

## **Code of Ethics and Standards of Professional Conduct**

Re-adopted by the NH Assessing Standards Board on March 9, 2018

Amended by the NH Assessing Standards Board on August 13, 2021

### **Preamble**

As a matter of fundamental principle, DRA Certified Personnel should adhere to the highest ethical standards. Public trust in our performance is the foundation of our credibility. The International Association of Assessing Officials (IAAO) is trusted by the assessing community to uphold rigorous standards of conduct and to serve as a catalyst for excellence in the assessment profession. Because of this, the IAAO's Code of Ethics and Standards of Professional Conduct has been used as the model for these standards.

Members of the assessing community must earn this trust every day. It is up to all members of this professional and administrative community, including DRA Certified Personnel, to demonstrate their ongoing commitment to the core values of integrity, honesty, fairness, openness, respect and responsibility.

The purpose of this Code of Ethics and Standards of Professional Conduct is to establish guidelines for assessing officials and all DRA Certified Personnel and set forth standards by which to judge DRA Certified Personnel whose conduct is in question. DRA Certified Personnel shall conduct themselves in a professional manner that reflects favorably upon themselves, the assessing profession, and the property tax system, and avoid any action that could discredit themselves or these entities.

Adherence to the New Hampshire Constitution, Statutes, Administrative Rules, and this Code of Ethics is the minimum standard of expected behavior. We must do more, however, than simply obey the rules. We must embrace the spirit of the governing documents, and go beyond stated requirements, making sure that what we do is matched by what the public and the Assessing community perceives and expects. Transparency, openness and responsiveness to public's concerns must be integral to our behavior.

### **Statement of Values**

The Code of Ethics of the New Hampshire Assessing Standards Board is built on a foundation of widely shared values. These values include our:

- Commitment to the improvement of the property tax system worldwide;
- Accountability to the public good;
- Commitment to excellence in assessment administration beyond property tax law;
- Respect for the worth and dignity of all individuals;
- Promotion of fairness and equity;
- Obligation to transparency, integrity and honesty;
- Practice of responsible stewardship of resources; and
- Dedication to excellence, and maintaining the public trust.

The values are reflected in the following Code of Ethics

### Definitions

For definitions of terms not defined by New Hampshire Statute or Rules relating to appraisal practice, refer to the definitions section of the Uniform Standards of Professional Appraisal Practice (USPAP).

### Exceptions

If compliance with or adherence to any Canon or Ethical Rule set forth in this Code of Ethics and Standards of Professional Conduct would constitute a violation of any New Hampshire Statute, such Canon or Ethical Rule shall be void and of no force or effect. In stating each individual Canon or Ethical Rule, no attempt has been made to enumerate all of the various circumstances and conditions that will excuse DRA Certified Personnel from strict observance; however, it is recognized that illness, acts of God, and various other events beyond the control of DRA Certified Personnel may make it inequitable to insist upon a strict observance in a particular case. When DRA Certified Personnel, in the exercise of reasonable care, commits a violation due to illness, acts of God, or other circumstances beyond his or her control, it is expected that the oversight authority will act in a manner that will avoid an inequitable result.

[Inasmuch as there are other remedies under applicable federal, state, and local laws, nothing in this Code shall apply to the conduct of a DRA Certified Personnel toward his or her employees and other workers in the DRA Certified Personnel's assessment office or appraisal business, including, but not limited to, employment discrimination.]

### **Canon 1: (Professional Duties Ethical Rule)**

DRA Certified Personnel shall conduct their professional duties and any activities as a DRA Certified Personnel in a manner that reflects credit upon themselves, their profession and the organization.

ER 1-1 It is unethical for DRA Certified Personnel to conduct their professional duties in a manner that could reasonably be expected to create the appearance of impropriety.

ER 1-2 It is unethical for DRA Certified Personnel to accept an appraisal or assessment - related assignment which they are not qualified to perform.

ER 1-3 It is unethical for DRA Certified Personnel knowingly to fail in performance of their duties according to applicable laws and administrative rules or in the uniform application of such laws and administrative rules.

ER 1-4 It is unethical for DRA Certified Personnel to refuse (by intent or omission) to make available all public records in their custody for public review, unless access to such records is specifically limited or prohibited by law, or the information has been obtained on a confidential basis and the law permits such information to be treated confidentially. Assessing officers must make every reasonable effort to inform the public about their rights and responsibilities under the law and the property tax system.

ER 1-5 It is unethical for DRA Certified Personnel to refuse to cooperate with public officials to improve the efficiency and effectiveness of the property tax in particular and public administration in general.

ER 1-6 It is unethical to engage in misconduct of any kind that leads to a conviction for a crime involving fraud, dishonesty, false statements, or moral turpitude.

ER 1-7 It is unethical to perform any appraisal, assessment, or consulting service that is not in compliance with the New Hampshire Constitution, NH Statutes, Administrative Rules or the Uniform Standards of Professional Appraisal Practice.

### **Canon 2: (Truthfulness Ethical Rule)**

DRA Certified Personnel shall not make public statements (written or oral) that are untrue or tend to mislead or deceive the public in the course of performing their professional duties.

ER 2-1 It is unethical to provide inaccurate, untruthful, or misleading information to solicit assessment-related assignments or to use misleading claims or promises of relief that could lead to loss of confidence in appraisal or assessment professionals by the public.

ER 2-2 It is unethical to claim a level of DRA Certification unless certified at that level, whether the claim is verbal or written, or to claim qualifications that are not factual or may be misleading.

ER 2-3 It is unethical to fail to recognize the source (s) of any materials quoted or cited in writings or speeches.

### **Canon 3: (Conflict of Interest Ethical Rule)**

DRA Certified Personnel shall not engage in any activities in which they have, or may reasonably be considered by the public as having, a conflict of interest.

ER 3-1 It is unethical for DRA Certified Personnel to accept an appraisal or assessment-related assignment that can reasonably be construed as being in conflict with their responsibility to their jurisdiction, employer, or client, or in which they have an unrevealed personal interest or bias.

ER 3-2 It is unethical to accept an assignment or responsibility in which there is a personal interest without full disclosure of that interest and showing mitigation of the conflict.

ER 3-3 It is unethical to accept an assignment or participate in an activity where a conflict of interest exists and could be perceived as a bias, or impair objectivity.

#### **Canon 4: (Ethical Rules for Compliance and Investigation)**

It is unethical for a DRA Certified Personnel to:

ER 4-1 Knowingly make false statements or submit misleading information when completing a DRA Certified Personnel application, or to refrain from promptly submitting any significant information in the possession of such DRA Certified Personnel when requested to do so as part of a DRA Certified Personnel application.

ER 4-2 Knowingly during the course of investigation to submit misleading information to the duly authorized oversight authority or subcommittee; to refrain from promptly submitting any significant information in the possession of the DRA Certified Personnel as requested by the oversight authority; to refuse to a personal interview as scheduled by the oversight authority; or to refuse to answer promptly all relevant questions concerning an appraisal or assessment-related assignment or related testimony being investigated by the committee or subcommittee. Any DRA Certified Personnel who has submitted misleading information to the oversight authority may be subject to ethical charges filed by the oversight authority.

ER 4-3 Fail or refuse to submit promptly to the oversight authority a written appraisal report or file memorandum containing data, reasoning, and conclusions, or to fail or refuse to permit a member of the oversight authority to review an appraisal report, assessment-related assignment, or file memorandum when requested to do so by a person or persons authorized to review such material.

ER 4-4 Fail or refuse to submit promptly any significant information in the possession of a DRA Certified Personnel concerning the status of litigation related to an ethics matter when requested to do so by the oversight authority; or knowingly to submit misleading information to the oversight authority concerning the status of litigation.

#### **Canon 5: (Professional Duties Ethical Rule)**

DRA Certified Property Assessors and DRA Certified Property Assessor Supervisors shall comply with the requirements of the Uniform Standards of Professional Appraisal Practice.

ER 5-1 It is unethical for a DRA Certified Property Assessor or DRA Certified Property Assessor Supervisor to fail to observe the requirements of the Uniform Standards of Professional Appraisal Practice.