



Michigan Association of Equalization Directors

Code of Ethics

Each member of the Michigan Association of Equalization Directors recognizes his solemn responsibilities to perform in a trustworthy, honest, forthright manner, and agrees and dedicates himself to:

- 1. Adhere to the spirit, intent and design of the constitutions of the United States and State of Michigan and the appropriate statutes, especially the general property tax laws.*
- 2. Point all efforts of his office and the attention of his position to the equalization function of surveying assessments and those additional duties assigned by the county board of commissioners as provided in Section 211.34 CL 1948.*
- 3. Cooperate fully with other equalization directors and assessing officials to further standardizing procedures, and promoting proper, just, fair, and uniform property valuations within and between assessment districts.*
- 4. Be objective, true and impartial in the use of good judgement to estimate values.*
- 5. Be cooperative, courteous and respectful to other public officials and agencies for efficient, coordination of governmental activities, in order to best serve the general public. Encourage property owners to have an understanding of property tax administration and appeal procedures.*
- 6. Always maintain a professional relationship with public officials, property owners or their agents in conferences, discussions and interviews.*
- 7. Credit the source of materials or contributions of information used in reports and appraisals.*
- 8. Be alert to learning opportunities for personal self-improvement and stimulate subordinates to reach higher goals in assessment-equalization administration.*
- 9. Maintain a high level of trust and integrity in discharging the duties of his office.*