

## **CODE OF ETHICS AND STANDARDS OF PROFESSIONAL CONDUCT**

The purpose of this Code of Ethics and Standards of Professional Conduct are to establish ethical and professional guidelines for assessing officers and other members of the Georgia Association of Assessing Officials and set forth standards by which to judge a GAAO member whose conduct is in question.

Members of GAAO shall conduct themselves in a manner that will reflect favorably on themselves, the appraisal profession, the property tax system, and GAAO, and avoid any action that could discredit themselves or these entities.

- 1. Perform their duties in accordance with applicable laws and regulations and apply them uniformly and fairly. Perform all appraisal or other assessment-related assignments to the best of their ability.**
- 2. 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.**
- 3. Maintain an open, courteous, and respectful attitude in their dealings with the public and require the same of their subordinates.**
- 4. Cooperate with public officials to improve the efficiency and effectiveness of the property tax in particular and public administration in general.**
- 5. Conduct their duties and activities in a manner that will reflect credit upon themselves and their profession. Member shall avoid the appearance of impropriety.**
- 6. Claim no professional designation unless authorized by the conferring organization, whether the claim is verbal or written, nor claim qualifications that are not factual or may be misleading.**
- 7. Give full credit to the source of any materials quoted or cited in writings or speeches.**
- 8. Accept no appraisal or assessment-related assignment that could reasonably be constructed as being in conflict with their responsibility to their jurisdiction, employer, or client or which they have a unrevealed personal interest or bias or which they are not qualified to perform.**
- 9. Accept no appraisal assignment for which their compensation is contingent upon or influenced by any condition that could impair their objectivity. It is not the purpose of this to prohibit the acceptance of all contingency engagements. It does, however, prohibit the acceptance of contingency engagements for the performance of appraisals where a member is required to render an opinion of value or to testify thereto.**
- 10. Use no advertising or promotion to solicit assessment-related assignments that is not totally accurate and truthful.**
- 11. Report to GAAO any unethical practices or other actions by GAAO members that could reflect discredit upon GAAO or upon the appraisal or assessment profession.**
- 12. Cooperate fully with the Executive Board, in all matters related to the enforcement of this code.**
- 13. Subscribe to this Code of Ethics and Standards of Professional Conduct and the Constitution of GAAO as they may be amended from time to time.**