

THE BEST (AND WORST) OF INTERNATIONAL PROPERTY TAX ADMINISTRATION

COST-IPTI SCORECARD ON THE PROPERTY TAX ADMINISTRATIVE SYSTEMS OF THE US STATES AND SELECTED INTERNATIONAL JURISDICTIONS

JUNE 2019*

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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 approximately 550 multi-state corporations. COST’s mission is to preserve and promote equitable and non-discriminatory state and local taxation of multi-jurisdictional businesses.

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 non-profit 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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* The Scorecard was revised March 2020 to address some discrepancies.

¹ COST and IPTI would also like to thank COST fellows Tim Chen, Aaron Moshiaschwili, Kavya Rajasekar, and Sonia Shaikh, along with many practitioners and assessors, who assisted us with the completion of this Scorecard.

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,”¹ surpassing both income tax and sales taxes in taxpayers’ low estimation. Some of the dislike of the property tax, unlike an income tax, may be because it is not based directly on an “ability to pay”. While much-reviled, it is unlikely to go away anytime soon; in the United States, property taxes provide approximately 65% of local school revenues². International reliance on property tax revenues is similar; the tax is the primary funding mechanism of local services, including public education, in many countries around the world.

“The purpose of the Scorecard is to provide tax policymakers with an indication of best practices and a comparative measure of the fairness and efficiency of their property tax administrative practices.”

The purpose of this second version of the COSTIPTI “Scorecard on State and International Property Tax Administrative Practices” (the “Scorecard”) is to provide tax policymakers (*i.e.*, national, state, provincial, county, *etc.*) with an indication of best practices and a comparative measure of the fairness and efficiency of their property tax administrative practices. It is our experience that taxpayers are more willing to comply with a property tax system that is perceived to be fair and efficient. Accordingly, it is our hope that this Scorecard will drive changes to ensure that property taxes around the world are administered more effectively, fairly and without perceptions of bias or undue administrative burdens. This Scorecard evaluates the 50 U.S. states (plus the District of Columbia and Puerto Rico); sub-jurisdictions in Australia (states), Canada (provinces), and the United Kingdom (countries); and the jurisdictions of Hong Kong³, Ireland, New Zealand, South Africa, Singapore, Spain, and The Netherlands. The latter three countries are included in the Scorecard for the first time.

In the U.S., property taxes are primarily levied and administered locally. While they account for less than two percent of revenues used to fund government at the *state* level, there is a heavy reliance on property taxes to fund *local* governmental activities.⁴ This is not unique to the U.S. Internationally, property taxes are 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 derived from property taxes.⁵ What can be a plus (and sometimes a negative), is that local control gives voters a more direct say regarding the government services they want to fund. 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.

As a percentage of GDP, property taxes around the world vary from 0% to 4%.⁶ The total property tax burden in the U.S., both at the residential and business level, was over \$530.8 billion in FY 2017, an increase of \$43 billion from FY 2012.⁷ Viewed from the business community’s perspective, property taxes in the U.S. account for almost 39% of the total state and local tax burden imposed on business for FY 2017, far exceeding all other business taxes imposed by state and local jurisdictions.⁸ This is an increase of 3% from FY 2012 and equates to \$287.4 billion in property taxes paid by U.S. businesses in FY 2017, an amount which, contrary to current economic trends, continues to steadily increase year after year.⁹

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.*, office equipment, inventory, and machinery and equipment, *etc.*). In most jurisdictions outside the U.S., the valuation basis relates solely to land and improvements (*i.e.*, buildings and structures) and no machinery or equipment is included. In the U.K. and Ireland, only plant and machinery named in statutory regulations is included in the property tax assessment. As a generality, in other parts of the world, machinery and equipment may be assessed if it forms part of the real estate, although it is common for manufacturing plant and machinery to be exempt. For the purposes of this Scorecard, the im-

Structure of Property Tax ¹⁰				
Jurisdiction	Valuation Base	Entity Assessed	Valuation Entity	Tax Levy
United States	Market (Capital) Value	Owner	Decentralized	Local
Canada	Market (Capital) Value	Owner	Provincial Agency (some municipalities decentralized)	Local
Australia	Site Value (for State Land Tax)	Owner	State Government (Valuer-General)	State and Local
Hong Kong	Market (Rental) Value	Occupier	Centralized	Central
Ireland	Market (Rental) Value	Occupier	Centralized	Local
New Zealand	Market (Capital) Value	Owner	Decentralized	Local
Singapore	Market (Rental) Value	Owner	Centralized	Central
South Africa	Market (Capital) Value	Owner	Decentralized	Local
Spain	Market (Capital) Value	Owner	Centralized	Local
The Netherlands	Market (Capital) Value	Owner	Decentralized	Local
United Kingdom	Market (Rental) Value	Occupier	Centralized	Central/Local

Note: where a different valuation base applies to residential properties (e.g., the U.K. and Ireland), the above table shows the base applicable to non-residential properties.

sition 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.

“Property taxes in the U.S. account for almost 39% of the total state and local tax burden imposed on business ... far exceeding all other business taxes imposed by state and local jurisdictions.”

This Scorecard was mutually developed by COST and IPTI to evaluate and grade selected countries (including subnational jurisdictions, as appropriate) and U.S. states on their property tax administrative practices. It is important to note that many jurisdictions are subject to limitations and/or control from other bodies in their administration of property taxes. Also, some jurisdictions are better at keeping real property values up to date while others in the

same country, state, province, etc., are not. However, the evaluation of a jurisdiction’s practices is based on the requirements it imposes on the local government officials administering the property tax.

The Scorecard evaluates the following characteristics of property tax systems throughout the U.S. and selected international jurisdictions 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 adequate explanation of the law and regulations on a jurisdiction’s website, adequate notice of a proposed valuation, the ability to compare values placed on other properties in the jurisdiction (without disclosing confidential information; e.g., income, expenses, etc.), and with frequent revaluations.
- **Consistency**—Consistency is a key attribute for a jurisdiction with a fair and efficient property tax system. Tax forms, filing dates, assessment rates/ratios, adequate assessor training, etc., must be consistent across a jurisdiction, 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, review before 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 rate as is levied on the underpayment of the taxes.

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

“The Scorecard reflects aspects of the administration of property tax systems which are regarded as important by taxpayers.”

The Scorecard reflects aspects of the administration of property tax systems which are regarded as important by taxpayers. We accept that certain jurisdictions may disagree with some of the grades allocated to the particular elements contained in the Scorecard and may disagree with the elements used in our analysis. We recognize that grades may be “distorted” by certain elements (*e.g.*, the ability to defer payment on the disputed valuation portion of the tax, where most jurisdictions outside the U.S. achieve a low score). However, as we have made clear, the Scorecard seeks to provide an objective and comparative assessment of issues considered important by taxpayers.

Changes From the Previous Scorecard

Since the publication of the last Scorecard in August 2014, COST and IPTI have significantly modified both the methodology by which jurisdictions are ranked and the criteria adopted. The structure and content of some of the questions have been altered to give more detailed coverage of the three broad characteristics which represent a fair and efficient

property tax system. The grading has also been simplified, making direct comparisons between jurisdictions easier.

Finally, the gradings are relative, not absolute. They are intended to enable comparisons between one jurisdiction and another in order to identify best practices. **This means that the grades in this Scorecard and the grades in the 2014 Scorecard are not directly comparable. A jurisdiction could achieve a significantly different score in 2019 because a wider range of issues are under consideration, and not because of changes made by the jurisdiction.** Where feasible, however, we will highlight where a greatly changed grade represents a jurisdiction which has undergone significant changes since the previous Scorecard.

Key Findings

The Scorecard’s evaluation of a jurisdiction’s administrative property tax practices reflects an international view. The grades reported below reflect the cumulative total of our three broad categories: (1) transparency, (2) 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.

The 52 U.S.-based jurisdictions studied show greater variability than the 27 non-U.S. jurisdictions. However, while the best U.S.-based jurisdictions are in similar ranges as the best non-U.S. jurisdictions, the same could not be said at the other end of the scale. Sixteen states scored worse than the worst non-U.S. jurisdiction, and the scores at the bottom are significantly poorer for the U.S. jurisdictions.

In most of those cases, this is attributable to how variable and decentralized U.S. states are. One aspect that virtually all the states have in common is very limited state control over the property tax system, instead letting localities set the rules. This does not result in a beneficial business climate. When even a relatively local business must deal with completely different sets of rules because it operates in two or three different localities, it introduces unnecessary compliance burdens and costs.

Top U.S. Ranked Jurisdictions

Georgia	B+
Kansas	B+
Florida	B
Texas	B

Top Non-U.S. Ranked Jurisdictions

British Columbia	B+
Hong Kong	B+
New South Wales	B+
New Brunswick	B
Ontario	B
Queensland	B
Singapore	B

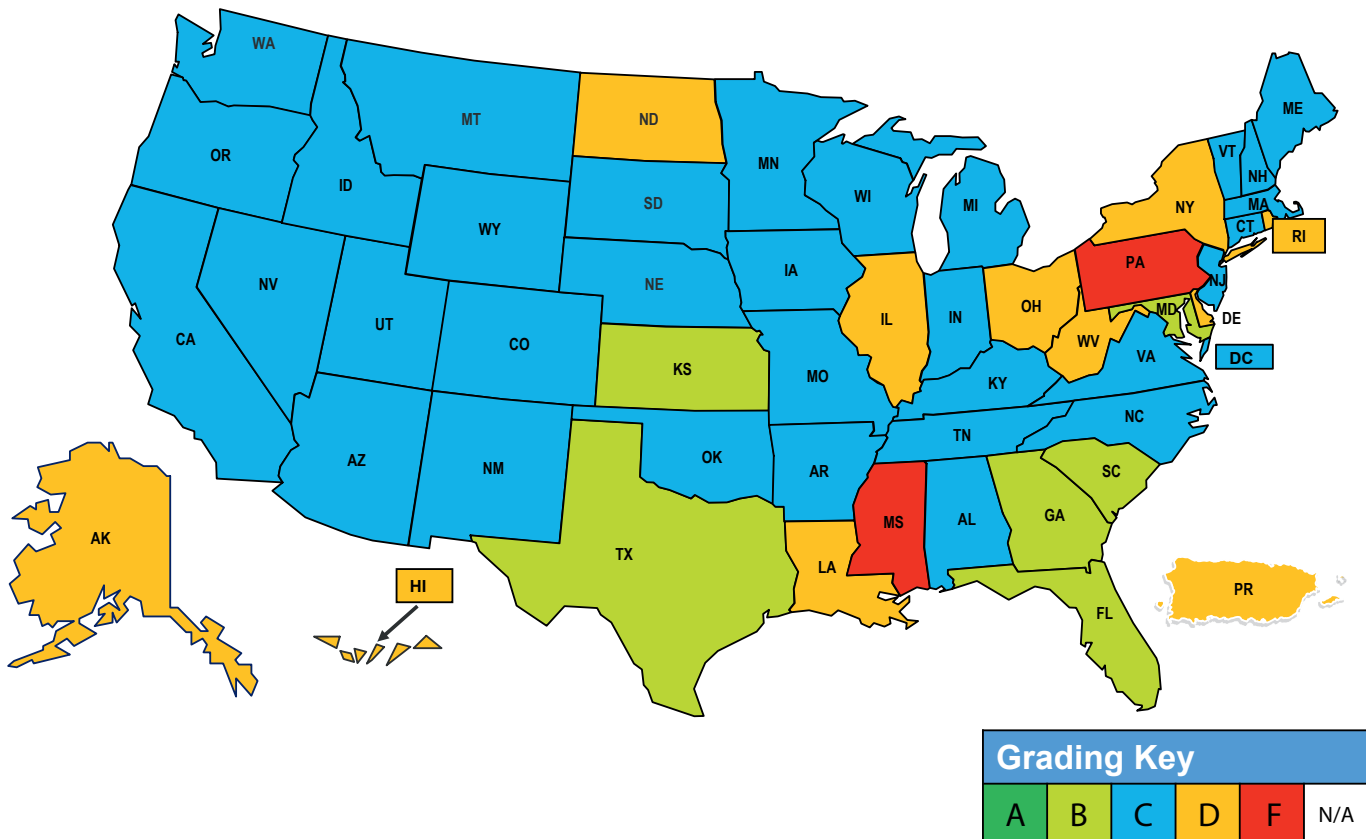
Bottom U.S. Ranked Jurisdictions

Hawaii	D-
New York	D-
Puerto Rico	D-
Mississippi	F
Pennsylvania	F

Bottom Non-U.S. Ranked Jurisdictions

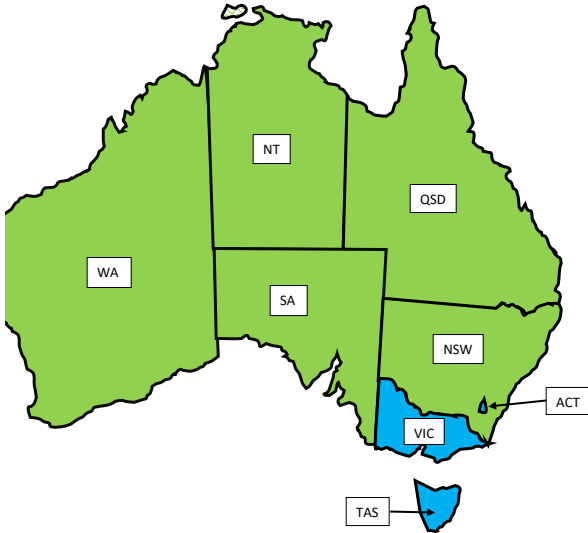
Quebec	C-
New Zealand	C-
South Africa	C-

U.S. States & Puerto Rico Overall Property Tax Scorecard Grade



Australia

Abbreviation	State	Abbreviation	State
ACT	Australian Capital Territory	SA	South Australia
NSW	New South Wales	TAS	Tasmania
NT	Northern Territory	VIC	Victoria
QSD	Queensland	WA	Western Australia



Grading Key					
A	B	C	D	F	N/A

Canada

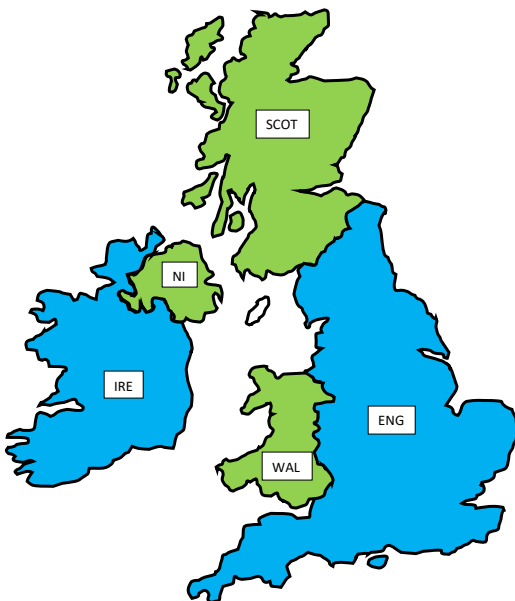
Abbreviation	Province	Abbreviation	Province
AB	Alberta	NS	Nova Scotia
BC	British Columbia	ON	Ontario
NB	New Brunswick	QB	Quebec
NL	Newfoundland & Labrador	SK	Saskatchewan



Grading Key					
A	B	C	D	F	N/A

United Kingdom and Ireland

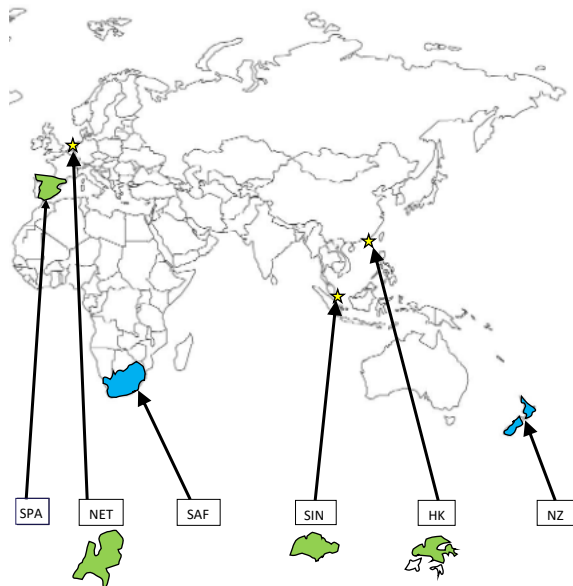
Abbreviation	Country
ENG	England
IRE	Ireland
NI	Northern Ireland
SCOT	Scotland
WAL	Wales



Grading Key					
A	B	C	D	F	N/A

Rest of World

Abbreviation	Country	Abbreviation	Country
HK	Hong Kong	SAF	South Africa
NZ	New Zealand	SPA	Spain
SIN	Singapore	NET	The Netherlands



Grading Key					
A	B	C	D	F	N/A

INTRODUCTION

COST is a non-profit trade organization headquartered in Washington, D.C. that represents approximately 550 multi-state corporations engaged in interstate and international businesses. This Scorecard is intended to promote COST’s mission statement of preserving and promoting equitable and non-discriminatory state and local taxation of multi-jurisdictional business entities. COST (with IPTI) last issued a Scorecard on Property Tax Administration in September 2014 and has also issued scorecards related to fair state tax administration (latest version issued December 2016), sales tax administration (latest version issued April 2018, updated August 2018) and unclaimed property administrative practices (latest version issued November 2013).¹¹

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.¹²

COST and IPTI both advocate for fair and efficient property tax policy and practices. COST advocacy is U.S. centric, while IPTI advocates globally. 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 systems and 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 which focuses on the improvement of the administration of state and local property tax systems. One of the early achievements 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 as to what constitutes fair and efficient property tax administration.¹³ Those attributes are reflected in this Scorecard. COST also convenes an annual Property Tax Workshop to educate members of industry on property tax issues.

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. COST has a seat on IPTI’s Corporate Advisory Committee and plays an active role in its events.

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 U.K.). 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 in breadth 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 not evaluated and are outside of the scope of this Scorecard.

“The Scorecard focuses on objective factors in evaluating a jurisdiction’s property tax administrative practices... based on a jurisdiction’s laws and regulations.”

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 (*i.e.*, 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 relationships 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 our purpose in issuing this Scorecard, which is 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 study.

PROPERTY TAX TRENDS AROUND THE WORLD

From the COST/IPTI 2014 Scorecard to the present, a common trend has seen many jurisdictions' property tax systems subjected to increased scrutiny, with a higher incidence of resistance to property tax levels. Below are some specific trends.

Commentary on Trends— Jurisdictions within the USA

One of the most significant trends in the U.S. is for states to modify traditional valuations of large retail stores (in general, stores over 50,000 square feet) by limiting the ability of the owner to use all three approaches to valuing those properties. Often labeled the "dark stores theory," the focus of state legislation is often not on obtaining fair market value for the subject properties, but maintaining the valuation using a cost approach valuation basis, rather than a comparable sales basis, for such properties. The con-

cern is twofold: many states have uniformity clause provisions that prevent general legislation regarding property tax valuations to target specific properties which could impact all types of properties, and more importantly, valuation is not equitably based on the comparable sales of similar properties.

The Uniform Standards of Professional Appraisal Practice (USPAP) in the U.S. require the use of the cost, comparable sales, and income approach for valuations, allowing different weighting based on the type of property. However, legislation has been pursued in some states that arguably restricts a fair market valuation by stating that sales of vacant retail properties ("big box" stores) should not be used as comparable sales when valuing occupied retail property, and any deed restriction should limit a property for use as a comparable sale valuation. While both a long-term vacancy and deed restriction can impact valuation and should be taken into account when valuing any property, these are issues that should be addressed in an appraisal analysis and not subject to legislation that prohibits certain properties from a fair market valuation analysis using all three accepted valuation methods.

Another concern is that certain types of business property are often subject to a sale-and-leaseback transaction that is usually based on the financial value of a business, rather than the underlying fair market value of the property used by the business. While the lease term of a property is an important aspect of valuing a property, a lease's terms should take into consideration whether it is based on the financial value of the business or on the fair market value of the property (both above or below market leases). It may be appropriate, especially for below-market leases for low income housing, to allow such properties to be valued on that basis, but trends to value above-market rent/leases on non-residential properties related to a financing valuation as compared to the value of the subject property itself, are not appropriate if a state requires properties in its jurisdictions to be valued on a fair market basis.

Some states also struggle with inclusion in the personal property tax base of inventory, often held for export to other states or outside the country. Those states often have property tax exemptions or credits to deal with this issue, but the means used often create complex issues of verification, difficult audits,

and incentives to locate certain operations outside of a state. Additionally, more states, similar to other countries, are eliminating (or phasing out) personal property taxes on businesses. With much of the property tax revenue dedicated to public education, the elimination of a personal property tax is not an easy task without providing the beneficiaries of the personal property tax with replacement revenue. This is an issue states with personal property taxes imposed on business will have to address in the future. Direct tax on capital investment, especially capital-intensive industries such as manufacturing, are impacted by personal property taxation.

Fair appeals processes are also an issue in some U.S. states. Often, the burden to disprove a valuation by the assessing entity is given much greater weight and the appeal time periods can be limited. Adding additional problems to the appeal process, some states require the tax payable as shown on a tax bill to be paid regardless of whether an appeal is made with respect to a disputed valuation. With some appeals taking years to resolve, the refund of taxes paid to municipalities, many of which do not have adequate reserves due to the law or poor planning, create problems when property owners are successful with their appeals.

Commentary on Trends— Jurisdictions outside the USA

Although the jurisdictions considered outside the USA vary widely in both geographical location, property tax systems adopted, base valuation, frequency of revaluation, exemptions, tax rate, *etc.*, the important issues identified have common themes across the jurisdictions. These have been categorized as follows:

1. The incidence of tax/levels of tax rates are impacting commercial properties, especially in the retail sector.

The face of retailing has changed dramatically following the rapid increase in online shopping. While many jurisdictions wish to lessen the burden faced by established businesses, few have developed a tax system to adequately reflect the increasing share of the marketplace occupied by online companies.

Examples

United Kingdom

The subject of business rates is currently very controversial in the U.K. This is partly due to significant changes in both valuations and liability resulting from the latest revaluation (2017), but also due to the fact that levies on property as a percentage of GDP, and as a share of total taxation, are higher in the U.K. than most other countries in the world (OECD data). There are currently many instances of established retailers and independent stores that are disappearing from traditional shopping areas, and the number of vacant High Street units is increasing. While some relief is available for small businesses, this has not alleviated an already significantly high tax rate sufficiently to have a lasting effect.

Canada

(a) Alberta—In 2018, Alberta saw the largest uplift in commercial tax rates among major cities in Canada equating to 9.5%. This is due to the downturn in demand for downtown offices leading to lower office assessment values and a contracting assessment base which, in turn, has resulted in the transfer of the tax burden to other non-residential properties.

(b) Ontario—The 2016 reassessment (the latest revaluation that came into effect in 2017) effectively doubled the property tax on small commercial businesses in the heritage conservation district in Yonge Street, Toronto. After consideration of the problem by policymakers, a discretionary 50% relief was introduced to enable the businesses to stay open. Consideration is also being given to creating a bespoke property tax classification for these small businesses to avoid a similar problem in the future.

Ireland

A rate-alleviation scheme was introduced when business owners faced three or fourfold increases in their rates following valuations of their premises in the wake of the crash in property prices and sharp recovery of recent years.

2. Jurisdictions are moving towards rebalancing the burden of property taxation to ensure greater fairness.

Several jurisdictions are reconsidering property tax policy in order to broaden the tax base. Methods

being considered include removing exemptions, introducing additional property taxes, and/or adjusting the ratios between property classifications.

Examples

Australia

(a) Australian Capital Territories—The land tax exemption for vacant properties was scrapped under new legislation passed in the ACT Legislative Assembly in 2018.

(b) New South Wales, Queensland—There is continuing discussion about removing the exemption for land tax in respect of residential properties that are the principal residence of the owner.

(c) Northern Territories—Land Tax is not levied; however, following the issue of the Department of Treasury and Finance “*Northern Territories Revenue Discussion Paper*” in November 2017, there is discussion on introducing Land Tax to provide additional revenue that could fund government services and provide an opportunity to fund other tax reform.

Ireland

In April 2017, the Cabinet agreed to give local authorities power to introduce rate-alleviation schemes and potentially reduce the bills for companies across the country.

Scotland

As part of the Barclay Review, one of the recommendations agreed to be taken forward immediately by the Scottish government was an expansion of fresh start relief to create a greater incentive to bring empty properties back into economic use; an increase from 50% to 100% for the first year of new occupation and making it available after a property has been empty for six months rather than the current twelve.

A report published in December 2015, “Just Change—A New Approach to Taxation” seeking to identify and examine alternatives that would deliver a fairer system of local taxation, led to the legislation that amended the way Council Tax on properties in Bands E, F, G and H is calculated from April 2017. The tax for these properties is now a higher percentage of the Band D rate than previously, addressing a concern that the original Council Tax system was not progressive.

Netherlands

Homeowners’ tax is currently not paid by those who have paid off their mortgages; however, the government is to start phasing this in from 2019.

New Zealand

Following consultation, in relation to business properties, consideration is being given to removing statutory exemptions in order to redistribute the burden of council rates more fairly.

Canada

(a) Alberta—A report by the Canadian Federation of Independent Business (CFIB) called for the unfairness of the gap between commercial and residential tax rates in Alberta to be addressed by restraint in municipal spending, rejecting proposals for revenue generating powers for municipalities, and capping commercial to residential tax rate ratios to a maximum of 2:1.

(b) New Brunswick—The Government implemented a freeze on property assessment for the 2018 taxation year.

(c) Saskatchewan—2017 was a revaluation year in Saskatchewan and the Government amended the percentages of value (POV) for the taxation year to shift the incidence of taxation between property classes to provide relief where it was needed. For example, residential POVs were increased from 70 to 80 percent to partially mitigate an expected tax shift onto commercial properties in urban centers.

3. The property tax rate-setting and collection function should be decentralized to enable local councils to invest properly in their jurisdictions

Local ownership of the property tax systems is seen as essential in maximizing the collection of, and prioritization of, funding for local services. The majority of the jurisdictions considered have at least one property tax system which is decentralized.

Examples

England, United Kingdom

Council Tax, for domestic properties, is already locally administered from setting the tax rate (albeit limited by central government) to collection and allocation of funds. For many years, business rates have been regarded as a national tax collected locally. The valuations are carried out by a central government body

(the Valuation Office Agency), the tax rate is set by central government (MHCLG in the case of England), and the revenue collected (by local government) was pooled centrally (within MHCLG) and then distributed back to local governments according to a formula intended to reflect their need.

However, following consultation, a move has been made towards 100% business rates retention by local authorities. Most authorities currently retain 50% of non-domestic rates revenue, with 100% retention currently being piloted in specific locations across the country.

Although the tax rate is centrally set, local authorities are able to reduce the rate, or charge supplementary rates (e.g., in a business improvement district), within prescribed limits. Tax relief remains centrally funded.

Ireland

Following the Thornhill report on Local Property Tax (LPT) in 2015, the Irish Finance Department launched a public consultation on LPT in 2018, as part of a broader review of the tax. The consultation asks for consideration of Thornhill's recommendation that the Government should consider moving to a system under which local authorities retain 100 percent of the LPT revenues raised in their areas, and that LPT be re-designated as a local council tax.

4. Increasing the frequency of revaluation will create a fairer property tax system

Large periods of time between revaluations have led to out-of-date valuation bases, frequently updated by the imposition of coefficients rather than revaluations, and not reflective of the changing pattern of values by both property class and location. Several of the jurisdictions now recognize this issue and are implementing or considering increasing the frequency of revaluations to improve both the transparency and fairness of property taxation.

Examples

Spain

Standard revaluation processes in Spain were suspended while the National Cadastre Office updated all valuations to a common valuation base date in 2013. Previous sporadic revaluations across the country had left different areas of the country with disparate valuation dates ranging from as far back as 1984 to 2013. The National Cadastre Office will

now decide on the frequency of revaluations in the future.

Ireland

Bucking the trend to increase the frequency of revaluation, the 2015 Thornhill report on LPT also recommended that the Government postpone the planned revaluation of properties from 2016 to 2019, which it did. The 2018 Irish Finance Department public consultation also addresses Thornhill's recommendation to switch from a three-year to a five-year revaluation period. However, for non-residential properties, the Irish Valuation Office are planning to undertake more frequent revaluations.

United Kingdom

(a) Scotland—The Report of the Barclay Review of Non-Domestic Rates was published in August 2017. The 30 recommendations were aimed at boosting economic growth, improving administration and increasing transparency and fairness, within its remit of revenue neutrality.

The Scottish Government Finance Minister responded in September 2017, confirming that he would seek to implement the "vast majority" of the reviews' 30 recommendations, including more regular revaluations which will be 3-yearly with notice one year before.

(b) Northern Ireland—The last revaluation of non-residential properties was in 2015. Another revaluation is currently underway. Regular business revaluations were supported by the business community in consultation exercises in 2015 and 2016, recognizing the importance of ensuring that the rating system remains closely aligned to market values for business ratepayers.

(c) England—Business rates revaluations should be undertaken every 5 years. However, there was a 7-year period between the latest revaluation (2017) and the previous revaluation (2010). Legislation has now set the next business rates revaluation for 2021, i.e., a four-year revaluation and, after that, every three years.

Victoria, Australia

New legislation has been introduced to increase the frequency of revaluations from every 2 years to an annual basis. This is despite opposition from local councils who had already caused the proposal to be removed from June 2017's Taxation Bill. The increase

in frequency was originally proposed to increase the fairness and consistency associated with the land valuation system.

5. The use of property tax to counter rising house prices

There are examples of jurisdictions seeking to either introduce, or increase, a tax on residential properties to reduce increasing house prices that are creating problems within the housing market.

Examples

Hong Kong

The Hong Kong government is attempting to cool the overheated market in residential property. Previous attempts such as increasing land supply and stamp duties have not halted demand, and a large undersupply has meant that residential prices have increased by more than 50% in the last 5 years. The latest attempt has seen the proposed introduction of a vacancy tax which is expected to be passed by the legislative council in 2019.

Singapore

A similar scheme was introduced in Singapore which led to a decline in residential prices for approximately 4 years; however, prices began climbing again in late 2017. To counter this, part of the latest government measures has been to increase the Additional Buyer's Stamp Duty (ABSD) rates. The tax will be based on the annual rental income (equivalent to the rateable value) of residential properties. In the past, developers have hoarded a number of flats in new developments, keeping them empty, sometimes for years, to benefit from rising prices. It is proposed that apartments left unsold for more than six months will be taxed at twice the annual rental income, or about 5 percent of the unit's value. More than 1500 hoarded flats were sold in the two-month period between July and September 2018, increasing supply ahead of legislation.

Victoria, Australia

With effect from 1 January 2018, owners of residential properties in certain Melbourne suburbs, which have been unoccupied for more than six months in a calendar year, are liable to pay the Victorian Government's new Vacant Residential Land Tax.

The tax is assessed at 1% of the capital improved value of the property. Capital Improved Values (CIVs) are displayed on council rates notices and take into account the value of any improvements on the land.

The tax is intended to increase supply by encouraging investors to either put their properties on the rental market or sell them.

Ireland

The Government-commissioned Indecon International Economic Consultants report in September 2018, considered the rationale for a tax on vacant property and issues in implementation. The objective of the Government is to increase the supply of homes for rent or purchase to meet demand for housing where it exceeds supply which is reflected in increases in property prices and rents. In this instance, however, the recommendation of the report was that the introduction of a residential vacant property tax at the current time would not be an effective response to dealing with housing shortages.

British Columbia, Canada

A vacant property tax was introduced in Vancouver in 2017. The Empty Homes Tax was implemented within the city of Vancouver and applies to residential properties that are not used as a principal private residence and/or have not been rented out for a minimum of 6 months in a given year. The rate of the Empty Homes Tax is 1% of a property's assessed taxable value.

PROPERTY TAX SCORECARD

This Scorecard evaluates multiple criteria in three primary subject areas: (1) Transparency; (2) Consistency; and (3) Procedural Fairness. Each of the primary subject areas comprises three categories which, in turn, contain three sub-categories, and within each sub-category are three questions, making a total of twenty-seven items for grading. A detailed explanation of each sub-category follows the jurisdictional scoring table below. Each question was scored with a 0, 1, or a 2, with 0 representing “good”, 1 representing “average” and 2 representing “poor”. The individual question scores have then been totaled and a letter grade derived from this score for each of the categories (*i.e.*, transparency, consistency and procedural fairness). The overall score for the jurisdiction has been converted to an alphabetical grade—

arrived at by consideration of the various category scores—adopting the same method used with the previous scorecard.

Below is a table showing the grades for each jurisdiction overall and in the three primary subject areas. Following that is a detailed explanation of the specific areas being examined, with descriptions of the criteria used in scoring. After that, a detailed chart is provided with the specific 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, Singapore, South Africa, Spain, The Netherlands and the United Kingdom (countries).

This Scorecard is available on the website of both COST (www.cost.org) and IPTI (www.ipti.org).

Jurisdictional Scoring Table

United States	Transparency	Consistency	Procedural Fairness	Overall Grade
Alabama	C	B	C	C+
Alaska	C	D	D	D+
Arizona	B	C	C	C+
Arkansas	C	D	C	C-
California	C	C	D	C-
Colorado	B	B	D	C+
Connecticut	D	C	C	C-
Delaware	F	D	C	D
District of Columbia	C	C	C	C
Florida	A	C	B	B
Georgia	A	B	B	B+
Hawaii	D	F	D	D-
Idaho	B	B	D	C+
Illinois	D	C	D	D+
Indiana	C	B	C	C+
Iowa	C	C	D	C-
Kansas	A	B	B	B+
Kentucky	D	B	C	C
Louisiana	C	C	F	D+
Maine	C	B	C	C+
Maryland	A	B	D	B-
Massachusetts	D	B	C	C
Michigan	C	B	D	C
Minnesota	C	C	C	C
Mississippi	D	F	F	F
Missouri	D	B	B	C+
Montana	A	D	C	C+
Nebraska	C	B	D	C
Nevada	C	C	D	C-
New Hampshire	C	C	C	C
New Jersey	C	C	D	C-
New Mexico	B	D	B	C+
New York	C	F	F	D-

North Carolina	D	B	D	C-
North Dakota	C	D	D	D+
Ohio	D	C	D	D+
Oklahoma	B	C	D	C
Oregon	C	C	C	C
Pennsylvania	F	D	F	F
Puerto Rico	F	D	D	D-
Rhode Island	F	D	C	D
South Carolina	C	B	B	B-
South Dakota	B	B	D	C+
Tennessee	D	C	C	C-
Texas	A	C	B	B
Utah	C	C	C	C
Vermont	B	C	D	C
Virginia	D	B	C	C
Washington	B	C	C	C+
West Virginia	D	D	D	D
Wisconsin	B	D	D	C-
Wyoming	B	C	D	C

Australia	Transparency	Consistency	Procedural Fairness	Overall Grade
Australian Capital Territory	A	C	D	C+
New South Wales	A	A	C	B+
Northern Territory	B	B	C	B-
Queensland	A	C	B	B
South Australia	A	D	B	B-
Tasmania	B	C	C	C+
Victoria	B	C	C	C+
Western Australia	B	C	B	B-

Canada	Transparency	Consistency	Procedural Fairness	Overall Grade
Alberta	A	C	D	C+
British Columbia	A	A	C	B+
New Brunswick	A	B	C	B
Newfoundland and Labrador	A	B	D	B-
Nova Scotia	A	C	D	C+
Ontario	A	C	B	B
Quebec	B	D	D	C-
Saskatchewan	A	C	D	C+

Hong Kong	A	A	C	B+
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Ireland	B	B	D	C+
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New Zealand	B	C	F	C-
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Singapore	A	B	C	B
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South Africa	C	C	D	C-
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Spain	B	B	C	B-
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The Netherlands	B	C	B	B-
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United Kingdom	Transparency	Consistency	Procedural Fairness	Overall Grade
England	C	B	C	C+
Northern Ireland	B	A	D	B-
Scotland	B	C	B	B-
Wales	B	B	C	B-

Caveat

Much of the information collected in the Scorecard was obtained during the period 2017 to 2018, although the data requested relates to 2017 to ensure consistency. Tax laws and regulations change frequently and therefore the information provided should be regarded as relating to the position when the data was supplied and not necessarily that which applies today.

ADDENDUM TO PROPERTY TAX SCORECARD

Additional general information regarding each jurisdiction’s property tax system was also gathered. As with the previous Scorecard, 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.¹⁴

DETAILED CATEGORY EXPLANATION

Below is a detailed explanation of the elements reviewed by COST-IPTI. Each category is broken down into its sub-categories and describes the significance of the items in the sub-category; it also provides 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, explanatory guidance, forms, instructions, and communications regarding the tax must be clear, concise, and readily accessible to taxpayers with various levels of expertise, administrators, practitioners, and the public. Jurisdictions with transparent property tax systems must include at least three elements:

- Centralized websites which include a comprehensive explanation of the property tax system, property tax laws and regulations, and property tax forms;
- An understandable notice to the taxpayer whenever there’s an assessed valuation change, includ-

ing instructions on how to appeal and the appropriate form; and

- A property tax system which has frequent revaluations, using recognized methods, and makes valuation information available to all.

A jurisdiction’s willingness and ability 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 and regulations, as well as forms and instructions for filing tax documents and exemption requests. Forms should be easy to locate, with property tax forms separate from other types of tax forms. Additionally, taxpayers need to be able 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.

From a review of the websites, it appears that jurisdictions have done a lot to provide websites that are more easily navigated and comprehensive. This enables taxpayers to understand not only the basis of the property tax, but their part in the overall process. Although the websites are presented differently, to a great extent, taxpayers can quickly gain an

awareness of the laws they must follow, 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 a “poor” in this category because it lacks a centralized website dedicated to providing property tax rules and information.

Outside the U.S. it is now very rare to find a jurisdiction which does not provide a centralized website giving detailed information on the property tax system. Many use online videos, question and answer formats, *etc.*, to provide full details for taxpayers.

Jurisdictions without an adequate centralized website create a frustrating environment for taxpayers

“For a property tax system to be fair and efficient it must be transparent.”

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. Taxpayers are much more willing to fully comply with a tax system that is easily understandable and accessible, and the central governing body is best equipped to provide such information on a centralized website.

In addition to forms merely being available, taxpayers must be able to understand which forms to file and when to file them. Documentation explaining the tax system in a manner which is easy for a lay person to understand is critical to transparency. 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, and Virginia all lack effective easy-to-find explanations regarding their respective property tax processes and procedures.

Valuation Notices: 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. How to appeal a valuation must be drawn to the attention of the taxpayer, preferably by including the appeal form with the notice of alteration. The notice should be clear, include all relevant information and be easy for the lay person to understand. Most jurisdictions provide taxpayers with notices, but some only provide a notice if the property value has increased by a certain percentage. Many jurisdictions fail to provide appeals information in the notice, and some jurisdictions may not provide appeals information until

after the deadline for an appeal has passed. Adequate notice helps ensure timely payment of the tax.

Valuation Practice: 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. However, to comply with data protection legislation for businesses and individuals, confidential information must be redacted and/or excluded from public access. Taxpayers in Puerto Rico and Vermont are unable to access this type of information. Outside of the U.S., assessment values are now frequently available online, although in some jurisdictions only the property owner can access the assessment valuation. In other jurisdictions, fees may be charged per search. In the U.K., full valuation details (excluding confidential information) are freely available, and British Columbia, New Brunswick and Ontario provide the values against comparable sales data and/or market reports.

“Tax assessment must be, to the greatest extent possible, consistent across the jurisdiction.”

Appraisal Cycle: Although views differ on the subject, the ideal real property tax valuation cycle is annual to three years (unlike personal property tax, which should be annual). This provides stability and certainty for both taxpayers and tax collecting

bodies. 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. Also, both taxpayers and taxing authorities like to have some degree of stability in the levels of annual property tax payments. 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 by law. New Jersey, New York and Puerto Rico all fail to provide for fixed cycles in their statutes. Since the last Scorecard, England has enacted a four-year revaluation period through 2021, and thereafter will undertake revaluations on a three-year cycle.

Consistency

In addition to transparency, fair and efficient property tax administration should include a number of fundamental and consistent components to ensure compliance. The following are basic administrative procedures that promote 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 Florida sets a good example for requiring consistency across the State. The Florida Department of Revenue has strong authority over local assessors, including reviewing rolls, issuing mandatory procedures and forms, and reviewing property tax refunds of \$2,500 or more. The central agency should also mandate what forms are used or state what information must be included. Finally, taxpayers should have a form of recourse if they feel they are not being treated equally; a valuation out of line with similar properties should give rise to a right of action.

Equal Assessment Practices: Tax assessment must be, to the greatest extent possible, consistent across the jurisdiction. Large businesses may pay separate property tax bills across many jurisdictions, nationally and possibly internationally. Thus, it is imperative that due dates for filing and payments are consistent within a jurisdiction. When due dates vary, compliance problems are almost inevitable; taxpayers will miss deadlines and will subsequently be penalized for late filing or payment. For example, Florida, Indiana, Kentucky, Massachusetts, Mississippi, Nevada, North Carolina, Oklahoma, Oregon, BC, New Brunswick, Newfoundland and Labrador, ACT, Northern Territory of Australia, S. Australia, Hong Kong, New Zealand, and all of the U.K. provide due date consistency that is helpful for taxpayers. However, certain jurisdictions—including Delaware, Pennsylvania, Rhode Island, Utah, Virginia and Victoria—have significant local variations as to when reports and payments are due.

Tax rates and ratios should apply equally to all properties and should not change based on property classification. A property tax base disproportionately weighted to impose greater property taxes on busi-

ness 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 (capital or rental) 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 three U.S. states (New York, Massachusetts, and Hawaii), 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 the U.S., no other jurisdiction reports such a significant variation and in Hong Kong a single tax rate is charged across all properties.

Interest rates should fairly reflect the time value of money, and a government should raise revenue through fair taxation—not through inappropriate interest rates when a taxpayer underpays. 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. Eleven U.S. states, two Australian states, Spain, The Netherlands and South Africa were found to impose the same interest rate on property tax deficiencies as they do refunds. The date that 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.

Assessor Training and Outreach:

The importance of the assessment valuations being carried out by appropriately qualified assessors is considered in the Scorecard for the first time.

“Management of the assessment process is a crucial task which requires specialized knowledge and understanding.”

Management of the assessment process is a crucial task which requires specialized knowledge and understanding. Additionally, continuing professional development is necessary for an assessor to keep up to date with modern developments in an era of changing technology.

Assessors with a higher level of professionalism and expertise will produce more accurate—and more defensible—valuations, thereby providing advantages both to the jurisdiction and its taxpayers. Finally, assessors should take steps to be proactive in informing taxpayers about revaluation cycles; the earlier taxpayers are involved in the process the easier and less costly it is to deal with issues.

Procedural Fairness

A system perceived as fair and 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, have a reasonable burden of proof, a review before an independent arbiter of an assessor's or a property tax board's findings, and ideally should not be required to pay any disputed tax during the appeals process.

Initial Review: The earlier problems are caught, the simpler and less costly they are to correct. The ideal time for a taxpayer to contest a valuation before it is finalized in a notice of assessment or roll, *i.e.*, while still in draft stage. Jurisdictions such as British Columbia, Nova Scotia, Ireland and the U.K. give taxpayers the right to review the proposed valuation before it is final. 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 disputed assessed value. Unfortunately, only eight U.S. States and three Canadian Provinces (Alberta, Ontario and Quebec) provide this protection. However, almost all of Australia, Hong Kong, Singapore and the U.K. allow at least 60 days for filing an appeal. Finally, a fair system doesn't allow the work of assessors to go unscrutinized—assessors should be required to substantiate their valuations.

Fair and Independent Tribunals: In general, the preferred tax appeal procedure will grant taxpayers an initial administrative review by a tax assessor or

a board dedicated to handling property tax appeals. Such an appeal system 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*. 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. Similarly, a reasonable time period—at least 60 days—should be given to file such an appeal. Not all jurisdictions adopt this timescale, making it difficult for even the most diligent taxpayer to adhere to the deadline.

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. Many U.S. jurisdictions, two Canadian provinces, two Australian territories, New Zealand, and Spain impose this higher burden on taxpayers.

Other Procedural Fairness Issues: Some jurisdictions charge fees to access the property tax appeals system which could be considered burdensome even for large corporate taxpayers. Taxpayers should not have their ability to correct errors in assessments controlled by their ability to pay fees.

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. 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.

Some jurisdictions grant third parties the right to appeal an unrelated taxpayer's appraisal. This may be highly restricted; for example, a school district which is the direct recipient of property taxes might have the right to file an appeal. In other cases, the right might be so broad that any taxpayer in the jurisdiction can file such an appeal. Political subdivisions of a property tax jurisdiction should be limited in filing independent tax appeals and, instead should work with the tax assessors if they believe certain properties are incorrectly valued.

QUESTIONS PRESENTED AND SCORING RUBRIC

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 as well. Up to two points are given for each question, with best practices scoring zero, and higher scores indicating a less desirable situation.

Transparency

Centralized Website

- Does the national/subnational government have a centralized website that includes a clear explanation of how the property tax system (including the appeals process and the types/categories of property taxed/exempt) works at the national/subnational level, which is sufficient for a lay person to understand?
 - 0 points—A centralized website with a clear explanation of the property tax system.
 - 1 point—A centralized website exists, but it has a limited explanation of the property tax system, or it is difficult to locate or navigate.
 - 2 points—The site is extremely limited or does not exist.
- Does the national/subnational government have a centralized website that includes its property tax laws and regulations?
 - 0 points—Property tax laws and regulations are posted on a separate website.
 - 1 point—Property tax laws and regulations are posted to a limited extent, or the site is difficult to locate or navigate.
 - 2 points—There is no separately available website with property tax laws and regulations.

- Does the national/subnational government have a centralized website that includes its current property tax forms (e.g., for filing an appeal, request for exemptions, etc.)?
 - 0 points—The centralized website has standard forms, which are easy to find and use.
 - 1 point—The centralized website has a limited number of forms.
 - 2 points—The centralized website does not have property tax forms.

Valuation Notice

- Do taxpayers receive a valuation notice when there is a revaluation—even if there is no valuation change?
 - 0 points—Taxpayers are always notified at a property revaluation.
 - 1 point—Taxpayers are only notified if there is a change in value, or there is only constructive notice given of revaluations.
 - 2 points—Taxpayers are not required to be notified of a revaluation or are only required to be notified if there is a significant (i.e. 10%) change in value.
- Do taxpayers, by law or regulation, receive a notice of assessed valuation that is sufficiently clear for a lay person to understand, including a clear explanation of the type/category of the property being assessed (e.g., residential, agricultural, etc.)?
 - 0 points—Clear and complete information is provided with the notice of assessed valuation.
 - 1 point—The state requires certain information be included on the valuation notice, but implementation on the local level varies, or a constructive notice is published that is easy for a lay person to understand.
 - 2 points—The notice of valuation contains little explanatory information, or the notice would be difficult for a lay person to understand.

- Do taxpayers receive notice on how to appeal the valuation with the notice of valuation or value changes?
 - 0 points—*The notice of valuation includes details on how to appeal including any relevant forms.*
 - 1 point—*The notice of valuation includes some details on how to appeal, or states where to find information on the appeals process.*
 - 2 points—*The notice of valuation does not include information on how to appeal.*

Valuation Practice

- How often is real property valued?
 - 0 points—*Revaluation takes place every 1 to 3 years.*
 - 1 point—*Revaluation takes place every 4 or 5 years.*
 - 2 points—*Revaluation takes place at intervals of more than 5 years or does not follow a fixed schedule.²⁰*
- Can taxpayers obtain: (1) valuation information about other assessments and/or (2) tax rates imposed on the properties via a website at the national/subnational level?
 - 0 points—*Detailed valuations of other assessments and tax rates are published online.*
 - 1 point—*Property tax values for other assessments are published, but there is no detailed valuation information. Tax rates are published.*
 - 2 points—*Property tax values of other assessments are not published online. Tax rates may be published.*
- Are assessors using recognized valuation methods for valuing property or are there restrictions prescribed for some or all types of properties?
 - 0 points—*Assessors are required to apply generally-recognized professional valuation methodology.*
 - 1 point—*Valuation methodology varies across localities or is prescribed for a limited number of property classes.*
 - 2 points—*There is no requirement to adopt professional valuation methodology, or the jurisdiction mandates non-standard valuation methods.*

Consistency

Central Agency Oversight

- Does the national/subnational governmental entity control (or have strong oversight over) local property tax assessors via law or regulation, which includes performing ratio studies and imposing equalization and/or reappraisal orders to correct inequities?
 - 0 points—*The jurisdiction exercises full oversight over local assessors, or assessment is handled on a jurisdictional (rather than local) level.*
 - 1 point—*The jurisdiction exercises limited oversight over local assessors.*
 - 2 points—*The jurisdiction exercises no oversight over local assessors.*
- Does the national/subnational government require the use of standardized forms?
 - 0 points—*Standard forms are required across the jurisdiction.*
 - 1 point—*Standard forms are provided by the jurisdiction but not required to be used; localities may substitute their own preferred forms.*
 - 2 points—*Standardized forms are not used.*
- Can a taxpayer challenge a valuation on the basis that it appears to be out of line with the valuation of similar properties (*i.e.*, comparable properties)?
 - 0 points—*Taxpayers have a legal right to appeal assessments if they are out of line with comparable properties.*
 - 1 point—*An assessment being out of line with comparable properties can be part of a challenge to a property's valuation, but additional evidence is required.*
 - 2 points—*Taxpayers are unable to appeal assessments on the grounds that they are out of line with comparable properties.²¹*

Equal Assessment Practices

- Does the national/subnational government have consistent due dates for property tax filings and payments?
 - 0 points—Rules set specific filing and payment dates across the jurisdiction.
 - 1 point—Localities have limited freedom to set their own filing and payment dates.
 - 2 points—Localities are free to set their own dates for filing and payment.
- Does the tax rate, assessment ratio and/or caps apply equally to all types of taxable property?
 - 0 points—The tax rates and caps are the same for residential and business properties, leading to equal effective tax rates.
 - 1 point—There is some variation in tax rates and caps for different types of properties.
 - 2 points—Tax rates and caps vary widely across different types of properties.
- Is the interest rate payable on unpaid property tax and any refund of the tax equal?
 - 0 points—The interest rates are within 2%.
 - 1 point—The taxpayer pays an interest rate which is between 2-5% higher; or there are equivalent penalty charges in lieu of interest.
 - 2 points—The taxpayer pays an interest rate which is more than 5% higher.

Assessor Training/Outreach

- Are assessors/appraisers required to possess recognized professional qualifications (e.g., membership of a recognized professional body or hold a license)?
 - 0 points—Assessors must be professionally qualified or hold a license.
 - 1 point—Assessor must be suitably experienced and hold some qualifications.
 - 2 points—Assessors do not require formal qualifications.
- Are assessors/appraisers required to meet continued professional development requirements?
 - 0 points—Assessors must complete 10 or more credit hours per year.
 - 1 point—Assessors must complete fewer than ten hours or must complete recommended programs which are required to keep assessors up to date.
 - 2 points—There is no requirement for assessors to undergo professional development.
- Do assessors publicize property tax revaluations?
 - 0 points—Assessors publicize revaluations with press releases, social media, online video, etc.
 - 1 point—Assessors publicize basic data relating to revaluations, but it is generally low profile.
 - 2 points—Assessors do not publicize revaluations.

Procedural Fairness

Initial Review

- Pursuant to law or regulation, does a taxpayer have the ability to obtain an informal or formal review with an assessor (or an appraiser working for the assessor) before the taxpayer's valuation is finalized?
 - 0 points—Taxpayers have a right to a review before the valuation is finalized by the appraiser and received by the taxpayer as a notice/bill.
 - 1 point—Taxpayers have a right to a review but only in certain circumstances.
 - 2 points—There is no right to a review before the valuation is finalized by the appraiser and received by the taxpayer as a notice/bill.
- Does a taxpayer have at least 60 days to file the initial appeal of an assessment?
 - 0 points—Taxpayers have 60 days or more to file an initial appeal.
 - 1 point—Taxpayers have 30-59 days to file an initial appeal.
 - 2 points—Taxpayers have fewer than 30 days to file an initial appeal.

- Is an assessor (or appraiser working for an assessor) required, by law or regulation, to produce evidence on which valuations are based?
 - 0 points—*The assessor must always substantiate a valuation²².*
 - 1 point—*The assessor must substantiate valuations at the time of appeal.*
 - 2 points—*The assessor is not required to produce evidence to substantiate valuations.*

Fair and Independent Tribunal

- Which party carries the burden of proof in connection with an appeal against an assessment at the independent tribunal level?
 - 0 points—*The burden is on the assessor or equal weight given to taxpayer and assessor.*
 - 1 point—*The burden is on the taxpayer only by a preponderance of the evidence.*
 - 2 points—*A heavier burden is imposed on the taxpayer.*
- Does a taxpayer have the right to appeal the valuation to an independent tribunal and at that tribunal is the taxpayer able to introduce new facts and issues to support the value of property (*i.e.*, review)?
 - 0 points—*The taxpayer has full rights to a review before an independent tribunal.*
 - 1 point—*There is an independent tribunal, but the taxpayer is restricted as to new issues that can be raised.*
 - 2 points—*The taxpayer has no rights to a review.*
- Does a taxpayer have at least 60 days to file an appeal of an assessment or decision of the informal appeal/review to the independent tribunal?
 - 0 points—*Taxpayers have 60 days or more to file an appeal.*
 - 1 point—*Taxpayers have 30-59 days to file an appeal.*
 - 2 points—*Taxpayers have fewer than 30 days to file an appeal.*

Other Procedural Fairness

- Is the taxpayer required to pay a fee to make an initial appeal?
 - 0 points—*There is no fee requirement to file an initial or second level property tax appeal.*
 - 1 point—*There is no fee at the initial appeal level, but reasonable filing fees must be paid for subsequent appeals.*
 - 2 points—*A fee to make an initial appeal must be paid and/or fees post initial appeal are onerous.*
- Does the taxpayer have the ability to either not pay or place the disputed tax into escrow (or something similar) until all appeals are exhausted?
 - 0 points—*The appeals process puts into abeyance collection, as well as penalties and interest, related to the disputed amount.*
 - 1 point—*Taxpayers can place the disputed amount in escrow or partially pay while the appeal is ongoing.*
 - 2 points—*Taxpayer must pay the full amount despite the ongoing appeal.*
- Is only the taxpayer able to appeal the valuation or do third parties (*e.g.*, municipalities or other taxpayers) have separate appeal rights?
 - 0 points—*Third parties have no separate appeal rights.*
 - 1 point—*A small number of third parties have appeal rights or have appeal rights only under specific circumstances.*
 - 2 points—*All third parties have appeal rights.*

Endnotes

- ¹ 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>).
- ² Research Committee of IAAO, *Assessed Value Cap Overview*, published in the Journal of Property Tax Assessment & Administration (2010), Volume 7, Issue 1, p. 17.
- ³ Unlike the other listed countries, Hong Kong is a special administrative region of China.
- ⁴ Richard Almy, Alan Dornfest & Daphne Kenyon, *Fundamentals of Tax Policy*, published in 2008 by the IAAO.
- ⁵ Department for Communities and Local Government, *Local Government Financial Statistics England No. 23* (May 2013).
- ⁶ For example, Malta has no property tax (therefore 0%); U.K. exceeds 4%. See OECD, Revenue Statistics, Comparative tables, <http://stats.oecd.org/Index.aspx?DataSetCode=REV>.
- ⁷ Quarterly Summary of State & Local Taxes, United States Census, <http://www.census.gov/govs/qtax/>.
- ⁸ See “Total State and Local Business Taxes” report for fiscal year 2017 prepared by Ernst and Young in conjunction with COST issued November 2018. The report can be found at: <https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-studies-articles-reports/FY16-State-And-Local-Business-Tax-Burden-Study.pdf.pdf>.
- ⁹ *Id.*
- ¹⁰ 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.
- ¹¹ COST scorecards can be found at: <http://www.cost.org/StateTaxLibrary.aspx?id=17768>
- ¹² www.ipti.org
- ¹³ That policy statement can be found at: http://www.cost.org/uploadedFiles/About_COST/Policy_Statement/Fair%20and%20Equitable%20Property%20Tax%20Systems.pdf.
- ¹⁴ Some of the information contained in the Addendum for the U.S. is in the process of being updated and will be issued at a later date. The Addendum for the non-U.S. jurisdictions has been updated and is available on IPTI’s website.
- ¹⁵ See <https://dor.wa.gov/find-taxes-rates/property-tax>
- ¹⁶ See www.tax.ny.gov/bus/property.
- ¹⁷ See www.ok.gov/tax/documents/TES-14.pdf.
- ¹⁸ See <http://www.valoff.ie/en/publications/practice-guidance-notes/>.
- ¹⁹ Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence, *50-State Property Tax Comparison Study* (April 2018), p. 37.
- ²⁰ Note—This refers to situations where valuation happens at the whim of the jurisdictional or local government, not situations where there is a statutory scheme which includes variable intervals for revaluations.
- ²¹ This most often happens when the property valuation scheme locks values in at certain dates, thus making the valuations inherently unequal, such as in California.
- ²² If we awarded bonus points, we would give an additional half-point to jurisdictions which make the assessor’s basis for valuation always available to taxpayers, versus jurisdictions where that information is only available at certain times or requires a payment or formal request to the government.

SCORECARD DETAIL BY JURISDICTION

UNITED STATES

Alabama—Overall Grade C+

Transparency - C	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - The state has a website, but it lacks explanations for some things, such as how property is valued.	0 - The state Department of Revenue advises assessors, has oversight over their practices, and equalizes.	2 - Taxpayers have a right to a review but only as part of the appeal procedure after the assessment has been notified.
http://revenue.alabama.gov/advalorem/	Ala. Code § 40-3-16; Ala. Code § 40-2-16.	Ala. Code § 40-3-16. Ala. Code § 40-3-19.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - The state's property tax website has rules listed but does not break out property tax laws separately.	1 - Some forms are standardized state-wide, but many vary by county and are only available from county-level sources.	1 - No, the taxpayer only has 30 days from the date of final publication of the property assessment.
		Ala. Code § 40-3-20
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - The site has some forms. Exemption forms must be requested through local property tax offices.	1 - Yes, but additional evidence is required, and counties may refuse to hear such a challenge.	2 - The assessor is not required to produce evidence to substantiate valuations.
http://revenue.alabama.gov/advalorem/forms/		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - A notice is only required if there is an increase, but a general notice that the tax rolls are available must be published.	0 - Yes. Reports are due Dec 31 for real property, March 1 for utility property. Payments are due on Oct 1.	1 - The taxpayer bears the burden of proof, but the evidentiary burden is low.
Ala. Code §§ 40-3-20, 40-7-25, 40-7-45	Ala. Code §§ 40-7-2, 40-11-4.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The state requires certain information, but local implementation varies.	2 - Tax rates and caps vary widely across different types of properties.	0 - Taxpayer has full rights to a review before the circuit court.
		Ala. Code § 40-2A-9(g)(2); § 40-3-25.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The state does not require specific information, although most counties include general info on how to appeal.	0 - The taxpayer and government pay the same interest rates.	1 - No, the taxpayer has 30 days from the date of final decision at the Board of Equalization.
	Ala. Code § 40-1-44(b)(1).	Ala. Code § 40-3-25.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Revaluation of real property takes place annually.	0 - Assessor must be professionally qualified or hold a license.	0 - No fees are required to make property tax appeals.
	Ala Admin Code. R. 780-X-3.	Ala. Code 11-51-191(e)(1)
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Some counties make valuation information publicly available on their websites.	0 - Yes, appraisers must attend 28 hours of classes every 2 years.	1 - The taxpayer can file a supersedeas bond with the court for the disputed amount.
	Ala Admin Code. R. 780-X-12.	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Use of the Alabama Appraisal Manual is required, allowing different methods. Many counties primarily rely on the cost approach.	1 - Once complete, assessor must publish in local newspaper that the rolls are available at the courthouse for inspection.	0 - Third parties have no separate appeal rights.
	Ala. Code §§ 40-3-20, 40-7-25.	

Alaska—Overall Grade D+

Transparency - C	Consistency - D	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - There is a centralized property tax website, but the explanation is limited.	2 - Only centrally-assessed property is regulated by the state DOR.	2 - No, reviews are only available after the notice of assessment is mailed.
https://www.commerce.alaska.gov/web/dcra/LocalGovernmentOnline/TaxationAssessment	Alaska Stat. § 43.57.060. Alaska Stat. § 29.45.080(b), (c), (d).	Alaska Stat. § 29.45.170(b); §§ 43.56.100-43.56.120.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - Code sections for relevant laws are listed on the website, but without text or links to the text.	2 - Standardized forms are not required for locally assessed property.	2 - Taxpayers have 20 days to appeal for centrally-assessed property, 30 days for locally-assessed property.
		Alaska Stat. §43.56.110; 190.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - The website only has forms for centrally assessed property, and no exemption forms.	1 - Yes, but the property holder bears the burden of proving that the valuations are improperly unequal.	2 - Taxpayer bears the burden before the assessor is required to substantiate.
http://www.tax.alaska.gov/programs/forms	Alaska Stat. § 29.45.210(b).	860 P.2d 1248, 1263 (Alaska 1993).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Taxpayers are always notified when there is a revaluation.	2 - Centrally-assessed property returns are due on January 15, but locally-assessed tax dates vary from locality to locality.	1 - The burden is on the taxpayer, and the evidentiary standard is unclear.
Alaska Stat. § 29.45.170, 43.56.100	Alaska Stat. § 29.45.240.	Alaska Stat. §§ 29.45.210 and 43.56.130.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Yes, but the form of the notice varies from county to county.	1 - There is a de minimis difference between business and personal tax rates.	1 - Appeals to the superior court are for centrally-assessed property, but on the record below for locally-assessed property.
	Alaska Stat. §§ 29.45.110 & 43.56.060.	Alaska Stat. § 43.56.130(i); 29.45.210.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - Notices are not required to include any information other than the dates the Board of Equalization sits.	2 - No. Municipalities collect a 15% interest rate on delinquent taxes, but only pay 8% on refunds.	1 - No. Must file a notice of appeal within thirty days after the date the board's order is mailed to the appellant.
	Alaska Stat. §§ 29.45.250, 29.45.500.	Alaska RAP § 602(a)(2).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Real property is not valued on any fixed timetable. Centrally-assessed oil and gas property is valued yearly.	0 - Yes, assessors are required to possess certification.	2 - Superior court requires \$250 fee + \$750 bond. Municipalities may require high fees e.g. Anchorage \$1000 on \$2m property.
Alaska Stat. § 29.45.150, 160	Alaska Stat. § 08.87.100.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Some local governments provide this information.	0 - Yes, assessors are required to do approximately 15 classroom hours or the equivalent a year.	1 - The taxpayer can file a supersedeas bond with the court, for 125% of the amount in dispute.
	Alaska Stat. § 08.87.120.	Alaska RAP § 603 (a) (2).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - The assessor has discretion in deciding among recognized valuation methods and can use other methods if they can be shown reasonable.	2 - Notice is only required to be given to the property owner.	0 - No, there are no separate appeal rights.
	Alaska Stat. § 29.45.170.	

Arizona—Overall Grade C+

Transparency - B	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - The website is not user-friendly but contains information as well as links to county assessors.	0 - The DOR has general supervisory authority over county assessors and equalizes valuations.	2 - No. Some assessors may be open to discussions, but valuations will not be changed until a formal appeal.
https://www.azdor.gov/businesses-arizona/property-tax	Ariz. Rev. Stat. §§ 42-13002, 42-11054, 42-13005, 13251 - 13257.	Ariz. Rev. Stat. § 42-15101(E).
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - Only the general state code site. The property tax site has manuals.	0 - Yes.	0 - 60 days for real property, 30 days for personal property.
		Ariz. Rev. Stat. §§ 42-16051, 42-19051.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes, state DOR forms are available.	1 - Yes by law, although some assessors and appeals boards may not consider this a valid basis for appeal.	1 - The assessor is not required to substantiate assessments until an appeal hearing.
https://www.azdor.gov/Forms/Property	Ariz. Rev. Stat. § 42-16055(B).	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes.	0 - Yes. Reports are due Apr. 1. Payments in two instalments, Oct. 1 and Mar. 1.	1 - The taxpayer bears the burden, under a preponderance of the evidence standard.
Ariz. Rev. Stat. § 42-15101.	Ariz. Rev. Stat. § 42-15053, 42-18052.	Eurofresh, Inc. v. Graham County 218 Ariz. 386
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The DOR publishes a standard Notice of Value form, but individual counties are allowed to use their own. This has led to confusion as some counties have not updated their forms to provide clarity about a 2015 statutory change.	2 - The same tax rate and 5% cap applies to all property in a jurisdiction, but ratios vary by property type leading to widely different effective rates. This leads to a wide disparity in high-growth and economically depressed areas of the state.	0 - Yes, an appeal to tax court is a appeal.
	Ariz. Rev. Stat. §§ 42-12001 to 42-15009.	
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The notice includes simplified instructions on how to appeal.	2 - No. Interest on underpayment is 16%; interest on overpayments is the federal short rate.	2 - 60 days if the initial appeal is to the tax court, but only 25 days if the tax court appeal is after an administrative appeal.
Ariz. Rev. Stat. § 42-15102.	Ariz. Rev. Stat. § 42 18053, 16254(E), 1123.	Ariz. Rev. Stat. § 42-16201, 42-16056.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Depends on the type of property, but either annually or up to every three years.	0 - Yes, although this requirement does not apply to elected assessors.	0 - No fee is required to file an administrative appeal.
Ariz. Rev. Stat. § 42-15101, 42-13052.	Ariz. Rev. Stat. Ann. § 42-13006.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Counties publish valuation information, and the state publishes both state-wide and countywide averages.	0 - Yes, 20 hours every two years.	2 - Taxes must be paid before they become delinquent or the Tax Court must dismiss the appeal.
		Ariz. Rev. Stat. §42 16210 (B).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - In some cases, assessors must use statutorily mandated valuation methods, otherwise they follow DOR guidelines.	2 - There is no requirement for the assessor to publicize revaluations, although some may.	0 - Only property owners can appeal, although they can delegate authority to tenants/property managers in some cases.
		Maricopa Cty v. Superior Ct., 170 Ariz. 248

Arkansas—Overall Grade C-

Transparency - C	Consistency - D	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - The site is a work in progress, and it is said to be improving.	0 - Yes. The ACD performs annual or revaluation cycle ratio studies and can require corrective action.	2 - Assessors are required to meet with taxpayers but only as part of the appeal process after assessment has been sent.
http://www.arkansas.gov/acd/	Ark. Code Ann. § 26-26-304.	Ark. Code Ann. § 26-23-203(3).
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - Property tax laws and regulations have a separate website, but it is out of date, with some non-functional links.	1 - Standardized forms are used in key compliance areas; other forms may be developed individually by counties.	1 - No. 30 days for centrally assessed property, approx. 50 days for real property.
http://www.arkansas.gov/acd/laws_rules_regs		Ark. Code Ann. §§ 26-26-1610, 26-23-203, 26-27-317.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Yes, but exemption forms are not available.	1 - This can be used as appeal evidence before the County Equalization Board.	0 - Yes, and disclosure guidelines have recently been improved.
http://www.arkansas.gov/acd/forms.html	Ark. Code Ann. §26-27-315, §26-27-317.	Ark. Acts 659, Section 4; Ark. Code Ann. § 26-27-317.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - No. Taxpayers only receive notice in case of value changes.	1 - Reports are due by May 31. Due dates vary by property type.	1 - The appealing party has the burden of proof, by the preponderance of evidence.
Ark. Code Ann. § 26-23-203(2)(A) (2017).	E.g., Ark. Code Ann. §§ 26-35-501, 26-36-201, 26-26-1403, 26-26-1408.	2017 Ark. Acts 659, Section 5; Ark. Code Ann. § 26-27-318.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Yes, the notice is clear.	2 - Ratios apply equally, but caps are different for residential property. Centrally assessed property includes intangibles.	0 - Appeals are subject to review with no presumption of correctness to the agency decision.
	Ark. Code Ann. § 26-26-303.	2017 Ark. Acts 659, Section 5; Ark. Code Ann. § 26-27-318.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The notice must include some information, e.g. right to appeal, appeals deadline, legal criteria for a correct appeal.	2 - Interest rates on unpaid taxes range from 10 to 25%. Interest is not paid on tax refunds.	2 - Appeals must be filed by the second Monday in October, or 10 days from the end of a special session of the eq. board.
Ark. Code Ann. § 26-23-203(2) (B) (iii-v).	Ark. Code Ann. § 26-36-201, 26-35-901.	Ark. Code Ann. §§ 26-27-311; 317; 318.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - On a 5-year cycle. Statute provides for a shift to a 3-year cycle if values increase 25% over 5 years, but no county does this.	0 - Yes.	0 - The county court is prohibited from charging a fee for an appeal from the Eq. Board; fees apply for further appeals.
Ark Code Ann. §§ 26-26-1308, 26-26-1902.	Ark. Code Ann. § 26-26-503.	Ark. Code Ann. § 26-27-318(a)(1).
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - This information is available for many counties via online platforms, or direct request to the assessor's office.	1 - The requirement is for 20 hours of continuing education during every 3-year period.	1 - Real property - tax is not due until all appeals are complete. Centrally-assessed property - tax is due in full.
		Ark. Code Ann. §§ 26-35-802(a), (b); 802(c); 26-26-1610(c), (d).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Different property types are valued using methods specified by statute.	2 - No.	2 - Any property owner may apply to the eq. board in relation to any property.
Ark. Code Ann. §§ 26-26-407; 26-26-1202.		Ark. Code Ann. § 26-27-317(a).

California—Overall Grade C-

Transparency - C	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes. http://www.boe.ca.gov/	1 - The state Board of Equalization has the authority to adopt binding rules, but local assessors have substantial autonomy.	2 - Most counties permit an informal review but only after the assessment has been notified.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes. http://www.boe.ca.gov/proptaxes/proptax	0 - The state BoE has standardized forms that act as min. requirements; counties require approval to modify them.	1 - Generally, only assessments outside the regular roll have 60-days; other appeals have specific calendar filing periods.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Some forms are available on county assessor websites; less used forms, e.g. for exemptions, are not as readily obtained. http://www.boe.ca.gov/proptaxes/forms	2 - No, inequality of valuation of similar properties is built into California's constitution.	1 - The assessor is only required to substantiate the valuation after the taxpayer has presented evidence.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - Centrally-assessed taxpayers do, but localities are not required to notify taxpayers until they receive their tax bill. R&T Code § 1603.	0 - Yes. Personal property filings due May 7 with payment Aug 31. Other property tax payments due on Dec. and April 10.	2 - The burden of proof rests with the taxpayer. There are some exceptions e.g. single-family primary dwellings.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The notice provided is generally understandable to lay persons and lists the types of property being assessed.	1 - Yes. There is no difference between rates based on usage, local assessed property inconsistent removal of intangibles..	2 - Centrally-assessed property has a right to review. Locally-assessed property must be appealed on a question of law.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Counties usually include appeal information on their assessment notices.	2 - Interest on overpayments is generally 3%; interest on underpayment ranges from 9% to 18% and can include fees on top.	0 - Yes, the taxpayer has six months to appeal an administrative decision to the courts. C.R.T.C. § § 5097, 2635.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Personal property is revalued yearly. Real property is never reassessed. CA. Prop. 13.	0 - Yes, appraisers must have a certificate issued by the state Board of Equalization. Cal. Rev. & Tax. Code § 670.	2 - Varies from county to county; some counties charge burdensome fees.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, taxpayers can obtain valuation and rate information, although taxpayer identity is withheld.	0 - Yes, 24 hours annually.	2 - Disputed taxes must be paid prior to judicial appeals; penalties and interest accrue while appeal is ongoing.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - California State BoE prescribes valuation methods to be used and documents how the methods are implemented. Reg. § 3.	1 - Real property is never revalued but aggregate changes in valuation are published by county assessors yearly.	0 - No, only the taxpayer has appeal rights.

Colorado—Overall Grade C+

Transparency - B	Consistency - B	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - Yes, although the information on the site is focused on assessors, not taxpayers.	1 - The State BOE conducts ratio studies and equalization, but local assessors have some autonomy.	2 - Yes, but only in the form of an objection with assessor. Assessor's decision may be appealed to county board.
https://www.colorado.gov/pacific/dola/property-taxation	Colo. Rev. Stat. § 39-1-105.5, 39-2-114, & 39-9-103.	Colo. Rev. Stat. § 39-5-122.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, just the general website with Colorado statutes.	0 - Yes.	2 - No. 31 days for real property. 15 days for personal property.
http://leg.colorado.gov/laws		Colo. Rev. Stat. § 39-5-121.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Yes, some forms are available.	1 - The actual value assigned to comparable properties is relevant evidence in appeals.	1 - Yes, although it requires a written request, can take several weeks, and the assessor can charge a fee.
https://www.colorado.gov/pacific/dola/property-taxation-forms	Colo. Rev. Stat. § 39-8-108(5)(b).	Colo. Rev. Stat. §§ 39-5-121.5 & 39-8-107(3).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes.	0 - Yes. There are consistent, state-wide due dates for reporting and payment.	1 - The taxpayer, by a preponderance of the evidence standard.
	Colo. Rev. Stat. §§ 39-4-103, 39-5-108, 39-6-106(1)(h), 39-7-101, 39-10-104.5.	Board of Assessment Appeals v. Sampson, 105 P.3d 198 (Colo. 2005).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes.	2 - Ratios vary widely which can lead to vastly different rates for different usages of similar properties.	2 - No. Appeals to the court are based on the record before the Board of Assessment Appeals.
	Colo. Rev. Stat. §§ 39-1-104, 39-1-104.2.	Colo. Rev. Stat. § 39-8-107.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
0 - Yes, and includes the form required to appeal.	0 - Yes, the rate is 1% monthly for both overpayment and underpayment.	1 - No, the taxpayer has 49 days after judgment is entered.
	Colo. Rev. Stat. §§ 39-10-104.5, 39-4-109(3).	Colo. App. Rule 4(a)
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Every two years.	0 - Yes, the state sets forth four different levels of licensing and certification.	1 - No fee is required for the initial appeal. Further appeals to the court system or the Board of Assessment Appeals require fees.
Colo. Rev. Stat. § 39-1-104(10.2).	Colo. Rev. Stat. § 12-61-706.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes, at the local level.	0 - Yes, 28 hours every two years.	2 - Yes.
	Colo. Rev. Stat. § 12-61-706, 4 CCR 725-2.	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors use standard valuation methodology - Cost, market, and income approaches.	2 - There is no statutory requirement that assessors publicize information about revaluations.	0 - No.

Connecticut—Overall Grade C-

Transparency - D	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - It does not seem like there is a separate property tax website, just a section on laws and regulations on the CT OPM website.	1 - The Office of Policy and Management has limited authority to regulate local assessors. It conducts ratio studies and performs equalization.	2 - There is no right, but there may be a meeting at the assessor's discretion.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes.	2 - No. The CT Association of Assessing Officers has some standardized forms which assessors can use.	2 - No. The taxpayer has 20 days and can file for a 30-day extension from that.
https://www.ct.gov/opm/cwp/view.asp?q=383128		Conn. Gen. Stat. § 12-111, 12-112.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - No. Some municipal websites post property tax forms.	1 - Yes, as a piece of evidence that the assessment does not properly reflect true value.	1 - Yes, but that evidence is not easy for the public to access.
		Gen. Stat. § Sec 12-62 (c).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Taxpayers only receive a notice if there has been a valuation increase.	0 - Yes. Reports and payments have consistent, state-wide due dates.	1 - The taxpayer, by a preponderance of the evidence standard.
Conn. Gen. Stat. § 12-55.	Conn. Gen. Stat. § 12-41.	Gen. Stat. § Sec 12-117 (a).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - Each municipality uses its own valuation notice.	1 - Yes, in all parts of the state except Hartford.	0 - Yes.
	Conn. Gen. Stat. § 12-63.	Stamford Apartments Co. v. City of Stamford, 203, 586, 588 (Conn. 1987).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Statute requires that appeals info. is included in the notice but not the form.	2 - No. Interest on overpayment is 1%; interest on underpayment is 18%.	0 - Yes, taxpayers have two months, per statute.
Conn. Gen. Stat. § 12-55.	Conn. Gen. Stat. § 12-146; 12-39.	Gen. Stat. § Sec 12-117 (a).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - At least every 5 years - municipalities can revalue property more frequently.	0 - Yes, must be certified and have a current license with Certified Connecticut Municipal Assessor Committee.	0 - No.
Conn. Gen. Stat. § 12-55.	Conn. Agencies Regs. § 12-40a-6.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes. Information is available through the local Assessors office. Some localities provide this information on their websites.	0 - Yes, 50 hours every 5 years.	1 - Yes, from 75% to 90% of the tax claimed to be owed.
	Conn. Agencies Regs. § 12-40a-11.	Gen. Stat. § Sec 12-117 (a).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors use standard valuation methodology - Cost, market, and income approaches.	1 - At the end of the revaluation process, the assessor must "lodge the Grand List for public inspection," but the method is not specified.	2 - Yes. Any person, including any lessee of real property may appeal.
Whitney Ctr., Inc. v Hamden, 4 Conn.App. 426.	Conn. Gen. Stat. § 12-55(b).	Gen. Stat. § Sec 12-117 (a).

Delaware—Overall Grade D

Transparency - F	Consistency - D	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - No, there is no centralized property tax website, although there are a few questions answered on a general tax website.	2 - No, the state does not exercise oversight function. Local assessors have a great deal of autonomy.	2 - No provision is made for an initial review prior to a formal appeal.
https://delaware.gov/topics/TaxCenter		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, there is no website where property tax laws and regulations are broken out separately.	2 - No.	2 - Appeal deadlines vary from county to county.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - No, the state does not make property tax forms available, although states might.	1 - There is a constitutional uniformity clause though it is unclear how it is enforced in practice.	0 - Provisions are made in law for examination of assessments.
	Del. Const. Art. VII Sec. 1.	9 Del. C. § 8310.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - No, only if there is a valuation increase.	2 - No, dates vary from county to county.	2 - On the taxpayer to show that the Board of Assessment or state body acted contrary to law, fraudulently, arbitrarily or capriciously.
9 Del. C. § 8317.		9 Del. C. § 8312 (c).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - Each county sets the form of its notice and the appeal date is the only statutory requirement for inclusion.	1 - Rates are equal, and there are no caps; however, ratios vary from county to county.	1 - Taxpayers can introduce new evidence, but not new issues.
	9 Del. C. § 8401.	9 Del. C. § 8312 (c).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - If valuation is increased, an appeal date is automatically set and included in the notice.	1 - The general rule is unclear; however, supplemental assessments have an equal overpayment interest and penalty rate.	1 - No, 30 days after receipt of a decision.
9 Del. C. § 8317.	9 Del. C. § 8343.	9 Del. C. § 8312 (c).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - There is no specified cycle; revaluations can happen at the request of the Board, the DoR, or the taxpayer.	0 - Yes. Statute establishes the Delaware Council on Real Estate Appraisers which sets standards for levels of licensure.	0 - No.
	24 Del. C., Chapter 40; https://dpr.delaware.gov/boards/realestateappraisers/	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Some counties make this information available.	0 - Yes, 28 hours every two-year cycle.	1 - No, but an ongoing appeal does not pause interest and penalties.
	Council rule 2.3.	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
2 - Delaware law requires that assessors determine "true value in money" but it is not clear what method are used.	2 - There is no requirement in law that assessors publicize revaluations.	0 - No.
9 Del. C. § 8306(a).		

District of Columbia—Overall Grade C

Transparency - C	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - Yes, but the system is not well-explained.	0 - Yes, the Mayor appoints assessors and must perform and report ratio studies.	2 - There is no provision in statute or regulation for review prior to issuance of a proposed assessment notice.
https://otr.cfo.dc.gov/service/real-property-taxpayers	D.C. Code §47-823.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - There is no website which separately lists property tax laws or regulations.	0 - Yes.	1 - The taxpayer has 30 days, or 45 if the taxpayer is a new owner of real property.
		D.C. Code § 47-4312.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Yes, but some forms such as requests for waiver of penalties and mixed-use reports are not included.	0 - Yes.	1 - DC practice is that the assessor will provide workpapers for the assessment on request, but it is not required by law.
https://otr.cfo.dc.gov/service/real-property-taxpayers		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - No, taxpayers only receive notice if there is a change in valuation.	0 - Yes, although different tax property types have different dates for reporting and payment.	1 - On the taxpayer, but the evidentiary standard is unclear.
D.C. Code § 47-824(B)(1).	D.C. Code § 47-1524, 47-829(a).	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Yes. Additional information, e.g. the difference between classifications, could be added - but it is generally understandable.	2 - Ratios are the same, but rates and caps vary, leading to widely different effective tax rates.	0 - Yes, the Superior Court hears appeals
		D.C. Code §§ 47-3303.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes, information must be included.	2 - No. Interest on underpayments is 10%; interest on overpayments is discount rate + 1%, capped at 6%.	0 - Taxpayers have at least 6 months to appeal.
	D.C. Code §§ 47-4201, 47-4202.	D.C. Code §§ 47-3303, 47-825.01a.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Annually.	1 - Yes, although ad valorem property appraisers working for DC taxation and revenue office don't require certification.	0 - There is no fee to appeal to the Real Property Tax Appeals Commission.
D.C. Code § 47-820(b-2).	D.C. Mun. Regs. Tit. 17, § 2325.3.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Taxpayers can obtain assessed values and tax rates of other properties. However, determining tax rates is difficult.	0 - Yes, 28 hours every 2 years.	2 - Appeals to the Superior Court require payment of taxes prior to filing suit.
	D.C. Mun. Regs. Tit. 17, § 2310.	D.C. Code §§ 47-3303.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Regulations permit the 3 recognized approaches, but there is currently litigation over use of a hybrid approach.	2 - Unknown.	0 - Third parties do not have appeal rights.

Florida—Overall Grade B

Transparency - A	Consistency - C	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes. (Note that the Florida state government uses .com in its domain names rather than .FL.US.)	0 - Yes, the DoR reviews rolls, requires the use of mandatory procedures and forms, and reviews refunds of \$2,500+.	2 - Informal conference with appraiser is allowed but only as part of the appeal procedure after assessment notified.
http://floridarevenue.com/property/Pages/Home.aspx		Fla. Stat. § 194.011.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - Yes, but the site is difficult to navigate.	0 - Yes.	1 - Taxpayers have 60 days to appeal to the Circuit Court but only 25 days to appeal to the Value Adjustment Board.
https://revenue.floridarevenue.com/Pages/Browse.aspx#3-18	http://floridarevenue.com/property/Pages/Forms.aspx	Fla. Stat. §§ 194.011 & 194.171.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	2 - Yes, but it is exceedingly difficult.	0 - Yes.
http://floridarevenue.com/property/Pages/Forms.aspx		F.A.C. 12D-9.020(2)(c).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes. The annual TRIM Notice is mailed mid Aug. through early Sept. and includes the proposed assessment.	0 - Yes. Property tax bills are issued November 1. Payments are due March 31 of the subsequent tax year.	1 - On the party initiating the challenge by a preponderance of evidence.
		Fla. Stat. § 194.301(2).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes.	2 - Caps vary by type, millage rates vary based on district/taxing authority, leading to widely varying effective tax rates.	0 - Yes.
http://floridarevenue.com/property/Pages/TRIM.aspx		Fla Stat. § 194.036(3).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes, although it does not include the appeal forms.	0 - Yes, both are at the prime rate.	0 - Yes. Appeals from the VAB judgment or direct appeals to the Circuit Court must be within 60 days.
Fla Stat. § 200.069(b)(7).	Fla Stat. § 194.014(c)(2).	Fla. Stat. § 194.171(2).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Revaluation happens annually. Physical inspection is required at least every 5 yrs.	2 - No. Officials can choose to apply for certifications, but it is not required.	1 - There is a \$15 filing fee, which is waivable.
Fla Stat. § 193.023(2).	Fla. Admin. Code Ann. r. 12-9.003.	Fla. Stat. § 196.151.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, at the county level and usually through the county Property Appraiser's website.	0 - Florida Certified Property Appraisers are required to take 24 hours of continuing education annually.	0 - Taxpayers appealing to circuit court need only pay the amount they admit in good faith to owe.
		Fla. Stat. § 194.171(3).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - The Florida Constitution requires that property be appraised at the "just value" - i.e. fair market value.	2 - No.	1 - A very small number of related parties, such as condominium associations.
Fla. Const. Art. VII, § 4.		Fla. Stat. § 196.181.

Georgia—Overall Grade B+		
Transparency - A	Consistency - B	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes.	1 - Local assessors are fairly autonomous. The state commissioner equalizes county assessments.	2 - No, the formal appeals process seems to be the taxpayer's only recourse.
https://dor.georgia.gov/property-taxes-georgia	OCGA § 48-5-340.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - It is difficult to find the property tax specific rules and not all are available.	0 – Yes.	1 - The taxpayer has 45 days to file an appeal.
https://dor.georgia.gov/rules-policies		OCGA § 48-5-311.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	0 - Yes, Georgia has a constitutional uniformity clause.	0 - The valuation notice has a statement that all valuation information is available on request and details on how to do so.
https://dor.georgia.gov/real-and-personal-property-forms-and-applications	Ga. Const. Article VII Para. III.	OCGA § 48-5-306.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes, notice is given annually, and if there are any changes the taxpayer receives an additional written notice.	1 - Reports dates are set by state law, but counties are free to set their own payment deadlines.	0 - The Board of Tax Assessors, by preponderance of the evidence.
OCGA § 48-5-306.	OCGA § 48-5-18.	OCGA § 48-5-311(g)(3).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes, Georgia uses a uniform notice of assessment developed by the Department of Revenue.	2 - Ratios are applied equally. Differing rates and caps lead to widely different residential and commercial tax rates.	0 - Yes, to the superior court of the county where the property is located.
	OCGA § 48-5-7.	OCGA § 48-5-311(e)(4).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes, appeal information is required by law to be included, but not the form.	0 - Yes, both over and underpayments collect interest at a rate of 1% per month.	1 - No, the taxpayer has 30 days.
OCGA § 48-5-306.	OCGA §§ 48-2-35, 48-2-40.	OCGA § 48-5-311(e)(2)(C).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Annually.	0 - Yes. Counties must use appraisers of the appropriate designation for their size.	0 - An initial fee is not required for administrative appeals; however, filing to Superior Court requires a fee of \$25.
	OCGA §§ 48-5-261, 48-5-262.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, at the county level, and county websites are all linked from the state site.	0 - Yes. 40 hours every two years.	1 - During a dispute, the county can issue a bill for 85% of the current year valuation. A court has no jurisdiction unless the taxpayer has paid all prior years' taxes.
https://dor.georgia.gov/property-records-online	Georgia Rules and Regulations, Chapter 560-11-2-25.	OCGA § 48-5-311(e)(2)(C).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors must follow Department Regs (Appraisal Procedure Manual) and recognized industry appraisal methods.	2 - It is recommended, but not required.	0 - No.

Hawaii—Overall Grade D-

Transparency - D	Consistency - F	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - Property tax is handled on a per-county basis and there is no central state property tax website.	2 - No. Local assessors are fairly autonomous.	2 - There is no state-wide law requiring this but informal consultations may be directed to assessors after the value has been notified.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No. Each county has its own separate site.	2 - No. Each county has its own forms.	1 - It varies from county to county but generally 30 days.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - No. Each county has its own separate site.	0 - Yes. See, e.g., In Re Tax Appeal of Weinberg, 82 Hawai'i 317 (1996).	2 - Unknown, likely varies from county to county.
	HRS §§ 232-3.	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - Revaluation notices are not issued at all, just assessment notices.	2 - No, due dates are set at the county levels.	2 - The taxpayer must present evidence that the assessments are at least a certain percentage above market value.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes.	2 - Ratios are 100% of fair market value, caps by country create differentials.	0 - Yes.
		HRS §§ 232-16(e).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes, assessment notices include this information.	2 - Interest on underpayments is 1% per month; there is no interest on overpayments.	1 - No, taxpayers have 30 days.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Annually, but no specific physical appraisal periods.	2 - Unknown.	1 - Yes, a \$100 fee to the tax court and between a \$25-\$75 fee for Boards of Review.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, each locality publishes this information.	2 - Unknown.	2 - No, but disputed taxes go into a Litigated Claim fund.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
2 - There are no state-wide requirements.	2 - Unknown	1 - Those liable on contract may appeal.

Idaho—Overall Grade C+

Transparency - B	Consistency – B	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes.	1 - The state exercises some statutory oversight, mandates ratio studies, and can directly equalize if localities don't comply.	2 - No, although informal reviews before formal appeals are common.
https://tax.idaho.gov/i-1128.cfm		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - There is no site that breaks out property tax laws. There is a document listing property tax administrative rules.	2 - No. The state prepares some forms, but they are not mandatory.	1 - No. 30 days for locally assessed property' centrally assessed property appeals must be filed by August 1.
https://adminrules.idaho.gov/rules/current/35/350103.pdf		Idaho Code. §§ 63-511; 63-407; IDAPA 31.01.03.047.09.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - No. Some forms are available at the county level.	0 - The Idaho constitution does have a uniformity clause, and the courts enforce it as a constitutional requirement.	2 - The appeal body may require it but it is not a general legal requirement.
	Idaho Const. Art. VII Sec. 5; County of Ada v. Red Steer Drive-Ins, 609 P.2d 161 (ID 1980).	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes, taxpayers receive valuation notices annually.	0 - Yes. Notices must be sent by the fourth Monday in June; payments must be made December 20 and June 20.	1 - On taxpayer by a preponderance of the evidence.
		Idaho Code § 63-502.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The state requires certain information, but implementation on the county level varies.	1 - Homestead exemption leads to business properties effectively taxed at 1.67x the rate of residential property..	1 - A trial before the court is but is restricted to the issues that were before the Board of Tax Appeals.
	Idaho Code § 63-205.	Idaho Code § 63-3812; 63-511.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The specifics vary by county but generally yes.	0 - Yes, Idaho law requires that counties adopt the same rate of interest.	1 - No, the taxpayer has only 30 days.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Reappraisal and physical inspection must be made every 5 years.	1 - Yes, but the requirements are comparatively weak.	0 - There is no fee to file initial appeals at the local or state level.
Idaho Code § 63-314.	Idaho Regs. § 35.01.03.125.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - The state hosts general statistical information. The counties make specific information available.	0 - Yes, 32 hours every two years.	2 - Yes. Payment of property taxes is not suspended by appeals.
	Idaho Regs. § 35.01.03.126.	Idaho Code §§ 63-511; 63-3812.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors can standard valuation methodologies - cost, market, and income approaches.	1 - There is no requirement, but many assessors do undertake proactive measures when assessment notices are released.	1 - There is catch-all statutory language which may allow county assessors to appeal on behalf of taxing district.
IDAPA 35.01.03.217(02), Idaho Code § 63-208; Tax Comm. Property Tax Rule 217(02).		Idaho Code § 63-407, 63-511

Illinois—Overall Grade D+

Transparency - D	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - Illinois has a state property tax website but geared towards county officials with minimal information to taxpayers.	1 - Local assessors are fairly autonomous but the state government does perform equalization.	2 - Yes, with the local county board of review as part of the appeal process.
https://www2.illinois.gov/rev/localgov/ernments/property/Pages/General-Information.aspx		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, this information is only available at the county level.	1 - The state prepares some forms, but they are not mandatory.	1 - No. Taxpayers have 30 days.
		35 ILCS 200/16-25, 200/16-160, 200/16-110.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - No, this information is only available at the county level.	1 - Yes, for residential properties where the change sought is less than \$100,000.	1 - Yes, the board of review must provide substantive, documentary evidence or legal argument to support its assessment.
	http://www.ptab.illinois.gov/filing.html	86 Ill.Admin. Code 1910.63(c).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - No. A notice is only required if there is a change of value. In Cook County notice is only required if there is an increase.	1 - The state sets standard payment dates, but counties can change those dates by ordinance.	2 - On the taxpayer by a preponderance of the evidence (appeals based on M.V. at the PTAB). On the taxpayer by clear and convincing evidence (appeals based on lack of uniformity or at the Circuit Court).
35 ILCS 200/12-30(a); 35 ILCS 200/12-55.	35 ILCS 200/21-5.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The state sets minimum standards for the valuation notice, and each individual county creates its own.	2 - Ratios are 33.33% except for Cook County. Counties may cap at 7%pa. In 2016, effective tax rate on commercial & industrial property was 3.115 times higher than for residential property in Chicago.	0 - Yes. Appeals before the circuit court are
35 ILCS 200/12-30(b).	35 ILCS 200/9-145; 200/15-176.	35 ILCS 200/23-15.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes, the state requires that taxpayer be given full appeal information but does not specify that the form should be included.	2 - Interest on underpayments is 1.5% monthly, interest on overpayments is at 5% yearly or the % increase of the CPI.	1 - No. 30 days after the date of the final decision.
35 ILCS 200/12-30(b)(9).	35 ILCS 200/23-20.	35 ILCS 200/16-160.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Every four years except for Cook County, which is every three years.	0 - Yes, one of two professional certifications and two years' experience.	0 - No, no fee is required.
35 ILCS 200/9-215.	35 ILCS 200/3-45.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes, this information is available at the local level.	0 - Yes, 30 hours, including 15 hours in a class which requires an exam.	2 - Yes, in all cases except exemption cases all taxes must be paid within 60 days.
	35 ILCS 200/4-10.	35 ILCS 200/23-5.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors use standard valuation methodology - Cost, market, and income.	1 - Depends, based on the county, but generally yes.	2 - Yes. Any taxing body that has an interest in the decision may appeal.
	35 ILCS 200/12-55.	35 ILCS 200/16-160.

Indiana—Overall Grade C+

Transparency - C	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes, an extremely understandable and taxpayer-focused site.	0 - Yes. The state requires an approved ration study and can impose equalization.	2 - No, there is no provision for a valuation review prior to a formal appeal.
http://www.in.gov/dlgf/2516.htm	Ind. Code §§ 6-1.1-4-4.6; § 6-1.1-4-4.9.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - There is no separate section, but it is extremely easy to find the property tax laws on the general site.	0 - Yes. Counties must use the state form, which includes room for county-specific information.	1 - No, the taxpayer has 45 days.
http://www.in.gov/legislative/ic/code/title6	Ind. Code § 6-1.1-22-8.1.	Ind. Code. § 6-1.1-15-1.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	1 - While the Indiana Constitution does provide for uniformity of assessments, in practice assessments of other properties are not considered relevant evidence.	1 - Yes, during the informal hearing prior to appeal.
http://www.in.gov/dlgf/8516.htm	Indiana Constitution Article X, Sec. 1; Ind. Code. § 6-1.1-15-1.1.	Ind. Code. § 6-1.1-15-2.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - Depending on the assessor's schedule, a valuation notice may or may not be sent in advance of the tax bill.	0 - Yes. Returns are due on May 15; payments are due in two installments on May 10 and November 10.	1 - On the taxpayer, unless there was a value increase of more than 5%, in which case on the assessing official.
	Ind. Code §§ 6-1.1-1-7, 6-1.1-3-7, 6-1.1-7-7, 6-1.1-22-9.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Generally, although the amount of information on the form may be overwhelming for a layperson.	2 - Ratios/rates apply equally, caps vary by property type (homesteads 1%, farm property 2%, other real property 3%).	1 - Appeals before the Indiana Board of Tax Review are , but not the Tax Court.
	Ind. Code § 6-1.1-1-3.	
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The assessment notice includes detailed appeal information, though not the form.	0 - Yes. They are equal by law.	1 - No, the taxpayer has 45 days.
	Ind. Code § 6-8.1-10-1.	Ind. Code. § 6-1.1-15-3(d).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Revaluations happen once every four years, although assessments are adjusted on a yearly basis.	0 - Yes, the DLGF conducts an exam and certification program assessors and appraisers.	0 - No.
	Ind. Code § 6-1.1-35.5-1.	
Can taxpayers obtain valuation and/or rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, this is available via a centralized website.	0 - Yes, either 30 or 45 hours of ungraded continuing education, depending on the level of the certification.	1 - The taxpayer must pay a portion of the tax, based on the previous year's assessment.
http://www.in.gov/dlgf/		
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Standard methods are used but the end goal is "true tax value", which is not the same as fair market value.	1 - Indiana law requires that assessors publicize revaluations in at least two newspapers.	0 - Indiana has no third-party appeal rights.
	Ind. Code § 6-1.1-4-10.	

Iowa—Overall Grade C-

Transparency - C	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes, the website is aimed towards the layperson.	1 - The DoR performs ratio studies and equalization of aggregate levels of assessment for locally assessed properties not meeting compliance by property class.	2 - Yes. Taxpayers may contact county assessor for an informal review of the assessment after it has been notified.
https://tax.iowa.gov/iowa-property-tax-overview	Iowa Code § 441.21.	Iowa Code § 441.30.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No.	1 - The state prepares some forms, but they are not mandatory.	2 - No. Reval Notices can be sent as late as April 1; appeals must be filed by April 30.
		Iowa Code § 441.37(1)(a).
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Limited forms are available.	0 - Yes, this is the first listed statutory ground for appeal.	0 - On taxpayer's request, the assessor/DoR must disclose all information used to determine the value of their property.
https://tax.iowa.gov/form-types/property-tax	Iowa Code § 441.37(1)(a)(1).	Iowa Code § 441.21(3)(a).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - No, a notice is only sent on change in value or at the written request of the taxpayer.	1 - Reports vary slightly by type. Payments are due in two instalments, Sep. 30 and Mar. 31.	1 - As of Jan 1, 2018 the burden is on the taxpayer to provide competent evidence by at least two disinterested witnesses, after which the burden shifts to the state.
Iowa Code § 441.23.	Iowa Code §§ 432A.8, 437A.21, 441.19.	Iowa Code § 441.21(3)(b)(1).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - Unknown	1 - Ratios for properties are: 100% - residential/agricultural; 90% - commercial/railroad/industrial. 3% cap locally-assessed; 8% cap centrally-assessed.	1 - Reviews before the Property Asst. Appeals Board are Appeals before the district court are on same issues and evidence as before the PAAB.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The taxpayer is informed that they can contact the assessor or appear before BoR.	2 - No. Interest on underpayments is 1.5% monthly. No interest on overpayments.	2 - No, 30 days for centrally assessed property, and 20 days for locally assessed.
Iowa Code §§ 441.23; 30	Iowa Code § 445.39.	Iowa Code § 441.37.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Every two years for real property.	1 - Applicants need a high school diploma; education required by Director of Revenue, and to pass an examination.	0 - No.
Iowa Code § 428.4.	Iowa Code § 441.5.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes, at the local level, and statistical information is on the state agency website.	0 - Yes. 150 hours every six years.	2 - Yes.
	Iowa Code § 441.8.	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Yes, market value except for agricultural property which is use or productivity value.	2 - Unknown.	2 - Yes. Officers of taxing districts, or taxpayers thereof, may make complaints about the assessment of any property in the district.
Iowa Code § 441.21.		Iowa Code § 441.42.

Kansas—Overall Grade B+

Transparency - A	Consistency - B	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes, Kansas has a website which includes a wide variety of information on its different forms of property tax.	0 - The state requires local assessors use their computer appraisal system, conduct compliance reviews, and independent ratio studies.	2 - Yes. Taxpayers may informally meet with the appraiser after the valuation has been notified.
https://www.ksrevenue.org/pvindex.html		Kan. Stat. Ann. § 79-1448
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes, the Department of Revenue has an excellent site which collects policy information from many sources.	0 - Yes.	1 - No, the appeal must be filed within 30 days of the valuation notice being sent.
http://rvpolicy.kdor.ks.gov/		Kan. Stat. Ann. § 79-1448.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - The Department of Revenue has a site with some forms; the Board of Tax Appeals has others.	0 - Yes, under the Kansas Constitution or a general statutory provision allowing appeals for aggrieved taxpayers.	0 - Yes; at the informal meeting, the appraiser must provide evidence substantiating the valuation.
https://www.ksrevenue.org/pvdforms.html http://www.kansas.gov/cota/Forms/	Kan. Const. Article 11 Sec. 1; Kan. Stat. Ann. § 79-1409.	Kan. Stat. Ann. § 79-1448.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes. Notices are delivered by Mar. 1 for real property and May 1 for personal property.	0 - Reports are due Mar. 20 for state appraised public utilities, and Apr. 1 for oil and gas. Payments are due in two instalments, Dec 20 and May 10.	1 - Burden of proof is on the appraiser, except for leased commercial & industrial property, where it is on the taxpayer by preponderance of the evidence.
Kan. Stat. Ann. § 79-1460.	Kan. Stat. Ann. §§ 79-306, 79-5a02, 79-2004, 79-2004a.	Kan. Stat. Ann. § 79-1448.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes. The state provides a standard form, which the localities can customize.	2 - No, the tax rate for property varies widely depending on property use.	0 - The District Court is required to hear an appeal case
		Kan. Stat. Ann. § 79-2426(c)(4)(B).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes. The notice must include full information about the appeals process but not the form.	2 - No, interest on delinquent real property is 10% and personal property 5%. Refunds are 3% except for clerical errors which are 7%.	1 - No. Appeals to the Board of Tax Appeals must be filed within 30 days.
Kan. Stat. Ann. § 79-1460.	Kan. Stat. Ann. § 79-2968, 79-2004, 79-2004a.	Kan. Stat. Ann. § 79-1609.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Annually, with physical inspection every six years.	0 - By statute, appraisers must hold one of four appraisal designations/certifications.	0 - No fee is required for an appeal.
Kan. Stat. Ann. § 79-1476.	Kan. Stat. Ann. § 19-430.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, this information is available at the county level for valuations and at the state level for rates.	0 - Yes, at least 120 hours of continuing education shall be completed during each four-year period.	1 - A portion of the tax must be paid for a property under appeal. County treasurer has discretion to accept partial payment.
	Kan. Admin. Reg. § 93-6-3.	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties—e.g., municipalities/other taxpayers—have separate appeal rights?
0 - Valuation is at fair market value using generally accepted appraisal standards.	1 - Yes, the county appraiser must publish the results of annual market study analyses.	0 - No, only the taxpayer can appeal.
Kan. Stat. Ann. § 79-505.		

Kentucky—Overall Grade C

Transparency - D	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - The state has a fairly recent website, but the information is not clearly laid out for a layperson and there are broken links.	0 - Yes. The state Department of Revenue performs sales-assessment ratio studies annually, and audits for underassessment.	2 - Any formal appeal begins with a mandatory informal meeting with an assessor.
http://revenue.ky.gov/Property/Pages/default.aspx	Ky. Rev. Stat. § 133.250.	Ky Rev Stat § 133.120.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, there does not seem to be a specific website for property tax laws.	0 - Yes. Forms are provided to local officials by the state.	2 - No. The taxpayer must make an initial appeal during the 13-day inspection period. The period for appeal to Board of Assessment is one day longer.
	Ky. Rev. Stat. § 131.140(1).	Ky Rev Stat §§ 133.120; 133.045.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Yes, although exemption forms are not available.	0 - Yes, see College Heights Corp. College Heights Apts. v. Ky. Bd. Of Tax Appeals.	0 - Yes. The assessor must provide an explanation during the informal meeting.
http://revenue.ky.gov/Get-Help/Pages/Pages/Forms.aspx	No. 2011-CA-000546-MR (Ky.App. 2013)	Ky Rev Stat § 133.120(1)(c).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Notice is sent the first time a property is listed, and then when valuation changes.	0 - Yes. Real property listing period is Jan 1 - March 1 and tax payment due Dec 31.	1 - On the appellant, by preponderance of the evidence.
Ky Rev Stat § 132.450.	Ky Rev Stat §§ 132.220; 91.430; 92.590.	Ky. Rev. Stat. § 13B.090(7).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - No. The notice is clear, but there is not much information useful to the taxpayer.	1 - Generally, leading to a de minimis difference in the effective tax rates.	0 - Yes, before the Kentucky Claims Commission, which hears appeals
		Ky. Rev. Stat. § 49.220(1).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Basic appeal information is included, but not full information.	1 - No. The interest rate is based on the prime rate charged by KY banks during Sept. plus 2% for underpayments and minus 2% for overpayments.	1 - No, only 30 days.
	Ky. Rev. Stat. § 131.183.	Ky. Rev. Stat. § 49.220(3).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Annually, with a reinspection every four years, or sooner if there is evidence of a rapid change in value.	1 - Before running, candidates must take a test and be certified by the state.	0 - No fee for an appeal to the county Board of Assessment Appeals or to the Kentucky Claims Commission.
Ky. Rev. Stat. § 132.690.	Ky. Rev. Stat. § 132.380.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - The state maintains a database of rates; valuation information is only available at the county level and availability varies.	1 - No, but the state provides financial incentives for assessors who complete at least 40 hours.	1 - The taxpayer can stay the collection of the tax by filing a supersedeas bond.
	Ky. Rev. Stat. § 132.590.	Ky. Rev. Stat. § 49.250.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Fair cash value is determined by either the cost approach; sales or market approach; income/capitalization approach; or subdivision development approach.	1 - Assessors are required to publish the availability of rolls in a local newspaper and on the courthouse door.	2 - Mayors and school superintendents can make recommendations to the Board of Assessments, and other real property owners can request an assessment review.
Ky. Rev. Stat. § 132.191(2).	Ky. Rev. Stat. § 133.045(2).	Ky. Rev. Stat. § 133.120(2)(f-g).

Louisiana - Overall Grade D+

Transparency - C	Consistency - C	Procedural Fairness - F
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - There is a website, but it seems outdated and difficult for a lay person to navigate or understand.	0 - The Louisiana Tax Commission performs equalization studies and can order reappraisals.	2 - Yes, taxpayers may discuss the valuation with the assessor before filing an appeal, but only after it has been notified.
http://www.latax.state.la.us/Default.aspx	La. Rev. Stat. § 47:1837.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes, both statutes and rules and regulations are broken out in their own sections.	1 - Yes, with the exception of Orleans Parish.	2 - The appeals process differs by parish, and in no case is 60 days given. In Orleans Parish there is only a 3-day window.
http://www.latax.state.la.us/Default.aspx		La. Rev. Stat. §§ 47:1992.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	0 - Yes.	1 - A taxpayer has access to evidence during the discovery portion of an appeal.
http://www.latax.state.la.us/Menu-FormsReportsRegs/General-Forms.aspx	La. Const. Ann. art.VII, §§ 18(A), (D).	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - No. Unless there was a large (15%) increase or a general reappraisal, the taxpayer only gets a notice of tax due.	1 - Some parishes set filing or due dates different from the state.	1 - On the taxpayer, by preponderance of the evidence.
La. Rev. Stat. §§ 47:1987(b), 47:1992.	La. Rev. Stat. §§ 47:1970, 47:1954, 47:2324.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - No. There is no mandatory valuation notice.	2 - No. Rates apply equally, but ratios and caps vary widely, leading to significantly different effective tax rates.	1 - New evidence can be presented at the administrative level, but not at the District Court level (but no deference is owed to the Tax Commission).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - No.	2 - No. Underpayment - 1%/month; overpayment - equal to actual interest paid while the funds are held by government.	2 - No. The taxpayer has 10 days to appeal to the Tax Commission, and 30 days to appeal to the District Court.
	La. Rev. Stat. §§ 47:2127(B); 47:1856(F).	La. Rev. Stat. § 47:1989(D)(1); 47:1998(A)(1).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Every four years.	0 - Yes, in conjunction with the International Association of Assessing Officers and the Appraisal Institute.	0 - There is no filing fee.
La. Rev. Stat. §§ 47:2331.	La. Rev. Stat. § 47:1907(C)-(F).	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes. The state publishes the tax rolls online.	0 - Yes, 59 hours with an exam, or 74 hours without one, each over five years.	2 - Yes. The disputed portion of the tax is filed separately.
www.latax.state.la.us/Menu-ParishTaxRolls/TaxRolls.aspx	La. Rev. Stat. § 47:1907(G).	La. Rev. Stat. § 47:1998(A)(2).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Yes, fair market value, using either 1) Market Approach; 2) Cost Approach; 3) Income Approach.	2 - No, except in the case of natural disasters where they are required to notify taxpayers that tax bills will be delayed.	2 - Yes. Any taxpayer or a bona fide representative of a tax recipient body may appeal a decision of the Tax Commission.
La. Rev. Stat. § 47:2323.		La. Rev. Stat. § 47:1998 (B).

Maine—Overall Grade C+

Transparency - C	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - There is a specific property tax website but the information on it is of limited use to a layperson.	0 - The state has general oversight; may conduct investigations and institute legal proceedings to assure equity; it performs annual ratio studies.	2 - The law does not require taxpayer meetings, but they are encouraged. This is after the formal notification of assessed value.
https://www.maine.gov/revenue/property-tax/homepage.html	Me. Rev. Stat. 36 §§ 384, 208.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes.	1 - The state does not require standard forms but provides them in some cases.	0 - Yes, 185 days from the delivery of the tax rolls.
https://www.maine.gov/revenue/property-tax/PropertyTaxLaw.html		Me. Rev. Stat. 36 § 841.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	0 - Yes, the Maine Constitution requires equality, and taxpayers may appeal “unjust discrimination” in valuation.	1 - Most municipalities have property record cards, which are public records and inspectable, but this is not mandatory.
https://www.maine.gov/revenue/forms/property/appsformspubs.htm	Me. Const. Article IX, Sec. 8; Petrin v. Town of Scarborough, 2016 ME 136, para. 14	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - No. No notice is required.	2 - No, municipalities are free to set their own due dates.	2 - On the taxpayer to show that the valuation was “manifestly wrong.”
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - Some municipalities may provide clear notices, but no notice is required.	0 - Yes.	0 - Hearings before the State Board of Property Tax Review are
		Me. Rev. Stat. 36 § 843(1-A).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - Some municipalities may provide clear appeal information, but it is not required.	1 - As of 2018, interest on underpayment is the prime rate + 1%. Interest on overpayments can be up to 4% lower.	0 - Yes, the taxpayer has 60 days to appeal to the State Board of Property Tax Review.
	Me. Rev. Stat. 36 § 506-A.	Me. Rev. Stat. 36 § 843.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Physical inspection of each parcel must take place at least once every 4 years.	0 - Yes, full time assessors must be certified.	1 - No fee is required for appeals to local assessor, but further appeals may require a fee of up to \$150.
Me. Rev. Stat. 36 § 328(7).	Me. Rev. Stat. § 18-125-205.01.	Me. Rev. Stat. 36 § 271(10).
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Some localities publish valuation information online.	0 - Yes, 16 hours per year.	1 - For values > \$500,000 the undisputed amount must be paid to advance an appeal.
		Me. Rev. Stat. 36 §§ 843(4), 844(4).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Specific valuation method are not prescribed, but the courts have required the use of the three standard methods.	1 - It is not a requirement, but the general practice is for assessors to publicize revaluations in some way.	0 - No, only property owners and those appointed by them can appeal.
South Portland Associates et al. v. City of South Portland, 550 A.2d 363 (Me. 1988).		

Maryland—Overall Grade B-

Transparency - A	Consistency - B	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes, including information focused towards both laypeople and practitioners.	0 - The State Department of Assessments and Taxation administers localities, equalizes, and conducts ratio studies.	2 - Yes, taxpayers may meet with a local assessment supervisor, but after the assessment has been notified.
https://dat.maryland.gov/RealProperty/Pages/default.aspx		Md. Code Ann., Tax-Prop. § 8-415.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, there is not a separate website breaking out property tax laws and regs.	0 - Yes, the state requires standardized forms.	1 - No. The taxpayer has 45 days from the date of notice.
		Md. Code Ann., Tax-Prop. § 14-502(a).
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes. Forms are both available on a centralized website and available on the subject-specific page they are related to.	0 - Yes. The state constitution requires uniformity. This type of appeal is included in the Property Owner's Bill of Rights.	1 - On appeal, the assessor must provide the "sales analysis" at least 14 days prior to the hearing.
https://dat.maryland.gov/Pages/sdatforms.aspx	Md. Code Ann., Tax-Prop. § 1-402.	Md. Code Ann., Tax-Prop § 14-510.1(a)(2).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - The statute only requires notice for a change in valuation or classification, but in practice notice is always sent.	0 - Yes. Returns due Apr. 15; payments due July 1, with a grace period until Sep. 30.	2 - The party appealing the assessment bears the burden of proof.
Md. Code Ann., Tax-Prop. §§ 8-401.	Md. Code Ann., Tax-Prop. §§ 10-102(a)-(b), 10-204.3(i), 11-101(a).	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes, the notice is clear and understandable to a layperson.	2 - Ratios vary greatly by type. Localities can adopt different caps than the State.	0 - Yes, appeals to the Tax Court are
		Md. Code Ann., Tax-Gen. § 13-523.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
0 - Yes, the notice includes detailed info, and includes the appeal form itself.	0 - Yes, interest rates are the same on under and overpayments.	1 - No. The taxpayer has 30 days to appeal to the tax court.
Md. Code Ann., Tax-Prop. §§ 8-401.	Md. Code Ann., Tax-Prop. § 14-611.	Md. Code Ann., Tax-Gen. § 13-510.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Every three years.	1 - Assessors must undertake International Association of Assessing Officers' training courses 101, 102, 103, as well as USPAP.	0 - No. Filing an appeal is free of charge and there is no fee at subsequent appeal levels.
Md. Code Ann., Tax-Prop. §§ 8-104(b).		
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, both valuation data and tax rates are available online.	1 - Yes, there is a professional development requirement.	1 - The taxpayer may submit a bond for the disputed portion of the tax.
https://dat.maryland.gov/RealProperty/Pages/default.aspx https://dat.maryland.gov/Pages/Tax-Rates.aspx	Tax Property Article §2-110	Md. Code Ann., Tax-Prop. §14-514.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessment is to Full Cash Value using the cost, market, and income approaches.	0 - Yes. There is a yearly press release to all media outlets and 20,000 subscribers, as well as social media posts.	2 - Third parties do have appeal rights.
E.g., Lane v. Supervisor, 447 Md. 454 (2016).		Tax Property Article §14-502.

Massachusetts—Overall Grade C

Transparency - D	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - No. The DOR page for property tax seems to contain information only about the estate tax and motor vehicle excise tax.	0 - Commissioner of Revenue has regulatory power to require local assessors conduct ratios and equalization.	1 - A taxpayer may meet with an assessor to review the valuation before value finalized.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - The DOR has a Legal Library section which has property tax information, but is difficult to use.	1 - Yes, most forms are standardized state-wide.	1 - No, the longer of the last day to pay the first instalment, or thirty days from the date of the bill.
https://www.mass.gov/service-details/dor-legal-library		Mass. Gen. Laws Ch. 59 §§ 57C, 59.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Forms related to appeals to state bodies are available.	0 - Yes.	2 - Only through discovery when the appeal is before the Appellate Tax Board.
https://www.mass.gov/lists/appeal-forms		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - No, however, notice is required with a revaluation.	0 - Yes. Lists of exempt real property must be filed by March 1. Tax payments are due in two or four installments.	1 - If within two years of a Board determination of fair cash value, the appellant. Otherwise, on the taxpayer.
IGR 19-08	Mass. Gen. Laws Ch. 59 §§ 29, 57, and 57C.	Mass. Gen. Laws Ch. 58A, § 12A.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Notice provided, but varies at the local level.	2 - Municipalities may tax residential property at rates different from commercial or industrial property.	0 - Appellate Tax Board provides independent and de novo review of local assessor decisions.
	Verizon New England v. Board of Assessors of Boston, 475 Mass. 826 (2016)	Mass. Gen. Laws Ch. 58A, § 13.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The tax bill has some limited appeal information on the assessment.	2 - No, interest on underpayments is 14% annually. Interest on overpayments is 8%.	0 - Taxpayer has 3 months to appeal ATB.
Mass. Gen. Laws Ch. 59 § 59.	Mass. Gen. Laws Ch. 59 §§ 57, 69.	MGL Chap. 59, Sec. 65.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - State law does require 5 year revaluation, with DOR requiring annual adjustments to market value.	0 - Yes, following the standards of the Appraisal Foundation.	2 - Yes, from \$10 to \$5,000, depending on the type of property and its value.
MGL Chap. 58, Sec. 1A		831 CMR 1.10.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - This information is published at the local level.	0 - Yes, at least 28 hours every 2 years.	1 - Can use average value last three years, unless less than \$5,000. At least one-half of personal property tax must be paid.
	264 CMR 4.01(4).	Mass. Gen. Laws Ch. 59, § 64.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Assessors can (but are not legally required to) use the sales, income, or cost approaches to determine fair cash value.	0 - Public disclosure program is required by DOR regulation.	0 - There are limited third-party appeal rights, and they all apply to tenants or others with a possessory interest.
Mass. Gen. Laws Ch. 59 § 2A.	IGR 19-08	Mass. Gen. Laws Ch. 59 § 59.

Michigan—Overall Grade C

Transparency - C	Consistency - B	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - There is a property tax website, although it is somewhat difficult to navigate.	1 - Limited oversight. State Tax Commission advises the assessors, & assists individual counties with equalization.	2 - Taxpayers may request a review, but it is not common.
https://www.michigan.gov/taxes/0,4676,7-238-43535--,00.html		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - There is no separate website, but there is a direct link to the General Property Tax Act.	1 - Standardized forms are required for assessments and equalization.	2 - No. Initial appeals are filed to local Board of Review, and revaluation notices of revaluation are required to be delivered 14 days prior to the Board's meeting.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	0 - The state constitution provides for uniform ad valorem taxation; taxpayers can use comparable properties as evidence.	0 - Yes. Property record cards are public records.
https://www.michigan.gov/treasury/0,4679,7-121_2164--,00.html	Mich. Const. Art. IX Sec. 3.	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - No. Notice is only given if there is an increase in value.	1 - For reports, not payment. Reports are due by Feb. 20, but payment dates vary.	2 - The petitioner must establish the true cash value.
Act 332 (S.B. 395), Laws 2010.	Mich. Comp. Laws § 211.19.	Mich. Comp. Laws § 205.737(3).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes. It is clear and complete.	1 - Ratios: 50% of true cash value; cap: 5%; there is de minimis difference between the commercial and residential rate.	0 - Yes.
https://www.michigan.gov/documents/treasury/4093f_504170_7.pdf	Mich. Const. Art. IX Sec. 3.	
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Limited appeal information is included on the valuation notice.	0 - Yes, interest rates are 1% monthly for both over and underpayments.	1 - Appeal periods vary with property type and can be as little as 35 days.
	Mich. Comp. Laws §§ 211.44(3), 211.59(1).	
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Annually, however, no physical inspection requirement.	1 - Assessors must be certified according to State Tax Commission standards.	2 - Yes. Depending on the valuation, the fee can be as much as \$1000.
	Mich. Comp. Laws §§ 211.206, 211.10d.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - This information is available at the local level.	0 - Yes, 16 hours per year.	1 - The full tax must be paid despite the appeal with exceptions - principal residences/qualified agricultural property.
		Mich. Comp. Laws § 205.743.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Property is valued at "true cash" value, determined by the "highest and best use."	1 - The State Tax Commission mandates notice requirements a best practice.	0 - Local units can intervene but cannot initiate an appeal.
	https://www.michigan.gov/documents/treasury/Bulletin2014-2PropertyInspection_447098_7.pdf	

Minnesota—Overall Grade C

Transparency - C	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes. The website has both basic and advanced information.	0 - Yes. The state performs ratio studies, equalizes local valuations, and can order reappraisals.	2 - Yes. Taxpayers are encouraged to call the assessor to discuss their market value, but only after it has been notified.
http://www.revenue.stste.mn.us/propertytax/Pages/Tax-Information.aspx		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, there is no separate website for property tax laws.	1 - The state Commissioner provides standardized forms which may be used.	0 - Yes. Taxpayers have until April 30 of the year the taxes are due - effectively over a year.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Limited forms are available both at the state and the Minnesota Tax Court's site.	1 - The taxpayer can appeal on this basis but needs valuation evidence to succeed.	2 - No. It is recommended but not required that assessors provide this on appeal.
http://www.revenue.stste.mn.us/propertytax/Pages/Forms-and-instructions.aspx		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Yes. If there is a valuation change, the taxpayer gets a specific notice that there has been a change.	0 - Payments are due in two instalments, May and Oct. 15. Later due dates apply for a limited number of property classes.	1 - The taxpayer, by preponderance of the evidence.
Minn. Stat. § 273.121.	Minn. Stat. § 279.01.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes.	2 - No. Ratios vary widely by property type, with no assessment caps, leading to widely varied effective tax rates.	0 - Yes, the Tax Court hears issues
	Minn. Stat. § 273.13.	Minn. Stat. § 271.06, subdivision 6.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes. Appeal information is required to be included, but not the form.	0 - The interest rate on both overpayments and underpayments is the greater of 4 percent or the treasury rate plus 1%.	0 - Yes, the taxpayer has 60 days to appeal to the Tax Court.
Minn. Stat. § 273.121.	Minn. Stat. §§ 278.08, 278.09.	Minn. Stat. § 271.06, subdivision 2.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Property is valued annually, with inspections every five years.	1 - Must obtain a license by July 1, 2022.	1 - There is no fee to file an initial appeal. Appeals to the Tax Court have a \$150 fee.
Minn. Stat. § 273.08.	Minn. Stat. § 270C.9901.	Minn. Stat. § 271.06, subdivision 4.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Taxpayers can obtain valuation information at the local level, and sales ratio information from the state.	0 - Depending on the level of the assessor's certification, either 40 or 50 hours over 2 years.	1 - If the appeal is not resolved by the tax due date, 50% or 80% of the tax is due depending on the unpaid balance.
		Minn. Stat. § 278.03.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Yes, assessors are required to use recognized valuation methods to determine market value.	2 - No.	1 - In practice no, although Minnesota law in theory allows third parties with some interest to appeal.
Minn. Stat. § 273.11.		Minn. Stat. § 278.01.

Mississippi—Overall Grade F		
Transparency - D	Consistency - F	Procedural Fairness - F
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes. There is a property tax website with a wide variety of information. https://dor.ms.gov/Property/Pages/default.aspx	2 - The Department of Revenue “provides guidance” to local governments.	2 - No, not outside of the appeal procedure.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - Property tax regulations are broken out into their own website. https://dor.ms.gov/Property/Pages/Part-VI-Property.aspx	1 - Standardized forms are made available but there is no requirement for their use.	2 - No. 20 days for the initial appeal. MCA § 27-35-119.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Limited forms are available. https://dor.ms.gov/Property/Pages/Property-Forms.aspx	1 - Taxpayers can challenge valuations as being for more than the actual value. MCA §27-35-143(12).	1 - Not until an appeal is made.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - No individual valuation notice is given, just newspaper publication that tax rolls are available for inspection. MCA § 27-35-83.	0 - Yes. Reports are due on Apr. 1. Payments are due on or before Feb. 1 of the following year. MCA §§ 27-35-23; 27-41-1.	2 - The burden is on the taxpayer to present two or more competent witnesses.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - No individual valuation notice is given	2 - No, however tax rate varies by property type.	0 - Yes, in the circuit court. MCA §§11-51-77, 27-35-119.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - The only required information is the date when the board of supervisors will meet to hear appeals. MCA § 27-35-83.	2 - Interest on underpayment is 1% per month. There do not seem to be provisions for interest on overpayment. MCA § 27-41-9.	2 - No. Only ten days (although the state has 20 days.) MCA §§11-51-77.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Every 4 years.	2 - Private appraisers need licenses, but public officers are not required to have licenses. MCA §73-34-5.	2 - Localities can charge fees.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes. This information is available at the local level.	1 - State certified appraisers need to complete an annual recertification class.	2 - Taxpayers must post a bond for greater of \$100 or double the amount in dispute. MCA §§11-51
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors are required to use the cost, income, and market approaches as they determine to be appropriate. MCA § 27-35-50(2).	2 - No, not beyond notification in the newspaper that rolls are available for inspection. MCA § 27-35-83.	0 - No.

Missouri—Overall Grade C+

Transparency - D	Consistency - B	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - There is some property tax information, but it is not at all clear.	1 - The state tax commission assists county assessors, measures accuracy, hears appeals, & oversees some assessments.	2 - Yes, taxpayers have the option to schedule an information review prior to appeal, but after value has been notified.
https://stc.mo.gov/	Mo. Rev. Stat. §§ 138.380, 138.390.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, there is no site where property tax laws and regulations are broken out.	0 - Yes, except for locally assessed personal property.	0 - No. Notices for locally assessed property must be mailed by June 15, and appeals must be filed by the second Monday in July.
	Mo. Rev. Stat. §§ 138.380.	Mo. Rev. Stat. § 138.180.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - There is a website with some commonly used forms, but it is difficult to navigate, and the forms are unclear.	0 - Missouri has a constitutional uniformity clause.	1 - Yes, but not until there is an appeal.
https://stc.mo.gov/assessor/generalforms/	Missouri Const. Art. X Sec. 3.	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Only if there is an increase in valuation.	0 - Yes. Reports are generally due Mar. 1 (personal) and Apr. 1 (state assessed). Payments are due on Dec. 31.	0 - On the assessor to prove that the assessor's valuation does not exceed the true market value of the subject property.
Mo. Rev. Stat. § 137.180.1.	Mo. Rev. Stat. § 137.340.	Mo. Rev. Stat. § 138.060.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes, the notices are clear and understandable. Counties make their own notices, but the info. is set by statute.	2 - No assessment caps; however ratios vary greatly by property type which leads to widely varied effective tax rates.	0 - Yes, before the State Tax Commission.
Mo. Rev. Stat. §§ 137.355, 137.180.		Mo. Rev. Stat. § 138.430.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - It must include the appeal deadline but no other information.	1 - No. Interest on underpayments is 4%; interest on overpayments is 1.3%.	1 - No. 30 days or until a specified date, whichever is later.
	https://dor.mo.gov/intrates.php	12 CSR. § 30-3.010(1)(B).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Every two years.	0 - Yes, assessors are licensed by the Missouri Division of Professional Registration.	0 - No.
Mo. Rev. Stat. §137.115(1).	Mo. Rev. Stat. § 339.511.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes, this information is available at the local level.	0 - Yes, 28 hours every two years.	1 - If taxes are paid under protest, the disputed amount is put into escrow.
	https://www.pr.mo.gov/boards/appraisers/FAQ.pdf	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Statute requires assessors determine "true value in money". Case law prescribes the cost, market, and income methods.	2 - Unknown.	0 - No.

Montana—Overall Grade C+

Transparency - A	Consistency - D	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - A clear website with a great deal of information about Montana property tax.	0 - There are no local assessors; the DoR directly supervises all assessment and is responsible for equalization.	2 - Yes. Property owners can request an informal review but only after receipt of the assessment notice.
https://mtrevenue.gov/property/		MCA § 15-7-102.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - The Department of Revenue has a link to the revenue-related sections of the Montana administrative code.	0 - Yes. Forms are standardized and do not vary by locality.	1 - No. An appeal to the county tax appeal board must be filed within 30 days.
https://mtrevenue.gov/government/administrative-rules/		MCA § 15-7-102.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes, the forms directory has an easily findable property tab.	1 - In practice there are many routes to such a challenge but there is no explicit legal right.	0 - Yes. Taxpayers who request an informal review can request an appraisal date information pack.
https://app.mt/myrevenue/Endpoint/Directory?type=SiteMenu		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - No. Taxpayers receive notice the first year the property is taxable, then after if there are changes in valuation.	2 - No. Local county treasurer's offices are responsible for property tax billing and collection.	1 - On the taxpayer by preponderance of the evidence.
MCA § 15-7-102.	MCA § 15-7-101.	MCA § 2-4-704.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes.	2 - Ratios vary widely by property type, leading to significant variations in effective tax rates.	2 - It is unclear whether the Montana Tax Appeal Board or the District Court must hear cases
	MCA §§ 15-6-131-159.	
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes, including due dates, which forms are needed, and appropriate contact information.	2 - Interest on: underpayment - 5/6 of 1% per month; overpayments - the actual interest rate earned by the disputed funds.	1 - No, 30 days to file to the Montana Tax Appeal Board.
MCA § 15-7-102.	MCA § 15-16-102, 15-1-402.	
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Every two years.	1 - The assessor must be qualified and receive on-the-job training.	0 - No fees are required to submit an appeal.
MCA § 15-7-111.	ARM 42.18.206.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, through Montana's "My Property" website.	2 - On-the-job training is provided, but continuing education is not required.	2 - Yes. The disputed tax must be paid in full, under protest.
https://svc.mt.gov/dor/property		MCA § 15-1-402.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Yes, the department uses recognized valuation methods.	1 - Yes, a press release is sent to all media contacts in the state when classification and appraisal notices are mailed in the first year of the two-year valuation cycle.	0 - There are no third-party appeal rights.
MCA § 15-7-111.		

Nebraska—Overall Grade C

Transparency - C	Consistency - B	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - There is a central website, but it is difficult to navigate.	1 - Local assessors are regulated by the state Property Assessment division but do have some autonomy.	1 - Only in counties with a population of at least 150k, which is 3 out of 93 counties representing about half of NE's population.
http://www.revenue.nebraska.gov/PAD/index.html	Neb. Rev. Stat. § 77-1330.	Neb. Rev. Stat. 77-1301.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes, there is a site which acts as a central link to property tax laws and regs.	0 - All forms are either standardized by statute, or the content is prescribed.	2 - No. Final notices are sent on June 1 and appeals must be filed by June 30.
http://www.revenue.nebraska.gov/PAD/legal/legal.html		
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	0 - Yes, Taxpayers can challenge the value and/or equalization with like property. All property in the must be equalized within its class and subclass.	1 - The assessor must keep a record of the valuation which is available for the owner's examination under certain circumstances, and otherwise will be presented at appeal.
http://www.revenue.nebraska.gov/PAD/forms/forms.html		Nebraska Title 350 Regulations 50-002.03E, 50-002.05, and 10.003.02A(1)(a).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Counties must provide notice only if there is a value change.	0 - Yes, dates vary by type.	2 - Taxpayer must show that the property is arbitrarily or unlawfully overvalued.
Neb. Rev. Stat. § 77-1315, 1301.	Neb. Rev. Stat. §§ 77- 1229, 603, 801, 1247.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The form of valuation notices is not prescribed by the State.	1 - Ratios can vary, e.g. 75% for agricultural land, but most are 100% of FMV.	0 - Yes, appeals to the Tax Equalization and Review Commission are heard
		Neb. Rev. St. § 77-5016.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The notice must include some information, such as the dates for filing a protest.	2 - No. Interest rates are 14% for underpayment; interest is not paid on overpayment of tax.	1 - No. Appeals must be filed before certain set dates.
Neb. Rev. Stat. § 77-1315		Neb. Rev. Stat. § 77-5013.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Real property must be "inspected and reviewed" at least every six years.	0 - Yes, county assessors are required to have a certificate.	1 - Yes, although the fee (\$25) is de minimis.
Neb. Rev. Stat. §§ 77-1311.03.	Nebraska Title 350 Regulation 71-005.	Neb. Rev. Stat. §77-5013(3).
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Only 90 out of 93 counties.	0 - Yes, 60 hours every 4 years.	2 - Yes, there is no escrow/deferred payment process.
http://www.nebraskataxesonline.us/	Nebraska Title 350 Regulation 71-006.	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - The sales, income, and cost approach are all valid methods of appraisal.	1 - Notice is published in newspapers about areas of the county which will be reviewed.	2 - Owners or any person with similar property that has an interest in the county may file valuation protests to the county board of equalization.
Neb. Rev. Stat. § 77-112.		

Nevada—Overall Grade C-

Transparency - C	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - There is a website which contains links to county sites and extremely limited other information.	1 - The Tax Commission establishes uniform policies/procedures, but assessors retain a large degree of autonomy.	2 - No legal right, but informal discussions are frequent and encouraged after the assessment is notified.
https://tax.nv.gov/LocalGovt/County_property_tax/General_Tax_Information_and_Links_to_County_Assessors_and_Treasurers/	Nev. Rev. Stat. § 360.250.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No.	2 - For reporting personal property and to petition to appeal. The DoR hasn't created certain forms as directed by Legislature.	1 - No. Notices are sent in December, and appeals must be filed by Jan. 15 for locally assessed and Mar 10 for centrally assessed.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Limited forms are available.	0 - Yes.	1 - Yes. Appeal to the Board of Equalization requires that the assessor's office substantiate the valuation.
https://tax.nv.gov/LocalGovt/CA_Prop/Property_Tax_Reporting_Forms/		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes. Any time property is reappraised, it triggers a notice requirement.	0 - Yes. Reports for personal property are due July 31. Payments are due in four installments.	2 - The taxpayer, by "clear and satisfactory evidence."
Nev. Rev. Stat. § 361.300(6), (7).	Nev. Rev. Stat. §§ 361.265, 483.	Nev. Rev. Stat. § 361.410.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes.	1 - Ratios are 35% of taxable value, however assessment caps vary.	2 - No. Appeal to the State Board of Equalization is based on the record made before the county board.
	Nev. Rev. Stat. §§ 361.225, 4722.	Nev. Rev. Stat. § 361.360.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - Only the dates allowed for appeals.	2 - No. Interest on underpayments is 10% annually; interest on overpayments is 0.25% monthly.	2 - Unclear.
Nev. Rev. Stat. § 361.300(7)(b).	Nev. Rev. Stat. §§ 361.486, 570.	
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Required at least once every five years.	0 - Yes.	0 - No.
	Nev. Rev. Stat. §§ 361.221.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - At the local level. The state website links to each county assessor's office.	0 - Yes. 36 hours every 3 years.	2 - Yes. Taxes must be paid under protest prior to commencing the suit.
	Nev. Rev. Stat. §§ 361.223.	Nev. Rev. Stat. § 361.420.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Taxable value, as determined through the cost, income, and market approaches.	1 - Newspaper publication is required.	0 - No.
Nev. Admin. Code § 361.396.		

New Hampshire—Overall Grade C

Transparency - C	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - There is a centralized website with a detailed property taxation information, but aimed at municipalities, not taxpayers.	0 - The state exercises some oversight through the Commissioner for Assessors, who performs equalization.	2 - No, the first opportunity for a review is after the taxpayer has received an assessment.
https://www.revenue.nh.gov/mun-prop/property/index.htm		N.H. Rev. Stat. Ann. §76:16.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes, statutes and regulations are broken out on a clear, separate site.	2 - The state provides standard forms, but they are not required to be used.	0 - Yes. The taxpayer generally has two months.
https://www.revenue.nh.gov/laws/index.htm	N.H. Rev. Stat. Ann. § 76:16.	https://www.nh.gov/btla/appeals/documents/deadline-chart-2016.pdf
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes, all commonly-used forms are available.	0 - Yes; the taxpayer must show that the tax paid was more than a fair share with respect to others in the taxing district.	0 - Yes. Tax cards, upon which the reviews are based, are public information and many municipalities make them available online.
https://www.revenue.nh.gov/laws/forms.htm	Appeal of Cannata, 129 N.H. 399, 529 A.2d 896 (1987).	N.H. Rev. Stat. Ann. § 91-A.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - No. Municipalities are not required to send taxpayers notices of revaluation, though some may.	1 - Localities can choose to make payments on July and Dec. 1 or July 1, Oct. 1, Jan. 2, March 31.	1 - On the taxpayer by preponderance of the evidence.
	N.H. Rev. Stat. Ann. §§ 76:15-a, aa.	N.H. Code Admin. R. Tax 204.13.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - There is no notice of revaluation.	0 - Yes. Within a municipality, all real estate is subject to the same rates and ratios - there cannot be higher rates for commercial property.	0 - Yes. Appeals before the Superior Court are
		N.H. Rev. Stat. Ann. § 71-B:11.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - There is no notice of revaluation. The tax bill must contain some appeal info.	2 - No, interest on underpayments is 12%, interest on overpayments is 6% annually.	1 - No. Appeals to the Superior Court must be within 30 days.
N.H. Rev. Stat. Ann. § 76:11-a.	N.H. Rev. Stat. Ann. §§ 76:13; 76:17-a.	N.H. Rev. Stat. Ann. § 541:6 .
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Every 5 years, except for utility property, which is yearly.	0 - Yes, qualifications and certification are required.	1 - There is no fee at the municipality level but at further levels filing fees apply.
N.H. Const. Part II, Art. 6th; N.H. Rev. Stat. Ann. § 75:8-a.		N.H. Rev. Stat. Ann. § 76:16-a.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Some localities publish this information online.	0 - 50 hours are required every five years.	2 - The ongoing appeal does not stay the duty to pay tax or the accrual of interest.
	N.H. Admin. Code Asb 305.01.	N.H. Rev. Stat. Ann. § 76:13.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Yes. Assessors determine market value, using the sales, income, and cost methods.	2 - There is no general requirement that they do so, though specific jurisdictions may publicize revaluations.	1 - Municipalities can appeal an adverse decision from the Superior Court or the Board of Tax and Land Appeals.
N.H. Rev. Stat. Ann. § 75:1.		N.H. Rev. Stat. Ann. § 541.

New Jersey—Overall Grade C-

Transparency - C	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - There is a state website which is detailed but it is unclear and difficult to navigate.	0 - Yes. The director of the tax division of tax supervises assessors and conducts equalization.	2 - Meeting with the assessor for an informal appeal is encouraged, but only after the taxpayer has received an assessment.
http://www.nj.gov/treasury/taxation/lpt/referencematerials.shtml		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No.	1 - Standardized forms are available but localities are not required to use them.	1 - No. Appeal to a county board must be filed by later of April 1 or 45 days after the notification of assessment is mailed.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes, property tax forms are available.	2 - Unknown.	0 - The property record card must be produced upon request, and more detailed discovery is available on appeal.
http://www.nj.gov/treasury/taxation/rprntlpt.shtml		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Taxpayers get a yearly notice and get a second notice within 30 days of any change to the assessment.	2 - No, real property types do not have due dates unless requested by the assessor. Payments are due consistently.	2 - On the taxpayer to present "persuasive and credible evidence."
N.J. Stat. Ann. § 54:4-38.1.	N.J. Stat. Ann. § 54:4-2.48; 54:4-34; 54:4-66.	http://www.nj.gov/treasury/taxation/pdf/lpt/ptappeal.pdf
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Yes. The notice is simple and easy to understand.	0 - Yes. Ratios are 100%; caps are 2%, although exceptions apply.	0 - Appeals before the State Tax Court are
		N.J. Stat. Ann. § 2B:13-3.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes. The notice includes due dates, contact information, and where to go for more information, as required by law.	2 - No, interest on: underpayments - max. 8% on the first \$1,500 and 18% thereafter; overpayments - 5% annually.	1 - No. 45 days from the judgement of the County Board.
N.J. Stat. Ann. § 54:4-38.1.	N.J. Stat. Ann. §§ 54:4-67; 54:3-27.2.	N.J. Stat. Ann. § 54:51A-9.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - There is no formal schedule.	1 - They must possess some qualifications, as determined by the Director of Taxation.	2 - Yes, up to \$150 for properties valued at over \$1 million.
	N.J. Rev. Stat. §54:1-35.25.	N.J. Admin. Code §18:12A-1.7(a).
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, the state publishes full assessment details, although the search feature is somewhat difficult to use.	0 - Yes, 30 hours every three years.	2 - Yes, the full amount of taxes owed plus back taxes must be paid, although this may be relaxed "in the interest of justice."
https://tre-dotnet.state.nj.gov/TYTR_TLSPS/TaxListSearch.aspx		N.J. Stat. Ann. § 54:3-27.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Assessors can use whatever methods are allowed by the Director of Taxation.	1 - Publication in at least one circulating newspaper is required.	2 - Appeals may be filed by any property owner in the county or taxing district.
N.J. Stat. Ann. § 54:1-35.3	N.J. Rev. Stat. §54:4-38.	

New Mexico—Overall Grade C+

Transparency - B	Consistency - D	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - No. The information provided is limited and is aimed at municipalities, not taxpayers.	1 - The property tax director has supervisory power, and evaluations the correctness of assessors' valuations.	2 - No. Only after a formal protest is filed.
http://www.tax.newmexico.gov/Businesses/appraisal-bureau.aspx	N.M. Stat. Ann. § 7-36-16(B).	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - There is a link to the appropriate sections of the New Mexico code and regulations from the above website.	2 - Only centrally assessed properties have standardized forms.	1 - No. The taxpayer has 30 days.
		N.M. Stat. Ann. §7-38-24.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Some limited forms are available.	2 - No. There is no specific challenge for uniform and consistent property valuation.	1 - During the discovery portion of the appeals process.
http://www.tax.newmexico.gov/Businesses/appraisal-bureau.aspx		NMAC 3.6.7.36.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes.	0 - Yes. Reports are due the last day of February. Payments are due Nov. 10 and Apr. 10.	1 - On the taxpayer, who must show "evidence tending to dispute" the valuation, after which the burden shifts to the county or the assessor.
N.M. Stat. Ann. § 7-38-20.	N.M. Stat. Ann. §§ 7-38-8, 38(A), 86; 7-1-16.	NMAC 3.6.7.13.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes. The form is standardized by the state.	1 - No, leading to some differences in effective tax rates for commercial versus residential properties.	0 - Yes. Administrative appeals and appeals to the state district court are
N.M. Stat. Ann. § 7-38-20(d); NMAC 3.6.7.29.		N.M. Stat. Ann. §§ 7-38-28, 40; 39-3-1.1.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes, a brief description of the appeals process is included.	2 - Underpayments: 1% per month; Overpayments: property owners share of interest earned by the protested taxes.	1 - No. 30 days from the day of the final decision.
N.M. Stat. Ann. § 7-38-20(d)(13).	N.M. Stat. Ann. §§ 7-38-41; 7-38-49.	N.M. Stat. Ann. §§ 7-28-38, 39-3-1.1, 7-1-25.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Either a one or a two-year cycle, as determined by the county appraiser.	2 - The previous statute exempted gov't workers from its requirements. It is unclear if that exemption still exists.	0 - No fee for initial appeals and only standard court filing fees.
NMAC § 3.6.5.23(C).	N.M. Stat. Ann. § 61-30-10.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Some localities make this information available.	0 - Yes. 30 hours every three years.	0 - If a timely protest is filed, the disputed portions of tax do not become delinquent.
	NMAC 3.6.3.16(G).	N.M. Stat. Ann. § 7-38-46.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors use M.V. determined by sales, income or cost methods of valuation.	1 - Newspaper publication is required.	0 - No.
N.M. Stat. Ann. § 7-36-15(B).	N.M. Stat. Ann. § 7-38-18.	

New York—Overall Grade D-

Transparency - C	Consistency - F	Procedural Fairness - F
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - Website contains much information but would be difficult for a layperson to navigate.	2 - The state exercises little to no control over local assessors.	2 - State law requires assessors be available to explain assessment but only after the taxpayer has received the assessment.
https://tax.ny.gov/pit/property/default.htm		NY Real Prop. Tax § 511(3)
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - No, there is no specific website containing property tax code information.	1 - For some forms; for others, localities are allowed to use their own.	1 - Uncertain: complaints may be filed with assessor any time prior to board of assessment hearings or at a hearing.
		NY Real Prop. Tax § 524(1)
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Property tax forms are available online.	2 - It is unclear, but there is no constitutional uniformity clause.	2 - Taxpayer bears burden of showing assessment is incorrect.
https://tax.ny.gov/forms/orpts_cur_forms.htm		NY Real Prop. Tax § 525(2).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Notification is required for increases only.	2 - Report and payment dates vary based on locality.	1 - Taxpayer bears burden, but evidentiary standard is unclear.
NY Real Prop. Tax § 510(1).	NY Real Prop. Tax § 924.	NY Real Prop. Tax §§ 525(2)(a); 732(2)
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - The form of the notice varies by locality.	2 - No. Ratios vary by local jurisdiction. There is a 2% cap on levy increases. There is a vast difference in effective tax rates of commercial and residential properties.	1 - Yes (only applies to small claims assessment review).
		NY Real Prop. Tax § 732(4).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - There is no statutory requirement pertaining to appeals information.	0 - Default rates: overpayments - 6%; underpayments - 7.5%, but commissioner has authority to set both rates.	1 - Taxpayer has 30 days to appeal.
	NY Real Prop. Tax § 726(2); NY Tax Law § 697(j)	NY Real Prop. Tax § 702(2).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Some jurisdictions revalue annually, others have not reassessed for decades.	1 - There are licensure/experience requirements, but the standards are weak.	2 - \$30 fee required.
	20 NYCRR § 8188-2.2(a)	NY Real Prop. Tax § 730(3)
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Valuation information does not appear to be available, but rates are.	1 - County directors and appointed or sole-elected assessors must complete an average of 12 continuing education credits every year.	2 - Yes.
http://orps1.orpts.ny.gov/cfapps/MuinPro	20 NYCRR §§ 8188-2.8; 8188-4.8	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors determine market value using the sales, cost, and income approaches.	2 - Unclear but there does not seem to be a legal requirement to do so.	1 - School districts may become a party.
https://www.tax.ny.gov/pit/property/learn/HowAssess.htm		NY Real Prop. Tax § 712(2-a).

North Carolina—Overall Grade C-

Transparency - D	Consistency - B	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes.	1 - The Property Tax Commission and Department of Revenue exercise oversight over different aspects of local assessment.	2 - Most assessors will allow this but it is not a legal requirement and occurs after the assessment has been notified.
https://www.ncdor.gov/taxes/property-tax/property-tax-division	N.C. Gen. Stat. §§ 105-288(b); 105-289(d).	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, property tax laws and regulations are not broken out into their own site.	0 - Yes.	2 - Appeals must be filed by the Board's adjournment, with a statutory minimum of 15 days given.
		N.C. Gen. Stat. § 105-290(g)(2)(a).
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes, property tax forms are available.	0 - Yes.	2 - No. There is no requirement to substantiate valuations.
https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - Notice requirements are set at the county level.	0 - Yes. Reports are due Jan. 31, payments are due Sept. 1.	1 - The Board renders its decision based on the "greater weight of evidence."
	N.C. Gen. Stat. §§ 105-307; 105-360.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - The form of the notice varies by county.	1 - Generally, but public utility property has higher assessment rate.	0 - Yes.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The appeals process is identified on the notice. Some jurisdictions provide procures explaining the appeal process.	2 - No. Interest on underpayments is 2% for the first month, and 0.75% each month after; interest on overpayments is 5% annually.	1 - No. The taxpayer has 30 days from the date of entry of the Commission's order.
	N.C. Gen. Stat. § 105-360.	N.C. Gen. Stat. § 105-345(a).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Every 8 years, though counties can reappraise on a shorter cycle.	1 - Assessors are required to have some qualifications and take certain courses.	0 - There is no fee to make an appeal.
N.C. Gen. Stat. § 105-286.	https://files.nc.gov/documents/files/april_2018_revisedregulationsmanual.pdf	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - This information is made available at the local level.	0 - Yes. 30 hours every two years.	1 - Taxpayers need not pay the disputed amount to access the appeals process, but interest and penalties continue to accrue.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Appraisal is "current true value" as judged by sale price.	1 - There is no requirement, but generally assessors are proactive about publicizing the revaluation process in their local area.	2 - Yes. The Board hears the appeals of any taxpayer with property in the county, about their property or others.
N.C. Gen. Stat. § 105-283.		N.C. Gen. Stat. § 105-290(g)(2).

North Dakota—Overall Grade D+

Transparency - C	Consistency - D	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - Yes, but the information contained therein is limited.	1 - The tax commissioner sets rules for assessors.	2 - The local township/county assessor may be contacted after assessment notified.
https://www.nd.gov/tax/user/individuals/forms—publications/property-tax	N.D. Cent. Code § 57-01-02.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes.	1 - Some forms are standardized and much information now provided electronically.	2 - No. The appeal must be filed during the time the Board is in session.
https://www.nd.gov/tax/tax-resources/laws—regulations/property-tax-law—regulations		N.D. Cent. Code § 57-11-04.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Limited forms are available.	1 - The North Dakota Constitution does have a uniformity clause.	1 - A request could be filed under North Dakota's open records law.
https://www.nd.gov/tax/user/individuals/forms—publications/property-tax/forms—instructions	North Dakota Const. Article X Section 5.	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - No. Various statutes give different triggers for notice requirements, mostly at least a 10% change, or at least \$3,000.	1 - Reports vary depending on assessment type. Payments are due Jan. 1 and may be paid through March 1 without penalty.	1 - On the taxpayer to show error, but the evidentiary standard is unclear.
N.D. Cent. Code § 57-02-53(1)(a).	N.D. Cent. Code § 57-20-01.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Yes. It shows value, exemptions, and breaks out taxation by district.	2 - Ratios vary by property type; 1.5-10% of assessed value. Assessed value is 50% of full value. There are no assessment caps.	2 - No.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - No. The hearing schedule is included, but no information on how to appeal or how to present at a hearing is included.	2 - No. Interest on underpayments is 12% annually. Provision does not seem to be made for interest on overpayments.	2 - It does not appear there is a defined path to an appeal before an independent tribunal.
	N.D. Cent. Code § 57-20-01; 57-23-08.	
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Annually. Assessors must determine the "true and full value" of each taxed property by April 1st.	1 - Yes. Certification requires a high school diploma and 180 hours of instruction for a Class I assessor or 80 hours for a Class II.	0 - No.
N.D. Cent. Code § 57-02-34.	N.D. Cent. Code § 57-02-01.1.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Some are available at the local level.	1 - 10 hours every 24-month certification period.	2 - Yes, although the disputed amount is placed in a protest fund.
http://www.ndpropertytax.com		
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Yes. The assessor determines "true and full value" using the market and income valuation methods.	1 - There is no statutory requirement, but some assessment officials do, and assessors are given some continuing education in public relations.	0 - No.
N.D. Cent. Code § 57-02-01(15).		

Ohio—Overall Grade D+

Transparency - D	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - There is a website, but the information is fairly minimal.	1 - The tax commissioner has regulatory control to instruct and guide county auditors.	2 - Most counties offer an informal review period after assessment has been notified.
https://www.tax.ohio.gov/real_property.aspx		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, there are general links to the Ohio Revised and Administrative Codes, but no property tax specific resources.	0 - Yes.	1 - Real property values may be appealed until March 31 or the last for collection of first half taxes, whichever date is later.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes, forms are readily available through the Department of Taxation's website.	2 - Ohio courts have declined to accept this argument.	2 - No. the auditor's value is assumed to be prima facie correct.
https://www.tax.ohio.gov/Forms.aspx		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - For a change in value, the owner must be notified at least 30 days prior to issue of the tax bill, but failure to give that notice does not have any consequences.	0 - Yes. State law establishes tax payment deadlines of January 31 and June 20.	1 - The appellant bears the burden of proof, but the evidentiary standard is unclear.
ORC 5713.01(C).		
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - Valuation notices are provided by individual county auditors, and their content is not regulated by the state.	1 - The assessment ratio is the same for all real property, but different public utility classes are assessed at different levels.	0 - Yes. Appeals at the trial level are heard
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - Valuation notices are provided by individual county auditors, and their content is not regulated by the state.	0 - Yes. 1/12th of the federal short-term rate per month in both cases.	1 - No. Appeals of real property values must be taken to the board of tax appeals or court of common pleas within 30 days.
	ORC 5713.041.	ORC 5717.11.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Real property is reappraised every three years, with physical inspection every 6 years.	2 - Unclear.	0 - No fees are charged to file a valuation complaint with the board of revision or to file a petition for reassessment of public utility values with the tax commissioner.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - This information is public record and as such is generally available on county auditors' websites.	1 - County auditors must complete a min. 14 hours of continuing education in the first year of their term and a total of 24 hours over the entire four-year term.	2 - No, but an appeal does not stay tax liability or responsibility for interest or penalties.
		ORC 5717.06.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Agricultural land is valued at use value; other real property is valued according to rules set by the tax commissioner.	1 - Virtually all of them do as a public relations gesture, but it is not required by law.	2 - All local political subdivisions can appeal real property values.
ORC 5713.03(A).		ORC 5717.02.

Oklahoma—Overall Grade C

Transparency - B	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - No, but there is a pdf with a general overview of the property tax system.	0 - Yes. The state Board of Equalization equalizes property values.	2 - A taxpayer can only file an appeal protesting the increase in valuation.
https://www.ok.gov/tax/documents/TES-14.pdf		Okla. Stat. tit. 68, §2876.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes.	0 - Yes.	1 - No. The taxpayer has 30 days to appeal to the assessor, then 10 days to appeal to the county BoE.
https://www.ok.gov/tax/All_Taxes/Ad_Valorem/Legislative_Information/		Okla. Stat. Ann. tit. 68, § 2876, par. D-F
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	1 - Equity arguments can be made by taxpayers at all level of protest.	1 - Assessors are required to substantiate their valuations during appeals.
https://www.ok.gov/tax/Forms_&_Publications/Forms/Ad_Valorem/	Ok. Const. Article X Sec. 8(B).	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Notice is only required for new properties or if there is an increase in value.	0 - Yes. Reports are due Mar. 15. Payments are due Dec. 31 and Mar. 31.	2 - Unclear; however, there is a presumption of accuracy and use of proper procedure in the assessor's favor.
Okla. Stat. tit. 68, § 2876.	Okla. Stat. tit. 68, §§ 2835, 2913.	Okla. Stat. tit. 68, § 2880.1.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes. It is clear and complete.	2 - Tax rates and caps vary widely across different counties, different types of properties, and different taxpayers.	0 - Yes. Appeals to the district court are
https://www.ok.gov/tax/documents/926.pdf		Okla. Stat. tit. 68, § 2880.1.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes. The notice includes this information, although it is not legally required.	2 - No. Underpayments are paid at a rate of 1.5% per month; overpayments accrue interest at a rate of 6% per year.	2 - No. The taxpayer has ten days after the county Board of Equalization adjourns.
Okla. Stat. tit. 68, § 2876.	Okla. Stat. tit. 68, §§ 2913, 2374.	Okla. Stat. tit. 68, § 2880.1.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Properties are valued annually, although visual inspection is only required every four years.	2 - No. However, they must pass certain educational requirements within a certain period of time.	0 - No fee is required until the appeal reaches the district court.
Okla. Stat. tit. 68, § 2820.	Okla. Stat. tit. 68, § 2816.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes, this information is available at the county level.	0 - Yes, 30 hours every 3 years.	1 - The full amount of tax must be paid, but the dispute portion is paid into escrow.
		Okla. Stat. tit. 68, § 2884.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Assessors determine fair cash value, according to the use value of the property.	0 - Oklahoma assessors engage the public with newspaper articles, radio and television appearances, and ongoing communications via their public websites and various social media platforms.	1 - Only the taxpayer and assessor have appeal rights.
Okla. Stat. tit. 68, § 2817.		

Oregon—Overall Grade C

Transparency - C	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes. https://www.oregon.gov/DOR/programs/property/Pages/default.aspx	0 - The Department of Revenue oversees the system including issuing supervisory orders, reviewing ratio studies, and running training programs for assessors.	2 - Assessors may only make changes to the certified roll. Or. Rev. Stat. § 308.242.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - The Department of Revenue webpage points readers to the relevant sections of the administrative rules, however.	0 - Yes.	0 - Yes, bills go out in October and appeals are due by December 31st.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes, the general forms site has a property section. https://www.oregon.gov/DOR/forms/Pages/default.aspx	2 - No, but comparable sales can be used as an indicator of value during appeals.	0 - The tax roll and certain supporting documentation is public information. Or. Rev. Stat. § 308.242.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - Notice is only required if an error is made which requires correction after the roll has been published. Or. Rev. Stat. § 311.208.	0 - Yes, returns are due Mar. 15. Payments are due Nov. 15, Feb. 15, and May 15. Or. Rev. Stat. § 308.290.	1 - On the challenging party by a preponderance of the evidence. Or. Rev. Stat. § 305.427.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - No valuation notice is generally given. Notices which are given are set by the state but implemented by the county.	1 - Yes, all taxable property is valued at 100% of real market value; however, centrally assessed property includes intangibles, which creates significant differences in value.	0 - Yes, in the Oregon Tax Court all proceedings are Or. Rev. Stat. §§ 305.501(6), § 305.425(1).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - Appeals information is not required and is available on state and county websites.	0 - Interest on underpayments is 1.33%, while interest on overpayments is 1%. Or. Rev. Stat. §§ 311.812, 311.505.	1 - No. Taxpayer has 30 days to appeal orders of the board to Magistrate Division. Or. Rev. Stat. §305.280(4).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Assessed annually, although there is no reappraisal cycle required by statute.	1 - Yes, the Department of Revenue administers an examination.	2 - Yes, \$265.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes, centrally (tax lot map website) and also at the local level. http://www.ormap.net/	1 - Yes, as set under rules adopted by the Department of Revenue.	2 - Yes, the taxpayer must pay the tax.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Property is required to be appraised based on the sales, income or cost methods, but there are some exceptions.	2 - No.	0 - No, only the taxpayer can appeal.

Pennsylvania—Overall Grade F

Transparency - F	Consistency - D	Procedural Fairness - F
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - No.	2 - There is no direct equalization, and no state-level agency which is able to police local assessors.	2 - Some counties do allow for an informal “first-level review” but only after the assessment has been notified.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No.	2 - No. The only standardized form is for the property tax or rent rebate program.	2 - Deadlines vary by county.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - No.	1 - At county level, appeals are heard, but often the appeal is based on the market value as it relates to the Common Level Ratio.	0 - Property record cards are located in the county assessor’s office.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Taxpayers only receive notice if there is a change in valuation. 72 PS. § 5341.10.	2 - No. Dates vary by municipality.	2 - Unclear.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - The form of notices and the information provided varies county by county.	2 - No. Jurisdictions can deviate up to 15% from the state board set ratio. There are no caps. This may result in the effective tax rate for commercial properties being much higher than residential. 72 PS. § 5452.10; 5020.402(b)(4).	1 - Appeals are heard at the Board of Appeals/ Assessment Appeal Board at the county level. New facts can be presented at that time.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - This information may be provided by the county but there is no requirement to do so. 72 PS. §§ 806, 806.1.	0 - No, interest on underpayments is 3%, while interest on overpayments is 1%.	2 - Varies by county.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Revaluation cycles vary by county. 63 PS. §§ 458.5, 458.6.	0 - To be certified assessors need 90 hours of coursework and to pass a test.	2 - Varies by county.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes, this information is available at the county level. 63 PS. §§ 458.4.	0 - Yes, 20 hours over two years.	1 - Full payment is required while the appeal is pending, but 25% must be put into an escrow account (except for class 2 cities and school districts of class 1 cities).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors determine “fair market value” using the market, cost, and income methods. 72 PS. § 5020-402.	1 - At the county level, assessors publicize revaluations.	1 - Taxing authorities such as school districts can appeal.

Puerto Rico—Overall Grade D-

Transparency - F	Consistency - D	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - There is a website with a basic FAQ section.	1 - Local assessors have some autonomy but generally follow territory's procedures.	2 - There is no legal right and it is at the appraiser's discretion.
https://www.crimpr.net/crimdnn/en-US/Questions/		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - Laws and regulations can be found at CRIM's website, but recent amendments or regulations might not be posted.	0 - Yes. All tax collection is handled centrally, through the CRIMPR website.	1 - No. A taxpayer may file a request for administrative review within 30 days from the mailing date of the tax bill.
https://www.crimpr.net/crimdnn/en-US/Documents-Registry		21 L.P.R.A. §5098a.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - The website has e-filing but there is no place to download individual forms.	2 - The statute provides for administrative review of the tax imposition notices.	2 - The assessor is not required to produce evidence during the administrative review.
	21 L.P.R.A. §5098a.	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - There has been no general appraisal of real property since 1958. An imposition and collection notice is issued when a valuation changes for other reasons.	0 - Yes. Real property tax is due in instalments on January 1 and July 1.	2 - Heavier burden on the taxpayer.
21 L.P.R.A. §5076; §5077; §5803.		
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - No. Taxpayers receive a tax bill that includes valuation amount, applicable exemptions and tax due, but does not explain the reason for valuation changes.	2 - No. Municipalities are free to set their own rates within limits set by the state government.	0 - The judicial review is a procedure.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Case law has prescribed that the tax bills must include details of appeal rights and procedures.	1 - No. Interest on underpayments is 10%; interest on overpayments is 6%.	1 - No, 30 days.
21 L.P.R.A. § 5803.	21 L.P.R.A. § 5091; Puerto Rico Tax Law § 6025.03.	
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Real property was last valued in 1958.	2 - Unknown	0 - Not for an administrative review.
		21 L.P.R.A. §5098a.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
2 - No.	2 - Unknown	1 - At least 40% of the disputed tax must be paid as a jurisdictional requirement to file a request for administrative review.
		21 L.P.R.A. §5098a.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Real property is valued by a scientific assessment method from 1955 using recognized valuation methods based on reproduction cost as of 1957.	2 - Information is not publicized	1 - Municipalities may file an administrative or judicial challenge of any assessment. Other taxpayers do not have a separate appeal right.
		21 L.P.R.A. §5071.

Rhode Island—Overall Grade D

Transparency - F	Consistency - D	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - No.	0 - Yes. the Division of Property Valuation and Municipal Finance oversees assessors. DoR performs equalization. R.I. Gen. Laws § 44-5-43, -44.	2 - Only after the assessment has been notified.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, there is no site with property tax laws and regulations broken out.	2 - No.	0 - The taxpayer has 90 days to appeal. R.I. Gen. Laws § 44-5-26.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - No, the state forms website does not contain property tax forms.	0 - Yes. A taxpayer can challenge a disproportionate assessment. R.I. Gen. Laws § 44-5-26(b).	1 - Yes, but not until an appeal before the Superior Court.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Taxpayers receive a yearly assessment notice. R.I. Gen. Laws § 44-5-24.	2 - Dates vary by municipality. R.I. Gen. Laws §§ 44-5-5, -15.	1 - On the taxpayer by a preponderance of the evidence. If fraud is alleged the burden of proof is on the taxpayer to show clear and convincing evidence. R.I. Gen. Laws § 8-8-28.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes.	2 - No. Ratios vary by municipalities. There is no fair market value standard for utilities. There are no assessment caps, but there is a 4% limit on tax levy increases.	1 - In general new evidence cannot be presented but in some specific cases, trail may be
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - No. The notice does not need to include any appeal information. Municipalities may, however, provide this. R.I. Gen. Laws § 44-5-24.	1 - Interest rates for underpayment differ by municipality. Interest only applies to a refund if the taxpayer obtains a judgment in Superior Court against the municipality. Pre-judgment interest is 12% by statute.	1 - No. The taxpayer has 30 days to file to the Superior Court. R.I. Gen. Laws §§ 44-5-26.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Every nine years, but an "update" - a statistical revaluation - is performed every three. R.I. Gen. Laws § 44-5-11.5.	1 - Yes, but exceptions are sometimes made.	0 - No fee is required.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes, this information is provided at the local level.	2 - The state suggests continuing education hours but does not require or track them.	2 - The taxpayer must pay all taxes when due to maintain an assessment appeal. R.I. Gen. Laws §§ 44-5-26, -28.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
2 - Assessors determine a property's full and fair cash value, but it is unclear what methods are required. R.I. Gen. Laws § 44-5-12.	1 - Local assessors may publicize revaluations, but there is no general requirement that it be done.	0 - No.

South Carolina—Overall Grade B-

Transparency - C	Consistency - B	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - There is a website, although the information it contains is extremely limited.	0 - Local assessors must use the state approved CAMA system. Division of Property Valuation provides general oversight.	2 - A review and meeting is required by law, but only after the assessment has been notified.
https://dor.sc.gov/tax/property		S.C. Code Ann. § 12-60-2520, 2110.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No.	0 - Yes.	0 - Yes, the taxpayer has 90 days.
		S.C. Code Ann. § 12-60-450.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	0 - Yes, the South Carolina Constitution and statutes so require.	0 - Assessors are required to exchange evidence prior to a County Board of Tax Appeal hearing, but they usually make the information available beforehand.
https://dor.sc.gov/forms/find-a-form?name=&category=Property&year=	S.C. Const. Art. X Sec. 6.	S.C. Code Ann. § 12-60-2530.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - The law only requires notice if there is an increase of \$1,000, but practice in reassessment years is to send notices to all.	1 - Reports are due by the close of the accounting period. Payment is due by Jan. 15 of the year following the tax year.	1 - The burden is on the taxpayer to support their assertion of value, but the evidentiary standard is not clear.
S.C. Code Ann. § 12-60-2510.	S.C. Code Ann. § 12-45-70.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes.	2 - No. The assessment cap is 15% over the revaluation period. Ratios vary by property type from 4-10.5% so there is an enormous disparity in effective tax rates between commercial and residential.	0 - Yes. Reviews before an Administrative Law Judge can present new issues and evidence.
	S.C. Code Ann. § 12-43-220.	S.C. Code Ann. § 12-60-2150(H).
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
0 - The law requires that appeal procedure be included in the notice; practice is to send a notice of how to appeal.	0 - Yes, using the federal underpayment rate, although the state has a 75-day grace period on overpayments.	1 - No, the taxpayer has 30 days.
S.C. Code Ann. § 12-60-2510(A)(1)(i)	S.C. Code Ann. § 12-54-25.	S.C. Code Ann. § 12-60-2150(H).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Every 5 years.	0 - Yes, including 150 hours of education and 2000 hours of experience.	0 - There is no fee for an initial appeal from either the SCDOR or county assessor.
S.C. Code Ann. § 12-43-217.	S.C. Code Ann. § 40-60-33.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes. Taxpayers can obtain valuation information on other assessments and tax rates from county websites.	0 - Yes, 28 hours every two years.	1 - 80% of the disputed tax must be paid if an appeal is likely to extend beyond Dec. 31. At the Court of Appeals, a bond for the full amount must be paid.
	S.C. Code Ann. § 40-60-35.	S.C. Code Ann. §§ 12-60-2140, 2550, 3370.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors use the recognized valuation methods prescribed for all property types.	1 - As a public service, assessors generally publicize reassessment programs.	1 - Third parties with "legal or equitable interest in the property" can intervene.
		S.C. Code Ann. § 12-60-2530(D).

South Dakota—Overall Grade C+

Transparency - B	Consistency - B	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - A website with a limited amount of information is available.	0 - The DoR supervises local BoE's and performs sales ratio studies.	2 - Assessors typically have reviews but only after assessment has been notified.
http://dor.sd.gov/Taxes/Property_Taxes/	SDCL §§ 10-1-15, 10-1-16, 10-11-55.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes, pointers to property tax laws, rules, ratio studies, and the Assessor's Handbook are in a single place.	0 - Yes, localities are required to use state forms.	2 - No. Valuation notices must be sent by March 1 and appeals to the local BoE must be filed by 3rd week in March latest.
http://dor.sd.gov/Taxes/Property_Taxes/Property_Tax_Laws_and_Regulations.aspx		SDCL §§ 10-6-50, 10-11-16.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	0 - Yes.	1 - For valuation increases >20%, an offer to provide information supporting the increase must be made, but many assessors will provide this information earlier.
http://dor.sd.gov/Taxes/Property_Taxes/Forms.aspx		SDCL §§ 10-6-33, 10-6-75.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes. Notice is required on a yearly basis.	0 - Yes. Reports of telephone, public service, and pipeline properties due Apr. 15; airlines due June 1. Taxes due Jan. 1.	1 - On the taxpayer to prove incorrect valuation with "credible examples of comparable property" or other evidence.
SDCL § 10-6-50, 10-38-29.	SDCL §§ 10-33-4, 10-29-3, 10-21-4.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The form of the notice varies by locality, but standards are set by the Secretary of Revenue.	1 - A uniform assessment ratio median is required (85-100%). There are no assessment caps. Moderate difference between effective commercial/residential.	0 - Yes. Appeals starting at the County Board of Equalization are
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Many counties will include appeal guidelines, but they are not required unless the change in valuation is at least 20%.	2 - No. Interest on underpayments is .833% per month, while interest on overpayments is 4% per year.	2 - No, the appeal deadline dates depend heavily on jurisdiction and year. They range from 13 to 75 days.
SDCL § 10-6-75.	SDCL §§ 10-18-17, 10-21-23, 54-3-16.	
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Annually.	1 - A certificate issued by DoR is required, obtained by exam or training program.	0 - No.
SDCL § 10-6-2.	SDCL §10-3-1.1.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - All assessment/taxation information is public record and available from the state.	1 - Yes, for certain levels of assessors.	2 - If the appeal starts or extends past the due date, the entire amount must be paid.
https://apps.sd.gov/rv76salesratio/Login.aspx		SDCL § 10-27-2.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Assessors use the cost, market, or income approach. Agricultural property is valued using a separate formula.	1 - There are no requirements; however, many counties do proactively publicize revaluations.	0 - No.
SDCL §§ 10-1-16.1, 10-6-33.		

Tennessee—Overall Grade C-

Transparency - D	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - Property tax information is spread amongst a variety of websites.	0 - The Division of Property Assessments supervises reappraisals and prescribes rules and regulations that for assessors.	2 - Yes, property assessors provide for informal reviews but only after the assessment has been notified.
http://www.comptroller.tn.gov/sboec/sbptxov.asp	Tenn. Code Ann. § 67-1-202.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No, although the state BoE website does have recent property tax decisions.	0 - Yes.	2 - No. Notices are only required to be given 10 days before BoE meets, and appeals must filed during the BoE meeting.
	Tenn. Code Ann. § 67-5-505.	Tenn. Code Ann. § 67-5-508(a)(3).
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - For state assessed properties.	0 - Yes. The lower appraisal values of comparables is valid ground for complaint.	1 - Yes, to the Board of Equalization.
http://www.comptroller.tn.gov/sap/advalorem.asp	Tenn. Code Ann. § 67-5-1407(a)(1)(C).	Tenn. Code Ann. § 67-5-1401.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Taxpayers only receive notice if there has been a change in value or classification.	0 - Yes. Property taxes are payable on the first Monday in October.	1 - On the taxpayer by a preponderance of the evidence.
Tenn. Code Ann. § 67-5-508(a)(3).	Tenn. Code Ann. § 67-1-701; 67-5-903.	Tenn. Comp. Regs. 0600-1-11.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The notification is required to show the previous year's assessment and classification and the current year's assessment and classification.	2 - No. Rates and ratios vary widely based on property class. There are no caps. This leads to widely different effective tax rates for commercial and residential property.	0 - Yes. Final decisions of the State BoE are subject to judicial review based on "the administrative record and any additional or supplemental evidence which either party wishes to adduce relevant to any issue."
	Tenn. Code Ann. 67-5-503(b); 67-5-801.	Tenn. Code Ann. § 67-5-1511.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - There is no statute that requires notice on how to appeal to be sent to the taxpayer.	2 - Underpayments: prime rate less 2% or 1.5% per month (depending on whether appeal pending); overpayments: state's standard interest rate, 8.75%.	1 - No. 45 days or August 1, whichever is later.
	Tenn. Code Ann. §§ 67-1-801, 67-5-1501.	Tenn. Code Ann. § 67-5-1412.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - On either a 4, 5, or 6-year cycle, depending on the county.	2 - Not required, but there is certification available.	0 - No fee for the county BoE. Further appeals may require reasonable fees.
Tenn. Code Ann. § 67-5-1601.	Tenn. Comp. R. & Regs. §0600-04-.01.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Yes.	2 - No.	1 - A taxpayer may pay the undisputed tax and as long as the challenge is in good faith, the unpaid amount will not accrue penalties and interest.
http://assessment.cot.tn.gov/RE_Assessment/		Tenn. Code Ann. § 67-5-1512.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Assessors determine market value, according to the sale value of the property.	1 - Statute requires newspaper publication prior to the BoE's annual session.	0 - No.
Tenn. Code Ann. § 67-5-601.		Tenn. Code Ann. § 67-5-1412.

Texas—Overall Grade B

Transparency - A	Consistency - C	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes, an excellent, modern website.	0 - Yes. The state comptroller sets min. standards for appraisal districts, conducts equalization studies, & reviews procedures.	2 - Most districts offer informal reviews but only after the assessment has been notified.
https://comptroller.texas.gov/taxes/property-tax/	Tex. Tax Code § 5.03(a); Tex. Gov't Code §§ 5.102, 403.302.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes, including court decisions, rules, laws, and recent changes.	1 - Forms are mandatory or need to be compliant with the Comptroller's model form and statutory requirements.	1 - No, the taxpayer has 30 days after the final determination.
https://comptroller.texas.gov/taxes/property-tax/legal-resource.php		Tex. Tax Code § 41.44.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes, over 175 forms are available.	0 - Yes, unequal appraisal is a valid reason to bring a protest before the appraisal review board.	1 - The taxpayer may inspect any evidence that is to be relied on at least 14 days prior to a protest hearing.
https://comptroller.texas.gov/taxes/	Tex. Tax Code § 41.41.	Tex. Tax Code §§ 41.461(a)(2); 41.67(d).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes, notice is sent any time there is a reappraisal.	1 - Yes. Payments are generally due Feb. 1. Reports are due April 15, but legislation has changed this date for some counties.	0 - On the appraisal district to establish value of the property by a preponderance of the evidence.
	Tex. Tax Code §§ 22.23(a,b); 31.02(a).	Tex. Tax Code § 41.43.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The comptroller provides an excellent model form, but districts are not required to use it.	2 - Rates and caps vary widely across location, property type, and usage, leading to different effective tax rates.	0 - Review by the district court is
https://comptroller.texas.gov/taxes/forms/		Tex. Tax Code § 42.23.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
0 - Yes, valuation notices must include detailed explanations, a pamphlet about remedies, and a copy of the protest form.	1 - Both the state and the taxpayer pay 1% monthly, but the state gets a 60-day grace period before having to pay.	0 - Yes, the taxpayer has 60 days to file an appeal with the district court.
Tex. Tax Code § 25.19.	Tex. Tax Code §§ 31.12(a), 33.01(c).	Tex. Tax Code § 42.21(a).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - At least once every 3 years.	0 - Yes, appraisers must be certified by the state or by a recognized licensing body.	0 - No fees are required for initial appeals.
Tex. Tax Code § 25.18.	Tex. Tax Code § 6.05(c).	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Appraisal rolls are public. Most districts post property info. on their websites and most county tax offices post tax bill info.	0 - Yes, generally 20 hours per year.	0 - The taxpayer must pay only the greater of the undisputed amount or the amount paid in the previous year.
Tex. Tax Code § 1.10.	Tex. Tax Code § 6.231.	Tex. Tax Code § 31.071(b).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Texas law requires appraisers to use the most appropriate of the cost, income, and comparison methods of appraisal.	2 - There is no requirement to do so beyond the notice of appraisal.	0 - A taxing may challenge the level of appraisals of a property category, but not the appraised value of a single property.
Tex. Tax Code § 23.0101.		Tex. Tax Code § 41.03(a)(1)

Utah—Overall Grade C

Transparency - C	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - Yes, but it only contains specific information about centrally assessed property.	0 - The state establishes standards, monitors compliance, and conducts sales ratio studies.	2 - No, Utah taxpayers are only encouraged to meet with the assessor once the assessment has been notified.
http://propertytax.utah.gov/	http://propertytax.utah.gov/real/locally assessed	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - Part of the site tracks legislation but no general listing of laws and regulations.	1 - No, but the state provides many forms.	1 - 45 days real property assessment.
http://propertytax.utah.gov/general/legislation		Utah Code Ann. §§ 59-2-1004, 59-2-1005.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	0 - Yes.	1 - During the appeals process, in the course of a Board of Equalization hearing.
http://propertytax.utah.gov/forms		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Valuation notices are sent every year there is to be an assessment regardless of whether there is a value change.	2 - No. Varies by county and by property type.	1 - New legislation will share the burden of proof between the parties depending on whether the value defended is greater or less than the inflation adjusted value.
	Utah Code Ann. §§ 59-2-306, 59-2-1331.	http://propertytax.utah.gov/standards/standard01.pdf
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes. Each county can make its own form, but all forms must be uniform in content and the commission must approve the form.	2 - No, primary residences assessed at 55% of fair market value; other property 100%. There are no assessment caps. This leads to widely different effective tax rates between commercial and residential.	0 - Yes, appeals before the District Court are
Utah Code Ann. § 59-2-919.1.	Utah Code Ann. § 59-2-103.	
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - No, appeal information is not required.	0 - Yes. In either case, the federal rate +6% (with a minimum of 7% and a maximum of 10%).	1 - No. Appeals must be filed by later of Sept. 15 or 45 days after the county auditor provided the valuation notice.
	Utah Code Ann. §§ 59-2-1330, 59-2-1331.	Utah Code Ann. §59-2-1004(2).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Annually, with physical reassessment every five years.	0 - Yes, assessors	0 - No.
Utah Code Ann. § 59-2-303.1.		
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Some localities publish information online.	0 - Yes. 28 hours every two years.	2 - Yes, no escrow or deferred payment process.
	Utah Code Ann. § 61-2g-307.	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Generally fair market value, except construction work in progress (full cash value projected on completion).	2 - No, assessors are not required to proactively publicize revaluations.	0 - Third parties do not have separate appeal rights.
Utah Code Ann. § 59-2-201.		

Vermont—Overall Grade C

Transparency - B	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - Yes, although the website is broken up by the viewer's role - so "tax professionals" have different information to property owners.	1 - The state Department certifies appraisal firms and can order reappraisal if the municipality's appraisal does not meet certain standards.	2 - Taxpayers can write a written protest to the Board but given the short appeals window this seems of limited value.
https://tax.vermont.gov/property-owners	Vt. Stat. Ann. tit. 32, § 4041a.	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - The Department of Taxes has a website where it links to various tax-related rules and rulings, but nothing property-tax specific.	0 - Yes.	2 - No. The taxpayer has 14 days from the receipt of notice.
https://tax.vermont.gov/tax-law-and-guidance		Vt. Stat. Ann. tit. 32, § 4401.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	0 - Yes.	0 - Draft sheets and listers' notes are considered public records.
https://tax.vermont.gov/tax-forms-and-publications/property-owners		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes.	1 - Reports are due by April 20, but payment dates vary by municipality.	2 - On the taxpayer to produce "credible" evidence.
Vt. Stat. Ann. tit. 32, § 4046.	Vt. Stat. Ann. Tit. 32, § 4004; 4772.	
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - Unknown.	1 - There are no assessment caps and no classes of property subject to different assessment ratios, but there are still some differences between the tax rates for commercial vs. residential property.	0 - Yes. Appeals to the Director or to the Court are
	Vt. Stat. Ann. Tit. 32 §§ 3481, 3482, 3651.	Vt. Stat. Ann. Tit. 32, § 4467.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes, but this does not seem to be a statutory requirement.	2 - No. Underpayment: 1% for first 3 months, then 1.5%. Interest does not appear to be paid on overpayment/refunds.	1 - No. The taxpayer has 30 days from the entry of the decision of the board of civil authority.
	Vt. Stat. Ann. Tit. 32, § 5136.	Vt. Stat. Ann. Tit. 32, § 4461.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Yearly.	1 - Appraisal firms must apply for certification from the Department of Tax and meet certain qualifications.	2 - Yes, a \$70 fee per property.
Vt. Stat. Ann. tit. 32, § 4041.		Vt. Stat. Ann. Tit. 32, § 4461.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
2 - No.	1 - 21 hours every 3 years.	2 - Yes.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Yes. Fair market value is determined using the cost, sale, & income approaches.	2 - Not beyond standard local posting of tax rolls.	0 - No.
https://tax.vermont.gov/property-owners/understanding-property-taxes/assessment		

Virginia—Overall Grade C

Transparency - D	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
2 - No.	1 - No direct control, assessment ratio studies are performed at State level, and locals can be penalized for failing to meet assessment requirements.	2 - The commissioner of revenue or other assessing official may hold a conference with the taxpayer if requested, but only after the assessment has been notified.
	Va. Code Ann. § 58.1-3259.	Va. Code Ann. §58.1-3983.1.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
2 - No.	2 - No.	2 - There are over 130 assessing authorities with different deadlines. Notice of an assessment increase must be mailed at least 15 days prior to the date of a hearing to protest the change.
		Va. Code Ann. § 58.1-3378, 58.1-3330.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - No.	0 - Yes, fair market value and uniformity are Constitutional requirements.	0 - Yes, the taxpayer can request the assessor's "working papers."
	Va. Const.Art. X Sec. 1.	
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Taxpayers receive a notice during reassessment years, or if there's a change in value.	2 - Returns are generally due on May 1, but any county, city, or town can set its own dates.	1 - On taxpayer by a preponderance of the evidence.
Va. Code Ann. § 58.1-3330.	Va. Code Ann. § 58.1-3916.	Va. Code Ann. § 58.1-3984(B).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The statute sets out minimum requirements, but the state does not prescribe a specific form.	0 - Ratios are 100% of fair market value. There are no assessment caps.	0 - Yes.
Va. Code Ann. § 58.1-3330(B).	Va. Code Ann. § 58.1-3503(b).	
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Limited information on how to appeal is required.	0 - Yes, 10%. Localities can use a different rate, but they must be equal.	0 - Yes, taxpayer has at least 1 year from the Tax Commissioner's final determination to appeal to circuit court.
Va. Code Ann. § 58.1-3330(B).	Va. Code Ann. §§ 58.1-3918, 58.1-3916.	Va. Code Ann. § 58.1-3984(A).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - 2 years for cities and 4 years for counties.	0 - Yes.	1 - No fees for initial appeals, \$275 fee for appeals to the state Tax Commissioner.
Va. Code Ann. § 58.1-3250, 3252.	Va. Code Ann. §58.1-3276, 3258.1.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes, this information is available at the local level.	0 - 28 hours every two years.	1 - Subject to local standards, collection of the disputed amount can be put in abeyance.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Fair market value, as determined by sale price.	1 - Yes.	1 - The taxpayer's representative and the locality have appeal rights.
		Va. Code Ann. § 58.1-3982.

Washington—Overall Grade C+

Transparency - B	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes, there is a website with clear explanations for lay people.	1 - Yes.	2 - Yes, but only after the assessment has been notified.
https://dor.wa.gov/find-tax-rates/property-tax		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Yes.	0 - No, but the Department of Revenue must approve all forms.	1 - No. 30 days, although counties can extend that to as much as 60 days.
https://dor.wa.gov/find-tax-rates/property-tax/laws-rules		Wash. Rev. Code § 84.40.038.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	2 - No, taxpayers can only appeal if their valuation is not a market value assessment. However, they can request equalization of assessments in their neighborhood.	0 - Yes.
https://dor.wa.gov/get-form-or-publication/forms-subject/property-tax-forms		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Yes, but only when the value changes and the timing of notices can vary widely from year to year.	1 - Yes. Personal Property reports are due on or before the last day of April. Payments are due Apr. 30 and Oct. 31.	2 - The assessor is presumed correct. On taxpayer to show erroneous assessment by cogent, clear, and convincing evidence.
Wash. Rev. Code § 84.40.045.	Wash. Rev. Code §§ 84.40.040; 84.56.020.	Wash. Rev. Code § 84.40.0301.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Notices vary from county to county, but state law requires certain information on the notice.	0 - Yes. Ratios are 100% of true and fair value. There are no assessment caps. This leads to equal effective tax rates between commercial and residential property.	1 - The appeal is at the state board level and any subsequent appeal is based on the evidence already presented.
Wash. Rev. Code § 84.40.045, Wash. Admin Code § 458-12-360.		
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes. Information on how to appeal is included.	2 - No, underpayments - 12%, overpayments - a variable interest rate based on short term Treasury bill rates.	1 - No. The taxpayer has 30 days from local Board of Equalization to the state Board of Tax Appeals.
Wash. Admin Code § 458-12-360(5)(i).	Wash. Rev. Code § 84.56.020(5), 84.69.100.	
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Annually, with physical inspections every 6 years.	0 - Yes. The Department of Revenue confirms experience and provides an examination prior to accrediting assessors.	0 - No.
Wash. Rev. Code § 84.41.030, 84.41.041.	Wash. Rev. Code § 36.21.015.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes, at the local level. The state website links to the various counties.	1 - 15 hours every 2 years.	2 - Yes. The tax must be paid regardless of the appeal.
	Wash. Admin Code § 458-10-050.	
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Yes, using accepted appraisal methods to arrive at current market value.	1 - There is no legal requirement, but assessors often do of their own motion.	0 - Only if the third party has a fiduciary interest or power of attorney.
Wash. Rev. Code § 84.40.030(3)(b).		

West Virginia—Overall Grade D

Transparency - D	Consistency - D	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes.	0 - The state government sets standards for assessors.	2 - Yes, but only after the assessment has been notified.
https://tax.wv.gov/Business/PropertyTax/Pages/PropertyTax.aspx		
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - The site contains only the tax codes and is difficult to read.	1 - In some cases, but the forms are often unclear to laypeople and many exemptions are handled at the county level.	2 - No. 8 days for an informal meeting, formal appeals: notices sent as late as Jan. 15, appeal must be filed to the Board of Assessment Appeals by Feb. 20.
https://www.state.wv.us/taxrev/ptdweb/tax-codes.htm		
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Yes, but exemption forms are not available.	2 - Unclear.	0 - Yes, assessors are required to have supporting documentation of the values.
https://tax.wv.gov/Business/PropertyTax/Pages/PropertyTax.aspx		
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
2 - No. Notice is only given if the increase is more than 10% <i>and</i> \$1,000, and this can be waived in some circumstances.	0 - Yes. Taxes are due on Sept. & Mar. 1 and are delinquent a month after. A discount is given for payment by due date.	2 - The burden is on the taxpayer to show erroneous assessment by clear and convincing evidence.
W.VA. Code § 11-3-2a(a).	W.VA. Code §§ 11A-1-3.	W.VA. Code § 11-10A-10.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
2 - Real and personal property are included together, and only the assessed value difference is given.	2 - Most properties have a 60% ratio. There are caps. This leads to a large variance in effective tax rate between commercial and residential property.	1 - Appeals of public utility assessments and Office of Tax Appeals hearings are
	W.VA. Code § 11-1C- 1(d).	W.VA. Code § 11- 10A-10; W.VA. Reg. 121-1-62.5.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
2 - No. There is no requirement that appeal information be included.	2 - Underpayments - 9%; overpayments - no interest unless ordered by a court.	1 - No. 30 days from after the order of the Board of Assessment Appeals is served.
	W.VA. Code §§ 11A-1-3 & 11-6-18.	W.VA. Code § 11-3-25.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Yearly, with physical inspection every three years.	2 - No.	0 - No.
W.VA. Code §§ 11-1C-7 & 11-1C-9.		
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Some counties are available in a state-wide database.	2 - No, although there is a required annual meeting.	2 - Yes. Failure to pay before delinquency can lead to the dismissal of an appeal.
http://wvpropertytaxes.com/		W.VA. Code §§ 11-3-25a.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Generally fair market value, except for farmland and managed timberland, which have their own standards.	1 - Assessors are required by code to publicize revaluations through, among other things, a pamphlet.	0 - No.
W.VA. Code § 11-3-1, 11-1C-10.	W.VA. Code §§ 11-3-2a(b).	

Wisconsin—Overall Grade C-

Transparency - B	Consistency - D	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes.	1 - The state Department of Revenue regulates local assessors.	2 - Yes, during the “open book” period, but after the assessment has been notified.
https://www.revenue.wi.gov/Pages/PropertyTax/home.aspx		Wis. Stat. §70.47(3).
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - No. The Wisconsin property tax website has a link to the general state statutes and administrative code pages.	0 - Yes.	2 - 15 days, or 30 at a revaluation, with the exception of state-assessed manufacturing property (60 days).
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Yes.	2 - A taxpayer cannot challenge a single assessment on this basis, but they can challenge all assessed values on the basis that they assessed values are not uniform.	1 - During the Board of Review the assessor must substantiate the valuation.
https://www.revenue.wi.gov/Pages/Form/govprtax-Home.aspx		Wis. Stat. §70.47(8)(h).
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Notice is only given if there is a valuation change.	0 - Due dates are consistent throughout localities but vary by property type.	2 - The presumption is that the valuation is correct, rebuttable is by “a sufficient showing.... that the valuation is incorrect.”
Wis. Stat. § 70.365.	Wis. Stat. §§ 70.35(3); 74.11, 70.35(3).	Wis. Stat. §70.47(8)(i).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Yes.	2 - No. Ratios may be different between classes of property. There are no caps, but there are limits on tax levy increases.	0 - Yes. Appeals to the Board of Review and DoR allow new evidence. Appeals to the Circuit Court are
https://www.revenue.wi.gov/dorforms/pr-301f.pdf	Wis. Stat. §§ 70.05(5)(a), 70.32(4).	
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The information included is mostly limited to pointers to where to find more information.	2 - No. Underpayments - 12% annual; overpayments - 6-month T-bill rate for most property tax cases.	0 - Yes, the taxpayer has 90 days from the time of notice of an adverse decision by the Board of Review.
	Wis. Stat. §§ 74.47, 74.35, 74.37.	Wis. Stat. §70.47(8)(13).
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Full valuation is required at least once every 5 years.	1 - Assessors are required to be certified by the state Department of Revenue.	1 - Not for locally assessed property; \$45 for state assessed manufacturing property.
Wis. Stat. § 70.05(5)(b).	Wis. Stat. §73.09.	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Yes. Valuation information is available at the local level, tax rate information is available state-wide.	1 - 30 hours of CE & attendance at 4 of 5 annual assessor meetings over 5-yr period.	2 - No. The tax must be paid for an appeal to be maintained.
	Wis. Stat. §73.09(4)(b).	Wis. Stat. § 74.35(5)(c).
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Assessors determine fair market value. Precedent favors the sale price method.	2 - No, there is no requirement to proactively publicize revaluations.	1 - None other than municipality appeals of state assessed manufacturing property.
Waste Management v. Kenosha County Board of Review, 184 Wis. 2d 541, (1994).		

Wyoming—Overall Grade C

Transparency - B	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Yes. Property Tax Division website was redesigned in 2017.	1 - State board equalizes rates between counties, oversight seems limited.	2 - Prior statutes may have allowed this but currently it is not clear.
http://wyo-prop-div.wyo.gov/home	Wyo. Const. Art. 15 § 10	
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - There is a site which breaks out tax law, but it is not clear if it is kept up to date.	1 - Yes, but county websites contain various forms e.g. for veteran exemption.	1 - No. The taxpayer has 30 days to file the initial appeal of an assessment.
https://sites.google.com/a/wyo.gov/wy-dor/home/rules-and-regulations-by-chapter		Wyo. Stat. Ann. § 39-13-109(b)(i)
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Yes. Forms found under type of property (residential, commercial, agricultural, etc.)	1 - Constitution and statutes require uniformity, but process for challenging valuation unclear.	1 - Assessor has to substantiate valuation on appeal.
http://wyo-prop-div.wyo.gov/home	Wyo. Const. Art. 15 §§ 10-11	Wyo. Stat. Ann. § 39-13-109(b)(i)
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - There is no separate valuation notice, but the annual assessment notice has details that the taxpayer would expect from a revaluation notice.	0 - Due dates are set by state statute but vary by property type.	2 - Taxpayer bears the burden to present evidence rebutting presumption in favor of department's valuation.
	Wyo. Stat. Ann. §§ 39-13-107(a)(ii); (b)(i)(D)	Wyo. Stat. Ann. § 39-13-109(b)(iv)
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The information is clear.	2 - Rates and caps vary widely across different types of property. County caps differ from city/town caps.	1 - Review is before the county or state BOE, while appeal from a BOE to a court is on the existing record.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The state requires that the valuation notices contain appeal information.	2 - No. Interest on underpayments is 18%, while interest on overpayments is limited to interest earned in an escrow account.	1 - The board's rules require an appeal be filed within 30 days of the final administrative decision.
Wyo. Stat. § 39-13-103(b)(viii)	Wyo Stat. Ann. §§ 39-13-108(b)(ii); 109(f)	Wyo. Bd. Equal. Rules Ch. 2 § 5(e)
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Annual valuation with detailed review every 6 years.	0 - Yes. The state mandates licensing for assessors.	0 - No fee required
Wyo. Dept. Rev. Rules, Ch. 9 § 3(c)	Wyo. Stat. Ann. § 18-3-201	
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Information available at state and local level online, but taxpayer information is not redacted. Impressive online map for entire state.	0 - Yes, 28 hours every 2 years required for permanent certification.	1 - Protested tax is placed in an interest-bearing escrow account.
http://gis.wyo.gov/parcels	Wyo. Dept. Rev. Rules, Ch. 13 § 5(g)(iv)	Wyo. Stat. Ann. § 39-13-109(f)
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Property valued at current value; vacant land valued at highest and best use.	2 - Assessors passively publicize revaluation.	1 - Only a very restrictive set of third parties can appeal (county assessor, state Revenue Dept., "aggrieved parties" after exhausting administrative remedies).
ORPTS Counsel opinion, Vol. 10, No. 45		Wyo. Stat. Ann. §§ 39-13-109(b)(ii); 16-3-114(a)

AUSTRALIA

Australian Capital Territories—Overall Grade C+

Transparency - A	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - All taxation information can be found on the ACT Revenue Office website and is easy to understand. https://www.revenue.act.gov.au/	0 - ACT employs in-house valuers, and ratio analysis/regrading activities are specified in the ACT Rating Procedures Manual.	2 - Taxpayers can only have their land value reviewed by objecting to the valuation notice of assessment. Taxation Administration Act
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - ACT Legislation Register is linked from the property tax website and easily navigated. https://legislation.act.gov.au/	1 - There are standardized forms relating to land tax and rates on the ACT website, but no objection form.	0 - A taxpayer has 60 days to lodge objection. S.102 Taxation Administration Act
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - There are standard forms for exemptions, rebates and referrals but no bespoke objection form, however the contact us form may be used to object.	1 - Grounds of appeal not limited but case law has established the need for additional evidence. S.101 Taxation Administration Act 1999	1 - No the Commissioner is not required to produce evidence, but generally provides a valuation report if an objection is disallowed.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Valuations are conducted annually and notices of assessments are mailed (or emailed) to property owners.	0 - Due dates for payments are consistent between rates and land tax.	2 - The burden of proof is on the taxpayer who must provide reasons for appeal.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Legislation requires notification of the unimproved land value. The notice gives details of the assessment basis but not land classification. S.12 Rates Act 2004	2 - Different assessment ratios/caps apply based on property type. Rates vary according to type of property/valuation bands.	0 - Legislation allows the taxpayer to introduce new grounds to support the value of property. S.108A Taxation Administration Act
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Details of how to object are included but not the relevant form.	1 - Premium of 8% interest on unpaid tax. Interest on refunds is paid at market rate. S. 111 Taxation Administration Act	2 - The time limit is 28 days after the objection decision. S. 10 ACT Civil and Administrative Tribunal Act 2008
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Properties are valued annually based on sales comparison.	0 - Yes, the ACT Government requires membership of a recognised valuation institute.	1 - No fees are payable for initial appeal, but ACAT charges fees, which may be less on grounds of hardship.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - ACT government makes tax rate information available but does not publish land valuations. They are available from ACT for a fee or via a commercially operated property sales website.	0 - All in-house ACT Government valuers are members of the Australian Property Institute and are required to complete professional development requirements to maintain membership.	2 - Payment is up to the taxpayer, however, an appeal does not 'stay' the assessment and interest may be charged.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - ACT valuations are based on individual comparisons with sales evidence. This approach is not legislated but has been confirmed by the Courts.	2 - The ACT Government does not publicise property tax revaluations.	1 - Legislation prescribes that the applicant and decision-maker are the only parties to an application for review, unless a third party was party to the original decision. S.29 ACT Civil & Administrative Tribunal Act

New South Wales—Overall Grade B+

Transparency - A	Consistency - A	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Information is provided by the NSW Valuer General and rating and taxing authorities. Significant efforts have been made to simplify the information. https://www.valuergeneral.nsw.gov.au/land_values	0 - The NSW VG is ultimately responsible for all valuations produced in NSW for rating and taxing purposes. The VG sets policies and standards, and monitors compliance.	1 - There is no legal right, however the VG encourages engagement with key industry stakeholders before the valuations are finalised, providing them with provisional values to consider.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - There is an easy to access website containing consolidated legislation, with direct links from the VG website. www.legislation.nsw.gov.au/maintop/scancat/inforce/NONE/0	0 - The VG and Property NSW have standardised forms for data collection and objections/appeals. Individual local governments have their own forms for rating administration.	0 - Taxpayers have 60 days to lodge objections. S. 35 Part 3 Valuation of Land Act
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - The forms are held on different websites. Objection forms are on the VG website. Forms for rebates and exemptions are on the individual Council websites. https://www.valuergeneral.nsw.gov.au	0 - This is an acceptable ground for objection, however, at review the VG will consider comparison with market evidence. Part 3 Valuation of Land Act	0 - The VG supports an open and transparent objection process. All documents relating to the valuation are available to landholders. S.35C Part 3 Valuation of Land Act
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Notices are always sent out at revaluation for council rating purposes, but only if there has been a change in value at revaluation for land tax.	0 - Due dates are legislated for rates and related to the issue of the assessment notice. Ch.15 Part 7 Local Government Act 1993	1 - Burden of proof legally lies with the appellant, but generally the VG must demonstrate the valuation is reasonable. Land and Env. Court Act 1979
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The Notice includes the relevant zoning, size of land etc., together with an explanation of the basis of valuation. It provides full information.	2 - Rating: each local government sets different rates dependant on property type. Land tax: there are 2 standard percentages dependent on value.	0 - Following an objection review, new evidence may be introduced at the Land and Environment Court hearing.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Information on lodging an objection is included on the back of the Notice. There is an explanatory factsheet.	1 - For rating, each council adopts their own policy. For land tax refunds any interest paid is reimbursed.	0 - Yes; 60 days from the date of issue of the objection determination. S.38 Valuation of Land Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Revaluations take place at least once every 3 years. From 2017 all Local Governments will receive valuations on a common three year cycle.	0 - There are no legal requirements, however valuers working for the VG must, under the terms of their contract, be a member of a recognised professional body.	2 - No fee for the initial objection, appeal fees range from \$336-\$1912. https://www.lec.justice.nsw.gov.au/Pages/for/ms_fees/fees/feesschedule.aspx
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - The assessment values for the last 5 years, and tax rates, are published. https://www.valuergeneral.nsw.gov.au/land_values/land_value_search	0 - The professional bodies require at least 20 hours per annum of CPD per annum to maintain their membership.	2 - All taxes and rates owed on a property must be paid while an objection or appeal is being actioned. S.36 Part 3 Valuation of Land Act
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Recognised methods are used to value all property types including named classes. Valuation of Land Act 1916	0 - There are no legal requirements, however the VG undertakes a substantial revaluation public information campaign.	1 - Taxpayers with an interest, rating/taxing authorities and state depts can appeal. Part 3 Valuation of Land Act

Northern Territories—Overall Grade B-

Transparency - B	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The NT GOV website is limited but provides necessary information. Each council website also provides details. https://nt.gov.au/property/	0 - The VG imposes strict quality assurance on all returned values which are checked for consistency, grading, ratio comparison etc.	1 - Factual information may be corrected, however after service of the Notice an enquiry must be made which, if not resolved, may become a formal objection.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - The website is easily navigable; the legislation is consolidated and there is a link from the NT GOV website. https://legislation.nt.gov.au/	1 - There are prescribed forms under the Valuation of Land Act. It is assumed that individual councils have their own forms.	1 - The initial objection must be made within 30 days after the date of posting of the notice of valuation. <i>S.18 Part V Valuation of Land Act</i>
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - There are no forms on a centralized website. Forms for an initial review by the VG must be requested.	2 - This is not a prescribed ground for objection. <i>S.19 Part V Valuation of Land Act</i>	1 - There is no legal requirement however the VG may provide a copy of the objection report to the land owner.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - A valuation notice is sent out to all taxpayers every 3 years, irrespective of whether there are changes in value.	0 - Consistent due dates for payment exist across the councils.	0 - The Valuation Board of Review has total discretion. Generally, it is for the Valuer-General to defend his valuation.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The notice details all attributes of the property including, legal description, zoning, owner, address, postal address, size of property, assigned UCV.	2 - Different tax rates based on town planning zones are applied by each of the 9 different councils.	1 - New facts and issues may be introduced at Valuation Board of Review, but the grounds stated limit the appellant at the Land and Valuation Review Tribunal. <i>S.25 Part VI Valuation of Land Act</i>
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - There is a clear explanation of each step of the appeal process outlined with the notice of valuation.	0 - Interests rates are equal. Interest on unpaid tax is legislated. <i>Cb.11 Part 11.7 Local Government Act</i>	1 - An appeal to the Valuation Board of Review must be made within 30 days after the date of the posting of the decision of the VG. <i>S.20A Part V Valuation of Land Act</i>
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Property is revalued every 3 years. <i>S.10 Part IV Valuation of Land Act</i>	0 - The VG and other valuers must be a fellow/associate of the Australian Institute of Valuers or hold equivalent qualifications. <i>S.4 Part I Valuation of Land Act</i>	1 - There is no fee for the initial objection to the VG, and a \$20 fee for an appeal to the Valuation Board of Review. <i>S.20A Part V Valuation of Land Act</i>
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Tax rates are available from Councils. The UCV for every property is available together with property attributes on NT Atlas web site.	0 - Annual Continuing Professional Development points are required (usually 20 points).	2 - The tax must be paid and can be refunded later if appeal successful.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Standard valuation methodology is prescribed and is consistent with IAW Inter/National valuation standards.	1 - Land owners can look at the VG website for details on when the next revaluation is due.	1 - Only the land owner and the rating authority may object. <i>S.18 Part V Valuation of Land Act</i>

Queensland—Overall Grade B

Transparency - A	Consistency - C	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Queensland government website gives clear information about valuation and Land Tax. Individual council websites give details on council rates. www.qld.gov.au/environment/land/tax	0 - 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.	2 - There is no legislation to allow for an informal/formal review of the valuation prior to a valuation release.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - The website is easy to access and contains consolidated legislation. There are direct links from the qld.gov.au website. www.legislation.qld.gov.au	1 - There are standard forms for land tax, but forms for council rates vary across each local government area.	0 - Landowners may lodge an objection within 60 days of the date of issue of the valuation notice. <i>S.109 Land Valuation Act 2010</i>
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Objection forms are available on a centralized website. Remission and exemption forms are on council websites. https://www.qld.gov.au/environment/land/title/valuation/lodge-objections	2 - Relativity as a separate ground is not included in the objection form. Ground 3, other grounds, excludes relativity as an example of a valid ground. <i>Land Valuation Act 2010</i>	0 - There is no legislation requiring evidence to be produced, however at each revaluation, market evidence and reports for each market segment are published.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - It is a requirement of legislation to give the owner of the land a notice of the annual valuation. <i>S.26 Taxation Administration Act 2001</i>	1 - Property tax filings are not required. Local authorities have only one issue date, but this may vary by authority. There is one issue/due date for land tax.	1 - Legislation which assumed the VG to be correct is now repealed and a greater balance exists. <i>Lawson v Valuer-General [2012] QLC 0027</i>
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The notice includes the property valuation method but not the property type or category. A brochure is included to help understanding.	2 - Rating; rates vary by property type (e.g. Brisbane CC - 76 categories). Land tax; cent/\$ rates vary for individuals and companies for each of 4 valuation bands.	0 - The hearing of an appeal to the land court is a hearing for all property types and is limited to the grounds on the notice of appeal.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The notice includes the last date for objection and how to obtain the form. <i>S.80 Land Valuation Act 2010</i>	2 - Unpaid tax accrues interest at 11-12%. There is no interest paid on refunds.	0 - An appeal must be made within 60 days of the decision from the VG. <i>S.157 Land Valuation Act 2010</i>
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Land valuations are issued annually unless there has been insufficient market movement to warrant a revaluation. <i>S.72 Land Valuation Act 2010</i>	0 - Valuers are required to be registered but membership of the Australian Property Institute is desirable but not required. <i>S.214 Land Valuation Act 2010</i>	0 - No fee is required for an objection to the valuation issued, filing an appeal to the Land Court or for or proceeding to a full hearing.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Tax rates are available on council websites. The valuation roll stays on the website for 90 days after publication but is otherwise available as a map based product.	0 - The Valuers Registration Board requires a minimum of 10 hours CPD per calendar year, the Australian Property Institute requires 20.	2 - The making of an objection, or the starting of an appeal, does not stop the levying of rates.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Recognised valuation methodology is used appropriate for the class of property.	1 - There may be consultation with some stakeholder groups.	0 - Third parties do not have separate appeal rights. <i>S.105 Land Valuation Act 2010</i>

South Australia—Overall Grade B-

Transparency - A	Consistency - D	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Clear explanations are available on local council and the land services website including links to related sites. www.sa.gov.au/topics/planning-and-property	0 - Valuations are undertaken by a private sector companies, with strong oversight of the contractual, quality and legislative requirements by the VG.	1 - This does happen, but it is not a legislative requirement.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - The website is easy to access and contains consolidated legislation, with direct links from land services website. www.legislation.sa.gov.au	1 - Standardized objection and valuation review forms are available. www.sa.gov.au/topics/planning-and-property/owning-a-property	0 - An objection must be lodged within 60 days of receiving the first rate notice from any rating authority for the financial year. S.24 Valuation of Land Act
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Objection forms are on the land services website. Exemption/rebate forms are on individual councils' websites. www.sa.gov.au/topics/planning-and-property	1 - A taxpayer can question but not challenge a valuation based on relativity. The VG has the discretion to change a valuation on that basis.	0 - The VG needs to justify his valuation or face the risk that the values will be altered based on the submissions made by the taxpayer.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - The rating authorities annual rates notice is legislated as the valuation notice. S.23 Valuation of Land Act 1971	0 - Instalment dates are legislated. S.181 Local Government Act 1999	0 - Both parties carry the burden of proof.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Limited explanation, including contact and website details for the VG, is given on the rate bill.	2 - Each Council varies rates depending the property type and use. Land tax uses different \$/\$100 rates for 4 bands.	0 - A taxpayer can appeal to an independent tribunal and can introduce new facts at the hearing.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - An explanation of the objection and appeal process is stated on the back of every rate bill.	1 - Council rates: 2% penalty and interest at 3%/month above the rate paid on any refund. Land tax: only cost penalties are imposed. S.181 Local Government Act	2 - An application for review/appeal must be lodged within 21 days of receiving notice of the Valuer-General's decision. S.25C Valuation of Land Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Real property is valued annually, although the previous valuation may remain if the VG is of opinion that values have not altered. S.14 Valuation of Land Act	2 - The valuation industry is not regulated in SA. It is not necessary for a qualified valuer to be licensed or belong to an industry association.	1 - There is no fee for the initial objection. Fees are payable for an application to SACAT. Taxpayers pay a lower rate than companies.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Tax rates are available on council websites. Taxpayers must pay a fee to obtain general valuation information about other assessments.	2 - No.	1 - Under legislation an objection is not a basis for non-payment. Some authorities may allow the disputed portion to be stayed. S.25D Valuation of Land Act
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors are using recognized valuation methodologies, appropriate to the class of property they are valuing.	1 - No. Under legislation the VG must publicize that the valuations have been undertaken and when they will come into force. S.13 Valuation of Land Act	0 - Only the person with an interest in the property can object. S.24 Valuation of Land Act

Tasmania—Overall Grade C+

Transparency - B	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Clear documentation is provided on the Land Tasmania/Land Tax gov't websites. There are links to all municipal councils for details of council rates. https://dpipwe.tas.gov.au/land-tasmania	0 - All statutory valuations in Tasmania (including those contracted out to private valuation firms) are under the direction and control of the Valuer-General.	2 - The owner of land only has formal objection rights, after the Valuation Notice is issued.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - There is an easy to access website containing consolidated legislation. There are direct links from the Land Tasmania website. www.thelaw.tas.gov.au	1 - Each municipal council has their own forms. The Land Tasmania website has standard forms for information returns and objections. https://dpipwe.tas.gov.au/land-tasmania/office-of-the-valuer-general/forms	0 - A person has 60 days from the date of receipt of the notice of valuation to lodge an objection in the approved form. S.28 Part 5 Valuation of Land Act 2001
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Forms are easily accessible on the Land Tasmania website which has links to local gov't websites for rebate forms.	0 - A taxpayer can object on this basis, but the objection review would focus on the market evidence to establish the fair valuation for the property. S.27 Part 5 Valuation of Land Act	0 - The reviewing valuer is required to provide comparable sales evidence/reasons to support the valuation assessment.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Under legislation the VG is required to send a valuation notice at every revaluation. S.27 Part 5 Valuation of Land Act 2001	1 - For Land Tax due dates are set by State Revenue Office. For council rates there are 29 municipalities who issue notices according to their own practice.	2 - The objector has to prove that the assessed value is not reflective of the market as at the date of the valuation. https://dpipwe.tas.gov.au/Documents/Objection-to-Valuation.pdf
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The Valuation Notice gives clear and understandable details of the property classification and a glossary.	2 - Land tax: 2 value dependant rates. Council rates: each council determines their own rates which can vary between property types and fixed costs.	1 - Appeals to the Land Valuation Court are confined those in the objection, but recent cases have allowed new information if provided in advance.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The Valuation Notice includes details of the objection procedure and a website address for the objection form.	2 - Council rates; varies. Land tax; market rate plus penalty rate of 8% for unpaid tax, market rate only for refunds.	1 - The objector has 30 days to require VG to refer the matter to the LVC. S.30 Part 5 Valuation of Land Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Six yearly. Adjustment Factors are applied annually for Land Tax and biennially for Municipal rating. S.20 Part 4 Valuation of Land Act 2001	0 - Legislation states that valuers must meet the requirements of a professional body - effectively by being a member. S.4 Part 1 Land Valuers Act	1 - There is no fee for an initial objection, but there are filing fees for the higher courts.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Tax rates are published by SRO and individual council websites. Assessed values are available for a fee.	0 - To meet the requirements of the Land Valuers Act valuers are required to complete 20 hours CPD annually.	1 - Generally the full amount, based on the original valuation, has to be paid, although there is discretion.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Both external contractors and VG valuers are required to utilize recognized valuation methodologies.	1 - No, however leaflets may be distributed whilst inspecting properties for revaluation.	1 - The rating authority and any State Department may object to a valuation. S.28 Part 5 Valuation of Land Act

Victoria—Overall Grade C+		
Transparency - B	Consistency - C	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Land Tax system is clearly explained on the SRO website. The VG's website deals with Council Rates and has links to the local councils' websites. https://sro.vic.gov.au/land-tax https://www.propertyandlandtitles.vic.gov.au/valuation/council-valuations	0 - The state government supervises and audits all valuations. From 2022 the VG will carry out all valuations for rating and taxation purposes.	2 - No, there is only an objection process after the valuation is final.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Consolidated legislation is available. There are links to the website on both the SRO and VG websites. https://www.legislation.vic.gov.au	1 - Land tax objection form - SRO website. Council Rates rental questionnaire & objection forms - VG website. Others - individual council websites.	0 - Yes, within 2 months after receiving the notice of assessment of land tax. <i>S.18 Valuation of Land Act</i>
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Land tax forms - SRO website. Council Rates forms - VG website. Individual council websites also provide their own forms.	2 - No this is not a valid ground for objection.	0 - Prescribed information is required including valuation approach adopted and sales/rentals relied on. <i>S.15 Valuation of Land Regulations 2014</i>
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Notices are issued annually for both Council Rates and Land Tax regardless of valuation change. <i>S.15 Valuation of Land Act 1960</i>	2 - Due dates vary between authorities.	0 - Equal weight is given to taxpayer and the valuer.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Taxpayers receive a notice which varies by council. It provides details of the property, details on how to appeal etc.	2 - Councils apply differential rates depending on property type/use. Land tax is divided by different value percentage for 5 tax bands.	1 - The objector can rely on grounds of objection set out in the original objection and the application for review. <i>S.24 Valuation of Land Act</i>
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes details of how to appeal are included.	0 - Yes, they are equal.	1 - The time limit is 30 days after the notice of the decision is given to the objector. <i>S.22 Valuation of Land Act</i>
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Revaluations are currently undertaken 2 yearly but become annual in 2019. <i>S.11 Valuation of Land Act</i>	0 - Yes, qualification and membership of Australian Property Institute (API).	1 - There is no fee for the initial objection. For a subsequent appeal, there is a lodging fee and possibly hearing fees.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
2 - Tax rates are available: Land Tax - SRO website, Council Rates - each council's website. No information on the valuation of other properties is available.	0 - The Australian Property Institute requires that 20 CPD points are accrued per year - equivalent to 20 hours CPD.	2 - The taxpayer must pay the disputed tax, however if there is a reduction as a result of the objection the refund plus interest will be paid.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Recognized valuation methods are used with guidelines for valuing specialised properties. www.propertyandlandtitles.vic.gov.au/valuation/council-valuations	2 - No.	2 - Anyone who is affected by the valuation has the right to appeal it. <i>S.16 Valuation of Land Act</i>

Western Australia—Overall Grade B-

Transparency - B	Consistency - C	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Comprehensive explanations are given for: Land Tax - State Revenue website; valuation process for land tax and council rates - Landgate/VG website. www.finance.wa.gov.au/cms/State_Revenue/Land_Tax www0.landgate.wa.gov.au	0 - The Valuer-General is responsible for the general admin. of the Valuation of Land Act and is accountable for the valuation outcomes, including regulation of values in line with international accuracy and uniformity standards.	2 - No, there is only an objection process after the valuation is final.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - The centralized website is easily navigable. Legislation is consolidated. There are links on OSR website. https://www.legislation.wa.gov.au	1 - They are preferred but not compulsory. Both OSR and individual councils provide links to Landgate's objection forms.	0 - An objection may be made within 60 days from issue of the notice of assessment. Pt IV S.32 Valuation of Land Act
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Forms for exemptions etc are on the OSR and local council websites, objection forms on the Landgate website. www0.landgate.wa.gov.au/for-individuals/land-values/lodging-an-objection	0 - An objection may be made on the ground that the valuation is not fair, unjust, inequitable or incorrect in comparison with other valuations in force. Pt IV S.32 Valuation of Land Act	1 - Only a brief statement of the reasons for the decision is required. At appeal to Tribunal, both parties should provide detailed submissions and evidence. Pt IV S.32 Valuation of Land Act
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Legislation does not provide for Notices of Valuation. Values are notified on assessment notices issued by rating and taxing authorities.	1 - Payment dates for Land Tax (lump sum or instalments) are consistent. All councils offer payment options with similar, but not consistent due dates.	0 - Equal weight with possibly some dispensation towards applicant. Both parties should provide detailed submissions and supporting evidence.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Values are notified on assessment notices issued by rating and taxing authorities and detail unknown.	2 - There are 5 uniform rates of land tax depending on value across the state. Each of 139 local governments determines their own differential rates according to property use.	0 - Yes: by notice to VG requiring referral to the State Administrative Tribunal. Additional information is allowed from both parties with sufficient notice. Pt IV S.36A Valuation of Land Act
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Details are provided as to how to contact the Valuer-General to either discuss or object against a valuation.	1 - Interest on outstanding land tax is charged at a higher rate than the rebated interest rate paid on refunds.	0 - Yes; the objector has 60 days to request referral from the VG notice of decision. Pt IV S.33 Valuation of Land Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - Unimproved Value: annually. Gross Rental Value: 3 yearly for major cities etc., 4-5 yearly for others. Pt III S.22 Valuation of Land Act 1978	1 - Professional qualification is not required, however, most valuers are licensed under the Land Valuers Licensing Act 1978 .	0 - There are no fees for the initial objection or the referral to the State Administrative Tribunal by the VG.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Regulated fees are charged for online extracts from the valuation roll. Tax rates are available from OSR and individual councils.	0 - Land Valuers Licensing Act 1978 has a code of conduct including a requirement for CPD for licensed valuers.	2 - All outstanding rates and taxes must be paid by the due date regardless of any objection or review proceedings. S.33 Taxation Administration Act 2003
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - The definition of UV prescribes a formula basis for certain property classes. Pt I S.4 Valuation Land of Act	1 - The making of a general valuation is advised in the Government Gazette and newspaper advertisement.	0 - Third parties do not have appeal rights, only the taxpayer. Pt IV S.33 Valuation of Land Act

CANADA		
Alberta—Overall Grade C+		
Transparency - A	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Municipal Affairs website has an easily accessible and comprehensive property assessment and taxation section. http://municipalaffairs.gov.ab.ca/mc_property_assessment_and_taxation	0 - Municipal assessments are reviewed to meet Provincial standards by the Assessment Standards Branch. The equalization process is explained on the Municipal Affairs website.	2 - No, only after receipt of the annual revaluation notice.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Consolidated legislation is on a centralized website. There are easily accessible and comprehensive links from the Alberta Municipal Affairs website. www.qp.alberta.ca/	1 - No, however there are a limited number of forms on the Municipal Affairs website.	0 - There is at least 60 days from the mailing of the assessment notice to file an appeal to the Assessment Review Board. This period is also a customer review period where taxpayers may make an informal approach to the assessors.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - The compliance review form and Assessment Review Board (ARB) complaint form are standardized and on the Municipal Affairs website.	0 - Appeals based on consistency are allowed. Fairness/equity in valuation, are standards set for both the Assessor and ARB. <i>S.293 & 467 Municipal Gov't Act</i>	0 - An assessed person has the right to see all assessment-related information about their own property, including information about the valuation model.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - An annual notice is served at reassessment. <i>S. 308 Pt 9 Division 3 The Municipal Government Act Chapter M-26.</i>	2 - Due dates are not consistent.	2 - The Taxpayer/Appellant.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The minimum requirements for notice content are legislated. The class of property assessed is clearly identified. <i>S.303 & 308 Municipal Government Act</i>	1 - No, the municipality can set different tax rates for different classes of property, generally limited to residential, non-residential and farmland categories.	0 - The appeal creates the opportunity to submit new evidence.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
0 - It is legislated that the notice must include details on how to appeal. The relevant form may also be included.	1 - Fixed percentage penalties are charged for late payments and no interest is paid on overpaid taxes/refunds.	0 - The taxpayer has 30 days to appeal a decision of the ARB, however this increases to 60 days from 2018.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Revaluations are undertaken annually. <i>S.285 Municipal Government Act</i>	0 - Assessors must be registered as an accredited municipal assessor or possess equivalent qualifications or experience. <i>Para 2 Qualifications of Assessors Regulations, Alberta Regulation 233/2005</i>	2 - It varies between municipalities. If the relevant municipality has set a filing fee, non-payment will render the complaint invalid. The fee is returned if the ARB decides in favour of the taxpayer.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Comparative value information may be available on-line. Taxpayers may request information on up to 5 comparables. Tax rates by property class are available online.	1 - There is no legislative requirement for CPD re-certification, however, assessors may belong to organisations that do have these requirements.	2 - The tax remains due and payable regardless of the appeal.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Most properties are valued to market value. Ministerial regulations may specify a non-market approach for limited classes.	1 - There is no legislative requirement, but it is a common practice in most of Alberta's municipalities.	2 - Any assessed person/taxpayer in a municipality can appeal any assessed property. <i>S.460 Municipal Government Act</i>

British Columbia—Overall Grade B+

Transparency - A	Consistency - A	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The BC Assessment (BCA) website provides clear and comprehensive information about property taxation. Municipalities provide details on payment. www.bcassessment.ca/	0 - BCA is a Crown Corporation, reporting to the Provincial Government. The Assessment Act and the Assessment Authority Act govern BC Assessment.	0 - Assessments may be revised after representation between publication of the completed roll (31 December) and the revised roll (basis adopted for taxation, late March). S.11 Pt 1 Assessment Act
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Consolidated legislation is available on both a centralized and the BCA website. Legislation and related regulations are located together. www.bcclaws.ca	0 - BC Assessment requires the use of standardized forms for classification, exemptions and other matters.	1 - Assessment notices are mailed on December 31. The deadline to file a Notice of Complaint to the Property Assessment Review Panel (PARP) is January 31. S.33 Pt 4 Assessment Act
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - BCA's website includes links to forms for creation of the roll, including property classification, exemption, appeals and information requests etc.	0 - Fairness and equity are valid grounds for an appeal and challenging a valuation as out of line with similar properties is called an equity appeal.	0 - BCA produce market trend and assessment shift reports. Assessors can be compelled to produce evidence at appeal. S.39 Pt 4 & S.46 Pt 5 Assessment Act
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes, by law, all owners must be sent a Notice on Dec 31 every year regardless of any value change. S.3 Pt 1 Assessment Act [RSBC 1996] Chapter 20	0 - Tax rate setting - by May 15. Notices sent - by end of May. Property taxes due - by July 2. S.197 Division 3 Community Charter [SBC 2003] Ch. 26	1 - The burden of proof lies with the appellant at first level of appeal (PARP) and assessor at second level (The Property Assessment Appeal Board).
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The valuation notice is comprehensive and includes property class and the basis of assessment etc. BCA's website illustrates the notice types. S. 1.2 Assessment Authority Act Regs 497/77	2 - Taxing authorities are able to set different tax rates for each property class, based on budget requirements and the distribution of property types.	0 - If a person appeals to the Property Assessment Appeal Board, it is a appeal, and new facts and issues can be raised.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The assessment notice contains full information on how to appeal, including deadlines.	1 - Late payment penalties are imposed (5-10%) rather than interest. Generally, no interest is paid on refunds.	2 - PARB decisions are notified by April 7. Further appeals must be made by April 30. S.60 Pt 6 Assessment Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - BC is on an annual assessment cycle and properties are valued annually using mass appraisal techniques. Pt 1 Assessment Act	0 - Senior Appraiser and Assessor ranks of BCA are required to be members of Real Estate Institute of BC (REIBC) or Appraisal Institute of Canada (AIC).	1 - There is no fee payable to submit an initial Notice of Complaint. There is a \$30 fee for subsequent appeals to the Property Assessment Appeal Board.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Tax rate information and the assessments of other properties (incl. property details, sale prices) are online.	0 - Senior appraisal staff/assessors must maintain the educational standards required by their professional bodies.	2 - There is no option to have the disputed tax placed in escrow or a similar function until the appeal is resolved.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - 96% of market values are determined using recognized appraisal principles. The remainder use legislatively mandated methods. S. 19 Pt 3 Assessment Act	0 - The media from across the province were provided with a preview of the 2018 Assessment Roll. There is also a social media and advertising campaign.	2 - Other taxpayers, the assessment authority, local government, taxing treaty first nation, or Nisga'a Nation; may also make complaints in specified circumstances. S.32 Pt 4 Assessment Act

New Brunswick—Overall Grade B

Transparency - A	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - There is comprehensive information about assessments, appeals etc. on the Service New Brunswick (SNB) website. www.snb.ca	0 - Oversight is provided by the province of New Brunswick.	2 - There is no provision in NB for providing the opportunity to taxpayers to discuss final assessment valuation, prior to it being placed on the roll.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Acts/regulations are provided on Office of the Attorney General website. Comprehensive links from SNB website. www2.gnb.ca/content/gnb/en/departments/attorney-general/acts-regulations.html	0 - SNB uses standardized forms for data collection, notices and appeals. Tax bills are prepared and delivered by the province on behalf of municipalities.	1 - A property owner must make a request for a review within 30-days of the mailing of the assessment and tax notice. S.25 Assessment Act
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Relevant forms and information pertaining to property assessment is located on the SNB website.	2 - Taxpayers cannot challenge an assessment based on equity. This has been confirmed by the Court of Queen's Bench.	1 - There are no legislative requirements, however it is common practice for a range of property sales to be provided to the property owner.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Assessment and Tax Notices are issued annually. S.21 Assessment Act [RSNB 1973] Chapter A-14	0 - Yes, dates are set on a consistent basis. The province collects taxes on behalf of the municipalities.	0 - <i>The Assessment Act</i> has been amended to be silent on the onus of proof. In practice, it is now a shared burden.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - There is limited explanation on the notice and more detailed explanation online. The notice is being reviewed to improve understanding and to consider separating it from the tax bill.	1 - Property tax rates are set for two classes of property - residential and non-residential. These are consistent at provincial level but differ between taxing authorities.	0 - The level of appeal to the Assessment and Planning Appeal Board provides for a hearing.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
0 - The middle portion of the Notice, called "Request for Review of Assessment" can be completed and submitted.	2 - Interest on unpaid property tax is generally greater than for refunds. For provincial property tax the annual interest rate is 9.5%, compared to 1.5% on refunds.	2 - No. The taxpayer must appeal within 21 days of the issue of the decision from the Request for Review. S.28 Assessment Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Real property is revalued annually.	0 - Designation is not mandatory, but SNB requires assessors to undertake courses leading to Canadian Residential Appraiser or Appraisal Institute of Canada designations.	0 - No fees are applicable for a request for review or an appeal. S.17 Regulation 84-6 of the Assessment Act
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - SNB Property Assessment Online (PAOL) is freely available to the public and allows access to property assessment and sales information. Detailed information is available to the owner only. https://paol.snb.ca/?lang=en	0 - Assessors with a designation are required to meet the CPD requirement of AIC. Mandatory annual in-house training recognized by AIC awards CPD Credits.	2 - Taxes must be paid before the penalty date on properties where an assessment is under dispute.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessments are based on real and true (market) value and assessors use the three approaches to value, to establish and defend assessments. S.15 Assessment Act	0 - Although this was not previously done, SNB has now commenced releasing information via the media.	1 - Municipalities or other Taxing Authorities (Local Service Districts) also have appeal rights. S.28 Assessment Act

Newfoundland and Labrador—Overall Grade B-

Transparency - A	Consistency - B	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Municipal Assessment Agency (MAA) website has explanations of assessments/appeals. Municipal websites explain payment matters. City of St Johns has its own assessors & extensive website. www.maa.ca/propertyowners	0 - Oversight is provided by the Provincial Government and a municipally controlled Board of Directors.	2 - No. Assessment reviews and filing of appeals can only take place once the assessment notice has been issued.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Easily navigable consolidated legislation is on the House of Assembly website. A link exists from MAA website. www.assembly.nl.ca/legislation	1 - The provincial assessment agency uses standardized forms for data collection, notices and appeals. Bills can vary between taxing authorities.	1 - The deadline to file an appeal is thirty days after the mailing of the assessment notice. S.30 Pt 2 Assessment Act
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Various forms are available on the MAA website. Forms in connection with exemptions and reliefs are held on the websites of the municipalities.	0 - A challenge can be made on these grounds. It is legislated that taxation must fall in a uniform manner across assessments. S.17 Pt 1 Assessment Act	1 - The assessor is compelled to appear as a witness and produce the evidence on which the valuations are based. S.35 Pt 2 Assessment Act
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes, a valuation notice is sent out at revaluation. S.25 Pt 1 Assessment Act [SNL 2006] Chapter A-18.1	0 - Assessments are typically mailed on the first Monday of October. Individual municipalities are responsible for billing.	2 - The property owner.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The Notice gives details of who carries out the assessment, how properties are assessed and the appeal process, but little detail of property classification.	1 - Properties are generally classified as either residential or commercial, although application can vary by region.	0 - An appeal to the Assessment Appeal Commission is and new/additional information may be introduced.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
0 - The form on which to appeal the assessed value is provided on the Notice.	2 - Annual or compounding interest can be charged for unpaid tax. A compounding rate is generally 1%/month (City of St Johns - 1.25%). It is assumed that no/low interest is payable on refunds.	1 - An appeal against the decision of the commissioner, has the right to appeal within 30 days after the mailing or delivery of the decision. S.39 Pt 2 Assessment Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - There are three-year reassessment cycles.	0 - The only requirement is for senior level assessors to be professionally accredited, however all assessors are members of either AIC, IMA, or IAAO.	2 - The amount of the fee is set by the Director of the Assessment Agency and is \$25.00 for residential or \$100.00 for commercial per property.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - MAA/City of St Johns websites provide the assessed value of each property. More detailed information is available for a fee. www.maa.ca/appeals/	0 - All assessors must meet the continuing education requirements of their professional association.	2 - Taxes must be paid on time on properties where an assessment is under dispute.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors employ the standard three approaches to value, as modelled in a CAMA environment. No methodology is prescribed.	0 - There is no requirement, however the assessment authorities do issue media releases highlighting changes in the assessment across the jurisdictions.	1 - Third party appeal rights are only available to municipalities.

Nova Scotia—Overall Grade C+

Transparency - A	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Complete assessment information is provided Property Valuation Services Corporation (PVSC) website. www.pvsc.ca	0 - The province of Nova Scotia is responsible for the governing legislation and requires PVSC to have an external compliance audit conducted every 5 years.	0 - PVSC offers owners and agents an opportunity to review preliminary values of their property prior to the filing of the roll.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - The provincial legislature website has consolidated property tax laws & regs. There is a link from PVSC website. https://nslegislature.ca/legislative-business/bills-statutes	1 - PVSC uses standardized forms for data collection, notices and appeals. Tax bills are the responsibility of individual municipalities.	1 - The appeal period is 31 days. A “late” appeal may be filed within 60 days but may require a special hearing for decide whether the appeal will be accepted. <i>S.63 Assessment Act</i>
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Forms for provincial/municipal assistance/ tax relief are accessed through provincial department and municipal government websites. PVSC forms and guides are found on their website.	2 - Nothing in legislation allows equity challenges. The valuation standard is uniformity, but the court of appeal has held that this cannot be interpreted as comparison to other assessments.	0 - There is nothing in legislation, however there is a common law duty set out in case law to provide disclosure sufficient to understand an assessment and sales evidence to support an assessment.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Valuation notices are issued on an annual basis from PVSC. <i>S.53 Assessment Act Chapter 23 1989</i>	2 - The schedule is determined by each municipality. Some send one tax billing per year, other send out two.	2 - The property owner.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The Notice is clearly laid out and includes the property category, assessment explanation, how to appeal and contact details for further information.	1 - Municipalities set two rates for residential/ resource, and commercial, property. These may also vary depending on location (e.g. urban/ rural).	0 - An Assessment Appeal Tribunal appeal follows the stated grounds. Appeal to Utility & Review Board is a hearing & may include new evidence.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
0 - The appeal form is located on the assessment notice.	2 - Interest rates are greater for unpaid tax, e.g. Halifax: unpaid tax - 15%; refund - interest rate earned on short-term investments. <i>S.5.0(b) Halifax Regional Municipality Administration Order 18</i>	2 - An appeal against the decision of the first level appeal, the Tribunal must receive the appeal within 14 days of the date the appellant signed to receive their confirmed or amended assessment notice.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Reassessment occurs annually. <i>S.52 Assessment Act</i>	0 - Assessors are required to hold, or be working towards, a recognized professional designation. PVSC Training and Development Policy	1 - There is no fee to file an assessment appeal.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - The PVSC website contains property search tools which allow users to display property valuation information. Tax rates are found on municipal websites.	1 - Generally yes, however the CPD requirements can vary by accrediting organizations and the designation held by the Assessor.	2 - Where the assessment is under dispute, the municipality will still require that the taxes be paid on the valuation assessed by PVSC.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Assessors use the three standardized methodologies for calculating and determining value.	0 - Advanced notification of preliminary values occurs in each fall prior to filing the roll. This allows owners and agents to review the values.	2 - Appeals can be made by any property owners in the same municipality, but specific notice requirements apply to third party appeals. <i>S.62 Assessment Act</i>

Ontario—Overall Grade B

Transparency - A	Consistency - C	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Municipal Property Assessment Corporation (MPAC) provide an exceptionally clear and comprehensive website including market valuation reports. www.mpac.ca/HowAssessmentWorks	0 - MPAC is responsible for all valuations. The Quality Service Commissioner uses Median Assessment-to- Sale Ratio and Coefficient of Dispersion to measure assessment quality and accuracy.	1 - No general right to review. As part of the Advanced Disclosure Protocol consultations on valuation methodology of specified large & special purpose business properties takes place.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - The Ontario Gov. website has easily navigable consolidated property tax laws and is linked from the MPAC website. www.ontario.ca/laws	1 - There are standardized forms used by MPAC for data collection, notices and appeals, however, tax bills vary for each municipality.	0 - Taxpayers are provided a 90-a day period to file an RfR from a valuation notice.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - The MPAC website provides a range of forms including the Request for Reconsideration (RfR). Each municipality has its own tax rebate application forms.	1 - The legislation does not specify comparability as a valid ground, however recent case law has held that equality (and therefore comparability) outweighs accuracy.	0 - The onus of proving assessment and equity value is on the assessment authority, i.e., MPAC.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - MPAC mails a Property Assessment Notice to property owners in Ontario at revaluation every four years.	1 - Each municipality is responsible for payment dates, which are fairly standardized. No requirement for filings.	0 - Onus of proving assessment and equity value falls on the assessing authority. <i>S.40(17) Assessment Act</i>
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The notice is clearly laid out & includes details of assessment process, property classification and contact details. www.mpac.ca/sites/default/files/imce/pdf/PANBusinessSinglePartition2018.pdf	2 - There are tax rates for a possible 38 different classes/subclasses of property. The MOF have provided a toolkit of options to remove properties from capping.	0 - Under the Assessment Review Board (ARB) rules, within 14 weeks of the commencement date all evidence to be relied on must be filed with the ARB. This may include new issues or facts.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - MPAC's Assessment Notices clearly define the actions required for an RfR or appeal including where to find website information.	2 - Unpaid tax: normally enforcement action is taken, but other penalties may be imposed (e.g. Toronto; 1.25% on day of default, then monthly). Refunds/overpayments: no interest paid.	0 - An appeal to the ARB may be made by March 31 or within 90 days of the assessment notice (if no RfR made), or 90 days from the mailing date on the RFR decision. <i>S.40(5) Assessment Act</i>
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - All properties in Ontario are revalued every four years. <i>S.19.2 Assessment Act [RSO 1990] Chapter A.31</i>	0 - MPAC requires those in senior valuation roles to hold membership of a recognized professional body.	1 - RfR: no fee. Appeals to the ARB: Residential, farm, managed forest properties \$125 per roll number; others \$300.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - MPAC's <i>about my property</i> website allows assessment comparison. Tax rates are held by each municipality. www.aboutmyproperty.ca	0 - MPAC employees are required to keep their recognized professional designation in good standing which may include CPD.	2 - The property tax must be paid by the due date based on MPAC's assessment notice.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - MPAC uses one of the three recognized valuation approaches. Only the valuation of generating facilities is prescribed. <i>S.19.0.1 Assessment Act</i>	0 - The Advanced Disclosure Protocol for the 2016 Assessment Update involved pre-roll consultations for large & special purpose business properties.	2 - An RfR may only be made by a property owner/taxpayer in municipality. ARB appeals may be made by any person. <i>S.39.1 & 40.1 Assessment Act</i>

Quebec—Overall Grade C-		
Transparency - B	Consistency - D	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - Each municipality has its own property assessors and most have websites explaining the system in lay terms, although the quality of websites varies. www.ville.quebec.qc.ca/citoyens/taxes-evaluation	1 - No, but there are provincial procedures that must be followed, including a process of reporting.	1 - There is no right in the Act to this effect, except for the case of a single use immovable of an industrial or institutional nature, as declared so by the Assessor.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - The Legis Quebec website provides consolidated legislation and related regulations. http://legisquebec.gov.qc.ca	1 - Yes, there are provincial rules and regulations to this effect for many forms, but not all.	0 - The application for review must be filed before 1 May following the coming into force of the roll. This exceeds 60 days. <i>S.130 Ch. X of the Act</i>
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - It varies from one municipality to another.	2 - Comparability with other properties is not an appropriate ground on the standardized <i>Application for a Review</i> .	1 - If the case goes to appeal to the Administrative Tribunal of Quebec the assessor must produce such evidence.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Yes at the deposit of a new 3-year roll, the taxpayer receives a notice of assessment. <i>S.81 Ch. VIII Act Respecting Municipal Taxation Chapter F-2.1</i>	1 - The dates for filing the rolls are fixed. The date of payments of taxes is governed by certain rules but may vary between municipalities.	1 - The taxpayer initially bears the burden of proof. If the Assessor admits the deposited assessment is not the actual value; the rule is the preponderance of evidence.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Notices may vary between municipalities, however detailed information to be included is legislated. (<i>Regulations regarding form content for municipal taxation Chapter F-2.1, r. 6</i>)	1 - The assessment ratio is the same, however tax rates vary depending on the category of the immovable and the municipality.	2 - An appeal to the independent tribunal against the result of the Assessor's administrative review must be based on the same subject matter as the application for review. <i>S.138.5 Ch. X of the Act</i>
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Details of the how to file an administrative review/appeal are included with the notice.	2 - For unpaid tax, a penalty rate is added to the interest rate paid on refunds (e.g. Montreal: penalty rate is monthly rate of 0.41% charged daily).	0 - The taxpayer has 60 days from assessor's reply to the administrative review to lodge an appeal with the Administrative Tribunal of Quebec.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Reassessment takes place every three years. <i>S.14 Ch. III of the Act</i>	1 - The assessor or deputy are required to be a member of the Ordre Professionnel des valuateurs Agréés du Québec. <i>S.22 Ch. IV of the Act</i>	2 - A fee is chargeable by regulation of the assessing body (e.g. in Montreal fees range from \$75 - \$1000 depending on value). <i>S.263.2 Ch. XIX of the Act</i>
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - There is no right to access valuation info for comparable properties, however the roll may be inspected or there will be online search facilities by property.	1 - CPD is required by the Ordre Professionnel des valuateurs Agréés du Québec.	2 - No, the sum due has to be paid irrespective of an outstanding appeal.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - All recognized valuation methods are used. The cost method must be used for industrial/institutional single use immovables. <i>S.10 Ch. XIX of the Act</i>	2 - In general, it is not required that the assessor be pro-active.	2 - Any person bound to pay tax to the municipality or school board who uses the roll may file an application to review. <i>S.124 Ch. X of the Act</i>

Saskatchewan—Overall Grade C+

Transparency - A	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Property tax policy and info is on the Ministry of Government Relations website and the Saskatchewan Assessment Management Agency (SAMA) websites. www.saskatchewan.ca/	0 - SAMA's governance role provides for quality coordination (informal process) and assessment audits (formal process).	1 - It is common practice for assessment service providers to hold open houses/preview periods to meet with property owners to discuss valuations and answer questions.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Consolidated legislation is on the provincial government Freelaw website. There are direct links from the Ministry of Government website. www.publications.gov.sk.ca/freelaw	1 - Forms related to filing appeals are specified in legislation. Bills vary by municipality, but other forms are mostly similar in appearance. <i>S.225(6) Pt X Div.6 The Municipalities Act</i>	0 - 60 days is provided in a revaluation year; 30 days in a non-revaluation year. <i>S.226 Pt X Div.6 The Municipalities Act</i>
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Various forms can be found on the Ministry of Government Relations website, and SAMA's website (both as above) and various municipality websites.	0 - Property owners can use comparable property assessments to indicate that their assessment is not being treated fairly.	1 - 10 days prior to hearing, the assessor must provide the assessment field sheet and how it was determined. <i>S.230(4) Pt X Div.6 The Municipalities Act</i>
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - At revaluation assessment notices are sent out with additional communications to make property owners aware of possible assessment changes. <i>S.216 Pt X Div.3 The Municipalities Act Chapter M-36.1</i>	2 - The province has established legislated final dates when assessment rolls are to be posted. Municipalities have flexibility and taxes are due by the date specified on the local tax notice.	1 - The initial burden of proof is with the appellant, however once it has been demonstrated that an error exists, the assessment appraiser assumes the burden of proof.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The contents of the valuation notice are legislated & include assessment information and property class etc. but limited info on the basis of assessment. <i>S.215 Pt X Div.3 The Municipalities Act</i>	2 - Municipal tax rates vary for property classes and are applied to the product of assessed value & property class percentage (established by the province). <i>S.196 Pt X Div.1 The Municipalities Act</i>	1 - For certain properties a appeal goes directly to Sask. Municipal Board SMB. If the appeal is heard at the first (Board of Revision) level, then no new facts/issues can be heard at SMB.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
0 - An appeal form is sent with the assessment notice.	2 - Unpaid tax: starts at 1.25%/month (see Regina & Saskatoon). Refunds - no formal provisions for payment of interest.	1 - An appeal to the Assessment Appeals Committee (AAC) of the SMB must be made within 30 days of being served with a decision of the BoR.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - All assessable property in Saskatchewan is revalued every 4 years.	0 - Only licensed appraisers, who belong to an appraisal association, can undertake/supervise assessments.	2 - A municipality may set an appeal fee for the initial appeal. Fees for the AAC level are set out in regulations.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Property owners can view comparable property valuations on the SAMA website (subject to confidentiality).	1 - All licensed appraisers belong to one or more appraisal associations that require CPD.	2 - Taxes are due by the date specified on the tax notice and no adjustment can be made for an appeal.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Properties are valued by the three recognised methods, unless subject to the regulated property valuation standard. (e.g. farm land, heavy industry)	0 - There is no formal requirement. Assessors generally communicate in a pro-active manner, including media releases, mail outs, open houses and public forums.	2 - Persons with an interest in the assessed value or property classification can appeal, as well as the municipality, another taxing authority or SAMA.

Hong Kong—Overall Grade B+

Transparency - A	Consistency - A	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Comprehensive information is available on the RVD's website explaining all aspects of the rating system. http://www.rvd.gov.hk	0 - RVD has quality assurance for valuation level and uniformity by benchmarking statistical results of ratio studies against the IAAO standards.	2 - There is no provision under the Ordinance giving ratepayer the right to obtain a review before valuation is finalised.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Legislation is available on the government e-legislation website. A link is provided on the RVD's website. http://www.elegislation.gov.hk	0 - There are standard specified forms used by the RVD for data collection, notices, proposals and objections.	0 - Time limits are: over 60 days at revaluation; within 28 days for an Interim Valuation Notice. <i>S.37 & 40 Pt IX of the Ordinance</i>
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - The public forms section of the RVD's website provides a comprehensive list of easily accessible forms. www.rvd.gov.hk/en/public-forms/index.html	0 - Under legislation, a taxpayer may challenge the assessment on the grounds that it is above or below its proper rateable value.	1 - The Commissioner is required to provide evidence to support the valuation once it has been challenged by specific evidence.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Following annual revaluation, the new rateable value (RV) is shown on the April-June quarterly rates demand for the property. There is no separate notice.	0 - All rates are payable quarterly in advance, normally falls on the last day of January, April, July and October.	0 - The onus of proof is upon the appellant to show that the RV is incorrect, however overall equal weight is given to evidence provided by both parties.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - At revaluation, explanatory leaflets explaining the basis of the revaluation are sent with the demands. A Notice of Interim Valuation sets out the basis of valuation in simple terms.	0 - Rates are charged at a percentage of the rateable value of the property and a single percentage rate is applied across the board.	1 - Grounds of appeal are confined to those stated in the appeal. The tribunal may allow new facts to be raised provided they fall within the stated grounds of appeal.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - A leaflet on how to appeal is included with rate demand following revaluation. Details of how to appeal is included on the interim notice.	1 - There is no interest on unpaid rates, but they may be subject to a penalty surcharge of 5% and later 10%. No interest is paid on refunds. <i>S.22 Pt V Rating Ordinance (Cap. 116)</i>	2 - An appeal must be lodged with the Tribunal within 28 days after the service of the notice of decision. <i>S.42 Pt IX of the Ordinance</i>
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - General revaluations are on an annual basis to ensure that rates are charged equitably according to prevailing market rentals and on an up to date basis.	0 - The entry requirement for RVD is Professional Membership, General Practice Division, Hong Kong Institute of Surveyors (HKIS), or equivalent.	1 - Fees are payable for lodging appeals with the HK Lands Tribunal or higher courts.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - After each revaluation, a valuation list containing tenement descriptions and rateable values of all assessed properties is available for public inspection from March to May each year.	0 - Professional members of HKIS are required to complete a minimum requirement of 60 hours of continuing professional development (CPD) over a three-year period.	1 - Rates must be paid as demanded, although in exceptional circumstances, the Commissioner may hold over payment of all or part of the rates due, pending a decision on appeal to the Tribunal.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - The three recognized valuation methods are used to arrive at the rateable values of all properties.	0 - Yes - press releases, media announcements and communications with various large corporate ratepayers.	1 - A third party who is aggrieved may appeal in specified circumstances. <i>S.37 Pt IX of the Ordinance</i>

Ireland—Overall Grade C+

Transparency - B	Consistency - B	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - Local Authority Rates (LAR): detailed explanation on the Valuation Office (VO) website. Local Property Tax (LPT): full details of self-assessment are on the Revenue Commissioners (RC) website. www.valoff.ie	0 - LAR: By legislation, the VO, through its statutory head - the Commissioner of Valuation - is independent in carrying out its functions.	0 - LAR: Yes. Representations may be made following the publication of the proposed valuation certificate.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - There is a central Government website for Irish legislation. The legislation is also on the VO and IR websites. www.irishstatutebook.ie	0 - VO and Revenue Commissioner forms are issued centrally and do not vary.	1 - LAR: Within 40 days of receiving a PVC. LPT: An appeal only arises where the Revenue alters a self-assessment. S.26(2) Pt.5 Valuation Act
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Standardized forms are available in relation to: LAR - on the VO website; and LPT - on the Revenue Commissioners website.	0 - LAR: At revaluation, this type of challenge is valid. LPT: Application can be made to alter the declared valuation on the grounds that was incorrect.	1 - LAR: VT may direct anyone to give evidence. LPT: The liable owner must retain information used for his property valuation. S.8 Sch.2 Valuation Act
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - LAR: the legislation provides for notification at all stages. LPT: relies on self-assessment and filing by the t/p.	1 - LAR: Consistent due dates for filing. Billing varies by authority. LPT: Filing and payment dates are consistent nationally.	1 - LAR: Burden of proof rests with the appellant. LPT: Burden of proof falls equally on t/p and Rev. Commissioners.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - LAR: The Proposed Valuation Certificate (PVC) sets out the property class and how it has been valued. LPT: The Notice of Estimate includes a booklet detailing how to value a property for LPT.	1 - LAR: One Annual Rate on Valuation (ARV) for each local authority; no differential ratios or caps for particular categories. LPT: Residential tax rates may vary between local authorities.	1 - LAR: At VT the presumption is no review, however, there have been exceptions. LPT: Taxpayers may introduce whatever facts and issues they consider relevant.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - LAR: Details of how to make representations are given on the PVC. LPT: The RC website gives advice for a taxpayer believing the declared valuation is incorrect.	1 - Simple interest payable at the daily rate of 0.0219% is payable for unpaid tax and 0.011% for a refund of tax.	1 - LAR: appeals to VT may be made 28 days from the issue of the final valuation certificate. LPT: There is at least 60 days to appeal to the Tax Appeals Commission. S.34(2) Pt.7 Valuation Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - LAR: 5 to 10 yearly. LPT: 1st self-valuations were 2013, next 2019. S.25(2) Pt.5 Valuation Act No 13 of 2001	1 - No but they are encouraged to obtain full membership of the Society of Chartered Surveyors in Ireland.	2 - No fee for representations against a PVC. 250/property is payable to apply for individual valuation revision.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - LAR: The Valuation List is a public document. LPT: Valuation information about other assessments is not available. S.23(4) Pt.5 Valuation Act	0 - The office expects a minimum of 20 hours CPD to be obtained per annum.	1 - LAR: No provision for escrow/ similar arrangement. LPT: individuals contesting liability are not required to pay pending determination.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - LAR: Assessors use the three recognized methods of valuation. LPT: Self-assessment is carried out by the comparative method.	1 - LAR: A Notice of a Valuation Order for revaluation is published. LPT: The self-assessment form includes a Notice of Estimate. S.22(1) Pt.5 Valuation Act	2 - For LAR, the rating authority, an occupier/ interest holder in a property, an occupier of another property in the same rating authority area, all may apply.

New Zealand—Overall Grade C-

Transparency - B	Consistency - C	Procedural Fairness - F
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
1 - There is no central website. Each local authority website explains the system. The Land Information New Zealand (LINZ) website details Valuer registration and rates audit. www.aucklandcouncil.govt.nz/property-rates-valuations	0 - The Valuer-General carries out audits of valuations, objections and processes and issues the Rating Valuations Rules which set quality standards for consistent, impartial and equitable rating valuation systems. S.5 Pt 1 Rating Valuations Act	2 - There is no legislative provision for a taxpayer to obtain a review before the values are finalized.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - There is a centralized website with mainly consolidated legislation. Links can be found on the LINZ website. www.legislation.govt.nz	2 - There is no requirement for standardized forms.	2 - Time limits for objections: within 30 working days for revaluation, 20 working days for other changes. Sections 4 & 5 Rating Valuations Regulations 1998
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Each local authority has its own forms on their respective website - these are often documented within the Long-Term Council Community Plan.	1 - Objections must be based on comparable sales evidence at revaluation and comparable roll parcels for value changes during the currency of the roll.	0 - On appeal/objection the valuer must document evidence to support their valuation review. Rule 6.3 Rating Valuations Rules
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Separate notices are sent to all properties following a revaluation. S.13 Part 2 Rating Valuations Act 1998	0 - Local authorities accept payment of the whole amount or 4 instalments and have consistent due dates.	2 - The ratepayer has to prove their case - the benefit of doubt generally goes with the local authority.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - By prescription, notices explain the rating valuation process. Property type and category is defined in the Rules. Rule 2.9 Rating Valuations Rules 2008	2 - Local authorities vary tax rates between property types/uses. Authorities may rate on RV, targeted rates, uniform annual charges or a combination.	0 - New facts and issues can be introduced at the Land Valuation Tribunal, provided they would have been available at the effective date of the revaluation.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Valuation notices sent to all property taxpayers detail appeal rights.	1 - Unpaid tax: Legislative provision allows penalties not exceeding 10%. Refunds: no interest is paid. S.57 Part 3 Local Gov. (Rating) Act 2002	2 - Ratepayers can appeal to the Land Valuation Tribunal within 20 days of the decision of review letter from the council. S.36 Part 4 Rating Valuations Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - All real property is valued at least once every three years. S.9 Part 2 Rating Valuations Act	0 - Assessors must be registered valuers (hold a degree, Valuers Registration Board exam pass & 3 years' experience). S.8 Part 2 Rating Valuations Act	2 - No fee is required for an initial objection. There are lodging fees (NZ\$50) and daily fees (up to NZ\$900/day) for appeals to the Land Valuation Tribunal.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - Individual rating units and tax rates can be obtained from the website. Bulk data downloads are restricted.	0 - The requirement for registered valuers is to complete and lodge details of at least 20 hours CPD annually.	2 - Rates are paid on the value in the district valuation roll and payment can't be delayed until appeal are resolved.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Properties must be valued by registered valuers using International Valuation Standards and methodologies. There is prescription for some utilities. Rule 7 Rating Valuations Rules	1 - The territorial authority has overall responsibility for communications with ratepayers. Legislation requires revaluations to be publicly notified but only on completion.	2 - There are appeal rights for: the VG, ratepayers against their own or any assessment in the same roll at revaluation, or against their own assessment after alteration. Part 4 Rating Valuations Act

Singapore—Overall Grade B

Transparency - A	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The IRAS website provides comprehensive information about billing, payment, statutory valuation basis etc. www.iras.gov.sg	0 - IRAS is responsible for all valuations and assessments and follow central guidelines.	1 - For complex cases, the assessors will usually discuss with the owners on the assessment of their properties before issuance of the Valuation Notices.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - All consolidated legislation is accessible on Singapore Statutes Online. There are links from the IRAS website. https://sso.agc.gov.sg	0 - Standardized forms are used for billing, valuation notices, objections and appeals - all functions of IRAS.	0 - An objection may be made at any time within the year of revaluation, or within 30 days of a Notice of Alteration. S.20A(1) & (2) Pt III Property Tax Act
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Downloadable hard copy property tax forms are on the IRAS website. There is also <i>My Tax Portal</i> which allows forms to be submitted online. www.iras.gov.sg/irashome/Quick-Links/Forms/Property	1 - Taxpayers are encouraged to rely on rental values of comparable properties available on the Housing and Development Board and Urban Redevelopment Authority websites.	0 - There is no specific legal regulation on producing evidence, however it is professional practice to share evidence with our taxpayers during the engagements on their objections or appeals.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - A combined annual property tax bill and valuation notice is issued at the end of each year. Valuation notices are issued for in year changes.	0 - Yes, the annual property tax bill has a payment due date of January 31st every year.	1 - The taxpayer as appellant carries the burden of proof at the Valuation Review Board (VRB), however evidence from parties is given equal weight.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The combined notice/bill details valuation, property classification, tax calculation, etc. It is comprehensive and easy to understand.	1 - Non-residential properties are taxed at 10%. Residential properties are charged rising percentages by value band and owner-occupation or other tenure.	2 - An appellant will not be allowed to rely on any ground of appeal other than those stated in the Notice of Appeal unless he obtains the permission of the Board.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The notice directs taxpayers to the IRAS website if they disagree with the valuation.	1 - Unpaid tax: 5% penalty. IRAS will pay interest on any late refund beyond 30 days. S.36 Pt V Property Tax Act	1 - The owner has 30 days from the Chief Assessor's decision to lodge an appeal. S.20A(7) Pt III Property Tax Act
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Annual Values (AVs) of properties are reassessed annually to account for the changes in market conditions.	1 - Assessors must be trained in real estate, and have a local Diploma, University Degree in Real Estate or overseas equivalent.	1 - No fee is payable for the initial appeal. At the VRB, a fee payment of \$50 (owner-occupied residential property) or \$200 (all other properties) has to be paid.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - IRAS publish tax rates and an e-valuation list, providing taxpayers with the AV and name of the owner of any property at a fee of \$2.50 per search.	0 - The assessors working under IRAS record their learning hours and meet about 100 hours per financial year.	2 - A taxpayer is still required to pay tax by the due date even if he has lodged an objection. S.35A Pt V Property Tax Act
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - The three recognized valuation methods are used. The AV of vacant/dev. land is generally taken to be 5% of capital value, although it is not prescribed. S.2(3) Pt I Property Tax Act Chapter 254	1 - Large corporate owners are engaged to understand the revaluation process and discuss the assessment of their properties in advance.	0 - Only the person that falls under the definition of owner is able to appeal the valuation. S.20A Pt III Property Tax Act

South Africa—Overall Grade C-

Transparency - C	Consistency - C	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Cooperative Governance Traditional Affairs website provides an explanation of the rates system, valuation, rate setting and the appeal process. www.cogta.gov.za	1 - Oversight is currently at a provincial level mainly on procedural compliance with the legislation however there is a limited amount of oversight on valuations and quality.	2 - No. Reviews are limited to after the publication of the Valuation Roll.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Primary legislation/amendments are available on the SA Gov website. A link is available on the Cooperative Governance website. www.gov.za/documents/acts	1 - The forms that have been standardized and regulated are the objection and appeal forms.	1 - A person may lodge an objection within the timeframe for public inspection of the roll, which may not be less than 30 days.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
2 - Objection and appeal forms are regulated but vary between municipalities. Applications for exemptions and rates relief may not be published.	2 - Case law has confirmed that a valuation can't be challenged on the basis of consistency. <i>Glencairn Buildings v Johannesburg Municipality 1926 TPD 68</i>	1 - Within 30 days of notification of the valuer's decision, the objector may apply for the reasons for the decision. A fee may be payable. <i>S.53 Ch.6 MPRA</i>
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Every ratepayer must receive a notice in a general or supplementary valuation roll. <i>S.49 Ch.6 Municipal Property Rates Act (MPRA) No 6 of 2004</i>	0 - Property rates are billed monthly and there are no requirements for ratepayers to submit tax filings.	0 - In typical appeal board hearings equal weight given to the appellant and the municipal valuer.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - The format of the notice is prescribed. It provides details relating to inspection of the valuation roll and objections.	2 - Ratios are imposed between tax rates, and tax rates vary, for certain property categories. Compulsory categories must be in place by 2022. <i>S.8 Ch.2 MPRA</i>	0 - Yes, an appeal is heard and decided by an independent valuation board and is considered
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The notice includes details of rights to objection and where to obtain the relevant form.	0 - Interest is payable on unpaid taxes or a refund based on regulated conditions which are standardized.	1 - An appeal must be lodged to the Valuation Appeal Board within 30 days of the date the written objection decision was sent. <i>S.54 Ch.6 MPRA</i>
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
1 - A valuation roll is valid for a maximum of 4 years for a metropolitan municipality, and 5 years for a local municipality. <i>S.32 Ch.4 MPRA</i>	0 - Municipal valuers must be registered in accordance with the Property Valuers Profession Act 2000. <i>S.39 Ch.4 MPRA</i>	1 - There is no fee payable for the initial objection, however, a fee may be payable if the objector requires the reasons for the initial objection decision.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - The valuation roll is a public document and must be available for inspection and published on the municipality website with tax rates and policy.	0 - Registered valuers must amass 10 Continuing Education and Training (CET) points/hours per year or 50 in a 5-year period.	2 - Even in an objection or appeal process the ratepayer is still required to pay the rates due. <i>S.50(6) Ch.6 MPRA</i>
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
1 - Recognized valuation methods are used. A municipality approved mass valuation system may be used if market data is scarce. <i>S.45 Ch.5 MPRA</i>	1 - The date of the next revaluation is published on municipal websites including valuation, inspection and effective dates.	2 - Objections may be made by any person against any matter reflected in or omitted from the roll. Also, a municipal council. <i>S.50(4) Ch.6 MPRA</i>

Spain—Overall Grade B-

Transparency - B	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Portal of the Directorate General of the Cadastre, on the Spanish Government website provides extensive information about Cadastral Values. www.catastro.meh.es/esp/faqs.asp	0 - The valuations are carried out by, and regulated by, the Cadastral Office. The details of the procedure are set by a national law, the Real Estate Cadastral Law.	2 - It is necessary to wait until the revaluation process is completed and then lodge an appeal.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - All consolidated legislation is on the website of the Spanish Official Gazette (Boletín Oficial del Estado). Links are provided on the Cadastre website. www.boe.es	0 - The Cadastre website makes available to interested parties a set of forms for their use. www.catastro.meh.es/esp/procedimientos_tramites.asp	1 - The taxpayer has one month, counted from the day following the receipt of the notification to lodge an appeal.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - A range of forms are available on the cadastre website. www.catastro.meh.es/esp/procedimientos_tramites.asp	1 - Whilst consistency and accuracy are essential valuation standards, cadastral values are protected data and are generally available to the property owner only.	1 - Yes, as in any other appeal, evidence must be provided to support the allegations.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Values must be notified after revaluation even if there is no change. Art. 29.1 Law on Real Estate Cadastre (TRLRHL Ley del Catastro Inmobiliario)	2 - Each city council sets its own payment period. The only condition to meet is that the payment period must be at least 2 months.	2 - It is the appellant who carries the burden of proof. The first appeal is usually addressed to Cadastre and must include all the allegations.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Cadastre has made efforts to make notification easy to understand, but some technical details are complex.	1 - The basic tax rate is the same within a municipality. Supplements may be added e.g. for transport or extra services.	0 - An appeal, with all supporting evidence, can be made to the Regional Economic-Administrative Tribunal.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - The notice letter includes all the details and also the instructions of how to appeal.	0 - Yes, they are equal, and set annually by the National Budget Law.	1 - The taxpayer has one month to appeal from the day after notification. Art. 29 Law on Real Estate Cadastre
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - 10 yearly with annual updates by coefficient. The National Cadastral Office is currently moving toward a <i>continuous update scheme</i> based on online transaction information exchange.	1 - Assessors must meet some professional requirements.	0 - There is no fee to make an initial appeal. Fees may be payable for lodging appeals to the higher judicial courts.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
2 - Protected cadastral data (value, ownership etc.) is only available to the property owner. Tax rates are published. Art. 51 Law on Real Estate Cadastre	1 - No formal requirement is in place. But training programs by reputed appraisal companies and professional associations keep assessors updated.	2 - An appeal submission does not suspend the obligation to pay the property tax bill.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Recognized valuation methods are used. Cadastral value may not exceed market value & is prescribed by adopting a reference coefficient of 0.5.	0 - The revaluations are publicized by Cadastre.	0 - The taxpayer is the usual appellant. Councils do not lodge appeals as they must approve the Cadastre office's revaluation before it is published.

The Netherlands—Overall Grade B-

Transparency - B	Consistency - C	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Netherlands Council for Real Estate Assessment, (<i>Waarderingskamer</i>), gives comprehensive details about property tax assessment (WOZ value). Detailed information is also provided by each municipality. www.waarderingkamer.nl	0 - The Waarderingskamer supervises, audits and monitors the quality of municipal real estate property assessment.	1 - It is not a legal requirement; however, many municipalities do offer the possibility of a review, usually via their website.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - All Dutch laws and regulations are on a centralized website and links are provided on the <i>waarderingskamer</i> website.	1 - Standardized forms are provided on the websites of the different municipalities, but these are not mandatory.	1 - The objection must be filed within 6 weeks of the date on the municipal tax bill or assessment notice.
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Property tax forms are available on the websites for each municipality.	1 - Yes for residential properties. For non-residential properties the Woz values are not published	0 - The municipality is obliged to provide appraisal reports giving details of the valuation.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - Yes. Revised property values are sent out with the municipal tax bill each year. Article 24 Ch. IV Immovable Property Valuation Act	2 - No the individual municipality is responsible for due dates.	0 - The municipality.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - The content of the notice is prescribed. Article 23 Ch. IV of the Act	1 - There are three different rates of tax for each municipality - residential (owner) and non-residential (owner and user).	0 - The taxpayer may appeal the assessment value to the District Court if they disagree with their notice of objection decision. This is a review.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Yes. It is a legal requirement to give details of how to object on the notice.	0 - Yes, for 2017: 4%	1 - A taxpayer has 6 weeks from the date on the decision to file an appeal with the administrative law sector, district court.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
0 - Reassessment is annual. Article 22 Ch. IV of the Act	1 - No, the Waarderingskamer has developed professional competence requirements for WOZ-employees.	1 - No fees are charged for the initial objection. An appeal to the administrative law court attracts fees.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
1 - Taxpayers can view the property appraisal for their own assessment, but only the assessment value of others. Tax rates are published by the relevant municipality.	2 - No.	1 - The Municipal Tax Dept can grant a suspension of payment for the assessment that is contested, but it may attract interest if the objection is dismissed.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Three recognized valuation methods can be used: sales-comparison, income-capitalisation and DCF	0 - More and more municipalities provide advance information about the value and data used in the revaluation, but it is not mandatory.	0 - A municipality has appeal rights at the Court of Appeal level, otherwise third parties do not have separate appeal rights.

UNITED KINGDOM

England—Overall Grade C+

Transparency - C	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The VOA website (at GOV.UK) is easily navigable and detailed and has been prepared with taxpayers in mind. www.gov.uk/government/organisations/valuation-office-agency	0 - The VOA is responsible for all valuations and assessments, and follow central guidelines including co-ordination.	1 - Only factual matters can be addressed by review during the 6-month draft list period.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - Finding the legislation is difficult and successive amendments make it difficult to read. Links from the VOA website are hard to find. http://www.legislation.gov.uk	1 - Standard forms are used by the VOA for data collection, notices and appeals. Bills issued by the local government differ by location.	0 - NDR: within 4 months of completion of the check. CT: within 6 months for new occupiers. Other appeal rights are limited. Reg 6A The Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
1 - Forms for rental evidence are standard. Registering a check is a cumbersome process and many ratepayers are put off. Forms for rebates, payments - local government.	1 - NDR: under the new CCA process it is likely additional info to that published on the website will be needed. CT: appeals can be based on comparables.	2 - The assessor does not have to produce evidence until the taxpayer has provided his full case.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - From 2017 hard copy notices were abandoned and constructive notices were published online.	0 - All payments are due at the beginning of the financial year - April. Payment by instalment is common.	1 - The burden is on the taxpayer on a preponderance of evidence basis.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Constructive notice only at revaluation. Hard copy notices for alterations. Property types are clearly indicated.	2 - NDR: there are differing rates for small or large businesses and numerous adjustments. CT: each council sets rates for 8 value bands (proportions legislated).	0 - Both VT and Upper Tribunal (UT) hearings are hearing; however, it is expected that evidence must be disclosed prior to the hearing.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Constructive notice indicate that it is possible to register, to claim the property, to check, and then to challenge. Hard copy notices include details of how to appeal.	1 - Unpaid tax is recovered by enforcement proceedings through the courts and penalties may be applied. There is no interest paid on refunded tax.	0 - NDR: 4 months to appeal to VT from challenge decision. CT: at least 60 days where appeal is possible. S. 13B Alteration of Lists and Appeals Regs
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - There has been no revaluation for council tax (CT). Business rates (NDR) were 5 yearly revaluations, but the next will be 2021 and then 3 yearly.	1 - No, although a significant number hold a professional qualification, and it is necessary for certain senior professional grades.	2 - NDR: modest fees for appeal to VT. For NDR & CT: no fees for initial appeals, but UT appeal fees are substantial. S. 13D Alteration of Lists & Appeals Regs
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - CT bands, and full NDR valuations (excl. sensitive information) are published. Tax rates for both taxes are published online.	0 - Qualified chartered surveyors or members of other professional bodies are required to undertake 20 hours CPD/year.	2 - Property tax is payable on the VOA's assessment by the due date. Payment cannot be delayed during the appeal.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Recognised valuation methods are used to arrive at the values of all properties.	0 - The VOA undertakes a communication programme. A draft list is published 6 months early for factual changes.	1 - Prior to 2017, third parties had full appeal rights. Under Check Challenge Appeal those rights have been limited.

Northern Ireland—Overall Grade B-

Transparency - B	Consistency - A	Procedural Fairness - D
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Land & Property Services (LPS) website (part of ni.gov.uk) is straightforward and provides links to other sites providing property tax information. https://www.finance-ni.gov.uk/topics/property-rating	0 - LPS is responsible for all property tax valuations. LPS has published central guidelines requiring a consistent approach to be adopted by all offices in its network.	0 - In the period immediately prior to a new Valuation List coming into effect, LPS publishes draft assessments and seeks comment.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
0 - Consolidated legislation is available on the centralized website. The LPS policy division website details all legislation and policy changes. http://www.legislation.gov.uk	0 - Standard forms are used by LPS for data collection, appeal notices and valuation certificates. The format of the tax bills is standardized and governed by LPS Revenue and Benefits directorate.	0 - Northern Ireland operates an open appellant system where initial appeals can be lodged at any time to the District Valuer. <i>S.49 & 51 Pt III Rates (Northern Ireland) Order 1977</i>
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Forms are accessible from LPS, NI Direct & NI Business Info websites. LPS has online applications from which citizens can submit requests for review.	0 - Yes. The reasons for the appeal must be stated on the relevant appeal form.	1 - Yes, but subject to proportionality when considering the grounds of appeal and comparisons used by the taxpayer/ representative.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - For revisions between revaluations a Certificate of Valuation is issued. At revaluation the new list is published electronically, and the valuations set out on the annual rate bill.	0 - No statutory requirement for property tax filings. Rate bills are issued at the beginning of the financial year (April) and payment can be in one lump sum or by instalments over 10 months.	1 - At Tribunal there is a statutory presumption that the assessed value is correct, however usually LPS will provide evidence to support the valuation once it has been challenged.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - No revaluation notices are issued. Certificates of Valuation on revision provide a full explanation of terms, basis of valuation and appeal right.	2 - The same tax rate applies to all properties located in the same District Council area. For domestic properties, tax assessment is capped at £400,000.	0 - New evidence can be submitted at tribunal hearing, however it is expected that the parties will have disclosed the evidence prior to the hearing.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Notice of how to appeal is included on the Certificate of Valuation sent to the ratepayer on revision.	0 - There is no interest payable on unpaid property tax, enforcement action and cost penalties are imposed. Interest may be paid on refunds in certain cases.	2 - The taxpayer has 28 days from receipt of the Certificate of Valuation in which to appeal to either NIVT or Lands Tribunal (LT). <i>S.54 Pt III the Order</i>
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - Domestic Rates (DR) – last revaluation 2007, none planned. Non-Domestic Rates (NDR) – last revaluation 2015, next 2020.	1 - No, although a significant number hold a professional qualification as Chartered Surveyors.	2 - No fees are payable for initial or next level appeals. For LT fees are 1% of the pre-appeal NAV to a max of £15,000.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - All property details & tax assessments are available on the LPS website. Full valuations are provided for shops, offices, factories and warehouses.	0 - Those who are qualified are required to complete a minimum of 20 hours continued professional development each year.	2 - The property tax is payable based on LPS's valuation assessment. Payment cannot be delayed until after any appeal has been resolved.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - The comparative, contractor's basis and the receipts and expenditure methods are used to value all properties.	0 - Yes, LPS engages extensively with stakeholders and ratepayers to explain the valuation and rating processes.	2 - Any person who is aggrieved by an alteration in the Valuation List may make an appeal.

Scotland—Overall Grade B-

Transparency - B	Consistency - C	Procedural Fairness - B
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The Scottish Assessors Association (SAA) website is easily navigable and comprehensive, although the taxes are complex. www.saa.gov.uk	2 - The SAA has 14 appointed independent local Assessors. Although autonomous, the assessors are governed by strict rules and legislation, subject to regular audit and answerable to the Courts.	1 - Once the draft Valuation Roll is published, taxpayers are able to correct any factual information.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - Finding the legislation is not easy. Successive amendments make it difficult to read. Links are provided on the SAA website. www.legislation.gov.uk	1 - SAA uses standard data collection forms. Valuation notices and appeal forms are prepared by each Assessor but Notice content is prescribed. Billing forms vary for each authority.	0 - NDR: 6 months from notification of reval assessment. CT: 6 months for new properties, new taxpayers or an altered band. <i>The Valuation Timetable (Scotland) Order 1995</i>
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 - Appeal forms are on the SAA website. Forms for rebates, payments etc are held on individual local government websites.	0 - Appeals can be made on the grounds that a valuation is out of line with the valuation of similar properties.	1 - Yes, the assessor is required to produce evidence, but only on a "proportionate" basis.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
0 - Proprietors, Tenants and Occupiers (PTO) are sent notices about new, revalued or altered rating assessments and council tax bandings.	0 - Consistent due dates apply throughout the national level and payment by instalment is common. No filings are required.	1 - Equal weight is generally given to evidence provided by both parties, however, the burden is on the taxpayer on a preponderance of evidence basis.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
0 - Taxpayers receive a notice that is easy for a lay person to understand.	2 - With the exception of large properties, the same NDR rate applies to properties. For CT the same rate will apply to properties in the same tax band and local authority area.	0 - Valuation Appeal Committees (VAC) & Lands Tribunal hold hearings. S. 10 <i>The Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regs 1995</i>
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Notice of how to appeal is included with any valuation notice sent to the ratepayer.	2 - There is a 10% surcharge imposed on unpaid NDR. There is no interest paid on refunds at present.	0 - For both NDR and CT, there is at least 60 days to file an appeal.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - There has been no revaluation for council tax (CT). Business rates (NDR) have been revalued 5 yearly or longer but will reduce to 3 yearly after the next revaluation.	1 - Assessors are not required to possess a recognised professional qualification, although a significant number are professionally qualified.	1 - There is no fee for submitting an appeal to the VAC, but fees are payable for appeals to the Lands Tribunal for Scotland.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - CT bands and detailed valuations (excl. sensitive information) for NDR assessments are published. Tax rates are shown on Government websites for NDR & local government websites for CT.	0 - Assessors that are qualified chartered surveyors or members of other professional bodies are required to undertake 20 hours CPD per year.	2 - Property tax is payable based on the Assessor's valuation assessment for both taxes cannot be delayed. <i>S.9 Pt I Local Government (Scotland) Act 1975</i>
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Recognized valuation methods are used to arrive at the annual rental value of all properties.	0 - At an NDR revaluation, the draft valuation roll is published 3 months before of it takes effect so facts can be checked.	0 - Owners can appeal as well as occupiers but there are no other third-party appeal rights.

Wales—Overall Grade B-

Transparency - B	Consistency - B	Procedural Fairness - C
CENTRALIZED INFORMATION	CENTRAL AGENCY OVERSIGHT	INITIAL REVIEW
Does the state have a website with clear explanations about property taxation?	Does the state regulate local assessors by performing e.g., ratio studies, equalization?	Does the taxpayer have a legal right to a review before a revaluation is finalized?
0 - The VOA website (at GOV.UK) is easily navigable and detailed. The taxes are complex, but it has been prepared with taxpayers in mind. www.gov.uk/government/organisations/valuation-office-agency	0 - The VOA is responsible for all valuations and assessments, and follow central guidelines including co-ordination.	1 - Only factual matters can be addressed by review during the 6-month draft list period.
Does the state have a separate website for property tax laws/regulations?	Does the state require the use of standardized forms?	Does the taxpayer have at least 60 days to file the initial appeal of an assessment?
1 - Finding the legislation is difficult and successive amendments make it difficult to read. Links from the VOA website are hard to find. http://www.legislation.gov.uk	1 - Standard forms are used by the VOA for data collection, notices and appeals. Bills issued by the local government differ by location.	0 - NDR: for initial appeals, any time during the life of the list. CT: within 6 months for new occupiers. Other appeal rights are limited. Reg.5 The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regs 2005
Does the state have a website where its property tax forms are available?	Can a taxpayer challenge a valuation as out of line with comparable properties?	Is the assessor required to produce evidence upon which valuations are based?
0 – Appeal forms - VOA website. Forms for rebates, payments etc - local government websites.	0 - Appeals can be made based on comparability with other assessments.	1 - Yes, the assessor is required to produce evidence, but only on a “proportionate” basis.
VALUATION NOTICE	EQUAL ASSESSMENT PRACTICES	FAIR INDEPENDENT TRIBUNAL
Do taxpayers receive notice at revaluation, even if there is no valuation change?	Does the state have consistent due dates for property tax filings and payments?	Which party bears the burden of proof in connection with an assessment appeal?
1 - From 2017 hard copy notices were abandoned and constructive notices were published online.	0 - All payments are due at the beginning of the financial year - April. Payment by instalment is common.	1 - The burden is on the taxpayer on a preponderance of evidence basis.
Is the valuation notice clear and understandable?	Do the tax rates/assessment ratios/caps apply equally to all taxable properties?	Do taxpayers have a right to independent review introducing new facts and issues?
1 - Constructive notice only at revaluation. Hard copy notices for alterations. Property types are clearly indicated.	2 - NDR: one tax rate (small business rate relief was introduced in 2017). CT: each council sets rates for 9 value bands (proportions legislated).	0 - Both VT and Upper Tribunal (UT) hearings are ; however, it is expected that evidence must be disclosed prior to the hearing.
Does the valuation notice include information on how to appeal?	Are interest rates payable on unpaid property tax, and refunds, equal?	Does the taxpayer have at least 60 days to appeal to an independent tribunal?
1 - Hard copy notices where issued include details of how to appeal. The constructive notice has limited info, but full details are on the website.	1 - Unpaid tax is recovered by enforcement proceedings through the courts and penalties may be applied. There is no interest paid on refunded tax.	0 - At least 60 days to file any proposal/appeal. VOA must, within time limits, send the VT details of unsettled proposals which then become appeals.
VALUATION PRACTICE	ASSESSOR TRAINING/OUTREACH	OTHER PROCEDURAL FAIRNESS
How often is real property valued?	Are assessors/appraisers required to hold recognized professional qualifications?	Is the taxpayer required to pay a fee to make an initial appeal?
2 - The last Council Tax (CT) revaluation was 2005. Business rates (NDR) are 5-yearly but a reduction to 3-yearly is being considered.	1 - No, although a significant number hold a professional qualification, and it is necessary for certain senior professional grades.	1 - There is no fee for an appeal to VT, but fees are payable for appeal to UT. The Welsh Government is considering the question of fees as part of a larger review.
Can taxpayers obtain valuation and/or tax rate information for other assessments?	Are assessors required to meet continued professional development requirements?	Must the taxpayer pay the disputed tax regardless of an ongoing appeal?
0 - CT bands, and full NDR valuations (excl. sensitive information) are published. Tax rates for both taxes are published online.	0 - Those that are qualified chartered surveyors or members of other professional bodies are required to undertake 20 hours CPD per year.	2 - Property tax is payable on the VOA's assessment/band by the due date. Payment cannot be delayed until after any appeal has been resolved.
Are assessors using recognized valuation methods or are there some restrictions?	Do assessors publicize property tax revaluations?	Do third parties - e.g., municipalities/other taxpayers - have separate appeal rights?
0 - Recognised valuation methods are used to arrive at the values of all properties.	0 - The VOA undertakes a communication programme. A draft list is published 6 months before the final list to allow for factual changes.	1 - Anyone with a legal interest in the property may appeal, together with the Billing Authority (limited). Reg.4(2) Alteration of Lists and Appeals



The Council On State Taxation (COST) is a nonprofit trade association consisting of approximately 550 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.