

THE BEST AND WORST OF INTERNATIONAL PROPERTY TAX ADMINISTRATION

COST-IPTI SCORECARD ON STATE AND INTERNATIONAL PROPERTY TAX ADMINISTRATIVE PRACTICES

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EXECUTIVE SUMMARY

Fair and efficient property tax administration is critically important to both individual and business taxpayers around the world. From an individual perspective, the property tax

is often identified as “the most hated tax,”² surpassing both income tax and sales tax in taxpayers’ low estimation. While much-reviled, it is unlikely to go away anytime soon—in the United States, property taxes provide approximately 65% of local school revenues.³ International reliance on property taxes is similar – the tax is the primary funding mechanism of local services, including public education, in many countries around the world.

The purpose of this COST-IPTI “Scorecard on State and International Property Tax Administrative Practices” (Scorecard) is to provide an international scope for tax policymakers (national, state, provincial, country, etc.), with best practices and a comparative measure of the fairness and efficiency of their property tax administrative practices. It is a common truth taxpayers are more willing to comply with a property tax system that is perceived as fair and efficient. Accordingly, it is our hope that this Scorecard will drive changes to ensure property taxes around the world are administered more effectively, fairly and without perceptions of bias or undue administrative burdens. This Scorecard, at present, evaluates the 50 U.S. states (plus the District of Columbia and Puerto Rico); sub-jurisdictions in Australia

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(states), Canada (provinces), and the United Kingdom (countries); and the jurisdictions of Hong Kong⁴, Ireland, New Zealand, and South Africa. COST and IPTI plan to add jurisdictions in future updates to this Scorecard.

In the U.S., property taxes are primarily levied and administered locally, accounting for less than two percent of revenues used to fund government at the state level.⁵ Heavy reliance on property tax to fund local governmental activities is not unique to the U.S. Internationally, property tax is also typically the primary funding source at the local level (e.g., township, municipality, and/or county level). For example, in the United Kingdom, 50% of annual local government revenue is from property tax.⁶ Regardless of where the property tax is administered (i.e., centralized or decentralized) it is our view that strong oversight from a central governmental agency is essential to ensure property taxes are uniformly and fairly assessed. The chart below provides a general description of the property tax structure used by the jurisdictions evaluated in this Scorecard. [Note: where a different valuation base applies to residential properties (e.g., the UK and Ireland), the below table shows the base applicable to non-residential properties.]

As a percentage of GDP, property taxes around the world vary from 0% to 4%.⁸ The total property tax burden in the U.S., both at the residential and business level, is over \$488 billion.⁹ Viewed from the business community's perspective, property taxes in the United States account for over 35% of

Regardless of where the property tax is administered (i.e., centralized or decentralized) it is our view that strong oversight from a central governmental agency is essential to ensure property taxes are uniformly and fairly assessed.

One distinctive attribute of property tax administration in the U.S. is that a vast majority of the U.S. states impose a property tax on personal property (e.g., cars, boats, machinery and equipment, etc.) while most of the rest of the world does not.

the total state and local tax burden imposed on business for FY 2012, far exceeding all other business taxes imposed by state and local jurisdictions.¹⁰ This equates to \$228.7 billion in property taxes paid by U.S. businesses in FY 2012, an amount which, contrary to current economic trends, continues to steadily increase year after year.¹¹

One distinctive attribute of property tax administration in the U.S. is that a vast majority of the U.S. states impose a property tax on personal property (e.g., cars, boats, machinery and equipment, etc.) while most of the rest of the world does not. For purposes of this Scorecard, imposition of a personal property tax does not impact a jurisdiction's score, but administrative attributes of that tax (e.g., information on how to file and time to appeal) may impact that jurisdiction's grade.

This Scorecard was mutually developed by COST and IPTI to evaluate and grade select countries (including subnational jurisdictions, as appropriate) and U.S. states on their property tax administrative practices. The Scorecard evaluates the following characteristics of property tax systems throughout the U.S. and the international community that, in our view and in the view of taxpayers, represent fair and efficient property tax administration:

- **Transparency** – A fair and efficient property tax system must be transparent to policymakers and taxpayers alike. That includes providing an ad-

Structure of Property Tax ⁷				
Jurisdiction	Valuation Base	Entity Assessed	Valuation Entity	Tax Levy
United States	Market Value	Owner	Decentralized	Local
Canada	Market Value	Owner	Provincial Agency	Local
Australia	Site Value (for State Land Tax)	Owner	State Government (Valuer-General)	State and Local
Hong Kong	Rental Value	Occupier	Centralized	Central
Ireland	Rental Value	Occupier	Centralized	Local
New Zealand	Market Value	Owner	Decentralized	Local
South Africa	Market Value	Owner	Decentralized	Local
United Kingdom	Rental Value	Occupier	Centralized	Central

equate explanation of the law and regulations on a jurisdiction's website, adequate notice of a proposed valuation, and the ability to compare values placed on other properties in the jurisdiction (without disclosing confidential information; e.g., income, expenses, etc.).

- **Simplicity & Consistency** – Simplicity and consistency are key attributes of a fair and efficient property tax system. Tax forms, filing dates, assessment rates/ratios, and appraisal periods must be consistent, and centralized oversight of local assessors' practices should be the norm.
- **Procedural Fairness** – To avoid negative perceptions, taxpayers should be afforded a sufficient amount of time to file an appeal, a balanced and reasonable burden of proof, a *de novo* review to an independent arbiter of an assessor's or a property tax board's findings, and the ability to partially pay or escrow any disputed tax. Fairness also requires that the interest rate paid on refunds of overpaid taxes is at the same interest rate levied on the underpayment of the taxes.

It is important to note that COST and IPTI have published this Scorecard with the intent of ranking *objective* procedural practices of a jurisdiction's tax administrative practices. Accordingly, a good or bad ranking bears no direct reflection on the competence of assessors or other officials in a particular jurisdiction; the grade given to a jurisdiction simply reflects the laws and regulations of that jurisdiction.

It should also be noted that the Scorecard reflects aspects of the administration of property tax systems which are regarded as important by taxpayers. We accept that certain jurisdictions will disagree with the grades allocated to the particular elements contained in the Scorecard, and may disagree with the elements of our analysis. We recognize that grades are "distorted" by certain elements (e.g., the ability to defer payment on the disputed part of the tax, where most jurisdictions outside the US score an F). However, as we have made clear, the Scorecard seeks to provide an objective and comparative assessment of issues considered important by taxpayers.

Key Findings

This Scorecard's evaluation of a jurisdiction's administrative property tax practices reflects an international view. Accordingly, the ranking for several U.S. states on COST's prior "Scorecard on State Property Tax Administrative Practices" (issued in May 2011) have changed, some significantly. Although no jurisdictions received a failing "F" grade on this Scorecard, only one jurisdiction (out of 76 reviewed) received an "A" grade: Hong Kong, which achieved an "A-." The U.S. states were awarded significantly more "D" grades than other jurisdictions

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reviewed. In sum, the grades reported below reflect the cumulative total of our three broad categories: (1) transparency, (2) simplicity & consistency, and (3) procedural fairness; each of these broad categories is evaluated by specific criteria, discussed further below. COST and IPTI strongly encourage the tax policymakers of each jurisdiction not to focus on the jurisdiction's overall grade, but to identify where the jurisdiction can make improvements to its administrative property tax practices for each evaluated category.

Top U.S. Ranked Jurisdiction

Indiana	B
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Top 4 Non-U.S. Ranked Jurisdictions

Hong Kong	A-
British Columbia	B+
South Australia	B+
Western Australia	B+

Bottom 7 U.S. Ranked Jurisdictions

Pennsylvania	D
Puerto Rico	D
Connecticut	D+
Delaware	D+
Hawaii	D+
Nevada	D+
Rhode Island	D+

Bottom Non-U.S. Ranked Jurisdiction

Northern Territory, Australia	D+
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INTRODUCTION

COST is a non-profit trade organization headquartered in Washington, D.C. that represents over 600 multi-state corporations engaged in interstate and international businesses. This Scorecard promotes COST's mission statement of preserving and promoting equitable and non-discriminatory state and local taxation of multi-jurisdictional business entities. COST issued a prior Scorecard on Property Tax Administration in May 2011 and has also issued scorecards related to fair state tax administration (last version issued December, 2013) and unclaimed property administrative practices (last version issued November, 2013).¹²

IPTI is a not-for-profit organization headquartered in Toronto, Canada that is widely recognized as the world's leading international organization specializing in property tax policy and practice. IPTI's mission is to provide impartial,

objective expert advice in the area of property tax systems and promote the concept that these systems should be fair and equitable and meet the needs of all stakeholders, *i.e.*, governments, taxpayers, practitioners and academics. In addition, IPTI seeks to ensure that property tax systems contribute to the provision of high quality services for the benefit of communities. IPTI is also focused on developing the most comprehensive knowledge base concerning property tax including policy, legislation, administration, communication, education, valuation, taxation, collection and enforcement and has developed a database, “IPTIpedia”, to assist with disseminating that information. IPTI also publishes on its website “IPTI Xtracts” which contain current news items relating to property tax systems around the world.¹³

COST and IPTI are both advocates for fair and efficient property tax policy and practices. COST’s advocacy is U.S. centric while IPTI’s advocacy is global. Both organizations share a strong commitment to facilitating the provision and exchange of key information and the sharing of best practices. The purpose of this Scorecard is to promote those practices by encouraging countries (and their subnational jurisdictions as appropriate) to improve their property tax administrative practices and to establish an equal and stable property tax structure as between residential and business properties located in a taxing jurisdiction.

COST maintains a Property Tax Committee focused on efforts to improve state and local administration of property taxes. One of the initial goals of the Committee was to develop a COST policy statement on fair and efficient property tax administration. In October 2008, the COST Board adopted the Committee’s recommendations.¹⁴ Those attributes of what constitutes fair and efficient property tax administration are reflected in this Scorecard.

IPTI maintains a Corporate Advisory Committee (with a European Chapter) focused on meeting the needs of both global business organizations and local governments for ensuring that property tax systems are fairly and properly administered.

The COST/IPTI Study: This Scorecard addresses both real and personal property together, along with properties that are centrally assessed (*e.g.*, many public utilities in the U.S. and the UK). In general, all jurisdictions evaluated impose a property tax on real property. Most often, real property is assessed at the local level. The U.S. states with a personal property tax vary as to the jurisdiction that administers the tax. None of the non-U.S. jurisdictions reviewed impose a personal property tax similar to that used in the U.S. Miscellaneous property/licensing/registration taxes imposed on certain types of personal property, such as airplanes, boats and motor vehicles, are outside of the scope of this Scorecard.

This Scorecard focuses on objective factors in evaluating a jurisdiction’s property tax administrative practices. Objective

evaluations are primarily based on a jurisdiction’s laws and regulations. Subjective issues, for example, those relating to a jurisdiction’s assessors and their practices, are not the focus of this Scorecard. Subjective evaluations may change over time depending on the current property tax assessor in a jurisdiction and are often influenced by the relationship taxpayers have with assessors. While analyzing a set of objective criteria creates a useful benchmark for comparison of administrative practices from jurisdiction to jurisdiction, we recognize that it fails to consider burdensome or unfair administrative practices applied within a sound statutory or regulatory framework. However, the use of objective criteria is more appropriate to COST’s and IPTI’s purpose in issuing this Scorecard—to provide tax policymakers with specific recommendations for improving their respective jurisdictions’ property tax laws to help achieve a fairer and more efficient property tax system. Finally, this Scorecard does not evaluate the desirability of property tax as a revenue source as compared to other taxes, such as income, consumption or value-added taxes. Such considerations are beyond the scope of this project.

PROPERTY TAX SCORECARD

This Scorecard evaluates multiple criteria in three primary subject areas: (1) Transparency; (2) Simplicity & Consistency; and (3) Procedural Fairness. Each of the three categories contains several sub-categories. A detailed explanation of each sub-category follows the Jurisdictional Scoring Table. The total grade for each jurisdiction is based on the average grades of the three major categories, and not on the grades from each sub-category. Following the explanation of each category, a detailed chart provides the basis for each jurisdiction’s grade. The detailed chart starts with the U.S. states and proceeds alphabetically through Australia (states), Canada (provinces), Hong Kong, Ireland, New Zealand, South Africa and the United Kingdom (countries). Some jurisdictions warranted the recognition of additional issues, noted at the end of a jurisdiction’s Procedural Fairness column. An asterisk in the table below indicates a jurisdiction whose overall grade is impacted by an additional issue.

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Jurisdictional Scoring Table

United States	Transparency	Simplicity & Consistency	Procedural Fairness	Overall Grade
Alabama	C	D	C	C-
Alaska	C	C	D	C-
Arizona*	B	C	C	C
Arkansas	C	C	C	C
California	B	C	D	C
Colorado	B	B	C	B-
Connecticut*	C	D	C	D+
Delaware	D	D	C	D+
District of Columbia	B	C	D	C
Florida	B	B	C	B-
Georgia*	B	B	C	C+
Hawaii	D	D	C	D+
Idaho	B	B	C	B-
Illinois	C	C	D	C-
Indiana*	A	B	B	B
Iowa	C	C	D	C-
Kansas*	C	C	B	C
Kentucky	C	B	C	C+
Louisiana*	B	C	C	C
Maine	B	B	C	B-
Maryland	C	B	B	B-
Massachusetts	C	C	D	C-
Michigan*	B	B	B	B-
Minnesota	C	C	C	C
Mississippi	C	C	C	C
Missouri	C	C	B	C+
Montana	B	B	C	B-
Nebraska	B	B	D	C+
Nevada	D	C	D	D+
New Hampshire	C	C	C	C
New Jersey*	B	C	C	C
New Mexico*	B	C	C	C
New York	B	D	D	C-
North Carolina	C	B	C	C+
North Dakota	C	B	D	C
Ohio*	C	C	B	C
Oklahoma*	B	C	B	C+
Oregon*	B	C	A	B-
Pennsylvania*	D	D	C	D
Puerto Rico*	D	C	D	D
Rhode Island*	D	C	C	D+
South Carolina	C	C	B	C+

* Score impacted by additional issue. See jurisdictional table for details.

South Dakota	B	B	D	C+
Tennessee	C	C	B	C+
Texas	B	B	C	B-
Utah	C	B	C	C+
Vermont	C	C	C	C
Virginia	D	C	C	C-
Washington	B	B	D	C+
West Virginia	C	C	D	C-
Wisconsin	C	B	D	C
Wyoming	B	C	C	C+
Australia	Transparency	Simplicity & Consistency	Procedural Fairness	Overall Grade
Australian Capital Territory	B	B	B	B
New South Wales	B	B	B	B
Northern Territory	D	C	D	D+
Queensland	B	B	C	B-
South Australia	A	B	B	B+
Tasmania	B	C	C	C+
Victoria	B	C	B	B-
Western Australia	B	A	B	B+
Canada	Transparency	Simplicity & Consistency	Procedural Fairness	Overall Grade
Alberta	B	C	C	C+
British Columbia	A	A	C	B+
New Brunswick	B	B	C	B-
Newfoundland and Labrador	C	B	C	C+
Nova Scotia	A	B	D	B-
Ontario	B	B	B	B
Quebec	B	B	C	B-
Saskatchewan	A	C	D	C+
Hong Kong	A	A	B	A-
Ireland	A	B	D	B-
New Zealand	B	B	C	B-
South Africa	B	C	B	B-
United Kingdom	Transparency	Simplicity & Consistency	Procedural Fairness	Overall Grade
England	B	B	B	B
Scotland	B	D	B	C+
Wales	B	B	B	B
Northern Ireland	A	B	C	B

This Scorecard and related Addendum (discussed below) are available on the website of both COST (www.cost.org) and IPTI (www.ipti.org).

Caveat

Much of the information collected in the Scorecard was obtained during 2013, although some of it related to positions in certain jurisdictions during 2012. COST and IPTI “tested” some of the data received, for example, in relation to transparency, during November and December 2013. However, it is possible that at least some of the information on which the above grading has been based may have changed since it was supplied. To that extent, the scores must be regarded as relating to practices when the data was supplied and not necessarily practices in operation today.

Addendum to Property Tax Scorecard

General information regarding each jurisdiction’s property tax system that was not graded was also gathered. That information is contained in an Addendum to this Scorecard. The Addendum is available on both the COST and IPTI websites: www.cost.org and www.ipti.org.

DETAILED CATEGORY EXPLANATION

Below is a detailed explanation of elements reviewed by COST-IPTI in each of the categories, along with examples of jurisdictions that scored highly in a given category, and jurisdictions with opportunities to improve.

Transparency

For a property tax system to be fair and efficient it must be transparent; that is, forms, instructions, and communications regarding the tax must be clear, concise, and readily accessible to taxpayers, administrators, practitioners and the public. It is our view that jurisdictions with transparent property tax systems must include at least four elements:

- A centralized website which includes property tax laws and regulations, property tax forms, and forms to request exemptions;
- Easy-to-understand documentation, readily available on the Internet, that explains how the jurisdiction’s property tax system works;
- Ample notice to taxpayers of assessed valuation changes, including instructions on how to appeal; and
- General valuation information about other assessments via the jurisdiction’s website.

A jurisdiction’s willingness to provide information to taxpayers in an understandable format is imperative for a fair and efficient property tax system.

Centralized Website: The property tax website used by a jurisdiction must provide taxpayers with easy access to property tax laws, regulations, and forms for filing tax documents and

exemption requests. Forms should be easy to locate, separate from other types of taxes. Taxpayers need to easily find the laws and regulations they are expected to follow. It is unfair to penalize taxpayers for failing to follow a property tax procedure that is unavailable on the jurisdiction’s property tax website.

Today only eleven U.S. states, British Columbia, South Australia, and Ireland are highly ranked because they provide a centralized website dedicated to providing property tax laws, regulations, and forms. Although the websites are presented differently, taxpayers in these jurisdictions can quickly gain an awareness of the laws they must abide by, the exemptions they can claim, and the forms they must file. For example, the State of Washington provides such information in question-style format.¹⁵ New York also provides a property tax page specifically geared toward business taxpayers with links to relevant information.¹⁶ In contrast, Delaware receives an “F” in this category because it lacks a centralized website dedicated to providing property tax rules and information.

Jurisdictions without an adequate centralized website create a frustrating environment for property taxpayers seeking to comply with that jurisdiction’s laws. Taxpayers without access to adequate property tax information will often feel disadvantaged by the government agency when confusion, errors or misunderstandings arise. Property taxpayers, like all taxpayers, are much more willing to fully comply with a tax system that is easily understandable, and the central governing body is best equipped to provide such information on a centralized website.

Documentation Explaining the Property Tax System: For taxpayers seeking which forms to file and when to file, a basic understanding of a jurisdiction’s property tax system is essential. To ensure transparency, taxpayers must have access to documentation explaining the tax system in a manner easy for a lay person to understand. Such documentation should include not only how property is assessed and when taxpayers should file forms, but it should also explain how and when taxpayers can appeal such assessments. Taxpayers (both business and homeowners) are typically not experts in property tax matters, so the average taxpayer must have access to documents explaining a jurisdiction’s property tax system to ensure compliance. The State of Oklahoma is an example of a jurisdiction with effective explanatory documentation.¹⁷ Ireland provides similar information in the form of frequently asked questions.¹⁸ In the U.S., Hawaii, Rhode Island, Virginia and Puerto Rico all lack effective easy-to-find explanatory

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tions regarding their respective property tax processes and procedures.

Adequate Notice for Taxpayers: It is unreasonable to expect taxpayers to file timely and accurate property tax forms unless they are fully informed when a change in valuation occurs. Taxpayers must be given adequate time to make an informed decision on whether to appeal a valuation they believe is incorrect. For a property tax system to be transparent, valuation notices must be given to taxpayers with detailed instructions on how to file an appeal. Most jurisdictions provide taxpayers with notices, but some only provide notice if the property value has increased by a certain percentage. Many jurisdictions fail to provide appeals information in the notice, and certain jurisdictions (e.g., Louisiana) may not provide appeals information until after the deadline for an appeal has passed. Adequate notice helps ensure timely payment of the tax.

General Valuation Information: Taxpayers are less likely to appeal an assessment if they feel the assessment is fair compared to other properties of similar class and size. To determine the fairness of a valuation, taxpayers must have an opportunity to verify their property's valuation in comparison with other similarly situated properties. This cannot be done unless general information regarding other assessments is available on a jurisdiction's website. Although many jurisdictions provide this information at a local level (e.g., municipalities), it is more convenient and less confusing for taxpayers to access such information from a centralized location. Taxpayers in New Hampshire, Puerto Rico, and Victoria are unable to access this type of information. One caveat: to protect businesses and individuals, confidential information must be redacted and/or excluded from public access.

Simplicity and Consistency

In addition to transparency, fair and efficient property tax administration should include a number of fundamental components to simplify compliance. The following are basic administrative procedures that promote simplicity and consistency:

Central Oversight: Property tax system administration is fairest for the taxpayer when it is consistent throughout a jurisdiction. If different municipalities or other governmental sub-units within the same jurisdiction follow different rules, taxpayers can be disadvantaged. Strong central oversight is necessary for a fair and efficient property tax system. The State of Maryland sets a good example for requiring consistency across the State. The Maryland State Department of

Assessments and Taxation controls all actions of local assessors, including reviewing rolls and issuing mandatory procedures and forms. Without strong central oversight of a larger government entity, localized assessments across the jurisdiction may be inconsistent, and therefore unfair.

Standardized Forms: Standardized forms streamline both the administration and the reporting of property taxes. Taxpayers are more confident of accuracy when forms are similar year to year, and are readily available on the Internet. Many jurisdictions already provide standardized forms online; COST and IPTI encourage all jurisdictions to follow this trend. Jurisdictions deficient in providing standardized forms include Alberta, Delaware, Hawaii, Pennsylvania, and Virginia.

Consistent Due Dates: Many business taxpayers must file taxes in thousands of localities within a jurisdiction. Thus, it is imperative that due dates for filing and payments are consistent within a jurisdiction. When due dates vary, compliance problems are inevitable; taxpayers will miss deadlines and will subsequently be penalized for late filing or payment. Statutes in Florida, Indiana, Kentucky, Massachusetts, Mississippi, Nevada, North Carolina, Oklahoma, Oregon, Puerto Rico, BC, New Brunswick, Newfoundland and Labrador, ACT, NSW, Northern Territory of Australia, S. Australia, W. Australia, Hong Kong, Ireland, and all of the UK (excluding N. Ireland) all provide due date consistency that is helpful for taxpayers. However, certain jurisdictions—including Delaware, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, and Victoria—have significant local variations as to when reports and payments are due.

De Minimis Exclusion: An efficient property tax system should have a *de minimis* exclusion for tax assessments under a certain amount or property under a certain value. Too much time (and money) is wasted by property tax administrators and taxpayers on property tax enforcement when the cost to collect and comply is greater than the tax bill. Unfortunately, many jurisdictions fail to provide a *de minimis* exclusion. For example, all Canadian provinces, with the exception of British Columbia, fail to provide exclusions for minimal amounts.

Equal Assessment Between Properties: A property tax base disproportionately weighted to impose greater property taxes on

Too much time (and money) is wasted by property tax administrators and taxpayers on property tax enforcement when the cost to collect and comply is greater than the tax bill. Unfortunately, many jurisdictions fail to provide a de minimis exclusion.

business properties is not balanced. Tax rates imposed on property used for business purposes should not significantly differ from tax rates imposed on property used for residential or other purposes. Market value and assessed value ratios for business and residential property should also be similar. Ideally, the assessment ratio for property valuation in a jurisdiction should be 100% of the fair market value of all taxable properties. Also, the preferred tax structure imposes no “caps” or other “limits”—tax rates should be adjusted (up or down) as the overall valuation base in a taxing district changes. In four U.S. states (Colorado, Hawaii, Massachusetts, and South Carolina), the effective tax rate on commercial or industrial property is over 3.5 times higher than the tax rate on the residential property in the largest cities within those states.¹⁹ Outside of the U.S., no other jurisdiction reports such a significant variation.

Appraisal Cycle: Although it may be a surprise to some, the ideal real property tax valuation cycle is not annual, but every two to three years (unlike personal property tax, which should be annual). It is considered inefficient and impractical for assessors to value all properties in a jurisdiction on an annual basis and, perhaps more importantly, it is burdensome for assessors and property owners to manage annual valuation appeals. However, because market values can quickly change, a valuation cycle longer than three years is also inappropriate. The valuation cycle must be fixed at a set period of time in the law. Hawaii, New York and Puerto Rico all fail to provide for fixed cycles in their statutes. The United Kingdom imposes a lengthy five-year appraisal cycle (recently amended to seven years, but may revert to five after 2017), and in some cases, countries have deferred revaluation for additional years.

Treatment of Intangible Property: Intangible property, such as trade names, brands, and goodwill, should not be included in the property tax base since intangibles are not real property. Alabama, Iowa, Missouri, and New Hampshire tax intangible property. Many U.S. states also unfairly include in a taxpayer's property valuation intangible values that are not levied on other taxpayers (particularly competitors) assessed at the local level. The Scorecard highlights those jurisdictions.

Procedural Fairness

A system perceived as fair and/or unbiased will encourage property taxpayers to be open and more willing to share information with assessors about factors affecting the value of taxable property. To avoid negative perceptions, taxpayers should be afforded a realistic amount of time to file an appeal, a reasonable burden of proof, *de novo* review to an independent arbiter of an assessor's or a property tax board's findings, and the ability to partially pay or escrow any disputed tax. Fairness also requires the interest rate paid on refunds of overpaid taxes to be at the same rate levied on the underpayment of the taxes.

Equal Interest Rates: Interest rates should fairly reflect the time value of money. Accordingly, the imposition of interest on an overdue payment of tax should be the same and

no greater than the interest paid by a government for the overpayment of a property tax. Only 15 U.S. states, 4 Australian states, and three countries in the United Kingdom were found to impose the same interest rate on property tax deficiencies as they do refunds. The date the interest begins to accrue is also important. After allowing a reasonable amount of time for assessors to correct billing and assessment errors, refunds should incur the same rate of interest based on the same measurement period for a tax deficiency.

Initial Appeal Deadline: Taxpayers seeking to file a property tax appeal to a local assessor, local property tax board, or a state tax agency should have at least 60 days from the formal written notice of the assessed value of the disputed property. Unfortunately, only 7 U.S. States and 2 Canadian Provinces (Ontario and Quebec) provide this protection. However, almost all of Australia, Hong Kong, and the United Kingdom allow at least 60 days for filing an appeal.

Burden of Proof: It is customary with most tax appeals for the burden of proof to rest with the taxpayer. However, property tax is unique in that the taxpayer often lacks all the information to determine whether the assessor's initial valuation of the property is correct. Reflecting that reality, some jurisdictions impose the initial burden on the assessor to present evidence to show the basis for the valuation of the property. This is considered the appropriate approach. In certain cases, the burden falls on the taxpayer to prove the taxpayer's asserted valuation of the property, based on a preponderance of the evidence. Any additional burden of proof, such as a higher “clear and convincing” standard, is considered unfair. The following jurisdictions impose this higher burden on taxpayers: Arkansas, Hawaii, Washington, Wisconsin and Puerto Rico.

De Novo Appeal: In general, the preferred tax appeal procedure will grant taxpayers an initial administrative review before a tax assessor or a board dedicated to handling property tax appeals. Such an appeal provides taxpayers and assessors with an opportunity to quickly resolve disputes based on errors or other factual discrepancies. However, subsequent appeals should be to an independent tribunal, and such a review should be *de novo*. Further, the taxpayer should be able to provide additional evidence before the independent tax tribunal, such as an appraisal and/or testimony from experts that may not have been available (or provided) at the initial hearing with the tax assessor or the property tax board.

Ability to Escrow or Defer Payment of Disputed Taxes: Property taxpayers with large property holdings (predominantly businesses) are often, erroneously, blamed for causing financial harm to a community by appealing an assessor's valuation or requesting a refund on property subsequently found to be overvalued. Businesses understand that property tax revenues are critical for funding many important government functions, particularly for primary and secondary public

school education. However, a property tax system that requires disputed property taxes to be paid in full in order to appeal (and thus avoid late payment penalties) creates an incentive for valuation officials to avoid appropriate adjustments to a property's valuation when it is above the property's fair market value. A preferred solution is to allow taxpayers to pay the property tax on only the undisputed value of the property, made in good faith. If a property's value is found to be greater than the undisputed amount after all appeals are exhausted, any additional tax owed should be paid by the property taxpayer, with interest. As a second best alternative, the disputed tax should be placed and held in an interest-bearing escrow account until the dispute is resolved. Either approach mitigates political pressure on both tax officials and the taxpayer to reduce the property tax recipients' exposure to refunds resulting from payment of the disputed portion of the property tax.

QUESTIONS PRESENTED TO TAXPAYERS, PRACTITIONERS & GOVERNMENT OFFICIALS

The questions provided to taxpayers, practitioners and government officials to evaluate each jurisdiction are provided below. The scoring key used to grade each question is included.

Transparency

This category contains five questions focused on the transparency of a jurisdiction's property tax system. The questions and grading for each question are as follows:

1. Does the national/sub-national government have its property tax laws and regulations on a centralized website? {Record website URL}
 - *Easy to navigate site with laws and regulations – A/B*
 - *Site has limited laws and regulations – C*
 - *Site is very limited or does not exist – D/F*
2. Does the national/sub-national government have its property tax forms and claims to request exemptions on a centralized website that applies to all assessed property within that jurisdiction?
 - *Easy to find and use forms – A/B*
 - *Site has limited forms – C*
 - *Site is very limited – D/F*
3. Is there a document on the Internet that explains how the property tax system (including appeals) works at the national/sub-national level sufficient for a layperson to understand?
 - *Easy to find and understand document explaining property tax structure of the nation or sub-national jurisdiction – A/B*
 - *General document or documents – C*

- *No document explaining property tax structure found at national/sub-national level – D/F*
4. Do property taxpayers, by law or regulation, receive actual notice of assessed valuation changes, including notice on how to appeal the valuation?
 - *Actual mailing to taxpayer of all valuation changes with notice on how to appeal – A/B/C*
 - *No notice of valuation change required for all valuation changes and/or no notice on how to appeal – D/F*
 5. Can property taxpayers obtain general valuation information about other assessments via a website (protecting confidential taxpayer information) at the national/sub-national level?
 - *Yes, valuation data that does not publish confidential tax information is available at the national/sub-national level – A/B*
 - *No, however, the data is available at all or practically all local assessors' websites and confidential tax information is protected – C/D*
 - *No it is not available or confidential tax information is not protected – D/F*

Simplicity & Consistency

This category contains seven questions focused on whether a jurisdiction has centralized administration of its property tax that promotes simplicity and consistency. The questions and grading for each question are as follows:

1. Are the local property tax assessors controlled by (or have strong oversight by) a national/sub-national governmental entity?
 - *Local assessors report to, or must abide by, national/sub-national governmental entity's policies and procedures – A/B*
 - *Local assessors have some autonomy but must, in general, abide by national/sub-national governmental entity's policies/procedures – C*
 - *Local assessors are fairly autonomous – D/F*
2. Does the national/sub-national government require the use of standardized forms?
 - *In general, all forms are standardized and do not vary by locality – A/B*
 - *Can use standardized form but locals have preferred forms – C*
 - *No standardization of forms – D/F*
3. Does the national/sub-national government have consistent due dates for property tax filings and payments?
 - *Consistent due dates throughout the national/sub-national level – A/B*

- *Fairly consistent due dates – C*
 - *No consistency in due dates, varies by locality – D/F*
4. Are *de minimis* assessments (based on value and/or tax due) excluded?
 - *Reasonable de minimis exception based on assessed value – A*
 - *Formal de minimis exception based on assessed value or tax owed – B/C*
 - *No formal de minimis exception – D*
 - *No de minimis exception at all – F*
 5. Does the tax rate, assessment ratio and/or caps apply equally to all types of taxable property?
 - *Same assessment ratio and no caps apply to all types of property – A*
 - *Assessment ratio and caps are very similar – B*
 - *Assessment ratios and caps apply differently based on type/use of property – C/D/F*

NOTE: For the U.S. states, whenever an effective tax rate for a state is noted, data from “50-State Property Tax Comparison Study”, (Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence, May 2013), is being used.
 6. How often is real property valued (and, if applicable, is personal property valued annually)?
 - *Real property is valued every two to three years – A/B*
 - *Valued every year – B*
 - *Valued 4 to 5 years – C/D*
 - *Valued greater than 5 years or personal property not valued annually – D/F*
 7. Is intangible property (and similar property) equally included or excluded in the valuation process regardless of the type of property/taxpayer?
 - *Valuation methodology is consistent for all types of property – A/B*
 - *Valuation methodology has some differences – C/D*
 - *Valuation methodology varies significantly based on the type of property being assessed – D/F*
 - *Interest rates are greater than 1% apart – C/D*
 - *Interest rates are greater than 3% apart – F*
 2. Does a person have at least 60 days to file/lodge the initial appeal of an assessment?
 - *At least 60 days to appeal from valuation notice – A/B*
 - *At least 40 days – B*
 - *At least 30 days – C*
 - *Less than 30 days – D/F*
 3. Which party carries the burden of proof in connection with an appeal against an assessment at the independent tribunal level?
 - *Burden is on assessor or equal weight given to taxpayer and assessor – A*
 - *Burden is on taxpayer only by a preponderance of the evidence – B/C*
 - *Heavier burden imposed on taxpayer – D/F*
 4. Can a taxpayer appeal to an independent tribunal and at that tribunal is the taxpayer allowed to introduce new facts and new issues to support the value of property (*de novo* review)?
 - *De novo appeal for all types of property at independent tribunal level – A/B*
 - *De novo appeal for most types of property at independent tribunal level – B/C*
 - *No independent tribunal and/or no de novo review at independent tribunal level – D/F*
 5. Does the tax on the disputed portion of a valuation have to be paid or, alternatively, can the disputed tax be placed into escrow (or similar) until all appeals are exhausted?
 - *Mechanism in place to allow a property taxpayer not to pay on the disputed amount without penalty (including partial payment such as 80% of assessed value) – A/B*
 - *Property taxpayer has the ability to escrow the disputed amount – B/C*
 - *Very limited or no ability to not pay or escrow disputed amount – D/F*

Procedural Fairness

This category contains five questions focused on whether a jurisdiction's process and procedures are fair and equitable for taxpayers. The questions and grading for each question are as follows:

1. Is the interest rate payable on unpaid property tax and any refund of the tax equal?
 - *Interest rates are equal – A*
 - *Interest rates are within 1% of each other – B*

Other

Are there any other issues affecting the property tax system?

- *Other issues that should be taken into consideration regarding the national/sub-national property tax system – both good and bad.*

ENDNOTES

1 COST and IPTI appreciate Douglas Turner's assistance with this project and his dedicated service to both organizations. Mr. Turner retired from General Electric at the end of May, 2014.

2 Comment from Gerald Prante, economist at the Washington, D.C. based Tax Foundation. Located on MSN Money, <http://articles.moneycentral.msn.com/Taxes/Advice/AmericasMostHatedTax.aspx>. See also, Holley Hewitt Ulbrich, *A Property Tax for the 21st Century*, (published in 1998, indicating issues of "fairness" are probably the biggest cause of taxpayer discontent. The Report is available at: <http://www.strom.clemson.edu/opinion/ulbrich/proptax/.html>.

3 Research Committee of IAAO, *Assessed Value Cap Overview*, published in the Journal of Property Tax Assessment & Administration (2010), Volume 7, Issue 1, p. 17.

4 Unlike the other listed countries, Hong Kong is a special administrative region of China.

5 Richard Almy, Alan Dornfest & Daphne Kenyon, *Fundamentals of Tax Policy*, published in 2008 by the IAAO. See page 12.

6 Department for Communities and Local Government, *Local Government Financial Statistics England No. 23* (May 2013).

7 The summary information only provides a general description of a jurisdiction's property tax structure. There are often exceptions to the general rule listed for a jurisdiction.

8 For example, Malta has no property tax (therefore 0%); UK exceeds 4%. See OECD, Revenue Statistics, Comparative tables, <http://stats.oecd.org/Index.aspx?DataSetCode=REV>.

9 Quarterly Summary of State & Local Taxes, United States Census, Fourth Quarter 2013, <http://www.census.gov/govs/qltax/>.

10 See "Total State and Local Business Taxes" report for fiscal year 2011 prepared by Ernst and Young in conjunction with COST issued July, 2012. The report can be found at: <http://cost.org/WorkArea/DownloadAsset.aspx?id=81797>.

11 *Id.*

12 COST scorecards can be found at: <http://www.cost.org/StateTaxLibrary.aspx?id=17768>

13 www.ipti.org

14 That policy statement can be found at: http://www.cost.org/uploadedFiles/About_COST/Policy_Statement/Fair%20and%20Equitable%20Property%20Tax%20Systems.pdf.

15 See dor.wa.gov/content/FindTaxesAndRates/PropertyTax.

16 See www.tax.ny.gov/bus/property.

17 See www.tax.ok.gov/oktax/advform/TES-14.pdf.

18 See www.valoff.ie/en/Ratepayers.

19 Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence, *50-State Property Tax Comparison Study* (May 2013).

SCORECARD DETAIL BY JURISDICTION

United States		
Alabama - Overall Grade C-		
Transparency – Grade C	Simplicity & Consistency – Grade D	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A http://www.revenue.alabama.gov/advalorem. Property tax forms on a centralized website – C http://revenue.alabama.gov/advalorem/forms/. Site has limited forms and exemptions must be requested through individual county tax offices. Internet document explaining property tax system – C http://www.revenue.alabama.gov/advalorem/faqs.html, but does not explain how property is valued. Property taxpayers receive valuation notice – D Taxpayers must be sent notices of valuation, but only if the value increases, and no notice on how to appeal. <i>Ala. Code § 40-7-25.</i> Valuation of property available via a website – D Yes, some at the local level.	Central oversight – C No, the county board of equalization fixes the value of all property on assessors' lists. <i>Ala. Code § 40-3-16.</i> The Department of Revenue advises assessors. <i>Ala. Code § 40-7-26.</i> Department of Revenue equalizes. <i>Ala. Code § 40-2-16.</i> Standardized forms – D Some forms are standardized, but forms relevant to most taxpayers vary within the individual counties and are only available on those counties' specific websites. Consistent due dates – C Yes. Reports are due Dec. 31 for real and personal property, and Mar. 1 for utility property. <i>Ala. Code §§ 40-7-2, 40-21-3.</i> Payments are due Jan. 1 except for freight line and equipment companies, which are due 30 days from assessment. <i>Ala. Code §§ 40-11-4, 40-21-52.</i> De minimis exclusion – F No. Equal assessment – F No, ratios and caps vary greatly by property type. In 2013, the effective tax rate on commercial/industrial property was 2.092 times higher than the tax rate on residential property in Birmingham. Appraisal cycle – C Annually, 1/4 of properties are valued, so a single piece of property is valued every 4 years. Treatment of intangible property – F Intangible property is taxable. <i>Ala. Code §§ 40-11-1, 40-21-21.</i>	Equal interest rate – A Yes. <i>Ala. Code § 40-1-44(b)(1).</i> 60-Day appeal – C No, 30 days. <i>Ala. Code § 40-3-25.</i> Burden of proof – C On taxpayer by preponderance of evidence with respect to appeal of value set by the Dept. of Rev. on utility or freight line property. <i>Ala. Code § 40-2A-7(b)(5).</i> De novo appeal – B Yes, if filed in the circuit court. <i>Ala. Code § 40-2A-9(g)(2).</i> Escrow/Defer payment on disputed tax – F The taxpayer must pay based on the prior year valuation before the same becomes delinquent or must file a supersedeas bond at the time of filing the appeal.
Alaska - Overall Grade C-		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – C http://commerce.alaska.gov/dnn/dkra/localgovernmentonline/taxationassessment/propertytax.aspx, but no links. Property tax forms on a centralized website – D Only oil and gas property tax forms (not exemption forms) for the centrally assessed property tax are available on a centralized webpage; forms for locally assessed property are not on a centralized website. http://www.tax.alaska.gov/programs/forms.aspx. Internet document explaining property tax system – C http://www.commerce.state.ak.us/dca/logon/tax/tax-propassess.htm, but difficult for average taxpayer to navigate. Property taxpayers receive valuation notice – B The assessor must provide notice to each person named on the assessment roll of the assessed value of taxable property, payment due date, when taxes become delinquent, any penalty or interest there might be for failure to pay, and when the Board of Equalization will meet. <i>Alaska Stat. § 29.45.170.</i> (unclear if notice on how to appeal is included). Valuation of property available via a website – D Yes, at some county websites.	Central oversight – C <i>Alaska Stat. § 29.45.080(b) and (c).</i> <i>Alaska Stat. § 29.45.080(d)</i> Standardized forms – D Standardized forms are not required for locally assessed property. Consistent due dates – D Oil and gas property tax returns are due on Jan. 15 of each year. Dates for locally assessed property tax filing vary by locality. <i>Alaska Stat. § 29.45.240.</i> De minimis exclusion – F No. Equal assessment – A Yes. Generally, 100% of full and true (market) value. <i>Alaska Stat. §§ 29.45.110 & 43.56.060.</i> Appraisal cycle – D No, for real property, there is no requirement property be viewed or visited at any specific interval. <i>Alaska Stat. § 29.45.150.</i> Oil and gas property is valued annually. <i>Alaska Stat. § 29.45.160.</i> Treatment of intangible property – A Intangible property is exempt. <i>Alaska Stat. § 29.71.800(16).</i>	Equal interest rate – C Annual rate of 8% for state oil and gas production. <i>Alaska Stat. § 43.56.160.</i> Interest on delinquent municipal taxes shall not exceed 15% per year. <i>Alaska Stat. §§ 29.45.250, 29.45.500.</i> 60-Day appeal – D No. Objections to centrally assessed property (i.e., oil and gas property) must be filed with the department within 20 days; <i>Alaska Stat. § 43.56.110.</i> Locally assessed property, taxpayers have 30 days. <i>Alaska Stat. § 29.45.190.</i> Burden of proof – D Taxpayer must prove unequal, excessive, improper, or under valuation. <i>Alaska Stat. §§ 29.45.210 and 43.56.130.</i> De novo appeal – B Yes, to the superior court. <i>Alaska Stat. § 43.56.130(i).</i> Escrow/Defer payment on disputed tax – F Generally, no ability to not pay or escrow. <i>Alaska Stat. § 29.45.500.</i>

Arizona - Overall Grade C

Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – D No regarding laws and regulations, but manuals can be found at http://www.azdor.gov/Property-Tax.aspx. Property tax forms on a centralized website – A http://www.azdor.gov/Forms/Property.aspx. Internet document explaining property tax system – A http://www.sboe.state.az.us/howto.php. Property taxpayers receive valuation notice – A Yes, <i>Ariz. Rev. Stat. § 42-15101</i>. The notice includes simplified instructions on how to appeal. <i>Ariz. Rev. Stat. § 42-15102</i>. Valuation of property available via a website – C Yes, at the local level.	Central oversight – C Yes. The DOR has general supervisory authority over county assessors "to ensure that all property is uniformly valued for property tax purposes," prescribes the appraisal methods, develops the various manuals that the assessors use in valuing property, and equalizes valuations; <i>Ariz. Rev. Stat. §§ 42-13002, 42-11054, 42-13251 to 13257</i>. Standardized forms – A Yes. Consistent due dates – B Yes. Reports are due Apr. 1. <i>Ariz. Rev. Stat. § 42-15053</i>. Payments are due in two instalments, Oct. 1 and Mar. 1. <i>Ariz. Rev. Stat. § 42-18052</i>. De minimis exclusion – F No. Equal assessment – F No. Ratios vary greatly by type. <i>Ariz. Rev. Stat. § 42-11001</i>. Assessment caps apply equally to all property: greater of 10% or 25% of difference between last year's limited value and current full cash value, per year. Under Prop. 117, effective valuation year 2014, the cap is 5% over the previous year's value. In 2013, the effective tax rate on commercial/industrial property was 2.867 times higher than the tax rate on residential property in Phoenix. Appraisal cycle – B Annually. <i>Ariz. Rev. Stat. § 42-15101</i>. Class 2, 3, and 4 property can be valued the same for up to three years. <i>Ariz. Rev. Stat. § 42-13052</i>. Treatment of intangible property – C Intangible property is equally excluded except for some types of centrally valued property. <i>Ariz. Rev. Stat. § 42-19003.01</i>.	Equal interest rate – B No. Interest rate on underpayments is 16%. <i>Ariz. Rev. Stat. § 42-18053</i>. Interest on overpayments is the federal short rate in I.R.C. § 6621(b). <i>Ariz. Rev. Stat. §§ 42-16254(E) and 42-1123</i>. <i>Ariz. Rev. Stat. § 42-1123</i>. 60-Day appeal – C Yes for real property, but not for personal property, which is 30 days. <i>Ariz. Rev. Stat. §§ 42-16051, 42-19051</i>. Burden of proof – D On taxpayer by presenting competent evidence that the valuation is excessive. <i>Eurofresh, Inc. v. Graham County</i>, 218 Ariz. At 386, 187 P.3d at 534. De novo appeal – A Yes, for all appeals. Escrow/Defer payment on disputed tax – F No ability to not pay or escrow. <i>Ariz. Rev. Stat. § 42-16210(B)</i>. Additional Information Centrally valued properties generally have a salvage value floor of 10%, while locally assessed properties have a lower floor.

Arkansas - Overall Grade C

Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – B http://www.arkansas.gov/acd/faqs.html#Chapter_1; very lengthy. Property tax forms on a centralized website – C http://www.arkansas.gov/acd/forms.html, but does not include exemption forms. Internet document explaining property tax system – C http://www.arkansas.gov/acd/faqs.html, but difficult to navigate. Property taxpayers receive valuation notice – D Yes, but not appeals information. <i>Ark. Code Ann. § 26-23-204</i>. Valuation of property available via a website – C Yes, at the local level.	Central oversight – C The Public Service Commission can place omitted property on the assessment rolls and equalizes the values. <i>Ark. Code Ann. §§ 26-24-117, 26-27-202</i>. The state's Assessment Coordination Department confers and advises assessors. Standardized forms – B Yes, but not for appeals of centrally assessed property. Consistent due dates – D No. Dates vary greatly by property type. <i>Ark. Code Ann. §§ 26-35-501, 26-36-201, 26-26-1403, 26-26-1408, 26-26-1602, 26-26-1603, 26-26-1702, 26-26-1703</i>. De minimis exclusion – F No. Equal assessment – C Yes for ratios, but not for caps. Ratios are 20% of true and full market value. <i>Ark. Code Ann. § 26-26-303</i>. Assessment caps are 5% for residential property and 10% for other property. Appraisal cycle – C Every 3 or 5 years for real property, depending on the county. <i>Ark. Code Ann. § 26-26-1902</i>. Annually for utility and carrier property. Treatment of intangible property – D Intangible property is included in the value of centrally assessed property.	Equal interest rate – A Yes, 10% monthly for both underpayments and overpayments. <i>Ark. Code Ann. § 26-36-201</i>. 60-Day appeal – D No, less than 30 days for personal property, less than 50 days for real property, and 10 days for centrally assessed property. <i>Ark. Code Ann. §§ 26-27-317, 26-26-1610</i>. Burden of proof – F On taxpayer by clear and convincing evidence. <i>Ark. Code Ann. § 26-18-313</i>. De novo appeal – A Yes. Escrow/Defer payment on disputed tax – C No ability to not pay or escrow for centrally assessed property, but taxpayer does not have to pay for locally assessed property. <i>Ark. Code Ann. §§ 26-35-802, 26-26-1610(d)</i>.

California - Overall Grade C		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax law/regulations on a centralized website – A http://www.boe.ca.gov/proptaxes/proptax.htm. Property tax forms on centralized website – B Some forms are, but many exemption forms are not http://www.boe.ca.gov/proptaxes/forms.htm. Internet document explaining property tax system – A The property tax system: http://www.boe.ca.gov/proptaxes/pdf/pub29.pdf The appeals process: http://www.ca.gov/proptaxes/faqs/assessappeals.htm. Property taxpayers receive valuation notice – D State assessed taxpayers do. Locally assessed taxpayers in some counties do, but taxpayers in most counties are notified only by the tax bill. See R&T Code §1603 (though the deadline for filing assessment appeals is correspondingly extended, see http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf). Valuation of property available via a website – C For some counties, locally assessed values are only available through the County Treasurer's website.	Central oversight – C Local assessors have substantial autonomy. While State Board of Equalization has authority to adopt binding rules, enforcement is rare and largely left to taxpayers. BOE guidance through Handbooks, Letters to Assessors, Legal Rulings, and Guidance and Procedures, while helpful, are not binding on local assessment practices. Local deviation from State guidance is made public by Assessment Practices Surveys. Standardized forms – C State Board has standardized forms that act largely as "minimum requirements"; Counties routinely modify the forms for county specific info. Consistent due dates – B No for reports, yes for payments. Reports are due Apr. 1 for personal property, Mar. 1 for state-assessed, and 90 days from change of ownership for real property. Payments are due in two installments, De. 10 and Apr. 1. De minimis exclusion – C Business taxpayers with less than \$100,000 in personal property are not required to file a property statement, unless requested to do so by the Assessor. Such property is still assessable. Counties may adopt a low value ordinance under to allow an assessor to avoid assessing property valued up to \$10,000. Equal assessment – B No. Real property generally assessed at 100% of market value or its adjusted base year value, whichever is lower (with the exception of state-assessed property). 2% annual cap on real property assessed value increases only applicable to locally assessed real property and then only a ceiling from acquisition value (annual increases can increase according to market value, so long as not exceeding the penultimate 2% annual increase ceiling from acquisition value). Personal Property and state-assessed property subject to annual market valuation. Appraisal cycle – B Annual assessment. Real property, however, is the lesser of market value or adjusted base year value (annual 2% cap from acquisition value). Business personal property subject to annual assessment and 4-year audit cycle. Treatment of intangible property – C Intangible property is constitutionally excluded from assessment. While state assessment by BOE has processes in place to resolve conflicts on assessing intangible assets, county treatment for locally-assessed property is inconsistent and in some counties the burden on the taxpayer to establish value is inordinate.	Equal interest rate – F No. Interest on underpayments is 9%. Interest on overpayments is generally 3%. 60-Day appeal – C Generally only assessments outside the regular roll (supplemental assessments and base year value adjustments) trigger 60-day appeal deadline. Appeal deadlines of assessments on the regular roll are generally less than 45 days. Burden of proof – D Assessor is presumed to have properly performed his or her duties and the burden of proving the assessment invalid is on the taxpayer (the exceptions to this rule are for owner-occupied, single-family dwellings that are the principal residence of the taxpayer). Evidentiary hearing is before locally appointed assessment appeals board. De novo appeal – C State assessed property is subject to judicial de novo review on facts and law. Judicial de novo review is not available as to facts on locally assessed property, only questions of law (e.g., appraisal method). County Board of Supervisors appoint Assessment Appeals Board members conducting evidentiary hearing. Escrow/Defer payment on disputed tax – D Property tax payments are due, notwithstanding appeals over disputes in value, and penalties will be assessed for failure to timely pay. However, a taxpayer's opinion of value is enrolled if the taxpayer's application for reduction in value is not acted upon by County assessment appeals board within two years.

Colorado - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – C http://www.colorado.gov/cs/Satellite?blobcol=urldata&blobheadername1=Content-Disposition&blobheadername2=Content-Type&blobheadervalue1=inline%3B+filename%3D%22ARL+Volume+3-July+2013.pdf%22&blobheadervalue2=application%2Fpdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1251865853955&ssbinary=true, but very difficult to find and understand. Property tax forms on a centralized website – A http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251590806926. Internet document explaining property tax system – A http://www.colorado.gov/cs/Satellite?c=Page&childpagename=DOLA-Main%2FCBONLayout&cid=1251593376318&pagename=CBONWrapper. Property taxpayers receive valuation notice – A Yes, and taxpayers use the form included with the Notice of Valuation to appeal. Valuation of property available via a website – C Yes, at the local level.	Central oversight – B Local assessors have some autonomy. The Division of Property Taxation administers the implementation of property tax law throughout the 64 counties. Standardized forms – A Yes. Consistent due dates – C Yes, reports are due Apr. 1 for centrally assessed property, and Apr. 15 for personal, mining, oil, and gas properties. <i>Colo. Rev. Stat. §§ 39-4-103, 39-5-108, 39-6-106(1)(h), 39-7-101</i>. First installments or single payments are due Apr. 30. In Jefferson County, requested deadline to mail a notice of deficiency is Aug. 15; taxpayer may be denied appeal if they wait until Sep. 15 official deadline. De minimis exclusion – B Yes. Personal property not exceeding \$7,000 in value, but this is a threshold exemption, not an absolute exemption. Equal assessment – F No. Ratios are 29% actual value except residential and real property, which is set annually. <i>Colo. Rev. Stat. §§ 39-1-104, 39-1-104.2</i>. Mines, oil, and gas are subject to special rules. There is an assessment cap on residential property of 45%. In 2013, the effective tax rate on commercial/industrial property was 3.621 times higher than the tax rate on residential property in Denver. Appraisal cycle – A Every 2 years; <i>Colo. Rev. Stat. § 39-1-104(10.2)</i>. Treatment of intangible property – C Intangible property is exempt, but not specifically exempt for centrally assessed taxpayers.	Equal interest rate – A Yes, 1% monthly for both underpayments and overpayments. <i>Colo. Rev. Stat. §§ 39-10-104.5, 39-4-109(3)</i>. 60-Day appeal – D No, 31 days for real property, 15 days for personal property. <i>Colo. Rev. Stat. § 39-5-121</i>. Burden of proof – C Procedures vary widely by county. De novo appeal – A Yes. <i>Colo. Rev. Stat. § 39-8-107</i>. Escrow/Defer payment on disputed tax – F No ability to not pay or escrow. <i>Colo. Rev. Stat. § 39-4-109(3)</i>.
Connecticut - Overall Grade D+		
Transparency – Grade C	Simplicity & Consistency – Grade D	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A http://www.ct.gov/opm/cwp/view.asp?q=2985&q=383128. Property tax forms on a centralized website – F No, all property tax forms and claims to request exemptions are on the county or municipal web-sites. Internet document explaining property tax system – C http://www.ct.gov/opm/cwp/view.asp?q=2985&q=383128, but difficult to navigate. Property taxpayers receive valuation notice – A Yes, with invitation to attend informal hearing with valuation company or assessor's office. <i>Conn. Gen. Stat. § 12-55</i>. Valuation of property available via a website – C Yes, at the local level.	Central oversight – D Local assessors are fairly autonomous. The Office of Policy and Management has limited authority. Standardized forms – D No, but CT Association of Assessing Officers has some templates and forms. Consistent due dates – B Yes. Reports for real property producing income are due June 1; for personal property and exempt property owned by nonprofits and educational institutions, Nov. 1. <i>Conn. Gen. Stat. § 12-41</i>. First installments or single payments are due July 1. De minimis exclusion – F No. Equal assessment – C Yes. Ratios are 70% of true value. <i>Conn. Gen. Stat. § 12-63</i>. Rates can vary in Hartford. There are no assessment caps, but Hartford can use different assessment rates. <i>Section 2 of Public Act No. 06-183</i>. Appraisal cycle – F Usually every 5 years. <i>Conn. Gen. Stat. § 12-62(b)</i>. Treatment of intangible property – B Intangible property is generally excluded. For hotel properties, there is little effort to remove the intangible component of the operating unit.	Equal interest rate – F No. Interest on underpayments is 18%. <i>Conn. Gen. Stat. § 12-146</i>. Interest on overpayments is 1%. <i>Conn. Gen. Stat. § 12-39u</i>. 60-Day appeal – F No, 20 days, unless an extension is filed, in which case it is about 50 days. <i>Conn. Gen. Stat. §§ 12-111, 12-112</i>. Burden of proof – C On taxpayer by preponderance of the evidence. <i>Conn. Gen. Stat. § 12-117(a)</i>. De novo appeal – A Yes. <i>Stamford Apartments Co. v. City of Stamford</i>, 203 Conn. 586, 588 (Conn. 1987). Escrow/Defer payment on disputed tax – B Taxpayer must pay at least 75% of taxes due unless it's a real estate appraisal and the assessed value is more than \$500,000 and in that case, at least 90% of taxes must be paid. <i>Conn. Gen. Stat. § 12-117a</i>. Additional Information Real v. Personal Property: There is no clear distinction between real and personal property. Tax assessor has authority to increase or decrease assessment upon audit of personal property tax return (not limited to omitted property; can adjust assessment of previously listed property).

Delaware - Overall Grade D+		
Transparency – Grade D	Simplicity & Consistency – Grade D	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – F No. Property tax forms on a centralized website – F No, all property tax forms and claims to request exemptions are on the county websites. Internet document explaining property tax system – D Yes, at some local levels, including the following: Sussex: http://www.sussexcountytaxde.gov/e-service/propertytaxes/; New Castle: http://www2.nccde.org/finance/Documents/BillingDocuments/Property%20Tax%20FAQ%20-%20for%20website%20-%202012.pdf; and Kent County: http://www.co.kent.de.us/Departments/Finance/FAQ-Assessment.htm. Property taxpayers receive valuation notice – C Yes, but unclear about appeals information. Valuation of property available via a website – C Yes, at the local level.	Central oversight – F Local assessors are fairly autonomous. Standardized forms – F No, forms vary by county and municipality. Consistent due dates – F No, reports and payments vary by county and municipality. De minimis exclusion – F No. Equal assessment – B No, reports vary slightly by county: Kent 60%, Sussex 50%, and New Castle 100% of true cash value. There are no assessment caps. Appraisal cycle – B Annually. Treatment of intangible property – A Intangible property is exempt. <i>Del. Code Ann. tit. 9, § 8103.</i>	Equal interest rate – B Yes. Interest on underpayments is 1.5% monthly in Sussex County and a 6% penalty plus 1% monthly in New Castle County. Interest on overpayments is 1% monthly. <i>Del. Code Ann. tit. 9, § 8343.</i> 60-Day appeal – A Yes, notices are sent out in July and August, and appeals must be made in March and April. See <i>Del. Code Ann. tit. 9, § 8311.</i> Burden of proof – D On the taxpayer to show that a board acted contrary to the law. <i>Del. Code Ann. tit. 9, § 8312.</i> De novo appeal – F No. <i>Del. Code Ann. tit. 9, § 8312</i> Escrow/Defer payment on disputed tax – C Yes, the taxpayer can 1) pay the tax and later receive a refund; or 2) not pay the tax, and penalties will accrue. Penalties and interest begin to accrue upon the expiration of three months from the date that the unpaid taxes became due and payable. <i>Del. Code Ann. tit. 9, § 8343.</i>
District of Columbia - Overall Grade C		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – C Yes, but just general laws and difficult to find: http://otr.cfo.dc.gov/node/397972. Property tax forms on a centralized website – A http://otr.cfo.dc.gov/page/tax-forms-and-publications. Internet document explaining property tax system – B Yes, but the system is not as well explained as the appeals process. http://otr.cfo.dc.gov/service/real-property-taxpayers. Property taxpayers receive valuation notice – A Yes. <i>D.C. Code § 47-824.</i> Valuation of property available via a website – A https://www.taxpayerservicecenter.com/RP_Search.jsp?search_type=Assessment.	Central oversight – B Yes, the Mayor appoints the assessors and by statute must provide important information relating to assessments. Standardized forms – A Yes. Consistent due dates – C No, reports and payments vary slightly by type. Reports for real property producing income are due Apr. 15; for personal property, Aug. 1. <i>D.C. Code § 47-1524.</i> Payments on real property are due in two installments, Mar. 31 and Sep. 15; personal property, Aug. 1. <i>D.C. Code § 47-829(a).</i> De minimis exclusion – F No. Equal assessment – D Yes. Ratios are 100% market value, but tax rate varies by type, from .85/100 (residential) to 1.85/100 (business). Assessment cap for personal residences is 10%; http://rptac.dc.gov/node/38342. In 2013, the effective tax rate on commercial/industrial property was 2.389 times higher than the tax rate on residential property in Washington. Appraisal cycle – B Annually, but statutorily only every 3 years. <i>D.C. Code § 47-820.</i> Treatment of intangible property – A Intangible property is exempt.	Equal interest rate – F No. Interest on underpayments is 10% annually, compounded daily. Interest on overpayments is statutorily set at one percentage point above the primary credit discount rate for the Richmond Federal Reserve Bank as of the previous Sep. 30, rounded to the nearest whole number, not to exceed 6%. <i>D.C. Code § 47-4201, 47-4202.</i> 60-Day appeal – C No, 30 days, but 45 days for new owners of real property. <i>D.C. Code § 47-4312.</i> Burden of proof – C On taxpayer by preponderance of the evidence. <i>D.C. Code § 47-825.01a.</i> De novo appeal – C Yes, for personal property, but not for real property. <i>D.C. Code §§ 47-3303, 47-825.01a.</i> Escrow/Defer payment on disputed tax – F No ability to not pay or escrow.

Florida - Overall Grade B-

Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – C https://revenue.law.state.fl.us/Pages/Browse.aspx#3-18, but difficult to navigate. Property tax forms on a centralized website – A http://dor.myflorida.com/dor/forms/. Internet document explaining property tax system – A http://dor.myflorida.com/dor/property/taxpayers/pdf/ptoinfographic.pdf. Property taxpayers receive valuation notice – B Yes, the notice includes the date, time, and location of each local government's budget hearing for appeal, but no form to appeal. Valuation of property available via a website – C Yes, at the local level.	Central oversight – B Yes, the DOR has the authority, including reviewing rolls, requiring the use of mandatory procedures and forms, and reviewing property tax refunds of \$2,500 or more. However the DOR lacks the ability to enforce property tax appeal laws. Standardized forms – A Yes, http://dor.myflorida.com/dor/forms/index.html#advail. Consistent due dates – A Yes. Reports are due Apr. 1. Payments are due Mar. 31. De minimis exclusion – A Yes. Personal property not exceeding \$25,000 in value. The Board can eliminate any bill below \$30. <i>Fla. Stat. § 197.212</i>. Equal assessment – C Yes for ratios, but caps vary by type. Ratios are 100% fair market value. <i>Fla. Stat. § 192.042</i>. Cap on homestead property is of 3% or percentage change in CPI. <i>Fla. Stat. § 193.155(1)</i>. Cap on non-homestead property is 10%. <i>Fla. Stat. §§ 193.1554(3), 193.1555(3)</i>. Appraisal cycle – B Annually, with inspection every 5 years. <i>Fla. Stat. § 193.023(2)</i>. Treatment of intangible property – B Intangible property is equally excluded, except as it relates to qualifying government leasehold interests. <i>Ch. 2006-312 (H.B. 209), Laws 2006</i>.	Equal interest rate – F No. Interest on underpayments is 10% or 18%. Interest on overpayments resulting from successful value adjustment board petitions receive 12% interest. <i>Fla. Stat. §§ 194.014 & 197.172</i>. 60-Day appeal – C Property owners can request an informal conference with the appraiser at any time. 25 days to Value Adjustment Board; 60 days to Circuit Court. <i>Fla. Stat. §§ 194.011 & 194.171</i>. Burden of proof – B On the party initiating the challenge by a preponderance of the evidence. <i>Fla. Stat. § 194.301(2)</i>. De novo appeal – A Yes. <i>Fla. Stat. § 194.036(3)</i>. Escrow/Defer payment on disputed tax – C <i>Fla. Stat. § 194.014</i> requires a partial payment when appealing to the Value Adjustment Board if a final decision has not been made before the date of delinquency (April 1). Taxpayers appealing to circuit court need only pay the amount they admit in good faith to owe. <i>Fla. Stat. § 194.171</i>.

Georgia - Overall Grade C+

Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A https://etax.dor.ga.gov/ptd/adm/law/index.aspx. Property tax forms on a centralized website – A https://etax.dor.ga.gov/PTD/adm/forms/index.aspx. Internet document explaining property tax system – B https://etax.dor.ga.gov/PTD/adm/taxguide/index.aspx. Easy to navigate but not specific to business. Property taxpayers receive valuation notice – A Yes, with appeals information. Valuation of property available via a website – C Yes, at the local level.	Central oversight – D Local assessors are fairly autonomous. The Local Government Services Division supervises ad valorem tax administration. Standardized forms – A Yes, https://etax.dor.ga.gov/ptd/adm/forms/index.aspx. Consistent due dates – C Yes. Reports are due between Jan. 1 and Apr. 1. <i>Code Ann. § 48-5-18</i>. Payments are due Dec. 20, but some counties have earlier deadlines. De minimis exclusion – A Yes. Personal property not exceeding \$7,500 in fair market value. <i>Ga. Code Ann. § 48-5-42.1</i>. Equal assessment – C Yes, ratios on taxable tangible property are 40% fair market value. <i>Ga. Code Ann. § 48-5-7</i>. However, in 2012, the effective tax rate on commercial/industrial property was 2.507 times higher than the tax rate on residential property in Atlanta; in 2013, 1.477 times higher. Appraisal cycle – B Annually. Treatment of intangible property – C Intangible personal property has not been taxed since 1995, but in practice fails to exclude value of intangible property for centrally assessed property.	Equal interest rate – F No. Interest on underpayments is a 10% penalty plus 1% monthly, <i>Ga. Code Ann. §§ 48-2-44, 48-2-40</i>. Overpayments do not appear to earn interest. <i>Ga. Code Ann. § 48-5-380</i>. 60-Day appeal – B No, 45 days. <i>Ga. Code Ann. § 48-5-311</i>. Burden of proof – A On the board of tax assessors by a preponderance of evidence. <i>Ga. Code Ann. § 48-5-311(e) (4)</i>. De novo appeal – A Yes, to the superior court of the county where the property is located. <i>Ga. Code Ann. § 48-5-311(g) (1)</i>. Escrow/Defer payment on disputed tax – F No ability to not pay or escrow. <i>Ga. Code Ann. § 48-5-29</i>. Additional Information Rigid use of mass appraisal techniques that can produce inequitable results.

Hawaii - Overall Grade D+		
Transparency – Grade D	Simplicity & Consistency – Grade D	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – F No, applicable laws are on the county level and there is no centralized site. Property tax forms on a centralized website – F No. Forms available at the county level. Internet document explaining property tax system – F No. Property taxpayers receive valuation notice – B Yes, for most counties with appeals information. Valuation of property available via a website – C Yes, at the local level.	Central oversight – F Local assessors are fairly autonomous. There is no formal process for equalizing assessments. Standardized forms – F No; forms vary by county. Consistent due dates – D All due dates are set at county level. Payments are due Aug 20 and Feb 20. De minimis exclusion – F No. Equal assessment – F Yes, ratios are 100% of fair market value. Assessment caps vary by county. However, in 2013, the effective tax rate on commercial/industrial property was 3.563 times higher than the tax rate on residential property in Honolulu. Appraisal cycle – F Applicable laws do not contain any specific requirement that property be physically inspected at any particular interval. Treatment of intangible property – A Intangible personal property is exempt.	Equal interest rate – C No. Interest on underpayments is 1% for each month. MCC 3.48.220(B); HCC 19-32. There is no interest on overpayments. 60-Day appeal – C No, 31 days for city and county of Honolulu 30 days for the Kauai county. Haw. Rev. Stat. § 246-46. Burden of proof – F On taxpayer to present evidence that assessment is not correct. In general, must show property assessments exceed 10% of fair market value. Haw. Code R. § 8-12.3. In Kauai, must show property assessments exceed 15% of fair market value. De novo appeal – A Yes, subject to exceptions. Escrow/Defer payment on disputed tax – A Disputed taxes paid by the taxpayer are deposited into a litigated claim fund. Haw. Rev. Stat. § 232-24.
Idaho - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – C http://tax.idaho.gov/m-governance.cfm, but not property tax specific. Property tax forms on a centralized website – C http://tax.idaho.gov/s-results-form.cfm, but exemption forms are not included. Internet document explaining property tax system – C http://tax.idaho.gov/i-1129.cfm, but does not include the appeals process. Property taxpayers receive valuation notice – A Yes, with appeals information. Valuation of property available via a website – B Yes, at the local level, but general statistical information is available on the state agency's website.	Central oversight – B The state oversees local property tax procedures to ensure compliance with over 168 pages of rules and oversees assessments through mandated ratio studies. Standardized forms – C No, the state prepares some forms, but they are not mandatory. Consistent due dates – B No, reports vary slightly by type. Idaho Code §§ 63-302, 63-313, 63-602Y; Idaho Admin. Code r. 35.01.03.404. Payments are due in two installments: Dec 20 and June 20. Idaho Code § 63-903. De minimis exclusion – B Yes, for personal property purchased on or after Jan. 1, 2013, costing \$3,000 or less. In 2013, Idaho Code 63-602KK was amended to provide this exemption. Equal assessment – D Yes, ratios are 100% of fair market value. Idaho Code § 63-205. Except for schools, districts are limited to annual increases of 3% plus an allowance for growth. However, in 2013, the effective tax rate on commercial/industrial property was 2.068 times higher than the tax rate on residential property in Boise. Appraisal cycle – C Annually, supplemented by reappraisal including physical inspection at least every 5 years. Idaho Code § 63-314. Treatment of intangible property – A Intangible property is exempt. Idaho Code § 63-602L.	Equal interest rate – A Yes. Idaho Code § 63-1302. 60-Day appeal – C No, 30 days for locally assessed property. Idaho Code § 63-511. No set time period for centrally assessed property. Idaho Code § 63-407. Burden of proof – C On taxpayer by a preponderance of the evidence. Idaho Code § 63-502. De novo appeal – B Yes, an appeal in district court is limited to the issues raised in the Board of Tax Appeals appeal and will be heard without a jury in a trial de novo. Idaho Code § 63-3812. State assessed operating property appeals are heard de novo. Escrow/Defer payment on disputed tax – F No ability to not pay or escrow. Idaho Code §§ 63-511, 63-3812(d).

Illinois - Overall Grade C-		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – C Yes, but not regulations: http://tax.illinois.gov/LocalGovernment/PropertyTax/. Property tax forms on a centralized website – F No, site is very limited. Internet document explaining property tax system – B Illinois Property Tax System - http://tax.illinois.gov/Publications/LocalGovernment/PTAX1004.pdf; an Overview of Property Tax – http://tax.illinois.gov/Publications/PIOs/PIO-16.pdf. Property taxpayers receive valuation notice – D Taxpayers outside Cook County receive a mailed notice, unless the change was due to the application of an equalization factor by an assessor. Mortgage lenders are required to forward copies of all assessment change notices. Any change in real property assessments must be published in a newspaper of general circulation in each county annually. A complete list of assessments must be published for notification purposes every 4 years. Valuation of property available via a website – C Yes, at the local level.	Central oversight – D Local assessors are fairly autonomous, but the department administers several aspects including personal property replacement taxes. Standardized forms – D No, except for filing appeals with the Illinois Property Tax Appeal Board. Consistent due dates – C Yes. Reports are not due because personal property is exempt. Payments are generally due in two installments, June 1 and Sep. 1, but counties can change this through local ordinance. 35 Ill. Comp. Stat. 200/21-5. Cook County follows different dates. De minimis exclusion – F No. Equal assessment – F Ratios are 33.33% except for Cook County. 35 Ill. Comp. Stat. 200/9-145. There are no assessment caps, but counties may cap at 7% per year, not to exceed \$20,000. 35 Ill. Comp. Stat. 200/15-176. In 2013, the effective tax rate on commercial/industrial property was 2.617 times higher than the tax rate on residential property in Chicago. Appraisal cycle – C Every 4 years except for Cook County, which is every 3 years. 35 Ill. Comp. Stat. 200/9-215. Treatment of intangible property – A Intangible property is equally excluded.	Equal interest rate – F No, interest on underpayments is 1.5% monthly. Interest on overpayments is at the discretion of the decision making body. 60-Day appeal – C No, 30 days. 35 Ill. Comp. Stat. 200/16-25, 200/16-160, 200/16-110. Burden of proof – D On taxpayer to show by preponderance of the evidence if the appeal is based on market value at the Property Tax Appeal Board level. If the appeal is based on lack of uniformity, then burden on taxpayer is by clear and convincing evidence. At Circuit Court level, burden is on taxpayer by clear and convincing evidence. De novo appeal – A Yes, to the Illinois Property Tax Appeals Board. Escrow/Defer payment on disputed tax – F No ability to not pay or escrow. 35 Ill. Comp. Stat. 200/23-5, 200/23-15.
Indiana - Overall Grade B		
Transparency – Grade A	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – A http://www.in.gov/legislative/ic/code/title6/. Property tax forms on a centralized website – A Department of Local Government Finance forms: http://www.in.gov/dlgf/8516.htm. Internet document explaining property tax system – A The property tax system: http://www.in.gov/dlgf/2516.htm The appeals process: http://www.in.gov/dlgf/2508.htm. Property taxpayers receive valuation notice – B Yes, notice is received in one of two ways: the county assessor may send a notice of assessment, or Form 11. Otherwise, the assessed value of the property can be found with the tax bill, or TS-1 tax comparison statement. Valuation of property available via a website – A http://www.in.gov/dlgf.htm.	Central oversight – B Yes, auditors for assessors; Department of Local Government Finance for auditors. The Department converts values to property tax rates. Standardized forms – A Yes. Consistent due dates – A Yes. Reports are due May 15. Ind. Code §§ 6-1.1-1-7, 6-1.1-3-7. Payments are due in two installments, May 10 and Nov. 10. Ind. Code §§ 6-1.1-7-7, 6-1.1-22-9. De minimis exclusion – F No. Equal assessment – F Yes, ratios are 100% of true tax value. Ind. Code §6-1.1-1-3. Assessment caps vary by property type, from 1% to 3%. Ind. Cont. Art. 10 § 1(f). In 2013, the effective tax rate on commercial/industrial property was 2.831 times higher than the tax rate on residential property in Indianapolis. Appraisal cycle – C Pre-2014, it was every two-years. Starting in 2014, the appraisal cycle increased to four years. Treatment of intangible property – A Intangible property is exempt. Ind. Code § 6-1.1-10-39.	Equal interest rate – A Yes, interest on underpayments and overpayments is the rate used by the Commissioner of the Department of Revenue. 60-Day appeal – B No, 45 days. Ind. Code § 6-1.1-15-1(c). Burden of proof – B On taxpayer to establish a prima facie case proving both that the current assessment is incorrect, and what the correct assessment should be. However, if the assessed value increases more than 5% over the previous assessment, the burden of proof is on the assessing official. Ind. Code § 6-1.1-15-17.2. De novo appeal – A Yes, for the Indiana Board of Tax Review, but not for the Tax Court. Escrow/Defer payment on disputed tax – B If an appeal is pending, taxpayer does not have to pay taxes, but must pay an amount based on the previous year's assessment if real property is involved. Additional Information 30% minimum valuation on depreciable personal property in a taxing district, with limited exclusions, is unreasonable. See Reg. 50 IAC 4.2-4-9.

Iowa - Overall Grade C-		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – F No. Property tax forms on a centralized website – C Site has limited forms. http://www.iowa.gov/tax/forms/prop.html. Internet document explaining property tax system – A Yes, http://www.iowa.gov/tax/educate/78573.html. Property taxpayers receive valuation notice – B Yes, no later than Apr. 15. Iowa Code § 441.28. Valuation of property available via a website – B Yes, at the local level, and general statistical information is available on the state agency's website.	Central oversight – C The Iowa Department of Revenue oversees local property tax procedures and has general supervisory over operations. Assessors can equalize properties with 5% or more variation in actual value in similar, closely adjacent properties. Iowa Code § 441.21. Standardized forms – C No, the state prepares some forms, but they are not mandatory. Consistent due dates – B No, reports vary slightly by type. Iowa Code § 432A.8, 437A.21, 441.19. Payments are due in two installments, Sep. 30 and Mar. 31. De minimis exclusion – C Yes, if less than \$2.00. Equal assessment – D Yes, ratios are 100% of market value except for agricultural real estate, which is 100% of productivity and net earning capacity value. Iowa Code § 441.21. There is a 4% cap on residential, agricultural, commercial, railroads and industrial assessments. Central assessments are capped at 8%. SF 295 limits increases in assessments for residential and agricultural properties (from 4% to 3%). Appraisal cycle – B Every two years for real property; annually for railroads and public utilities. Iowa Code § 428.4. Treatment of intangible property – F Intangible property is taxable.	Equal interest rate – F No, interest on underpayments is 1.5% monthly. There is no interest on overpayments. Iowa Code § 445.39. 60-Day appeal – D No, 30 days for centrally assessed property, and 20 days for locally assessed property. Iowa Code § 441.37. Burden of proof – D On taxpayer attacking such valuation as excessive, inadequate, inequitable, or capricious. Iowa Code § 441.21(3). De novo appeal – C Yes, at Property Assessment Appeals Board. PAAB decisions appealed to district court on are de novo of evidence. Escrow/Defer payment on disputed tax – F No ability to not pay or escrow.
Kansas - Overall Grade C		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – C Yes, but no regulations: http://www.ksrevenue.org/pvd.html. Property tax forms on a centralized website – C http://www.ksrevenue.org/forms-pvd.html. Internet document explaining property tax system – C http://www.ksrevenue.org/forms-pvd.html, but very limited. Property taxpayers receive valuation notice – B Yes, notice received annually on or before Mar. 1 for real property and May 1 for personal property. Appeals process information is included. Kan. Stat. Ann. § 79-1460. Valuation of property available via a website – B Yes, at the county level, and the state website serves as a portal to the county level websites: https://www.kansas.gov/propertytax/index.do.	Central oversight – C Local assessors must use the computer assisted mass appraisal system approved by the state. Division of Property Valuation provides general oversight. Standardized forms – A Yes. Consistent due dates – B Yes. Reports are due Mar. 15 for personal property, Mar. 20 for state appraised public utilities, and Apr. 1 for oil and gas. Kan. Stat. Ann. §§ 79-306, 79-5a02. Payments are due in two installments, Dec 20 and May 10. Kan. Stat. Ann. §§ 79-2004, 79-2004a. De minimis exclusion – C Yes, for personal property less than \$5. Equal assessment – D No, ratios vary greatly by type, from 11% to 33% of fair market value. No assessment caps. In 2013, the effective tax rate on commercial/industrial property was 2.263 times higher than the tax rate on residential property in Wichita. Appraisal cycle – D Annually, with physical inspection every 6 years. Kan. Stat. Ann. § 79-1476. Treatment of intangible property – D Different valuation approaches based on property type (general business – cost; utilities – unit) and intangibles picked up in unit valuation. Kan. Stat. Ann. §§ 79-3109c, 79-5A04.	Equal interest rate – D No, interest on underpayments is 4-6%. Kan. Stat. Ann. § 79-2968. Interest on overpayments is 2-6%. S.B. 231 will reduce the interest rate on underpayments by 2%. 60-Day appeal – D No, 30 days for real property and 14 days for personal property. Kan. Stat. Ann. § 79-1448. Burden of proof – A On appraiser by preponderance of the evidence. De novo appeal – A Yes, to the Kansas State Court of Tax Appeals. S.B. 231 will change this to allow for appeal to Kansas Court of Appeals or to a district court. Escrow/Defer payment on disputed tax – B Yes. Not required to pay tax to protest, but must pay tax under protest. County treasurer has discretion to accept partial payment. Kan. Stat. Ann. § 79-2024. S.B. 231 will repeal the requirement to post a bond of 125% of assessed tax when a property tax valuation is being appealed. Additional Information Property tax litigation over expansion of real property definition (personal property being phased out).

Kentucky - Overall Grade C+		
Transparency – Grade C	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – C http://revenue.ky.gov/laws/, but information is not property tax specific. Property tax forms on a centralized website – C Yes, but does not include exemption request forms: http://revenue.ky.gov/forms/13ptf.htm. Internet document explaining property tax system – C Yes, in the Kentucky Revised Statutes, but the information is difficult to find. http://revenue.ky.gov/laws/. Property taxpayers receive valuation notice – B Yes, if there is a change in valuation. Valuation of property available via a website – C Yes, at the county level.	Central oversight – C Local assessors have some autonomy. Standardized forms – A Yes. Consistent due dates – A Yes. Reports are due May 15. Ky. Rev. Stat. Ann. § 132.220. Payments are due Dec 31, except for city taxes. Ky. Rev. Stat. Ann. §§ 91.430, 92.590. De minimis exclusion – D Local officials can exclude assessments up to \$10. Equal assessment – A Ratios are 100% of fair cash value. There are no assessment caps. Appraisal cycle – B Annually. Ky. Rev. Stat. Ann. § 132.690. Real property is inspected every 4 years. Treatment of intangible property – C Intangible property is generally exempt, except property assessed under Ky. Rev. Stat. 132.030 (Financial Institution Deposit Tax) or Ky. Rev. Stat. Ch. 136 (Corporation and Public Utility Taxes). Ch. 168 (H.B. 272), Laws 2005.	Equal interest rate – F No, interest on underpayments is 6%. Interest on overpayments is 2%. The interest rate is based on the prime rate charged by Kentucky banks during the month of October 2012. Ky. Rev. Stat. Ann. § 131.183. 60-Day appeal – B No, 45 days. Ky. Rev. Stat. Ann. § 131.110; Ky. Rev. Stat. Ann. § 133.045. Burden of proof – C On taxpayer by preponderance of the evidence. De novo appeal – C Yes, to the Kentucky Board of Tax Appeals. Appeals to county circuit court are de novo as to law only, not value. Escrow/Defer payment on disputed tax – C Yes. Taxes can be partially paid if done in good faith, paying on the value declared in the appeal. After the Board of Tax Appeals' determination the tax must be paid or supersedes bond has to be filed. Ky. Rev. Stat. Ann. § 131.270.
Louisiana - Overall Grade C		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A Statutes: http://www.latax.state.la.us/Menu_Statutes/Statutes.aspx. Rules and Regulations: http://www.latax.state.la.us/Menu_RulesRegulations/RulesRegulations.aspx. Property tax forms on a centralized website – A http://www.latax.state.la.us/Menu_FormsReportsRegs/GeneralForms.aspx; Orleans Parish forms: http://nolaassessor.com/forms.html. Internet document explaining property tax system – A http://www.latax.state.la.us/Menu_FAQ/FAQ.aspx. Property taxpayers receive valuation notice – F Yes, but only when the property has undergone general reappraisal or the assessment on the taxpayer's property has increased by 15% or more from the previous tax year. La. Rev. Stat. § 1987 B. Otherwise the taxpayer receives notice only after the period for challenging the valuation of its property has expired. La. Rev. Stat. § 47:1992. Valuation of property available via a website – A www.latax.state.la.us/Menu_ParishTaxRolls/TaxRolls.aspx. Many assessors also provide this information on their individual websites.	Central oversight – C The Louisiana Tax Commission for assessors and equalizing property values. La. Rev. Stat. § 47:1837. Standardized forms – B Yes, except Orleans Parish has its own forms. Consistent due dates – C No; Feb. 15 for financial institutions, Mar. 1 for insurance companies, Apr. 1 for public service companies and real and personal property, except in Jefferson Parish. La. Rev. Stat. §§ 47:1970, 47:1954, 47:2324. Payments are due on Dec. 31 statewide and Jan. 31 for Orleans Parish. De minimis exclusion – B Yes, reasonable de minimis exception based on assessed value as determined by assessor. Equal assessment – F No, ratios vary greatly by type. Sec. 18, Art. VII, 1974 La. Const. There are no assessment caps, but local jurisdictions can specifically approve a cap. In 2013, the effective tax rate on commercial/industrial property was 2.580 times higher than the tax rate on residential property in New Orleans. Appraisal cycle – C At least every 4 years for real property; annually for personal property and public service property. La. Rev. Stat. § 47:2331. Treatment of intangible property – D Intangible property is generally exempt, but unit valuation fails to exclude value of intangible property for centrally assessed property. Sec. 21(C), Art. VII, 1974 La. Const. Exemption does not include public service properties or centrally assessed properties. La. Admin. Code tit. 61, § 121.C.	Equal interest rate – D No, interest on underpayments is 1% monthly. La. Rev. Stat. § 47:2127(B). Interest on overpayments is equal to the rate earned on the funds paid under protest. La. Rev. Stat. § 47:1856(F). 60-Day appeal – F It depends. Appeals must be received no later than 7 days prior to the date of the public hearing set by the local board of review. In Orleans Parish, appeals are filed with the Municipal District Assessor within three working days of Aug. 15. Public service companies have 30 days to appeal to the Tax Commission. Appeals as to whether property is subject to assessment must be filed in district court within 30 days of the timely payment of the taxes assessed on the property. La. Rev. Stat. § 47:2134. Burden of proof – C On taxpayer by preponderance of the evidence. De novo appeal – C No, evidence is limited to that presented to the Board of Review. De novo review available as to question of law. Escrow/Defer payment on disputed tax – B Yes. Taxes timely paid under protest are held in escrow. Undisputed taxes are released to the tax recipient body. La. Rev. Stat. § 47:1998(A)(2). Additional Information Granting of functional and economic obsolescence varies from parish to parish (lack of uniformity).

Maine - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A http://www.maine.gov/revenue/propertytax/propertytaxlaw/propertytaxlaw.htm. Property tax forms on a centralized website – A http://www.maine.gov/revenue/forms/property/appsformspubs.htm Internet document explaining property tax system – D http://www.maine.gov/revenue/rules/pdf/rule201.pdf, but not property tax specific and does not include appeals process. Property taxpayers receive valuation notice – B Yes, H.P. 491 amended 36 MRSA § 842 to provide that when a person applies for abatement, the assessor or municipal officer must notice the person of their decision within 10 days and include the reason or reasons supporting the decision whether or not to approve abatement. Valuation of property available via a website – D Yes, some are available at the local level.	Central oversight – C Yes, the Property Tax Division is responsible for valuation of municipalities and unorganized territory, administers various taxes, and determines the amount of some reimbursements. Standardized forms – D No, except for claiming business equipment exemption and BETR program forms. Me. Rev. Stat. tit. 36, § 6655. Consistent due dates – C Yes for reports, but not for payments. Reports are due Apr. 1. Me. Rev. Stat. tit. 36, § 706. Payments vary by locality. De minimis exclusion – B Yes, for personal property less than \$1,000 except items used for industrial or commercial purposes and vehicles not subject to an excise tax. Me. Rev. Stat. tit. 36, § 655. Equal assessment – A Yes, ratios are 100% of current market value. Me. Rev. Stat. tit. 36, § 305. There are no assessment caps. Appraisal cycle – C Every 4 years. Me. Rev. Stat. tit. 36, § 328. Treatment of intangible property – A Intangible property is exempt.	Equal interest rate – F No, interest on underpayments varies by municipality but cannot be less than 4%. 60-Day appeal – A Yes, 185 days from the date the tax rolls were delivered to the tax collector. Me. Rev. Stat. tit. 36, § 841. Burden of proof – D On taxpayer to show "greater weight" and that valuation was manifestly wrong; on municipality in a supplemental assessment. De novo appeal – C Yes, to the State Board of Tax Review for nonresidential property of \$1,000,000 or greater. Me. Rev. Stat. tit. 36, § 843(1-A). Escrow/Defer payment on disputed tax – D Very limited. A taxpayer can pay the greater of last year's tax or undisputed tax in current year. Me. Rev. Stat/ tit. 36, § 843(4).
Maryland - Overall Grade B-		
Transparency – Grade C	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – F In the Maryland Assessments Procedures Manual, but difficult to navigate: http://www.dat.state.md.us/sdatweb/real.html. Property tax forms on a centralized website – A http://www.dat.state.md.us/sdatweb/sdatforms.html#real. Internet document explaining property tax system – C http://www.dat.state.md.us/sdatweb/hog.html, but not written for businesses; it is written for homeowners. Property taxpayers receive valuation notice – D Yes, but does not include appeals information. Md. Code Ann., Tax-Prop. §§ 8-408, 8-401(a), 8-401(b)(1), and 8-401(c). Valuation of property available via a website – A Yes, http://sdatcert3.resiusa.org/rp_rewrite/.	Central oversight – A Yes, the SDAT administers each county and municipal corporation, conducts equalization, orders reevaluation. Md. Code Ann., Tax-Prop. §§ 2-202(2), 2-202(12), 2-204(a). Standardized forms – A Yes. Consistent due dates – B Yes. Returns due Apr. 15; payments due July 1, with a grace period until Sep.30. Md. Code Ann., Tax-Prop. §§ 10-102(a)-(b), 10-204.3(i), 11-101(a). De minimis exclusion – D No, but there is an exemption for personal property valued less than \$250. Md. Code Ann., Tax-Prop. § 7-227(c). Equal assessment – F No, ratios vary greatly by type. Md. Code Ann., Tax-Prop. §§ 8-103(c), 8-107(a), 8-109, 8-108. There is an assessment cap of 10% or less over the prior year's assessment. Appraisal cycle – A Every 3 years for real property. Md. Code Ann., Tax-Prop. §§ 8-104(b), 8-204(a). Treatment of intangible property – C Intangible property is taxable in operating property of a utility or railroad. Md. Code Ann., Tax-Prop. §§ 8-109 and 8-108.	Equal interest rate – A Yes, at the state level the rate is 1% per month. Md. Code Ann., Tax-Prop. § 14-602. The local tax rate is 2/3 of 1% per month. Md. Code Ann., Tax-Prop. § 14-603(b), with the exception of specific county rates set forth in Md. Code Ann., Tax-Prop. § 14-603(a). 60-Day appeal – B No, 45 days. Md. Code Ann., Tax-Prop. § 14-502(a) (1) (real property); Md. Code Ann., § 14-502(a) (for personal property). Burden of proof – A On taxpayer and assessor to exchange any written appraisals to be used for valuation purposes at least 10 days before a hearing on the appeal. Md. Code Ann., Tax-Prop. § 14-509(g). De novo appeal – A Yes, to the Tax Court. Md. Code Ann., Tax-Gen. § 13-523. Escrow/Defer payment on disputed tax – C Yes, for personal property if the taxpayer submits a bond to the agency responsible for collecting the tax. Md. Code Ann., Tax-Prop. § 14-514.

Massachusetts - Overall Grade C-		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – C Regulations and administrative guidance, but not statutes: http://www.mass.gov/dor/businesses/help-and-resources/legal-library/documents-by-tax-type/corporate-excise.html. Property tax forms on a centralized website – C http://www.mass.gov/dor/forms/online-forms-index.html, but not property tax specific. Internet document explaining property tax system – D No, only brochures explaining exemptions for qualifying taxpayer, such as manufacturers. Property taxpayers receive valuation notice – C Yes, but unclear about appeals information. Mass. Gen. Laws ch. 59, § 57. Valuation of property available via a website – C Yes, at the local level.	Central oversight – C Yes, the Commissioner of Revenue for the local board of assessors. Mass. Gen. Laws ch. 58, § 3. The Division of Local Services' Bureau of Local Assessment for evaluation. Standardized forms – C Localities have preferences for their local forms, but standardized forms are available for minimal state forms. Consistent due dates – A Yes. Reports are due Mar. 1. Mass. Gen. Laws ch. 59, § 29. Payments are due in semi-annual installments. Mass. Gen. Laws ch. 59, § 57. De minimis exclusion – D No, but there is local option for personal property accounts valued up to \$10,000. Equal assessment – F No, ratios vary greatly by type. Mass. Gen. Laws ch. 56, § 40; ch. 59 § 38. In 2013, the effective tax rate on commercial/industrial property was 3.871 times higher than the tax rate on residential property in Boston. No assessment caps. Appraisal cycle – B At least every 3 years for locally assessed real property. Mass. Gen. Laws ch. 59, §§ 38A, 39; ch. 40, § 56. Treatment of intangible property – A Intangible property is exempt. Mass. Gen. Laws ch. 59, § 5 (Cl. 24).	Equal interest rate – F No, interest on underpayments is 14% annually, interest on overpayments is 8%. Mass. Gen. Laws ch. 59, § 69. 60-Day appeal – C No, 30 days. Mass. Gen. Laws ch. 59, § 59. Burden of proof – B On taxpayer to show the property under review has been improperly valued, but burden shifts if taxpayer brings an appeal relative to the assessed fair cash value of a parcel of property within 3 years after the Appellate Tax Board has made a determination, and the assessed fair cash value under appeal is greater than the Board's determination. Mass. Gen. Laws ch. 58A, § 12A. De novo appeal – F No, the decision of the Appellate Tax Board is final as to findings of fact. Mass. Gen. Laws ch. 58A, § 13. Escrow/Defer payment on disputed tax – D Yes, half must be paid. If the real estate is more than \$3,000, all must be paid. Mass. Gen. Laws ch. 59, § 64.
Michigan - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – C The General Property Tax Act is available, but no regulations: http://www.legislature.mi.gov/documents/mcl/pdf/mcl-act-206-of-1893.pdf. Property tax forms on a centralized website – A http://www.michigan.gov/taxes/0,4676,7-238-43535_43537---00.html. Internet document explaining property tax system – B http://www.legislature.mi.gov/documents/Publications/TaxpayerGuide2013.pdf, but difficult to navigate. Property taxpayers receive valuation notice – C Yes, local property tax assessors are required to mail notices of an increase in state equalized value or taxable value at least 14 days before the meeting of a board of review. Act 332 (S.B. 395), Laws 2010. Valuation of property available via a website – C Yes, at the local level.	Central oversight – C Yes, the State Tax Commission, a unit of the Michigan Department of Treasury, advises and assists the supervisors and other assessors. Standardized forms – A Yes, standardized forms are available. Consistent due dates – B Yes for reports, but not for payments. Mich. Comp. Laws § 211.19. Reports are due Feb. 20. Payments vary by locality, but there has been some consistency, with summer bills due in August and winter bills due in February. De minimis exclusion – B Yes, there are limited exclusions for working tools of a mechanic and personal property valued less than \$500. Mich. Comp. Laws § 211.9(h). Mich. Comp. Laws § 211.9(k). Equal assessment – B Yes, ratios are 50% of true cash value. Mich. Const. art. IX, section 3. There is an assessment cap of 5% or inflation per year until the property is sold. Appraisal cycle – B Annually, but no requirements regarding inspection. Treatment of intangible property – A Intangible property is excluded by statute. Mich. Comp. Laws § 211.9e.	Equal interest rate – A Yes, 1% monthly for both underpayments and overpayments. Mich. Comp. Laws §§ 211.44(3), 211.59(1). 60-Day appeal – F No. Notices must be mailed 10 days prior to hearing date. Mich. Comp. Laws § 211.30. However, taxpayer can bypass local appeals and go directly to the Tax Tribunal. Burden of proof – B On taxpayer to establish the true cash value of the property, but the assessor has the burden with regard to equalization. Mich. Comp. Laws § 205.737. De novo appeal – A Yes. Escrow/Defer payment on disputed tax – D Except for small claims appeals concerning principal residence or agricultural property, the tax must be paid. Mich. Comp. Laws § 205.743. Additional Information Members of the Board of Review are volunteers and are not required to have any background in property tax.

Minnesota - Overall Grade C		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – F No, only "Revenue Notices" and "Revenue Analyses" are available: http://www.revenue.state.mn.us/propertytax/Pages/Resources.aspx Property tax forms on a centralized website – C Limited forms are available: http://www.revenue.state.mn.us/propertytax/Pages/Forms-and-Instructions.aspx. Internet document explaining property tax system – B http://www.revenue.state.mn.us/propertytax/Pages/factsheets.aspx, but must look at multiple fact sheets for both the property tax system and appeals process. Property taxpayers receive valuation notice – A Yes, with instructions on how to appeal. <i>Minn. Stat. § 273.12.</i> Valuation of property available via a website – C Yes, at the local level.	Central oversight – C Yes, the Department of Revenue's Property Tax Division oversees counties' administration; Commissioner supervises by meeting with county assessors. Standardized forms – C Localities have preferences for their local forms, but Commissioner proscribes standardized forms for all applications. Consistent due dates – C No, but personal property is generally exempt. Payments are due in two installments – May 15 and Oct. 15. <i>Minn. Stat. § 279.01.</i> De minimis exclusion – F No, property less than \$100 is taxed as if its value was \$100. Equal assessment – F No, ratios vary greatly by property type, and there are 35 classifications. <i>Minn. Stat. § 273.13.</i> No assessment caps. In 2013, the effective tax rate on commercial/industrial property was 2.734 times higher than the tax rate on residential property in Minneapolis. Appraisal cycle – D Annually, inspection every 5 years. <i>Minn. Stat. § 273.08.</i> Treatment of intangible property – A Intangible property is excluded.	Equal interest rate – F No, interest on underpayments is 8%. <i>Minn. Stat. § 277.01.</i> 60-Day appeal – A Yes. Petitions have until Apr. 30th of the year in which the tax is due to file; this gives them over a year. Burden of proof – C On taxpayer by preponderance of the evidence. De novo appeal – B Yes, in Tax Court, but the Court decides which estimate of value is more credible, a generalization. <i>Minn. Stat. § 271.06, subdivision 6.</i> Escrow/Defer payment on disputed tax – B Taxpayers must pay 50% of tax if the unpaid balance is less than \$2,000, and 80% of tax if the unpaid balance is greater than \$2,000. <i>Minn. Stat. § 278.03.</i>
Mississippi - Overall Grade C		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – B Yes, including regulations, but must go to external website for statutes: http://www.dor.ms.gov/info/rules/propertytaxregulations.html. Property tax forms on a centralized website – C Limited forms available: http://www.dor.ms.gov/taxareas/property/forms.html. Internet document explaining property tax system – B In the frequently asked questions section: http://www.dor.ms.gov/info/faqs/PropertyFAQ.pdf. Property taxpayers receive valuation notice – C Yes, but unclear on appeals process information. Valuation of property available via a website – C Yes, at the local level.	Central oversight – C Tax Commission provides guidance to local governments. Standardized forms – C Some localities have preferences for their local forms, but standardized forms are available. Consistent due dates – A Yes. Reports are due on Apr. 1. <i>Miss. Code Ann. § 27-35-23.</i> Payments are due on or before Feb. 1 of the following year. <i>Miss. Code Ann. § 27-41-1.</i> De minimis exclusion – D Yes, for personal property, including wardrobes, libraries, and pistols, but not for business property. <i>Miss. Code Ann. § 27-31-1(g), (h), (j), (l), (r), (s), and (t).</i> Equal assessment – D No, ratios vary greatly by property type. There are no assessment caps. Appraisal cycle – C Every 4 years for real property. Treatment of intangible property – D Intangible property is taxable unless specifically exempt. <i>Miss. Code Ann. § 27-35-3.</i> Money on deposit, stock, notes, and money loaned are exempt. <i>Miss. Code Ann. §§27-31-1(w), 27-35-31, 27-31-1(u).</i>	Equal interest rate – B No, interest on underpayments is 1% per month. <i>Miss. Code Ann. § 27-41-9.</i> 60-Day appeal – F No, either 10 or 20 days. <i>Miss. Code Ann. §§ 11-51-77, 27-35-119.</i> Burden of proof – F On taxpayer to prove excessive assessment by two or more competent witnesses who know of their own personal knowledge that the property is assessed for a higher sum than its true value. De novo appeal – A Yes, in the circuit court. <i>Miss. Code Ann. §§ 11-51-77, 27-35-119.</i> Escrow/Defer payment on disputed tax – D No. Bond must be posted for greater of \$100 or double amount of tax in dispute on appeals under <i>Miss. Code Ann. § 11-51-77</i>. All taxes must be paid as assessed with appealed under <i>Miss. Code Ann. § 27-35-119</i>.

Missouri - Overall Grade C+		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – D A link to the state code under Resources, but not tax specific laws or regulations. http://stc.mo.gov/. Property tax forms on a centralized website – D Only contains a "Property Tax Credit Claim/Pension Exemption" form. Internet document explaining property tax system – C http://stc.mo.gov/files/reassessment_brochure.pdf, but difficult to navigate. Property taxpayers receive valuation notice – C Yes, if there is an increase over the prior year. Mo. Rev. Stat. § 137.180. Valuation of property available via a website – C Yes, at the local level.	Central oversight – C Tax Commission assists county assessors, measures accuracy, hears appeals, and oversees the assessment of some property. Mo. Rev. Stat. §§ 138.380, 138.390. Standardized forms – C Standardized forms are available except for locally assessed personal property. Consistent due dates – B Yes. Reports are generally due Mar. 1 (personal) and Apr. 1 (state assessed). Mo. Rev. Stat. § 137.340. Payments are due on Dec. 31. De minimis exclusion – F No. Equal assessment – D No, ratios vary greatly by property type. There are no assessment caps. Appraisal cycle – A Every 2 years for real property. Mo. Rev. Stat. § 137.115(1). Treatment of intangible property – F Intangible property is taxable. Mo. Rev. Stat. § 137.015.	Equal interest rate – D No, interest on underpayments is 3%. Interest on overpayments is 0.7% for the second quarter of 2013. See http://dor.mo.gov/intrates.php. 60-Day appeal – C No. Notices must be mailed by June 15, and appeal to the county board of equalization must be filed by the second Monday in July. Mo. Rev. Stat. § 138.180. Appeals of centrally assessed property must be filed by Sep. 30. Burden of proof – A On the assessor to prove that the assessor's valuation does not exceed the true market value of the subject property. Mo. Rev. Stat. § 138.060. De novo appeal – A Yes, to the State Tax Commission. Mo. Rev. Stat. § 138.430. Escrow/Defer payment on disputed tax – C Taxes either must be paid or the taxpayer is subject to delinquent penalties. If paid under protest, the collector escrows the disputed amount.
Montana - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – C http://revenue.mt.gov/formsandresources/default.mcp.x, but no regulations and not property tax specific. Property tax forms on a centralized website – A http://revenue.mt.gov/formsandresources/downloadable-forms/property-tax.mcp.x. Internet document explaining property tax system – A The property tax system: http://revenue.mt.gov/content/forindividuals/taxes_licenses_fees_permits/Property_Taxes/Quick_Guide/Understanding_Property_Taxes_Information_Sheet_-_General_Tax.pdf. The appeals process: http://revenue.mt.gov/tax_appeal_process/default.mcp.x. A "Property Taxes Facts" webpage is available at http://revenue.mt.gov/formsandresources/faq/faq-property-taxes.mcp.x. (Website is currently being updated.) Property taxpayers receive valuation notice – C All taxpayers receive notice the first year, and then receive notices if there are changes in value, ownership or classification after the first year. Mont. Code Ann. § 15-7-102(b). Valuation of property available via a website – C Yes, at the local level.	Central oversight – A Department of Revenue supervises the administration of assessment and the officers and equalizes. Local assessor offices no longer exist; the DOR has full control Mont. Code Ann. §§ 15-1-201(1)(a), 15-1-201(2), § 15-1-201(3), 15-8-101. Standardized forms – A Yes, all forms are generally standardized and do not vary by locality. Consistent due dates – B No, reports vary slightly by type; due 30 days after receipt for locally assessed personal property, Mar. 31 for centrally assessed, and Apr. 15 for railroads and pipelines. Payments are due in two installments. De minimis exclusion – A Yes, for personal property valued less than \$20,000. Beginning in 2014, the first \$100k in the statewide aggregate market value of an individual or business entity's class eight business equipment will be exempt. Equal assessment – C No, ratios vary greatly by property type. Mont. Code Ann. §§ 15-8-111(1), 15-8-111(8), 15-23-205. There is an assessment cap of 16.66% a year over 6 years. Appraisal cycle – D Annually for centrally assessed property; every 6 years for other property. Treatment of intangible property – C Intangible property is generally exempt. Mont. Code Ann. § 15-6-218(1). However, in practice, intangible property of centrally assessed taxpayers is not fully exempted.	Equal interest rate – A Yes. Mont. Code Ann. § 15-1-216. 60-Day appeal – C No, later of 30 days after notice or the first Monday in June. Mont. Code Ann. § 15-15-102. Centralized taxpayers have an unfair and inefficient appeals process. Burden of proof – C On taxpayer by preponderance of the evidence. Mont. Code Ann. § 2-4-704. De novo appeal – A Yes, to the Montana State Tax Board. Escrow/Defer payment on disputed tax – F No. Taxes must be paid in full by due date; the portion of the taxes that is under appeal can be paid under protest. Mont. Code Ann. § 15-1-402.

Nebraska - Overall Grade C+		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – A Yes, revenue.ne.gov/PAD/legal/legal.html. Property tax forms on a centralized website – A http://www.revenue.ne.gov/PAD/forms/forms.html. Internet document explaining property tax system – C http://www.revenue.ne.gov/tax_exp/2012/Sec%20C.pdf, but does not include appeals information. Property taxpayers receive valuation notice – A Yes, Neb. Rev. Stat. § 77-1315. Beginning in 2014 in counties with a population over 150,000, the county assessor must provide preliminary valuation change notices to real property owners. This notice may be mailed or posted to a centralized website. Neb. Rev. Stat. § 77-1301. Valuation of property available via a website – B Yes, http://www.nebraskataxesonline.us/ or revenue.ne.gov/PAD/counties/counties.html.	Central oversight – C Local assessors have some autonomy. The Department of Revenue oversees assessment practices and policies and conducts annual compliance reviews of all county assessors pursuant to Neb. Rev. Stat. § 77-1330. Standardized forms – B Yes, all forms are generally standardized and do not vary by locality. Consistent due dates – B No, reports vary by type. Neb. Rev. Stat. §§ 77-1229, 77-603, 77-1247, 77-801. Payments are due on Dec. 31 and payable in two installments. Neb. Rev. Stat. § 77-203. De minimis exclusion – C Yes, for property valued less than two dollars. Equal assessment – B No, most real property is assessed at 100% actual value, agricultural and horticultural land at 75% actual value, and personal property at 100% net book value. There are no assessment caps. Appraisal cycle – B Annually. Neb. Rev. Stat. §§ 77-1201, 1301. Treatment of intangible property – A Intangible property is excluded.	Equal interest rate – F No, interest on underpayments is 14% annually; Interest is not paid for overpayments. 60-Day appeal – D No, notices are sent by June 1, and appeals must be filed by June 30. Burden of proof – D On the taxpayer to show by the property has been arbitrarily or unlawfully overvalued. The constitutional requirement that property must be valued uniformly and proportionately as to similar property takes precedence over the statutory requirement it be valued at market. De novo appeal – A Yes, appeals to the TERC are heard <i>de novo</i>. Neb. Rev. St. § 77-5016. Escrow/Defer payment on disputed tax – F No.
Nevada - Overall Grade D+		
Transparency – Grade D	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – B http://tax.state.nv.us/pubs.htm, but difficult to find. Property tax forms on a centralized website – D Limited forms available: http://tax.state.nv.us/doas_main.htm. Internet document explaining property tax system – D No, but the majority of information is contained at http://tax.state.nv.us/documents/3-17-10%20%20Assessment%20Policies%20&%20Procedures%20manual.pdf, which is not easy for a layperson to understand. Property taxpayers receive valuation notice – F Property owners receive notice of secured roll assessments, but appeals information does not have to be included. Neb. Rev. Stat. § 361.480. Notice on how to appeal the valuation is published in the county newspaper and posted on the door of the courthouse. Neb. Rev. Stat. § 361.335. Property owners receive no notice of the valuation of personal property or how to appeal it. Valuation of property available via a website – C Yes, at the local level. A list of the county assessor's offices is located at http://tax.state.nv.us/DOAS_Property_Tax_%20New.htm.	Central oversight – D Technically, the Tax Commission establishes uniform policies and procedures, but assessors retain a large degree of autonomy. Nev. Rev. Stat. § 360.250. Standardized forms – C Yes for reporting personal property and to petition to appeal, but not for other forms. The Dept. has not created the forms the Legislature directed them to create. Consistent due dates – A Yes, reports for personal property are due July 31. Nev. Rev. Stat. § 361.265. Payments are due in four installments. Nev. Rev. Stat. § 361.483. De minimis exclusion – C Yes, to personal property assessments that are less than the average cost of collection, which is annually established by the Tax Commission. Equal assessment – C Yes, ratios are 35% of taxable value. Nev. Rev. Stat. § 361.225. There is an assessment cap of \$3.64 per \$100 of assessed valuation; different caps apply for other property, limited to 8%. Nev. Rev. Stat. § 361.4722. Appraisal cycle – C Generally annually, but this is not required. Required every 5 years. Treatment of intangible property – C While statute declares intangible property is exempt, no attempt is generally made to remove it from taxable value. Nev. Rev. Stat. § 361.228	Equal interest rate – F No, interest on underpayments is 10% annually, Nev. Rev. Stat. § 361.570. Interest on overpayments is 0.25% monthly between when overpayment was made and refund occurred. Nev. Rev. Stat. § 361.486. 60-Day appeal – C No, notices are sent in December, and appeals must be filed by Jan. 15 for locally assessed and Mar 10 for centrally assessed. Burden of proof – D On the taxpayer to show by clear and satisfactory evidence that any valuation is unjust and inequitable. Nev. Rev. Stat. § 361.410. De novo appeal – F No, the appeal to the State Board of Equalization is based on the record made before the county board. Nev. Rev. Stat. § 361.360. Escrow/Defer payment on disputed tax – F No, taxes must be paid under protest prior to commencing the suit. Nev. Rev. Stat. § 361.420.

New Hampshire - Overall Grade C		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A http://www.revenue.nh.gov/laws/index.htm. Property tax forms on a centralized website – A http://www.revenue.nh.gov/munc_prop/forms/index.htm. Internet document explaining property tax system – C http://www.revenue.nh.gov/munc_prop/assessing-board/documents/asbmanualv1_2008.pdf. Property taxpayers receive valuation notice – D Yes, but appeals information does not have to be included. <i>N.H. Rev. Stat. Ann. § 76:11</i>. Valuation of property available via a website – F No.	Central oversight – A Yes, the Commissioner for assessors. <i>N.H. Rev. Stat. Ann. § 21-J:3</i>. The Assessing Standards Board recommends legislation and standards. <i>N.H. Rev. Stat. Ann. § 21-J:14-b</i>. Standardized forms – A Yes. Consistent due dates – D No, reports are due Apr. 15. <i>N.H. Rev. Stat. Ann. § 74-7</i>. Payments are due on Dec. 1. <i>N.H. Rev. Stat. Ann. § 76:13</i>. Localities can choose to make payments due semi- or quarterly. <i>N.H. Rev. Stat. Ann. §§ 76:15-a, aa</i>. De minimis exclusion – F No. Equal assessment – C No, ratios vary by locality. There are no assessment caps. Appraisal cycle – C Every 5 years for polls, estates, and other classes. <i>N.H. Const. Art. 6th</i>; <i>N.H. Rev. Stat. Ann. § 75:8-a</i>. Annually for utility property. <i>N.H. Rev. Stat. Ann. § 82:2</i>. Treatment of intangible property – F Intangible property is taxable. <i>N.H. Rev. Stat. Ann. §§ 77:4, 7</i>.	Equal interest rate – F No, interest on underpayments is 12%, <i>N.H. Rev. Stat. Ann. § 76-13</i>; interest on overpayments is 6% annually. <i>N.H. Rev. Stat. Ann. § 76:17-a</i>. 60-Day appeal – A Yes, http://www.nh.gov/btla/appeals/documents/DeadlineChart2013.pdf. Burden of proof – D On the taxpayer to prove that the assessment was disproportionate or illegal in tax appeals. <i>N.H. Code Admin. R. Tax 203.09</i>. De novo appeal – A Yes, <i>N.H. Rev. Stat. Ann. § 71-B:11</i>; <i>N.H. Rev. Stat. Ann. § 21-J:28-b</i>. Escrow/Defer payment on disputed tax – D Yes, but the board or court may require a bond to be paid for the amount of taxes owed and any unpaid amounts will accrue interest and penalties. <i>N.H. Rev. Stat. Ann. § 21-J:28</i>.
New Jersey - Overall Grade C		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – C
Property tax laws/regulations on a centralized website – C Yes, but not regulations: http://www.njactb.org/News%20PDFs/NJAC%2018%2012%20LPT%20General%20Total.pdf. Property tax forms on a centralized website – A http://www.nj.gov/treasury/taxation/prntlpt.shtml. Internet document explaining property tax system – B The property tax system: http://www.nj.gov/treasury/taxation/lpt/referencematerials.shtml. The appeals process is briefly explained: http://www.nj.gov/treasury/taxation/lpt/exam.shtml. Property taxpayers receive valuation notice – A Actual notice and explanation of appeal is required. <i>N.J. Stat. Ann. § 54:4-38.1</i>. Valuation of property available via a website – A https://wwwnet1.state.nj.us/Treasury/Taxation/TYTR_TLSPS_WEB/Taxlistsearch.aspx.	Central oversight – A Yes, the director of the division of tax for local assessors. <i>N.J. Stat. Ann. § 54:1-35.25</i>. Standardized forms – B Some localities have additional forms, but standardized forms are available. Consistent due dates – C No, personal property reports are generally due Sep. 1. <i>N.J. Stat. Ann. § 54:4-2.48</i>. Other types of property do not have due dates unless requested by the assessor. <i>N.J. Stat. Ann. § 54:4-34</i>. Payments are due consistently. <i>N.J. Stat. Ann. § 54:4-66</i>. De minimis exclusion – F No. Equal assessment – B Yes, ratios are 100%. Property taxes are capped at 2% increase, but exceptions apply. Appraisal cycle – F Real property does not have a revaluation schedule. http://www.nj.gov/treasury/taxation/pdf/assessorshandbook.pdf (pp.74, 491). Treatment of intangible property – A Intangible property is excluded. <i>N.J. Stat. Ann. § 54:4-1</i>.	Equal interest rate – F No, interest on underpayments is no more than 8% on the first \$1,500 and 18% thereafter; amounts vary by municipalities; <i>N.J. Stat. Ann. § 54:4-67</i>. Interest on overpayments is 5% annually. <i>N.J. Stat. Ann. § 54:3-27.2</i>. 60-Day appeal – B No, at least 45 days. <i>N.J. Stat. Ann. § 54:3-21</i>. Burden of proof – D On the appellant to prove that the assessment is in error, unreasonable, excessive, or discriminatory. Taxpayers must persuade and produce credible evidence when suggesting a more appropriate value by showing the market value of the property as of Oct. 1 of the pretax year. See http://www.nj.gov/treasury/taxation/pdf/lpt/ptappeal.pdf. De novo appeal – A Yes, to the State Tax Court of New Jersey. <i>N.J. Stat. Ann. § 2B:13-3</i>. Escrow/Defer payment on disputed tax – F No, both current and back taxes must be paid. <i>N.J. Stat. Ann. § 54:3-27</i>. Additional Information A business entity in an appeal must hire an attorney admitted to practice in New Jersey. Issues with personal property affixed to real property and taxed as real property.

New Mexico - Overall Grade C		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A http://www.tax.newmexico.gov/About-Us/Property-Tax-Division/Appraisal-Bureau/Pages/Useful-Links.aspx. Property tax forms on a centralized website – D Yes, for centrally assessed property forms (but not locally assessed property), and no exemption forms: http://www.tax.newmexico.gov/Forms-and-Publications/Forms/Property-Tax/Pages/Home.aspx#Appraisal.aspx. Internet document explaining property tax system – C The property tax system: http://www.tax.newmexico.gov/SiteCollectionDocuments/About%20Us/Property%20Tax/GENERAL%20INSTRUCTION.PDF. The appeals process: http://www.tax.newmexico.gov/About-Us/Property-Tax-Division/State-Assessed-Properties-Bureau/Pages/Appeal-Process.aspx. Information is brief and incomplete. Property taxpayers receive valuation notice – A Yes, and must include a brief statement on the procedures for protesting valuations. <i>N.M. Stat. Ann. § 7-38-20</i>. Valuation of property available via a website – D Yes, some are available at the local level. http://www.tax.newmexico.gov/About-Us/Property-Tax-Division/Geographic-Information-System/Pages/Links-to-Other-GIS-Sites.aspx.	Central oversight – C Local assessors have some autonomy. County assessors maintain the current values. <i>N.M. Stat. Ann. § 7-36-16</i>. Standardized forms – C Some localities have preferences for their forms, but standardized forms for centrally assessed properties are required. Consistent due dates – B Yes, reports are due the last day of February. <i>N.M. Stat. Ann. §§ 7-38-8, -86</i>. Payments are due Nov. 10 and Apr. 10. <i>N.M. Stat. Ann. §§ 7-38-38(A), 7-1-16</i>. De minimis exclusion – F No. Equal assessment – D Assessed value is 33.33% of full value. <i>N.M. Stat. Ann. § 7-37-3</i>. There are no assessment caps, but there is a 3% to 6.1% limit on tax levy increases. <i>N.M. Stat. Ann. § 7-38-4</i> for refunds; <i>§ 7-38-49</i> for late payment. Appraisal cycle – B Annually. <i>N.M. Stat. Ann. § 7-38-7</i>. Assessors can choose to reappraise every two years. <i>N.M. Code R. § 3.6.5.13</i>. Treatment of intangible property – A Intangible property is excluded.	Equal interest rate – F No, interest on underpayments is 1% monthly; interest on overpayments is the federal short term rate plus 2% for corporations or 3% for non-corporations. <i>N.M. Stat. Ann. §§ 7-38-4, 7-38-49</i>. 60-Day appeal – C No, 30 days or Apr. 1. <i>N.M. Stat. Ann. §§ 7-38-22, -24</i>. Burden of proof – D On the taxpayer has to produce evidence to dispute the "factual correctness"; see http://www.tax.newmexico.gov/SiteCollectionDocuments/TRD-Forms/Property-Tax/protest_pamphlet05.pdf. De novo appeal – B Yes for administrative appeals, subject to appeal on the administrative record in a state district court. Court of appeals are not <i>de novo</i>. <i>N.M. Stat. Ann. §§ 7-38-28, 7-38-40, 39-3-1.1</i>. Escrow/Defer payment on disputed tax – A Yes, if the taxpayer files a timely appeal. <i>N.M. Stat. Ann. § 7-38-46</i>. Additional Information The Taxation and Revenue Department Property Tax Division consistently contests claims of obsolescence for centrally assessed property, regardless of basis.
New York - Overall Grade C-		
Transparency – Grade B	Simplicity & Consistency – Grade D	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – A http://www.tax.ny.gov/research/property/legal/rules_index.htm. Property tax forms on a centralized website – A Yes, http://www.tax.ny.gov/forms/orpts_cur_forms.htm. Internet document explaining property tax system – A The property tax system: http://www.tax.ny.gov/pit/property/learn/index.htm. The appeals process: http://www.tax.ny.gov/pit/property/contest/contestasmt.htm. Property taxpayers receive valuation notice – B Notice to taxpayer required when assessment is changed. The assessment roll is published for public inspection. <i>N.Y. Real Prop. Tax Law §§ 5510, 510a, & 511</i>. Valuation of property available via a website – C Yes, at the county and local level. The dates for assessment roll postings are available at http://orpts.tax.ny.gov/MuniPro/.	Central oversight – A Yes, the Commissioner of Taxation and Finance for assessors. <i>N.Y. Real Prop. Tax Law § 318</i>. The Office of Real Property Services establishes equalization rates. <i>N.Y. Real Prop. Tax Law § 202</i>. In NYC, the Commissioner equalizes. <i>N.Y.C. Adm. Code § 11-212</i>. Standardized forms – C Yes, but some localities have locally developed forms: http://www.tax.ny.gov/forms/orpts_cur_forms.htm. Consistent due dates – D Yes, report dates are generally Jan. 31 or within 30 days of receipt of the warrant and tax roll. Payment dates vary by locality. <i>N.Y. Real Prop. Tax Law § 924</i>. De minimis exclusion – F No. Equal assessment – F No, ratios vary by local jurisdiction. http://www.tax.ny.gov/pit/property/learn/eqrates.htm. In 2013, the effective tax rate on commercial/industrial property was 4.981 times higher than the tax rate on residential property in New York City. There is a 2% limit on levy increases. Appraisal cycle – F Some jurisdictions revalue annually, while others have not reassessed in many decades. http://www.tax.ny.gov/pit/property/learn/eqrates.htm. Treatment of intangible property – A Intangible property is excluded.	Equal interest rate – F No, interest on underpayments is the federal short term rate plus 5.5%; interest on overpayments is the federal short term rate plus 2%. <i>N.Y. Real Prop. Tax Law § 697(J)</i>. 60-Day appeal – D No, at least 10 days, but each jurisdiction may choose their hearing dates and posting dates for the assessment rolls. <i>N.Y. Real Prop. Tax Law § 510</i>. Burden of proof – C On the taxpayer. De novo appeal – A Yes. <i>N.Y. Real Prop. Tax Law § 732</i>. Escrow/Defer payment on disputed tax – F No.

North Carolina - Overall Grade C+		
Transparency – Grade C	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – B http://www.dor.state.nc.us/practitioner/index.html, but under practitioner section making it difficult for taxpayer to find. Property tax forms on a centralized website – A http://www.dor.state.nc.us/downloads/property.html. Internet document explaining property tax system – C The property tax system: http://www.dor.state.nc.us/publications/appraisal_assessment.html. The appeals process: http://www.dor.state.nc.us/taxes/property/appeal.html. Information is brief and incomplete. Property taxpayers receive valuation notice – D Actual notice is required for discovered property; a written objection must be made in order to keep the assessment from becoming final. http://www.dor.state.nc.us/publications/appraisalassessment2007sec4.pdf (p.42). Valuation of property available via a website – C Yes, at the local level.	Central oversight – A Yes, the Property Tax Commission for assessments. <i>N.C. Gen. Stat. § 105-288(b)</i>. The Department of Revenue for local tax officials. <i>N.C. Gen. Stat. § 105-289(d)</i>. Standardized forms – A Yes. Consistent due dates – A Yes, Reports are due Jan. 31. <i>N.C. Gen. Stat. § 105-307</i>. Payments are due Sep. 1. <i>N.C. Gen. Stat. § 105-360</i>. De minimis exclusion – C Yes, jurisdictions can set an exclusion, but has to be less than \$5 and should be the cost of collecting the tax. <i>N.C. Gen. Stat. § 105-321</i>. Equal assessment – B No, ratios are 100% for most property, but differ for public service company property. <i>N.C. Gen. Stat. §§ 105-283, 284</i>. There are no assessment caps. Appraisal cycle – D Every 8 years, but a county can reappraise all real property on a shorter cycle. <i>N.C. Gen. Stat. § 105-286</i>. Treatment of intangible property – B Intangible property is excluded, except for a leasehold interest that is exempted and not excluded under subdivision 31(e). <i>N.C. Gen. Stat. § 105-275</i>.	Equal interest rate – F No, interest on underpayments is 2% for the first month, and 0.75% each month after, <i>N.C. Gen. Stat. § 105-360</i>; interest on overpayments is 5% annually. Release, North Carolina Department of Revenue, Nov. 14, 2012. 60-Day appeal – C No, 30 days. <i>N.C. Gen. Stat. § 105-317.1</i>. For counties that do not issue notices, the deadline is before the adjournment of the board of equalization. <i>N.C. Gen. Stat. § 105-322</i>. Burden of proof – C On the taxpayer, where the Commission will render its decision based on the weight of the evidence. http://www.dor.state.nc.us/taxes/property/appeal.html. De novo appeal – A Yes. Escrow/Defer payment on disputed tax – D There is no escrow option, but taxpayers may choose not to pay the contested amount, may pay a partial amount, or may pay the entire amount. Interest and penalties accrue on unpaid portion during the appeals process. <i>N.C. Gen. Stat. § 105-358</i>.
North Dakota - Overall Grade C		
Transparency – Grade C	Simplicity & Consistency – Grade B	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – A http://www.nd.gov/tax/centurycode/property.html. Property tax forms on a centralized website – A http://www.nd.gov/tax/property/forms/. Internet document explaining property tax system – B The property tax system: http://www.nd.gov/tax/property/pubs/. Limited explanation of appeals process: http://www.nd.gov/tax/property/pubs/guide/datesandproceduresforassessmentofrealprodates.pdf?20130321092520 is somewhat hidden. Property taxpayers receive valuation notice – F Actual notice is required when a property's value increases by more than 10% and \$3,000 from the previous valuation. Appeals information does not have to be included, but dates for appeals are included. <i>N.D. Cent. Code § 57-12-09</i>. Valuation of property available via a website – D Yes, some are available at the local level. http://www.ndpropertytax.com.	Central oversight – A Yes, Tax Commissioner sets rules for assessors. <i>N.D. Cent. Code § 57-01-02</i>. Standardized forms – A Yes. Consistent due dates – C No, reports dates vary. Railroad reports due Feb. 15. <i>N.D. Cent. Code § 57-05-07</i>. Payments are due Jan. 1, and may be paid through Mar. 1 without penalty. <i>N.D. Cent. Code § 57-20-01</i>. De minimis exclusion – F No. Equal assessment – C No, ratios vary by property type, from 1.5% to 10% of assessed value. Assessed value is 50% of full value. There are no assessment caps. Appraisal cycle – B Annually. <i>N.D. Cent. Code § 57-02-11</i>. Treatment of intangible property – B Money, credit, and corporate stock are exempted, but capital that competes with bank stock is taxable. <i>N.D. Cent. Code § 57-02-08</i>.	Equal interest rate – D No, interest on underpayments is 12% annually. <i>N.D. Cent. Code § 57-20-01</i>; interest on overpayments is 10% annually. <i>N.D. Cent. Code § 57-39.2-25</i>. 60-Day appeal – F No, 15 days. <i>N.D. Cent. Code § 57-12-09</i>. Burden of proof – D On the taxpayer to show error. <i>N.D. Cent. Code § 57-11-04</i>. De novo appeal – F No. Escrow/Defer payment on disputed tax – B When a taxpayer pays under protest, the uncontested amount is deducted and the remainder is deposited in a protest fund. <i>N.D. Cent. Code § 57-20-20</i>.

Ohio - Overall Grade C		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – C Rules, but not the laws: http://www.tax.ohio.gov/legal/rules.aspx. Property tax forms on a centralized website – A http://www.tax.ohio.gov/Forms.aspx?TaxType=Real%20Property%20Tax. Internet document explaining property tax system – D The property tax system (not appeals process): http://www.tax.ohio.gov/portals/0/communications/publications/annual_reports/2010_annual_report/property_tax_real_property.pdf; it is very difficult to find and for a taxpayer to understand. Property taxpayers receive valuation notice – C Yes, but appeals information does not have to be included. Ohio Rev. Code Ann. § 323.13.1. Valuation of property available via a website – D Yes, some at the county level.	Central oversight – A Yes, Tax Commissioner sets rules for assessors. Standardized forms – A Yes. Consistent due dates – D No, reports dates vary. Payments are due Dec. 31 and June 20. Ohio Rev. Code Ann. § 323.12. De minimis exclusion – C Yes, assessments on a parcel of property may be cancelled if less than \$2.00. Equal assessment – D Yes, real property is valued at 35% except for land devoted to agricultural use. While personal property is generally exempt, certain public utilities are still subject to tax. Ohio Rev. Code Ann. § 5715.01. There are no assessment caps. Appraisal cycle – B Every 3 years; full appraisal every 6 years. Ohio Rev. Code Ann. §§ 5713.01, 5715.33; Ohio Admin. Code § 5703-25-06. Treatment of intangible property – A Intangibles are generally excluded.	Equal interest rate – A Yes. Ohio Rev. Code Ann. § 5719.041. 60-Day appeal – B Yes. Ohio Rev. Code Ann. § 5715.19. Burden of proof – D On the taxpayer to show that the assessment is erroneous. Ohio Rev. Code Ann. § 5715.271. De novo appeal – A Yes. Ohio Rev. Code Ann. § 2871. Escrow/Defer payment on disputed tax – D Taxpayer may have prepayments escrowed, but there is no escrow for the disputed portion of the tax. Ohio Rev. Code Ann. § 321.45. Public utility personal property tax has tax deferral procedure. Ohio Rev. Code Ann. § 5727.47. Additional Information Third parties, e.g., school districts, can appeal real property values.
Oklahoma - Overall Grade C+		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – A http://www.tax.ok.gov/adv5.html. Property tax forms on a centralized website – A http://www.tax.ok.gov/advforms1.html. Internet document explaining property tax system – A http://www.tax.ok.gov/oktax/advform/TES-14.pdf. Property taxpayers receive valuation notice – D Notice is required when there is an increase in value, but notice of how to appeal is not required. Okla. Stat. tit. 68, § 2876. Valuation of property available via a website – C Yes, at the county level.	Central oversight – A Yes, the State Board of Equalization is responsible for equalizing property values. The Oklahoma Tax Commission provides assessors with prescribed forms. Standardized forms – A Yes. Consistent due dates – A Yes, Reports are due Mar. 15. Okla. Stat. tit. 68, § 2835. Payments are due Dec. 31 and Mar. 31. Okla. Stat. tit. 68, § 2913. De minimis exclusion – F No. Equal assessment – F No, ratios vary by property type, from 10% to 22.85%. http://www.tax.ok.gov/advform/TES-14.pdf. There is an assessment cap of 3% on homesteads and agricultural real property and 5% on all other property types. http://www.tax.ok.gov/advform/TES-14.pdf. Appraisal cycle – C Every 4 years. Okla. Stat. tit. 68, § 2820. Treatment of intangible property – C While the constitution was amended recently, there are still concerns over taxation of intangibles.	Equal interest rate – A Yes. 1.5% per month. Okla. Stat. tit. 68, § 2913. 60-Day appeal – F No, 20 days. Okla. Stat. tit. 68, § 2876. Burden of proof – B On taxpayer in an appeal to the county board of equalization, but the State Board of Equalization and Oklahoma Tax Commission have the burden when they are named. Okla. Stat. tit. 68, §§ 2880.1, 2882, 2883. De novo appeal – A Yes, in the district court. Okla. Stat. tit. 68, § 2880.1. Escrow/Defer payment on disputed tax – C Disputed tax is escrowed even though the full amount of taxes must be paid under protest. Okla. Stat. tit. 68, § 2884. Additional Information Third parties, e.g., school districts, can appeal real property values.

Oregon - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade A
Property tax laws/regulations on a centralized website – C Yes, but not regulations: http://www.oregon.gov/dor/Pages/law_resources.aspx#Oregon_Admin_Rules_OAR. Property tax forms on a centralized website – A http://www.oregon.gov/dor/PTD/Pages/ptd_forms.aspx. Internet document explaining property tax system – A The property tax system: http://www.oregon.gov/DOR/PTD/Pages/property.aspx. The appeals process: http://www.oregon.gov/dor/PTD/Pages/IC_303_668.aspx. Property taxpayers receive valuation notice – D Yes, but appeals information does not have to be included. Or. Rev. Stat. § 311.250. Valuation of property available via a website – C Yes, at the local level. http://www.oregon.gov/dor/PTD/Pages/county-taxlot-websites.aspx.	Central oversight – A Yes, the Department of Revenue supervises the property tax system and runs training programs for assessors. Standardized forms – A Yes. Consistent due dates – A Yes, Reports are due Mar. 1. Or. Rev. Stat. § 308.290. Payments are due Nov. 15, Feb. 15, and May 15. De minimis exclusion – B Yes, assessments on personal property may be cancelled if less than \$12,500, but a return is still required. Or. Rev. Stat. § 308.250(2). Equal assessment – C Yes, all property is valued at 100%. Or. Rev. Stat. § 308.232. There is a 3% assessment cap. Or. Rev. Stat. § 308.146. Property centrally assessed valued more onerously than local assessed property, Or. Rev. Stat. §§ 308.555 & 308.505(b). Appraisal cycle – B Annually. Or. Rev. Stat. § 308.210. Treatment of intangible property – F Intangibles on centrally assessed properties are taxable. Or. Rev. Stat. § 307.030(2).	Equal interest rate – B No, interest on underpayments is 1.33%, while interest on overpayments is 1%. Or. Rev. Stat. §§ 311.812, 311.505. 60-Day appeal – A Yes, at least from Oct. 25 to Dec. 31. Or. Rev. Stat. § 309.100. Burden of proof – A On the challenging party by a preponderance of the evidence. Or. Rev. Stat. § 305.427. De novo appeal – A Yes, in the Oregon Tax Court. Or. Rev. Stat. §§ 305.501(6), § 305.425(1). Escrow/Defer payment on disputed tax – B Payment is not required for appeals. Or. Rev. Stat. § 38-511. However, if taxpayer files to the Regular Division of the Tax Court, they have to pay the taxes first. Additional Information Very broad interpretation of what constitutes a communications business, see <i>Comcast Corp. v. Dep't of Revenue</i>, 356 Or. 282 (2014).
Pennsylvania - Overall Grade D		
Transparency – Grade D	Simplicity & Consistency – Grade D	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – F No. Property tax forms on a centralized website – F No. Internet document explaining property tax system – D Limited FAQs on website: http://www.newpa.com/local-government/steb/FAQ. Property taxpayers receive valuation notice – A Yes. 72 Pa. Cons. Stat. § 5341.10. Valuation of property available via a website – C Yes, at the local level.	Central oversight – C Yes, local assessors have some autonomy but generally must abide by the state's policies and procedures. Standardized forms – F No, the only standardized form is for the property tax or rent rebate program. Consistent due dates – F Dates vary by municipality. De minimis exclusion – F No. Equal assessment – C No, jurisdictions can deviate from the ratio set by state board up to 15%. 72 Pa. Cons. Stat. §§ 5452.10, 5020.402. There are no assessment caps. Appraisal cycle – F Occur at the desire of the county. Allegheny County just revalued for the first time since 1983. Treatment of intangible property – B Intangible property is included except for loans and obligations of a municipality. 72 Pa. Cons. Stat. § 4821.	Equal interest rate – C No, interest on underpayments is 3%, while interest on overpayments is 1%. 72 Pa. Cons. Stat. §§ 806, 806.1. 60-Day appeal – C No, the appeal deadline dates vary by municipality, but Allegheny County gives no more than 30 days. Burden of proof – D Once the board of assessment establishes the prima facie case by placing it on the record, the burden shifts to the taxpayer to show sufficient, competent, credible, and relevant evidence to overcome the assessment's prima facie validity. <i>Pittsburgh Des Moines Steel Company v. The Board of Property Assessment Appeals and Review of Allegheny County et al.</i>, 519 A.2d 1080 (1987). De novo appeal – A Yes. 72 Pa. Cons. Stat. § 5350. Escrow/Defer payment on disputed tax – C Full payment is required while the appeal is pending, but 25% must be put into an escrow account (except for 2nd class cities and school districts of 1 class cities). Additional Information Third parties, e.g., school districts, can appeal real property values.

Rhode Island - Overall Grade D+		
Transparency – Grade D	Simplicity & Consistency – Grade C	Fairness – Grade C
Property tax laws/regulations on a centralized website – D http://www.muni-info.state.ri.us/links/, but difficult to find and does not contain the regulations. Property tax forms on a centralized website – D Forms are extremely limited and no exemption requests are present. http://www.muni-info.ri.gov/forms/. Internet document explaining property tax system – F No. Property taxpayers receive valuation notice – D Yes, but it does not need to include notice on how to appeal the valuation. <i>R.I. Gen. Laws § 44-5-24.</i> Valuation of property available via a website – C Yes, at the local level. http://www.statewidemls.com/RealtorResources/PublicRecords/.	Central oversight – B Yes, the Division of Property Valuation and Municipal Finance for municipalities and local assessor. Property tax equalization is performed by the Department of Revenue. <i>R.I. Gen. Laws § 44-5-43, -44.</i> Standardized forms – D Yes, but only for petitions for relief. http://www.tax.ri.gov/forms/2011/Income/2011%201040H.pdf. Consistent due dates – F Dates vary by municipality. <i>R.I. Gen. Laws §§ 44-5-5, -15.</i> De minimis exclusion – F No. Equal assessment – D No, ratios vary by municipalities. <i>R.I. Gen. Laws §§ 44-4-1, -12.</i> There is no fair market value standard for utilities. There are no assessment caps, but there is a 4% limit on tax levy increases. <i>R.I. Gen. Laws § 44-5-2.</i> Appraisal cycle – B Every 3 years. <i>R.I. Gen. Laws § 44-5-11.5.</i> Treatment of intangible property – B Intangible property is excluded, except for state tax on credit unions. <i>R.I. Gen. Laws § 44-3-2.1, 44-15-1.2.</i>	Equal interest rate – F No, interest on underpayments is 18%, while interest on overpayments is 3.25%. <i>Rhode Island Advisory: Interest Rates for 2012 – Issued Oct. 25, 2011.</i> 60-Day appeal – A 90-day appeal. <i>R.I. Gen. Laws § 44-5-26.</i> Burden of proof – D On the taxpayer by a preponderance of the evidence, unless fraud is alleged in which case the burden of proof is on the taxpayer to show clear and convincing evidence. <i>R.I. Gen. Laws § 8-8-28.</i> De novo appeal – C Yes for appeals of tax assessors' decisions. <i>R.I. Gen. Laws § 44-4.1-8.</i> Escrow/Defer payment on disputed tax – B At least 50% must be paid before appealing to the local tax assessor and 100% must be paid before filing with a Superior Court of Rhode Island. <i>R.I. Gen. Laws §§ 44-5-26, -28.</i> Additional Information There is taxation of assets not in use.
South Carolina - Overall Grade C+		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – C Under the Law and Policy section, but not separated for property tax: http://www.sctax.org/. Property tax forms on a centralized website – A http://www.sctax.org/Forms+and+Instructions/2011/property/default.htm. Internet document explaining property tax system – A http://www.sctax.org/NR/rdonlyres/6FDEC068-4A31-4BC2-B89B-60A63836F0E7/0/SCPropertyTax-Book2012Edition.pdf. Property taxpayers receive valuation notice – D Yes, but only if the assessment value has increased by more than \$1,000. <i>S.C. Code Ann. § 12-60-2510.</i> Valuation of property available via a website – D Yes, some are available at the local level.	Central oversight – A Yes, the Department of Revenue for assessors, and the county auditors for county assessors' valuations. Standardized forms – A Yes, forms are listed on the state website: http://www.sctax.org/Forms+and+Instructions/2012/property/default.htm. Consistent due dates – F Reports dates vary by property type. <i>S.C. Code Ann. § 12-37-905.</i> Payment dates vary by city from Sep. 30 through Jan. 15. <i>S.C. Code Ann. § 12-45-70.</i> De minimis exclusion – F No. Equal assessment – F No, ratios vary by property type, from 4% to 10.5%. <i>S.C. Code Ann. § 12-43-220.</i> Manufacturers can use IRS basis in determining fair market value. There is an assessment cap of 15% over every 5 year revaluation period. <i>S.C. Code Ann. § 12-37-3140B.</i> In 2013, the effective tax rate on commercial/industrial property was 3.747 times higher than the tax rate on residential property in Columbia. Appraisal cycle – D Every 5 years. <i>S.C. Code Ann. § 12-43-217.</i> Treatment of intangible property – A Intangible property is excluded. <i>S.C. Code Ann. § 12-37-220.</i>	Equal interest rate – B Yes, underpayment and overpayment interest are generally both calculated in accordance with federal law, however overpayment interest is not incurred if the payment is made to the taxpayer within 75 days of receipt of notice that a refund is due. <i>S.C. Code Ann. § 12-54-25.</i> 60-Day appeal – A Yes, 90-days. Burden of proof – C On the taxpayer to produce evidence to support their assertion of value. De novo appeal – A Yes. <i>S.C. Code Ann. § 12-21-2500.</i> Escrow/Defer payment on disputed tax – D Yes, but only if an appeal is reasonably expected to extend beyond Dec. 31. The taxpayer must then pay a portion of the disputed tax equal to 80% of the assessment being appealed and may agree in writing to pay more. Otherwise the entire tax must be paid before appealing. <i>S.C. Code Ann. §§ 12-60-2140, -2550, -3370.</i>

South Dakota - Overall Grade C+		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – A http://dor.sd.gov/taxes/property/lawsreg.aspx. Property tax forms on a centralized website – A http://dor.sd.gov/taxes/property/propertytax-forms.aspx. Internet document explaining property tax system – A http://dor.sd.gov/publications/property_special_tax/Your%20Property%20Taxes2.pdf. Property taxpayers receive valuation notice – D Yes, but there is no statute that requires notice on how to appeal to be sent to the taxpayer. http://www.state.sd.us/drr2/prospectax/booklets/appeal_process_property_owner.pdf. Valuation of property available via a website – D Yes, some are available at the local level.	Central oversight – C Each assessment is compiled and equalized by a county or local board of equalization. Standardized forms – A Yes, forms are listed on the state website: http://www.state.sd.us/drr2/forms/propertytaxforms.htm Consistent due dates – C Reports of telephone, public service, and pipeline properties are due Apr. 15; airlines are due June 1. S.D. Codified Laws §§ 10-33-4, 10-29-3. Payments are due in equal installments. S.D. Codified Laws § 10-21-23. De minimis exclusion – F No. Equal assessment – B Yes, must have a uniform assessment ratio median between 85% and 100%. S.D. Codified Laws § 10-6-33.8. There are no assessment caps, but the annual increase capped at 3%; http://www.state.sd.us/drr2/prospectax/property/Your%20Property%20Taxes2.pdf (p.6.). Appraisal cycle – B Annually. S.D. Codified Laws § 10-6-2. Treatment of intangible property – A Intangible property is excluded. S.D. Codified Laws § 10-4-6.1.	Equal interest rate – F No. Interest on underpayments is 10%, while interest on overpayments is 4%. S.D. Codified Laws §§ 10-18-17, 10-21-23. 60-Day appeal – C No, the appeal deadline dates depend heavily on jurisdiction and year. They range from 13 to 75 days. http://www.state.sd.us/drr2/prospectax/property/propown_2013.pdf Burden of proof – C On taxpayer to prove with credible examples of comparables or other helpful valuation evidence http://www.state.sd.us/drr2/prospectax/property/propown_2013.pdf De novo appeal – B Yes, but appeals to South Dakota Supreme Court may not be de novo. S.D. Codified Laws §§ 10-11-26, 1-26-37. Escrow/Defer payment on disputed tax – F Most property tax appeals are handled before the due date, but if the appeal starts or continues after the due date, the entire amount must be paid and a refund must be requested. S.D. Codified Laws § 10-27-2.
Tennessee - Overall Grade C+		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – F There is nothing on the comptroller site. Property tax forms on a centralized website – C There are state wide tax forms, however there are three different websites for property tax and the forms are not easy to find. Internet document explaining property tax system – A The property tax system: http://www.comptroller.tn.gov/sboe/sbptxov.asp. The appeals process: http://www.comptroller.tn.gov/sboe/sbappeal.asp. Property taxpayers receive valuation notice – D There is no statute that requires notice on how to appeal to be sent to the taxpayer. Instead, information on appeals is contained in the assessor's public records. Tenn. Code Ann. § 67-5-508. Valuation of property available via a website – A http://www.assessment.state.tn.us/.	Central oversight – A The Tennessee Board of Equalization provides strong oversight on the training and registration of assessors. http://www.state.tn.us/sos/rules/0600/0600-04.pdf. Standardized forms – A Yes, forms are listed on the state website. Consistent due dates – C No, returns are due Mar. 1 or Apr. 1, and payment due first Monday in October. De minimis exclusion – C No, but taxpayers who believe their property value is \$1,000 or less can file a certification in lieu of detailed reporting. Equal assessment – D No, real property is grouped into 4 classes; each class is assessed differently. Tenn. Const. § 28. Tangible personal property is grouped into three classes; each class is assessed differently. Tenn. Const. § 28. Intangible personal property is assessed at 40% of its value. Tenn. Const. § 28. There are no assessment caps. Appraisal cycle – D Every 4 to 6 years. Tenn. Code Ann. § 67-5-1601. Treatment of intangible property – C Intangible property of insurance companies is taxed at 40%. Tenn. Const. § 28.	Equal interest rate – A Yes. Tenn. Code Ann. §§ 67-1-801, 67-5-2010. 60-Day appeal – B No, 45 days or August 1, whichever is later. Tenn. Code Ann. §§ 67-1-404, 67-5-1407. Burden of proof – B On the taxpayer by a preponderance of the evidence. Tenn. Comp. Regs. 0600-1-.11. De novo appeal – A Yes. Tenn. Code Ann. § 67-5-1328. Escrow/Defer payment on disputed tax – C A taxpayer may pay the undisputed tax and so long as the challenge is in good faith, the unpaid amount will not accrue penalties and interest during an appeal at the board of equalization. Tenn. Code Ann. § 67-5-1512

Texas - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A http://www.window.state.tx.us/taxinfo/proptax/law08/. Property tax forms on a centralized website – A http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html. Internet document explaining property tax system – A http://www.window.state.tx.us/taxinfo/proptax/index.html. Property taxpayers receive valuation notice – A Yes. Tex. Tax Code § 25.19. Valuation of property available via a website – D Yes, some are available at the local level.	Central oversight – B The state comptroller sets the minimum standards for county appraisal districts; districts are responsible for assessing and valuing property. Standardized forms – C Some appraisal districts have preferences for their local forms. Consistent due dates – B Yes. Reports are due by Apr. 15. Payments are generally due Jan. 31. Tex. Tax Code § 31.02, 31.03. De minimis exclusion – B Yes, for personal property for the production of income under \$500. Tex. Tax Code § 11.145. Equal assessment – C Yes, all property is appraised at market value. Tex. Tax Code § 26.02. There is a 10% assessment cap for personal residence. Tex. Const. § 1. Appraisal cycle – A At least once every 3 years. Tex. Tax Code § 25.18. Treatment of intangible property – C Intangible property is excluded, unless the intangible is made taxable by the Insurance Code and meets the statutory requirements. Tex. Tax Code § 11.02.	Equal interest rate – F No. 1% per month for overpayments, but the state gets 60 days to repay an overpayment without interest accruing. An automatic penalty of 6% on any underpayment. Tex. Tax Code §§ 33.01, 31.12. 60-Day appeal – C No, 30 days. Tex. Tax Code § 41.44. Burden of proof – A On the appraisal district to establish value of the property by a preponderance of the evidence. Tex. Tax Code § 41.43. De novo appeal – B Yes, but limited to the existing issues. Tex. Tax Code § 2003-910. Escrow/Defer payment on Disputed Tax – B Yes, the disputed amount does not have to be paid before a hearing, but the undisputed amount must be paid in full. There is no escrow option. Tex. Tax Code § 31.071.
Utah - Overall Grade C+		
Transparency – Grade C	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – C Only the property tax standards section is specifically related to property tax rules and regulations; http://propertytax.utah.gov/generalinformation/authority. Property tax forms on a centralized website – A http://propertytax.utah.gov/forms/all-standards-forms-master-list.html. Internet document explaining property tax system – B The property tax system and explanations of valuation are listed at http://propertytax.utah.gov/. However, appeals are only explained for centrally assessed properties. To determine appeals processes for county levels, taxpayers must review county websites. Property taxpayers receive valuation notice – D Yes, for personal property, including an explanation of the appeals process: http://propertytax.utah.gov/library/pdf/standards/standard11.pdf. No for real property notices, they do not have to include appeals process information: http://propertytax.utah.gov/library/pdf/standards/standard12.pdf. Valuation of property available via a website – D Yes, some are available at the local level.	Central oversight – A Yes. Utah Code Ann. § 59-2-701. Checklist for assessors: http://propertytax.utah.gov/library/pdf/forms/StateReportsChecklist.pdf. Standardized forms – C Various counties have their own forms. Consistent due dates – D No, varies by property type. Utah Code Ann. §§ 59-2-306, 59-2-1331. De minimis exclusion – A Yes, for personal property under \$10,000. http://tax.utah.gov/forms/pubs/pub-20.pdf (p.1). Equal assessment – D No, primary residences and motor vehicles assessed at 55% of fair market value; other property assessed at 100%. Utah Code Ann. § 59-2-103. There are no assessment caps. Appraisal cycle – B Annually, with a physical inspection of property every five years. Utah Code Ann. § 59-2-303.1. Treatment of intangible property – A Intangible property is excluded. Utah Code Ann. § 59-2-1101.	Equal interest rate – A Yes. 1% if paid before Jan. 31; or if paid after, 7%-10% penalty. Utah Code Ann. §§ 59-2-1330, 59-2-1331. 60-Day appeal – B 60 days for a personal property assessment; 45 days real property assessment. Utah Code Ann. §§ 59-2-1004, 59-2-1005. Burden of proof – D On the taxpayer to establish that assessed value is incorrect by supplying an appraisal, sales contract, or comparables: http://propertytax.utah.gov/library/pdf/standards/standard01.pdf (p.3). De novo appeal – C Only permitted when a decision by the Utah Tax Commission is appealed to a district court. Utah Tax Commission Bulletin No. 9-93, 05/03/1993. Escrow/Defer payment on disputed tax – F No.

Vermont - Overall Grade C		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – D Selected laws are available starting at page 52, but this is difficult to find: http://www.state.vt.us/tax/pdf.word.excel/pvr/listerhandbkstatutes.pdf. Property tax forms on a centralized website – C Limited forms available: http://www.state.vt.us/tax/formsproperty.shtml. Internet document explaining property tax system – C There isn't a centralized explanation of the property tax system as a whole, but there are fairly clear explanations on valuation and appeals located in the "lister's handbook" at http://www.state.vt.us/tax/pvrlisters.shtml. Property taxpayers receive valuation notice – A Yes. <i>Vt. Stat. Ann. Tit. 32, § 4111</i>. Valuation of property available via a website – D	Central oversight – C Yes, appraisal firms must apply for certification from the Department of Tax and meet certain qualifications. Standardized forms – A Yes. Consistent due dates – D Reports are due by Apr. 20. <i>Vt. Stat. Ann. Tit. 32, § 4004</i>. Payment dates vary by municipality. <i>Vt. Stat. Ann. Tit. 32, § 4772</i>. De minimis exclusion – F No. Equal assessment – B There are no classes of property subject to different assessment ratios, but in 2009, the effective tax rate on commercial/industrial property was 1.225 times higher than the tax rate on residential property in Burlington. <i>Vt. Stat. Ann. Tit. 32, §§ 3481, 3482, 3651, 4041, 4044</i>. There are no assessment caps. Appraisal cycle – B Annually on Apr. 1. <i>Vt. Stat. Ann. Tit. 32, § 4050</i>. Treatment of intangible property – A Intangible property is excluded. <i>Vt. Stat. Ann. Tit. 32, § 3803</i>.	Equal interest rate – A Yes. 1% for each of the first 3 months and 1.5% each month or partial month thereafter. <i>Vt. Stat. Ann. Tit. 32, § 5136</i>. 60-Day appeal – F No, 14 days. <i>Vt. Stat. Ann. Tit. 32, § 4111, 4221</i>. Burden of proof – D On taxpayer by production of "credible" evidence. De novo appeal – A Yes. <i>Vt. Stat. Ann. Tit. 32, § 4467</i>. Escrow/Defer payment on disputed tax – F No.
Virginia - Overall Grade C-		
Transparency – Grade D	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – F No. Property tax forms on a centralized website – F No. Internet document explaining property tax system – F No. Property taxpayers receive valuation notice – A Yes. <i>Va. Code Ann. § 58.1-3330</i>. Valuation of property available via a website – C Yes, at the local level.	Central oversight – F No. In most localities, the City Council or Board of Supervisors appoints an assessor whose office is independent of the Commissioner. Standardized forms – F No. Consistent due dates – F No, due dates vary greatly. De minimis exclusion – C Yes, for real property with a value of less than \$100. <i>Va. Code Ann. § 58.1-3281</i>. Equal assessment – A Yes, ratios are 100% of fair market value. <i>Va. Code Ann. § 58.1-3503(b)</i>. There are no assessment caps. Appraisal cycle – B Every two years in cities and every four years in counties, but many larger jurisdictions assess annually or biennially. <i>Va. Code Ann. § 58.1-3250</i>. Treatment of intangible property – B Intangible property is excluded in local taxation, but can be taxed by the state. It hasn't been taxed by the state since 1985. <i>Va. Code Ann. § 58.1-1100</i>.	Equal interest rate – A Yes. 10% at the state level. Localities can provide a different rate, but they must be equal. <i>Va. Code Ann. § 58.1-3918, 58.1-3916</i>. Local 10% rates are very high and not tied to federal and state interest rates. 60-Day appeal – F There are over 120 assessing authorities with different deadlines. Notice of an assessment increase for real estate must be mailed at least 15 days prior to the date of a hearing to protest the change. <i>Va. Code Ann. § 58.1-3378, 58.1-3330</i>. Burden of proof – C On taxpayer by a preponderance of the evidence. <i>Va. Code Ann. § 58.1-3979, 58.1-3984</i>. De novo appeal – A Yes. Escrow/Defer payment on disputed tax – D Payment is not required for an appeal and payment practices vary amongst localities. <i>Va. Code Ann. § 58.1-3983</i>. A real estate appeal does not exempt a property owner from taxes due.

Washington - Overall Grade C+		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – A http://dor.wa.gov/content/FindTaxesAndRates/PropertyTax/prop_RnLs.aspx. Property tax forms on a centralized website – A http://dor.wa.gov/content/GetAFormOrPublication/FormBySubject/forms_prop.aspx. Internet document explaining property tax system – A http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/prop_PayOrAppeal.aspx. Property taxpayers receive valuation notice – C Yes, but only when the value changes and the timing of notices can vary widely from year to year. Wash. Rev. Code § 84.40.045. Valuation of property available via a website – C Yes, some at the local level. The State Department of Revenue website has links to each county.	Central oversight – A Yes, accredited with the Department of Revenue. Standardized forms – B Yes, taxpayers can use either state or county forms. Consistent due dates – B Lists and statements of Personal Property due on or before the last day of April. Wash. Rev. Code § 84.40.040. Payments are due Apr. 30 and Oct. 31. Wash. Rev. Code § 84.56.020. De minimis exclusion – B Yes, \$500 value for real and personal property. Wash. Rev. Code § 84.36.030. Equal assessment – A Yes, ratios are 100% of true and fair value. Wash. Rev. Code § 84.40.030. There are no assessment caps. Appraisal cycle – C Real property revaluations must occur at least once every 4 years, with physical inspections occurring once every 6 years. Starting by 2014, each piece of property must be revalued annually. Wash. Rev. Code § 84.41.030, 84.41.041. Treatment of intangible property – A Intangible property is exempt. Wash. Rev. Code § 84.36.070.	Equal interest rate – F No, interest on underpayments is 12%, while overpayments is a variable interest rate based on short term Treasury bill rates. Wash. Rev. Code § 84.56.020(5), 84.69.100. 60-Day appeal – C A taxpayer may appeal within 30 days (or 60 days if set by the county) of the mailing of the assessment, but notices may be mailed as early as June or as late as January. Wash. Rev. Code § 84.40.038. Burden of proof – F Assessor is presumed correct. On taxpayer to show erroneous assessment by cogent, clear, and convincing evidence. Wash. Rev. Code § 84.40.0301. De novo appeal – C Yes for State Board of Tax Appeals from county boards and tax refund actions in a court. However, court appeal from a "formal" Board of Tax Appeal decision is on the record under state administrative procedures act. Tax refund action in court is de novo if payment is made under protest. Escrow/Defer payment on disputed tax – F No. Wash. Rev. Code § 84.52.018.
West Virginia - Overall Grade C-		
Transparency – Grade C	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – A http://www.state.wv.us/taxrev/ptdweb/tax_codes.htm Property tax forms on a centralized website – C The tax forms are in a centralized location but do not include claims for exemptions; http://www.wva.state.wv.us/wvtax/propertytax/formsAndPublications.aspx. Internet document explaining property tax system – D General documents regarding the system and appeals process are available, but the documents are for assessors, not laypeople: http://www.state.wv.us/taxrev/publications/propertyTax/countyAssessorsGuide.pdf. Property taxpayers receive valuation notice – D The assessor is required to give notice of increased assessment by first class mail if the assessed valuation of any item of real property is more than 10% greater than last tax year's and the increase is \$1,000 or more. W. VA. Code § 11-3-2a(a). Valuation of property available via a website – D Some counties are implementing an online system to gain valuation information: http://wvpropertytaxes.com/.	Central oversight – A Yes. http://www.state.wv.us/taxrev/publications/propertyTax/countyAssessorsGuide.pdf. Standardized forms – C Yes, but the forms aren't especially clear to laypersons and many exemptions handled by county level, no state form. http://www.wva.state.wv.us/wvtax/propertytax/formsandpublications.aspx. Consistent due dates – C Allowed to pay early for a discount. Tax return due dates vary based on type of return filed. De minimis exclusion – F No. Equal assessment – D Yes. Most properties are valued at 60% of their current fair market value, except for farms and managed timberland properties which are assessed at the basis of their use value. W. VA. Code § 11-1C-1(d). There are no equal assessment caps. In 2013, the effective tax rate on commercial/industrial property was 2.140 times higher than the tax rate on residential property in Charleston. Appraisal cycle – B Every year with a physical inspection every 3 years. W. VA. Code §§ 11-1C-7 & 11-1C-9. Treatment of intangible property – A Intangible property is excluded. W. VA. Code § 11-1C-1b & W. Va. Const. art. X, § 1a.	Equal interest rate – F No, interest on underpayments is 9%, while overpayments generally do not accrue interest unless ordered by a court. W. VA. Code §§ 11A-1-3 & 11-6-18. 60-Day appeal – D No. In general, 30 days but there are limitations. W. VA. Code §§ 11-3-24 & 11-3-25. Burden of proof – F On taxpayer to show erroneous assessment by clear and convincing evidence. W. VA. Code § 11-10A-10. See also <i>Stone Brooke</i>, 688 S.E.2d 300 (2009) & <i>Foster Foundation's Woodlands Retirement Community</i>, 672 S.E.2d 150 (2008). De novo appeal – C Appeals from orders of boards of equalization and review and boards of appraisal are on the record made before the board, but Appeals of public utility assessments and Office of Tax Appeals hearings are de novo. W. VA. Code § 11-10A-10; W. VA. Reg. 121-1-62.5. Escrow/Defer payment on disputed tax – F No. See W. VA. Code §§ 11-3-25a.

Wisconsin - Overall Grade C		
Transparency – Grade C	Simplicity & Consistency – Grade B	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – B Under Resources, but not property tax specific: http://revenue.wi.gov/propertytax/index.html. Property tax forms on a centralized website – C http://revenue.wi.gov/forms/govprtax/index.html, but does not include exemptions. Internet document explaining property tax system – A http://www.revenue.wi.gov/propertytax/index.html. Property taxpayers receive valuation notice – C Yes, but only when the valuation changes and not at a consistent time to put taxpayer on notice; http://www.revenue.wi.gov/pubs/slf/pb060.pdf. Valuation of property available via a website – D Yes, some are available at the local level.	Central oversight – A Yes, the Department of Revenue. Standardized forms – A Yes, http://www.revenue.wi.gov/html/formpub.html. Consistent due dates – B Due dates are consistent throughout localities, but vary by property type. <i>Wis. Stat. § 70.35(3); Wis. Stat. §§ 74.11, 70.35(3)</i>. De minimis exclusion – F No. Equal assessment – C No. Ratios may be different between classes of property depending on when the last revaluation occurred. <i>Wis. Stat. §§ 70.05(5)(a), 70.32(4)</i>. There are no assessment caps, but there are limits on tax levy increases. Appraisal cycle – D The frequencies vary widely for locally assessed properties, although a field review is required at least once in every five years. <i>Wis. Stat. § 70.05(5)(b)</i>. Treatment of intangible property – A Intangible property is excluded. <i>Wis. Stat. § 70.112</i>.	Equal interest rate – D No, interest on underpayments is 12%, while interest on overpayments is 9.6% for tax exempt cases, but the average 6-month treasury bill rate for other property tax cases. <i>Wis. Stat. §§ 74.47, 74.35, 74.37</i>. 60-Day appeal – C No, 15 days, but 60 days for manufacturers. <i>Wis. Stat. § 70; 2013 Wisconsin Act 54</i>. Due to S.B. 414, if either party moves to decline to hear at the board of review, taxpayer can file in circuit court 60 days after notification. Burden of proof – F On taxpayer to show the assessment is in error or that there is an error in procedure. <i>Wis. Stat. § 70.47(8)(i)</i>. De novo appeal – B Appeals to the Board of Review and Department of Revenue allow the introduction of new evidence. S.B. 414 provides taxpayers ability to file for de novo appeal at circuit court faster than they could before and for written or telephone testimony rather than physical appearance. Claims for unlawful assessment are tried de novo. <i>Wis. Stat. § 74.37</i>. Escrow/Defer payment on disputed tax – F No. <i>Wis. Stat. § 74.35</i>.
Wyoming - Overall Grade C+		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – C https://sites.google.com/a/wyo.gov/wy-dor/home/rules-and-regulations-by-chapter, but not in the Property Tax section. Property tax forms on a centralized website – C http://revenue.wyo.gov/property-tax-division/forms, but does not include all exemptions. Internet document explaining property tax system – B Difficult to find, but in "Property Tax System" section: http://revenue.wyo.gov/property-tax-division/property-tax-valuation-information. Property taxpayers receive valuation notice – A Yes. <i>Wyo. Stat. § 39-13-103</i>. Valuation of property available via a website – B Yes, at the state and local level, but taxpayer information is not redacted; http://gis.wyo.gov/parcels.	Central oversight – C <i>Wyo. Stat. Ann. § 39-13-102. Wyo. Stat. Ann. § 39-11-102.1</i>. Standardized forms – B Yes, however, county websites contain various forms such as veteran exemption forms. Consistent due dates – B Due dates are consistent throughout localities, but vary according to property type. <i>Property Tax Filings – Wyo. Stat. Ann. § 39-13-107(a)(i). Property Tax Payments – Wyo. Stat. Ann. § 39-13-107(b)(1)(D)</i>. De minimis exclusion – F No. Equal assessment – F No. Assessment ratios vary dramatically based on the type of property; county assessment caps differ from city and town caps. <i>W.S. §§ 39-11-101(a)(xvii), 39-13-103(b)(iii)</i> Appraisal cycle – B Annually, with a detailed review every 6 years. <i>Wyo. Stat. Ann. § 39-13-103(b)</i>. Treatment of intangible property – B Intangible property is excluded, except for water and reservoir rights. <i>Wyo. Stat. Ann. § 39-11-105(b)</i>.	Equal interest rate – F No, interest on underpayments is 18%, while interest on overpayments is limited to interest earned in an escrow account. <i>Wyo. Stat. Ann. § 39-13-108, 39-13-109</i>. 60-Day appeal – C No, 30-day appeals process. <i>Wyo. Stat. Ann. § 39-13-109(b)</i>. Burden of proof – C On taxpayer to rebut the presumption in favor of the county assessor by a preponderance of the evidence. <i>Wyo. Stat. Ann. § 39-13-109(b)</i>. De novo appeal – C Yes. However decisions from the lower court or hearing body are on record for subsequent appeals. Escrow/Defer payment on disputed tax – B Protested tax is placed in an interest bearing escrow account. <i>Wyo. Stat. Ann. § 39-13-109(f)</i>.

Puerto Rico - Overall Grade D		
Transparency – Grade D	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – C http://www.crimpr.net/crimdnn Property tax forms on a centralized website – F http://www.crimpr.net/crimdnn Internet document explaining property tax system – F No. Property taxpayers receive valuation notice – A Valuation of property available via a website – F No.	Central oversight – C Local assessors have some autonomy but must, in general, abide by territory's policies and procedures. Municipal governments set rates within the parameters of a state Act. Standardized forms – A Yes. Consistent due dates – A De minimis exclusion – F No. Equal assessment – F Assessment ratios and caps apply vary by type and use of property. For personal property, value is assessed on fair market value; for real property, assessed on 1958 reproduction costs. Appraisal cycle – F Property was last assessed in 1958. Treatment of intangible property – A Not included.	Equal interest rate – F Interest rates are greater than 3% apart 60-Day appeal – C No, 30 days Burden of proof – F Heavier burden imposed on taxpayer De novo appeal – F No. Escrow/Defer payment on disputed tax – A Mechanism in place to allow a property taxpayer not to pay on the disputed amount without penalty Additional Information Puerto Rico treats telecommunications network facilities equipment as real property for tax purposes, and is assessed by way of a "proxy formula that is based on an annual voice channel count for each telecommunications provider.
Canada		
Alberta - Overall Grade C+		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A Yes: http://www.ap.alberta.ca/1266.cfm?page=m26.cfm&leg_type=Acts&isbncln=9780779756155&display=html; the laws and regulation are easily accessible from the website. Property tax forms and claims to request exemptions on centralized website – D No: each municipality has different forms. Internet document explaining property tax system – B Yes: http://www.municipalaffairs.gov.ab.ca/1499.cfm Property taxpayers receive valuation notice – A Yes: annual notice served at each reassessment. Valuation of property available via a website – D No.	Central oversight – A Yes: the Municipal assessments must meet the standards of the Province through a review by the "Assessment Standards Branch". Standardized forms – F No. Consistent due dates – D No. De minimis exclusion – F No. Equal assessment – C No: the municipality can set different tax rates for different classes of property. Appraisal cycle – A Annually. Treatment of intangible property – A Not included.	Equal interest rate – C No penalties charged for late payments and no interest paid on overpaid taxes /refunds. 60-Day appeal – A Yes. Burden of proof – D The Taxpayer/Appellant. De novo appeal – A Yes: the appeal creates the opportunity to submit new evidence. Escrow/Defer payment on disputed tax – D The tax remains due and payable regardless of the appeal.

British Columbia - Overall Grade B+		
Transparency – Grade A	Simplicity & Consistency – Grade A	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A The Local Government Department directs users to the applicable statutes: http://www.cscd.gov.bc.ca/lgd/finance/property_tax.htm. The Provincial Government website typically points to: http://www.bclaws.ca/ for current Statutes and Regulations. BC Assessment's public website (www.bcasement.ca) has a page that links directly to relevant legislation: http://www.bcasement.ca/about/Pages/Legislation.aspx. Property tax forms on a centralized website – A Forms of this type are found at the Municipal level, and are therefore found on the local municipality website or, in the case of Rural properties, on the Surveyor of Taxes Rural Property Tax site: http://www.sbr.gov.bc.ca/individuals/Property_Taxes/Rural_Property_Tax/rpt.htm. BC Assessment's public website provides direct links to information about Home Owner Grants and Property tax deferral programs. Internet document explaining property tax system – A BC Assessment's public website provides information on the relationship between property assessments and taxes. Property assessments can be appealed; this process is outlined on the Assessment Notice, BC Assessment Public website, and is typically referenced directly by the taxing authorities. BC Assessment produces a Step-by-Step guide to the Property Assessment Complaint process. Property taxpayers receive valuation notice – A By law, all owners must be sent an Assessment Notice on December 31 each year. The Assessment Notice contains information on how to appeal. Valuation of property available via a website – A Yes: through evaluateBC (http://evaluatebc.bcasement.ca/), taxpayers can obtain assessment information about other properties at the provincial level. This includes property details such as square footage, number of bedrooms/bathrooms, land size, and sale price/sale dates (if the sale was within the previous year). There is no limit to the number of properties for which a person can request additional information. BC Assessment is looking to provide more information through this service in the future as part of the Provincial Government Open Data initiative, including potential to search via a GIS/Map based system.	Central oversight – A BC Assessment is a Crown Corporation which reports to the Ministry of Community, Sport and Cultural Development (Provincial Government). BC Assessment and its Local Assessors are governed by the <i>Assessment Act</i>. Standardized forms – A Yes: BC Assessment requires the use of standardized forms. There is a Provincial Government Regulatory Reform initiative which promotes clear, simple regulations, requiring consistency of forms, use of plain language, and reporting of requirements/requests for information as part of a regulatory count. Consistent due dates – A Yes: Municipalities must set their tax rates via bylaw by May 15. Property tax notices are sent out by the taxing authority usually at the end of May. Property taxes are due July 2. De minimis exclusion – A Yes: <i>de minimis</i> land and/or improvements are excluded from assessment. Equal assessment – B No: taxing authorities are able to set different tax rates for each property class. This is based on their budget requirements and the distribution of property types within their locale. Appraisal cycle – B Real property is valued annually. While every property may not be inspected each year, BC Assessment utilizes a mass appraisal model to base assessments on market value. BC has an annual assessment roll; however, by 2017 BC Assessment also has a corporate goal to ensure that all property inventory is current within 5 years. Treatment of intangible property – A Intangible property is not included in the valuation process; however, the methods for discovering, reporting, verifying and auditing intangible property are very difficult.	Equal interest rate – C No: late payment penalties are determined by the municipality or taxing authority (e.g. District of Saanich = 10%, City of Richmond = 5% if unpaid after July 2nd, additional 5% if unpaid after September 3.) 60-Day appeal – C No: Assessment Notices are mailed on Dec. 31. The deadline to file a Notice of Complaint to the Property Assessment Review Panel (PARP) is January 31. PARP hearings are held between February 1 and March 15. BC Assessment then mails Decision notices to all owners/appellants. Upon receipt of the Decision Notice by April 7th. If they wish to further appeal to the Property Assessment Appeal Board, they then have until April 30th to do so. Timeframes are tight due to the requirement for BC Assessment to provide Municipalities with a revised roll after March 15th on which they can base/set their tax rates. Due to these strict legislative timeframes, BC is unable to provide at least 60 days to file an initial appeal. Note: Under Sections 15 & 16 of the <i>Assessment Act</i>, for mail out requests, BC Assessment is required to provide 21 days for an owner to return information. Burden of proof – C The burden of proof in connection with an assessment appeal lies with the complainant/appellant. De novo appeal – A Yes: if a person appeals to the Property Assessment Appeal Board, it is a "de novo" appeal, and new facts and issues can be raised. Further appeals to higher courts (British Columbia Supreme Court, British Columbia Court of Appeal) can only be on questions of law, and new evidence cannot be introduced. Escrow/Defer payment on disputed tax – D No: the tax on a disputed portion of a valuation must be paid. There is no option to have the disputed tax placed in escrow or a similar function until the appeal is resolved.

New Brunswick - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – B Yes: www.snb.ca. Property tax forms on a centralized website – A Yes: www.snb.ca. Internet document explaining property tax system – C Yes: however difficult to find on the website and not comprehensive. Property taxpayers receive valuation notice – A Yes: during each annual reassessment. Valuation of property available via a website – B Yes: however, not readily accessible.	Central oversight – A Oversight is provided by the province of New Brunswick. Standardized forms – A The provincial assessment agency uses standardized forms for data collection, notices and appeals. Tax bills are prepared and delivered by the province on behalf of the individual municipalities Consistent due dates – A Yes. Dates are set on a consistent basis. The province collects taxes on behalf of the municipalities. De minimis exclusion – F <i>De minimis</i> assessments are not excluded from the assessment roll. Values less than \$100 are rounded to \$100. Equal assessment – C Properties are classified as either residential or non-residential. A property may be classified as part one and part the other and taxed proportionally. There is a general consistency of methodology, but application varies by region. Appraisal cycle – B Annually. Treatment of intangible property – A Intangible property is consistently excluded from the valuation.	Equal interest rate – F No. Interest is credited at 1.5% simple interest. 60-Day appeal – C No. The annual appeal period is 31 days. Burden of proof – A The Assessment Act has been amended to remain silent on onus of proof. In practice, it is now a shared burden of proof. De novo appeal – A The level of appeal to the Assessment and Planning Appeal Board provides for a de novo hearing. Escrow/Defer payment on disputed tax – F Taxes must be paid on properties where an assessment is under dispute. Refund or credit would take place if the appeal is successful and the assessment is lowered.
Newfoundland and Labrador - Overall Grade C+		
Transparency – Grade C	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – B Yes: www.maa.ca Property tax forms on a centralized website – F No. Internet document explaining property tax system – C Yes: www.maa.ca/publications/index.html. Property taxpayers receive valuation notice – B Yes: www.maa.ca/property/annual_notice.pdf. Valuation of property available via a website – C Yes.	Central oversight – B Oversight is provided by the Provincial Government and a municipally controlled Board of Directors. Standardized forms – A The provincial assessment agency uses standardized forms for data collection, notices and appeals. Consistent due dates – A Municipalities establish the tax rate and collect the taxes. Assessments are fairly predictable and typically mailed on the first Monday of October. De minimis exclusion – F <i>De minimis</i> assessments are not excluded from the assessment roll. A minimum tax of \$100 is generally applicable. Equal assessment – C Properties are classified as either residential or commercial. There is a general consistency of methodology, but application can vary by region. Appraisal cycle – B Three year reassessment cycles. Treatment of intangible property – A Intangible property is consistently excluded from the valuation.	Equal interest rate – F No. Interest can vary depending on whether the municipality adopts an annual or compounding rate. A compounding rate is generally calculated at 1% per month. The two rates are not usually the same. 60-Day appeal – C No: the annual appeal period is 30 days. Burden of proof – C The property owner. De novo appeal – A An appeal to the Assessment Appeal Commission is de novo and new/additional information may be introduced. Escrow/Defer payment on disputed tax – F Taxes must be paid on properties where an assessment is under dispute. Refund or credit would take place if the appeal is successful and the assessment is lowered. A filing fee is required with each assessment appeal; refundable if the appellant is successful.

Nova Scotia - Overall Grade B-		
Transparency – Grade A	Simplicity & Consistency – Grade B	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – B The Assessment Act is available through the assessment agency's website and also can be accessed through provincial departmental websites and also through the provincial legislature website. Municipal Governments Act is accessible through the provincial websites. www.pvsc.ca/en/home/search.aspx?criteria=legislation. Property tax forms on a centralized website – B Forms to apply for provincial assistance/tax relief can be accessed through provincial department websites. Forms to apply for municipal assistance/tax relief can be accessed through municipal government websites. Internet document explaining property tax system – A Yes: complete information on this subject is contained on the assessment agency's (PVSC) website; www.pvcs.ca. Property taxpayers receive valuation notice – A Yes: on an annual basis from the provincial assessment agency (PVSC). This is legislated through the Nova Scotia Assessment Act. Valuation of property available via a website – A Yes: property owners can access information on their own property on the provincial assessment agency's website, through a PIN provided to them on their assessment notice.	Central oversight – A The province of Nova Scotia is responsible for the Nova Scotia Assessment Act. The province also requires the provincial assessment agency have an external compliance audit conducted every 5 years. Standardized forms – A The provincial assessment agency uses standardized forms for data collection, notices and appeals. Tax bills are prepared and delivered by the provinces 54 municipalities. Consistent due dates – C Varies by municipality. Some municipalities send one tax billing per year, other send out two billings. The schedule is determined by each municipality. De minimis exclusion – F <i>De minimis</i> assessments are not excluded from the assessment roll. Values less than \$100 are rounded to \$100. Equal assessment – C Properties are classified as either residential, resource, or commercial. Municipalities set two rates: a residential / resource rate, and also a commercial rate. Appraisal cycle – B Reassessment occurs annually. Treatment of intangible property – A Intangible property is consistently excluded from the valuation.	Equal interest rate – F Interest rates are not the same. 60-Day appeal – C No: the annual appeal period is 31 days. Property owners may file a "late" appeal within 60 days. Appeals received after the 31 days but within 60 days may apply for a special hearing to have their appeal accepted by the Nova Scotia Assessment Appeal Tribunal. Burden of proof – F The property owner (legislated). De novo appeal – A The first level of appeal requires a review by the Director of Assessment. This results in a revision or confirmation. The property owner may continue the appeal to the Nova Scotia Assessment Appeal Tribunal. Disclosure of information is not required prior to the hearing, but generally follows the stated reason for appeal. If not satisfied with the decision of the Tribunal, the property owner may continue the appeal to the Nova Scotia Utility and Review Board. This is a de novo hearing where new evidence may be introduced; the UARB does not evaluate the decision of the lower level tribunal. Escrow/Defer payment on disputed tax – F The municipality will require that the taxes be paid on PVSC's valuation where the assessment is under dispute. Refund or credit would take place if the appeal if the property owner is successful in having the assessment value lowered.
Ontario - Overall Grade B		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – A The Ontario statutes and regulations are found at: http://www.e-laws.gov.on.ca/navigation?file=home. Property tax forms on a centralized website – C There is no centralized website maintained for Ontario tax rebate application forms, either by the Province or by the Municipal Property Assessment Corporation (MPAC). Tax rebate application forms are not prescribed, so municipalities use forms they design themselves or that are provided by a private supplier such as Municipal World. There is no form for exemptions since the formal exemption application process is by application under section 46 of the Assessment Act, for which legal counsel are usually retained. Staff in MPAC's field offices sometimes receive Requests for Reconsideration (RfRs) that claim a property should be exempt; field office staff collect the pertinent information from the property owner that is required to review eligibility for exemption (viz. section 3(1) of the Assessment Act) and send the information to MPAC's Legislation and Policy Support Services (LPSS) branch for review. LPSS determines whether a property, or portion of a property, is eligible for exemption.	Central oversight – A MPAC is responsible for all valuations for both residential and non-residential properties. They operate in accordance with the provincial statute; however, they are solely responsible for the derivation of all assessments in the province. Standardized forms – B There are standard forms used by MPAC for data collection, notices and appeals. The assessment notices are standardized. However, tax bills for all properties in Ontario vary for each municipality. Consistent due dates – B Although each municipality can issue a request for payment at different dates, typically, these dates are fairly standardized. Installment payments and due dates are indicated. There is no requirement for property tax filings, annual or otherwise. It is at the discretion of the local government. De minimis exclusion – F There are no prescribed <i>de minimis</i> exceptions. Equal assessment – C There is a complex capping and claw-back system in Ontario. The taxes and tax rates are levied on the basis of a possible 36 different classes and subclasses of property. There is no consistency amongst municipalities of what those capping and claw-back by-laws are.	Equal interest rate – C There is no interest payable on refunds or overpayments in tax. If the property tax is not paid the billing authority normally initiates enforcement action. Penalties may be imposed and interest has to be paid. 60-Day appeal – A Typically taxpayers are provided in excess of a 60-day period to appeal from a valuation notice. Burden of proof – A The onus of proving assessment and equity value is on the assessment authority, i.e., MPAC De novo appeal – A There is only one level of assessment review tribunal. There is an information exchange and discovery process available to all parties prior to the hearing. The only appeal would be on a point of law Escrow/Defer payment on disputed tax – F The property tax is payable based on MPAC's assessment notice.

Ontario - Overall Grade B (Continued)		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Internet document explaining property tax system – A The first link below provides a very detailed four-part explanation in layperson language about how the Ontario system works: http://www.mpac.ca/property_owners/how/assessment_guide.asp. Although the guide is well written and accurate, it is often hard for property owners to understand because the Ontario property assessment and taxation system is very complex. This first link has individual links for all key legislation, statutes and regulations, on the e-laws site. There is also a second link which is the best for details about the review/appeal process: http://www.mpac.ca/property_owners/resolving_assessment_concerns.asp. Property taxpayers receive valuation notice – B Taxpayers are sent a notice by MPAC about new assessments and changes to existing assessed values, including notice/instructions on how to appeal the valuation. They do not receive any detailed calculations supporting the changes in the assessed values. Notices are not mailed annually. Valuation of property available via a website – D Information is available, but only when an appeal is made.	Appraisal cycle – C All properties in Ontario are revalued every four years. There is no personal property valuation required as there is no personal property tax. Treatment of intangible property – A Intangible property (for example, goodwill, brand name business enterprise value, etc.) only arises with certain types of commercial property and is consistently excluded from the assessed value.	
Quebec - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – A Yes: www.gouv.qc.ca. Property tax forms on a centralized website – C No: it varies from one municipality to another. Internet document explaining property tax system – C Yes: most municipalities on their website explain the system in a way that a lay person can understand. It is, however, a complex explanation. Property taxpayers receive valuation notice – A Yes: at the deposit of a new 3 year roll, the taxpayer receives a notice of the new assessment. It is repeated on the annual property tax bills. If there is a change in the assessment, a notice is sent to the taxpayer. Valuation of property available via a website – A Generally yes, without cost.	Central oversight – C No: but there are provincial procedures that must be followed, including a process of reporting. Standardized forms – B Yes: there are provincial rules and regulations to this effect for many forms, but not all. Consistent due dates – C No: the 3 year cycles vary from one municipality to the other. The dates for filing the rolls are fixed. The date of payments of taxes is governed by certain rules. De minimis exclusion – F There are no prescribed <i>de minimis</i> exceptions. Equal assessment – A No: tax rates vary depending on the category of the immoveable (non-residential, etc.). The assessment ratio is supposed to be the same. Appraisal cycle – A Every 3 years. Treatment of intangible property – A Intangible properties are intended to be excluded from the valuation process.	Equal interest rate – F No: the interest rate paid on refunds does not include a penalty rate on the unpaid taxes (added to the interest rate). 60-Day appeal – A Yes: for both a new assessment roll and a change in the assessed value made during the 3 year roll. Burden of proof – D The taxpayer carries the burden of proof. However, if the Assessor admits that the deposited assessment is not the actual value; the rule becomes that of the preponderance of evidence. De novo appeal – A Yes: the taxpayer can appeal to an independent tribunal against the Assessor's answer to the taxpayer's application for administrative review. The taxpayer may, ahead of this administrative tribunal, submit all facts relating to the nature of his appeal. There is also one additional right of appeal without <i>de novo</i> review. Escrow/Defer payment on disputed tax – F No: the sum due has to be paid irrespective of an outstanding appeal.

Saskatchewan - Overall Grade C+		
Transparency – Grade A	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – B Legislation can be found on the provincial government's Queen's Printer website http://www.qp.gov.sk.ca/. The primary legislation is <i>The Cities Act</i>, <i>The Municipalities Act</i> and <i>The Northern Municipalities Act</i>, 2010 plus their corresponding regulations. <i>The Assessment Management Agency Act</i> speaks to the Saskatchewan Assessment Management Agency (SAMA)'s legislative authority and responsibilities. Property tax forms on a centralized website – B Various forms are not specifically organized on the Queen's Printer website. Materials can be found on the Ministry of Government Relations Website, http://www.municipal.gov.sk.ca/publications/; SAMA's website (assessment specific) http://www.sama.sk.ca/; and various municipality websites such as the City of Regina and Saskatoon. Internet document explaining property tax system – A This can be found on the Ministry's website noted above as well as SAMA's and major municipality websites (i.e. Regina and Saskatoon). Property taxpayers receive valuation notice – A Yes, typically with the assessment notice. For revaluations, there are additional communication materials to make property owners aware of possible assessment changes. Some assessment service providers, such as SAMA will post new values on their website to aid property owners in understanding the new assessments. Valuation of property available via a website – A Yes: as per above.	Central oversight – A Assessment appraisers are licensed by the Saskatchewan Assessment Appraisers Association (SAAA) http://www.saskaaa.ca/. SAMA's governance role provides for quality coordination (informal process) and assessment audits (formal process) http://www.sama.sk.ca/html/1/qualityoverview.html. Standardized forms – B Forms related to filing appeals, assessment roll, etc., are specified in legislation. Data collection and valuation forms between assessment service providers (i.e., SAMA, Cities of Regina, Saskatoon, Prince Albert and Swift Current) are similar, but different. Consistent due dates – B Typically legislation will specify a date range when municipalities are to prepare the annual assessment roll, send out assessment notices, etc. De minimis exclusion – F There are no specific policies on this matter. Equal assessment – D The province establishes major property classes as per section 196 of the M Act. Currently all commercial property is assessed at 100%; residential property at 70%; cultivated agricultural land at 55%; and pasture land at 40%. Rates are found in Regulations. Municipalities have tax tools that allow them to vary the tax rate between property classes. Municipalities may also set a base tax, minimum tax. Cities may phase in property taxes (but not property assessments). Information on tax tools is available on the Ministry's website as previously noted. Appraisal cycle – C All assessable property (real and selected personal) is revalued every 4 years. Treatment of intangible property – A Intangible property (i.e. business interest) is not assessed.	Equal interest rate – F There are no formal provisions to rebate back taxes resulting from an appeal to include interest. 60-Day appeal – B 60 days is provided in a revaluation year; 30 days in a non-revaluation year. Burden of proof – D The initial burden of proof is with the appellant. Once the property owner can reasonably demonstrate that an error exists, the assessment appraiser must respond to this reported error. De novo appeal – C In some circumstances an appeal can go directly to the SMB which is the second level of appeal (see section 243 of the Act). If the appeal is heard at the first level (Board of Revision), then no additional new facts or issues may be brought forward to the SMB level. It is important that the property owner takes the time to talk to the assessment appraiser regarding Saskatchewan's valuation standards and the details of the property assessment. If a mistake is identified, it can be quickly addressed outside of the appeal process or if it is within the appeal process it can be simply dealt with as an agreement to adjust. As part of the appeal process it is important for the property owner to clearly identify the valuation issue as part of "perfecting" the appeal notice. Escrow/Defer payment on disputed tax – D Generally, taxes are due as per the date specified on the tax notice. An adjustment will not be made regarding outstanding appeals. When the appeal process is complete, taxes will be rebated back to the property owner as required.

Australia		
Australian Capital Territory (ACT) - Overall Grade B		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – B Easy to navigate site with laws and regulations being readily available http://www.act.gov.au/browse/about-act-government. Property tax forms and claims to request exemptions on centralized website – C Site has limited forms. Difficult to locate information. Need to know what you are searching for. Internet document explaining property tax system – C General Document or Documents. http://www.revenue.act.gov.au/rates. Property taxpayers receive valuation notice – A Actual mailing to taxpayers of all valuation changes with notice on how to appeal. Valuations are conducted annually and notices of assessments (and rates) are mailed to each property owner. Details of the basis of assessment and process for objecting to the valuation are included in the notice of assessment. Valuation of property available via a website – B Valuation data that does not publish confidential tax information is available at the national/ subnational level. Whilst the ACT government does not publish the rating valuations as these are available through the internet via commercially-operated property for sale website which shows the rating valuation for every property.	Central oversight – A Local assessors report to, or must abide by, national/subnational governmental entity's policies and procedures. Most States and Territories have a regulatory system where all property valuers must have achieved an academic and level of experience to become registered. In addition through the professional valuation body valuers must maintain a level of professional development annually to retain certified practicing valuer status. Each State and Territory also has legislation that details the basis upon which valuations for rating and taxation purposes must be conducted. The State and Territory legislation applies to all local / municipal councils within the respective State or Territory. In the ACT rating valuations are specified in the Rating Act. Standardized forms – D No standardization of forms. Each government body has its own forms. Some standardisation occurs across municipalities within a State. Consistent due dates – A In the ACT valuations are conducted annually with a relevant date of 1 January. Property ownership records are maintained continuously; rating notices are issued on or about 1 July of each year and payments are made either in a single payment or in 4 installments. Payment amounts and dates are specified. De minimis exclusion – D No formal <i>de minimis</i> exception. The rating system has a base charge so that minor properties with a nominal value pay a basic contribution. Equal assessment – C Assessment ratios and caps apply differently based on type/use of property. Different rates apply to different types of property i.e. residential, commercial and rural. Appraisal cycle – B Valued every year. Treatment of intangible property – A Valuation for rating is of the real property component, i.e. land and improvements (buildings). It excludes goodwill and other intangibles.	Equal interest rate – D For rating, interest charged on late payments. No interest paid on refunds. 60-Day appeal – A At least 60 days to appeal from valuation notice. Burden of proof – A Burden is on assessor or equal weight given to taxpayer and assessor. Ratepayer must provide reasons for objection. Valuation of property is then reviewed and responses to objector is provided. De Novo Appeal – A Valuation review is an open process and new information or basis of objection can be introduced. Escrow/Defer payment on Disputed Tax – F Very limited or no ability to not pay or escrow disputed amount.

New South Wales - Overall Grade B		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – B All NWS legislation is available at: www.legislation.nsw.gov.au/maintop/scanact/inforce/NONE/0. Property tax forms on a centralized website – B It is necessary to access a number of different websites to obtain the required forms. For Local Government rating – Access to forms is through either individual Council websites or some are available through the Division of Local Government website; http://www.dlg.nsw.gov.au/dlg/dlghome/dlg_index.asp. For land tax exemption and relief forms visit; http://www.osr.nsw.gov.au/. For valuation information and objection forms, etc.; http://www.lpi.nsw.gov.au/valuation. Internet document explaining property tax system – B As indicated above, rating and taxing authorities as well as the NSW Valuer General provide information on rates and taxes and on the valuation system and how valuations are prepared, basis, etc. However, despite best efforts of explanation, taxes and valuations are often quite complex to understand and it can often be difficult for the lay person to understand. However, significant efforts have been made by the NSW Valuer-General to provide simple and concise information to rate and tax payers. Property taxpayers receive valuation notice – A Where there is a change to a land value, landowners receive a new Notice of Valuation specifying the new value. A right of objection (60 day period) is also available. In some cases a letter is also provided (in particular where there is a valuation error) containing details for the land owners why the valuation is being altered. Information leaflets on both the land value methodology and objection process are also provided. Valuation of property available via a website – B Land owners can view their own current and interim (prior years) land values via the website; http://www.lpi.nsw.gov.au/valuation. Up to 5 valuations can be viewed by the landowner for free. There is no provision to view the valuations of other properties as comparison or uniformity with other land values is not a basis for objection. Access to other land values can, however, be obtained through retailer or wholesaler websites who purchase valuation data and other information for resale.	Central oversight – A The NSW Valuer-General is responsible for all valuations produced in NSW for rating and taxing purposes. Standardized forms – A Standardized forms are used by both the Valuer-General and the Office of State Revenue. Consistent due dates – A Yes. De minimis exclusion – D Yes/No. Goods and Services (GST) Excluded. Equal assessment – B Rates on the value for different classes of property for rating is set by individual Local Government Councils. Land tax rates are set on a percentage of the value basis by the NSW Government. Appraisal cycle – B The NSW Valuer-General values all rateable property in NSW annually. Local Government on average receive new valuations once every 3 years. Office of State of Revenue receive new valuations every year. Treatment of intangible property – A Excluded.	Equal interest rate – A Yes. 60-Day appeal – A Yes. Burden of proof – A Both the landowners and the Valuer-General. De novo appeal – A Yes – if a land owner is dissatisfied with the outcome of an objection review, a land owner is able to appeal to the Land and Environment Court. Escrow/Defer payment on disputed tax – F All taxes and rates owed on a property must be paid while an objection or appeal is being actioned.
Northern Territory - Overall Grade D+		
Transparency – Grade D	Simplicity & Consistency – Grade C	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – F No. Property tax forms on a centralized website – F No. Internet document explaining property tax system – F No. Property taxpayers receive valuation notice – A Yes. Valuation of property available via a website – F No.	Central oversight – C The VG oversees all the valuations; however there are resource issues which limit effectiveness. Standardized forms – B Yes, they are prescribed forms under the Valuation of Land Act. Consistent due dates – A Yes. De minimis exclusion – F No. Equal assessment – B No; variable rating is exercised. Appraisal cycle – A Each 3 years. Treatment of intangible property – F Varies significantly.	Equal interest rate – A Yes 60-Day appeal – F No, 30 days only. Burden of proof – C The Valuation Board of Review has total discretion. De novo appeal – D Yes, but costs can be awarded; an appeal to the Supreme Court must be a matter of law. Escrow/Defer payment on disputed tax – F The tax must be paid and can be refunded later if appeal successful.

Queensland - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – B Yes. See www.legislation.qld.gov.au; however this is the website for all Queensland legislation and does not have a dedicated property tax section. The Office of State Revenue (OSR) has a page titled: "I am a...". Choosing "property buyer/owner" opens a page which explains all property tax for owners/purchasers in QLD; however this is only at a State level and does not have information on council rates; see http://www.osr.qld.gov.au/index.shtml?show=nav-roles. Property tax forms on a centralized website – B Council Rates: All forms on each local authority website. Land Tax: all forms and information are on a central website: www.osr.qld.gov.au/land-tax/index.shtml. For an enquiry about a valuation, an owner would refer to the State Valuation Service Website for forms: www.derm.qld.gov.au/property/valuations/resources/index.html. Internet document explaining property tax system – B There is a document which explains the annual valuation on the State Valuation Service website. For the tax system the owner would refer to the local government website for council rates or the OSR website for land tax. Information is not centrally located, but there is sufficient information on each of these web pages as detailed above. Property taxpayers receive valuation notice – A Yes; annual valuation notices together with brochures on understanding the notice and how to object are mailed out. It is a requirement of legislation to give the owner of the land a notice of the annual valuation. Valuation of property available via a website – B Yes; the valuation roll which protects confidential information is displayed on the State Valuation Service website for a period of 90 days after the issue of valuation.	Central oversight – A The State Valuation Service (SVS) is part of the State Government. Under the legislation the Valuer-General (head of the SVS) must exercise independent judgment, but abides by Government policies/procedures. Central SVS policies and procedures are published and adopted by each regional office. Standardized forms – B The State Valuation Service had standard forms and the OSR has standard forms for land tax. However, forms for council rates vary across each local government area. Consistent due dates – B Council Rates: Local authorities issue rates notices at different times with some issuing annually, some biannually and others quarterly. However each local authority has only one issue/due date for all property. Land Tax: One date for land tax payments although payments may be made in instalments. There is no requirement for property tax filings, with the State Valuation Service keeping up to date with changes to existing property or new properties. De minimis exclusion – D Council Rates: No <i>de minimis</i> provisions. The local authority may fix a minimum amount of general rates. Land tax: No formal <i>de minimis</i> provisions; however land tax is only payable over a certain value threshold (\$600,000 for individuals) which would exclude any <i>de minimis</i> valuations. The way that the land tax and council rates scales are structured, the situation of a <i>de minimis</i> tax amount due would generally not occur. Equal assessment – B Valuation assessment ratio is the same for all property types. Council rates: Tax rate can be different over property types, depending on local government. Land Tax: Different rates for individuals and companies, but does not differentiate between property types. Land tax is not levied on individual properties but rather on the total taxable value of an owner's land holdings, averaged over three years. Appraisal cycle – B Land valuations are issued annually across the state, except in unusual circumstances, or where the Valuer-General determines there has been insufficient market movement in a local government area to warrant an annual valuation. Treatment of intangible property – A Intangible property is consistently excluded from the valuations.	Equal interest rate – F Council Rates: interest is charged at no more than 11% (determined by local authority) for late payments. There is no interest required to be paid on rates refunded. Land tax: unpaid tax accrues interest at 11.66%; there is no interest required to be paid on tax refunded. 60-Day appeal – A Landowners may lodge an objection within 60 days of the date of issue of the valuation notice. Burden of proof – B The appellant has onus of proof for each of the grounds of appeal. However, the (repealed) legislation which deemed the valuation made by the Valuer-General to be correct until proved otherwise has not been replicated in the new legislation. A recent land Court judgement deduced that "<i>there is now a more even playing field as between appellants and the respondent when appeals are heard under the LVA in this Court...In my view, appeals under the LVA are to be determined on what is essentially the balance of probabilities</i>" <i>Lawson v Valuer-General</i> [2012] QLC 0027 De novo appeal – A The hearing by the land court is a <i>de novo</i> hearing for all property types. The appeal is limited to the grounds on the notice of appeal. Escrow/Defer payment on disputed tax – F Land Tax: if an objection is lodged, the owner is still required to pay any money owing under an assessment or Notice of Decision. Unpaid tax interest will continue to accrue on an assessment while an objection is determined. If the objection is allowed, the money is refunded. Council Rates: the making of an objection, or the starting of an appeal, does not stop the levying and recovery of rates on the land.

South Australia - Overall Grade B+		
Transparency – Grade A	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – A The Local Government Associations (LGA) site caters for all Councils and then each Council has their own website. State Government has Revenue South Australia (SA) websites for land tax and Emergency services Levy (ESL) SA Water have their own website. VG website: www.landservices.sa.gov.au Property tax forms on a centralized website – A Yes. See above for information. Internet document explaining property tax system – A A combination of brochure and website. Also, an explanation of the objection and appeal process is stated at the back of every rate notice. Property taxpayers receive valuation notice – A Yes; via their notice, property owners receive their property's annual valuation; however there is no specific advice as to the quantum of the valuation change. Valuation of property available via a website – B Yes, property taxpayers can obtain general valuation information about other assessments for a fee as a centralized property database exists.	Central oversight – B Yes; the majority of property tax assessors are controlled by the Valuer-General; the Valuer-General can also place control over Councils via policy. There are no national controls. Standardized forms – C The only standardized form is the valuation review form. Consistent due dates – A Yes. De minimis exclusion – F No. Equal assessment – C No; the tax rate does not apply equally to all types of taxable property as it depends on the property type and use. Land tax is based on value and not type of property. Appraisal cycle – B Real property is valued annually and personal property is not valued. However, the enhancement to the property can be considered, e.g. water license. Treatment of intangible property – A Intangible property only arises in connection with business properties and is consistently excluded from the assessed values.	Equal interest rate – A There is no interest payable on refunds of overpaid council rates. In relation to unpaid land tax, cost penalties are imposed but no interest has to be paid. 60-Day appeal – A Yes. Burden of proof – A In relation to a valuation review, both parties carry the burden of proof. In relation to a court appeal, the burden of proof lies with whoever initiates the action. De novo appeal – A Yes; a taxpayer can appeal to an independent tribunal and at the tribunal, the taxpayer is allowed to introduce new facts. Escrow/Defer payment on disputed tax – F Tax on the disputed portion can be placed on hold depending on the authority, but an objection to a property's valuation is not a basis for not paying rates.
Tasmania - Overall Grade C+		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – B The legislation concerning land tax and local government rating systems for Tasmania is available at www.thelaw.tas.gov.au. The relevant Acts are: Land Tax Act 2000, Valuation of Land Act 2001, and Local Government Act 1993. Property tax forms on a centralized website – B The government offers a central portal to access all information about government services including both State and Municipal Councils. See www.service.tas.gov.au. The portal will take the viewer to different websites, such as: The Office of the Valuer-General www.dpipwe.tas.gov.au/ovg. This site provides basic information about valuation practices in Tasmania. The State Revenue Office www.sro.tas.gov.au. This website contains a range of information about land tax and business related taxes. Councils – Local Government is managed through the Department of Premier and Cabinet – Local Government Office. This office is responsible for supporting the collaborative relationships between the State Government and Local Government. http://www.dpac.tas.gov.au/divisions/lgsem/about_the_division Each Municipal Council has its own website containing the relevant information.	Central oversight – A All statutory valuations in Tasmania are undertaken in accordance with the <i>Valuation of Land Act 2001</i> and under the direction and control of the Valuer-General. Whilst some of the revaluations are contracted to private valuation firms, the firms are still subject to the direction and control of the Valuer-General. In addition, the Australian Property Institute sets the standards for all valuers in Australia. Standardized forms – D No. Each government agency and municipal council have their own relevant forms. However, in relation to Government agencies, a standard communications strategy guides the production of reports, brochures and forms to ensure they have a consistent look and feel across Government and to make it easier for the public to use. Consistent due dates – B Land Tax: Yes. Notices are issued by the State Revenue Office progressively from October to March each financial year. Council rates: No. In Tasmania there are 29 municipal councils which operate under the <i>Local Government Act 1993</i>; however, all councils could issue rates at slightly different times through the year. De minimis exclusion – F There are no prescribed <i>de minimis</i> exceptions.	Equal interest rate – C Varies. 60-Day appeal – A Land Tax: Yes 60 days. Any appeal in relation to a land tax demand is made under Part 10 of the <i>Taxation Administration Act 1997</i> direct to the State Revenue Office. Council rates: Each Council may have its own process relating to enquiries and rate demands. The Office of the Valuer-General has no jurisdiction in either of the above. It has its own objection process under the <i>Valuation of Land Act 2001</i>. In this case, a person has 60 days from the date of receipt of the notice of valuation to lodge an objection in the approved form. Burden of proof – C The Objector/Appellant. De novo appeal – C Land Tax: No. Disagreements and objections are made to the Commissioner for State Revenue. Council rates: A taxpayer can appeal to the Land Valuation Court or, if the valuation objected to exceeds an amount prescribed by the regulations for either capital value, land value or AAV (currently 25%), then the objector can appeal to the Supreme Court (with agreement from the Valuer-General). However, they are not allowed to introduce new facts and new issues to support the value of the property.

Tasmania - Overall Grade C+ (Continued)		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade C
Internet document explaining property tax system – B (a) Land tax: Yes. (b) Council rates: Each municipal council has its own documents; however, www.dpac.tas.gov.au also has relevant documents. In relation to land value, capital value and Assessed Annual Value (AAV) valuations under the Valuation of Land Act 2001: in part; the information can be found at: http://www.dpipwe.tas.gov.au/inter.nsf/Attachments/LBUN-5BXAAC?open. New brochures explaining the appeals process have been produced and were made available for the 2012-13 revaluation (released in May 2013). Property taxpayers receive valuation notice – A Yes. Valuation of property available via a website – A Yes. The Department of Primary Industries, Parks, Water and Environment provide a central government website which gives access to the Land Information System of Tasmania (LIST). The LIST contains Title, Valuation and Property Sales Information for both a subscription and Public service. LIST can be found at www.thelist.tas.gov.au. Generally, a full Property Information Sheet per property costs \$11. However, the Land Value and AAV can be viewed for free under the Valuation Adjustment Factor section of the LIST website.	Equal assessment – C Land tax: Yes. Council rates: No. Each individual municipal council determines their own rating resolution which can differentiate between property types and fixed costs. Appraisal cycle – C In Tasmania, fresh valuations (revaluations) are undertaken every six years with interim Adjustment Factors: • annually for land for Land Tax purposes; and • biennially for AAV for Municipal rating purposes. With one council now having moved to Capital Value, the issue of capital value adjustment factors is being reviewed. Not applicable for personal property Treatment of intangible property – A N/A	Escrow/Defer payment on disputed tax – F It is up to the relevant authority or municipal council to determine their processes relating to the demand for payment. However, generally the full amount is required to be paid based on the original valuation. If there is any subsequent change to a valuation from an objection or appeal process, then monies are refunded by the relevant authority or municipal council.
Victoria - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – B MR = Municipal Rates LT = Land Tax MR - No; each local Council has own website LT - Yes; State Government - State Revenue Office (SRO) website: www.sro.vic.gov.au. Property tax forms on a centralized website – B MR - No; each local Council has own website LT - Yes; State Government - SRO website: www.vic.gov.au Internet document explaining property tax system – B MR - Yes; VG own web site LT - Yes; State Government - SRO website Property taxpayers receive valuation notice – B Yes. Valuation of property available via a website – F Not available	Central oversight – A Yes; state government supervisions and audit. Standardized forms – B Yes. Consistent due dates – F No. De minimis exclusion – F No. Equal assessment – C Differential rates for different property types, i.e. residential, commercial, etc. Appraisal cycle – A Every 2 years. Treatment of intangible property – A Excluded for all property.	Equal interest rate – A Yes. 60-Day appeal – A Burden of proof – A Equal weight is given to taxpayer and the valuer. De novo appeal – A Yes. Escrow/Defer payment on disputed tax – F Must be paid and if valuation is reduced by objection, refund plus interest is paid.

Western Australia - Overall Grade B+		
Transparency – Grade B	Simplicity & Consistency – Grade A	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – A Yes; the State Law Publisher website: http://www.slp.wa.gov.au/Index.html. Property tax forms on a centralized website – B No; land tax and local government rates are separate and rely on each tier of government to provide information. Office of State Revenue (OSR) has its own website. The assessment process is also separate from the property taxation and rating functions. Both areas, however, do have online forms. www.finance.wa.gov.au Internet document explaining property tax system – C Yes: Land tax is comprehensively explained on OSR's website and the valuation process explained on Landgate's. OSR provides a link: www.landgate.wa.gov.au Individual local governments provide basic information whereas the Department of Local Government is presently reviewing and improving its online content and will provide links back to Landgate's property tab within its website: http://www.landgate.wa.gov.au/corporate.nsf/web/Property+Valuation. Property taxpayers receive valuation notice – B While the Valuer-General doesn't issue an annual valuation certificate, the law requires that all property rates and land tax notices include full valuation details; while not required by law, full details are provided as to how to contact the Valuer-General to either discuss or object against a valuation. This is usually on the reverse of the notice. Valuation of property available via a website – B Yes: online extracts from the valuation roll can be obtained upon payment of a regulated fee.	Central oversight – A Yes; the Valuer-General as an employee of Landgate - statutory authority with commercial powers - is responsible for the general administration of the Valuation of Land Act and is accountable for the valuation outcomes. This role involves regulation of values in line with international accuracy and uniformity standards. These form part of the agency's KPIs and are audited annually by the Auditor-General. Standardized forms – B Preferred but not compulsory. Objection forms are available on the web. Consistent due dates – A Not applicable to the Valuer-General; however, the rates and taxing notices issued by the rate and tax agencies do all contain payment options (Periodic or one-off lump sum). De minimis exclusion – A Minimum rates are set by each local government but generally not by other agencies. The local government minimum rates are unrelated to value and are set by budget committees within each. Land Tax is payable only when aggregated value exceeds \$300,000. Equal assessment – B Land tax is progressive and based on aggregated UVs. It applies uniformly across the State. Emergency Services Levy is consistent according to service levels provided across the State. Council rates are subject to variations between 139 Local Governments (LG) due to differential rating provisions; within individual LGs, tax rates vary according to use. Appraisal cycle – B UV: annually throughout WA; only one valuation district and one master valuation roll. GRV: Perth metro Region/major regional cities/growth areas every 3 years; balance every 4 to 5 years. Personal property not taxed. Treatment of intangible property – A Excluded.	Equal interest rate – D No: interest on outstanding land tax is charged at a higher rate than the rebated interest rate paid on refunds. 60-Day appeal – A 60 days from issue of notice. Burden of proof – A Equal weight with possibly some dispensation towards applicant. Both parties should provide detailed submissions and supporting evidence. De novo appeal – A Yes: to the State Administrative Tribunal via written notice to the VG requiring referral of the decision for review. Escrow/Defer payment on disputed tax – D All outstanding rates and taxes have to be paid up front regardless of any objection or review proceedings.

Hong Kong, SAR - Overall Grade A-		
Transparency – Grade A	Simplicity & Consistency – Grade A	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – A The legislation concerning rates is available on the website (http://www.legislation.gov.hk), which is administered by Department of Justice of HKSAR Government. Property tax forms on centralized website – B The forms, except those in connection with appeals to the Tribunal, are available for use, free of charge, from: - the RVD's office; - any Public Enquiry Service Centre of the District Offices; - the RVD's website(http://www.rvd.gov.hk); or The fax service of the RVD's 24-hour automated telephone enquiry hotline. Internet document explaining property tax system – A Information is available on the RVD's website (http://www.rvd.gov.hk) to explain the assessment of rateable value and how to initiate proposal and objection to the rateable value assessment. Property taxpayers receive valuation notice – A For newly completed tenements or tenements which have undergone structural alteration, the ratepayers will receive a notice of interim valuation and including notice on how to make an objection to the valuation. For change of assessed rateable values after General Revaluation, the new rateable values will be shown in the quarterly demand notes. Leaflets informing the payer on how to make a proposal and the deadline for submitting a proposal are sent with the demands. Valuation of property available via a website – A After the General Revaluation, a Valuation List containing tenement descriptions and rateable values of all assessed properties will be available for public inspection from late March to 31 May each year. During this period, members of the public may visit the RVD's website (http://www.rvd.gov.hk) or the RVD's Property Information Online website (http://www.rvdpi.gov.hk) to inspect the Valuation List. Members of the public can also enquire the rateable values of properties for the last three years of assessment from the RVD's Property Information Online website (http://www.rvdpi.gov.hk) throughout the year at a modest fee.	Central oversight – A The RVD of the HKSAR Government is responsible for the rates assessment of all properties in Hong Kong (except for certain specific exemptions). Standardized forms – A There are standard forms used by the RVD for data collection, notices, proposals and objections. Consistent due dates – A All rates are payable quarterly in advance. Payers will normally receive the quarterly demand for rates (Demand) at the beginning of each quarter and need to settle the Demand by the "Last Day for Payment" as shown on the Demand. The "Last Day for Payment" normally falls on the last day of the first month of each quarter, namely, January, April, July and October. There is no statutory requirement for reporting change in rental particulars, annual or otherwise. However, if payers receive RVD's rental requisition forms, they have to provide relevant information within 28 days. De minimis exclusion – A Any tenement for which the estimated rateable value would not exceed an amount prescribed by resolution of the Legislative Council is exempted from assessment to rates. The prescribed amount is reviewed annually following each general revaluation. Equal assessment – A Rates in Hong Kong are based on the annual rental value of properties and a single percentage rate is charged for all properties. Appraisal cycle – B The frequency of general revaluations in Hong Kong is not specified in the Rating Ordinance. Under Section 11 of the Ordinance, the Chief Executive of the HKSAR may at any time direct the Commissioner of Rating and Valuation to prepare a new list of rateable values, and at the same time designate a date by reference to which the rateable values of the tenements shall be ascertained for the purpose of that revaluation. Since 1999, general revaluations have been conducted on an annual basis to ensure that all rateable values in the valuation list are up-to-date and rates are charged equitably according to prevailing market rentals. Treatment of intangible property – A Intangible property (e.g., goodwill, brand name, etc.) in connection with business properties is consistently excluded from the valuation process regardless of the type of property or ratepayer.	Equal interest rate – B Any rates not paid by the due date may be subject to a penalty surcharge of 5%. If rates are still unpaid after 6 months from the date when they were deemed to be in default, a further surcharge of 10% on the total amount outstanding may be added. No interest is accrued on the unsettled payment. Refund of overpaid rates is without interest either. 60-Day appeal – A For annual general revaluation of any existing property, objection must be made in the form of a "proposal" and must be served on the Commissioner after the new Valuation List declared in late March until 31 May of the year in which the rateable values take effect. There will be more than 60 days for lodging of proposals. For newly completed tenements or tenements which have undergone structural alterations, objection must be lodged with the Commissioner within 28 days after the service of the Notice of Interim Valuation (i.e. the notice of the rateable value of the new property). Burden of proof – B The onus of proof is presumably upon the appellant to show that the rateable value is incorrect. However, the Commissioner is required to provide evidence to support the valuation at the Tribunal once it has been challenged by specific evidence. Overall, equal weight is given to evidence provided by both the ratepayer and the assessor. De novo appeal – A Grounds of appeal are confined to those stated in the proposal or objection. However, the Lands Tribunal may allow new facts to be raised at the hearing provided they fall within the stated grounds of the proposal or objection. Escrow/Defer payment on disputed tax – D Notwithstanding any outstanding proposal, objection or appeal, rates must continue to be paid as demanded until after any appeal has been resolved. In very exceptional circumstances, the Commissioner may hold over the payment of all or part of the rates due, pending a decision on the appeal to the Tribunal. The Commissioner may require the ratepayer to provide a banker's undertaking or other appropriate security for the payment of any rates held over

Ireland - Overall Grade B-

Transparency – Grade A	Simplicity & Consistency – Grade B	Procedural Fairness – Grade D
Property tax laws/regulations on a centralized website – A Ireland has two forms of Property Tax: NDR Non Domestic Rates; Yes, legislation governing the administration of NDR is available on the website of the Valuation Office (www.valoff.ie). It is also available via the central Government website for all Irish legislation (www.irishstatutebook.ie). LPT Local Property Tax: Yes. Legislation governing the administration of LPT is available on the LPT portion of the website of the Revenue Commissioners (www.revenue.ie). It is also available on the website www.irishstatutebook.ie. Property tax forms and claims to request exemptions on centralized website – A All NDR forms are available on the Valuation Office website (www.valoff.ie). The website also includes extensive online filing services to facilitate all stages of valuation. LPT: All LPT forms are available on the LPT portion of the website of the Revenue Commissioners (www.revenue.ie) - the main LPT form (LPT 1) is pre-populated with taxpayer specific information so only a sample of Form LPT 1 is available on the website for reference purposes. In addition, an on-line filing system was also developed which is accessible on the Revenue website. The Revenue Commissioners issued the pre-populated LPT Return and a Guide on LPT to liable persons in respect of residential properties in the State. Most liable persons have the option of submitting a paper form or submitting the form electronically via the Revenue website. Internet document explaining property tax system – A NDR: There is extensive explanatory information available online (www.valoff.ie) in relation to all functions of the Valuation Office, including FAQs covering the revaluation of property, revision of property valuations, appeal processes from the ratepayer's perspective. LPT: The Guide to Local Property Tax which is available on the website of the Revenue Commissioners (www.revenue.ie) provides an overview of the tax and includes a step by step guide on how to complete the paper return. The Revenue website also contains further information on how the system operates, including FAQs on over 20 topics. The Commissioners also developed an on-line interactive valuation guide which is available on the website and assists liable persons in assessing the market value of their property by providing average, indicative values for properties in their area. Property taxpayers receive valuation notice – A NDR: The legislation provides for notification of the taxpayer at all stages in the process. This is done using the postal system. Before a valuation is finalized, the ratepayer receives a "Proposed Valuation Certificate" from the Valuation Office. The ratepayer may challenge this by making statutory "representations" to the valuation manager. This is an informal stage prior to the more formal appeal process which follows. The ratepayer is notified of the outcome of this, is provided with a final assessment and is informed of the appeal options.	Central oversight – A NDR is assessed by professional valuation staff who are employees of the Valuation Office, the national body established for such purposes. By legislation, the Valuation Office, through its statutory head - the Commissioner of Valuation - is independent in carrying out its functions. LPT: N/A Standardized forms – B NDR: All NDR forms are issued centrally by the Valuation Office and do not vary by locality (i.e., all liable persons complete the same forms irrespective of locality). However, the format of individual rates demands are a matter for each local authority and some minor variations are evident. LPT: All LPT forms are issued centrally by the Office of the Revenue Commissioner and do not vary by locality (i.e., all liable persons complete the same forms irrespective of locality). Consistent due dates – A NDR: The valuation legislation sets out the applicable dates for filing of information with the Valuation Office and Valuation Tribunal. These dates are applied consistently across all rating authority areas. The Valuation Office has no role in the collection of tax payments, which is a reserved function of local authorities. LPT: Filing and payment due dates are consistent nationally (e.g. 2013 filing due dates were 7th May 2013 for paper filers and 28th May 2013 for electronic filers). However, local authorities and approved private bodies providing social housing were given an extended period of time to pay their 2013 liability (payment due date extended from 1 July 2013 to 1st January 2014). This provision relates to the filing of a Return for 2013 only. In respect of all future years the same payment and filing dates will apply to all property owners De minimis exclusion – F NDR: There are no prescribed de minimis exceptions. LPT: There are no de minimis value/tax exclusions Equal assessment – A (1) NDR: The tax rate, known as Annual Rate on Valuation (ARV), is set annually by the particular Local Rating Authority. The amount of NDR payable by a ratepayer is calculated by multiplying the NAV determined by the Valuation Office by the ARV set by the local authority. The same ARV is applied consistently to all rateable properties in that rating authority area. There are no differential ratios or caps for particular categories or types of business. (2) LPT: Yes. The same tax rates of 0.18% and 0.25% apply to all types of residential property. Appraisal cycle – D 1) NDR: National Revaluation Programme was recently undertaken in 2013. Thereafter, revaluations will occur not less than five years and not more than ten years. Valuation of personal property is not applicable to NDR.	Equal interest rate – F NDR: N/A. LPT: The interest rate applied to late or unpaid tax is simple interest payable at the daily rate of 0.0219%. The interest rate applied to the refund of tax, subject to certain criteria, is simple interest payable at the daily rate of 0.011%. 60-Day appeal – D NDR: The statutory deadlines for challenging valuations are as follows: Making initial representations to valuation manager = 28 days; Filing an appeal with the Commissioner of Valuation = 40 days; Filing an appeal with the Valuation Tribunal = 28 days. LPT: Is a self-assessed tax, and consequently a matter for the liable persons to establish the valuation band appropriate to their residential property. The amount of tax due is based on this valuation band. There is no need for an initial appeal. Where Revenue does not agree with the self-assessment value they may correct the assessment and issue a different valuation. This assessment may be appealed to the independent Appeal Commissioners. Burden of proof – B NDR: When a valuation list is published, there is a statutory presumption of correctness. Accordingly, the burden of proof before the Valuation Tribunal rests with the appellant, but both parties are required to disclose the basis of their cases to the other. LPT: The burden of proof falls equally on the taxpayer and the Revenue Commissioners. De novo appeal – C NDR: As indicated above, there is an appeal to an independent Valuation Tribunal. As a general principle, in the interests of adherence to fair procedures and constitutional justice, the ratepayer is not allowed to introduce new facts or new issues. They would have had this opportunity at earlier stages when challenging or appealing the valuation. However, in practice the Tribunal has made exceptions from time to time, where the facts of the case warrant same. LPT: As LPT is a self-assessed tax a significant appeals are not anticipated. However, an appeal may be lodged with the independent Office of the Appeal Commissioners. Taxpayers may introduce whatever facts and issues they consider relevant to support their valuation of their property. Where the taxpayer is not satisfied with the decision of the Appeal Commissioners, the appeal can be appealed to the Circuit Court, and treated as a de novo appeal, or appealed to the High Court on a point of law.

Ireland - Overall Grade B-(Continued)		
Transparency – Grade A	Simplicity & Consistency – Grade B	Procedural Fairness – Grade D
LPT is a self-assessed tax consequently it is the responsibility of the liable person to assess the value of their property. Based on the "valuation band" applicable to the property to identify the appropriate tax due.) Valuation of property available via a website – B NDR: When valuations are finalized they are published on a "valuation list", which is a public document. The public Valuation Lists may be inspected online or through the Valuation Office website or through the relevant rating authority website. For the next tranche of revaluations to be published in December 2013 ratepayers will be able to access, on line, the valuation calculation of other assessed properties via a summary valuation grid. When a property's valuation is amended by way of 'revision' between revaluations, the ratepayer has access to the data relating to the comparisons of other assessments relied upon by the Valuation Office. In certain circumstances where the valuations have been arrived at using confidential trading data, those valuation reports are available only to the ratepayer or the ratepayers agent LPT: No valuation information about other individuals' assessments (subject to confidentiality protections) is currently made available but a national property prices register that publishes sales price information facilitates the calculation of LPT.	(2) LPT: The first self-valuations of real and personal residential property were undertaken on May 1st 2013 by liable persons and these will remain in effect until the end of 2016. Thereafter, revaluations will be performed every 3 years with the next valuation date being 1 November 2016 for the period 2017 - 2019 Treatment of intangible property – A NDR: Non-domestic rates apply to commercial and industrial properties, including real property and certain intangibles prescribed rights and easements over property. Intangible property such as goodwill, brand names etc. are excluded from the valuation. LPT: Only applies to real property.	Escrow/Defer payment on disputed tax – F NDR: The collection of rates is a reserved function of each local authority. The ratepayer continues to be liable for the disputed amount, pending determination of any appeals. There is no provision for escrow or a similar arrangement. LPT: Individuals who do not consider themselves to be liable persons are not required to pay any LPT pending a determination of the matter by the Revenue Commissioners. A liable person, in advance of lodging an appeal against a Revenue notice of assessment, must submit a LPT Return and make arrangements to pay the LPT due based on the person's self-assessed valuation of the property rather than the disputed tax amount.
New Zealand - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – B All rating valuation and rating legislation is available on the web. Details are to be found on each local authority's website Local authorities are legally required to have a Long Term Council Community Plan setting out priorities and revenue policies which are also available on the web – these include details of rating policy and strike rates/rating differentials etc. Valuation notices are sent to rating unit owners and these set out the appeal rights and process. http://www.lin.govt.nz/valuation Property tax forms and claims to request exemptions on centralized website – B Each local authority has its own details on their respective website – these are often documented within the Long Term Council Community Plan. Internet document explaining property tax system – B There are websites for each local authority which explain the rates system – this combined with the Long Term Council Community Plan make the system reasonably transparent. Property taxpayers receive valuation notice – B Valuation notices are sent to all property tax payers detailing notification of values and appeal rights. Separate notices sent for revaluations and alterations to the roll. Valuation of property available via a website – B Full details of individual rating units can be obtained from web site access. There are restrictions on bulk data downloads.	Central oversight – A The Department of Internal Affairs sets standards and monitors local government – in addition, the Office of the Auditor & Controller General conducts audits of specific compliance issues such as content and currency of Long Term Council Community Plans. Standardized forms – D No requirement for standardized forms. Consistent due dates – A Yes. De minimis exclusion – B Local Government (Rating) Act 2002 provides a power not to collect small or uneconomic amounts of taxes – local authorities to determine what constitutes an uneconomic amount. Equal assessment – C Local authorities can and do vary incidence of rating based on different property types/uses – differentials are commonly used to produce a desired rating outcome – this is documented within each local authority Long Term Council Community Plan. Appraisal Cycle – A All Real property valued at least once every three years. Treatment of intangible property – A Excluded from rating valuations – consistent valuation methodology.	Equal interest rate – B Interest is not typically charged on rates arrears however there is a legislative provision for penalties to be applied not exceeding 10% of the arrears. There is no interest payable on refunds. 60-Day appeal – D 30 working days for revaluations, 20 working days for value changes during the currency of the roll. A review of a rating valuation can be requested at any time. Ratepayer can object to any information in the rates record. Burden of proof – B Ratepayer has to prove their case – benefit of doubt generally goes with the local authority. Pre hearing conferences are widely utilized to reach agreements or clarify points of difference De novo appeal – A Yes, provided facts could have been available/ known at the effective date of the revaluation, can't use a change in market circumstances that occurred well after the effective date. Pre-hearing conferences widely utilized to reach agreements or clarify points of difference Escrow/Defer payment on disputed tax – D Rates are paid on the basis of the value appearing in the district valuation roll and payment cannot be delayed until after any appeal has been resolved.

South Africa - Overall Grade B-		
Transparency – Grade B	Simplicity & Consistency – Grade C	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – B www.cogta.gov.za : http://www.cogta.gov.za/index.php/documents/cat_view/115-legislations-/322-municipal-property-rates-act-a-implementation-tool.html. Property tax forms and claims to request exemptions on centralized website – C Municipalities are responsible for property rates in their jurisdiction and they are required to publish their adopted rates policy and their valuation roll on their web site. Applications for exemptions and rates relief may differ per municipality and the publishing of the applications for exemptions is not regulated so not all may publish on their website. Internet document explaining property tax system – C Yes. MPRA available online and objection and appeal process is well documented. Also, a municipality is required to in terms of the MPRA to publish a section 49 notice, as required by s49 of the MPRA, which outline where general valuation rolls can be inspected and officials are available to provide assistance. Certain municipalities will also as part of the public participation process provide additional communication material available. Property taxpayers receive valuation notice – B Yes. Each municipality is required to send a notice of any value change resulting from a general valuation or a supplementary valuation to the owner (ratepayer). This notice would also include reference to the rights of objection and the inspection period within which an owner may object to any matter in or omitted from the roll. Valuation of property available via a website – A The valuation roll is required to be published by the municipality on its website and the rolls are either loaded as PDF documents, Excel files or by a web system which is searchable by property description or address	Central oversight – C The governing body for valuers in terms of code of conduct and ethics is the South African Council for the Property Valuers Profession (SACPVP). Oversight is currently at a provincial level mainly on procedural compliance with the legislation however there are limited oversight on valuations and quality at this stage. It is also noted the SACPVP and the valuer profession have adopted the International Valuation Standards (IVS) for valuations however there are no prescribed mass valuation standards currently in place or adopted. Standardized forms – C The forms that have been standardized and regulated are the objection and appeal forms. The content and format of a valuation roll is also prescribed and regulated. Consistent due dates – A Property rates are billed monthly in terms of legislation and there are no requirements for ratepayers to submit tax filings. It is up to the appointed municipal valuer to ensure that roll changes are updated by a supplementary update. The municipal financial year runs from 1 July to 30 June and is the same nationally. De minimis exclusion – D No formal de minimis exceptions. Equal assessment – D The legislation imposes certain minimum value caps such as the first R15,000 of the market value for residential property is exempt from rates. Then rates are exempt on the first 30% of the market value of public service infrastructure. There are also other impermissible rates based on certain categories or types of property also detailed in legislation. Tax rates may differ across categories of property. There are also regulations that impose ratios between certain tax rates for certain categories of property, e.g. Residential is 1:1 and agricultural and public service infrastructure must then set tax rates at 25% of the residential tax rate. Appraisal cycle – C A valuation roll is valid for four years so a revaluation occurs every four years. A municipality may undertake a revaluation within the four year period if required. All rateable property is then re-valued. Personal property is not valued. Treatment of intangible property – B Intangible property is not included in the property value.	Equal interest rate – B Interest is payable on unpaid taxes or a refund based on regulated conditions which are standardized. However, may differ depending on the bank rate applicable for the municipality as the interest is the bank rate plus 1%. 60-Day appeal – C As noted, any person may lodge an objection in the prescribed manner and in the prescribed timeframes. The timeframes for publication of the "notice" stating that the roll is open for public inspection, which may not be less than 30 days, and which invites every person who wishes to lodge an objection in respect of any matter in, or omitted from, the roll to do so in the prescribed manner and within the stated timeframe. The experience is that the period varies between municipalities depending on the size of the municipality and to accommodate complex situations. In some cases the initial period has been extended to accommodate difficult situation and compliance matters. Burden of proof – A In typical appeal board hearings evidence of the appeal is led by both the municipal valuer and the appellant with the right of cross examination so equal weight given to the appellant and the municipal valuer De novo appeal – A Yes, an appeal is heard and decided by an independent valuation board and is considered de novo. However, through the initial objection process, the appeal board expects the information pertaining to the objection to have been revealed to the municipal valuer for consideration prior to the appeal hearing. Escrow/Defer payment on disputed tax – F Even in an objection or appeal process the ratepayer is still required to pay the rates due. If this changes due to an objection or an appeal decision, then the rates will be adjusted from the effective date.

United Kingdom		
England - Overall Grade B		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – B The legislation concerning property tax is all available on the main website for all UK legislation (http://www.legislation.gov.uk), but it is not shown separately and there are so many Acts of Parliament and Statutory Instruments governing both business rates and council that it would be very difficult for a taxpayer to quickly and easily find the relevant legislation. Property tax forms and claims to request exemptions on centralized website – C It is necessary to visit different websites for different purposes. The Valuation Office Agency (VOA) has its own website (http://www.voa.gov.uk). Various forms are available via the VOA's website. There is a website that provides general guidance on business rates (http://online.businesslink.gov.uk/bdotg/action/searchBasicModule?resultPage=1&expression=business+rates). There is a website that provides general guidance on council tax (http://www.direct.gov.uk/en/HomeAndCommunity/YourLocalCouncilandCouncilTax/CouncilTax/index.htm). However, it is necessary to go to each separate local government website to find more information about local council tax. Of the 444 local authorities in England, 326 are billing authorities, who raise money via council tax, and 95 are major precepting authorities. Altogether these 421 authorities are known collectively as 'receiving authorities' because they receive revenue support grant. In addition there are some 11,000 parish and town councils. Each of the 326 billing authorities sends out its own bills and taxpayers have to contact each billing authority to deal with queries. Internet document explaining property tax system – C As indicated above, there are websites available that provide general information for property taxpayers. They have been prepared with taxpayers – rather than experts – in mind. However, the two property tax systems are quite complex so the guidance tends to be difficult for taxpayers to follow. Property taxpayers receive valuation notice – B Taxpayers are sent a notice by the VOA about new rating assessments and council tax bandings and changes to existing rating assessments and council tax bandings. However, as the VOA does not hold information identifying the taxpayer, this information is sent to the property (hereditament) rather than to the taxpayer. The information supplied informs taxpayers of their rights of appeal. Valuation of property available via a website – A Business Rates – assessments are published on the VOA's website in a "rating list" and most show a breakdown of the valuation (called a "summary valuation"). Council Tax – bandings are published on the VOA's website in a "valuation list".	Central oversight – A The VOA is responsible for all valuations for business rates and council tax. The VOA has central guidelines (which are published) requiring a consistent approach to be adopted by all offices in its network. The VOA has 7 Rating Units in England and 4 Council Tax Units. Each of these Units has several offices covering its geographical area; the VOA has a total of 72 offices in England, Scotland and Wales. Standardized forms – C There are standard forms used by the VOA for data collection, notices and appeals. However, the format of the tax bills for both business rates and council tax vary for each of the 326 billing authorities and some do not contain all the required information or set out clearly the calculation of liability. Consistent due dates – A All business rates and council tax payments are due at the beginning of the financial year (April), but can be paid in instalments. There is no requirement for property tax filings, annual or otherwise. It is for the local government and VOA to keep track of any new properties or changes to existing properties that require new or amended property tax assessments/bandings. De minimis exclusion – F No. There are no prescribed de minimis exceptions. Equal assessment – B Business rates – there are two tax rates which apply to all properties depending upon whether they are small or large businesses. However, different schemes of transitional adjustments apply to different property values and certain special supplements apply to only some properties. Council Tax – the same amount of tax is payable in respect of properties in the same "band" within each local government area. Appraisal cycle – D Business rates – revalued every 5 years (apart from 2015 revaluation which has been deferred to 2017). Council Tax – no revaluation. Treatment of intangible property – A Intangible property (e.g. goodwill, brand name, etc.) only arises in connection with business properties and is consistently excluded from the assessed value.	Equal interest rate – A Since 2009 there has been no interest payable on refunds of business rates. There is no interest payable on refunds of overpaid council tax. If property tax is not paid, the billing authority normally initiate enforcement action through a summons to the magistrates' court. There may be cost penalties imposed, but no interest has to be paid. 60-Day appeal – A There is no time limit on most business rate appeals; an appeal against the initial assessment of a property can be made at any point within the 5 year life of the list. There are only limited opportunities to make an appeal (a proposal) against an existing council tax banding, but a review can be requested at any time. Burden of proof – B There is a presumption that it is for an appellant to show that the valuation or banding may be incorrect; however, the VOA is required to provide evidence to support the valuation or banding at the Valuation Tribunal once it has been challenged by specific evidence. Overall, equal weight is given to evidence provided by both the taxpayer and the assessor. De novo appeal – A It is a de novo hearing at the Valuation Tribunal. However, the Valuation Tribunal expects the parties to have disclosed the evidence before reaching a hearing. Any further appeal to the UTLC is also a de novo hearing. Escrow/Defer payment on disputed tax – F The property tax is payable based on the VOA's valuation assessment for business rates or banding for council tax. Payment cannot be delayed until after any appeal has been resolved.

Scotland - Overall Grade C+		
Transparency – Grade B	Simplicity & Consistency – Grade D	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – C The legislation concerning property tax is available on the website (http://www.legislation.gov.uk), but it is not shown separately and there are so many Acts of Parliament and Statutory Instruments governing both business rates and council that it would be very difficult for a taxpayer to quickly and easily find the relevant legislation. Property tax forms and claims to request exemptions on centralized website – D Valuation appeals can be submitted on-line via http://www.saa.gov.uk. Appeals do not require a specified format and can be lodged in any format as long as the property is clearly specified, the value appealed and the person appealing stated. Valuation notices give details of appeal rights. Rates Bills give information on appeals to the assessor and appeals to the local authority for reliefs and exemptions. Forms are available on each local authority site and is linked to the Scottish government website which provides simple guidance. Council Tax appeals can be lodged in paper or electronic format at http://www.saa.gov.uk. There are no standard forms required or made available. CT banding notices and annual bills provide information on how to lodge a proposal or appeal. Internet document explaining property tax system – B As indicated above, there are websites available that provide general information for property taxpayers. They have been prepared with taxpayers – rather than experts – in mind. http://www.scotland.gov.uk & http://www.saa.gov.uk. Property taxpayers receive valuation notice – B Proprietors, Tenants and Occupiers are sent a notice by the Assessor about new rating assessment and council tax bandings and changes to existing rating assessments and council tax bandings. However, as the Assessor is not always notified of new PTO, any new PTO will not always be notified of the existing Rateable Value. Rateable Values and Council Tax bands are provided by local authority finance departments on the annual billing demands. The information supplied informs taxpayers of their rights of appeal both from the Assessor and local authority billing. Valuation of property available via a website – A Business Rates – Rateable Values are published on the Scottish Assessors Association's website and most show a breakdown of the valuation (called a "summary valuation"). No breakdown is given for valuations involving turnover, or other confidential data. Council Tax – bandings of all dwellings in Scotland are published on the Scottish Assessors Association's website.	Central oversight – F Assessors are responsible for all valuations for business rates and council tax. Assessors have joint guidance and practice notes (which are published) encouraging a consistent approach to be adopted by all Assessors in Scotland. The Scottish Assessors Association has 14 separately appointed independent local Assessors in Scotland. Although autonomous, assessors are governed by strict rules and legislation, are subject to regular audit and answerable to the Courts. Standardized forms – C There are standard forms used by the Scottish Assessors Association for data collection. Valuation notices and appeal forms are prepared by each Assessor but Notice content is prescribed. The format of the tax bills for both business rates and council tax vary for each of the 32 billing authorities. Consistent due dates – A All business rates and council tax payments are due at the beginning of the financial year (April), but can be paid in installments. There is no requirement for property tax filings, annual or otherwise. It is for the local Assessor to keep track of any new properties or change to existing properties that require new or amended property tax assessments/bandings. De minimis exclusion – F There are no prescribed de minimis exceptions. Equal assessment – C Business rates – there are two tax rates which apply to all properties depending upon whether they are medium or large businesses. There is a small business bonus scheme which gives varying reliefs to small properties. However, different schemes of reliefs and exemptions apply to different property types and values and certain special supplements apply to only some properties. Council Tax – the same amount of tax is payable in respect of properties in the same "band" within each local authority area. Appraisal cycle – F Business rates – revalued every 5 years with alterations to value on a daily basis. Council Tax – no revaluation but new properties or alterations to bands are assessed on a daily basis. Treatment of intangible property – C Intangible property (e.g. goodwill, brand name, etc.) only arises in connection with business properties and is consistently excluded from the assessed value. Licensed properties are valued by reference to turnover and could therefore be considered to reflect, in part, brand name.	Equal interest rate – A There is no interest on recovery of underpaid tax. The rate of interest for paying back overpaid tax is set at 1% below the base rate set by the Bank of England on the preceding 15 Marc, e.g., 0% for 2009-14 and 4.25% for 2007-09. 60-Day appeal – A A time limit of 6 months from notification of revaluation assessment or 6 months from taking of a legal interest in the property is in place. There are only limited opportunities to make an appeal (a proposal) against an existing council tax banding, but a 6 month period is allowed for 1. A new taxpayer; 2. A new dwelling on the list; 3. An altered band. Burden of proof – B At Revaluation or where the assessor alters the valuation roll the onus of proof lies with the Assessor. At hearings equal weight is generally given to evidence provided by both the taxpayer and the Assessor. Where a claim is made for a reduction between revaluations the onus of proof lies mainly with the appellant. De novo appeal – A The Valuation Appeal Committees and Lands Tribunal for Scotland are totally independent of the assessor. The Valuation Appeal Committees expect the parties to have disclosed the evidence before reaching a hearing through formal exchange of grounds of appeal and comparison lists. New evidence not discussed between the parties should not be presented at the hearing. However, the LT is a forum which will hear cases de novo. Escrow/Defer payment on disputed tax – F The property tax is payable based on the Assessor's valuation assessment for business rates or banding for council tax. Payment cannot be delayed until after an appeal has been resolved.

Wales - Overall Grade B		
Transparency – Grade B	Simplicity & Consistency – Grade B	Procedural Fairness – Grade B
Property tax laws/regulations on a centralized website – B Legislation on property tax in the UK is available on www.legislation.gov.uk, but is not in a separate section which makes it difficult to find due to the number of Acts of Parliament and Statutory Instruments published each year. Wales has had devolved power for local taxation legislation since 1999, and there is a separate section on this website for Welsh legislation. Property tax forms and claims to request exemptions on centralized website – C The Government is currently undertaking a project to bring all of its information into one website www.gov.uk, and it is planned that 25 major public facing services will have completed the move to this website by March 2015. Information on NNDR and Council Tax are already hosted on this site, which links to local government websites as necessary to carry out on-line transactions, to the VOA website to make proposals/appeals and the VTS (W) website for information about the appeals process. Internet document explaining property tax system – C There is a lot of information available on www.gov.uk. Feedback suggests that the layperson finds the systems in place difficult to understand and the VOA is currently undertaking a project to research how the information needs to be changed to assist in this understanding. Property taxpayers receive valuation notice – B When a NNDR assessment or Council Tax band is altered a notice is sent to the taxpayer to inform them of the change, together with information on how to challenge the change. Local government send out a bill to the taxpayer annually, and also when changes occur to liability – this also encloses information leaflets regarding exemptions, reliefs and what to do if the taxpayer thinks their tax bill is wrong. Valuation of property available via a website – A NNDR – assessments are available on line via the www.gov.uk website; the majority have a summary of how the valuation has been calculated. Council Tax – bands are available on line via the www.gov.uk website.	Central oversight – A The VOA is responsible for all valuations for business rates and bands for council tax. The VOA publishes its central guidelines which require a consistent approach across all its offices (which cover both England and Wales). The VOA currently has 7 locations in Wales that are run as a single unit. (There is also a network support office, but this provides support for the VOA's work in England as well as Wales.) Standardized forms – C Forms used by the VOA to collect information to support their work on local taxation are consistent across Wales, but there are 22 local government areas in Wales, who do co-ordinate, but which can lead to differences in how they present their billing information. Consistent due dates – A All business rates and council tax payments are due on 1 April each year, and can be paid by installments. Bills are usually issued in February/March, but with the exact date differing depending on the local government area. There is no requirement for property tax filings as it is for local government and the VOA to keep track of new properties or changes to existing properties that require new or amended property tax assessment. The VOA do have power to request information on NNDR properties, e.g. rental information, to assist in its duty to compile and maintain a correct list, and these requests are issued when the VOA believe there is new information to collect, have a 56 day period for return, with penalties for late submission. De minimis exclusion – F NNDR – there are no prescribed de minimis exceptions – although currently properties with low rateable values have been given rate relief. This is planned to end on 31 March 2014 (now extended). There is 100% relief for properties under £6,000 rateable value, and this is then tapered off between £6,000 and £12,000. Council Tax – as Band A is for all property under £44,000, all dwellings will appear in the valuation list. Equal assessment – B NNDR – there is only one tax rate in Wales. Council Tax – all properties within the same band and community pay the same amount. Appraisal cycle – D NNDR – every five years (although the next revaluation has been postponed for two years to 2017) and the rating list is kept up-to-date as and when there is a new property, or an alteration to the property or locality. Council Tax – general revaluation occurs as and when decided by the Welsh Government; the valuation list is kept up-to-date as and when there is a new property, or an alteration to the property or locality. Treatment of intangible property – A Intangible property (e.g. goodwill, band name, etc.) only arises with business properties and is consistently excluded from the valuation.	Equal interest rate – A Since 2009 there has been no interest payable on refunds of overpaid NNDR due to low interest rates. There is no interest payable on refunds of overpaid council tax. If property tax is not paid, the local government normally initiates enforcement action through summons to the magistrates' court. There may be cost penalties imposed, but no interest has to be paid. 60-Day appeal – A NNDR – taxpayers have to at least the date when the next rating list is compiled to serve a proposal (and longer in some limited circumstances). Council Tax – new occupiers have 6 months within which to make an appeal, but other rights of appeal are quite limited. However, they can request an informal review of their council tax band at any time. Burden of proof – B There is a presumption for the appellant to show that their rateable value or council tax band is incorrect; however, the VOA is required to provide evidence to support their valuation or banding in Valuation Tribunal once it has been challenged by specific evidence. Overall, equal weight is given to evidence provided by both the taxpayer and the VOA. De novo appeal – A The Valuation Tribunal Hearing is a de novo hearing; however, the Valuation Tribunal expects both parties to have discussed the matter prior to hearing and have disclosed to each other any evidence that is referred to. Escrow/Defer payment on disputed tax – F The property tax is payable based in the VOA's valuation assessment for NNDR or band for Council Tax. Payment cannot be delayed until after any appeal has been resolved.

Northern Ireland - Overall Grade B		
Transparency – A	Simplicity & Consistency – Grade B	Procedural Fairness – Grade C
Property tax laws/regulations on a centralized website – B The legislation concerning property tax is all available on the main website for all UK legislation (http://www.legislation.gov.uk). Detailed information in regards to valuations, exemptions and reliefs is available on the Land and Property Services website, www.dfpni.gov.uk/lps. Property tax forms and claims to request exemptions on centralized website – A Land & Property Services has its own section of the Department of Finance and Personnel website (http://www.dfpni.gov.uk/lps/index/property_rating.htm). Various forms are available on the website. This website also provides links to: (i) the Land & Property Services section of the Northern Ireland Government website NIDirect, http://www.nidirect.gov.uk/index/information-and-services/property-and-housing/rates.htm (various forms are available on the website) and (ii) the Land & Property Services section of the DFP website, http://www.dfpni.gov.uk/lps/index/property_rating.htm (also provides links to the NI business info website). Internet document explaining property tax system – B As explained above there are a number of linked websites available providing general property tax information. The Land & Property Services section of the DFP website (http://www.dfpni.gov.uk/lps/index/property_rating.htm) provides links to the NI Direct website which provides detailed information with regard to domestic rates. There is also a link to the NI business info website which provides detailed information on business rates. Property taxpayers receive valuation notice – A When the District Valuer or The Commissioner of Valuation completes a case, a Certificate of Valuation will be issued to the taxpayer advising of the outcome of the case. This certificate of valuation also informs taxpayers of their rights of appeal, how to proceed and the timescales involved. Valuation of property available via a website – A a) Domestic: all domestic assessments are published on the LPS website and are freely available. Ratepayers can access their property details and details on all other properties in the Valuation List. b) Non-Domestic: all non-domestic assessments are published on the LPS website and are freely available. Ratepayers can access their property details and details on all other properties in the Valuation List.	Central oversight – A Land & Property Services is part of the Department of Finance and Personnel, one of the 10 central government departments operating within Northern Ireland. LPS is responsible for all valuations for domestic and non-domestic rates. LPS has central guidelines (which are published) requiring a consistent approach to be adopted by all offices in its network. LPS has 7 district offices throughout Northern Ireland. Each of these Districts offices covers a specific geographical area. Standardized forms – B Standard forms are used by LPS in terms of data collection, application and appeal notices and valuation certificates. The format of the tax bills for both domestic and non-domestic rates, as governed by LPS Revenue and Benefits directorate and again these forms are standardized. Consistent due dates – B Domestic and non-domestic rate bills are issued at the beginning of the financial year (April). Payment can be made in one lump sum or by instalments over 10 months (April - Jan). There is no statutory requirement for property tax filings, annual or otherwise. Responsibility to keep track of any new properties or changes to existing properties rests with LPS although ratepayers can and do advise LPS of changes to their property. De minimis exclusion – F There are no prescribed de minimis exceptions Equal assessment – B a. Non-Domestic rates: the same tax rates will apply to all properties that are located within the same District Council area. b. Domestic rates: the same tax will apply to all properties that are located within the same District Council area. For properties with a Capital Value in excess of £400,000, liability is capped at the £400,000 multiplied by the rate in the pound for that council area. Appraisal cycle – D a. Domestic: Last revaluation 2007. Property continuously revised to reflect physical changes b. Non Domestic: Last revaluation 2003. Next revaluation to come into effect in 2015. Between revaluations properties continuously revised to reflect physical changes Treatment of intangible property – A Intangible property (e.g. goodwill, brand name, etc.) only arises in connection with business properties and is not included in the assessed value.	Equal interest rate – F There is no interest payable on unpaid property tax. There is interest paid in regards to refunds in certain circumstances. If property tax is not paid, LPS initiate enforcement action through a summons to the magistrates' court. There may be cost penalties imposed but not interest. 60-Day appeal – A Northern Ireland operates an open appellant system where appeals can be lodged at any time. Burden of proof – D At Tribunal there is a statutory presumption that the assessed value is correct. However, it is rare for LPS to rely solely on the statutory presumption. Usually LPS will provide evidence to support the valuation at the Northern Ireland Valuation Tribunal (domestic) or Lands Tribunal (non-domestic) once it has been challenged. De novo appeal – B The application and appeal procedures are designed to filter cases in a non-adversarial, cost-effective manner and, if agreement cannot be reached, to clarify the issues and focus attention on the key points in dispute. Whilst new evidence can be submitted at the hearing the Northern Ireland Valuation Tribunal and the Lands Tribunal for Northern Ireland expect the parties to have disclosed the evidence and clarified the issues before reaching the hearing. Escrow/Defer payment on disputed tax – F The property tax is payable based on LPS's valuation assessment. Payment cannot be delayed until after any appeal has been resolved. If the assessment is reduced any overpayment will be reimbursed.

The Council On State Taxation (COST) is the premier state tax organization representing multi-jurisdictional taxpayers in the United States. COST is a nonprofit trade organization consisting of over 600 multi-state corporations. COST's mission is to preserve and promote equitable and nondiscriminatory state and local taxation of multi-jurisdictional businesses.

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The International Property Tax Institute (IPTI) is widely recognized as the world's leading international organization specializing in property tax policy and practice. IPTI is a nonprofit organization with members around the world. IPTI's mission is to provide impartial, objective expert advice in the area of property tax systems and promote the concept that these systems should be fair and equitable and meet the needs of all stakeholders; i.e., governments, taxpayers, practitioners and academics.

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