

# Act 68 Survey Summary and IAAO Standards

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**A Review of Survey Findings  
and IAAO Standards**



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# Introduction

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Professional Consulting Services of IAAO, LLC (PCSIAAO) was contracted to provide comprehensive research on best practices within assessment offices across the United States covering reappraisals, appeal structures, property data, capacity building, and considerations for equity and anti-bias measures.



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# Three Major Data Sources

1. Vermont Stakeholder Surveys and Interviews
2. Surveyed Other State Oversight Agencies
3. IAAO Standards on Best Practices



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# Reappraisal Cycle Length

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# Vermont Stakeholder Question

*“What reappraisal frequency would you recommend the State of Vermont adopt? Why?”*



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# Vermont Stakeholder Response

## Reappraisal Cycle Frequency based on State Stakeholder Responses Including Comments

Reappraisal Frequency	Votes	Percentage of Total
Annual	3	1.29%
2 Years	5	2.15%
3 Years	14	6.01%
4 Years	10	4.29%
5 Years	78	33.48%
6 Years	15	6.44%
6-8 Years	7	3.00%
7 Years	3	1.29%
8 Years	2	0.86%
8-10 Years	4	1.72%
9 Years	0	0.00%
10 Years	20	8.52%
None of the Above	72	30.90%
Total	233	100.00%



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# Other State Question

*“How often are properties reappraised in your state?”*



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# Other State Responses

## Reappraisal Cycle Frequency by State including IAAO's 2023 PTPA Survey Results

Reappraisal Frequency	Occurrences	Percentage	State
Annual	11	37.93%	FL, HI, DC, ID, KS, MN, SD, UT, WY, MA, TX
Two Years	4	13.79%	CO, IA, MT, MO
Three Years	2	6.90%	MD, OH
Four Years	4	13.79%	AR, IL, IN, LA
Five Years	4	13.79%	CT, MI, NH, SC
Eight Years	1	3.45%	NC
Not Mandated	3	10.34%	ME, OR, PA
Total	29	100%	



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# IAAO Standard

IAAO's Standard on Property Tax Policy published in 2020 states:

***“5.1 FUNDAMENTALS: CURRENT MARKET VALUE THE BASIS FOR TAXATION***

*To best reflect the changes inherent in a dynamic economy and to maximize fairness and ease of understanding, assessments should be based on the current market value of property.”*

*“Current market value implies annual assessment of all property.”*

(Underline added for emphasis.)



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# Reinspection Cycle Length

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## Data Collection



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# Other State Question

*“How often does your state require reinspections?”* (Data Collection)



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# Other State Response

## Other States Reinspection Cycles

Reinspection Frequency	Occurrences	Percentage	State
Three Years	2	8.00%	DC, MD
Four Years	4	16.00%	IL, IN, ME, MN
Five Years	5	20.00%	FL, ID, MI, SC, UT
Six Years	4	16.00%	KS, MT, OH, WY
Ten Years	2	8.00%	CT, MA
Not Mandated	8	32.00%	CO, HI, IA, NC, NH, OR, PA, SD
Total	25	100%	



# IAAO Standard

IAAO's Standard on Property Tax Policy 2020 states:

*“Ongoing valuation systems require maintenance and updating of property characteristics data. Physical review, including on-site verification, is recommended every 4–6 years. Digital imaging technology tools may be used to supplement field reinspections with a computer-assisted office review (IAAO 2017, Section 3.3.5).”* (Underline added for emphasis.)



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# Criteria and Mechanisms for Off-Cycle Reappraisals

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# Vermont Stakeholder Question

*“What mechanism would you recommend indicating the need for an off-cycle reappraisal, if any?”*



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# Vermont Stakeholder Responses

## Stakeholder Recommendations for Off-Cycle Reappraisals

Mechanism	Votes	Percentage
Common Level of Appraisal (CLA) / Coefficient of Dispersion (COD)	34	27.87%
Common Level of Appraisal (CLA)	27	22.13%
Coefficient of Dispersion (COD)	13	10.66%
Sale Ratio	24	19.67%
None	21	17.21%
IAAO Ratio Standards	2	1.64%
Price Related Differential (PRD)	1	0.82%
Total	122	100.00%





# Other State Question

*“Do you have criteria and mechanisms for off-cycle reappraisals?”*



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# Other State Response

## Do Other States Complete Off-Cycle Reappraisal?

Answer	Occurrences	Percentage	State
Yes	12	52.17%	CO, DC, ID, IL, IN, MD, ME, MI, MT, NC, NH, SC
No	11	47.83%	AR, CT, FL, HI, IA, KS, OR, PA, SD, UT, WY
Total	23	100.00%	



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# Other State Follow-up Question

*“If yes, what are those criteria and mechanisms?”*



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# Other State Follow-up Response

## Criteria for Off-Cycle Reappraisals in Other States

Criteria or Mechanism	Occurrences	Percentage
Change in the Property	4	33.33%
Equalization Reappraisal Option/Mandate	6	50.00%
Sale of a Property	2	16.67%
Total	12	100.00%



## Test for Appraisal Level

Median Sales Ratio of 90% to 110%



## Coefficient of Dispersion (COD) Ranges

Type of property-General	Type of property-specific	COD Range
Single-family residential (including residential condominiums)	Newer or more homogeneous area	5.0 to 10.0
Single-family residential	Older or more heterogeneous areas	5.0 to 15.0
Other residential	Rural, seasonal, recreational, manufactured housing, 2-4 unit family housing	5.0 to 20.0
Income-producing properties	Larger areas represented by large samples	5.0 to 15.0
Income-producing properties	Smaller areas represented by smaller samples	5.0 to 20.0
Vacant land		5.0 to 25.0
Other real and personal property		Varies with local conditions



## Test for Vertical Equity

Price Related Differential (PRD) of 0.98 to 1.03

Price Related Bias (PRB) of -0.05 to 0.05



# Use of Statistical Reappraisals in the Property Valuation Process

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# Vermont Stakeholder Question

*“What are your thoughts on statistical reappraisal?”*



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# Vermont Stakeholder Response

## Stakeholders in Favor of and Not in Favor of Statistical Reappraisals

Answer	Occurrences	Percentage
In favor	88	74.58%
Not in favor	30	25.42%
Total	118	100.00%



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# Vermont Stakeholder Question

*“If statistical reappraisals continue to be used in Vermont moving forward, do you have any suggestions for improvements to the process or suggestions for a new process?”*



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# Vermont Stakeholder Response

Below is a summary of the potential shortfalls or issues with statistical reappraisal per the respondents:

- Without accurate data a statistical reappraisal will be unsuccessful.
- Should not be used too many times in a row as reliability will diminish as time goes on.
- Some suggested alternating statistical reappraisals with full reappraisals.
- Statistical reappraisals should only be allowed if CODs are low. High CODs indicate the need for a full reappraisal.



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# Other States Question

*“Does your state complete any statistical reappraisals?”*



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# Other State Response

## Other States that Complete Statistical Reappraisal

Answer	Occurrences	Percentage	State
Yes	12	46.15%	CO, CT, DC, IA, MN, NC, NH, OH, OR, SD, UT, WY
No	14	53.85%	AZ, AR, FL, HI, ID, IL, IN, KS, MD, ME, MI, MT, PA, SC
Total	26	100.00%	



# IAAO Standard

IAAO's Standard on Mass Appraisal of Real Property 2017 states:

## ***"5.2.1 Assessment Level***

*Assessment level relates to the overall or general level of assessment of a jurisdiction and various property classes, strata, and groups within the jurisdiction. Each group must be assessed at market value as required by professional standards and applicable statutes, rules, and related requirements. The three common measures of central tendency in ratio studies are the median, mean, and weighted mean. The Standard on Ratio Studies (2013) stipulates that the median ratio should be between 0.90 and 1.10 and provides criteria for determining whether it can be concluded that the standard has not been achieved for a property group. Current, up-to-date valuation models, schedules, and tables help ensure that assessment levels meet required standards, and values can be statistically adjusted between full reappraisals or model recalibrations to ensure compliance." (Underline added for emphasis.)*



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# Appeal Structure

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# Vermont Stakeholder Question

*“What would be the most effective, efficient, and appropriate political subdivision level for conducting property tax appeals? Please consider relevant population for an efficient and effective appeals process.”*



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# Vermont Stakeholder Responses

The majority of respondents believed that initial appeals should happen at the local level. Some did suggest an assessment district, county, or school district first level appeal.



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# Other State Question

*“At what political or jurisdictional levels are appeals held in your state?”*



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# Other State Responses

## Assessment Jurisdiction Initial Appeal Level

First Appeal Level	Occurrences	Percentage	State
County / Parish	20	80.00%	AR, AZ, CO, FL, HI, IA, ID, IL, IN, KS, LA, MD, MT, NC, OH, OR, PA, SC, SD, UT, WY
Municipal	4	16.00%	CT, ME, MI, NH
State	1	4.00%	MT
Total	25	100.00%	



# IAAO Standard

IAAO's Guidance on Developing Mass Appraisal and Related Tax Policy 2023,

## ***“9.3 Appeal Systems***

*An appeals system may have numerous levels. At each of these levels, the appeal body should publish and make available deadlines, operating procedures, rules, and regulations, so that all parties understand what is required of them and how the appeal will be conducted.*

*For all assessed property, the appeals process should be conducted at the following levels:*

- Informal review by the assessor, including an on-site inspection of the property if practicable*
- Formal review by appeals board (local, state, provincial, or national)*
- Formal judicial review*

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# IAAO Standard

(Continued)

*The process should include the following features:*

- *Reasonable fees and filing costs based on some measure of appeal complexity*
- *Notification of hearing procedures and results at each decision level, including reason for decision*
- *Hearings*
- *Public relations*

*Appeals boards must be knowledgeable and competent to hear appraisal-related appeals. An independent or supervisory agency should provide training for hearing officers. Board members should not have conflicts of interest that may bias their decisions. After the informal review, all formal proceedings should be open to the public and transcripts made available. Notification of the hearing time and place should include the time to be allotted to the case and a brief explanation of procedures and rules of evidence.”*



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# Should Vermont have a Single CAMA System?

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# Vermont Stakeholder Question

*“Would you be in favor of having a statewide Computer Assisted Mass Appraisal (CAMA) software system? Why or why not?”*



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# Vermont Stakeholder Response

## Should a Statewide CAMA System be Implemented?

Answer	Occurrences	Percentage
Yes	122	69.71%
No	53	30.29%
Total	175	100.00%



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# Other State Question

*“Does every jurisdiction in the state use the same CAMA (Computer Assisted Mass Appraisal) system?”*



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# Other State Response

## Is a Single CAMA System Used in Other States?

Answer	Occurrences	Percentage	State
Yes	5	21.74%	HI, KS, MD, MT, WY
No	18	78.26%	AR, CO, CT, FL, ID, IL, IN, ME, NC, NH, OH, OR, PA, SC, SD, UT
Total	23	100.00%	

Washington D.C. was excluded from this count, as they only have one jurisdiction for their small district. It should also be noted that the state of Utah is planning to have all counties on the same system by 2026. Also, Iowa and Michigan stated at 99% of their jurisdictions are on one system. Recent news also reported South Dakota is converting to a single system.



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# IAAO Standard

IAAO standards don't dictate that a single CAMA system should be used, nor do they dictate that multiple CAMA systems should be used. IAAO standards do include recommendations regarding CAMA systems and their specifications.

IAAO's Standard on Oversight Agency Responsibilities 2020 states:

## ***“13.3 Technical Support and Assistance***

*Oversight agencies should be equipped to provide a CAMA system and all vital support functions to every primary assessor who cannot afford to purchase a system of its own.”*



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# Physical Reinspection vs. Alternative Reinspection Techniques

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# Vermont Stakeholder Question

*“What alternative inspection techniques would you suggest be used or allowed?”*



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# Vermont Stakeholder Responses

- Drones
- Satellite imagery
- MLS listing Information
- Live remote video tours
- Surveys sent by mail
- Surveys sent by email
- Google imagery
- Industry standards
- Virtual inspections
- Facetime
- Zoom
- Outside only reinspections
- Request property owners send photos
- Self reinspections
- IAAO standards
- Lidar
- Change detection software
- AI tools
- No changes in process
- Aerial imagery
- Drive-by exterior inspections only



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# Other State Question

*“Does your state require “boots on the ground” reinspections or does it allow for alternate reinspection techniques?”*



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# Other State Response

## Boots on the Ground Reinspections or Alternative Reinspections

Answer	Occurrences	Percentage	State
Boots on the Ground	12	50.00%	AR, DC, ID, IL, ME, MI, MN, NH, OH, OR, SC, SD
Alternate Reinspection Techniques	12	50.00%	CO, CT, FL, HI, IN, KS, MD, MT, NC, PA, UT, WY
Total	24	100.00%	



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# IAAO Standards

IAAO's Guidance on Developing Mass Appraisal and Related Tax Policy 2023 states:

## ***“6.4 Alternative to Periodic On-Site Inspections***

*Provided that an initial physical inspection has been completed — and the requirements of a well-maintained data collection and quality-management program have been achieved — jurisdictions may employ a set of digital imaging technology tools to supplement field inspections with a computer-assisted office review. These imaging tools can include the following:*

- *Current high-resolution street-view images that enable quality grade and physical condition to be verified*
- *Orthophoto images updated at least every two years in rapid-growth areas, or at least every five years in slow-growth areas to identify new buildings or alterations*
- *Oblique aerial photographic images capable of being used for measurement verification, up-dated at least every two years in rapid-growth areas, or five years in slow-growth areas.*
- *A review of on-line market listing websites with current photographs to verify interior layouts or conditions or show where improvements may have been made.*

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# IAAO Standards

## *Continued*

*Some systems rely on well-designed taxpayer declarations, greatly reducing the need to send inspectors into the field.*

*Effective tool sets validate CAMA data and incorporate change detection techniques that compare building dimension data (footprints) in the CAMA system to geo-referenced imagery or remote sensing data and identify potential CAMA sketch discrepancies for further investigation.*

*If feasible, valuers should visit assigned areas on an annual basis to observe changes in neighborhood condition, trends, and property characteristics. An onsite physical review is recommended when significant construction changes are detected, a property is sold, or an area is affected by catastrophic damage. Building permits should be regularly monitored, and affected properties that have significant change should be inspected when work is complete.”*

(Underline added for emphasis)



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# Capacity Building

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# Vermont Stakeholder Question

*“Does the State of Vermont have the appropriate amount of assessment talent or staffing to complete current legal requirements of local jurisdictions?”*



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# Vermont Stakeholder Answer

## Does the State of Vermont have Adequate Assessment Talent?

Answer	Occurrences	Percentage
Yes	17	11.97%
No	125	88.03%
Total	142	100.00%



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# Other State Question

*“What strategies or initiatives does your state offer to attract and retain skilled professionals to the assessment industry?”*



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# Other State Responses

A summary of answers included:

- Competitive compensation and benefits
- Remote work
- Flextime
- Assessment designation holders receive bonuses for holding certain designations.
- Free courses



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# Evaluate Training and Career Advancement Opportunities for Those in the Assessment Industry

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# Vermont Stakeholder Question

*“Do you have adequate training opportunities?”*



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# Vermont Stakeholder Response

## Does Vermont have Adequate Training Opportunities?

Answer	Occurrences	Percentage
Yes	126	70.00%
No	54	30.00%
Total	180	100.00%



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# Vermont Stakeholder Question

*“Please list improvements to training opportunities you would like to see implemented, if any.”*



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# Vermont Stakeholder Response

A summary of suggestions for improvements includes:

- Education offered at high schools, trade schools, CCV and other state colleges
- Have fall and spring training like before
- More in person education
- More training for select boards and other non-listers and non-assessors
- More training opportunities in general
- Alternate testing options for those with disabilities
- More training for listers
- More advanced level training
- More state assessment standards and then training on those standards

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# Vermont Stakeholder Response

## Continued

- Career center path to becoming an assessor
- More data collection courses
- Mentorship programs
- Need testing added to online courses
- Need computer based interactive training rather than listening to an instructor talk
- More hands-on training
- More regional training
- A course on the assessment process for new listers and assessors or non-lister and non-assessors
- Public education tool kit



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# Vermont Stakeholder Question

*“Do you feel there are adequate career advancement opportunities for those in the assessment industry?”*



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# Vermont Stakeholder Response

## Are there Adequate Career Advancement Opportunities for Assessors in Vermont?

Answer	Occurrences	Percentage
Yes	84	55.26%
No	68	44.74%
Total	152	100.00%



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# Vermont Stakeholder Question

*“What improvements could be made, if any?”*



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# Vermont Stakeholder Responses

A summary of suggestions for improvements to career advancement opportunities include:

- Create division of work
- Require a college degree
- More opportunities for women and minorities
- More awareness of the opportunities available
- Full-time positions with benefits
- A minimum wage for listers
- Larger assessment districts would allow for advancement opportunities
- Pay is too low
- Sharing assessors
- Standardized requirements
- Statutes that are updated to modern times and allow for cutting edge techniques
- Jurisdictions could do their own reappraisals
- Assessing at the county level would increase the opportunities for career advancement



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# Other State Question

*“What training and career advancement opportunities does the state offer to jurisdictional assessment staff?”*



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# Other State Responses

A summary of the most popular answers to this question includes:

- State paid education and travel for education
- Career ladder
- Different assessor designation levels



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# Other State Question

*“What strategies or initiatives does your state offer to attract and retain skilled professionals to the assessment industry?”*



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# Other State Responses

A summary of suggestions includes:

- Remote work
- Competitive pay
- Good benefits
- Work verity
- Flexible work schedules
- Annual raises
- Career fairs
- Offer IAAO courses
- Annual bonuses for assessor designations
- Free classes



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# IAAO Standards

IAAO has a standard on professional development that make recommendation for the following topics.

- Recommended Education for Assessment Professionals
- Administrative Authority and Responsibilities
- Recommended Courses and Experience by Position



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# Equity and Anti-Bias Measures

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# Vermont Stakeholder Question

*“What antibias or equity improvement measures do you think could be added to Vermont's property tax system to help ensure equity for all?”*



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# Vermont Stakeholder Responses

The following is a summary of applicable answers given:

- Appeal assistance for low-income property owners
- Avoid language such as rich, poor, trailer park, ect.
- Techniques to ensure rural areas are treated the same as urban areas
- DEI
- Adequate education to value all property equitably
- Additional transparency
- Single CAMA system statewide
- Appraisers that don't know the property owners would help
- Require training and education
- Keep politics out of assessments
- Treat second homes the same as first homes
- Add PRD as a trigger for reassessments to guard against vertical inequity
- No interior inspections



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# Other State Question

*“Please list any equity or antibias measures used to ensure equal treatment of property owners in your state.”*



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# Other State Responses

The following were the most popular answers given:

- Sale Ratio Analysis
- Coefficient of Dispersion (COD) Analysis
- Price Related Differential (PRD) Analysis
- Price Related Bias (PRB) Analysis
- Equalization Study
- Checking for Errors
- Adoption of IAAO Standard on Ratio Studies



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# IAAO Standards

*“IAAO’s Mission Statement - IAAO is a global community of diverse mass appraisal professionals advancing fair and equitable property appraisal, assessment administration, and property tax policy through professional development, research, standards, and technical assistance.”*

Fair and equal treatment of all is at the core of everything IAAO stands for and as such all 15 IAAO standards contribute to more fair and equitable property values.



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# Conclusion

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**Conforming to IAAO standards and industry best practices helps to ensure fair and equal treatment of all property taxpayers.**



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