

MAAO CODE OF ETHICS

PREAMBLE

The functions of the assessing officer and other members of the M.A.A.O. are professional in character. The purpose of the Code of Ethics is twofold. Its primary purpose is to establish clear, precise, ethical and professional guidelines for the assessing officer and other members of the Massachusetts Association of Assessing Officers (MAAO) 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 M.A.A.O. members whose conduct is in question. Each member of the M.A.A.O. agrees that he or she will:

1. FAITH AND ALLEGIANCE

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 or her employment.

2. PERFORMANCE

Perform all appraisal/assessment duties in a manner consistent with statutory requirements without advocacy for, or accommodation of, any particular interests. Be factual, objective, unbiased, and honest in all conclusions.

3. CONFIDENTIAL INFORMATION

Treat as confidential all information obtained in any official capacity by the member concerning persons or their property, permitting and making only those uses of such information that are authorized by law, such as the exchange of factual information concerning persons or their property, for the sole purpose of assisting in the assessment of property legally subject to taxation.

4. **CONDUCT**

Conduct all duties and activities in a manner that will reflect credit upon themselves and their profession.

5. **APPEARANCE OF IMPROPRIETY**

Use caution to avoid the appearance of impropriety, even though, in fact, no impropriety exists or is intended.

6. **REPRESENTATION OF QUALIFICATIONS**

Use no M.A.A.O. professional designation unless duly authorized to do so by the association and claim no qualifications in reports, testimony or elsewhere, which are not factual or which may be subject to erroneous interpretation.

7. **RECOGNITION**

Give full credit to the source of any materials quoted or cited in writings and speeches.

8. **PROHIBITED ASSIGNMENTS**

Accept no fee appraisal or other assignment in which the member has an unrevealed personal interest or bias or which cannot be completed without placing the member's personal integrity or that of the assessing profession in jeopardy.

9. COMPENSATION

Accept no specific assessment or appraisal engagement for which the amount of the member's compensation is contingent upon reporting a predetermined value or upon the amount of the value estimate; or upon reporting a predetermined opinion, conclusion or recommendation; or upon the amount of the tax reduction obtained by a client using the member's services; or upon any other result, value or subsequent transaction that might impair the member's objectivity and professionalism in rendering an opinion based on actual property values.

10. ADVERTISING AND/OR SOLICITATION

Use no advertising or promotion to solicit appraisals or assessment-related assignments that are not totally accurate and truthful and avoid using misleading claims or promises of relief that could lead to loss of confidence in appraisal or assessment professionals by the public.

11. REPORTING UN-ETHICAL PRACTICES

Report to M.A.A.O. any un-ethical practices or other actions by M.A.A.O. members that could reflect discredit upon M.A.A.O. or upon the appraisal or assessment profession.

12. M.A.A.O. AND ITS OFFICERS

Co-operate with the Executive Board and Ethics Committee in all matters related to the enforcement of this code.

13. NOTICE OF POSITION

Any assessor acting in a private capacity, who is scheduled to appear or submit written testimony or a report, on a subject matter before any assessing jurisdiction, will give advanced written notice to such jurisdiction, that he/she is an official and/or employee of the assessing office of a particular city or town.

14. UNWARRANTED PRIVILEGES

That no member shall use his/her official position to secure unwarranted privileges for him/herself, family, business associates, or any other person wherein said member benefits directly or indirectly.

15. REFRAIN FROM PARTICIPATION

If an assessor, or an assessing department employee, finds that in his/her own assessing district, a matter arises in which he/she or their family have a financial interest, they must advise the Board of Assessors and refrain from any participation in the matter.

16. CONFORM

Conform in all respects to this Code of Ethics and the Constitution of the M.A.A.O. as the same may be amended from time to time.

Adopted: 10/8/02