

The Guiding Light
For Tax Representatives at American Ad Valorem

Know what's right and wrong and do what's right.

The lower of either "Market Value" or "Uniform and Equal Value" is the Constitutional right of the taxpayer and our goal to achieve. It is not lower than market value or lower than uniform and equal value when it is lower than market value.

Remember the client. Your obligation is to advocate for your client first, but it is never above the obligation to your employer, your profession, your heart, your honor, the law or simply right vs. wrong.

Maintain the Highest Standards - Challenge yourself to work and perform at a level that honors your personal integrity and professional legacy. But know that being a great professional alone is no substitute for being a good and loving parent, spouse or offspring.

Effort - Work hard and work smart. Challenge yourself to learn and get better every day. Professional development happens only when you try something you think you can't do or that you are afraid to fail at. Nothing is learned without failure. Professional stagnation is the enemy that's best defined as the comfort achieved from the accomplishments of frequent and easy tasks.

Work with diligence; research the facts, question the data and check all the bases for your decisions. Ask for advice from your peers and offer advice only when it is asked of you.

Balance humility against steadfastness in your opinions. Know that "your number" or "your opinion" is one of many. Be willing to concede when evidence proves your error, and to compromise when alternative views can be supported, but be steadfast when no reasonable option exists.

Respect your adversary. Compliment him/her when he teaches you something new or expands your contemplation of alternative points of view and possibility. Never, enrich yourself (or your client) at the expense of your adversary due to his blatant or unintentional mistake.

Hold your head level; not high and sleep well.

G. Nathan Young
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