



## Assessor Standards

The purpose of these standards are to assist with identifying what an assessor should know when they are applying for and maintaining a specific assessor license.

In addition to education, the hope is that the standards will be used in a variety of ways. Ideally, assessors will find ways to use these standards to their advantage, such as a tool for new hires or a tool for staff development.

### **Three license levels are included in the standards**

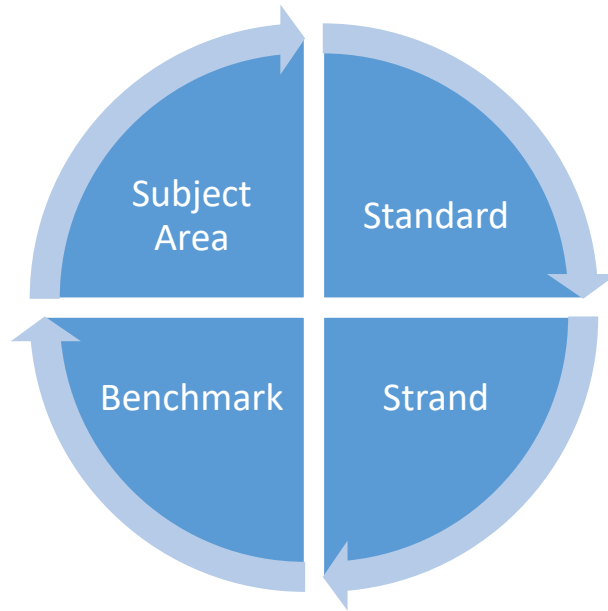
1. CMA
2. AMA
3. SAMA

Within the subject areas, there are **multiple strands and benchmarks**.

### **Stakeholders & How They Will Use These**

- State Board of Assessors – licensure and continuing education approval requests, SAMA interview questions, and identifying requirements for licensure levels.
- DOR – assessor courses and trainings & new assessor appointments.
- MAAO – course development, course content reviews, writing objectives and much more.
- County and City Assessors – interview questions, staff development, new employee training, promotions, budget requests, etc...

# Minnesota Assessor Licensure Standards



**Subject Area** – refers to a defined domain of knowledge and skill in an academic program. Assessors should have knowledge and skill in this defined subject area to execute their roles and responsibilities well. These set of standards are focused on the subject area of assessment skills.

**Standard** – is the **learning goal(s)** for what assessors should know and be able to do at each licensure level. This is the “what” for the learner, the licensure, the appointer, and the content developer. Within each subject area there are different standards.

**Strand** - is a consistent thread running through a standard that relates back to the subject area. This is identified as the “how” for the learner, the licensure, the appointer, and the content developer. Each **standard** has multiple **strands** that all relate back to the **subject area**.

**Benchmark** – is the measurable tool to verify whether the strand and standard have been met. This tool is essentially the final step in the process. A benchmark allows the learner, the licensure, the appointer, and the content developer to know if the assessor has met the expectation(s) and it assists with identifying areas for improvement. This is also referred to as an objective.

**Standard 1: Appraisal Theory** – the assessor can recognize and apply practices and principles that govern appraisal.

Code	Strand	Benchmark
1.A.1	A. Ability to identify market area	1. Assessor recognizes distinct market features that enable market stratification.
1.A.2	A. Ability to identify market area	2. Assessor can analyze historical data to recognize trends in market area.
1.A.3	A. Ability to identify market area	3. Assessor understands the definition and dynamics of a neighborhood.
1.A.4	A. Ability to identify market area	4. Assessor can identify the life cycle stage of the neighborhood.
1.A.5	A. Ability to identify market area	The assessor can identify the 7 steps in the appraisal process: Identify the problem, Determine the scope of work, Collect the data, Analyze the data, Estimate the land value, Form an opinion of value, Prepare an appraisal report.
1.B.1	B. Ability to justify the final opinion of value	1. Assessor can determine which approaches to value are most pertinent to the subject property.
1.B.2	B. Ability to justify the final opinion of value	2. Assessor can logically conclude a final opinion of value based on the relevance of each approach to value considered, and without bias.
1.C.1	C. Ability to explain objective adjustments based on qualitative and quantitative data	1. Assessor understands units of comparison and their use in adjusting comparable properties.
1.C.2	C. Ability to explain objective adjustments based on qualitative and quantitative data	2. Assessor can explain how market evidence derived from sales data can be used to adjust sales prices to a value indication
1.D.1	D. Demonstrate knowledge of the types of instruments used to transfer property interests	1. Assessor is familiar with a deed and the different types.
1.D.2	D. Demonstrate knowledge of the types of instruments used to transfer property interests	2. Assessor is familiar with a contract and its essential elements.
1.D.3	D. Demonstrate knowledge of the types of instruments used to transfer property interests	3. Assessor can distinguish real estate from real property.
1.D.4 <b>AMA</b>	<i>D. Demonstrate knowledge of the types of instruments used to transfer property interests</i>	<i>4. Assessor is familiar with leases, their structure and the different types.</i>
1.D.5 <b>AMA</b>	<i>D. Demonstrate knowledge of the types of instruments used to transfer property interests</i>	<i>5. Assessor understands leasehold interests and the various forms it can take.</i>
1.E.1	E. Understand the definition of market value	1. Assessor is familiar with the statutory definition of market value for tax purposes (272.03, subd. 8).
1.E.2	E. Understand the definition of market value	2. Assessor is familiar with the definition of market value as determined by the Appraisal Institute and IAAO.

1.F.1	F. Ability to explain market economics fundamentals	1. Assessor understands supply and demand and its effect on value and able to communicate it to the community in which they serve.
1.F.2	F. Ability to explain market economics fundamentals	2. Assessor understands the principle of substitution and its relevance to value conclusions and able to communicate it to the community in which they serve.
1.G.1	G. Highest and Best Use	1. Assessor understands the concept of highest and best use and its impact on value.
1.G.2	G. Highest and Best Use	2. Assessor knows and understands the 4 tests for highest and best use.
1.G.3	G. Highest and Best Use	3. Assessor can successfully complete a highest and best use analysis and apply the findings to an appraisal assignment without bias.
1.H.1	H. Legal Descriptions	1. Assessor can read a legal description and successfully sketch the plot described.
1.H.2	H. Legal Descriptions	2. Assessor can determine land size and unit of comparison from a legal description.
1.I.1	I. Bundle of Rights	1. Assessor is familiar with the rights associated with property ownership (possession, control, exclusion, enjoyment, and disposition).
1.I.2	I. Bundle of Rights	2. Assessor understands these rights can be separated and this separation can impact value.
1.J.1	J. Sales Comparison Approach	1. Assessor understands the sales comparison approach is based on the principle of substitution.
1.J.2	J. Sales Comparison Approach	2. Assessor can identify and select comparable properties for analysis without bias.
1.J.3	J. Sales Comparison Approach	3. Assessor can make adjustments to comparable sales based on market-derived, unbiased evidence.
1.J.4	J. Sales Comparison Approach	4. Assessor can arrive at a final reconciled value estimate based on the analysis of comparable sales and explain their findings to the market in which they serve.
1.K.1	K. Ability to perform all necessary calculations to perform the income approach	1. Assessor can accurately calculate gross potential income using market data.
1.K.2	K. Ability to perform all necessary calculations to perform the income approach	2. Assessor can identify expenses that are allowable in an operating statement and calculate a net operating income.
1.K.3	K. Ability to perform all necessary calculations to perform the income approach	3. Assessor is able to use information and data to determine an appropriate capitalization rate.
1.K.4 <b>AMA</b>	<i>K. Ability to perform all necessary calculations to perform the income approach</i>	<i>4. Assessor can identify vacancy and collection loss in the market and apply to the gross potential income.</i>
1.K.5 <b>AMA</b>	<i>K. Ability to perform all necessary calculations to perform the income approach</i>	<i>5. Assessor understands the concept of a 'loaded' tax rate and when that is appropriate to use.</i>

<b>1.K.6 AMA</b>	<i>K. Ability to perform all necessary calculations to perform the income approach</i>	<i>6. Assessor can calculate an effective tax rate and explain their findings to the market in which they serve.</i>
1.L.1	L. Demonstrate the ability to use cost approach	1. Assessor understands the steps in the cost approach.
1.L.2	L. Demonstrate the ability to use cost approach	2. Assessor understands the definitions for replacement and reproduction cost.
1.L.3	L. Demonstrate the ability to use cost approach	3. Assessor can correctly estimate physical depreciation (curable and incurable).
1.L.4	L. Demonstrate the ability to use cost approach	4. Assessor can correctly estimate functional obsolescence (curable and incurable).
1.L.5	L. Demonstrate the ability to use cost approach	5. Assessor can correctly estimate economic obsolescence and explain their findings to the market in which they serve.
1.M.1	M. An understanding of the steps in the appraisal process	1. The assessor can correctly identify the problem and the scope of work.
<b>1.M.2 SAMA</b>	<i>M. An understanding of the steps in the appraisal process</i>	<i>The assessor understands and applies the 7 steps in the appraisal process without bias (Identify the problem, Determine the scope of work, Collect the data, Analyze the data, Estimate the land value, Form an opinion of value, Prepare an appraisal report).</i>
1.N.1	N. An understanding of Real Property Characteristics as it relates to real estate appraisal	1. The assessor understands the four value characteristics: Demand, Utility, Scarcity and Transferability.
1.N.2	N. An understanding of Real Property Characteristics as it relates to real estate appraisal	2. The assessor understands the three unique physical characteristics of land that makes it valuable: Uniqueness, Immobility and Indestructability.
1.O.1	O. Assessor has an understanding of the forces that influence real estate value	1. Assessor can identify give examples of the four forces that influence real estate value: physical, economic, governmental and social.
1.P.1	P. Assessor has an understanding of common appraisal standards and how they govern mass appraisal	1. Assessor can apply commonly-accepted standards to the development of an appraisal assignment without bias.
1.P.2	P. Assessor has an understanding of common appraisal standards and how they govern mass appraisal	2. Assessor can apply commonly-accepted standards to the credibility of an assignment without bias.
1.P.3	P. Assessor has an understanding of common appraisal standards and how they govern mass appraisal	3. Assessor can apply commonly-accepted standards to a report to ensure it is not misleading and is without bias.

**Standard 2: Assessment Practices** - The assessor must understand and explain the process of assessment review and appeal.

<b>Code</b>	<b>Strand</b>	<b>Benchmark</b>
2.A.1	A. Apply homestead law to specific situations	1. Assessor understands the basic requirements for homestead status, can apply them without bias, and can explain the requirements to the market they serve.
2.A.2	A. Apply homestead law to specific situations	2. Assessor can calculate the homestead tax benefit.
2.A.3	A. Apply homestead law to specific situations	3. Assessor understands the qualifications required for relative homestead status.
2.A.4	A. Apply homestead law to specific situations	4. Assessor understands the qualifications required for special agricultural homestead, and actively farming homestead status.
2.B.1	B. Apply classification law to specific situations	1. Assessor is familiar with the various statutory classes of property in Minnesota.
2.B.2	B. Apply classification law to specific situations	2. Assessor can determine, based on the use of a property, which property tax classification it falls under without bias.
2.B.3	B. Apply classification law to specific situations	3. Assessor understands the tax implications inherent with each property class (i.e., how classifications impact property taxes and tax distribution).
2.B.4	B. Apply classification law to specific situations	4. Assessor understands and can explain how a property may be eligible for more than one class (split class).
2.C.1	C. Knowledge of the assessment calendar and terms associated with the calendar	1. Assessor knows where to access information concerning important dates in the assessment cycle.
2.C.2	C. Knowledge of the assessment calendar and terms associated with the calendar	2. Assessor is familiar with significant dates related to the annual assessment cycle.
2.D.1	D. Demonstrate knowledge of governmental programs	1. Assessor knows about the various property tax programs and resources regarding the programs.
2.D.2	D. Demonstrate knowledge of governmental programs	2. Assessor is aware of the eligibility requirements for various property tax programs.
2.D.3	D. Demonstrate knowledge of governmental programs	3. Assessor can apply the eligibility requirements to real life situations and independently determine eligibility and share program knowledge with the community they serve.
2.D.4	D. Demonstrate knowledge of governmental programs	4. Assessor can explain the benefits and possible consequences of enrollment in the various property tax programs and can explain to the community they serve.
2.E.1	E. Ability to use statutes and the PTX administrators manual	1. Assessor understands statutory coding (statute numbers).

2.E.2	E. Ability to use statutes and the PTX administrators manual	2. Assessor can locate and search the PTX Administrators manual.
2.F.1	F. Tax Court Administration	1. Assessor understands requirements for petitioner to file an appeal.
2.F.2 <b>AMA</b>	<i>F. Tax Court Administration</i>	<i>2. Assessor can manage tax court timelines, and scheduling.</i>
2.F.3 <b>AMA</b>	<i>F. Tax Court Administration</i>	<i>3. Assessor can determine when a De Novo appraisal may be necessary.</i>
2.F.4 <b>AMA</b>	<i>F. Tax Court Administration</i>	<i>4. Assessor understands the roles of various participants in an appeal.</i>
2.F.5 <b>AMA</b>	<i>F. Tax Court Administration</i>	<i>5. Assessor can research past Tax Court decisions.</i>
2.F.6 <b>AMA</b>	<i>F. Tax Court Administration</i>	<i>6. Assessor can effectively negotiate on behalf of the county.</i>
2.F.7 <b>AMA</b>	<i>F. Tax Court Administration</i>	<i>7. Assessor can effectively allocate resources toward the resolution of an appeal.</i>
2.F.8 <b>AMA</b>	<i>F. Tax Court Administration</i>	<i>8. Assessor can provide expert testimony at trial.</i>
2.F.9 <b>AMA</b>	<i>F. Tax Court Administration</i>	<i>9. Assessor understands the implications of settlements and decisions for future assessments.</i>
2.G.1	G. Demonstrate knowledge of property exemption laws and identify exempt properties	1. Assessor understands the basic requirements for exemption, ownership, use, and necessity of ownership.
2.G.2 <b>AMA</b>	<i>G. Demonstrate knowledge of property exemption laws and identify exempt properties</i>	<i>2. Assessor is familiar with the various statutory and constitutional opportunities for exemption.</i>
2.G.3 <b>AMA</b>	<i>G. Demonstrate knowledge of property exemption laws and identify exempt properties</i>	<i>3. Assessor is able to recognize the requirements that need to be met in order to qualify as a purely public charity.</i>
2.H.1	H. Demonstrate ability to calculate taxes	1. Assessor understands basic property tax calculation procedures, including calculating a net tax capacity, and can explain it to the community they serve.
2.H.2	H. Demonstrate ability to calculate taxes	2. Assessor can calculate various credits and exclusions associated with property tax.
2.H.3	H. Demonstrate ability to calculate taxes	3. Assessor understands and can demonstrate the impact changes in levies and values can have on tax burdens.
2.I.1	I. Knowledge of data privacy laws	1. Assessor understands the importance of data privacy and which types of data are considered private.
2.I.2	I. Knowledge of data privacy laws	2. Assessor understands the methods used to protect private data.

2.J.1	J. Understanding of the local and county board of appeal laws and procedures	1. Assessor understands the purpose and scope of boards of appeal, as well as limitations.
2.J.2	J. Understanding of the local and county board of appeal laws and procedures	2. Assessor understands their role in the appeals process as well as the powers entrusted to the local boards.
2.J.3 <b>AMA</b>	<i>J. Understanding of the local and county board of appeal laws and procedures</i>	<i>3. Assessor understands the time frame for boards of appeal and their responsibility in scheduling.</i>
2.K.1	K. Understands the utility of the sales ratio study as it relates to both tax court and the assessment process	1. Understands how the 9-month study is used.
2.K.2	K. Understands the utility of the sales ratio study as it relates to both tax court and the assessment process	2. Understands how the 12-month study is used.
2.K.3 <b>AMA</b>	<i>K. Understands the utility of the sales ratio study as it relates to both tax court and the assessment process</i>	<i>3. Understands how the 24-month study is used.</i>
2.L.1	L. Sales Verifications	1. Assessor understands the importance of good sales data in determining values.
2.L.2	L. Sales Verifications	2. Assessor knows the best methods and sources to utilize in sales verification and is able to state why they use the method they use.
2.M.1	M. Quintile Review	1. Assessor can follow a quintile plan to complete a quintile reassessment.
2.M.2	M. Quintile Review	2. Assessor can create a quintile plan for individual districts.
2.M.3 <b>AMA</b>	<i>M. Quintile Review</i>	<i>3. Assessor can create a plan for an entire County or City.</i>
2.M.4 <b>AMA</b>	<i>M. Quintile Review</i>	<i>4. Assessor can monitor progress of others conducting quintile reassessments.</i>
2.M.5 <b>AMA</b>	<i>M. Quintile Review</i>	<i>5. Assessor can respond to shortcomings in quintile progress and take action to ensure all reassessments are completed.</i>



**Standard 3: Appraisal Practices** – The assessor must understand and explain the roles and duties of an assessor that relates to “field work”.

<b>Code</b>	<b>Strand</b>	<b>Benchmark</b>
3.A.1	A. Knowledge of construction terms, trends, components of buildings etc.	1. Assessor can recognize construction terminology to determine proper cost schedules.
3.A.2	A. Knowledge of construction terms, trends, components of buildings etc.	2. Assessor can recognize components of a building to determine quality of construction.
3.A.3 <b>AMA</b>	<i>A. Knowledge of construction terms, trends, components of buildings etc.</i>	<i>3. Assessor can translate construction trends into cost schedules.</i>
3.B.1	B. Understanding of what is important to include when taking photos of a property for all property types	1. Assessor can identify how property photos can be used to enhance the review process and explain this to the community they serve.
3.C.1	D. Ability to read blueprints	1. Assessor can successfully identify the dimensions on a blueprint to sketch the building in a CAMA system.
3.C.2 <b>AMA</b>	<i>D. Ability to read blueprints</i>	<i>2. Assessor can identify room count using the blueprint.</i>
3.C.3 <b>AMA</b>	<i>D. Ability to read blueprints</i>	<i>3. Assessor can identify the architectural scale and successfully measure a line.</i>
3.C.4 <b>AMA</b>	<i>D. Ability to read blueprints</i>	<i>4. Assessor is able to recognize doors, windows and stairs depicted in a blueprint.</i>
3.D.1	E. Demonstrate their capability to read different mapping software	1. Assessor understands how mapping can be used to enhance the review process.
3.D.2	E. Demonstrate their capability to read different mapping software	2. Assessor can locate a property utilizing mapping software.
3.D.3	E. Demonstrate their capability to read different mapping software	3. Assessor can identify structures and landmarks utilizing mapping software.
3.E.1	F. Demonstrate ability to perform a field review on all property types	1. Assessor can determine property type upon physical inspection.
3.E.2	F. Demonstrate ability to perform a field review on all property types	2. Assessor identifies the necessary tools to complete the field review.
3.E.3	F. Demonstrate ability to perform a field review on all property types	3. Upon identifying the property type, the assessor can recognize and describe the data needed to complete the review.
3.F.1	G. Demonstrates ability to make subjective opinions	1. Assessor can independently determine quality for land or improvements.

3.F.2	G. Demonstrates ability to make subjective opinions	2. Assessor can independently determine condition of improvements under review.
3.F.3	G. Demonstrates ability to make subjective opinions	3. Understands and demonstrates when to utilize a manual to promote consistency in subjective opinions
3.F.4	G. Demonstrates ability to make subjective opinions	4. Understands and demonstrates when in the appraisal process a subjective change can be made and best practices when making that change.

**Standard 4: Mass Appraisal** – The assessor must understand, explain, and administer the uniform valuation of a universe of properties

<b>Code</b>	<b>Strand</b>	<b>Benchmark</b>
4.A.1	A. Ability to calculate statistics	1. Assessor can successfully calculate a sales ratio and identify the median.
4.A.2	A. Ability to calculate statistics	2. Assessor understands the methodology behind the calculation of the coefficient of dispersal, price-related differential, and price-related bias (COD, PRD, and PRB).
4.A.3	A. Ability to calculate statistics	3. Assessor understands the methodology behind a market condition adjustment and the concept of a forward market condition trend.
4.A.4 <b>AMA</b>	<i>A. Ability to calculate statistics</i>	<i>4. Assessor can utilize all calculation tools (such as Mcast) to assist in statistical analysis.</i>
4.A.5 <b>AMA</b>	<i>A. Ability to calculate statistics</i>	<i>5. Assessor is able to select the most appropriate statistical method without bias to explain the data.</i>
4.B.1	B. Ability to identify the actions needed as a result of a statistical calculation	1. Assessor is aware of State ratio guidelines and best practices.
4.B.2	B. Ability to identify the actions needed as a result of a statistical calculation	2. Assessor can identify and interpret the PRD, PRB, and COD.
4.C.1 <b>AMA</b>	<i>C. Ability to use the CAMA software as necessary.</i>	<i>1. Assessor is able to model the identified action and apply equitably.</i>
4.C.2 <b>AMA</b>	<i>C. Ability to use the CAMA software as necessary.</i>	<i>2. Assessor is able to identify what data should be used for stratification and neighborhood analysis.</i>
4.D.1 <b>AMA</b>	<i>D. Ability to explain multiple regression analysis.</i>	<i>1. Assessor recognizes and can explain the relationships between known available data to predict market value.</i>
4.D.2 <b>AMA</b>	<i>D. Ability to explain multiple regression analysis.</i>	<i>2. Assessor understands and can explain the data utilized in multiple regression analysis.</i>
4.D.3 <b>AMA</b>	<i>D. Ability to explain multiple regression analysis.</i>	<i>3. Assessor recognizes and can explain how the equation “models” the buyer decision-making process.</i>
4.E.1	E. Demonstrate mass appraisal skills including rate development	1. Assessor understands the uses of the IRV (value = income/rate) and VIF formulas.
4.E.2	E. Demonstrate mass appraisal skills including rate development	2. Assessor is able to identify the necessary income and expense data needed to develop an income valuation model.
4.E.3	E. Demonstrate mass appraisal skills including rate development	3. Assessor can correctly calculate a gross rent multiplier.
4.E.4	E. Demonstrate mass appraisal skills including rate development	4. Assessor can correctly calculate a gross income multiplier.

<b>4.E.5 SAMA</b>	<i>E. Demonstrate mass appraisal skills including rate development</i>	<i>5. Assessor can identify property characteristics that affect value to use in an appraisal model.</i>
<b>4.E.6 SAMA</b>	<i>E. Demonstrate mass appraisal skills including rate development</i>	<i>6. Demonstrate mass appraisal skills including rate development.</i>
<b>4.E.7 SAMA</b>	<i>E. Demonstrate mass appraisal skills including rate development</i>	<i>7. Assessor can calibrate the model over time to reflect changing market conditions.</i>
<b>4.F.1 AMA</b>	<i>F. Understand the concept of time trends in sales analysis</i>	<i>1. Assessor can correctly calculate a time trend.</i>
<b>4.F.2 AMA</b>	<i>F. Understand the concept of time trends in sales analysis</i>	<i>2. Assessor can correctly apply a time trend to a sale.</i>
<b>4.F.3 AMA</b>	<i>F. Understand the concept of time trends in sales analysis</i>	<i>3. Assessor understands the concept of a time adjustment and how it affects the sales ratio.</i>
<b>4.F.4 SAMA</b>	<i>F. Understand the concept of time trends in sales analysis</i>	<i>4. Assessor understands the methodology behind a market condition adjustment and the concept of a forward market condition trend.</i>
<b>4.G.1</b>	G. Understands the difference between mass and fee appraisal	1. Assessor is able to communicate the core differences between a single property appraisal and mass appraisal.
<b>4.H.1</b>	H. Has the ability to understand mass appraisal is governed by standards meant to maintain a high level of professional practice.	1. The standards apply to the development of a mass appraisal assignment.
<b>4.H.2</b>	H. Has the ability to understand mass appraisal is governed by standards meant to maintain a high level of professional practice.	2. The standards apply to the credibility of the mass appraisal assignment.
<b>4.H.3</b>	H. Has the ability to understand mass appraisal is governed by standards meant to maintain a high level of professional practice.	3. The standards apply to a mass appraisal written report to ensure it not be misleading.

**Standard 5: Management and Leadership (FOR SAMA ONLY)** – The assessor must demonstrate good management and leadership skills

<b>Code</b>	<b>Strand</b>	<b>Benchmark</b>
5.A.1 <b>SAMA</b>	A. Managing Work	1. Organization/time management/planning skills to meet critical deadlines.
5.A.2 <b>SAMA</b>	A. Managing Work	2. Innovation, project management, and/or strategic planning skills to innovate to new work environments and opportunities.
5.A.3 <b>SAMA</b>	A. Managing Work	3. Goal-setting abilities to continue to grow and to foster growth in others.
5.A.4 <b>SAMA</b>	A. Managing Work	4. Change management skills to undertake new work, or to implement new laws or other requirements.
5.A.5 <b>SAMA</b>	A. Managing Work	5. Ability to identify areas of improvement or to add efficiencies to work.
5.A.6 <b>SAMA</b>	A. Managing Work	6. Ability to set and update standards and expectations of work.
5.B.1 <b>SAMA</b>	B. Managing Staff	1. Ability to handle employee performance and development.
5.B.2 <b>SAMA</b>	B. Managing Staff	2. Ability to actively listen.
5.B.3 <b>SAMA</b>	B. Managing Staff	3. Ability to delegate responsibilities and manage workloads of staff.
5.C.1 <b>SAMA</b>	C. Managing Relations	1. Communications skills to discuss complex topics in a sometimes-charged atmosphere.
5.C.2 <b>SAMA</b>	C. Managing Relations	2. Conflict management skills to work through employee relations and customer service.
5.C.3 <b>SAMA</b>	C. Managing Relations	3. Ability to communicate objective data for multiple purposes including appeals, sales ratio studies, County Board questions, etc.
5.C.4 <b>SAMA</b>	C. Managing Relations	4. Ability to understand and explain the impacts of diversity and inclusion in the property tax system.
5.C.5 <b>SAMA</b>	C. Managing Relations	5. Ability to describe the positive features of the property tax - including in comparison to other tax types - to multiple audiences like taxpayers, local boards, and new staff.