

State and Provincial Property Tax Policies and Administrative Practices (PTAPP): 2012 Update of 2009 Compilation and Report

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The authors and IAAO gratefully acknowledge the individuals and organizations that contributed to this compilation of information about property tax systems in Canada and the United States. Above all, we thank the respondents to the 2012 Survey of State and Provincial Property Tax Policies and Administrative Practices (PTAPP). Without their help, this update would not have been possible.

Introduction

Background

In response to a need for current information about property tax systems, since 1990 IAAO has conducted surveys of the features of property tax systems in Canada and the United States and published the results. Although the main audience comprises property tax administrators and policy makers in the two countries, readers from other countries may find the results helpful as well.

The compilations of survey results published in 1990, 1991, 1992, 2000, and 2009 were based on a questionnaire sent to each Canadian province and territory and to each U.S. state and the District of Columbia. Unlike previous surveys, however, the 2012 survey was limited in scope, representing an update of information and additional exploration of emerging topics. The most important focus of the 2012 survey was new

legislation and the effects of the broad economic recession that gripped much of the United States during the period since the 2009 survey.

In general, the questionnaire was sent to the provincial or state agency responsible for assessment or assessment supervision. Local assessors completed or helped to complete the surveys for Delaware, the District of Columbia, Hawaii, Rhode Island, and Virginia. No survey response was obtained from the provinces of New Brunswick and Nova Scotia or Northwest Territories and Nunavut.

The 2012 survey was conducted under the auspices of the IAAO Communications Committee and the State and Provincial Council. Overall, the survey was shortened considerably and reorganized, so there is some loss of long-term comparability. Major changes from the 2009 survey are delineated in table 1. The questionnaire is reproduced in Appendix

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A, and detailed responses by state and province are presented in Appendixes B and C, respectively.

Table 1. Major changes in PTAPP survey between 2009 and 2012

Topic	Change
Methods of updating assessments between reappraisals Staffing and assessor selection	Shortened
Statutes and authority lines Supervision and equalization and enforcement State standard-setting and assistance programs Method of selecting the assessor Number of assessing units of various types Assessment, billing, and collections Characteristics maintained on parcels Tax agency characteristics Extent of computerization Units of government levying property tax Basis for distributing funds to local governments Total property tax levied, state and local shares Transfer taxes and sale price disclosure	Not asked
Bonded indebtedness election passage requirement Agricultural land "use value" Funding of appraisers' certification program Confidentiality of records Recapture provisions Voluntary and required PILT payments	Added or expanded

Table 2 lists each question in the current survey, the general topic covered, and the corresponding 1999 and 2009 question if applicable. In this table, "state" includes province, territory, and the District of Columbia.

User's Guide

This compilation has two major parts: this summary and a tabulation of responses (Appendixes B and C). The summary is selective—it departs from the order of questions in the survey when doing so facilitates summarization. However, references to survey questions are given to help readers compare the summary with the tabulated survey responses. In the text and tables, the term *states* includes the District of Columbia, although responses to specific questions provided by the District of Columbia are characterized as pertaining to local government. When practical, the tables show 1999 and 2009 results as well as 2012 results. However, this format was not used in the detailed spreadsheet tabulations in the appendixes.

When tables show 1999 results, question numbers correspond to those used in the 1999 survey. Otherwise, question numbers correspond to those used in the

Table 2. Topic and question guide

Question Number			Topic
2012 Survey	2009 Survey	1999 Survey	
1	1	1	Contact information
2	2	2	Agency responsible for property tax/assessment administration
Not asked	3	5	Method of selection of agency administrator
None	4	6	Method of selection of local assessors and terms
5, 6 (New)	5	7	State-level full-time-equivalent positions engaged in assessment administration broken down by function
Not asked	6	9	Number of parcels assessed by level of assessment (i.e., state or local) and type of property (i.e., real versus personal)
Not asked	7	10	Budget for assessment administration division of state agency and local government cost of assessment administration and property tax collection
Not asked	8	11	Assessment administration and property tax collection cost-sharing provisions
Not asked	9	12	Use of performance audits by states with respect to local assessment offices

Table 2. Topic and question guide (*continued*)

Question Number			Topic
2012 Survey	2009 Survey	1999 Survey	
7	10	13	Significant property tax developments over the preceding five years
8	11	14	State agency role in education and training
Not asked	12	15	State and local educational and certification requirements
Not asked	13	16	Recertification requirements
8	14	17	Funding of certification program
Not asked	15	18	Incentives for appraisal designations or good work performance based on ratio study statistics
Not asked	16	19	Mandatory disclosure of sale prices
Not asked	17	20	Level of agency verifying sales data
9,10,11,12 (New)	18	23	Confidentiality of records
Not asked	19	26	Percentage of parcels digitally mapped or identified using GIS
Not asked	20	29	Separate value estimates for land and buildings
Not asked	21	30	Types of property generally subject to property tax
13,14 (New)	22	31	Limits on increases/decreases in assessed values
Not asked	23	32	Levy rollback requirements related to increases in assessed value
15–37	24	33	Full or partial exemptions by type of property
38 (New), 42	25	34	Conditions related to full or partial exemptions
Not asked	26	35	Effect of exemptions on value or tax rate
17,18,28,29	27	36	Exemption for business personal property
Not asked	28	37	Effect of exemptions on taxing districts
39,40	29	38	Payment in lieu of taxes for exempt properties
41,42	30	39	Special tax treatments related to developing areas (i.e., tax increment financing, abatements, classification, greenbelt, recapture, and so on)
43–49	31	40	Property tax relief programs (i.e., circuit breaker, homestead, and the like)
43–49	32	41	Qualification criteria for property tax relief programs
Not asked	33	42	Effect of property classification
Not asked	34	44	Number of residential properties receiving tax relief through exemptions; cost of such programs
45	35	45	Availability, requirements, and use of property tax deferral programs
50–54 (53,54 New)	36	50	Restrictions on growth of property tax portion of taxing district's budget: bonds and override elections
Not asked	37	51	Availability of truth-in-taxation (full disclosure with respect to property tax budget effects on taxpayers)
Not asked	38	52	Growth-related exceptions to property tax budget of levy growth constraints
Not asked	39	53	Property tax rate uniformity
Not asked	40	56	Other property-related taxes (i.e., real estate transfer tax, development gains tax, and so forth)
54	41	57	Legal assessment date and requirements regarding assessment of new construction
Not asked	42	63	Reference works, guidelines, and other documents provided by state and requirements for use

Table 2. Topic and question guide (*continued*)

Question Number			Topic
2012 Survey	2009 Survey	1999 Survey	
Not asked	43	64	State approval of assessment reference documents
Not asked	44	70	Services provided by the state for local assessors (i.e., legal advice, technical advice, computer-related assistance.)
Not asked	45	71	State software support provided to local assessors
Not asked	46	72	State regulation and approval with respect to computer systems in use by local assessors
54	47	73	Property inspection practices related to reappraisal
54	48	74	Reappraisal cycles required and in practice
Not asked	49	76	State enforcement of reappraisal cycle requirements
None	50	78	Use of and procedures for direct equalization
Not asked	51	79	Use of and procedures for indirect equalization
Not asked	52	80	Alternative equalization systems
Not asked	53	83	Frequency of ratio studies and results of most recent study by type of property
Not asked	54	92	Unit of government responsible for collection of property tax
Not asked	55	93	Responsibility for payment of property taxes (i.e., owner, lessee)
Not asked	56	94	Time lag between assessment date and date on which property taxes are due and payable

current version of the survey. For tables that reflect the 2009 survey, original table numbers were altered to match the placement of these tables in this analysis of the 2012 results.

The tabulation in the appendixes follows the order of questions in the survey and is comprehensive. In the tabulation, responses from provinces and states can be found in the rows, which begin with a two-letter abbreviation of the jurisdiction (see table 3), and an abbreviated version of each question is at the head of each column. Readers are advised to review the questionnaire to improve their understanding of the tabulated responses.

Readers should employ caution when relying on the information in this update. As with all surveys on complex topics like property tax systems, some respondents may have interpreted some questions differently than the writers of the survey

intended (although many respondents provided helpful marginal comments that are not always reflected in the tabulations), and the compilers of the results may have misunderstood some responses. In addition, some respondents did not have the information needed to answer all questions completely, and it is not always clear whether a question was inapplicable or whether it was not answered for some other reason. Many factors can affect the accuracy of estimates. In a jurisdiction with a program closely related to the topic of the question, the estimate likely is more accurate than that from a jurisdiction without such a program. Consequently, despite efforts to confirm responses and to ensure accuracy, the compilation may contain errors, especially in instances with apparent inconsistencies. Readers also are reminded that what is generally true in a province or state may not be applicable

Table 3. Province and state abbreviations

Alabama	AL	New York	NY
Alaska	AK	North Carolina	NC
Arizona	AZ	North Dakota	ND
Arkansas	AR	Ohio	OH
California	CA	Oklahoma	OK
Colorado	CO	Oregon	OR
Connecticut	CT	Pennsylvania	PA
Delaware	DE	Rhode Island	RI
District of Columbia	DC	South Carolina	SC
Florida	FL	South Dakota	SD
Georgia	GA	Tennessee	TN
Hawaii	HI	Texas	TX
Idaho	ID	Utah	UT
Illinois	IL	Vermont	VT
Indiana	IN	Virginia	VA
Iowa	IA	Washington	WA
Kansas	KS	West Virginia	WV
Kentucky	KY	Wisconsin	WI
Louisiana	LA	Wyoming	WY
Maine	ME	Alberta	AB
Maryland	MD	British Columbia	BC
Massachusetts	MA	Manitoba	MB
Michigan	MI	New Brunswick	NB
Minnesota	MN	Newfoundland	NF
Mississippi	MS	Northwest Territories	NT
Missouri	MO	Nova Scotia	NS
Montana	MT	Ontario	ON
Nebraska	NE	Prince Edward Island	PE
Nevada	NV	Quebec	PQ
New Hampshire	NH	Saskatchewan	SK
New Jersey	NJ	Yukon Territory	YT
New Mexico	NM		

in every locality. Moreover, conditions can change quickly.

We request that readers who detect errors in or who have questions about the material presented in this update communicate with IAAO. Similarly, suggestions for future surveys are welcome.

To facilitate understanding of the information contained in this update and to provide additional background information, we provide references at the end of the paper.

Recent Developments by State or Province

Change is a constant in property taxation. Respondents were asked (in question 7) to summarize significant developments and policy changes in their jurisdiction since 2009, when the last survey was conducted. Many significant changes were noted and are summarized below. Among major changes since 2009, California eliminated TIF programs and several states, including Idaho, Arizona, Michigan, and Montana, enacted or expanded partial or phased-in exemptions for business tangible personal property. Additional changes may be found in the detailed responses in Appendixes B and C. Often, comments in answers in Appendixes B and C will be explanative with respect to the nature of exemptions and other issues. A summary of reported changes follows:

U.S. States

Alaska

- New exemptions are as follows:
 - Property owned by a private nonprofit university.
 - Optional exemption for a widow of a disabled veteran younger than 60 years.
 - Optional residential exemption for law enforcement officers for up to \$150,000 of assessed value if the residence is located in an area with a higher occurrence of crime than the rest of the municipality as a whole.
 - Optional exemption for municipalities to offset the cost of improvements that improve air quality.
 - Optional exemption for residential renewable energy systems used to develop means of energy production

with energy sources other than fossil fuels.

- Optional tax deferral for subdivided property (subdivided into three or more parcels) for up to five years.
- Changed the funding for education from 4 mills of the full and true value to 2.65 mills of the full and true value. Also removed the requirement to include only one-half of the value change in full and true value from the current year versus the base year of 1999.

Arizona

- Owner-occupied residential classification was changed to allow an owner's primary residence only, no vacant properties or vacation homes. This classification is advantageous because the state pays a portion of the school taxes for each home in this category, averaging \$150–\$200 per home.
- Proposition 117 was passed by a public vote. Currently there are two values that act as the basis for property tax assessment: the full cash value, which is generally equal to market value (used for overrides), and the limited value (used for city, county, and school taxes), which is limited in the rate of annual growth. Starting in tax year 2015, all taxes in Arizona will be calculated from the limited value, which will be limited in growth to 5 percent per year.

Connecticut

- Proration of assessed value of new construction to the date the new construction is first used for its intended purpose and also to allow for partially completed

construction to be taxed based on its assessed value as of the October 1 assessment date.

- Municipalities can phase in real property assessment decreases after a revaluation.

Colorado

- Established task force to study elimination of personal property tax.
- Suspended senior exemption in 2010 and 2011.
- Locked residential ratio of assessment for 2009 and 2010.
- Prohibited new TIF areas from including agricultural land.

Delaware

State certification of assessors to be implemented by October 2014 will require 90 classroom hours.

Florida

The following were significant changes made to the value adjustment board process:

- Property appraiser's presumption of correctness in hearings was reduced.
- Training is required for special magistrates and value adjustment board attorneys.
- Value adjustment boards must use independent attorneys (not affiliated with local government, property appraiser, or tax collector).
- Department of Revenue is required to produce uniform procedures and forms that all value adjustment boards are required to follow.
- Petitioners are required to pay at least 75 percent of ad valorem taxes before they become delinquent.

Georgia

- A moratorium on increases in assessment values was enacted for the 2009–2011 tax years.
- “Arm’s-length, bona fide sale” was defined in 2010 as a transaction that has occurred in good faith without fraud or deceit carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self-interest, including but not limited to a distress sale, short sale, bank sale, or sale at public auction.
- The definition also provided that, “The transaction amount of the most recent arm’s-length, bona fide sale in any year shall be the maximum allowable fair market value for the next year.”

Idaho

- New (2012) exemption for site improvements on land being developed, but still without final improvements or buildings.
- Personal property declarations (lists provided by taxpayers) are exempt from public records disclosure provisions.
- Assessment record mappers are subject to separate certification requirements.
- Low-income section 42 housing appraisal procedures were codified.
- TIF revenue allocation areas are limited to 20 years.
- Homestead exemption maximum is subject to annual increase or decrease based on housing price index for Idaho.
 - Possessory interests in student housing are exempt.

- Taxing districts are allowed additional taxing authority for paying judgments.
- Homeowner’s exemption is retained for one year following claimant’s death.

Indiana

Voters approved a resolution making property tax rate caps permanent (1 percent for homestead properties; 2 percent for other residential properties, agricultural land, and long-term care facilities; and 3 percent for nonresidential properties and personal property).

Kansas

Beginning with the tax year 2014, the motor carrier property tax will be replaced with a registration fee.

Kentucky

There was major reform in the administration of delinquent property taxes.

Michigan

A 10-year phase-out of personal property tax beginning in 2014 was instituted, subject to voter approval (*approved by the voters on August 5, 2014*).

Minnesota

Legislation passed in 2010 allows the assessor to perform appraisals of property, review the assessment and determine its accuracy, prepare appraisals or appraisal reports, and testify before any court or boards of review as an expert and on behalf of the assessor’s jurisdiction with respect to properties in that jurisdiction. The legislation also provides that nothing in the appraiser statute is to be construed as to prohibit assessors from performing these duties. Finally, the “moonlighting” prohibition is not to be construed as to prohibit an individual from performing these duties.

Legislation passed in 2011 was as follows:

- For appeals, income-producing properties, the 60 Day Rule

now requires that the following information be provided to the county assessor no later than August 1 of the taxes payable year:

1. A year-end financial statement for the year prior to the assessment date.
 2. A year-end financial statement for the year of the assessment date.
 3. A rent roll on or near the assessment date listing the tenant name, lease start and end dates, base rent, square footage leased, and vacant space.
 4. Identification of all lease agreements not disclosed on the rent roll under item 3 above, listing the tenant name, lease start and end dates, base rent, and square footage leased.
 5. Net rentable square footage of the building(s).
 6. Anticipated income and expenses in the form of a proposed budget for the year subsequent to the year of the assessment date. The information required to be provided to the assessor does not include leases. However, after August 1, if the assessor determines that the actual leases in effect on the assessment date are necessary to properly evaluate the property, then the assessor may require the petitioner to submit the leases. The leases must then be provided within 60 days of the assessor's request. The court will hear and decide disputes related to these subsequent information requests.
- For surviving spouses of veterans who had previously qualified for exclusion under this section as totally (100 percent) and permanently disabled, the exclusion carries over to the benefit of the surviving spouse for five additional taxes payable years after the year of the veteran's death. The removal of exclusion upon remarriage is also new with this law change. If a property had initially received the exclusion for the 2008 assessment year and the qualifying veteran passed away that year, the surviving spouse would have been eligible to receive the exclusion for the 2008 and 2009 assessment years (taxes payable in 2009 and 2010) under previous statute. These surviving spouses did not receive the exclusion for the 2010 assessment for taxes payable in 2011.
 - Applications for continuation of benefit for surviving spouses are now due annually by July 1 for that assessment year; for 2011, applications for surviving spouses may be made as late as August 16, 2011. Counties are not required to abate the taxes payable in 2011.
 - The exclusion is also newly applicable to surviving spouses of service members of any branch of the armed forces who die due to a service-connected cause while serving honorably in active duty. The surviving spouse must be the legal or beneficial title holder to the homestead residence and permanently reside there. The benefit for these surviving spouses is a maximum of \$300,000 of excluded value for five years for which taxes are due, or until such time as the

surviving spouse remarries, or sells, transfers, or otherwise disposes of the property, whichever comes first. A first-time application for surviving spouses of service members killed in action may be made at any time within two years of the death of the service member. This means that a surviving spouse of a service member who died in action in 2010 or 2011 may apply by July 1, 2012 to qualify for taxes payable in 2013. Applications must be annually submitted under this provision. Applications may first be made by July 1, 2012 for taxes payable in 2013.

- Primary family caregivers of qualifying disabled veterans are now also eligible for the exclusion. In this case, the veteran may not own homestead property, but the veteran's primary family caregiver's homestead would be eligible for the same benefit as the veteran (maximum \$150,000 or \$300,000 exclusion, depending on the veteran's disability rating). A primary family caregiver is defined as a person who is approved by the U.S. Department of Veterans Affairs for assistance as the primary provider of personal care services for an eligible veteran under the Program of Comprehensive Assistance for Family Caregivers.

Missouri

- Significant legislation was passed in 2010 to address impact notices to taxpayers.
- The state tax commission has greatly enhanced the sales ratio study to provide valuable insight to assessors regarding the level and quality of assessments in their jurisdiction.

Montana

The assessment rate for personal property was reduced.

Nebraska

Certain counties that had been subject to state assessment have resumed performing assessment functions at the local level.

Nevada

- In 2010, appraisal standards for land valuation and fixtures provided criteria to determine real versus personal property.
- In 2011, for net proceeds of minerals, certain allowable deductions from the gross yield were revised.
- In 2012, for trade fixtures, exceptions were provided to the fixture criteria for property used as trade fixtures.

New Jersey

A 2 percent cap on spending at the local level was implemented.

New Mexico

The statute implementing return to market value on sale despite 1998 constitutional amendment capping residential property value increases was ruled unconstitutional; The District Court decision was reviewed by the New Mexico Supreme Court (statute upheld, June 2014).

New York

Beginning in fiscal year 2012, local governments (including school districts and special districts) may not increase their respective property tax levies by more than 2 percent or the rate of inflation, whichever is less. Voters and school districts and governmental bodies may exceed this limit by a 60 percent majority or more. Allowance is made in the tax levy limit increase for new construction within each taxing jurisdiction.

North Carolina

On July 1, 2013, all new registration and renewal fees on motor vehicles and property taxes owed have to be paid at the department of motor vehicles when the tag is renewed.

Ohio

All mass appraisal projects must involve a qualified project manager beginning with any projects undertaken in 2014 or thereafter.

Oklahoma

- Constitutional questions on the November ballot this year related to exemption of intangible property in the valuation process and a 3 percent valuation increase limitation for homestead property and agricultural property (currently the valuation increase limitation is 5 percent).
- The State Board of Equalization has implemented a new performance audit for 2013.

Rhode Island

The state cut some of the replacement money related to elimination of the motor vehicle excise tax.

South Carolina

- Requirements for classification of properties as legal residences were tweaked.
- The time allowed for properties to qualify for the discount on subdivisions (developers' discount) was extended. When commercial properties are sold, they are allowed a 25 percent discount in the increase in value. Normally they would increase in value to full market value but now are allowed a 25 percent exemption on the total increase.

South Dakota

Starting in 2010, assessment (taxes payable in 2011) of agricultural values is determined by a statute-defined "productivity" valuation.

Tennessee

An incentive for green energy production equipment was implemented.

Texas

In 2009, the legislature enacted laws requiring state oversight of county appraisal districts through biennial reviews by the Comptroller of Public Accounts.

West Virginia

- Changed all mandated property tax due dates and notification of increase procedures.
- Gave the taxpayer the right to request an appeal in October instead of February of each tax year with requirement of a request due date.

Canadian Provinces

Newfoundland and Labrador

Revisions to assessment 2006 regarding the assessment of special-purpose property were made.

Prince Edward Island

- The department initiated an automatic depreciation for properties, based on depreciation tables from recognized sources.
- Registered owners of owner-occupied residential properties are eligible for an owner-occupied residential tax credit.

Quebec

In legislation on industrial buildings, for industry entered on the roll, the prescribed content of the property files was modernized.

Saskatchewan

- In 2009 a market valuation standard was implemented for residential and commercial property as part of the four-year revaluation cycle.
- Farmland, heavy industrial property, resource production equipment, pipelines, and railway roadway are now assessed via a regulated manual.
- There is a significant provincial court of appeal decision that entrenches mass appraisal practices (i.e., valuation of groups of properties) as part of the valuation methodology including the appeal process (single-property valuation techniques cannot be used on appeal).

Main Features and Policies

This section covers major features of U.S. and Canadian property tax systems as reported by respondents to the 2012 survey and, when practical, in comparison to 1999 and 2009 responses. Only features covered in the 2012 survey are reported. For a more comprehensive report, see the 2009 survey results (Dornfest et al. 2010).

Limits on the Power to Tax Property

The province or state is usually the entity that enacts various limits on local fiscal

autonomy of local taxing districts. Upper (and sometimes lower) limits on property tax rates have been a long-standing feature of property tax systems.

Since the 1970s, limits on increases in local government budgets and property tax levies have become increasingly prominent. On the other hand, Kansas appears to have eliminated such limits, allowing more flexibility for municipal governments. Table 4 displays reported information about property tax rate and levy increase limits in the states and provinces in 1999, 2009, and 2012.

Property tax laws often allow voters to approve an override of property tax rate and levy limits to incur debt. Table 5 presents information on the type of vote required to incur bonded indebtedness in the United States and Canada in 1999 and 2012. Some states indicated more than one type of percentage of voter approval was required, probably reflecting different legal provisions. This question was deleted from the 2009 survey but reinstated in the 2012 survey. Among the most restrictive systems regarding the degree of voter approval for bonded indebtedness, California, Idaho, and Oklahoma report two-thirds majorities being required. However, in Oklahoma, this requirement pertains only to nonschool bonds.

Transfer Taxes and Sale Price Disclosure

This topic was not addressed in the 2012 survey. See the results of the 2009 PTAPP

Table 4. Property tax rate and levy increase limits in states and provinces 1999, 2009, and 2012

Topic	1999		2009		2012	
	States	Provinces	States	Provinces	States	Provinces
Rate or levy increase limits	26	0	32	2	36	0
Rate and levy increase limits	NA	NA	NA	NA	14	
Levy (amount) limits	NA	NA	NA	NA	10	0
Rate limits	NA	NA	NA	NA	12	0
Voter approval						
For overrides	11	0	NA	NA	30	NA
For bonds	29	1	NA	NA	27	0

Table 5. Type of voter approval required to incur bonded indebtedness in provinces and states 1999 and 2012

Type of Voter Approval	1999		2012	
	Provinces	States	Provinces	States
Simple majority	1	16	0	12
At least 60 percent	0	5	0	2
At least two-thirds	0	5	0	3
Other percentage	0	3	0	3
Other system	1	10	0	8

survey (Dornfest et al. 2010) or the 2011 ratio study survey (Technical Standards Committee 2012).

Assessable Property

Assessable property is property that is required to be entered on assessment rolls. In general, assessable property is taxable unless it qualifies for, and is granted, an exemption. Conceptually, all real and personal property would be assessed *and* taxed. There are practical reasons for departures from the general principle of assessing *all* property. For example, there is little reason to require assessment of entire classes of property that are exempt.

As would be expected, and as verified in the 2009 survey, land and buildings are assessable in every province and state, and most require separate value estimates (see questions 20 and 21 in the 2009 survey [Dornfest et al. 2010]).

Table 6 (which is based on responses to question 21 in the 2009 survey and questions 18, 28, 29, and 30 in the 2012 survey) indicates the numbers of provinces and states in which various classes of personal property (chattels) are subject to property taxation. Most provinces (based on more complete

responses from provinces in 1999) and states subject utilities, railroads, and other transportation networks to ad valorem property taxes.

The 2012 survey did not ask whether current market value was the underlying basis for taxation. However, a new question (14) was added to examine assessed value decrease limitations, which had been suspected because of economic conditions. The survey found that Iowa has a requirement to maintain a 30 percent residual value for centrally assessed properties and certain companies. No state reported general requirements preventing valuation decreases, but Connecticut allows a phase-in of decreases following reappraisal.

The 2009 survey (question 27) asked whether business personal property was exempt. Respondents from nine states and ten provinces and territories said it was exempt; in Alaska, municipalities have the option of exempting all or a portion of personal property.

In the 2012 survey responses (to question 29) indicated that in 38 states tangible personal property is fully taxable and that in 13 states tangible personal property is fully exempted. Although this finding appears to indicate that, when compared with results from

Table 6. Provinces and states assessing personal property 1999, 2009, and 2012

Personal Property	1999		2009		2012	
	Provinces	States	Provinces	States	Provinces	States
Inventories	0	15	0	12	0	8
Machinery and equipment	4	43	2	38	5	38
Tangible personal property	2	35	0	38	3	38
Intangible personal property	1	10	0	7	0	6

the 2009 survey (table 10), three more states have provided full exemptions for personal property since 2009, such a change can be verified only for Ohio. In the other cases, 2009 answers were incomplete or possibly inaccurate.

Note that, while the 2009 survey showed that personal property was exempt in the District of Columbia, this has been corrected by the 2012 survey, which indicated that this property is fully taxable. Included in the count of the fully taxable states are Arizona, Florida, and Idaho, which exempt blanket amounts of \$133,868, \$25,000, and \$100,000 (2013), respectively. Included in the fully exempt count is Kansas, which continues to tax equipment acquired before 2006 but exempts new equipment acquired on or after January 1, 2006. Notably, in 2014, subsequent to the completion of the survey, Michigan voters approved beginning a 10-year phase-out of personal property taxation. Because the survey did not review the definition of personal property used in each state, exemption status cannot be ascertained for any particular item of property.

The survey confirms that a small number (6) of states fully tax intangible personal property; 37 states fully exempt intangible personal property. However, the exemption is mandated by the state or local authority in only 17 states. In Arizona intangible personal property is fully taxable because there is no statutory provision exempting it, but it is also partially exempt because of Arizona's partial exemption applied to all personal property.

By law in Colorado and Oregon intangible personal property is fully

taxable for state-assessed public utility property, but such property not owned by the utility is exempt. By law in Idaho certain intangible personal property is exempt whether state assessed or locally assessed, but not all intangible personal property is exempt. Kansas is included as having intangible personal property fully taxable, but this is true only for state-assessed property, while locally assessed intangible personal property is subject to local option. In Nebraska both state and locally assessed intangible personal property is fully taxable.

Exemptions and Other Relief Measures

As suggested in the section on limits on the power to tax a property, there are many ways to provide property tax relief. This subsection addresses property tax relief measures designed to benefit individual taxpayers or groups of taxpayers, not measures that attempt to benefit all property taxpayers through lower levels of taxation or smaller increases in taxes.

Questions 15 through 38 asked for information about full and partial exemptions for various categories of real and personal property. Table 7 summarizes the responses for fully exempt property by provinces and states for 1999, 2009, and 2012. Table 8 provides more detail about numerous exemptions and whether they are full, partial, or available through local option or discretion.

Atypically, Delaware exempts qualifying agricultural land completely. However, the exemption does not apply to agricultural buildings.

In the 2012 survey, oil and gas was

Table 7. Provinces and states with full exemption for public property 1999, 2009, and 2012

	1999		2009		2012	
	Provinces	States	Provinces	States	Provinces	States
Charitable organizations	6	44	3	44	7	44
Educational organizations	7	45	5	42	5	43
Government	7	46	4	51	9	51
Hospitals	7	33	5	37	9	35
Religious organizations	9	41	5	44	6	44

separated from other minerals and there were two questions about exemptions for this property.

Additional details concerning partial personal property exemptions are presented in table 9. Details concerning

treatment of utilities and railroads by states with general personal property exemptions are presented in table 10.

Table 8. Exempt property by type and exemption level in provinces and states in 2012

Type of Property	Provinces			States		
	Fully Exempt	Partial Exempt	Local Option	Fully Exempt	Partial Exempt	Local Option
Agriculture property	0	7	0	1	41	3
Airplanes, private	9	0	0	22	4	2
Airlines	6	0	0	10	3	2
Business inventory	9	0	0	39	5	5
Cemeteries	7	2	1	44	2	5
Charitable organizations	7	4	3	44	3	7
Communication property	0	1	0	5	4	3
Educational organizations	6	2	1	43	5	5
Forests and orchards	2	3	0	5	29	4
Government property	9	2	0	51	1	2
Historical property	2	1	4	11	11	10
Hospitals	9	1	1	35	4	6
Minerals (in place) other than oil and gas	2	0	0	12	2	1
Oil and gas	1	0	0	2	6	3
Personal property, intangible	2	0	0	37	3	1
Personal property, tangible	3	1	0	13	11	4
Registered vehicles	9	0	0	29	3	2
Religious organizations	6	3	1	44	5	7
Residential property	0	2	0	4	22	7
Transportation property	0	1	0	5	7	2
Utility property	1	1	0	1	5	5
Site improvements on developer-owned land	1	0	0	3	2	2

Table 9. Variances in partial personal property exemptions 2012

State	Description of Partial Personal Property Exemption
Alaska	Local option, amount varies
Arizona	First \$133,868 is exempt
California	\$10,000 or less by local option
Colorado	\$7,000
Florida	First \$25,000
Georgia	Value of \$7,500 or less exempt
Idaho	First \$100,000 per taxpayer per county plus any item newly acquired and costing up to \$3,000 (2013)
Maryland	Full exemption from state property tax; local option exemption from local property tax
Massachusetts	Up to \$10,000 by local option
Montana	\$20,000 (\$100,000 beginning 2014)
Oregon	\$15,000 exempt, but fully taxable if value exceeds this limit
Texas	\$500
Utah	\$3,900 aggregate; \$1,000 per item
Washington	\$15,000 noncorporate sole proprietors

Residential Tax Relief

Relief for residential property owners is provided in a large number of ways. Questions 43 through 49 addressed various residential property tax relief measures. In addition, question 14 asked about assessment increase limits. Table 11 summarizes the use of various relief measures and the qualification criteria to the extent they could be ascertained or were reported.

Note that Colorado is included in the count of those states with a partial exemption for residences; however, the program was suspended for three years starting in 2009. States that reported overall budget or revenue increase limits on taxing districts were not counted as having limits on increases in individual property taxes. States, such as Indiana, which cap tax rates for homesteads but do not have income-tested programs,

Table 10. Utility and railroad personal property exemptions 2012

State	Personal Property Mostly Exempt? ^a	Most Public Utility Property Taxable?	Railroad Property Mostly Exempt?
Delaware	Yes	Yes, such as poles, wires, underground conduit; no, to generators	Yes
Hawaii	Yes	No	?
Kansas	Yes	Yes	No (except some situs property, but not tracks or rolling stock)
Illinois	Yes	Yes	No
Iowa	Yes	Yes	No, but rolling stock is exempt
Massachusetts	Unknown, but manuf. corporations machinery and certain other types are exempt	Yes	No
Michigan	10-yr phaseout (new)	Yes	No
New Hampshire	Yes	Yes	No
New Jersey	Yes	Yes, but certain personal components exempt	Yes, main stem and rolling stock all exempt; land, buildings, and track of spurs are taxable
New York	Yes (broadened in recent years)	Yes	No ^b
North Dakota	Yes	Yes	No, but all personal property is exempt
Ohio	Yes	Yes	Yes, except tracks
Pennsylvania	Yes	Yes	Yes ^c
Rhode Island	No, local option (manufacturing and farm machinery is exempt)	Yes	Yes, full exemption
South Dakota	Yes	Yes	No ^d

^a Does not include states with partial, dollar-limited exemptions.

^b New York establishes value limits (or ceilings) for interstate and intrastate railroad property; value by local assessing units. Rolling stock is exempt (there is no central assessment of railroads as such in New York state). Amtrak property, commuter rail, and New York City rapid transit property is wholly exempt.

^c Municipal authorities are exempt. Also exempt are easements, pipelines, railroad beds, tracks or other lines, machinery and equipment not affixed to the land. Land and improvements indispensable to the generation of electricity are excluded from the PURTA tax base and the realty tax equivalent, as are certain other properties subject to local taxation.

^d Taxable but are able to apply for tax credit based on repairs done. Limit on which rail lines may receive credit (South Dakota Codified Law 10-28-21.2).

Table 11. States and provinces with residential property tax relief 1999, 2009, and 2012

Program	States	Qualification Criteria				Provinces	Qualification Criteria			
		Age	Income	Occupancy	Value		Age	Income	Occupancy	Value
1999										
Circuit breaker	27	23	22	22	8	3	2	1	3	1
Renters' credit	17	11	12	5	2	3	2	2	0	0
Property tax deferral	21	13	14	10	2	7	6	3	3	1
Individual tax increase limit	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Assessment increase limit	11	1	1	3	1	3	3	1	1	0
Partial exemption	27	15	12	24	8	1	1	0	0	0
Partial property tax levy	9	4	3	4	2	1	1	0	1	1
Other	21	10	10	9	5	4	2	1	0	0
2009										
Circuit breaker	33	20	30	33	5	0	0	0	0	0
Renters' credit	23	14	23	0	1	0	0	0	0	0
Property tax deferral	26	17	20	21	2	2	2	1	1	0
Individual tax increase limit	9	1	0	3	1	2	1	0	1	0
Assessment increase limit	19	3	1	3	1	2	0	0	0	0
Partial exemption	30	13	6	27	5	2	0	0	1	1
Partial property tax levy	13	4	4	9	2	1	0	0	1	0
Other	24	9	8	12	5	4	1	4	0	0
2012										
Circuit breaker	35	22	29	28	9	35	1	1	1	1
Renters' credit	16	8	16	3	0	16	0	0	0	0
Property tax deferral	27	19	20	18	4	27	5	4	2	3
Individual tax increase limit	10	3	2	6	5	10	2	1	0	1
Assessment increase limit	19	NA	NA	NA	NA	19	1	0	0	0
Partial exemption	37	14	13	23	6	37	1	1	0	1
Partial property tax levy	31	10	7	14	1	31	1	0	0	0
Other	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

were not included as having traditional circuit breaker programs, based on long-standing definitions. Availability of circuit breaker and similar tax relief programs was verified by comparison with *Significant Features of the Property Tax* (Lincoln Institute of Land Policy n.d.).

Figure 1 is a map showing the current status of U.S. assessed value increase limits. In Canada, only Alberta and Nova Scotia indicated having assessed value increase limits. New Jersey was not included either in 2009 or 2012, but indicated some local option limits are possible.

Table 12 shows descriptions of changes reported in residential tax relief between

2009 and 2012. Regarding limits on the increase in individual property taxes, the 2012 survey results added Arizona and Montana, while deleting California. Although California restricts growth of individual taxes while property remains under one ownership, unlimited increases are permitted when property sells and value is adjusted to the market. This may need some explanation, as, in some states, such as Texas and South Carolina, value increases are limited for all residential property or for property owners meeting certain age or disability criteria. It is not clear whether such limits constrain individual property taxes as well.

Current Use Value versus Market Value
 Property tax relief (and predictability) often is provided to qualifying agricultural property and forest and timberland by basing assessments on the value of the property in its current use rather than its

current market value. Table 13 provides information on use-value assessment programs in 2012 as compared with 1999. This question was asked differently in the 2009 version of the survey, so comparisons with those results are questionable.

Figure 1. Map Showing and Provinces and States with Assessed Value Increase Limits—2012

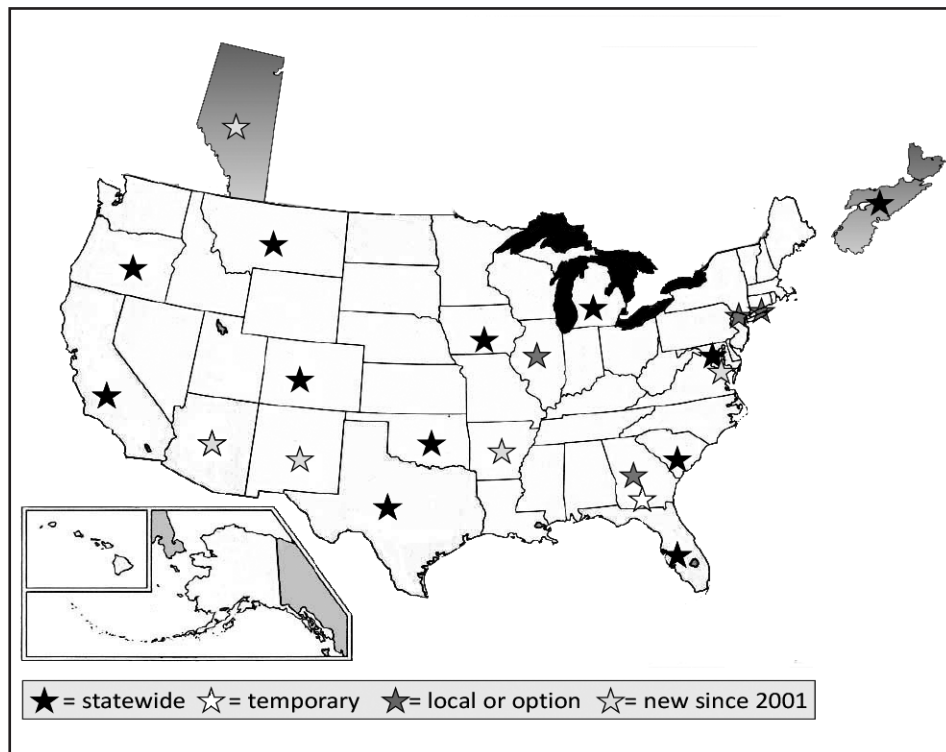


Table 12. Description of programs or changes in residential property tax relief programs in 2012

State or Province	Description of Change in Relief Program
Alaska	Optional \$20,000 exemption raised to \$50,000
Arkansas	100% disabled veterans exemption
Florida	First \$25,000 exemption on homestead
Georgia	Exemption from state levy for age 65 and older homeowners
Kentucky	No reapplication for those with service-connected total disability
Minnesota	Market value exclusion up to 40%
New York	Partial tax abatement
Oklahoma	\$1,000–\$2,000 assessed value exempt for homesteads; full exemption for 100% disabled veterans
Rhode Island	Exemption depending on age, income, and disability by individual community
South Dakota	Lower tax rate for school fund
Utah	45% exemption
West Virginia	\$20,000 exemption
Ontario	Senior and disabled exempt from increases in value

Table 13. Use value in states and provinces in 2012 versus 1999

Type of Property	States		Provinces	
	2012	1999	2012	1999
Farmland	41	34	6	3
Timberland	29	17	2	3

In 2012, the issue was revisited in question 16. When given the option to respond “partial exemption or use value,” the number of states indicating that they have such a provision for agricultural property increased from 20 (showing partial exemption) in 2009 to 41 with the broader answer including “use value” in the 2012 survey. This change should not be interpreted as an increase in the number of states with agricultural land use value provisions. Note, for example, that 34 states answered affirmatively in 1999. The lower number in 2009 merely reflects the way the question was worded. Similarly, seven provinces reported use value in 2012, while only three reported “partial exemption or use value” in 2009.

In reviewing use value indications for timberland, it does appear that more states have implemented such provisions in comparison to the number shown in 1999.

Special Property Tax Treatments

In 2009 question 30 attempted to ascertain use of special property tax treatments in new or redeveloping areas. Table 14 summarizes the responses. In 2012 responses to the survey confirmed (question 41) that 40 states offer TIF programs and that five states made minor amendments to their programs, while California dissolved its program effective January 1, 2012. The number of states using TIF programs appears to

Table 14. TIF and tax recapture in provinces and states 1999, 2009, and 2012

	Provinces			States		
	1999	2009	2012	1999	2009	2012
TIF	0	1	2	26	37	40
Recapture provisions	1	0	2	9	10	33

have leveled after increasing significantly between 1999 and 2009.

Although both the 2009 and 1999 surveys reported only 10 and 9 states, respectively, as having tax recapture provisions, the 2012 survey showed 33 states and 2 provinces have such provisions. A smaller subset of 12 states and 1 province apply recapture to residential, agricultural, and timberland properties. There may have been confusion between that application of recapture and application to other property situations. Aside from TIF and tax recapture information, the other issues in table 14 were not explored in 2012. Therefore, we do not present this additional information in tabular form.

Record Confidentiality

As indicated by responses to question 13, three states and two provinces indicated that their confidentiality laws or practices had changed since the 2009 survey. The question asked whether any of the listed records are confidential. For real property, this usually meant income and expense data, sometimes sales information. See table 15.

Table 15. Summary of confidentiality provisions in states and provinces 2009 and 2012

Type of Record	States		Provinces	
	2009	2012	2009	2012
Real property	25	30	5	8
Personal property	27	31	1	2
Centrally assessed property	26	30	2	3

Payments in Lieu of Property Tax (PILT or PILOT)

In 2012, the survey asked whether mandatory or voluntary payments in lieu of property tax occurred with respect to otherwise exempt property. Table 16 shows the responses. Many of the payments indicated are for governmental entities, including the Federal Government.

Table 16. PILT payments in states and provinces in 2012

In Lieu Payments	States	Provinces
Voluntary	28	4
Required	16	7

Administration

In the report on the 2009 survey, the section on administration dealt with a variety of topics related to the functions of provincial and state property tax agencies and the relationships between those agencies and local governments, ranging from assignment of responsibilities, to funding and staffing, to professionalism of appraisers and assessing officers. In 2012, the survey focused on potential changes due to the weak economy. Thirty states and two provinces reported cuts in the number of assigned staff positions since 2009 (question 5). In addition, 24 states and 1 province reported a hiring freeze during this time frame (question 6).

In Canada, assessment services tend to be provided by provincial governments or independent assessment agencies, lessening the need for supervision and equalization agencies, except in Alberta and Quebec (based on 1999 responses for Quebec). In contrast, most states have such agencies. The exceptions are Delaware and Hawaii, where the counties are fully responsible for assessment administration, and Maryland and Montana, where responsibility for assessment largely is centralized.

Except for questions about funding of education and certification programs, information on administrative structure,

supervision, and equalization can found in the 2009 survey report (Dornfest et al. 2010) and is not reproduced here.

Education and Credentialing Funding

Provincial and state property tax agencies—often in conjunction with an assessors’ association—frequently sponsor programs designed to increase the technical proficiency and professional credibility of assessing officers through a licensing, certification, or designation program. Professional credentials are often required for both state and provincial and local level assessors. Table 17 shows the source of funding for appraiser certification programs (question 8). Credentialing requirements were covered in the 2009 survey and are not reported in this 2012 analysis.

Canadian provinces tend to have complex funding provisions, often involving expenses being shared among appraisal associations, provincial, and municipal entities.

Assessment

In the 2009 survey report, the section on assessment addressed selected topics associated with the original assessment of real and personal property. As noted, original assessment in most of the United States is a function of local government. The 2009 survey dealt with selection of assessors, mapping programs, and reappraisal requirements. Other than reappraisal-related issues, readers should refer to the 2009 report for information on these other topics.

Table 17. Education and credentialing funding in states and provinces in 2012

Funding Source	States		Provinces	
	State Staff	Local Government Staff	Provincial Staff	Local Government Staff
State/province	30	14	0	0
Local government	4	28	0	0
Assessor fees	4	6	1	0
Other	NA	11	NA	7
No certification program	NA	4	NA	2

In the 2012 survey, a new question (54) asked whether there are any reappraisal or reassessment cycle(s) requiring inspection. A total of 30 U.S. jurisdictions and 3 Canadian provinces responded that a property inspection is required. A related question asked whether values can change at times other than in connection with a completed reappraisal cycle; 29 states and 1 province noted that values can change, with 14 states and 1 province responding that values can change annually, and 6 states and 1 province indicating that values could change outside the cycle only if changes in use or property characteristics occur. In 1999, 30 jurisdictions responded (question 75), noting that values could be updated between reappraisals.

Billing and Collection

The 2012 survey did not address billing and collection issues; refer to the 2009 report.

References

- Dornfest, A.S., S. Van Sant, R. Anderson, and R. Brown. 2010. State and provincial property tax policies and administrative practices (PTAPP): Compilation and report. *Journal of Property Tax Assessment & Administration* 7 (4): 5–111.
- Lincoln Institute of Land Policy. n.d. *Significant Features of the Property Tax*. http://www.lincolnst.edu/subcenters/significant-features-property-tax/Property_Tax_Relief_and_Incentive_Programs.aspx (accessed Nov. 22, 2013).
- Technical Standards Committee, IAAO. 2012. Ratio study practices in the United States and Canada: Results of 2011 survey. *Journal of Property Tax Assessment & Administration* 9 (1): 5–88.

Appendix A. Questionnaire

Numbers in parenthesis represent the number of comparable questions from the 2009 survey.

International Association of Assessing Officers 2012 Property Tax Assessment Policies and Practices (PTAPP) Survey

Contact Information

1. Enter your full contact information.

Name _____

Agency (2) _____

Address 1 _____

Address 2 _____

City _____ State _____ Zip _____ Country: _____

E-mail address _____

Phone Number: _____

Agency Web site _____

2. Division within the agency (2) _____

3. Division Phone Number(s) _____

4. Agency Web site address? _____

5. Has the property tax division of your agency had cuts in the number of assigned staff positions since 2009? (new)

Yes

No

Please explain briefly _____

6. Has the property tax division of your agency been subjected to a hiring freeze since 2009?

Yes

No

Please explain briefly _____

7. Briefly discuss significant developments or changes in your state/province concerning property taxation since 2009. Include links or citations for legislation, court decisions, and administrative policies. (10)

8. How is your state/province appraiser certification program funded? (check all that apply) (14)

State/province funded for state/province personnel

State/province funded for local assessment office personnel

Local government funded for state/province personnel

Local government funded for local assessment office personnel

Assessor fees for state/province personnel

Assessor fees for local assessment office personnel

No appraiser certification program is available

Other, please describe _____

9. Are any real property records confidential? (18)

Yes

No

If yes, please identify record types _____

10. Are any personal property records confidential? (18)

Yes

No

Not applicable

If yes, please identify record types _____

11. Are any centrally assessed property records confidential? (18)

Yes

No

Not applicable

If yes, please identify record types _____

12. Have there been any changes in records confidentiality laws or practices since 2009? (new)

Yes

No

If yes please describe the changes _____

13. Does your state/province have limits on INCREASES in assessed value in effect? (22)

Yes

No

If yes, please explain briefly _____

14. Does your state/province have limits on DECREASES in assessed value in effect? (22)

Yes

No

If yes, please explain briefly _____

Exemptions

If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province-wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24 & 25)

Note: For purposes of these questions, exemption means property that is not taxed. There is opportunity for additional comments or explanation in question 37 near the bottom of this page.

15. Agricultural property

Fully taxable

Full exemption

Partial exemption or use value

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

16. Privately owned airplanes

Fully taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

17. Commercial airlines

Fully taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

18. Business inventory

Fully Taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

19. Cemeteries

Fully Taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

20. Charitable organizations

Fully Taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

21. Educational organizations

Fully Taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Nonprofit status required for exemption

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

22. Forests or orchards

Fully Taxable

Full exemption

Partial exemption or use value

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

23. Government property (state or local)

Not taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

24. Historical property

Fully Taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

25. Hospitals

Fully Taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Nonprofit status required for exemption

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

26. Oil and gas property

Fully Taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain when oil and gas become taxable. _____

27. Minerals (in place) other than oil and gas
- Fully Taxable
 - Full exemption
 - Partial exemption
 - Data maintained on exempt property
 - Exemption mandated state/province-wide
 - Exemption authorized by local option
 - Explain when minerals other than oil and gas become taxable. _____
28. Personal property, intangible
- Fully taxable
 - Full exemption
 - Partial exemption
 - Data maintained on exempt property
 - Exemption mandated state/province-wide
 - Exemption authorized by local option
 - Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____
29. Personal property, tangible
- Fully taxable
 - Full exemption
 - Partial exemption
 - Data maintained on exempt property
 - Exemption mandated state/province-wide
 - Exemption authorized by local option
 - Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____
30. Machinery and equipment
- Fully taxable
 - Full exemption
 - Partial exemption
 - Data maintained on exempt property
 - Exemption mandated state/province-wide
 - Exemption authorized by local option
 - Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

31. Registered vehicles

Fully taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

32. Religious organizations

Fully taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

33. Residential property

Fully taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

34. Public service property (utilities)

Fully taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

35. Railroads

Fully taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

36. Telecommunications

Fully taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

37. Site improvements to land owned by the developer (utilities, water and sewer, roads, etc.)

Fully taxable

Full exemption

Partial exemption

Data maintained on exempt property

Exemption mandated state/province-wide

Exemption authorized by local option

Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009. _____

38. Have there been any major changes to exemptions since 2009?

New major exemptions

Expansion of existing exemptions

Reduction of existing exemptions

Elimination of existing exemptions

No major changes to exemptions

Please explain _____

PAYMENT IN LIEU OF TAX

39. Do any exempt properties pay a VOLUNTARY Payment In Lieu of Taxes (PILT or PILOT)?

Yes

No

Unknown

Please explain _____

40. Are any exempt properties (other than federally owned properties) REQUIRED to make a Payment In Lieu of Taxes (PILT or PILOT)?

Yes

No

Unknown

Please explain _____

SPECIAL PROPERTY TAX TREATMENTS AND PROPERTY TAX RELIEF

For the two special property tax treatments shown below (for new or redeveloping areas), indicate whether your state/province has the program and if so, describe changes since 2009. (30)

41. Do you have a tax increment financing program?

Yes

No

If yes, describe any changes since 2009. _____

42. Do you have tax recapture provisions? (e.g., taxes recaptured when exemption requirements are not met by homeowners, agricultural lands, or others subject to tax recapture.)

Yes

No

Describe the program and any changes since 2009. _____

For the following types of property tax relief, indicate if they are available in your state/province and indicate any qualification criteria. (Check all that apply.)

There is opportunity for additional comments or explanation in question 49 at the bottom of this page.

43. Residential circuit breaker (funded by state/province)

Not applicable

Age

Owner occupied

Income limits

Value limits

Equity requirements

Disability

Please describe any changes since 2009. _____

44. Renter's credit for imputed property taxes

Not applicable

Age

Owner occupied

Income limits

Value limits

Equity requirements

Disability

Please describe any changes since 2009. _____

45. Property tax deferral program

Not applicable

Age

Owner occupied

Income limits

Value limits

Equity requirements

Disability

Please describe any changes since 2009. _____

46. Limits on annual increases in individual residential PROPERTY TAXES

Not applicable

Age

Owner occupied

Income limits

Value limits

Equity requirements

Disability

Please describe any changes since 2009. _____

47. Partial value exemption for primary residences

Not applicable

Age

Owner occupied/residency

Income limits

Property value limit

Exemption value limit

Equity requirements

Disability

Please describe any changes since 2009. _____

48. Partial exemption from tax levy or portion of tax levy

Not applicable

Age

Owner occupied

Income limits

Value limits

Equity requirements

Disability

Please describe any changes since 2009. _____

49. Other types of property tax relief (specify) _____

STATUTORY RESTRICTIONS AND LIMITS ON LEVIES

50. Does your state/province have statutory restrictions on:

Levies (\$ amounts to be raised from property tax)

Property tax rates (millage)

Both

If you have statutory restrictions on both levies and millage rates, which is the predominant constraint? Please explain. _____

51. Describe any changes on statutory restrictions to levies or property tax rates since 2009.

52. If you have limits, is voter approval required to override limits?

Yes

No

Not applicable

No limits

What is the percentage of votes required to override limits? _____

53. Is there a voter approval percentage requirement for bonded indebtedness approval?

Yes

No

Not applicable

What is the percentage of votes required for bonded indebtedness approval? _____

REAPPRAISAL OR REASSESSMENT CYCLE

54. Do you have any reappraisal or reassessment cycle(s) requiring inspection? (new)

Yes

No

If values can change between cycles, describe the process. _____

55. Your time and expertise in completing this survey are greatly appreciated. The IAAO Communications Committee thanks you. The final report will be posted on the IAAO website. Do you want a notification sent to your e-mail address when results are available?

Yes

No

Enter alternate e-mail address here if preferred: _____

Appendix B. Detailed Responses, United States

Question No.		Q1
State	Abbreviation	Name of state/provincial agency(ies) with responsibility for property tax/assessment administration
Alabama	AL	Alabama Department of Revenue--Property Tax Division
Alaska	AK	Dept. of Commerce, Community & Economic Development
Arizona	AZ	Arizona Department of Revenue
Arkansas	AR	Assessment Coordination Dept
California	CA	California State Board of Equalization
Colorado	CO	Colorado Department of Local Affairs
Connecticut	CT	Office of Policy and Management
Delaware	DE	Kent County Administrative Complex, 555 Bay Road, Dover, DE 19901
District of Columbia	DC	Office of Tax and Revenue
Florida	FL	Florida Department of Revenue
Georgia	GA	Georgia Department of Revenue
Honolulu, Hawaii	HN CO	Real Property Assessment Division
Idaho	ID	Idaho State Tax Commission
Illinois	IL	Illinois Department of Revenue
Indiana	IN	State of Indiana - Department of Local Government Finance
Iowa	IA	Iowa Department of Revenue
Kansas	KS	Kansas Division of Property Valuation
Kentucky	KY	Department of Revenue Office of Property Valuation
Louisiana	LA	Louisiana Tax Commission
Maine	ME	Maine Revenue Service
Maryland	MD	MD Department of Assessments and Taxation
Massachusetts	MA	Department of Revenue
Michigan	MI	State Tax Commission
Minnesota	MN	600 North Robert St.
Mississippi	MS	Department of Revenue
Missouri	MO	State Tax Commission of Missouri
Montana	MT	Montana Department of Revenue
Nebraska	NE	Nebraska Department of Revenue
Nevada	NV	State of Nevada
New Hampshire	NH	—
New Jersey	NJ	NJ Div. of Taxation
New Mexico	NM	NM Taxation & Revenue Dept.
New York	NY	NYS Office of Real Property Tax Services
North Carolina	NC	NC Department of Revenue
North Dakota	ND	Office of State Tax Commissioner
Ohio	OH	Ohio Department of Taxation
Oklahoma	OK	Oklahoma Tax Commission, Ad Valorem Division
Oregon	OR	Oregon Department of Revenue
Pennsylvania	PA	State Tax Equalization Board, Commonwealth of PA
Rhode Island	RI	Town of North Kingstown
South Carolina	SC	SC Dept of Revenue
South Dakota	SD	SD Department of Revenue
Tennessee	TN	Comptroller, Tennessee
Texas	TX	Texas Comptroller of Public Accounts
Utah	UT	Utah State Tax Commission
Vermont	VT	Property Valuation & Review-Tax
Virginia	VA	—
Washington	WA	Washington Department of Revenue
West Virginia	WV	West Virginia State Tax Department
Wisconsin	WI	Wisconsin Department of Revenue
Wyoming	WY	Wyoming Dept. of Revenue

Q# >	Q2	Q3
State	Division within the agency (2)	Division Phone Number(s)
AL	Property Tax Division	334-242-1525
AK	Division of Community & Regional Affairs Office of the State Assessor	907-269-4580
AZ	Property Tax Division	602-716-6843
AR		501-324-9240
CA	County-Assessed Properties Division	916-274-3350
CO	Colorado Division of Property Taxation	303-866-2371
CT	Intergovernmental Policy Division	—
DE	NA	—
DC	Real Property Assessment Division	202-442-6760
FL	Property Tax Oversight	850-717-6570
GA	Local Government Services & Motor Vehicle Divisions	
HN CO	Admin/Technical Branch	808-768-7907
ID	Property Tax Division	208-334-7733 (main number)
IL	Local Government Services	217-785-3156
IN	Assessment Division	317-232-3762
IA	Property Tax Division	515-281-4040
KS	Kansas Division of Property Valuation	785-296-2365
KY	Department of Revenue Office of Property Valuation Division of Local Valuation	502-564-7198
LA	Real Property	225-925-7830
ME	Property Tax	Division numbers available in raw data
MD	Real Property	410-767-1199
MA	Division of Local Services, Bureau of Local Assessment	617-626-2300
MI	—	—
MN	Property Tax Division	651-556-6107
MS	Property Tax	601-923-7631
MO	Administration	573-751-2414
MT	Tax Policy and Research	406-444-6900
NE	Property Assessment Division	—
NV	Department of Taxation – Division of Local Government Services	775-684-2100
NH	—	—
NJ	Valuation /Tax Mapping	609-633-8452
NM	Property Tax Division, Appraisal Bureau	505-827-0885
NY	Office of Real Property Tax Services	518-474-5711
NC	Local Government Division	919-733-7711
ND	Property Tax	701-328-3127
OH	Tax Equalization Division	614-466-5744
OK	Ad Valorem Division	405-319-8200
OR	Property Tax Division	—
PA	NA	NA
RI	Tax Assessment – State Agency – Department of Revenue, Local Government Assistance	Division numbers available in raw data
SC	Local Government Services	803-898-5482
SD	Property and Special Tax Division	605-773-5120
TN	Division of Property Assessments	615-401-7912
TX	Property Tax Assistance Division	1-800-252-9121
UT	Property Tax	801-297-3602
VT	Property Valuation & review	802-828-5860
VA	—	—
WA	Property Tax	360-534-1404
WV	Property Tax Division	304-558-3940
WI	—	—
WY	Property Tax	—

Q # >	Q4	Q5 *	
State	Agency Web site address?	Has the property tax division of your agency had cuts in the number of assigned staff positions since 2009? (new)	
AL	www.revenue.alabama.gov	No	—
AK	http://www.commerce.state.ak.us/home.htm	No	No changes.
AZ	www.azdor.gov	No	—
AR	www.arkansas.gov/acd	No	—
CA	www.boe.ca.gov	No	Governor directed 20 percent cut for 2012.
CO	http://www.colorado.gov/cs/Satellite/DOLA-Main/CBON/1251589672852	No	—
CT	http://www.ct.gov/opm	No	—
DE		Yes	3 opted for retirement incentive, 2 of the vacancies filled.
DC	cfo.dc.gov	Yes	No back filling without approved waiver.
FL	www.myflorida.com/dor	Yes	3 FTEs.
GA	www.etax.dor.ga.gov	No	—
HN CO	www.realpropertyhonolulu.com	No	NA
ID	www.tax.idaho.gov	Yes	10% reduction in assigned positions.
IL	Tax.Illinois.gov/LocalGovernment/PropertyTax/	Yes	Retirement, early retirement.
IN	www.in.gov/dlqf	Yes	Since 2009, agency has reverted budget with change in staff allocation.
IA	www.iowa.gov/tax	Yes	Appraisers-4 Technical Tax-1 Acquired 2 others-Local Government Services.
KS	www.ksrevenue.org/pvd/html	Yes	Reduced from 69 funded FTE to 55 since 2010.
KY	revenue.ky.gov	Yes	Elimination of positions through attrition.
LA	www.latax.state.la.us	Yes	Two appraiser positions have been cut since 2009.
ME	http://www.state.me.us/revenue/propertytax/homepage.html	No	—
MD	www.dat.state.md.us	Yes	Assessors 2009-189, 2012-152; Clerical 2009 -142, 2012-133.
MA	www.mass.gov/dor	No	Furlough days & hiring freeze.
MI	http://www.michigan.gov/statetaxcommission	Yes	Several positions have been eliminated through attrition.
MN	www.revenue.state.mn.us	No	—
MS	www.dor.ms.gov/	Yes	—
MO	http://www.stc.mo.gov	Yes	Total Personal Service reduction of 12.75 FTE.
MT	http://revenue.mt.gov/default.mcp	Yes	Vacancy savings of 5% per year.
NE	http://www.revenue.ne.gov/PAD	Yes	—
NV	http://tax.state.nv.us	Yes	—
NH	—	Yes	60 positions.
NJ	http://www.state.nj.us/treasury/taxation/	No	—
NM	http://trdmvdev/tax/ptd/ptd_hom1a.htm	No	No positions have been cut, vacant positions remain unfilled.
NY	www.tax.ny.gov	Yes	Several support staff positions were eliminated.
NC	www.dornc.com	No	—
ND	www.nd.gov/TAX	No	—
OH		Yes	—
OK	http://www.oktax.state.ok.us	No	Total staff reduced over past 15 years prior to 2009, though.
OR	http://www.oregon.gov/DOR/PTD/Pages/index.aspx	Yes	Est. 30 FTE due to budget restriction.
PA	www.steb.state.pa.us	Yes	Budgetary constraints. 18 staff now is 11.
RI	www.muni-info.state.ri.us	No	State is reviewing and/or monitoring budgets.
SC	sctax.org	No	—
SD	www.state.sd.us/drr2	No	—
TN	http://www.comptroller.tn.gov/pa/	Yes	Unfilled positions have been deleted for budgetary reasons.
TX	www.window.state.tx.us	Yes	State agencies were asked to reduce budgets.
UT	www.tax.utah.gov	Yes	Two full-time positions.
VT	http://www.state.vt.us/tax/pvr.shtml	Yes	—
VA		Yes	—
WA	dor.wa.gov	Yes	Six persons were laid off due to budget cuts.
WV	www.wva.state.wv.us/wvtax/propertytax	No	Currently under a hiring freeze.
WI	http://www.revenue.wi.gov	Yes	When staff retired or left, positions were left open.
WY	http://revenue.wyo.gov	Yes	We are three positions short since 2009.

* Some comments abbreviated, full comments online.

Q # >	Q6*	
	Has the property tax division of your agency been subjected to a hiring freeze since 2009?	
State	Response	Please explain briefly
AL	No	—
AK	No	No changes.
AZ	No	—
AR	No	—
CA	Yes	Governor directed hiring freeze.
CO	Yes	The hiring freeze began in October 2008 and ended on June 30, 2009.
CT	Yes	—
DE	No	—
DC	Yes	—
FL	No	—
GA	No	—
HN CO	No	NA
ID	No	—
IL	Yes	State-wide hiring freeze.
IN	No	Although there is not a hiring freeze, any position(s) that are filled must be approved by a State Personnel Hiring Committee.
IA	No	—
KS	Yes	Some positions have been vacated through attrition or retirements and have not been filled.
KY	No	—
LA	Yes	There have been several hiring freezes since 2009.
ME	Yes	—
MD	Yes	Periodic.
MA	Yes	—
MI	Yes	Some positions are allowed to be filled, but most have been eliminated after becoming vacant.
MN	No	—
MS	No	—
MO	No	Agency is allowed to hire within the constraints of an appropriation passed by the General Assembly and signed by the Governor.
MT	No	—
NE	No	—
NV	Yes	—
NH	Yes	—
NJ	No	—
NM	Yes	While no positions have been cut, vacant positions remain unfilled.
NY	Yes	There have been statewide freezes in staff (civil service) positions since 2010. It is very unlikely that such new staff hires will commence before 2015, if then.
NC	No	—
ND	No	—
OH	No	—
OK	No	Although state hiring freeze in effect, we have been able to apply for exemptions when staff positions become vacant, and have been able to fill those vacant positions.
OR	Yes	Declining state budgets have required agencies to leave vacancies open.
PA	No	—
RI	No	There was a hiring freeze prior to 2012.
SC	No	—
SD	No	—
TN	Yes	Until 2012, most unfilled positions were left vacant. In 2011 and 2012, a few hires across the state and staff levels have been increased.
TX	Yes	From 2010 through 2011, the number of employees was “frozen” except for critical needs determined on a case-by-case basis.
UT	Yes	—
VT	No	—
VA	Yes	—
WA	Yes	—
WV	Yes	—
WI	Yes	When staff retired or left, their positions were left vacant. In the last year, the agency has been hiring for those vacant positions.
WY	Yes	We are able to replace people as they leave but no new positions can be filled.

* Some comments abbreviated, full comments online.

Q # >	Q7
State	Briefly discuss significant developments or changes in your state/province concerning property taxation since 2009. Include links or citations for legislation, court decisions, and administrative policies. (10)
AL	NA
AK	A new exemption for property owned by a private nonprofit university was added; A new optional exemption for a widow of a disabled veteran under the age of 60 years was added; A new optional residential exemption for law enforcement officers for up to \$150,000 of assessed value if the residence is located in an area with a higher occurrence of crime than the rest of the municipality as a whole was added; A new optional exemption is allowed for municipalities to offset the cost of improvements that improve the air quality; A new optional exemption allowing municipalities to exempt a residential renewable energy system that is used to develop means of energy production using energy sources other than fossil fuels was added; A new optional tax deferral for subdivided property (subdivided into 3 or more parcels) for up to 5 years; Changed the funding for education from 4 mills of the full and true value to 2.65 mills of the full and true value. Also removed the requirement to include only 1/2 of the value change in full and true value from the current year versus the base year of 1999.
AZ	2011: Owner occupied residential classification was changed to allow only an owner's primary residence, no vacant properties or vacation homes. This classification is advantageous because the state pays a portion of the school taxes for each home in this category, averaging \$150-200 per home in this classification. See http://www.azleg.gov/legtext/50leg/2s/laws/0001.pdf 2012: In November Prop 117 was passed by a public vote. Presently there are two values that act as the basis for property tax assessment, the full cash value which is generally equal to market value (used for overrides) and the limited value (used for city, county and school taxes) which is limited in the rate of annual growth. Starting in tax year 2015 all taxes in Arizona will be calculated from the limited value, which will be limited in growth to 5% per year. See http://www.azleg.gov/legtext/50leg/2r/laws/scr1025.pdf .
AR	Nothing has changed.
CA	NA
CO	See attached.
CT	PA 12-157 amends CGS 12-53a to allow for the proration of assessed value of new construction to the date the new construction is first used for its intended purpose and also to allow for partially completed construction to be taxed based on its assessed value as of the October first assessment date. Section 168 of Senate Bill 501 allows municipalities to phase in real property assessment decreases after a revaluation.
DE	State certification of assessors to be implemented by October 2014 will require 90 classroom hours.
DC	NA
FL	Significant changes to the value adjustment board process: http://dor.mtflorida.com/dor/property/vab/ . Reduced property appraiser's presumption of correctness in hearings. Required training for special magistrates and value adjustment board attorneys. Value adjustment boards must use independent attorneys (not affiliated with local government, property appraiser, or tax collector). Department of Revenue required to produce uniform procedures and forms that all value adjustment boards are required to follow. Petitioners required to pay at least 75% of ad valorem and 100% of non-ad valorem.
GA	House Bill 233 was passed by the Georgia General Assembly in 2009 and placed a moratorium on increases in assessment values for the 2009–2011 tax years. http://www.legis.ga.gov/Legislation/20092010/94659.pdf . O.C.G.A. 48-5B-1 Senate Bill 234 was passed by the Georgia General Assembly in 2010 which defined "Arm's length, bona fide sale" as a transaction which has occurred in good faith without fraud or deceit carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self-interest, including but not limited to a distress sale, short sale, bank sale, or sale at public auction. O.C.G.A. 48-5-2(1) The following was included in the definition of fair market value in 2010 by the Georgia General Assembly: "The transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next year. O.C.G.A. 48-5-2(3) http://www.legis.ga.gov/Legislation/20092010/107580.pdf .
HN CO	NA
ID	New (2012) exemption for site improvements on land being developed, but still without final improvement or buildings (§63-602W(4), Idaho Code). Personal property declarations (lists provided by taxpayers) exempt from public records disclosure provisions (§9-340D). Assessment record mappers subject to separate certification requirements (Administrative rule IDAPA 35.01.03.128). Low income section 42 housing appraisal procedures codified (§63-205A). Tax increment financing (TIF) revenue allocation areas limited to 20 years (§50-2908). Homestead exemption maximum subject to annual increase/decrease based on housing price index for Idaho (§63-602G). Possessory interests in student housing exempt (§63-602E). Taxing districts allowed additional taxing authority for paying judgments (§63-1305A & B). Homeowner's exemption retained for one year following claimant's death (§63-602G).
IL	None
IN	In November 2010, a statewide resolution to amend the Indiana Constitution was approved by Indiana voters. The resolution made property tax circuit breakers permanent (1% for homestead properties; 2% for other residential properties, agricultural land, and long-term care facilities; and 3% for nonresidential properties and personal property - see http://www.in.gov/dlgf/8225.htm).
IA	Administrative policies for agricultural land productivity distribution of value at a parcel level between cropland versus noncropland.
KS	HB 2557-2012: Beginning with the tax year 2014, the motor carrier property tax will be replaced with a registration fee.
KY	Major reform in the way delinquent property taxes are administered. Go to www.lrc.state.ky.us/law.htm for links to Kentucky Revised Statutes and Kentucky Administrative Regulations. The new revised statutes are in Chapter 134. The regulations are 103 KAR 5:180, 103 KAR 5:190 and 103 KAR 5:220.
LA	NA
ME	NA
MID	None www.dat.state.md.us .
MA	NA
MI	NA

(continued on next page)

Q # >	Q7 (continued)
State	Briefly discuss significant developments or changes in your state/province concerning property taxation since 2009. Include links or citations for legislation, court decisions, and administrative policies. (10)
MN	<p>2010 Legislation Chapter 354 amends section 273.061, subdivision 8 (assessors' powers and duties) and applicable cross-references were updated to reflect the addition of paragraph 16 under subdivision 8. A new paragraph has been added to section 273.061, which allows the assessor to perform appraisals of property, review the assessment and determine its accuracy, prepare appraisals or appraisal reports, and testify before any court or other body (e.g., local and county boards of review) as an expert and on behalf of the assessor's jurisdiction with respect to properties in that jurisdiction. This has also been added as a part of the duties of a local assessor. Section 82B.035 provides that nothing in the appraiser statute is construed to prohibit assessors from performing this duty. Finally, the "moonlighting" prohibition under section 270.41 is not to be construed to prohibit an individual from performing this duty.</p> <p>History: In the Minnesota Tax Court case <i>The Shoppes of Woodbury Village v. County of Washington</i> (2009), it was determined that an assessor's appraisal was not admissible to Tax Court as evidence. The Court relied on Minnesota Statutes, section 270.41, subdivision 5, which as designed to prohibit a licensed assessor from making fee appraisals in that assessor's jurisdiction. The intention of M.S. 270.41, subd. 5 was originally to prevent "moonlighting" by an assessor in that assessor's jurisdiction.</p> <p>Many assessors expressed concerns that this decision could hamper their ability to testify in court in defense of their own assessed values. If assessors were to be prohibited from defending their values in Tax Court, counties may have been required to hire outside appraisers for each Tax Court appeal, which could be very costly to counties. Because of these potential consequences from the <i>Shoppes of Woodbury</i> decision, language was sought that would clarify that assessor testimony is admissible in a Tax Court or other court case. This language was signed into law on May 15, 2010 (Minnesota Laws 2010, chapter 354). This language, while being permissive in terms of assessors' duties, does not preclude the court from determining which testimony it will hear and consider valid.</p> <p>2011 Legislation Appeals; Income-Producing Properties Chapter 112, Article 11, section 9 Amends section 278.05, subdivision 6 This section amends the so-called "60-Day Rule" language by clarifying the documents that income producing property owners would need to furnish to the assessor, as well as creating an August 1 deadline for providing the listed materials. The requirement to provide all lease agreements in all cases is eliminated, but the assessor may request copies of lease agreements.</p> <p>Under new language, in cases where there has been an appeal of income-producing property, the following information must be provided to the County Assessor by no later than August 1 of the taxes payable year:</p> <ol style="list-style-type: none"> 1. a year-end financial statement for the year prior to the assessment date; 2. a year-end financial statement for the year of the assessment date; 3. a rent roll on or near the assessment date listing the tenant name, lease start and end dates, base rent, square footage leased, and vacant space; 4. identification of all lease agreements not disclosed on the rent roll under item 3 above, listing the tenant name, lease start and end dates, base rent, and square footage leased; 5. net rentable square footage of the building(s); 6. anticipated income and expenses in the form of a proposed budget for the year subsequent to the year of the assessment date; The information required to be provided to the assessor does not include leases. However, after August 1, if the assessor determines that the actual leases in effect on the assessment date are necessary to properly evaluate the property, then the assessor may require the petitioner to submit the leases. The leases must then be provided within 60 days of the assessor's request. The court will hear and decide disputes related to these subsequent information requests. <p>History: The former language in section 278.05 had been interpreted by many to include any number of data items. The previous terminology ("including tenant name, lease start and end dates," etc.) appeared unlimited. New language in this provision clarifies and limits the list of items, and also creates an actual date deadline for providing the information: August 1 of the taxes payable year (previous law had a 60-day deadline). This language was a joint effort between the Minnesota Association of Assessing Officers and the Minnesota Bar Association.</p> <p>Market Value Exclusion for Homesteads of Disabled Veterans or Family Caregivers First Special Session Chapter 7, Article 5, section 8 Amends section 273.13, subdivision 34 This section makes three significant changes to the disabled veterans' market value exclusion provision.</p> <p>Surviving Spouses of Permanently and Totally Disabled Veterans: For surviving spouses of veterans who had previously qualified for exclusion under this section as totally (100 percent) and permanently disabled, the exclusion carries over to the benefit of the surviving spouse for five additional taxes payable years after the year of the veteran's death. Under 2010 statute, the exclusion carried over for one additional assessment year after the year of the qualifying veteran's death (i.e., two taxes payable years). Under changes made to this section, surviving spouses would continue to receive the benefit for the taxes payable year of the veteran's death, as well as for the current and four additional assessment years, for a total of five total taxes payable years after the year of the veteran's death. The benefit would end after the four additional assessment years after the year of the veteran's death, or "until such time as the spouse remarries, or sells, transfers, or otherwise disposes of the property, whichever comes first." The removal of exclusion upon remarriage is also new with this law change. If a property had initially received the exclusion for the 2008 assessment year, and the qualifying veteran passed away that year, the surviving spouse would have been eligible to receive the exclusion for the 2008 and 2009 assessment years (taxes payable in 2009 and 2010) under previous statute. These surviving spouses did not receive the exclusion for the 2010 assessment for taxes payable in 2011.</p> <p>Applications for continuation of benefit for surviving spouses are now due annually by July 1 for that assessment year; for 2011, applications for surviving spouses may be made as late as August 16, 2011. Counties are not required to abate the taxes payable in 2011.</p> <p>Surviving Spouses of Service Members Who Die in Active Service: The exclusion is also newly applicable to surviving spouses of service members of any branch of the armed forces who die due to a service-connected cause while serving honorably in active duty as indicated on United States Government Form DD1300 or DD2064. The surviving spouse must be the legal or beneficial title holder to the homestead residence and permanently reside there. The benefit for these surviving spouses is a maximum of \$300,000 of excluded value for five taxes payable years, or until such time as the surviving spouse remarries, or sells, transfers, or otherwise disposes of the property, whichever comes first. A first-time application for surviving spouses of service members killed in action may be made at any time within two years of the death of the service member. This means that a surviving spouse of a service member who died in action in 2010 or 2011 may apply by July 1, 2012 to qualify for taxes payable in 2013. Applications must be annually submitted under this provision. Applications may first be made by July 1, 2012 for taxes payable in 2013.</p> <p>Primary Family Caregivers: Primary family caregivers of qualifying disabled veterans are now also eligible for the exclusion. In this case, the veteran may not own homestead property, but the veteran's primary family caregiver's homestead would be eligible for the same benefit as the veteran (maximum \$150,000 or \$300,000 exclusion, depending on the veteran's disability rating). A primary family caregiver is defined as a person who is approved by the United States Department of Veterans Affairs for assistance as the primary provider of personal care services for an eligible veteran under the Program of Comprehensive Assistance for Family Caregivers (codified as US Code, title 38, section 1720G). For primary family caregivers, annual applications are required to be submitted by July 1 to be eligible for that assessment year. Applications may first be made by July 1, 2012 for taxes payable in 2013.</p> <p>Effective date: For taxes payable in 2012 and thereafter, and for homesteads that initially qualified for exclusion for taxes payable in 2009 and thereafter.</p>

Q # >	Q7 (continued)
State	Briefly discuss significant developments or changes in your state/province concerning property taxation since 2009. Include links or citations for legislation, court decisions, and administrative policies. (10)
MS	NA
MO	Major reform in the way delinquent property taxes are administered. Go to www.lrc.state.ky.us/law.htm for links to Kentucky Revised Statutes and Kentucky Administrative Regulations. The new revised statutes are in Chapter 134. The regulations are 103 KAR 5:180, 103 KAR 5:190 and 103 KAR 5:220.
MT	SB 372: This bill reduces the assessment rate for personal property.
NE	The county reassumption referred to in Question #5 was enacted by Laws 2009, LB 121
NV	2010-Appraisal standards, land valuation, fixtures. Provides for criteria to determine real vs personal property. LCB file # R039-10 2011-Net Proceeds of Minerals. Provides for revision of certain allowable deductions from the gross yield. SB493 2012-Trade Fixtures. Provides for exception to the fixture criteria for property used as trade fixtures.
NH	NA
NJ	A 2% cap on spending at the Local Government level (with some exceptions).
NM	A 1998 amendment to the State Constitution states: The legislature shall provide by law for the valuation of residential property for property taxation purposes in a manner that limits annual increases in valuation of residential property. The limitation may be applied to classes of residential property taxpayers based on owner-occupancy, age or income. The actual statute implementing the above article which allowed the revaluation to market value following a transfer was declared unconstitutional by 2 District Courts. The District Court cases were overturned by the Appeals Court and the issue is currently under review by the NM Supreme Court.
NY	Beginning in FYE 2012, local governments (including school districts and special districts) may not increase their respective property tax levies by more than 2% or the rate of inflation, whichever is less. Voters and school districts and governmental bodies may exceed this limit by a 60 percent majority or more. Allowance is made in the tax levy limit increase for new construction within each taxing jurisdiction. Full explanation is available at http://www.tax.ny.gov/research/property/cap.htm .
NC	HB 1779 became law in 2005 but was delayed on two separate occasions. It is being implemented July 1, 2013. All new registrations and renewals fees on motor vehicles and property taxes owed will have to be paid at time you go into DMV to renew the tag.
ND	No significant changes.
OH	Am. Sub House Bill 487, 129th General Assembly, requires all mass appraisal projects to involve a qualified project manager beginning with any projects undertaken in 2014 or thereafter. See ORC Sec. 5713.012 for the definition of a qualified project manager.
OK	Constitutional Questions on November ballot this year (2012) related to exemption of intangible property in valuation process, and a 3% valuation limitation for homestead property and agricultural property (Currently 5% valuation limitation). Also the State Board of Equalization has implemented a new Performance Audit for 2013. It will replace the current performance audit conducted by the Ad Valorem Division.
OR	No major changes since 2009.
PA	Legislation: House introduced resolutions: H.R. 343 & 344 for Assessment Reform.
RI	The legislators have made changes to the motor vehicle reimbursement to the communities. Previously the plan had been to eliminate the motor vehicle excise tax and the state would reimburse the communities for lost revenue. However the state's financial problems caused the legislators to rethink this program and have now reduced the reimbursement to the communities to only \$500 of assessed value. The reimbursement had been up to \$6,000 of assessed value. The motor vehicle elimination was suppose to be complete by fiscal year 2006 but it only went as high as \$6,000. Motor vehicle assessments are based on average retail value as determined by NADA. Communities have been required to do a revaluation every 3 years (with a physical inspection and listing every nine years) based on a state schedule. Recently there has been discussion about implementing a revaluation cycle that will include some regionalization of revaluations.
SC	We have tweaked the requirements for classification of properties to qualify for the legal residence qualification. S C Code of Laws 12-43-220(c)(2)(ii) and (8)(i) and (ii) Also have extended the time allowed for properties to qualify for the discount on subdivisions (developers discount 12-43-225) When commercial properties are sold, they are allowed a 25% discount in the increase in value. Normally they would increase in value to FMV but now are allowed a 25% exemption on the total increase. 12-37-3135.
SD	Starting in 2010 assessment (taxes payable in 2011) agricultural values are determined by a statute defined "productivity" valuation. South Dakota Codified Laws 10-6-33.28 thru 10-6-33.37
TN	There have been no major changes to statutes or policies in the last few years. Many of the small changes have involved topical issues, such as incentive for green energy production equipment.
TX	Because Texas local governments depend on the locally assessed property tax, the Texas Legislature reviews property tax laws each legislative session. "Texas Property Tax Law Changes 2011" is available at http://www.window.state.tx.us/taxinfo/proptax/96-669_2011.pdf . In 2009, the Legislature enacted laws requiring state oversight of county appraisal district through biennial reviews by the Comptroller of Public Accounts.
UT	None
VT	NA
VA	NA
WA	http://dor.wa.gov/content/aboutus/statisticsandreports/stats_tax_legislation.aspx
WV	WV Code 11 6K changed all mandated property tax due dates and notification of increase procedures. WV code 11 6K also gave the taxpayer the right to request an appeal in October instead of February of each tax year with requirement of a request due date.
WI	NA
WY	NA

Q# > Q8							
State	How is your state/province appraiser certification program funded? (check all that apply) (14)						
	State/province funded for state/province personnel	State/province funded for local assessment office personnel	Local government funded for state/province personnel	Local government funded for local assessment office personnel	Assessor fees for state/province personnel	Assessor fees for local assessment office personnel	No appraiser certification program is available
AL	X						
AK	X			X			
AZ	X	X		X			
AR		X				X	
CA	X	X					
CO							
CT				X			
DE				X			
DC							X
FL	X			X			
GA		X		X			
HN CO				X			
ID	X		X				
IL				X			
IN	X	X		X			
IA		X		X			
KS	X			X		X	
KY							X
LA							
ME				X	X		
MD					X		
MA				X			
MI	X			X		X	
MN	X			X			
MS	X						
MO	X			X			
MT	X						
NE	X			X			
NV	X			X			
NH		X					
NJ							
NM	X	X					
NY		X	X		X		
NC		X		X			
ND	X			X			
OH							
OK	X			X			
OR	X	X		X			
PA				X		X	
RI							X
SC	X			X			
SD	X						
TN	X	X					
TX	X			X			
UT	X			X			
VT			X	X			
VA							X
WA						X	
WV							
WI	X	X	X	X		X	
WY	X	X	X	X			

Q # >	Q8 (continued)
State	How is your state/province appraiser certification program funded? (check all that apply) (14) Other, please describe.
AL	Fees for course enrollment.
AK	
AZ	
AR	Our agency offer the classes needed for our state certification program with no fee for the first time attendance of individuals working in the 75 county assessor offices. The individual or county pays for the second time. Each assessor contribute \$600 yearly toward the education fund.
CA	
CO	Not funded.
CT	
DE	
DC	
FL	
GA	Funding is provided in the division budget for training, but cost is supplemented by fess paid by the local assessment office personnel. The other cost association with attending training such as lodging and meals is the responsibility of the local officials.
HN CO	
ID	
IL	
IN	
IA	
KS	
KY	
LA	Tax Commission Appraisers are certified through the Louisiana Assessors Association.
ME	
MD	
MA	
MI	
MN	
MS	The certification school is state funded through Mississippi State University.
MO	
MT	
NE	
NV	
NH	
NJ	Any funding for assessor certification is done by the assessor.
NM	
NY	
NC	
ND	
OH	There are no certification requirements for appraisers valuing property for property tax purposes.
OK	Staff to instruct and administer certification program are funded by state.
OR	Program funded by combination of state and county funding.
PA	
RI	State of Rhode Island has a Rhode Island Certified Assessor Designation and a Rhode Island Certified Assessment Personnel Designation. The State does not fund any of the necessary educational courses that are needed for the designations. Each person must getting a designation must either pay for the classes themselves or apply to their municipal government for funding for classes.
SC	
SD	
TN	
TX	
UT	
VT	
VA	
WA	
WV	Appraisers for the state are not required to be certified but have certain proper education and experience.
WI	
WY	

Q # >	Q9	
		Are any real property records confidential? (18)
State		If yes, please identify record types.
AL	No	
AK	No	No changes.
AZ	No	
AR	No	
CA	Yes	Purchase price information provided by assessee, records not required to be kept by the assessor.
CO	Yes	Real Property Transfer Declaration (TD-1000).
CT	Yes	Income and expense statements.
DE	No	
DC	Yes	Income and Expense reports.
FL	Yes	-SSNs on homestead exemption applications.
GA	Yes	O.C.G.A. 48-5-314(a)(1): All records of the county board of tax assessors which consist of materials other than the return obtained from or furnished by an ad valorem taxpayer shall be confidential and shall not be subject to inspection by any person other than authorized personnel of appropriate tax administrators. Examples are: taxpayers' accounting records, profit and loss statements, income and expense statements, balance sheets, and depreciation schedules.
HN CO	No	
ID	No	
IL	Yes	Judicial individual property tax records.
IN	No	
IA	Yes	Declaration of Value social security numbers. Property owner returns of income & expense.
KS	Yes	Income and expense statements.
KY	No	
LA	Yes	LAT forms - (real property self-reporting forms).
ME	No	
MD	Yes	Property worksheets unless appeal is filed. You can obtain worksheet as comparable if there is an ongoing appeal. All income information.
MA	Yes	Income & Expense data, appeal documents.
MI	No	
MN	—	
MS	No	
MO	No	
MT	Yes	Sales information is confidential as Montana is a nondisclosure state.
NE	Yes	Nebraska has a homestead exemption program which is tied to federal income tax information. This information is confidential. Also, the returns of railroads and public service entities are confidential.
NV	Yes	Real property records for certain judicial and public safety employees are not available to the public. Certain trade secret information is confidential if used in the income approach.
NH	Yes	Income expense data
NJ	Yes	Assessor's property record card to be accessed by the assessor & property owner. Income & expense statements (lease information on income property).
NM	Yes	New Mexico is a "nondisclosure" state. Sale prices are not declared on transfer documents, but residential property buyers must file an affidavit with the local assessors declaring the sale price. By statute, the affidavits are confidential.
NY	Yes	Income and expense statements; income eligibility limits for exemptions, as well as age of exemption beneficiaries.
NC	No	
ND	Yes	Statements of full consideration filed with the State Board of Equalization are confidential. Income and expense information provided by commercial property owners for assessment purposes are confidential.
OH	No	
OK	No	No specific exemption for real property records.
OR	Yes	Industrial property returns are confidential.
PA	No	Not to my knowledge; the local county assessment offices would have that information.
RI	Yes	Any information supplied on an income and expense form is not considered public record.
SC	Yes	Any records that contain SSNs must be kept confidential. The information is public information and if requested the SSNs must be redacted.
SD	No	
TN	Yes	Submitted income data.
TX	Yes	Rendition statements, real and personal property reports and other information provided to an appraisal district in connection with the appraisal of property is confidential, including sales data provided by a private entity. Also, addresses in appraisal records for certain law enforcement, judicial and other specific taxpayers are confidential.
UT	Yes	Some Commercial Data (i.e., Income, Expenses, Term of lease).
VT	No	
VA	Yes	Income and expense information only.
WA	Yes	Confidential income data and any information not deemed to be of general concern to the public or would affect a taxpayer's competitive advantage.
WV	—	
WI	Yes	Utility forms, income and expense information provided in an appeal of a property that was valued using the income approach.
WY	Yes	Sales information and taxpayer provided information are confidential.

Q # >	Q10	
		Are any personal property records confidential? (18)
State		If yes, please identify record types.
AL	Yes	Returns filed with the agency.
AK	Yes	Details of the personal property account are held confidential. The only thing that is available to the public is the total value of the property account.
AZ	Yes	Business personal property renditions.
AR	No	
CA	Yes	Business property statements, records not required to be kept by the assessor.
CO	Yes	Declaration Schedules and attachments.
CT	Yes	Personal property declarations including from M-65 Manufacturing Machinery and Equipment Exemption Form.
DE	No	
DC	NA	
FL	Yes	TPP tax return filed by taxpayer is confidential.
GA	Yes	O.C.G.A. 48-5-314(a)(1): All records of the county board of tax assessors which consist of materials other than the return obtained from or furnished by an ad valorem taxpayer shall be confidential and shall not be subject to inspection by any person other than authorized personnel of appropriate tax administrators. Examples are: taxpayers' accounting records, profit and loss statements, income and expense statements, balance sheets, and depreciation schedules.
HN CO	NA	
ID	Yes	Trade secrets and other information reported on taxpayer declarations filed annually.
IL	NA	
IN	Yes	The taxpayer's personal property return is confidential; however, there is a page of the return that is not confidential (Form 104 provides the taxpayer name, address, and total assessed value - see https://forms.in.gov/Download.aspx?id=4710).
IA	NA	
KS	No	
KY	Yes	Tangible Personal Property Tax Returns.
LA	Yes	LAT forms - personal property self-reporting forms.
ME	No	
MD	Yes	Income Tax returns.
MA	Yes	Forms of list, appeal documents.
MI	Yes	All.
MN	Yes	Income and expense information necessary to value income-producing property is confidential. The portion of forms, (e.g., homestead applications) containing Social Security numbers is confidential.
MS	No	
MO	No	
MT	Yes	Acquired Costs.
NE	Yes	Public service entities and railroads. Depreciation worksheets, to the extent they contain social security information are confidential.
NV	Yes	Proprietary information.
NH	Yes	Proprietary information.
NJ	NA	
NM	No	
NY	NA	Personalty is not taxable in NYS.
NC		If income tax information is attached, that would be confidential.
ND	NA	
OH	NA	
OK	Yes	Personal property lists that are rendered.
OR	Yes	All personal property returns are confidential.
PA	NA	
RI	Yes	The annual returns listing the business personal property are not public record.
SC	Yes	Any returns with SSNs must be kept confidential. The returns are public information and if they are requested and contain confidential info the SSNs must be redacted.
SD	NA	
TN	No	
TX	Yes	Personal property renditions and related reports are confidential.
UT	Yes	All.
VT	Yes	All.
VA	Yes	Listings.
WA	Yes	Asset listings and confidential income data.
WV		
WI	Yes	Personal property forms, utility forms, income and expense information provided in an appeal of a property that was valued using the income approach.
WY	Yes	Total assessed value is public information, however, personal property schedules are confidential.

Q # >	Q11	
		Are any centrally assessed property records confidential? (18)
State		If yes, please identify record types
AL	Yes	Returns filed with the agency
AK	Yes	The only thing available for centrally assessed property is the total value of the account. All other details are held confidential.
AZ	Yes	Taxpayer renditions.
AR	No	
CA	Yes	Property statements, records not required to be kept by the Board
CO	Yes	Annual Statement of Property.
CT	NA	
DE	NA	
DC	NA	
FL	Yes	Tax returns filed by railroads and private car lines are confidential.
GA	Yes	O.C.G.A. 48-5-314(a)(1): All records of the county board of tax assessors which consist of materials other than the return obtained from or furnished by an ad valorem taxpayer shall be confidential and shall not be subject to inspection by any person other than authorized personnel of appropriate tax administrators. Examples are: taxpayers' accounting records, profit and loss statements, income and expense statements, balance sheets, and depreciation schedules.
HN CO	NA	
ID	Yes	All information reported on annually filed operators' statements.
IL	NA	
IN	Yes	The state distributable utility property returns and the railcar returns are confidential. The assessed valuation is not confidential.
IA	Yes	Company financial records. Regulatory Reports. Iowa Annual Report Info.
KS	Yes	Some financial records are not disclosed although they may be public financial documents.
KY	Yes	All tax returns are considered confidential.
LA	Yes	Financials Ferc Annual Reports
ME	NA	
MD	No	
MA	No	Income & Expense data
MI	No	
MN	No	Nearly all personal property in Minnesota is exempt. Exceptions are state assessed property. Personal Property records (including airline flight property) including returns and return information are public for these taxes however, information obtained in the course of an audit is private or nonpublic.
MS	Yes	
MO	No	Personal Property records (including airline flight property) including returns and return information is public for these taxes however, information obtained in the course of an audit is private or nonpublic.
MT	Yes	
NE	Yes	Public service entities and railroads.
NV	Yes	Proprietary information.
NH	No	Proprietary information.
NJ	No	
NM	Yes	
NY	No	Income and expense statements; trade secrets.
NC	Yes	
ND	Yes	Financial information concerning Class II and Class III railroads is confidential.
OH	Yes	Public utility personal property tax returns.
OK	Yes	
OR	No	All centrally assessed records are confidential.
PA	NA	Not to my knowledge; the local county assessment offices would have that information.
RI	Yes	Property is assessed by individual communities.
SC	Yes	Yes if they contain SSNs. If they are requested the SSNs must be redacted
SD	No	Specific Income property of companies.
TN	NA	
TX	Yes	
UT	No	All
VT	Yes	
VA	Yes	Income and expense statements; trade secrets.
WA	Yes	Same as above
WV	No	
WI	Yes	Personal property forms and utility forms.
WY	Yes	All taxpayer provided information is confidential. Assessed values are the only public records.

Q# > Q12		
		Have there been any changes in records confidentiality laws or practices since 2009? (new)
State		If yes please describe the changes:
AL	No	
AK	No	No changes.
AZ	No	
AR	No	
CA	No	
CO	No	
CT	Yes	Public Act 12-3 added a new subsection to CGS 1-217 pursuant to which a public agency may disclose residential addresses of protected persons.
DE	No	
DC	No	
FL	No	
GA	No	
HN CO	No	
ID	Yes	Clarification that personal property information reported to county assessors are exempt from public records requests.
IL	No	
IN	No	
IA	No	
KS	No	
KY	No	
LA	No	
ME	No	
MD	No	
MA	No	
MI	No	
MN	No	
MS	No	
MO	No	
MT	No	
NE	No	
NV	No	
NH	No	
NJ	No	
NM	No	
NY	No	
NC	No	
ND	No	
OH	No	
OK	No	
OR	No	
PA	No	Not to my knowledge; the local county assessment offices would have that information.
RI	No	There have been some changes of when and how a community must respond to a request for public records.
SC	No	
SD	Yes	South Dakota codified Law Chapter 1-27 Complete review in 2009 legislative session.
TN	No	
TX	No	
UT	No	
VT	No	
VA	No	
WA	No	
WV	No	
WI	No	
WY	Yes	All taxpayer provided information is confidential. Assessed values are the only public records.

Q# >	Q13*
State	Does your state/province have limits on INCREASES in assessed value in effect? (22)
AL	Yes If yes, please explain briefly: No
AK	No No changes.
AZ	Yes Currently for primary property tax purposes value growth is limited to the greater of 10% or 25% of the difference between limited value and full cash (market) value. Starting in tax year 2015 value growth will be limited to 5% per year (with the exception of centrally valued property and business personal property).
AR	Yes Currently Homesteads used as Primary residence have a 5% cap. Other properties have a 10% cap. Newly Discovered or substantial improvements go on at full value.
CA	Yes Value of most real property may not exceed base year value, established as of the most recent change in ownership, adjusted for inflation by a factor that may not exceed two percent annually.
CO	Yes The residential assessment rate is calculated every two years and is subject to Amendment I (1992), the Taxpayer's Bill of Rights (TABOR).
CT	Yes Local option.
DE	No
DC	Yes Very limited scope; only limited equity housing; COLA adjustments.
FL	Yes 3% annual assessment increase limitation for homestead property (lesser of 3% or CPI). - 10% annual assessment increase limitation for nonhomestead residential and commercial property.
GA	Yes To extent defined in definition of fair market value limiting as follows: "The transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next year." O.C.G.A. 48-5-2(3) http://www.legis.ga.gov/Legislation/20092010/107580.pdf .
HN CO	No
ID	No
IL	Yes Cook County (Chicago) has a 7% solution. Individual assessment limited to a yearly 7% increase.
IN	No
IA	Yes Residential, ag., commercial, and industrial classes limited to 4% statewide revaluation growth per year. Total central assessment revaluation growth is limited to 8% statewide per year. Properties are assessed at full value and "rollback" factor calculated for each class each year and applied uniformly to parcels to create taxable value.
KS	No
KY	No
LA	No State no.
ME	No
MD	No
MA	No
MI	Yes Per MCL 211.27a, the taxable value is limited to an increase of 5% or the rate of inflation, whichever is lower.
MN	No
MS	No
MO	No
MT	Yes
NE	No
NV	No
NH	No
NJ	No
NM	Yes Residential properties (any property used for housing) are limited to a maximum 3% annual increase in value except the year following a transfer when they can be revalued to market value. (see question 7).
NY	No
NC	No
ND	No
OH	No
OK	Yes 5% cap on value unless sold or improvements made. Constitutional question on ballot this November (2012) to take residential homestead and agricultural property to 3%. The rest would remain at a 5% valuation cap.
OR	Yes Maximum assessed value (MAV) has a growth limitation of 3% per year except under certain circumstances such as new construction. Also must carry an accurate RMV with no change limitations. AV is the lesser of RMV or MAV. Therefore if AV is based on MAV, there is a 3% limitation.
PA	No Not to my knowledge; the local county assessment offices would have that information.
RI	No
SC	Yes Increases in appraised values during the reassessment process are limited to a 15% increase.
SD	Yes During implementation of productivity, crop land on a county-wide basis cannot increase/decrease more than 25%. Noncropland cannot increase/decrease more than 25%. Tiered system based on how far away from full productivity the county is. Limit can be 15%, 20%, 25% South Dakota Codified law SDCL 10-6-77.
TN	Yes 6% cap on the annual increase of agricultural, forestry, or open space property enrolled in the greenbelt program.
TX	Yes Residence homestead values may not increase more than 10% since their last reappraisal.
UT	No
VT	No
VA	No
WA	No
WV	No
WI	No
WY	No

* Some comments abbreviated, full comments online.

Q# >	Q14	
State	Yes	If yes, please explain briefly:
AL	No	
AK	No	No changes.
AZ	No	
AR	No	
CA	No	
CO	No	
CT	No	
DE	No	
DC	No	
FL	No	
GA	No	
HN CO	No	
ID	No	
IL	No	
IN	No	
IA	Yes	The assessed value of both centrally assessed and replacement tax companies maintain a 30% residual value.
KS	No	
KY	No	
LA	No	State no.
ME	No	
MD	No	
MA	No	
MI	No	
MN	No	
MS	No	
MO	No	
MT	No	
NE	No	
NV	No	
NH	No	
NJ	No	
NM	No	
NY	No	
NC	No	
ND	No	
OH	No	
OK	No	
OR	No	
PA	No	Not to my knowledge; the local county assessment offices would have that information.
RI	No	
SC	No	
SD	Yes	During implementation of productivity, crop land on a county wide basis cannot increase/decrease by more than 25%. Noncropland cannot increase/decrease by more than 25%. We have a tiered system based on how far away from full productivity the county is. The limit can be 15%, 20%, 25% South Dakota Codified law SDCL 10-6-77.
TN	No	
TX	No	
UT	No	
VT	No	
VA	No	
WA	No	
WV	No	
WI	No	NA
WY	No	

Q # >	Q15*						Q16*					
	Exemption status agricultural property						Exemption status privately owned airplanes					
State	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL			X				X					
AK			X	X								X
AZ	X											
AR	X						X					
CA			X					X				
CO			X						X	X	X	
CT			X	X	X			X			X	
DE		X		X	X			X			X	
DC	X						X					
FL			X	X	X			X			X	
GA			X	X			X			X		
HN CO			X	X		X						
ID			X	X	X			X			X	
IL			X									X
IN	X						X					
IA			X					X			X	
KS			X	X	X		X					
KY			X	X	X		X					
LA			X		X		X	X			X	
ME			X		X		X					
MD			X					X			X	
MA			X	X	X		X					
MI			X	X	X			X			X	
MN			X					X				
MS			X					X				
MO			X						X			
MT	X							X				
NE			X				X		X			
NV	X						X					
NH			X									
NJ			X									
NM			X					X				
NY			X		X			X				
NC			X		X		X					
ND			X		X			X				
OH	X		X	X	X	X						
OK			X					X				
OR			X	X				X				
PA			X									
RI			X					X				
SC			X		X				X			
SD	X							X				
TN			X	X			X					
TX			X	X	X			X			X	
UT	X						X					
VT			X	X	X	X1						
VA			X				X					
WA			X					X				
WV			X				X					
WI	X						X				X	
WY			X									

* Additional comments online

Q# >	Q17*						Q18*					
	Exemption status commercial airlines						Exemption status business inventory					
State	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL	X	X						X				
AK						X						X
AZ	X							X			X	
AR	X						X					
CA	X							X			X	
CO	X							X		X	X	
CT		X			X			X			X	
DE		X			X			X			X	
DC												
FL		X			X			X			X	
GA	X								X			
HN CO								X				
ID		X			X			X			X	
IL						X		X				X
IN	X							X				
IA		X			X			X			X	
KS	X							X				
KY	X						X		X		X	X
LA	X						X					
ME	X							X	X		X	
MD		X			X				X	X	X	X
MA	X						X					
MI	X							X			X	
MN			X					X				
MS		X					X					
MO			X					X				
MT	X							X				
NE	X							X				
NV	X							X			X	
NH								X				
NJ	X							X				
NM	X							X				
NY		X						X				
NC	X							X			X	
ND			X		X			X				
OH								X				
OK	X						X		X			
OR	X							X				
PA								X				
RI		X						X				
SC	X							X			X	
SD	X							X				
TN	X							X				
TX	X				X		X				X	
UT	X							X				
VT								X				X
VA	X							X				
WA	X							X				
WV	X						X					
WI	X				X			X			X	
WY	X							X				

*Additional comments online

Q # >	Q19*						Q20*					
	Exemption status cemeteries						Exemption status charitable organizations					
State	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL	X	X						X				
AK	X	X			X						X	
AZ		X			X			X			X	
AR		X				X	X					X
CA		X		X				X		X	X	
CO		X		X	X			X		X	X	
CT		X		X	X			X		X	X	
DE		X		X	X			X		X	X	
DC		X						X				X
FL		X		X	X			X		X	X	
GA		X						X				
HN CO		X	X	X		X		X		X		X
ID		X			X			X			X	
IL					X	X		X			X	X
IN		X						X				X
IA		X			X			X		X	X	
KS		X		X	X		X			X		
KY		X		X	X			X		X	X	
LA		X			X			X			X	
ME		X						X			X	
MD			X	X	X			X		X	X	
MA		X		X	X			X		X	X	
MI		X			X			X			X	
MN		X						X				
MS		X						X				
MO	X	X					X	X				
MT		X						X	X			
NE		X						X				
NV		X		X	X			X		X	X	
NH								X				
NJ				X				X		X		
NM		X						X				
NY		X		X	X			X			X	
NC		X			X			X			X	
ND		X							X	X	X	
OH		X						X				
OK		X						X				
OR		X		X				X		X		
PA						X		X				X
RI		X							X			
SC		X						X				
SD		X							X			
TN		X						X		X		
TX		X			X			X			X	
UT		X						X				
VT		X										
VA		X						X				X
WA	X							X				
WV		X						X				
WI		X		X	X			X		X	X	
WY						X		X			X	

* Additional comments online

Q # >	Q21*							Q22*					
	Exemption status educational organizations							Exemption status forests or orchards					
State	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Nonprofit status required for exemption	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL		X								X			
AK		X			X					X	X		
AZ		X			X			X	X				
AR				X		X		X			X		X
CA		X		X	X			X					
CO			X		X								
CT		X		X	X		X			X	X	X	
DE		X		X	X					X	X	X	
DC		X				X	X						
FL		X		X	X					X	X	X	
GA							X			X			
HN CO		X	X	X		X	X		X			X	
ID		X			X		X			X	X	X	
IL		X				X	X					X	X
IN						X				X			
IA		X		X	X				X		X	X	
KS		X		X						X	X	X	
KY		X		X	X					X		X	
LA		X			X		X			X			
ME		X			X					X		X	
MD		X		X	X					X		X	
MA		X		X	X					X	X	X	
MI		X			X		X	X			X		
MN		X						X					
MS			X						X				
MO		X								X			
MT		X	X					X					
NE		X								X			
NV		X		X	X			X					
NH		X											
NJ		X		X						X			
NM		X								X			
NY		X			X		X			X	X	X	
NC		X			X					X		X	
ND		X			X		X			X			
OH		X						X		X			
OK		X								X			
OR		X		X						X	X		
PA		X					X						X
RI			X							X			
SC		X							X				
SD				X				X					
TN		X		X						X	X		
TX		X		X	X					X	X	X	
UT		X						X					
VT										X		X	X
VA		X											
WA		X								X			
WV		X						X					
WI		X		X	X			X					
WY		X						X					

*Additional comments online

Q # >	Q23*						Q24*					
	Exemption status government property (state or local)						Exemption status historical property					
State	Not taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL		X					X					
AK		X			X							X
AZ		X			X		X					
AR	X	X		X		X	X					X
CA	X	X			X				X			
CO		X		X	X			X		X	X	
CT		X		X	X			X		X	X	
DE		X		X	X		X					
DC	X	X					X					
FL	X	X		X	X			X		X	X	
GA	X	X							X			
HN CO	X	X	X	X		X	X	X	X	X		X
ID		X			X		X					
IL	X	X									X	X
IN	X	X										X
IA		X			X			X		X		X
KS		X		X	X			X	X	X		
KY		X		X	X			X			X	
LA		X							X			
ME		X			X		X				X	
MD	X	X					X					
MA	X	X		X	X		X					
MI		X			X		X					
MN		X					X					
MS		X							X			
MO	X	X					X					
MT		X					X					
NE	X	X							X			
NV		X		X	X				X	X	X	
NH		X										
NJ		X					X					
NM	X	X					X					
NY		X		X	X				X			X
NC		X			X				X		X	
ND	X	X			X		X					
OH		X					X					
OK	X	X					X					
OR	X	X							X	X		X
PA		X										X
RI	X	X					X					
SC		X					X					
SD		X								X		
TN		X							X	X		
TX	X	X						X				X
UT	X	X					X					
VT		X						X				
VA		X						X				
WA		X					X					
WV		X					X					
WI		X			X			X		X	X	
WY		X									X	

*Additional comments online

Q# >	Q25*							Q26*					
	Exemption status hospitals							Exemption status oil and gas property					
State	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Nonprofit status required for exemption	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL	X	X						X					
AK	X	X			X			X					
AZ	X	X			X			X					
AR						X		X					X
CA		X		X	X			X					
CO		X		X	X			X					
CT		X		X	X		X	X					
DE		X		X	X								
DC		X		X		X	X						
FL		X			X	X		X					
GA							X	X					
HN CO	X	X	X	X		X	X						
ID		X			X		X		X			X	
IL						X	X						X
IN						X		X					
IA		X		X	X								
KS		X		X				X		X			
KY		X			X		X	X					
LA	X	X			X		X						
ME		X			X								
MD		X							X				
MA		X		X	X		X	X					
MI		X			X		X	X					
MN		X								X			
MS							X			X			
MO							X	X					
MT		X	X							X			
NE		X						X					
NV	X							X					
NH													
NJ		X						X					
NM	X							X					
NY		X		X	X		X	X			X		
NC		X		X	X		X						
ND		X			X		X			X		X	
OH		X						X					
OK			X							X			
OR		X		X			X						
PA		X											X
RI		X											
SC		X					X						
SD				X				X					
TN							X	X					
TX		X			X		X	X					
UT			X					X					
VT		X			X			X					
VA	X												
WA		X						X					
WV							X	X					
WI		X		X	X			X					
WY					X			X					

*Additional comments online

Q # >	Q27*						Q28*					
	Exemption status minerals (in place) other than oil and gas						Exemption status personal property, intangible					
State	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL	X							X				
AK		X			X			X				
AZ	X							X				
AR	X						X		X			
CA	X							X				
CO		X		X	X		X			X	X	
CT	X							X				
DE	X							X			X	
DC												
FL	X							X			X	
GA	X							X				
HN CO												
ID		X			X			X		X	X	
IL					X			X				
IN	X							X				
IA								X			X	
KS			X				X					X
KY	X							X			X	
LA							X					
ME	X				X							
MD		X						X				
MA	X							X			X	
MI	X							X			X	
MN		X							X			
MS		X					X					
MO	X							X				
MT		X						X				
NE	X						X					
NV		X			X			X			X	
NH												
NJ	X							X				
NM		X						X				
NY	X	X						X				
NC	X							X			X	
ND	X				X			X			X	
OH	X							X				
OK		X						X				
OR								X				
PA						X						
RI	X							X				
SC		X						X			X	
SD	X							X				
TN			X						X			
TX	X							X			X	
UT	X							X				
VT												
VA	X							X				
WA	X							X				
WV	X							X				
WI	X							X			X	
WY					X			X			X	

*Additional comments online

Q # >	Q29*						Q30*					
	Exemption status personal property, tangible						Exemption status machinery and equipment					
State	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL	X		X				X					
AK	X					X	X					X
AZ	X		X				X					
AR	X						X					
CA	X					X	X					
CO	X		X	X	X		X			X	X	
CT	X						X					
DE		X			X			X				
DC	X						X					
FL	X		X	X	X		X			X	X	
GA	X		X		X		X					
HN CO		X						X				
ID	X		X				X					
IL		X						X				
IN	X						X					
IA		X			X			X			X	
KS		X		X				X		X		
KY	X						X					
LA	X						X					
ME	X		X		X		X		X		X	
MD	X				X	X	X					X
MA	X		X		X		X		X		X	
MI	X						X					
MN		X							X			
MS	X						X					
MO	X						X					
MT	X		X				X					
NE	X						X					
NV	X						X					
NH		X						X				
NJ		X						X				
NM	X						X					
NY		X						X			X	
NC	X				X		X			X	X	
ND		X			X			X			X	
OH		X						X				
OK	X		X				X		X			
OR	X		X				X					
PA		X						X				
RI	X						X		X			
SC	X						X				X	
SD		X						X				
TN	X						X					
TX	X				X		X					
UT	X						X					
VT	X					X	X				X	X
VA	X						X					
WA	X						X					
WV	X						X					
WI	X						X		X		X	
WY	X						X					

*Additional comments online

Q # >	Q31*						Q32*					
	Exemption status registered vehicles						Exemption status religious organizations					
State	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL	X		X					X				
AK						X		X			X	
AZ								X				
AR	X							X				X
CA		X			X		X				X	
CO								X		X	X	
CT			X					X		X	X	
DE		X			X			X		X	X	
DC		X						X		X		X
FL		X			X			X		X	X	
GA	X							X				
HN CO							X	X	X	X		X
ID		X			X			X			X	
IL		X						X			X	X
IN	X							X				X
IA		X			X			X		X	X	
KS	X							X		X		
KY	X								X	X	X	
LA		X						X				
ME		X			X			X			X	
MD		X			X			X		X	X	
MA		X		X	X			X		X	X	
MI		X			X			X			X	
MN		X						X				
MS	X							X				
MO	X							X				
MT		X						X	X			
NE	X							X				
NV		X			X			X		X	X	
NH								X				
NJ		X						X				
NM		X						X				
NY		X						X		X	X	
NC	X	X	X	X	X			X		X	X	
ND		X			X				X		X	
OH								X				
OK		X						X				
OR		X						X				
PA								X				X
RI	X								X			
SC	X							X			X	
SD		X							X			
TN	X							X				
TX	X	X			X	X		X				
UT		X						X				
VT		X						X				
VA	X							X				
WA		X						X				
WV	X											X
WI		X			X			X		X	X	
WY		X									X	

* Additional comments online

Q# >	Q33*						Q34*					
State	Exemption status residential property						Exemption status public service property (utilities)					
	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL	X	X	X				X					
AK			X				X					
AZ	X						X					
AR	X						X					
CA			X	X	X		X					
CO			X	X	X							
CT			X		X	X	X					
DE	X						X					
DC	X								X			
FL	X		X		X	X	X					
GA			X				X					
HN CO	X	X	X	X		X		X	X			X
ID			X	X	X		X					
IL	X									X	X	
IN	X						X					
IA			X	X	X		X					
KS	X								X	X		
KY	X						X					
LA			X				X		X			
ME			X		X		X		X			
MD	X						X					
MA			X	X		X	X					
MI			X	X	X		X					
MN	X		X						X			
MS			X				X					
MO	X						X					
MT	X						X					
NE	X						X					
NV	X						X					
NH							X					
NJ	X						X					
NM	X						X					
NY			X	X	X	X			X	X	X	X
NC	X	X	X	X	X		X		X	X		
ND	X				X		X					
OH	X					X	X					X
OK	X						X					
OR	X						X					
PA	X											X
RI			X				X					
SC			X		X		X					
SD	X						X					
TN	X						X					
TX		X	X	X	X	X	X					
UT			X				X					
VT	X						X					
VA	X						X					
WA	X						X					
WV	X						X					
WI	X						X					
WY	X										X	

*Additional comments online

Q # >	Q35*						Q36*					
	Exemption status railroads						Exemption status telecommunications					
State	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option
AL	X						X					
AK		X					X					
AZ	X						X		X			
AR	X						X					
CA	X						X					
CO												
CT	X						X					
DE	X						X					
DC			X						X			
FL	X						X					
GA	X						X					
HN CO								X		X		X
ID	X						X					
IL					X	X					X	X
IN	X						X					
IA	X						X					
KS			X	X					X	X		
KY	X						X					
LA	X						X					
ME		X			X			X			X	
MD	X						X					
MA			X	X			X					
MI	X						X					
MN			X					X				
MS	X								X			
MO	X						X					
MT	X						X					
NE	X						X					
NV	X						X					
NH	X						X					
NJ			X							X		
NM	X						X					
NY		X	X	X	X			X		X		
NC	X			X	X		X			X	X	
ND			X		X			X				
OH	X											
OK	X						X					
OR	X						X					
PA						X						X
RI		X					X					
SC	X						X					
SD	X						X					
TN	X						X					
TX	X						X					
UT	X						X					
VT	X						X				X	
VA	X						X					
WA	X						X					
WV	X						X					
WI		X			X		X					
WY	X						X					

*Additional comments online

Q# >	Q37*						Q38*				
	Site improvements to land owned by the developer (utilities, water and sewer, roads, etc.)						Have there been any major changes to exemptions since 2009?				
State	Fully taxable	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	New major exemptions	Expansion of existing exemptions	Reduction of existing exemptions	Elimination of existing exemptions	No major changes to exemptions
AL	X										X
AK	X										
AZ	X							X			
AR		X									X
CA	X										X
CO	X							X			
CT	X										X
DE	X										X
DC	X										X
FL	X						X	X			
GA	X										X
HN CO	X										X
ID		X		X	X		X	X			
IL					X	X					X
IN	X									X	
IA			X								X
KS	X										X
KY	X										X
LA	X							X			
ME	X				X						X
MD	X										X
MA	X			X							X
MI	X										X
MN		X						X			
MS	X						X				
MO	X										X
MT	X										X
NE	X										X
NV	X										X
NH	X										X
NJ	X						X				
NM	X										X
NY	X						X		X		
NC	X										X
ND	X										X
OH								X			
OK	X										X
OR	X										X
PA			X			X					X
RI									X		
SC	X										X
SD	X										X
TN	X										X
TX	X							X			
UT								X			
VT	X										X
VA	X										X
WA	X							X			X
WV	X										X
WI	X										X
WY	X										X

*Additional comments online

Q # >	Q38 (continued)
	Have there been any major changes to exemptions since 2009?
State	Please explain new major exemptions
AL	
AK	These were explained under legislation.
AZ	Personal property exemption calculation was modified, resulting in an increased exemption (\$68,079 for 2012, \$133,868 for 2013).
AR	
CA	
CO	The personal property threshold exemption has increased from \$4,000 to \$7,000 per owner per county in 2013. The personal property \$250 consumable exemption will increase to \$350 in 2013. Although, the Senior Citizen Property Tax Exemption was created in 2002, the funding has been suspended several times. The funding was reinstated for the exemption for property tax year 2012, payable in 2013.
CT	
DE	
DC	
FL	See response to question 7.
GA	
HN CO	
ID	New site improvements exemption; Expansion of applicability of exemption that limits taxable value to \$400 million if certain investment criteria met; Continuation of homeowner's exemption for one year after claimant's death.
IL	
IN	In December 2010, the Indiana Supreme Court ruled in the Oaken Bucket Partners case that in order to qualify for an exemption, a landlord must demonstrate that its property is owned for exempt purposes, and predominantly used for exempt purposes. *See also the exemption changes listed in question #20.
IA	
KS	
KY	
LA	Additional \$7,500 of assessed value is exempt for veterans with a service-connected disability rating of 100%. Surviving spouses are also eligible for this exemption. This is for owner-occupied residential property.
ME	
MD	
MA	
MI	
MN	<p>"Exemption - Property Leased to Schools</p> <p>Under this new paragraph (b), property owned by a not-for-profit entity other than the charter school may qualify for exemption if the statutory requirements are met. Namely, property leased to a charter school formed and operated under Minnesota Statutes, section 124D.10, but owned by one of the following entities may be exempt from property taxes:</p> <ol style="list-style-type: none"> 1. an organization exempt under Internal Revenue Code 501(c)(2) or (3); 2. a public school district, public college, or public university; 3. a private academy, a private college, a private university, or a private seminary of learning (for which Minnesota Tax Court and Supreme Court have held that the educational institution must have a curriculum that parallels that of a public education system) 4. a church; OR 5. the state or a political subdivision of the state (e.g. county, city, etc.). <p>The charter school must use the property to provide direct K-12 education, special education for disabled children, or administrative services directly related to the educational program at that site. Provisions that allow the property to be used for adult basic education, community education programs, and preschool and early childhood family education do not apply to these exemptions for property leased to charter schools.</p> <p>The charter school may share its space with another public or private school, a church, or the state or political subdivision of the state. Other than that shared space, the lease must provide the charter school with the exclusive right to use the property during the lease period.</p> <p>Minnesota Statutes, section 273.02, subdivision 3 exempts all public schools from property tax.</p> <p>However, charter schools, while being public schools, rarely own the property where the charter school is located. Rather, they will often lease the property from another entity. The space may be leased from a private entity, a public or private nonprofit entity, a school district, or a unit of government. This led to some confusion regarding the tax exemption eligibility of charter schools, and this clarifying language was sought. If the owner of a property is not the charter school operating at the property, the actual property owner must satisfy the requirements of this new paragraph for property tax exemption purposes.</p> <p>Exemption - Apprenticeship Training Facilities—This section amends the exemption for apprenticeship training facilities. It includes as eligible for exemption a property that is owned and operated by a nonprofit organization or nonprofit trust for which program participants receive no compensation, and is located in a city outside the Minneapolis/Saint Paul standard metropolitan statistical area that has a population of 7,400 or greater (previously was 7,500 or greater) according to the most recent federal census; or an eligible property may now be located in a township that has a population greater than 2,000 but less than 3,000 (determined by the 2000 federal census) and the building was previously used by a school and exempt from taxes payable 2010. For most apprenticeship training facilities, the exemption includes up to five acres of land on which the building is located and associated parking areas on that land. However, the amended statute provides that for an eligible property may now be located in a township that has a population greater than 2,000 but less than 3,000 (determined by the 2000 federal census) and the building was previously used by a school and exempt from taxes payable 2010, the exemption includes up to ten acres of land on which the building is located and associated parking areas on that land.</p>

(MN continued on facing page)

MN	<p>For all apprenticeship training facilities receiving property tax exemption under this subdivision, if the parking area associated with the facility is used for purposes of the facility and for other purposes, a portion of the parking area is exempt in proportion to the square footage of the facility used for purposes of apprenticeship training.</p> <p>Exemption - Business Incubator Property—Extends the sunset for the exemption for business incubator property from expiring after taxes payable in 2011 to 2016.</p> <p>Exemption - Leased Seasonal Recreational Land—The amended language requires that lands owned by the federal government and rented for noncommercial seasonal recreational use are exempt from taxation, including taxes imposed under section 273.19, without any necessary resolution by the county board, and without the requirement that the lands must have been exempted for taxes payable in 2008. This is effective beginning with taxes payable 2011. Property owned by cities, towns, counties, or the state may only be exempted if they were exempted for taxes payable in 2008 and if the county board elects to exempt them (the provisions for those exemptions have not changed).</p> <p>This provision, originally enacted in 2008, allowed for counties that had been improperly exempting government-owned lands, leased to private individuals for recreational purposes, to continue to exempt those lands by county board resolution. Based on a 2008 survey of all counties (with 59 respondents), there are 11 counties with federally-owned lands leased to private individuals. All counties but two were properly taxing these leased lands. Based on this same survey, more than 500 parcels are now exempt, with an estimated market value of approximately \$35 million. It was said during testimony to the legislature that 25% of these lease payments are returned to counties. There are also use restrictions on these properties, providing additional impetus to legislature to exempt them. It is important to reiterate that property tax exemptions under M.S. 272.0213 are for land only. Any structures are still taxable as personal property tax to the lessee of the property.</p>
MS	
MO	
MT	
NE	
NV	
NH	
NJ	Renewable energy resources (solar, wind, and Biomass)
NM	
NY	New exemption for properties meeting environmental and energy-saving standards (Green Buildings) was enacted in 2012. Municipalities in 2011 became eligible to create "land banks" of tax foreclosed properties, to be owned by Type C not for profit organizations. School Tax Relief (STAR) exemption became limited to households with incomes below \$500,000 in 2010.
NC	
ND	
OH	
OK	
OR	
PA	
RI	Only exemption that has changed is the exemption of motor vehicles.
SC	Newly constructed detached single family homes owned by residential builders or developers are exempt until sold or 6 years expires. Commercial properties (assessed at the 6% rate) can receive a 25% exemption for the increase in value due to an assessable transfer of interest occurring.
SD	
TN	
TX	100% disable veterans may receive a 100% homestead exemption.
UT	Small increase of Personal Property exemption. (\$3,500 to \$4,000).
VT	
VA	
WA	<p>2012 SSB 6277 Creating authority for counties to exempt from property taxation new and rehabilitated multiple-unit dwellings in certain unincorporated urban centers.</p> <p>SB 6600 Property tax exemption for property used exclusively by certain nonprofit organizations that is leased from an entity that acquired the property from a previously exempt nonprofit organization. 2011 Contiguous Lands/Current Use SSB 5359 expands the definition of "same ownership" in the current use open space property tax program. The new definition includes contiguous parcels managed as the same operation, owned by members of the same family. 2010 SHB 2402 - Property owned by nonprofit organizations used for a farmers market. This law allows churches and nonprofit public assembly halls or meeting places to use the exempted property for activities related to a farmers market for 53 days a year and continue their property tax exemption. ESSB 6737 - Property tax exemption for aircraft used to provide air ambulance service. SB 6855 - Exempting community centers from property tax and imposing leasehold taxes on such property 2009 2SHB 1484 - Relating to habitat open space provides an exemption from compensating tax and additional tax when certain private forest lands that contain critical habitat for threatened or endangered species are acquired by the Forest Practices Board. The bill also extends the exemption from compensating tax for land transferred to a governmental entity or certain nonprofit organizations devoted to historical preservation or nature conservancy to include the removal of designated forest land located in counties that have a population of more than 600,000. SB 5680 - Relating to the property tax exemption for nonprofit artistic, scientific, historical, and performing arts organizations.</p> <p>Increases the number of days the exempt property may be used by entities that are not eligible for a property tax exemption from 25 to 50 days and the number of days that the property may be used for pecuniary gain from 7 to 15 days.</p>
WV	
WI	
WY	

Q # > Q39		
		Do any exempt properties pay a VOLUNTARY Payment In Lieu of Taxes (PILT or PILOT)?
State	Yes	If yes, please explain briefly:
AL	Yes	
AK	Yes	We have several churches in Alaska that choose to pay a PILT for services they receive from the municipality.
AZ	Unknown	Only one quasi-governmental utility, generally the answer would be no.
AR	Unknown	If so, they would be handled at the local level.
CA	Yes	Such payments are on a case-by-case basis.
CO	Unknown	
CT	No	
DE	Yes	Some charitable corporations and government agencies make payments in lieu of taxes, primarily the state and local housing authorities. But such payments are optional and are made irregularly.
DC	Yes	
FL	Yes	
GA	Yes	
HN.CO	No	
ID	Unknown	
IL	Unknown	
IN	No	
IA	Yes	Some do-individualize depending on property and county.
KS	No	
KY	Unknown	
LA	Yes	
ME	Yes	
MD	No	
MA	Yes	Private agreement between the tax exempt entity and the local jurisdiction.
MI	Yes	Senior and low income housing, registered mobile-home parks.
MN	Unknown	
MS	Unknown	
MO	Yes	Economic designated areas can provide a payment in lieu of tax but is not required.
MT	Yes	State owned land.
NE	No	
NV	Unknown	
NH	Yes	
NJ	Yes	
NM	Unknown	
NY	Yes	Many Industrial Development Agency (IDA) authorized companies voluntarily make PILOTS, which vary in amount and duration by agency and location.
NC	Yes	Tennessee Valley Authority is one. Not aware of others but there could be.
ND	Yes	N.D.C.C. chapter 40-57.1 provides property tax exemptions for new and expanding businesses. In lieu of or in addition to an exemption, PILOT is available. Housing authority property is exempt, but a housing authority may agree to make PILOT to cover the cost of services provided by the political subdivision.
OH	No	Traditional exempt property makes no PILOT, but incentive exemptions may be required to make PILOTS.
OK	Yes	Tribal Housing Authorities pay voluntary in lieu taxes negotiated at county level.
OR	Yes	Nature Conservatory - State Fish & Wildlife property. Also enterprise zone and long term rural enterprise zone exemptions may be contingent on making payments specified by the zone sponsor or county per agreement.
PA	Yes	Depending on the agreement between the owner and local taxing authority. The local county assessment offices would have that information.
RI	Yes	Some communities have been able to negotiate payments from the exempt properties in their community based on the services of police and/or fire.
SC	Yes	Exempt properties can be charged for fire services.
SD	Unknown	
TN	Yes	Payments negotiated at the local level for use of the exemption status of the lessor.
TX	Unknown	Some military installations pay in lieu of taxes.
UT	No	
VT	Yes	
VA	No	
WA	No*	
WV	Unknown	
WI	Yes	The Wisconsin Department of Revenue makes an annual payment in lieu of real estate taxes to replace property taxes that would have been paid if the property had remained in private ownership. Wis. Stats. 70.114 payments.
WY	No	

Q # >	Q40	
	Are any exempt properties (other than federally-owned properties) REQUIRED to make a Payment In Lieu of Taxes (PILT or PILOT)?	
State		Please explain
AL	No	
AK	Yes	No changes. Anchorage requires the municipal owned utilities to pay a PILT.
AZ	No	
AR	Unknown	
CA	No	Effectively, however, payments may be a condition of development in some cases.
CO	No	
CT	No	
DE		
DC	Yes	
FL	Unknown	
GA	No	
HN CO	No	
ID	Yes	Unimproved land owned by State Department of Fish and Game.
IL	Unknown	
IN	No	
IA	No	
KS	Yes	Some new commercial or industrial properties may arrange with the county for a PILT. These formal contracts may run several years.
KY	Yes	Industrial buildings financed through Industrial Revenue Bonds are required to make "In Lieu of Tax" payments to the appropriate school district.
LA	No	
ME	No	
MD	No	
MA	No	
MI	Yes	Certain state-purchased property.
MN	Yes	Yes, state owned lands administered by the Department of Natural Resources make in lieu of payments. The payment amount varies depending on a number of factors such as how the land was acquired, who administers the land, how it is utilized, etc.
MS	Unknown	
MO	No	
MT	Yes	State owned land.
NE	Yes	
NV	No	
NH		
NJ	No	
NM	Unknown	
NY	Yes	Nuclear powered electrical generating plants that are wholly exempt must enter into PILOT agreements. Such an arrangement extends through 2015, after which such property is placed back on taxable section of respective assessment rolls. Also, PILOTs are required for certain projects owned by Urban Development Corporation and located in distressed areas.
NC	Unknown	
ND		Property owned by certain state agencies. Farmland or ranchland owned by nonprofit organizations for conservation purposes.
OH	Yes	Only as associated with certain incentive exemptions such as tax increment financing or hold-harmless payments for schools.
OK	Yes	Rural Electric Cooperatives, see 18 O.S., Section 437.23 Freight car in lieu tax, see 68 O.S. sections 2201-2208.
OR	Yes	307.120 leased port property; 307.123 SIP community service fees; 307.244 nonprofit housing for the elderly - state funded exemption; 307.490 farm labor camp; 308.805 mutual or co-op electric distribution lines alternative tax; 622.290 state property leased for shellfish cultivation fees; 496.340 some State Fish and Wildlife property - state funded exemption; 321.722 small tract forestland severance tax.
PA	Unknown	
RI	No	
SC	No	
SD	No	
TN	Yes	Payments negotiated at the local level for use of the exemption status of the lessor.
TX	No	
UT	No	
VT	Yes	
VA	Yes	University pays a service charge on noneducational facilities.
WA	Unknown	SSB 5359 defines "same ownership" in current use open space property tax program and includes contiguous parcels managed as same operation.
WV	Unknown	
WI	No	
WY	No	

Q# > Q41		
State	Yes	Do you have a tax increment financing program? If yes, describe any changes since 2009.
AL	Yes	
AK	No	No changes.
AZ	No	
AR	Yes	TIFs are handled at the local level.
CA	No	The state legislature enacted legislation dissolving redevelopment agencies effective 1/1/2012.
CO	Yes	
CT	No	
DE	No	
DC	Yes	
FL	Yes	None
GA	No	
HN CO	Yes	
ID	Yes	Maximum duration of revenue allocation areas limited to 20 years. Election required to establish new administrative agencies.
IL	Yes	
IN	Yes	
IA	Yes	
KS	Yes	
KY	Yes	
LA	Yes	
ME	Yes	
MD	Yes	None
MA	Yes	
MI	Yes	
MN	Yes	
MS	Yes	Counties may enter into local agreements regarding TIF projects.
MO	Yes	
MT	Yes	
NE	Yes	
NV	Yes	
NH	Yes	
NJ	No	
NM	Yes	
NY	No	
NC	No	
ND	Yes	Reporting requirements were added for property located in both a TIF district and a Renaissance Zone.
OH	Yes	
OK	Yes	
OR	Yes	There were changes starting in 2009 that broadened in some ways and limited in others, the ability of urban renewal agencies to raise tax increment funds.
PA	Yes	The local county assessment offices would have that information.
RI	Yes	I do not believe that the state has any program but individual communities can make arrangements for tax treaties.
SC	Yes	No changes to TIFs.
SD	Yes	Definitions of purpose of TIF revised. Bond maturity revised South Dakota Codified law Chapter 11-9.
TN	Yes	Some minor reporting requirements to state agencies on the status of the TIF properties and increments have been added to the statutes.
TX	Yes	There were extensive changes in the previous legislative session. See pages 16 through 19 of the "Texas Property Tax Law Changes 2011" at http://www.windows.state.tx.us/taxinfo/proptax/96-669_2011.pdf .
UT	Yes	Redevelopment agencies (RDAs)
VT	Yes	
VA	No	
WA	Yes	
WV	Yes	
WI	Yes	Effective 10/1/10-Provides changes to administrative procedures regarding the 12%value limitation, filing date of applications and clarifies what the consequences are if the annual \$150 fee is not paid on time. Effective 8/18//11-Expanding "distressed/severely distressed" legislation bill four years until September 30,2015 and removing the "7 year in existence" requirement. Effective 4/4/12-Allows for two or more municipalities to enter into an intergovernmental cooperation agreement to jointly create a multijurisdictional TID.
WY	Yes	

Q# >	Q42*	
State		Do you have tax recapture provisions? (e.g., taxes recaptured when exemption requirements are not met by homeowners, agricultural lands, or others subject to tax recapture.)
		Describe the program and any changes since 2009.
AL	Yes	
AK	Yes	No changes.
AZ	Yes	No changes since 2009. Recapture applies to golf course properties if use changes.
AR	No	
CA	Yes	
CO	No	
CT	No	
DE	No	
DC	No	
FL	Yes	None
GA	Yes	
HN CO	Yes	Rollback tax and penalty.
ID	Yes	No change, homeowners improperly claiming partial homeowner's exemption for primary residence subject to up to 7 years recapture.
IL	Yes	
IN	Yes	A taxpayer will be liable for any additional taxes that would have been due on the property plus a 10% civil penalty on the additional taxes due if he or she fails to notify the county auditor that he or she is not eligible to receive the homestead deduction. Starting in 2010, the state undertook a three (3) year homestead verification project (see http://www.in.gov/dlgr/files/100215-__Fact_Sheet_-_Homestead_Verification_Form.pdf).
IA	Yes	Forest reserve and fruit tree.
KS	No	
KY	No	
LA	Yes	
ME	No	
MD	Yes	None
MA	Yes	
MI	Yes	
MN	No	
MS	Yes	
MO	No	
MT	Yes	
NE	Yes	Some taxpayers that seek exemption under Nebraska's employment and investment incentive programs can be subject to recapture for the years in which they fail to qualify.
NV	Yes	
NH	No	
NJ	Yes	When farmland assessed (at a much lower rate) properties no longer are used for farming, two years of (actual) taxes are to be paid.
NM	No	
NY	Yes	If land benefiting from agricultural assessment is converted to a nonagricultural use, penalties are imposed, equal to 5X the amount of property taxes saved in the most recent year of exemption benefit on the land, with 6% interest charged on each of the previous 5 years in which the land benefited from the preferential assessment, compounded annually. Idling of land does not trigger a conversion, and concomitant penalties. For such lands outside of an agricultural district, penalty period extends back to 8 years. On forest tracts exempt and subject to forest management requirements: if land is converted to nonconforming use, penalty is equal to 2.5 times the amount of taxes saved in the last year benefited, plus up to an additional 9 years prior, with an interest rate (not compounded) of at least 12%. If only a portion of a parcel is converted, the penalty becomes 5X the amount of taxes saved, extended back prior years, with interest as described above. In either interest landowner must pay a yield tax on the cut timber, equal to 6% of its stumpage value, as determined by the state. For the School Tax Relief (STAR) exemption: anyone who misrepresents his or her primary residence, age (for enhanced STAR benefits) or income on a STAR application may be subject to a \$100 penalty, may be prohibited from receiving the STAR exemption for five years, may have to return up to three years of taxes saved by the improperly granted exemption, and may be subject to criminal prosecution.
NC	No	
ND	No	
OH	Yes	
OK	Yes	5 year tax exempt manufacturing exemption tax repayment if certain qualification criteria not maintained (see 68 O.S. section 2902).
OR	Yes	Farm and forest use, historic property, some exemption programs. No major changes since 2009.
PA	Yes	Any violation to the agricultural act (Clean & Green).
RI	Yes	There are penalties if a property owner in the Farm, Forest, and Open Space program develops the property before being in the program for 15 years.
SC	Yes	Ag properties receive special valuation based on ag. When the use changes there is a rollback calculation for the prior 5 years.
SD	No	
TN	Yes	Rollback on property removed from the Greenbelt Program 3 years recapture on Agricultural and Forestry parcels 5 years on Open Space.
TX	Yes	Properties granted special valuation for agricultural use may experience rollback taxes in the event of a change of use.
UT	Yes	5 year roll-back taxes on Greenbelt properties when they come out of the program.
VT	Yes	
VA	Yes	Ag properties receive special valuation based on ag use. When use changes there is a rollback calculation for prior 5 years.
WA	Yes	
WV	No	
WI	No	
WY	No	

* Some comments abbreviated, full comments online.

Q# > Q43								
Residential circuit breaker (funded by state/province)								
State	Not Applicable	Age	Owner Occupied	Income Limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.
AL	X							
AK	X							No changes.
AZ			X	X				
AR		X	X				X	
CA	X							
CO	X							
CT		X	X	X			X	Income limits with Social Security COLA.
DE								
DC			X	X				
FL	X							
GA	X							
HN CO		X	X	X				
ID		X	X	X			X	
IL		X	X	X		X	X	
IN	X							See question #7.
IA		X		X			X	
KS		X	X	X				
KY	X							
LA		X		X				Special assessment level for residential owner-occupied dwellings. Age 65 or greater with adjusted gross income less than \$69,463.
ME			X	X				
MD			X	X				None
MA		X	X	X				
MI			X	X	X			
MN			X	X				
MS	X							
MO		X		X			X	
MT		X		X	X			
NE		X	X	X	X		X	
NV	X							
NH			X	X				This applies only state portion of PT (i. e., education funding) –Less than \$200 any taxpayer.
NJ	X							
NM	X							
NY			X	X				None
NC			X	X	X			
ND		X	X	X	X		X	
OH		X	X	X			X	
OK		X	X	X			X	Qualifying income adjusted from 10,000 annual total household income to 22,000, or 1/2 of the HUD median family income effective for 2012 on manufactured homes (see 68 O.S. section 2949).
OR	X							Senior deferral of property taxes.
PA		X		X			X	Unsure
RI	X			X				
SC		X	X	X				
SD		X	X	X	X		X	
TN		X	X	X	X		X	Income limits have changed annually.
TX	X							
UT		X	X	X			X	
VT			X	X	X		X	
VA	X							
WA		X		X				
WV		X		X				
WI		X		X				
WY				X				

Q# > Q44								
State	Renter's credit for imputed property taxes							
	Not Applicable	Age	Owner Occupied	Income Limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.
AL	X							
AK	X							No changes.
AZ				X				
AR	X							
CA	X							
CO	X							
CT		X		X			X	Income limits with Social Security COLA.
DE								
DC	X							
FL	X							
GA	X							
HN CO	X							
ID	X							
IL	X							
IN	X							
IA		X		X			X	
KS		X	X	X			X	
KY	X							
LA	X							
ME				X				
MD				X				none
MA	X							
MI	X							
MN				X				
MS	X	X		X				
MO							X	
MT				X				
NE	X							
NV	X							
NH	X							
NJ	X	X		X				Renter's credit was discontinued in 2009. Age & income was the criteria.
NM	X							
NY				X				None
NC	X							
ND		X		X			X	
OH	X							
OK	X							
OR	X							
PA		X	X	X			X	
RI	X							There is a credit that renters can receive on their state income tax return.
SC	X							
SD	X							
TN	X							
TX	X							
UT	X							
VT			X	X				
VA				X			X	
WA	X							
WV	X							
WI				X				
WY	X							

Q# > Q45								
Property tax deferral program								
State	Not Applicable	Age	Owner Occupied	Income Limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.
AL	X							
AK			X	X				No changes.
AZ		X	X	X	X	X		
AR	X							
CA		X	X	X			X	Effective 1/1/2012, counties may opt to allow postponement of property taxes. (In February 2009 the state suspended the statewide program.)
CO		X	X	X			X	
CT	X							
DE								
DC			X					
FL		X	X			X		None
GA		X	X	X	X			
HN CO	X							
ID		X	X	X		X	X	
IL		X	X	X		X	X	
IN	X							
IA			X	X				
KS	X							
KY	X							
LA	X							
ME	X							
MD					X			None
MA		X	X	X				
MI		X						
MN		X		X				
MS	X							
MO	X							
MT				X				
NE	X							
NV	X							
NH		X	X			X		Age or qualify for ssdb, must own home for 5 years.
NJ	X							
NM	X							
NY	X							None
NC		X	X	X	X		X	
ND	X							
OH	X							
OK	X							
OR		X	X	X			X	None
PA			X	X			X	
RI				X				There is no state-wide deferral program but individual communities can establish their own deferral program based on having legislation passed.
SC	X							
SD		X		X				If 70 years or older, property taxes can be deferred until the property is transferred. Must be 70 years of age. Must have resided in the property for 8 months of the previous calendar year. Income cannot exceed \$16,000 for a single member household or \$20,000 for a multiple member household.
TN		X	X	X				Exists as optional program by statute, but not used.
TX		X	X				X	
UT	X							
VT	X							
VA	X							
WA		X	X	X		X		
WV	X							
WI		X		X				Wisconsin Housing and Economic Development Authority (WHEDA) is requiring an appraisal for the property covered by the program and a fee of \$250.00 is required at application to cover the cost of the appraisal.
WY				X				

Q# > Q46								
Limits on annual increases in individual residential PROPERTY TAXES								
State	Not Applicable	Age	Owner Occupied	Income Limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.
AL	X							
AK	X							No changes.
AZ			X					
AR	X							
CA	X							
CO	X							
CT	X							
DE	X							
DC					X			
FL			X		X			Homestead residential property subject to lesser of 3% or CPI annual assessment increase limitation. Nonhomestead residential subject to 10% annual assessment increase limitation.
GA	X							
HN CO	X							
ID	X							
IL	X							
IN	X							
IA	X							
KS	X							
KY	X							
LA	X							
ME	X							
MD	X							None
MA	X							
MI								Percentage (5% or rate of inflation) limit.
MN	X							
MS	X							
MO	X							
MT					X			
NE	X							
NV			X					
NH	X							
NJ		X	X	X				Known as the Senior Freeze program.
NM		X	X	X	X			
NY	X							None
NC	X							
ND	X							
OH	X							
OK	X							Limits in Oklahoma are against fair cash value not tax.
OR	X							
PA	X							
RI	X							
SC					X			The increase in value attributable to a reassessment program is limited to a 15% increase. Each year the millage levied is limited to an increase in the CPI plus a growth factor as published yearly.
SD	X							
TN	X							
TX		X	X				X	
UT	X							
VT	X							
VA	X							
WA	X							
WV	X							
WI	X							
WY	X							

Q# > Q47									
Limits on annual increases in individual residential PROPERTY TAXES									
State	Not applicable	Age	Owner occupied/residency	Income limits	Property value limit	Exemption value limit	Equity requirements	Disability	Please describe any changes since 2009.
AL		X	X	X				X	
AK						X			An optional residential exemption is allowed not to exceed \$50,000 of assessed value. This was increased from the prior \$20,000 exemption.
AZ		X	X	X	X	X		X	
AR	X								
CA			X						
CO			X						
CT	X								
DE		X		X		X		X	
DC			X						
FL			X		X				First \$25 k of assessed value of homestead property is exempt. Assessed value between \$50k-75 k is exempt.
GA	X								
HN CO		X	X	X		X		X	
ID			X						
IL		X	X	X			X		
IN		X	X	X	X	X	X	X	There are several property tax deductions (not exemptions), such as "Over 65," "Veterans," "Rehabilitated Property," and "Homestead." *See the Indiana Property Tax Benefits Form for more information - https://forms.in.gov/Download.aspx?id=6015 .
IA			X						Urban revitalization.
KS	X								
KY		X	X			X		X	Veterans with a service connected total disability or if the applicant is ruled totally disabled by the social security administration, the KY Retirement System or any other provision of the Kentucky Revised Statutes, there is no longer a requirement to reapply for the exemption on an annual basis.
LA			X						
ME					X				
MD					X				Taxable portion of assessment increase limited by 10% or less set by each county or City of Baltimore. Only change since 2009 is an application is now required.
MA			X						
MI			X	X					
MN			X						See note at end of question.*
MS			X						
MO	X								
MT					X				
NE	X								
NV			X						
NH		X	X	X				X	
NJ	X								
NM			X						
NY		X	X	X		X		X	None
NC		X	X	X		X		X	
ND	X								
OH	X								
OK			X	X				X	\$1,000 assessed value reduction for base homestead property (see 68 O.S. section 2891). \$2,000 assessed value reduction for additional homestead exemption meeting income criteria. 100% disabled veterans are exempt from all valuation on homestead property with no income limits (see article 10, Section 8(e) Oklahoma Constitution).
OR		X	X	X				X	Disability, veterans and active duty service member exemptions.
PA			X					X	Veteran's Exemption.
RI			X						Individual communities can establish a homestead exemption based on type of property and occupancy.
SC		X	X					X	

Q # > Q47 (continued)									
Limits on annual increases in individual residential PROPERTY TAXES									
State	Not applicable	Age	Owner occupied/residency	Income limits	Property value limit	Exemption value limit	Equity requirements	Disability	Please describe any changes since 2009.
SD			X						Classified as owner-occupied or agricultural property receives a lower tax rate for school general fund.
TN	X								
TX		X	X			X		X	
UT			X						45% exemption.
VT			X	X					
VA	X								
WA	X								
WV		X						X	\$ 20,000 assessed value exemption.
WI	X								
WY	X								

*** Minnesota changes in 2009**

"A market value exclusion provides a partial value exclusion to properties classified as 1a or 1b, as well as the portion of class 2a property that consists of the homesteaded house, garage, and one acre of land. The market value exclusion replaces the homestead market value credit that is repealed in article 6, section 27.

Calculation of the homestead market value exclusion closely follows the calculation steps previously used to calculate the homestead market value credit. For a homestead valued at \$76,000 or less, the exclusion is 40 percent of market value, yielding a maximum exclusion of \$30,400 at \$76,000 of market value. For a homestead valued between \$76,000 and \$413,800, the exclusion is \$30,400 minus nine percent of the valuation over \$76,000. For a homestead valued at \$413,800 or more, there is no valuation exclusion.

If a portion of a property is classified as nonhomestead solely because not all of the owners occupy the property, not all of the owners have qualifying relatives occupying the property, or solely because not all of the spouses of owners occupy the property, the exclusion amount shall be initially computed as if that nonhomestead portion were also in the homestead class and then prorated to the owner-occupant's percentage of ownership. When an owner-occupant's spouse does not occupy the property (and the property does not receive a full homestead for the allowable instances in statute), the percentage of ownership for the owner-occupant spouse is one-half of the couple's ownership percentage.

The valuation exclusion shall be rounded to the nearest whole dollar, and may not be less than zero. With respect to rounding, however, note that authority remains under section 276.04, subdivision 2, to round tax amounts to the nearest even whole dollar.

The homestead market value exclusion is taken after any valuation exclusions or adjustments in 273.11 (which includes the platted vacant land, "This Old House," "This Old Business," mold, and lead hazard exclusions), making it the last adjustment in determining the taxable market value used to compute net tax capacities.

The agricultural market value credit was not repealed, nor do agricultural homestead properties qualify for value exclusion beyond that described above for the HGA.

49. Other types of property tax relief

Validation of Unallotment of Renter Refunds 2010

Requires refunds for rent paid during 2009 to be based definitions of property taxes equating to 15 percent of rent, rather than 19 percent of rent. This essentially validates the unallotments to this effect.

Market Value Exclusion for Homesteads of Disabled Veterans or Family Caregivers

Surviving Spouses of Permanently and Totally Disabled Veterans

For surviving spouses of veterans who had previously qualified for exclusion under this section as totally (100 percent) and permanently disabled, the exclusion carries over to the benefit of the surviving spouse for five additional taxes payable years after the year of the veteran's death. Under 2010 statute, the exclusion carried over for one additional assessment year after the year of the qualifying veteran's death (i.e., two taxes payable years). Under changes made to this section, surviving spouses would continue to receive the benefit for the taxes payable year of the veteran's death, as well as for the current and four additional assessment years, for a total of five total taxes payable years after the year of the veteran's death.

The benefit would end after the four additional assessment years after the year of the veteran's death, or "until such time as the spouse remarries, or sells, transfers, or otherwise disposes of the property, whichever comes first." The removal of exclusion upon remarriage is also new with this law change.

If a property had initially received the exclusion for the 2008 assessment year, and the qualifying veteran passed away that year, the surviving spouse would have been eligible to receive the exclusion for the 2008 and 2009 assessment years (taxes payable in 2009 and 2010) under previous statute. These surviving spouses did not receive the exclusion

for the 2010 assessment for taxes payable in 2011. However, the effective date of this language provides:

"A qualifier under paragraph (c) [surviving spouses of permanently and totally disabled veterans] that would have been eligible for a market value exclusion under this section for taxes payable in 2011, if the change under this section had been effective for that year, shall be eligible to receive the benefit of the exclusion for the remaining number of total taxes payable years provided under paragraph (c)."

This means that surviving spouses who received the benefit for taxes payable in 2009 and 2010 should also receive the benefit for taxes payable in 2012, 2013, and 2014 – five total payable years. This assumes the surviving spouse has not remarried, nor has sold, transferred, or otherwise disposed of the property. If a permanently and totally disabled veteran passes away in 2012, the surviving spouse would receive the benefit for taxes payable in 2012 (based on the 2011 assessment as the veteran's exclusion), as well as for taxes payable in 2013, 2014, 2015, 2016, and 2017 (based on assessment years 2012 [the year of the veteran's death], 2013, 2014, 2015, and 2016).

Applications for continuation of benefit for surviving spouses are now due annually by July 1 for that assessment year; for 2011, applications for surviving spouses may be made as late as August 16, 2011. Counties are not required to abate the taxes payable in 2011.

Surviving Spouses of Service Members Who Die in Active Service

The exclusion is also newly applicable to surviving spouses of service members of any branch of the armed forces who die due to a service-connected cause while serving honorably in active duty as indicated on United States Government Form DD1300 or DD2064. The surviving spouse must be the legal or beneficial title holder to the homestead residence and permanently reside there. The benefit for these surviving spouses is a maximum of \$300,000 of excluded value for five taxes payable years, or until such time as the surviving spouse remarries, or sells, transfers, or otherwise disposes of the property, whichever comes first.

A first-time application for surviving spouses of service members killed in action may be made at any time within two years of the death of the service member. This means that a surviving spouse of a service member who died in action in 2010 or 2011 may apply by July 1, 2012 to qualify for taxes payable in 2013. Applications must be annually submitted under this provision. Applications may first be made by July 1, 2012 for taxes payable in 2013.

Primary Family Caregivers

Primary family caregivers of qualifying disabled veterans are now also eligible for the exclusion. In this case, the veteran may not own homestead property, but the veteran's primary family caregiver's homestead would be eligible for the same benefit as the veteran (maximum \$150,000 or \$300,000 exclusion, depending on the veteran's disability rating). A primary family caregiver is defined as a person who is approved by the United States Department of Veterans Affairs for assistance as the primary provider of personal care services for an eligible veteran under the Program of Comprehensive Assistance for Family Caregivers (codified as US Code, title 38, section 1720G).

For primary family caregivers, annual applications are required to be submitted by July 1 to be eligible for that assessment year. Applications may first be made by July 1, 2012 for taxes payable in 2013.

Other Changes

Additionally, this section made clarifying changes to cross-reference that properties that qualify for the disabled veterans' market value exclusion are not additionally eligible for the homestead market value exclusion created under article 6, section 3. A purpose statement was also added.

Effective date: For taxes payable in 2012 and thereafter, and for homesteads that initially qualified for exclusion for taxes payable in 2009 and thereafter."

Q # > Q48								
Partial Exemption from tax levy or portion of tax levy								
State	Not applicable	Age	Owner occupied	Income limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.
AL	X							
AK	X							No changes.
AZ	X							
AR							X	Disabled Veterans present a letter to the collector stating that they are 100% disabled. The Collector than exempts the tax owed.
CA	X							
CO	X							
CT	X							
DE		X	X					
DC	X							
FL		X	X	X			X	See answer to question #7.
GA		X	X					2010 - exempt from state levy for owner-occupied homestead property for taxpayers 65 years of age or over.
HN CO		X	X	X				
ID	X							
IL	X							
IN	X							
IA			X					Abatements.
KS	X							NOTE: Since 1997 for all residential class property there is an exemption on the first \$20,000 of appraised value for the school finance levy (no application or other requirements)
KY	X							
LA	X							
ME	X							
MD	X							None
MA	X							
MI	X							
MN	X							
MS	X							
MO	X							
MT	X							
NE	X							
NV	X							
NH			X				X	
NJ			X				X	NA
NM	X							
NY								None. Certain properties in New York receive partial abatement on taxes. (Abatement is reduction in taxes levied rather than reduction in assessed value).
NC	X							
ND	X							
OH	X							
OK	X							
OR	X							
PA			X				X	Veteran's Exemption.
RI		X	X	X			X	Individual communities can establish exemptions based on age, income, or disability. These also require legislation to be passed.
SC		X	X				X	
SD			X					Classified as owner-occupied or agricultural property receives a lower tax rate for school general fund.
TN	X							
TX		X	X				X	
UT		X	X	X			X	Some change on income limits are made from year-to-year.
VT				X				
VA		X	X	X	X		X	
WA		X		X				
WV	X							
WI	X							
WY	X							

Q # >	Q49
State	Other types of property tax relief (specify below):
AL	
AK	Senior citizens still have a state mandated \$150,000 exemption for their primary home. However, no changes since 2009.
AZ	
AR	
CA	
CO	
CT	Veteran's exemptions - both state mandated and local option.
DE	
DC	
FL	Millage increase limitations. Also see http://dor.myflorida.com/dpr/property/taxpayers/exemptions.html .
GA	
HN CO	NA
ID	
IL	
IN	NA
IA	
KS	KSA 79-4231: Oil and gas valuation depletion fund KSA 79-2959: Local Ad Valorem tax reduction fund.
KY	
LA	Special Assessment Level - assessed value is frozen for an owner occupied dwelling for owners age 65 and older with adjusted gross income of less than \$69,463.
ME	
MD	Blind exemption first 15,000 assessment 100% disabled veteran total exemption.
MA	
MI	
MN	
MS	
MO	
MT	Disabled American Veterans (DAV): Veterans who are disabled and income levels are below a certain threshold qualify for residential valuation decreases. Property Tax Assistance Program (PTAP): Homeowners with income below a threshold qualify for taxable value reductions. Extended Property Tax Assistance Program (EPTAP): Homeowners with a fast appreciating home value may qualify for taxable value reductions.
NE	Nebraska has a "real property tax credit act" which provides credits to property owners based upon the value of their real property. This credit is calculated on an annual basis, depending on the appropriation made by the Legislature.
NV	Tax Cap. Increases limited to 3% on owner occupied residential properties and 8% on all other property.
NH	blind exemption first 15,000 assessment 100% disabled veteran total exemption.
NJ	None
NM	None
NY	Refer to on-line version of Assessor's Manual, Volume 4 (Exemption Administration), issued By New York State Office of Real Property Services at www.tax.ny.gov .
NC	
ND	The state buys down a maximum of 75 mills of the school district levy for all property. The school general fund levy is limited to 110 mills.
OH	
OK	Fire, Wind, Storm damage prior to May 30 or the adjournment of county board of equalization (see 68 O.S. section 2817(k)). These are adjustments made to values for year of event. Certain manufactured homes located on land owned by others (see 68 O.S. section 2949). Age and income based- 62 years or older with annual household income of \$2,000 or less or 1/2 of HUD median income level for county. 2,000 off of assessed value for residents of these manufactured homes meeting the above criteria.
OR	
PA	NA
RI	Based on state law communities give exemptions to veterans and blind.
SC	
SD	
TN	Tax Freeze program for seniors in counties that have adopted the optional program allowed by law. Freezes taxes at the dollar amount due at the time of enrollment.
TX	
UT	
VT	
VA	
WA	
WV	Lower tax rate for owner used and occupied properties.
WI	The homestead income tax credit, the lottery credit and the first dollar credit. (Every taxable parcel in the State of Wisconsin qualifies for the First Dollar Credit provided that parcel contains a real property improvement).
WY	

Q # >	Q50			
State	Does your state/province have statutory restrictions on:			
	Levies (\$ amounts to be raised from property tax)	Property tax rates (millage)	Both	If you have statutory restrictions on both levies and millage rates, which is the predominant constraint? Please explain.
AL	X			Amendment 373. Ad valorem taxes cannot exceed the following percentages of fair market value: Class I Property--2% Class II Property--1.5% Class III Property--1% Class IV Property--1.5%.
AK		X		Alaska has a cap of 30 mills for property tax. However this cap does not apply to bonded debt. There is no limit on repayment of bonds.
AZ	X			
AR	X			State levies the assessment rate.
CA				
CO		X		
CT				
DE				
DC				No restrictions.
FL		X		
GA		X		Constitutional limit on school millage of 20 mills for maintenance and operation purposes.
HN CO				NA
ID			X	Levies; but, with falling property values, more taxing districts have been hitting rate limits.
IL			X	Levy is limited to 105% increase from previous year (Truth in taxation) Rates in 1/3 of counties are limited (PTELL).
IN			X	The levy would be the predominant constraint. Most funds are levied controlled. A small subset is rate controlled.
IA		X		
KS				
KY		X		
LA			X	
ME	X			
MD				
MA			X	
MI			X	Truth in Taxation requires rollbacks when levies increase utilizing the following formula: current year Base Tax Rate (BTR) = previous operating levy X current year BTR fraction; current year BTR fraction = previous year total taxable value (TV) - losses/current year total TV - additions.
MN				No response.
MS				
MO			X	There is a constitutional requirement to roll back levies that exceed consumer price index. Additionally, statutes provide tax rate ceilings for local political subdivisions.
MT		X		
NE	X			
NV			X	Tax Rates.
NH				
NJ	X			2% cap rate on local budgets with some exception (started in 2011).
NM			X	Mill rate restriction is predominant.
NY	X			
NC		X		
ND		X		
OH				Ohio allows revenue growth on new property but adjusts rates to hold revenue stable as the value of existing property fluctuates. The only caveat is that for most levies the effective rate cannot exceed the rate initially approved by the voters. Constitutionally based. See Article 10, sections 9, 10, 26, and 35.
OK		X		
OR			X	
PA			X	
RI	X			For fiscal year 2013 the community can only increase the levy by 4%.
SC		X		Millage levies are limited to the increase in CPI plus a growth factor for the taxing jurisdiction.
SD			X	Amount to be raised - Taxing jurisdictions are limited to a percentage increase due to Consumer Price Index and new construction. Tax jurisdiction may exceed this is board passes and "opt out" Property Tax Rates -- statute limits on most of the property tax rates.
TN				No
TX		X		Restrictions apply to property tax rates (millage) only. The restriction or cap varies depending on the type of taxing unit.
UT			X	Levies.
VT				
VA				
WA			X	District budgets are limited to 1% growth over previous year plus new construction. Rates are limited.
WV				Not answered.
WI	X			
WY	X			

Q # >	Q51
State	Describe any changes on statutory restrictions to levies or property tax rates since 2009.
AL	NA
AK	No change.
AZ	
AR	None
CA	
CO	
CT	
DE	
DC	
FL	None
GA	
HN CO	NA
ID	No change.
IL	None
IN	None
IA	
KS	
KY	None
LA	
ME	
MD	None
MA	
MI	
MN	No response.
MS	
MO	
MT	
NE	None
NV	
NH	
NJ	See previous.
NM	None
NY	Beginning in FY 2012, local governments (including school districts and special districts) may not increase their respective property tax levies by more than 2% or the rate of inflation, whichever is less. Voters and school districts and governmental bodies may exceed this limit by a 60 percent majority or more. Allowance is made in the tax levy limit increase for new construction within each taxing jurisdiction. Full explanation is available at http://www.tax.ny.gov/research/property/cap.htm Legal citations: 1) General Municipal Law, Section 3-c.; 2) Education Law, Section 2023-a.
NC	
ND	
OH	
OK	None
OR	
PA	NA
RI	The increase in the levy has been decreasing each year.
SC	In a reassessment year there is a calculation for rollback millage. Rollback millage is calculated by dividing the taxes levied the year prior to reassessment divided by the new reassessed values after the reassessment program is completed. This calculation allows the taxing jurisdiction to basically collect the same amount of taxes after reassessment as they did the year prior to reassessment. No more/ no less.
SD	
TN	None
TX	None
UT	None
VT	
VA	
WA	
WV	Not answered.
WI	
WY	

Q# >	Q52	
State	If you have limits, is voter approval required to override limits?	What is the percentage of votes required to override limits?
AL	Yes	
AK	NA--No limits	The mill rate cap is set by state statute.
AZ	Yes	
AR	No	
CA	NA--No limits	
CO	Yes	
CT	NA--No limits	
DE	NA--No limits	
DC	NA--No limits	
FL	No	Super majority vote of governing body is required to exceed statutory limits.
GA	Yes	Constitutional amendments requires 2/3 approval by General Assembly and approval by the majority of the voters.
HN CO	NA--No limits	
ID	Yes	Simple majority (50%) for temporary overrides lasting up to two years; higher percentages, up to 2/3, for bonds and longer lasting overrides. In these longer lasting cases, percentage required varies by taxing district and other factors. Most commonly, 2/3 or 60% majorities are required.
IL	Yes	
IN	No	
IA	Yes	
KS	NA--No limits	Taxing Authorities/Boards must approve a resolution to increase property tax revenues from the prior year. Truth in Taxation Notice must be also sent to property owners.
KY	Yes	Simple majority of voters.
LA	Yes	
ME	Yes	
MD	NA--No limits	
MA	Yes	
MI	Yes	50% +1 for one year.
MN	NA--No limits	
MS	Yes	
MO	Yes	
MT	Yes	
NE	Yes	This is not a simple yes or no answer. Nebraska law generally requires voter approval to override levy limits; however, there are exceptions which can apply.
NV	Yes	
NH		
NJ	Yes	2% cap limit.
NM		
NY	Yes	For school districts, at least 60 percent of the voters must approve an override; in all other taxing jurisdictions, at least 60 percent of the governing body must approve the override.
NC	No	
ND	Yes	Some limits may be overridden by voter approval. Percentages vary. May be a majority or a greater percentage.
OH	NA--No limits	
OK	Yes	Referendum for Constitutionally capped millage rates required to change.
OR	Yes	Locked into state constitution which can be changed by the voter.
PA	Yes	Referendum.
RI	No	To increase the levy the community would have to get approval from the General Assembly.
SC	No	
SD	Yes	Opt out may be referred to a vote by a petition signed by 5% of registered voters. Simple majority to defeat.
TN	Yes	In one county voter's must pass referendum to raise the tax rate. Simple majority.
TX	Yes	A majority.
UT	Yes	Some need voter approval.
VT	NA--No limits	
VA		
WA	Yes	It depends on what type of district. Lid-lifts are simple majority.
WV	Not answered	Not answered.
WI	Yes	Majority.
WY	Yes	

Q# >	Q53	
State	Is there a voter approval percentage requirement for bonded indebtedness approval?	What is the percentage of votes required for bonded indebtedness approval?
AL	NA	
AK	Yes	No changes. Majority of voters.
AZ	Yes	
AR	NA	
CA	Yes	Generally two-thirds.
CO	Yes	
CT	NA	
DE		
DC	NA	
FL	NA	
GA	Yes	
HN CO	No	
ID	Yes	Two thirds.
IL	Yes	
IN	Yes	For some bonds (over \$12 million), a simple majority is required.
IA	Yes	Iowa Code 73A.12 Depending on type of bond.
KS	Yes	
KY	No	
LA	Yes	
ME		
MD	NA	
MA		
MI	Yes	50% +1.
MN	NA	
MS	Yes	
MO		
MT	No	
NE	Yes	Different types of bonded indebtedness will have different percentages of voter approval. In some cases, the vote can be comprised solely of a governing board.
NV	Yes	Simple majority.
NH		
NJ	NA	
NM	Yes	Simple majority.
NY	Yes	Simple majority vote of the governing board; for school districts, 50 percent or more of voters.
NC	NA	
ND	No	
OH	No	
OK	Yes	Regular school levies are a simple majority required. Some other bond issues require a 2/3 approval.
OR	Yes	Local governments need majority or double majority approval depending on the election date.
PA		Unsure.
RI	No	In some communities they still have financial town meetings and bonded indebtedness would be part of the approval process.
SC	Yes	Simple majority.
SD	Yes	60%.
TN	No	
TX	Yes	A majority.
UT	Yes	Over 50% would be required.
VT		
VA	Yes	Majority.
WA	Yes	Super majority - 60%.
WV	Yes	Not answered.
WI	No	
WY	Yes	

Q # > Q54		
State	Do you have any reappraisal or reassessment cycle(s) requiring inspection? (new)	If values can change between cycles, describe the process.
AL	Yes	Alabama has a 4-year equalization cycle. Year 1 has a "base value" established. Annually, the base value can be adjusted up or down, based on market value analysis.
AK	Yes	No changes. A reassessment cycle is required by state law. This office requires a re-assessment cycle not to exceed 6 years. State law requires new values (market values) to be set each January 1, so values should (and do) change each year regardless of the cycle.
AZ	No	
AR	Yes	Arkansas currently has 3-year and 5-year reappraisal cycles. The growth determines which cycle a county is on.
CA	No	
CO	No	
CT	Yes	Each municipality must perform revaluations on a five year cycle. Each property is required to be inspected at least once every ten years.
DE	No	
DC	Yes	Annual.
FL	Yes	Annual assessments with January 1 assessment date. Physical inspection required at least once every 5 years, but should be made sooner if property is sold, damaged, or significant changes have been made.
GA	No	
HN CO	No	
ID	Yes	Values are required to be updated annually to reflect current (January 1) market value, despite a requirement to appraise, including physical inspection, only every five years. Both aspects of this (annual and five year requirement) are closely monitored by the state.
IL	Yes	Quadrennial Reassessment.
IN	Yes	The State of Indiana completed a statewide general reassessment as of March 1, 2012. Starting in 2014, the State will begin a "Cyclical Reassessment" process, whereby one-fourth of all parcels will be reassessed each year. The other parcels will be annually adjusted ("trended").
IA	No	
KS	Yes	Annual property reappraisal (current market value) of all property. Recalibration of all mass appraisal models. 6 year minimum property reinspection cycle.
KY	Yes	In Kentucky, Local assessors are required to inspect all real property in the county at least once every 4 years. The assessors must meet the Department of Revenue's fair cash value standard for assessments each year. Sufficient reassessment work must be completed annually to meet the established fair cash value standards.
LA	No	
ME	No	
MD	Yes	Property valued every 3 years Change in use or character, or new construction over \$100,000 Per county change can be January or July (Twice a year) or quarterly.
MA	Yes	All Real & Personal property must be inspected once every nine years.
MI	Yes	All parcels assessed annually. STC recommends inspection every 5 years.
MN	Yes	"All property must be appraised at maximum intervals of once every five years. New construction of \$1,000 or more must be picked up annually. Value changes to reflect changes in the market are made annually. "
MS	Yes	Each county is required to update at least once every four years.
MO	Yes	
MT	Yes	
NE	Yes	County assessors are required to assess at full market value each year and physically review and inspect all property in their jurisdiction no less frequently than once every six years.
NV	Yes	
NH	No	With property changes, no prohibition of annual adjustments, reappraise at least every 5 years.
NJ	No	
NM	No	
NY	No	
NC	Yes	Clerical or mathematical error. Misapplication of the schedules used. Physical change to the land or the improvements on the land. Legal change to the property (ex: residential to commercial).
ND	No	State law requires annual assessment. There is no inspection requirement.
OH	Yes	County auditors (Ohio's assessors) may change values for any interim year to maintain market value.

Q # > Q54		
State	Do you have any reappraisal or reassessment cycle(s) requiring inspection? (new)	If values can change between cycles, describe the process.
OK	Yes	Property must be physically inspected at least once every four years. Annual valuation of all taxable property at its fair cash value is still required, though.
OR	No	
PA	No	
RI	Yes	Rhode Island requires revaluation every 3 years with a physical measure and list every 9th year.
SC	Yes	No changes between appraisal cycles except for appeals or changes in the physical attributes. New building added or removed, etc.
SD	No	It is suggested to review all properties within a 5 year time span.
TN	Yes	Values do not typically change during the cycle, unless improvements are added or deleted.
TX	No	Value changes must meet statutory appraisal requirements and maintain equity within each appraisal district.
UT	Yes	5-year cycle.
VT	No	
VA	No	
WA	Yes	Counties on an annual statistical update cycle require physical inspection at least once every six years. Counties on a four year update cycle are on a physical inspection once every four years. All counties will become annual by 2014.
WV	Yes	
WI	No	
WY	Yes	

Appendix C. Detailed Responses, Canada

Question No. >		Q1
Province	Abbreviation	Name of state/provincial agency(ies) with responsibility for property tax/assessment administration
Alberta	AB	Alberta Municipal Affairs
British Columbia	BC	BC Assessment
Manitoba	MB	Assessment Services
Newfoundland & Labrador	NF	Municipal Assessment Agency
Ontario	ON	Municipal Property Assessment Corporation (Ontario - CANADA)
Prince Edward Island	PE	Taxation & Property Records
Quebec	QB	Ministry of Municipal Affairs
Saskatchewan	SK	Saskatchewan Assessment Management Agency (SAMA)
Yukon	YK	Property Assessment & Taxation

Q # >	Q2
Province	Division within the agency
AB	Communications and Government Relations
BC	BC Assessment
MB	Assessment Services
NF	Office of the Quality Service Commissioner Office of the Chief Assessor
ON	Real Property Services Taxation & Property Records Department of Finance, Energy and Municipal Affairs.
PE	Direction de l'évaluation foncière
QB	Technical Standards and Policy Division (TS&P)
SK	Community Development Division
YK	Property Assessment & Taxation

Q # >	Q3	Q4
Province	Division Phone Number(s)	Agency Web site address
AB	780 422-1377	
BC	(250) 595-6211	www.bcassessment.ca
MB		gov.mb.ca/assessment
NF		www.maa.ca
ON	1-877-494-7251 x 236	www.mpac.ca
PE	(902) 368 - 4070	www.taxandland.pe.ca/index.php3
QB	418-691-2044	www.mamrot.gouv.qc.ca
SK	Same 306.924.8024	www.sama.sk.ca
YK	(867) 667-5268	www.community.gov.yk.ca/property/index.html

Q# > Q5		
Province	Has the property tax division of your agency had cuts in the number of assigned staff positions since 2009? (new)	Please explain briefly
AB		
BC	Yes	In 2009, BC Assessment employed 634 FTE staff. December 31, 2012, BC Assessment employed 624 FTE staff.
MB	No	
NF	No	
ON	No	
PE	No	All Vacant positions or new positions need approval from Treasury Board before being filled or created.
QB		NA for Quebec.
SK	Yes	SAMA was restructured in 2010. Staffing levels changed from 178 to 144 for 2012.
YK	No	

Q# > Q6		
Province	Has the property tax division of your agency been subjected to a hiring freeze since 2009?	Please explain briefly
AB		
BC	No	A freeze was not in place in 09. Freeze has been implemented through the Provincial Government as of Fall, 2012.
MB	Yes	
NF	No	
ON	No	
PE	No	All Vacant positions or new positions need approval from Treasury Board before being filled or created.
QB		NA for Quebec.
SK	No	SAMA is free to hire to fill vacancies as needed.
YK	No	

Q# > Q7		
Province	Briefly discuss significant developments or changes in your state/province concerning property taxation since 2009. Include links or citations for legislation, court decisions, and administrative policies. (10)	
AB	Change from 2-level assessment complaints system to 1-level with more stringent disclosure rules (from 2009 survey).	
BC	Updates in property taxation can be found at: http://www.sbr.gov.bc.ca/msbr/whats_new/property_taxes/whatsnew.htm .	
MB	NA	
NF	New regulations http://assembly.nl.ca/Legislation/sr/regulations/rc120089.htm . Amending legislation http://www.assembly.nl.ca/business/bills/Bill1234.htm . Assessment Act, 2006 (current legislation) http://assembly.nl.ca/Legislation/sr/statutes/a18-1.htm .	
ON	NA	
PE	Department has initiated an Automatic Depreciation for Properties, based on Depreciation Tables from recognized sources. Registered Owners of Owner occupied Residential properties are eligible for an Owner Occupied Residential Tax Credit.	
QB	Legislation of Industrial Buildings; Industry entered on the roll; We modernized the prescribe content of the property files. See Art. 65.	
SK	1. In 2009 a market valuation standard was implemented for residential and commercial property as part of our four year revaluation cycle. Farmland, heavy industrial property, resource production equipment, pipelines and railway roadway are assessed via a regulated Manual. 2. There is a significant provincial Court of Appeal decision that entrenches mass appraisal practices (ie., valuation of groups of properties) as part of the valuation methodology including the appeal process (can't use single property valuation techniques on appeal). Citation is 2012 SKCA 24, Sasco Developments v City of Moose Jaw and SAMA. Appeal heard January 15, 2012.	
YK	NA	

Q# > Q8								
How is your state/province appraiser certification program funded? (check all that apply) (14)								
Province	State/province funded for state/province personnel	State/province funded for local assessment office personnel	Local government funded for state/province personnel	Local government funded for local assessment office personnel	Assessor fees for state/province personnel	Assessor fees for local assessment office personnel	No appraiser certification program is available	Other, please describe
AB								Partnership between department and the Alberta Assessors' Association to create, maintain and train on modules in the "Property Assessment In Alberta" Handbook. Department also provides ad-hoc training on valuation issues for the Association or independently as required. (from 2009 survey).
BC								The majority of BC Assessment's funding comes from a tax levy as a portion of property taxes paid to taxing jurisdictions. For a working level appraiser (Appraiser I and Appraiser II), Education and experience requirements increase with each appraiser level. Appointments are made on the basis of a candidate's education and experience. Preference is given to candidates with an undergraduate degree from an accredited Canadian university (extra credit may be given for directly related degrees, for example: Bachelor of Commerce, Bachelor of Business in Real Estate, Bachelor of Business Administration), an RIBC or AACI accreditation, and/or related appraisal experience. BC Assessment supports and provides assistance to employees who are furthering their education and pursuing accreditation. Upon successful completion of courses leading to Appraisal designation, BC Assessment will reimburse staff for their course fees. The Collective Agreement also includes a letter of understanding for an additional biweekly stipend for staff who hold a designation.
MB								75% funded by municipalities through a charge back formula, 25% funded by Province.
NF					X			
ON							X	Currently, assessors in the province of Ontario are not required to have any specific certification to work at MPAC. This is changing, whereby, all property valuation analysts, property valuation specialists and valuation managers will require some accreditation by the end of 2016.
PE								All Real Property Services, assessor / appraisers are members of the Appraisal Institute of Canada. Membership fees and insurance fees are cost shared 50/50 between the Real Property Services and the assessor. Re-certification courses can be funded by the Provincial Employee Development Fund.
QB								Have to be member of the "Ordre Professionnelle des Évaluateurs Agréés du Québec". Art. 22.
SK								Provincial legislation in place to establish the Saskatchewan Assessment Appraisers' Association. Assessment appraisers must be licensed by the Association in order to work. Funding of the Association is via membership dues.
YK							X	

Q# >	Q9	
Province	Are any real property records confidential? (18)	If yes, please identify record types
AB	NA	
BC	Yes	BC Assessment protects from public release those property records which contain personal, confidential or sensitive information, such as income data. We release records based upon who is requesting the records. (i.e., An owner can request and receive information on their property file that a nonowner could not.) The Fee Schedule found on the BC Assessment website (http://www.bcassessment.ca/public/Documents/Public_Fee_Schedule.pdf) outlines what materials can be released, as well as what parties can request/receive them and any associated fees.
MB	Yes	Income/expense statements.
NF	Yes	Details of inside of real property Income and expense information Tenant rolls (from property owner/management).
ON	Yes	Any information that is not contained on the Assessment Roll (section 14 of the Act) would be considered protected under the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) Section 14.14. (1) The assessment corporation shall prepare an assessment roll for each municipality, for each locality and for nonmunicipal territory and the assessment roll shall contain the following information as well as the information required under subsections (1.1) and (1.2): 1. The name and surnames, in full, if they can be ascertained, of all persons who are liable to assessment in the municipality or in the nonmunicipal territory, as the case may be. 2. The amount assessable against each person who is liable to assessment, opposite the person's name. 3. A description of each property sufficient to identify it. 4. The number of acres, or other measures showing the extent of the land. 5. The current value of the land. 6. The value of the land liable to taxation. 7. The value of land exempt from taxation. 8. The classification of the land. 9. Such other information as may be prescribed by the Minister. 2006, c. 33, Sched. A, s. 13 (1).
PE	Yes	All Information NOT contained in the Assessment Roll is considered confidential and is not disclosed unless written permission is granted by the registered owner. Sale prices can be obtained by the general public through the Registry office by way of an on-site visit using the computer database.
QB	Yes	See art. 78-79 for questions 9 to 12.
SK	Yes	Names of persons and individual property income/expense information is confidential.
YK	Yes	Information on assessment role is NOT confidential. Other information is only available to property owner.

Q# >	Q10	
Province	Are any Personal property records confidential? (18)	If yes, please identify record types
AB	NA	
BC	Yes	As mentioned above, certain property records are confidential, depending on who is requesting them.
MB	Yes	
NF	NA	
ON	NA	
PE	NA	Real Property Services does not record or tax personal property.
QB	No	
SK	Yes	Can't link the name of a person to a record.
YK	NA	

Q# >	Q11	
Province	Are any centrally assessed property records confidential? (18)	If yes, please identify record types
AB	NA	
BC	NA	BC Assessment is the only assessment body in the province, and has 15 assessment offices located throughout the province, and one head office. In some Regions, a centralized office has greater responsibility for specialized property types, while smaller area offices focus on residential property types only. Regardless, the same protection of confidential information as explained in questions 9 & 10 apply.
MB	NA	
NF	NA	
ON	Yes	Same restrictions as mentioned above.
PE	Yes	Property Card files containing detailed information can be released upon the registered owners written permission.
QB	No	
SK	Yes	Can't link the name of a person to a record.
YK	NA	

Q# >	Q12	
Province	12. Have there been any changes in records confidentiality laws or practices since 2009? (new)	If yes, please describe the changes
AB		
BC		The Freedom of Information and Protection of Privacy Act and related Regulations apply to BC Assessment. We also reference decisions of the Office of the Information and Privacy Commissioner of British Columbia for any impact/changes on record confidentiality.
MB	No	
NF	Yes	Changes were made in the spring of 2012 to the Access to Information and Protection of Privacy Act. EXPLANATORY NOTES This Bill would amend the Access to Information and Protection of Privacy Act. The proposed amendments would implement the majority of the legislative recommendations of the Cummings Report, Review of the Access to Information and Protection of Privacy Act, and modify other recommendations. The Bill also contains proposed amendments engendered by the examination of matters discussed in the Cummings Report. The Bill would <ul style="list-style-type: none"> · exempt records relating to law enforcement investigations which have not been completed or which would reveal confidential sources of information in law enforcement investigations from the application of the Act; · clarify that the right of access to a record does not extend to records created for the purpose of briefing a member of the Executive Council assuming responsibility for a department, secretariat or agency, or a record prepared to brief members of the Executive Council in preparation for a sitting of the House of Assembly; · include a listing of Cabinet records which would reflect the listing found in the Management of Information Act, which records would be prohibited from disclosure by the head of a public body; · amend the Act respecting disclosure of information relating to workplace investigations; · amend the Act to add a new provision which would protect a wider scope of business information from disclosure; · amend the Act to add a provision to protect from disclosure that information which may be harmful to the labour relations interests of a public body as an employer; · amend the Act to add a harm test for the disclosure of personal information which would be consistent with legislation in other Canadian jurisdictions; and · amend the Act to clarify that where there is a dispute relating to a claim of solicitor and client privilege, the issue shall be referred to the Trial Division for resolution.
ON	No	
PE	No	
QB	No	
SK	No	
YK	Yes	See www.atipp.gov.yk.ca .

Q # >	Q13	
Province	Does your state/province have limits on INCREASES in assessed value in effect? (22)	If yes, please identify record types
AB	Yes	For the purposes of equalized assessment only.
BC	No	
MB	No	
NF	No	
ON	No	Ontario valuations are based on "Current Value Assessment" - January 1, 2012 base year for 2013 to 2016 tax years - hence it would be whatever the market is indicating.
PE	No	All Real Property in the Province shall be assessed at Market Value for the purpose of calculation property taxes. See: www.taxandland.pe.ca .
QB	No	
SK	No	
YK	No	

Q # >	Q14	
Province	Does your state/province have limits on DECREASES in assessed value in effect? (22)	If yes, please explain briefly:
AB		
BC	No	
MB	No	
NF	No	
ON	No	
PE	No	
QB	No	
SK	No	
YK	No	

Q# >	Q15						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Agricultural Property						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB			X	X	X		
BC			X		X		Section 130 of the School Act exempts 50% of the assessed value of a parcel of land (or part of a parcel of land) from taxes imposed under the School Act if: 1. The land is in Class 9 - farm, whether or not the land is in the ALR; or 2. The land is in the ALR, subject to sections 18-20 and 28 of the Agricultural Land Commission Act, and a) vacant and unused, or b) used for a residential or a farm purpose (even if not classified as a farm). Qualifying Farm land is also assessed using regulated rates, and normally reflects less than market value.
MB			X		X		Farm use value may be applied for by owner. Farm property does not pay Education Support Levy.
NF			X	X	X		No changes. The exemption states that "productive farm land and woodland and buildings on and used with respect to farm or wood production as the Minister of Forest Resources and Agrifoods may designate." In practice, an exemption is granted based upon the value of the produce, such as one acre exempt for every \$500 in produce. The residence and one half acre remain taxable at minimum.
ON	X						
PE			X				Real Property Services maintains several Assessment Values for Tax purposes: Commercial, Noncommercial, Residential and Farm. Properties that qualify under the "Bona fide Farm Program" or the Bona Fide Use Program" are taxed under the Farm Assessment Value.
QB			X	X	X		
SK			X				No change from last survey in 2009. Farm buildings are exempt from taxation. Farm residence taxable assessment can be reduced by the value of the owner's agricultural land assessment; generally results in farm residences being exempt from taxation. Cultivated land assessed at 55% of full assessment, pasture land at 40% of taxable assessment.
YK	X						

Q# >	Q16						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Privately owned airplanes						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					Various owner and use conditions for exemptions are set out in legislation. Agricultural property (farm buildings) data maintained in urban municipalities and are partially exempt. Agricultural property data not maintained in rural municipalities and is fully exempt. Mines or mineral rights not typically held by landowner. Government property (federal and provincial) municipalities receive grants-in-lieu on some properties. NA – Not Assessable due to being personal property or defined as "nonassessable."
BC							Not assessed as real property.
MB							Not assessable.
NF		X			X		No changes.
ON							NA
PE							NA
QB							Not assessable.
SK							Airplanes are not assessable in Saskatchewan. No change since 2009.
YK		X					Not assessed.

Q# >	Q17						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Commercial airlines						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB							
BC		X					Not assessed as real property.
MB							Real property owned by an airline is assessable; business tax may be applied in some municipalities.
NF	X				X		No changes.
ON		X					NA
PE		X					NA
QB		X					Not assessable.
SK		X					Airplanes are not assessable in Saskatchewan. No change since 2009.
YK		X					Not assessed.

Q# >	Q18						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Business inventory						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC		X					Not assessed as real property.
MB		X			X		Not assessable.
NF		X					No changes.
ON		X					NA
PE		X					NA
QB		X					Not assessable.
SK		X					There is not business assessment in Saskatchewan. No change since 2009.
YK		X					Not Assessed.

Q# >	Q19						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Cemeteries						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC			X		X		In the case of cemeteries located within municipalities, portions of a property may be used partially for an exempt purpose (e.g. cemetery) and partially for a nonexempt purpose (e.g. funeral home). The comparable exemption for rural areas, (s. 15(1)(d.1) of the Taxation (Rural Area) Act) specifies that "land used exclusively for a public burying ground or cemetery" is exempt from taxation. There is not applicable exemption for improvements found on cemeteries in rural areas.
MB			X		X		
NF		X		X	X		
ON		X			X		http://www.e-laws.gov.on.ca/html/source/regs/english/2012/elaws_src_regs_r12340_e.htm .
PE		X					
QB		X					Art 204.9.
SK		X		X	X		No change since 2009.
YK		X					None

Q# >	Q20						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Charitable organizations						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X	X				Charitable organizations are exempt from taxation as under the following legislation: Community Charter, S.B.C. 2003, c. 26, s. 220(1)(h) and s. 224(1) and (2) Local Government Act, R.S.B.C. 1996, c. 323, s. 809(4)(b) Taxation (Rural Area) Act, R.S.B.C. 1996, c. 448, s. 15(1)(k) & (q) Vancouver Charter, S.B.C. 1953, c. 55, s. 396(1)(c)(i) and (7).
BC		X			X		
MB		X	X		X	X	
NF	X			X		X	
ON		X	X				Charitable institutions Not changed since 2009 but here is the legislation 12. Land owned, used and occupied by, i. The Canadian Red Cross Society, ii. The St. John Ambulance Association, or iii. Any charitable, nonprofit philanthropic corporation organized for the relief of the poor if the corporation is supported in part by public funds.
PE							Certain Nonprofit Groups may qualify for the Grant-In-Lieu program.
QB		X			X		Art. 204.10.
SK		X	X	X	X	X	Some organizations have a legislative exemption. Municipalities can exempt at their option. No change since 2009.
YK		X					None.

Q# >	Q21						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Educational organizations						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC		X	X		X	X	The exemptions for educational institutions in BC are set out in a number of different statutes. The exemptions may differ depending upon the level of education (i.e., Kindergarten to Grade 12 versus post-secondary), whether the institution is public or private/independent, and the nature of the post-secondary institution (i.e., college, institute or university). Theological colleges (e.g., bible colleges and seminaries) are private post-secondary institutions created by special Acts of the Legislature. The Acts and relevant exemption provisions are identified below, but are not linked, which is indicated by the yellow highlighting. While most of the Acts contain an exemption provision, not every bible college is exempt under its own legislation. There are both public and private universities in BC. A list of public universities can be found on the Ministry of Advanced Education's website: http://www.aved.gov.bc.ca/publicpsed/universities.htm . These public universities have been created by public Acts of the Legislature (e.g., the University Act). There are also a number private and public out-of-province universities offering degree programs in BC (http://www.aved.gov.bc.ca/privatepsed/institutions.htm#private), but only a few private post-secondary institutions are authorized to use the word 'university'. The Ministry of Advanced Education maintains a list of colleges and institutes on its website. Whether property of a college or institute is exempt depends on whether it is subject to the College and Institute Act. Exemptions for public schools are set out in the School Act. Generally speaking, there is an ownership requirement. If the property does not qualify under that Act, consider whether a permissive exemption is available under the Community Charter. Private (independent) schools offering Kindergarten through Grade 12 education may also qualify for a tax exemption. In most cases, they may only qualify for a partial exemption for the land under the improvement. In order for additional land (playgrounds, play fields, playgrounds) to be exempt, the school must apply for a permissive exemption from their municipality/taxing jurisdiction.
MB		X					Dependant on type of educational organization.
NF		X		X	X		
ON							Not changed since 2009 but here is the legislation Public educational institutions 4. Land owned, used and occupied solely by a university, college, community college or school as defined in the Education Act or land leased and occupied by any of them if the land would be exempt from taxation if it was occupied by the owner.
PE		X					Provincial Schools owned by the Provincial School Districts are totally exempt. Post secondary educational facilities (properties) are exempt.
QB			X		X		Primary & Secondary Schools are compensable at 25% College & University are compensable at 80%.
SK		X		X	X		Properties owned by education local governments is exempt via legislation. No change since 2009.
YK	X						None.

Q# >	Q22						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Forests or orchards						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC	X						
MB							Forests statutorily declared as Provincial Forests are exempt.
NF			X	X	X		No changes.
ON			X				Not changed since 2009 but here is the legislation. Woodlands or orchards (7) Land used as woodlands or orchards shall not be assessed at a greater value by reason of the presence of the trees thereon nor shall it be assessed at a lesser value by reason of the removal of the trees. R.S.O. 1990, c. A.31, s. 19 (7). Definition, woodlands (8) In subsection (7), "woodlands" means lands having not less than 400 trees per acre of all sizes, or 300 trees measuring over two inches in diameter, or 200 trees measuring over five inches in diameter, or 100 trees measuring over eight inches in diameter (all the measurements to be taken at four and one-half feet from the ground) of one or more of the following kinds: white or Norway pine, white or Norway spruce, hemlock, tamarack, oak, ash, elm, hickory, basswood, tulip (white wood), black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust, or catalpa, or any other variety that may be designated by order in council, and which lands have been set apart by the owner with the object chiefly, but not necessarily solely, of fostering the growth of the trees thereon and that are fenced and not used for grazing purposes. R.S.O. 1990, c. A.31, s. 19 (8). Definition, orchards (9) In subsection (7), "orchards" means lands having an area of at least one-half acre on which there are at least thirteen fruit trees and on which the number of fruit trees bears a proportion to the area of at least twenty-six fruit trees per acre, of one or more of the following kinds: apple, cherry, grape vine, peach, apricot, pear, plum, and other fruit-producing trees, shrubs or vines that may be designated by order in council. R.S.O. 1990, c. A.31, s. 19 (9). Managed Forest Tax Incentive Program (MFTIP) was introduced to encourage the stewardship of forests by offering a reduction in property taxes to eligible property owners. By participating in the program, property owners are taxed at 25% of the municipal residential tax rate for the portion designated managed forest. MFTIP is a voluntary program administered by the Ministry of Natural Resources (MNR) with the Ontario Forestry Association (OFA) and the Ontario Woodlot Association (OWA). To be eligible, property owners must: be Canadian citizens or permanent resident, a Canadian corporation, partnership, trust or a conservation authority; own at least four hectares (9.88 acres) of forested property excluding residences on one property with one roll number; and agree to prepare and follow a Managed Forest Plan for their forest; meet the tree requirements under section 9 of O. Reg. 282/98 Application deadline is June 30th of the current year to be eligible for the following taxation year. Once a property enters into the MFTIP, it is enrolled for a ten-year period with a requirement to submit a Five-Year Progress Report to one of the associations by July 31st in the fifth year of the program. Properties that are severed are removed from the MFTIP by MPAC. To re-enter the program, each severed parcel must qualify for the MFTIP on its own merit. Since the Managed Forest Plan is the property of the landowner who had it prepared, the managed forest classification is removed when a property is sold. The new landowner may contact the OFA or OWA within 90 days of the sale to maintain MFTIP status.
PE	X						Land and structures on the land are valued for assessment purposes. Crops are NOT Valued.
QB	X						If the owner is not the government, it's fully taxable If the owner is the government, it's full exemption.
SK			X				Land assessed as farmland, trees/crops are not assessed. No change since 2009.
YK		X					Not Assessed.

X

Q # >		Q23					
If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Government property (state or local)							
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC		X		X			Property owned by the federal or provincial government is fully exempt from property taxes for all purposes: section 125 of the Constitution Act. Property owned by a municipality is fully exempt from property taxes for all purposes: section 220(1)(b) of the Community Charter; and section 131(1) of the School Act. Crown land is land, including land covered by water (e.g., rivers, lakes, ocean seabed), that is owned by the provincial or federal government. A Crown land tenure is an agreement between an individual or company and the provincial or federal government which provides the individual or company with an interest in the land. Tenures are granted for specific purposes and periods of time. When Crown land is occupied by someone other than the Crown (whether leased or not), it becomes subject to taxation (i.e., it is "taxably occupied"). Property assessments of Crown land are based on the market value of the fee simple interest in the land as if it was owned outright by the occupier. Even if the lease costs less than the purchase price, the land is valued as if it was owned outright.
MB		X			X		
NF	X	X		X	X		
ON		X			X		
PE		X	X				Provincial Government properties are exempt from provincial tax but subject to municipal taxes where applicable. Municipal Government properties are exempt from municipal taxes but subject to provincial taxes.
QB		X			X		100% compensable Art. 255.1.
SK		X		X	X		No change since 2009.
YK	X	X	X				Yukon Government Property not taxable Federal Government Property is taxable.

Q # >		Q24					
If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Historical property							
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC							
MB			X		X	X	
NF	X			X	X	X	No changes. If the property is owned by any level of government, it is exempt. if the property is owned by a charity or trust is may be exempt by local option.
ON						X	
PE	X						
QB	X						
SK	X					X	No change since 2009.
YK		X					See 51.

Q # >		Q25					
If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Hospitals							
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC		X	X		X	X	Property tax exemptions for hospitals may be found under a number of different provisions: Section 15(1)(k) of the Taxation (Rural Area) Act which applies in rural areas exempts "the buildings and land of a . . . public hospital . . . if the institution is supported in whole or in part by public donations, private charity or grants from the government and the buildings and land are used exclusively for the purposes of the institution" Section 396(1)(c) (iii) of the Vancouver Charter which applies in the City of Vancouver and exempts real property "of which a hospital receiving aid under the Hospital Act is the registered owner . . . and which is in actual occupation by such hospital and is wholly in use for the purposes of the hospital . . ." Section 220(1)(j) of the Community Charter which applies in other municipalities and exempts "a building set apart and used solely as a hospital under the Hospital Act, together with the land on which the building stands Section 224(2)(h) of the Community Charter which enables municipalities to pass permissive exemptions, with respect to property that is exempt under section 220(1)(j), for "any area of land surrounding the exempt building" Section 15(1) of the Health Authorities Act which provides that "property vested in a board is exempt from taxation under the Local Government Act, the School Act, the Taxation (Rural Area) Act and the Vancouver Charter if the property is being used for the purposes of this Act."
MB		X			X		
NF		X		X	X		
ON		X			X		
PE		X					
QB		X			X		Compensable at 80% (--> the municipality get 80% of taxes from the government)
SK		X			X		Applies to provincially owned/run hospitals. Private hospitals are taxable (have none at this time except for small clinics). No change since 2009.
YK	X	X					Depends on ownership + location of taxing authority.

Q # >		Q26					
If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Oil and gas property							
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB	X						
BC	X						The Oil and Gas Commission (OGC) works under the mandate to provide a single-window agency to streamline the regulatory processes and expand stakeholder consultation. The OGC is responsible for regulating oil and gas activities in British Columbia, including exploration, development, reclamation and pipeline transportation. BC Assessment determines the market value and correct classification of more than 1.9 million properties in British Columbia, including approximately 16,500 oil and gas properties. This valuation is then used by local governments to calculate annual property taxes. Data for BC Assessment's valuation of petroleum properties comes from a variety of sources, including on-site inspections and the Oil and Gas Commission registry.
MB	X				X		
NF	X	X			X		Personal property, machinery and equipment are exempt for all industry. Real property is taxable upon completion or by local option as it exists on July 1 annually. Linear property is taxable when complete (capable of transmission) or by local option as it exists on July 1 annually.
ON	X						
PE							NA
QB	X						Lands, buildings and tanks are assessable. Other : not assessable.
SK	X						Equipment used to extract the mineral resource is assessable and taxable. No change since 2009.
YK	X						

Q# >		Q27					
		If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Minerals (in place) other than oil and gas					
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC	X						Mines are assessed under class 4, major industry. Land and improvements of prescribed types of industrial plants, including lumber and pulp mills, mines, smelters, large manufacturers of specified products, ship building and loading terminals are classified as major industry, assessed, and taxed according to the rates set by the taxing authority. "Minerals alone" are not directly taxed through the property assessment and property taxation system.
MB							Not assessable.
NF	X	X			X		Personal property, machinery and equipment are exempt for all industry. Real property is taxable upon completion or by local option as it exists on July 1 annually. Linear property is taxable when complete (capable of transmission) or by local option as it exists on July 1 annually.
ON					X		
PE							NA
QB							Not assessable.
SK							Minerals are not assessable. No change since 2009.
YK	X						

Q# >		Q28					
		If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Personal property, intangible					
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC							In the case of immovable personal property, i.e., outbuildings and improvements. In general reference (not taking into account exemptions that may apply based on ownership), these are taxable improvements.
MB							Some assessed and taxed statutorily, some by optional municipal bylaw.
NF		X			X		
ON							NA
PE							NA
QB							Not assessable.
SK							Not assessable. No change since 2009.
YK		X					Not assessed.

Q# >		Q29					
		If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Personal property, tangible					
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB	X						
BC		X					Personal property that can be moved is not assessed.
MB	X				X	X	Some assessed and taxed statutorily, some by optional municipal bylaw.
NF		X			X		
ON							NA
PE							NA
QB	X						
SK							Not assessable. No change since 2009.
YK		X					Not assessed.

Q # >		Q30					
		If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Machinery and equipment					
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB	X						
BC							Machinery and equipment is excluded from assessment.
MB	X					X	If included in municipal bylaw.
NF		X			X		
ON					X		
PE	X						
QB							Not assessable.
SK	X			X		X	Only M&E used to extract a mineral resource is assessable (oil/gas wells, mines). Municipalities have authority to provide a tax exemption. No change since 2009.
YK	X						

Q # >		Q31					
		If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Registered vehicles					
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC							Registered vehicles are not assessable for property taxation purposes.
MB							Not assessable.
NF		X			X		
ON							NA
PE							NA
QB							
SK							Not assessable. No change since 2009.
YK		X					Not assessed.

Q# >	Q32						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Religious organizations						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB		X					
BC		X	X		X	X	Exemptions for places of public worship can be complicated because they may be: Mandatory only, or permissive only, or a combination of both mandatory and permissive; Sometimes, but not always based on ownership criteria; Complete or partial, depending on the circumstances; For a "building" or just a "place" of public worship. Mandatory exemption versus permissive exemption A mandatory exemption is one that the Assessor must apply if the criteria in the exemption are met. A permissive exemption is one that requires a bylaw to be passed by a municipality or regional district. The bylaw must be authorized by the Community Charter (for municipalities) or the Local Government Act (for regional districts). There are no permissive exemptions for places of public worship under the Vancouver Charter -- there is only a mandatory exemption. The Assessor will receive the permissive exemption bylaw, consider the legislative provision under which it was issued, and determine whether the property meets the criteria of the legislation and bylaw before exempting the property. Exemptions for places of public worship are generally based on the use of the property and may, in addition, be based on ownership of the property.
MB		X			X		If conditions are met.
NF			X	X	X		No change. 118. The following real property is exempt from the real property tax: (d) churches and other places of worship together with the land (i) on which they are situated, and (ii) that in relation to the places of worship, is in active use; (f) the rectory or other principal place of residence of a priest, minister or rabbi in charge of a church or other place of worship where that residence is owned by the church or other place of worship, together with the land (i) on which it is situated, and (ii) that in relation to the places of residence, are in active use;
ON					X		Section 3 of Assessment Act
PE		X					Churches and cemeteries are exempt. Church residences (ie., church manse) are assessed for tax purposes.
QB		X			X		
SK		X		X	X		No change since 2009.
YK			X				

Q# >	Q33						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Residential property						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB							
BC	X						
MB	X				X		Residential property pays municipal and school division levy but not provincial Education Support Levy.
NF	X			X			No changes. Property owned by federal, Provincial, or local government is exempt.
ON	X						
PE							Residential properties are fully assessed for tax purposes: However, the province has an "Owner-Occupied Residential Property Assessment Program". This program limits the taxable increase by the PEI Consumer Price Index (for the previous year), for all properties that fall under this program.
QB	X						
SK	X			X		X	Local governments have the authority to provide tax exemptions. No change since 2009.
YK	X						

Q# >		Q34					
		If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Public service property (utilities)					
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB	X						
BC	X						
MB					X		Not assessed if in road rights of way but treatment plants are assessed and exempt of wholly owned by municipality they are within, partially exempt if owned by multiple municipalities.
NF	X		X		X		No changes.
ON					X		
PE	X						
QB							Not assessable.
SK		X			X		Mostly exempt via legislation. Streets/sidewalks/curbs/sewer/water/gas/electrical, etc. Infrastructure is not inventoried. Buildings are inventoried. No change since 2009.
YK	X						

Q# >		Q35					
		If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Railroads					
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB	X						
BC	X						Railroads are assessed based on regulated rates, not market value. Linear rates are amended each year, producing a value that then has the municipality's tax rate applied.
MB	X				X		
NF	X						
ON	X						
PE							NA
QB			X		X		Land is assessed only.
SK	X			X			CO mainline pays a grant-in-lieu as per Federal legislation. No change since 2009.
YK	X						

Q# >		Q36					
		If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Telecommunications					
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB	X						
BC	X						Similar to railroads, telecommunications are assessed using regulated rates. The Assessed value is provided to the municipalities/taxing jurisdictions to apply their tax rate.
MB	X						If real property.
NF	X		X		X		No changes.
ON	X						
PE	X						Taxed on a percentage of income.
QB	X						Television, radio or wireless telecom not assessed : with wire.
SK	X			X			SaskTel, a provincial Crown Corporation, pays a grant-in-lieu. No change since 2009.
YK							

Q # >	Q37						
	If any of the following types or classes of property are eligible for property tax exemption, please indicate whether the property (typically) would be fully or partially exempt. If exempt, indicate whether records or data are maintained. Please indicate if exemption is mandated by statute state/province wide, state/province authorized with local option, or by local discretion (for example, by local ordinance). (Check all that apply.) (24& 25) Site improvements to land owned by the developer (utilities, water and sewer, roads, etc.)						
Province	Fully taxable	Full exemption	Partial exemption or use value	Data maintained on exempt property	Exemption mandated state/province wide	Exemption authorized by local option	Explain conditions or prerequisites affecting full or partial exemption that have changed since 2009.
AB	X						
BC	X						Site improvements which are required as part of developing land are taken into consideration when assessing the subdivided parcels. They are taxed according to the use and/or occupation of the property.
MB	X						Not assessable if in road right of way but value is reflected in assessment of lots.
NF	X						
ON	X						Not specifically assessed for property valuation - infrastructure is included in land valuation.
PE		X					
QB							Not assessed.
SK	X						Noted and included in valuation as it influences land value. Is not specifically inventories as per a cost approach. No change since 2009.
YK	X						

Q # >	Q38						
	Have there been any major changes to exemptions since 2009?						
Province	New major exemptions	Expansion of existing exemptions	Reduction of existing exemptions	Elimination of existing exemptions	No major changes to exemptions	Please explain:	
AB							
BC						<ul style="list-style-type: none"> • A farmer's dwelling in a rural area is exempt from provincial general property taxes, but subject to school taxes: section 15(1)(f) of the Taxation (Rural Area) Act; and section 131(4)(a) of the School Act. • Up to \$10,000 of the assessed value of improvements in Class 4 – major industry, Class 5 – light industry and Class 6 – business and other is exempt from all property taxes: Industrial and Business Property Exemption Regulation, made under the Community Charter. • 50% of the assessed value of a parcel of land in Class 9 – farm is exempt from school taxes: section 130(1)(a) of the School Act. 	
MB	X					Exemption of new CFL/university stadium and related improvements, new conservation centre in Winnipeg.	
NF					X		
ON		X				Ontario Regulation 340/12 Exemption from taxation for cemeteries, burial sites and crematoriums.	
PE					X		
QB					X		
SK					X	No change since 2009.	
YK					X		

Q # >	Q39	
Province	Do any exempt properties pay a VOLUNTARY Payment In Lieu of Taxes (PILT or PILOT)?	Please explain:
AB	Yes	
BC	No	Properties owned by the federal or provincial government are generally exempt from property tax due to section 125 of the Constitution Act, which provides that "No Lands or Property belonging to Canada or any Province shall be liable to Taxation." Exemptions for Crown-owned properties are also found in the following pieces of provincial legislation: - the Community Charter, section 220(1)(a), exempts "land, improvements or both vested in, or held by the Provincial government"; - the Taxation (Rural Area) Act, section 15(1)(g), exempts "land and improvements vested in or held by Her Majesty, or held in trust for Her Majesty in right of Canada or of British Columbia, or held in trust for the public uses of British Columbia"; and- the Vancouver Charter, section 396(1)(a), exempts "Crown lands". Properties subject to PILT are identified under the federal PILT Act, and payment is not voluntary.
MB	No	
NF	Yes	Federal government pays PILT.
ON	Yes	
PE	Yes	Federal Government Properties Utility Corporations.
QB	No	
SK	No	Don't have any specific situations like this in Saskatchewan that I am aware of. No change since 2009.
YK	No	

Q # >	Q40	
Province	Are any exempt properties (other than federally-owned properties) REQUIRED to make a Payment In Lieu of Taxes (PILT or PILOT)?	Please explain:
AB	Yes	Provincially owned properties provide a grant in lieu of taxes
BC	Yes	The PILT Act is a federal statute that authorizes the payment of PILT, governs the calculation of the payments, and identifies which property owned by the federal government or federal Crown agencies and corporations is subject to PILT. It may happen that an exempt property is required to pay a PILT.
MB	Yes	Provincially owned properties provide a grant in lieu of taxes.
NF	No	
ON	Yes	
PE	Yes	Utility companies pay tax as a percentage of their income related to their distribution systems.
QB	Yes	For Provincial Government property, buildings of education network (including primary and secondary school, college and University) and buildings of the health and social services network.
SK	Yes	CP railway roadway mainline pays a grant-in-lieu of taxes; albeit they can choose to pay some other amount than the property tax estimate. No change since 2009.
YK	No	

Q # >	Q41	
Province	Do you have a tax increment financing program?	If yes, describe any changes since 2009.
AB	Yes	
BC	No	Some Municipalities/Taxing jurisdictions offer a preauthorized payment plan for property taxes, automating monthly payments over 10 months, with the balance debited on the due date in July. However, there is no "provincial" property tax increment/financing program.
MB	Yes	
NF	No	
ON	No	
PE	No	
QB		NA.
SK	No	No change since 2009.
YK	No	

Q# >		Q42
Province		Do you have tax recapture provisions? (e.g., taxes recaptured when exemption requirements are not met by homeowners, agricultural lands, or others subject to tax recapture.) If yes, describe any changes since 2009.
AB		
BC		Property tax adjustments can be made by filing a supplementary assessment. If a change arises through the appeal process or if an error or omission is raised within the taxation year, BC Assessment can amend the assessment by issuing a supplementary, and the municipality or home owner may be required to refund or pay taxes as impacted.
MB	Yes	Change of use from "farm use" results in tax recapture.
NF	No	
ON	No	
PE	Yes	If properties fail to meet exemption criteria - Exemption is removed and a revised tax bill is issued.
QB		NA
SK	No	No change since 2009.
YK	No	

Q# >		Q43						
Province		Residential circuit breaker program (funded by state/province)?						
	Not applicable	Age	Owner occupied	Income limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.
AB	X	X	X		X			
BC		X	X	X	X			BC has a Home Owner Grant program in place to help reduce the amount of residential property tax British Columbians pay. The Grant is available to Canadian citizens and they must occupy the home as their principle residence. For 2013, the home owner grant will be reduced on higher valued properties by \$5 for each \$1,000 of assessed value over \$1,295,000. Veterans supplement - beginning in the 2012 tax year, in addition to the regular Home owner grant. Provides qualifying low-income veterans with the same relief as an owner. Additional information can be found at: http://www.sbrt.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/hog.htm The home owner grant does not apply to property taxes levied under First Nation taxation law, however, most First Nations that levy property taxes provide a home owner grant program of their own.
MB	X							
NF	X							
ON	X							
PE	X							
QB	X							
SK	X							No change since 2009.
YK	X							

Q# >		Q44						
Province		Renter's credit for imputed property taxes						
	Not applicable	Age	Owner occupied	Income limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.
AB								
BC	X							
MB	X							
NF	X							
ON	X							
PE	X							
QB	X							
SK	X							No change since 2009.
YK	X							

Q# >		Q45						
		Property tax deferral program						
Province	Not applicable	Age	Owner occupied	Income limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.
AB	X							
BC		X					X	- 55 & older, surviving spouse, person with a disability. - Families with children - option available to defer all or a portion of unpaid current year residential or residential & farm taxes after deduction of the home owner grant. Must be financially supporting a dependent child under the age of 18 at any time in the current taxation year. Additional information can be found at: http://www.sbr.gov.bc.ca/individuals/Property_Taxes/Property_Tax_Deferment/families_children.htm .
MB			X					Applicable to cottages.
NF		X	X	X				
ON	X							
PE		X	X	X				Seniors Property Tax Deferral Program. This program has not changed since 2009. Program is available to property owners who are 65 year of age or older; have occupied the principal residence for at least 6 months in the year preceding the date of application; and have an annual household income less than \$ 35,000.
QB	X							
SK	X							No change since 2009.
YK		X						

Q# >		Q46						
		Limits on annual increases in individual residential PROPERTY TAXES						
Province	Not applicable	Age	Owner occupied	Income limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.
AB		X						
BC	X							
MB	X							
NF	X							
ON	X							
PE			X					The Owner-occupied residential tax credit was introduced to limit increases in the residential portion of the provincial noncommercial property tax to no more than the annual increase of the Consumer Price Index (CPI) of Prince Edward Island. Changes in taxes can occur from assessment increases due to additions and /or renovations to the property. Refer to: www.taxandland.pe.ca .
QB	X							
SK	X							No change since 2009.
YK	X							

Q# >		Q47								
Partial value exemption for primary residences										
Province	Not applicable	Age	Owner occupied	Income limits	Property value limits	Exemption value limit	Equity requirements	Disability	Please describe any changes since 2009.	
AB										
BC	X									
MB	X									
NF	X									
ON		X						X	No Changes - but providing legislation for clarity Section 3(1)22 and 3(1)22.1 of the Assessment Act and section 45.2 of Ontario Regulation 282/98 provide a tax exemption for a portion of a residential property where a senior or disabled person is living. No Changes - but providing legislation for clarity The exemption applies to: • Any increase in value as a result of changes made to the existing home after May 15, 1984 to accommodate an eligible senior or disabled person. or • 10 percent of the assessed value of a new home that is built to provide housing for the eligible senior or disabled person. or • A garden suite, as defined in the Planning Act.	
PE	X									
QB	X									
SK	X								No change since 2009.	
YK	X									

Q# >		Q48								
Limits on annual increases in individual residential PROPERTY TAXES										
Province	Not applicable	Age	Owner occupied	Income limits	Value limits	Equity requirements	Disability	Please describe any changes since 2009.		
AB	X									
BC	X									
MB										
NF	X									
ON									No Changes - but providing legislation for clarity Administered by each local municipality - Municipal Act, 2001 357. (1) Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if, (a) as a result of a change event, as defined in clause (a) of the definition of "change event" in subsection 34 (2.2) of the Assessment Act, during the taxation year, the property or portion of the property is eligible to be reclassified in a different class of real property, as defined in regulations made under that Act, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property is in before the change event, and no supplementary assessment is made in respect of the change event under subsection 34 (2) of the Assessment Act; (b) the land has become vacant land or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year; (c) the land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year; (d) during the year or during the preceding year after the return of the assessment roll, a building on the land, (i) was razed by fire, demolition or otherwise, or (ii) was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage; (d.1) the applicant is unable to pay taxes because of sickness or extreme poverty; (e) a mobile unit on the land was removed during the year or during the preceding year after the return of the assessment roll for the preceding year; (f) a person was overcharged due to a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property; or (g) repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year. 2001, c. 25, s. 357 (1); 2002, c. 17, Sched. A, s. 62; 2002, c. 22, s. 158; 2004, c. 31, Sched. 26, s. 6.	
PE	X									
QB	X									
SK	X								No change since 2009.	
YK	X									

Q # >	Q49
Province	Other types of property tax relief (specify below):
AB	
BC	Not an exemption, but a method of assessment relief which is of benefit to long term owners to restrict increases where the property may have a higher and better use and where an owner meets certain criteria. Section 19(8) of the Assessment Act allows eligible residential properties which have qualified via an approved Section 19(8) application form, to be assessed based on their current use as residential properties rather than their highest and best use. The value is established using sales of comparable properties with no higher and better use. To be eligible, the residential property must be: - less than 2.03 hectares (5 acres) in size, and - must have on it improvements designed and used for no more than three families.
MB	
NF	Property tax deferral is a local option. It is often used for seniors, with a qualifying income threshold. Some local jurisdictions also offer a discount for age (seniors), income (low income earners) or early payment.
ON	
PE	Farm Programs i.e., Bona fide Farm Status, Bona fide Farm Use Status. Provincial Tax Credit Environment Credits.
QB	
SK	No change since 2009.
YK	

Q # >	Q50
Province	Other types of property tax relief (specify below):
	Levies (\$ amounts to be raised from property tax)
	Property tax rates (millage)
	Both
	If you have statutory restrictions on both levies and millage rates, which is the predominant constraint? Please explain.
AB	
BC	
MB	
NF	None
ON	NA
PE	NA
QB	NA
SK	None. No change since 2009.
YK	NA

Q # >	Q51
Province	Describe any changes on statutory restrictions to levies or property tax rates since 2009.
AB	
BC	
MB	
NF	
ON	NA
PE	NA
QB	NA
SK	No change since 2009.
YK	NA

Q # >	Q52
Province	If you have limits, is voter approval required to override limits?
AB	
BC	
MB	
NF	NA--No limits
ON	NA
PE	NA--No limits
QB	No
SK	NA--No limits
YK	NA

Q # >	Q53	
Province	Is there a voter approval percentage requirement for bonded indebtedness approval?	What is the percentage of votes required for bonded indebtedness approval?
AB		
BC		
MB		
NF	NA	
ON		NA
PE	No	
QB	No	NA
SK	NA	No change since 2009.
YK		NA

Q # >	Q54	
Province	Do you have any reappraisal or reassessment cycle(s) requiring inspection? (new)	If values can change between cycles, describe the process.
AB	No	
BC	No	There is no legislated reappraisal or reassessment cycle. BC Assessment is required to produce an annual assessment roll, the majority of property assessments are based on market value, and therefore are not reassessed on an annual basis.
MB	No	
NF	No	Changes in value between reassessments can occur for: Error correction/omission from assessment New construction/renovation Demolition (partial or total) Change in use Appeal results.
ON	Yes	Four Year Assessment Cycle—All property in Ontario is assessed once every four years by MPAC. Each property is assessed based on what a willing buyer would pay a willing seller for the property on a legislated valuation date – currently January 1, 2012 for 2013 to 2016 tax years. Phase-in Program—To help provide an additional level of property tax stability and predictability, the Ontario Government has introduced a phase-in program where market increases in assessed value between January 1, 2008 and January 1, 2012 will be phased in over four years (2013-2016). The full benefit of a decrease is applied immediately. The property owner does have the right of recourse if they don't agree with the assessment. Residential, Farm and Managed Forests Properties - If your property, or a portion of it, is classified as residential, farm or managed forests, you must first file a RfR with MPAC before you are eligible to file an appeal with the Assessment Review Board (ARB). The classification of your property is indicated on your Notice. You have 90 days after MPAC has notified you of its decision on your RfR to file an appeal with the ARB which has its own appeal process. To request that your property be eligible for the farm or managed forests classes or conservation land exemption, you must file a RfR with the respective program administrator. Owners of other property types—For any other property type, you can choose to either file a RfR with MPAC or file an appeal with the ARB by the deadline included on your notice.
PE	No	
QB	Yes	An inspection of building is required every nine years. An inspection is required only if there's a modification of the property. 36.1. The assessor shall, at least every nine years, verify the accuracy of the data in his possession concerning each unit of assessment. (See addendum).
SK	No	Prior to 2010, was a legislative requirement to perform reinspections (field review of physical property changes) once every 12 years for urban property and 16 years for agricultural land. This requirement was never achieved by SAMA.
YK	Yes	