations for procedures to be followed in processing applications for membership.

Section 3. All applicants shall submit a completed application for membership together with a copy of their letter of appointment to their office. The Committee shall verify the information provided in the application to ascertain the professional and personal reputation of the applicant.

Section 4. Upon submission of a satisfactory application, the Committee shall arrange for the applicant to take a written examination.

Section 5. The Committee, with approval or at the direction of the Board of Trustees, may deviate from the qualifying and examining procedures hereby established in the case of exceptional applicants.

Section 6. The Board of Trustees shall be the sole judge of admission of new members and shall admit applicants to membership by majority vote.

ARTICLE XII

Membership Status and Changes

Section 1. The standing, termination of and resignation from membership shall be determined in accordance with the provisions of this article.

Section 2. Every member, whose dues have been paid for the current fiscal year and current with the continuing education requirements, shall be deemed to be in good standing.

Section 3. A member whose dues have not been paid in five months shall be deemed to have terminated his membership and shall be dropped from the membership roster at the end of five months, provided however that four months from the due date thereof, the officers shall have given written notice that his/her

membership would be cancelled unless his dues were remitted in full within the thirty days next ensuing. In the case of members serving with the Armed Forces or sustaining a protracted illness, the Board may waive this section.

Section 4. Resignation from membership shall be in writing and directed to the Board. There shall be no refund of prepaid dues upon resignation.

Section 5. All membership certificates and other insignia shall be surrendered to the Institute, without rebate, by all members who resign or who are dropped from membership.

Section 6. Members whose names shall have been stricken from the membership roll for any cause, may be readmitted in the manner provided for new members.

Section 7. A member whose term of office expires or whose appointment or employment in an eligible classification of membership is terminated, may continue as a member provided that he shall not use the fact of his membership either directly or indirectly for any private business purpose whatsoever.

ARTICLE XIII Complaints and Discipline

Section 1. The investigation of a complaint against a member shall be made by a special committee of at least three members appointed by the chairman. The Board shall be the sole judge of disciplinary action against any member. After the report of the committee, the Board may suspend or terminate membership by vote of three-fourths of the Board.

ARTICLE XIV Fees and Dues

Section 1. The application fee shall accompany all applications for membership.

Section 2. Application fees and annual dues shall be determined by the Board of Trustees.

Section 3. The grades Fellow Member, Life Member and Honorary Member shall be exempt from payment of fees and dues.

Section 4. Retired Members shall pay one-half the regular membership dues.

Section 5. Dues shall be payable in advance on such dates as the Board may establish.

ARTICLE XV
Membership Certificate and Card

Section 1. Each member shall be given a certificate of membership upon admission to the Institute and a pocket membership card annually upon payment of the current year's dues.

ARTICLE XVI
Compensation

Section 1. Any person serving the Institute as a executive director, treasurer, counsel, employee or other than a trustee, may be paid compensation for services rendered.

Section 2. Any person may be reimbursed for any expenses, disbursements or liabilities made or incurred by such person for or on account of the Institute.

ARTICLE XVII
Indemnification

Section 1. Every person who is or shall have been a trustee or officer or employee of the Institute, shall be indemnified against all costs and expenses reasonably incurred or imposed upon him in connection with or resulting from any action, suit or proceeding to which he/she may be made a party by reason of his/her being or

having been such trustee, officer, or employee, except as to such matters as to which he/she shall finally be adjudicated in such action, suit or proceeding, to have acted in bad faith and to have been liable by reason of willful misconduct in the performance of his duty.

ARTICLE XVIII

Finance

Section 1. All funds shall be turned over to the Treasurer who shall enter them in the books of the Institute.

Section 2. Funds of the Institute shall be paid only by report of fiscal activities to the Board of Trustees on a quarterly basis.

Section 3. The Executive Director shall transmit a report of fiscal activities to the Board of Trustees on a quarterly basis.

ARTICLE XIX

Notices

Section 1. Members shall furnish the Executive Director with their official address and the mailing of any notice to such address by the Executive Director shall be considered service of such notice upon them.

ARTICLE XX

Use of Institute Name

Section 1. The Institute shall forbid the use of its name, emblem or initials in a manner not in accord with its Bylaws.

Section 2. No member shall by inference or otherwise abuse the privilege of the use of its name or of his affiliation with the Institute, or official recognition as such member; nor shall any member be permitted to imply directly or indirectly that this Institute shall be responsible for or is the sponsor of any written article, statement report, policy or practice of or related to the enterprise or activity of any member.

Section 3. All grades of members shall be permitted to state their affiliation with this Institute. But this permission shall not be used in any way that might be construed in the judgment of the Board to be calculated to abridge or defeat in any degree the purpose of this Article. Such use shall be limited to letterheads, business cards, report heads or forms and, as the member's name appears thereon, to publish articles or books of which the member may be the author, provided however that such use with a written article shall in no way imply that the article is sponsored or approved by the Institute.

ARTICLE XXI
Severability

Section 1. If any clause, sentence, paragraph, section or part of these Bylaws shall be adjudged by the Board of Regents or any court of competent jurisdiction to be invalid or in conflict with any provision of the Education Law or Charter, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to that part involved in the controversy in which the judgment has been rendered.

Saving Clause

Section 2. In case a provision of a charter, rule or regulation of the Board of Regents or the Education Law shall affect any part of these Bylaws, such provision shall be deemed and construed to have amended these Bylaws the same as though the same had been expressly and in terms so amended.

ARTICLE XXII
Code of Ethics
And
Standards of Practice

Preamble

The functions of the assessing officers and other members of the Institute of

Assessing Officers are professional in character. The purpose of the code of Ethics and Standards of Practice is twofold. Its primary purpose is to establish clear, precise ethical and professional guidelines for members of the IAO who earnestly seek to discharge their duty to the public and their profession. Its secondary purpose is to provide minimum standards by which to judge IAO members whose conduct is in question. It shall be the obligation of each member to:

Code of Ethics

1. Give full faith and allegiance to such oaths of office as the member may take, obey all applicable laws and regulations, and apply the law to all individuals alike as may be required of the member in his/her employment.
2. Treat as confidential all information obtained in any official capacity by the member concerning persons or their property, using such information only as authorized by law, such as the exchange of factual information for the sole purpose of assisting in the assessment of property legally subject to taxation.
3. Conduct all activities in a manner that will reflect credit upon the member, other members and the IAO. Assist colleagues in every practicable manner and provide information helpful to fellow assessing officers.
4. Avoid any activity, business or transaction which legally or morally involves or may give the appearance of a conflict of interest with his/her official duties. Use caution to avoid the appearance of impropriety, even though, in fact, no impropriety exists or is intended.
5. Protect the professional reputation of other members of the IAO who subscribe to and abide by this Code of Ethics and Standards of Practice. Avoid unnecessary censure of those engaged in the assessing profession. Accept no assignment which cannot be completed without placing the members' personal integrity or that of the assessing profession in jeopardy or that could foresee ably conflict with any assessment jurisdiction or responsibility the member may have.
6. Accept no specific assessment or appraisal engagement for which the amount of the member's compensation is contingent upon any result, value or subsequent transaction that might impair or give the appearance of impairing the

member's objectivity and professionalism in rendering an opinion based upon actual property values.

7. Avoid self-laudatory advertising and/or solicitation of ad valorem engagements, using unwarranted, inaccurate or misleading claims or promises which are detrimental to the establishment and maintenance of public confidence in the results of appraising for assessment purposes.

8. Report widely divergent testimony, unethical practices or other acts by members tending to discredit the IAO or to lower the prestige of membership therein to the Chairman of the Board of Trustees of the IAO and cooperate with the IAO and its officers in all matters including, but not limited to, the investigation, censure, discipline or expulsion of members who, by their conduct, prejudice their professional status or the reputation of the IAO.

9. Conform in all respects to this Code of Ethics and Standards of Practice and the Bylaws of the IAO, as the same may be amended from time to time.

10. Procedures for filing of complaints and hearings.

10.1. Complaints for alleged violations of the Code of Ethics and Standard of Practice shall be filed within one year of the alleged violation. Complaints must be filed on an approved, "IAO Ethics Complaint Form" and shall be submitted to the Chairperson of the IAO Ethics Committee. Supporting documentation should accompany the complaint.

10.2. The Ethics Committee shall review the complaint within 45 days of receipt. The Committee has the authority to send the complaint back to the complainant if it is not in proper form, with or without suggestions for change, and with the notification that if the complaint is not amended to correct deficiencies within 45 days, the Committee may dismiss all charges.

10.3. Upon receipt of a completed complaint, the Ethics Committee shall notify, by Certified Return Receipt Requested, the accused within 45 days of the receipt of a properly filed complaint. The accused will be informed in that notification that a written reply must be received by the Committee within 45 days of the date of their posting receipt of the complaint. The notice shall also state that failure to receive a reply within the defined timeframe may be considered by the Committee as an admission to the charges. Copies of all communications from the complainant will be included with this notification.

10.4. Hearings may be held by the full Ethics Committee or the Chair may

designate one or more members of the Committee to serve as lead investigator for the purpose of making a report to the full Ethics Committee. The full Ethics Committee can accept the report or call for a full hearing. The time and place of the hearing shall be at the discretion of the Ethics Committee. The hearing will be closed to all but the complainant, accused, the Ethics Committee, their legal counsel and witnesses. Oaths will be administered by the Chairperson of the Committee. The Chairperson will preside at the hearing and have full authority to control the procedures of the hearing and the conduct of the parties and their representatives. The proceedings will be recorded or transcribed. The hearings may be recessed and resumed at the discretion of the Chairperson.

10.5. Upon completion of the review of all documents and testimony, the Ethics Committee shall make a report to the Board of Trustees at that Board's next regularly scheduled meeting. The Board shall review the report, request any additional information and formulate a decision. That decision will be communicated by Certified mail from the Board, or at their direction, the Ethics committee to both parties within 30 days of the Board's final decision.

10.6. Within 30 days of receipt of the final decision of the Board, either party may write to the Chairperson of the Board to appeal that decision. The Board will use its discretion in response to the appeal. The Chairperson will respond in writing within 30 days of the Board's determination of the appeal to both parties.

10.7. If the final decision of the Board of Trustees is to dismiss the charge, a letter to both the complainant and accused will be sent instructing both parties of the decision. If the final decision of the Board of Trustees is to uphold the charge, a letter to both the complainant and guilty party will be sent instructing both parties of the decision and advising both of the action to be taken against the guilty party. The final decision will be published in sufficient detail in the next edition of the NYSAA Bulletin.

Standards of Practice

1. Perform all assessment duties in a manner consistent with statutory requirements, without advocacy for, or accommodation of, any particular interests, being factual, objective, unbiased and honest in all conclusions so as to assure an equitable distribution of the real property tax.

2. Develop and maintain a system of valuation, assessment administration and public information based upon the best standards of assessing practice.

3. Maintain, at all times, a courteous and respectful attitude toward taxpayers, public officials and the public generally, and compel a similar attitude on

the part of all subordinates.

4. Cooperate with public officials to improve the efficiency and economy of public administration.

5. Strive for the individual and collective recognition of the assessing field as a profession and continually seek to take advantage of sources of current information and educational opportunity. Assist and train personnel engaged in assessing or work related to assessing in order to develop and strengthen the profession.

6. Do not use the IAO professional designation unless duly authorized to do so by the Institute, and claim no qualification in reports, testimony, or elsewhere, which is not factual or which may be subject to erroneous interpretation.

INSTITUTE OF ASSESSING OFFICERS

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