

# *State and Provincial Property Tax Policies and Administrative Practices (PTAPP): Compilation and Report*

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*An informal working group shaped the scope and content of this compilation and the survey questionnaire upon which it is based, either by making significant contributions to the 1999 version of the survey or by refining the questions for the 2009 version. The group comprised Richard Almy, Alan Dornfest, AAS, Steve Van Sant, Debra Asbury, Jane Malme, and Faye Tate. Chris Bennett, IAAO Director of Publications & Marketing, served as staff liaison.*

*Members of the IAAO Communications Committee and members of the survey design group (listed above) reviewed responses and, in many cases, recontacted states and provinces for clarification. Rick Anderson, a tax policy specialist with the Idaho State Tax Commission, and Ronald Brown, Assistant State Assessor with the State of Alaska, were instrumental in compiling survey results.*

## **Introduction**

### **Background**

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

As with the compilations published in 1990, 1991, 1992, and 2000, this compilation is based on a questionnaire sent to each Canadian province and territory and to each U.S. state and the District of Columbia. 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 Arizona, Colorado, Connecticut, Delaware, the District of Columbia,

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Hawaii, Rhode Island, and Virginia. No response was obtained from the states of Georgia, Louisiana, North Carolina, New Jersey, and Utah; from the provinces of Manitoba, New Brunswick, and Quebec; or from Northwest Territories, Yukon, and Nunavut.

The 2009 survey was conducted as a joint project of the IAAO Communications Committee and the State and Provincial Council.

Although the 2009 survey included most of the topics covered in earlier surveys, there also were some significant departures. Overall, the survey was shortened considerably and reorganized, so there is some loss of long-term comparability. Major changes are delineated in

**Table 1.** Major changes between 1999 and 2009 surveys

Topic	Change
Statutes and authority lines Numbers of assessing units of various types Characteristics maintained on parcels Extent of computerization Units of government levying property tax Basis for distributing funds to local government Total property tax levied, state and local shares	Shortened
Bonded indebtedness election passage requirements Deductibility of property tax from income tax Uniformity in tax rates Valuation approaches by type of property Methods of updating assessments between reappraisals Use of in-house versus contract appraisers Detail on equalization functions Agricultural land "use value" provisions Section on appeals process	Deleted
Tax collection system (i.e., numbers of installments, percentages of delinquent accounts, enforcement procedures) Assessed value and taxes levied by class or category of property	Deleted
Limits on increases in individual residential property taxes	Added

table 1. The questionnaire is reproduced in Appendix A. Detailed responses for the United States and Canada are presented in Appendices B and C, respectively.

Aside from the need to facilitate responses, many areas were shortened or eliminated because of duplication with other sources. For example, property tax statutory provisions, beginning with 2006 versions, are found on the Lincoln Institute/George Washington University Web site ([www.lincolninst.edu/subcenters/significant-features-property-tax/](http://www.lincolninst.edu/subcenters/significant-features-property-tax/)). Details on equalization procedures are found in the Ratio Study Survey, conducted by IAAO in 2008 (Technical Standards Committee 2009). Some questions, such as those on assessed value and taxes levied by class of property, were answered infrequently in 1999, and it seemed less than meaningful to revisit them.

For the 1999 survey, responses from 43 of 51 states (including the District of Columbia), 10 Canadian provinces, and 1 Canadian territory were included in the report published in 2000. Responses from a similar survey conducted in 1992 sometimes were used to fill in gaps for states not responding in 1999. Because of the length of time since then, such gaps generally were not filled in for the 2009 survey; thus numerical comparisons between the two surveys are somewhat dubious. The major exceptions were responses on the availability of circuit breaker programs, the existence of assessed value increase caps, and the availability of mandatory sale price disclosure provisions. Gaps in these areas were filled in by referring to recently published Lincoln Institute research documents for the first two topics (Bowman, Kenyon, Langley, and Paquin 2009; Haveman and Sexton 2008) and to the Ratio Study Survey (Technical Standards Committee 2009) for disclosure requirements. In a few cases in which no update was done in 2009, 1999 responses are republished in tabular form. This is the case for the voter approval necessary to

pass bonds because this topic is often questioned and laws in this area tend to change slowly. Similarly, use value assessment information was not updated, but the table reflecting the 1999 responses is reprinted for reference. Because of difficulties reconciling the total number of responses in tables summarizing multiple concepts, counts reflect states or provinces answering a particular question in a defined manner and cannot be summed (down a column) to determine the total number of responders.

Table 2 lists the major topics that were retained for the 2009 survey.

**Table 2.** Topics found in both the 1999 and 2009 surveys

Topic
General agency characteristics Positions Budget Role of agency
Licensing and certification
Assessment records Confidentiality Sales data, verification and disclosure
Tax policy Types of property that are taxable Limits on assessed value increases Levy rollback provisions (i.e., truth in taxation) Common full and partial exemptions Special consideration within redevelopment areas, TIFs and tax abatement Budget or levy constraints
Tax relief programs Circuit breakers Renter's credits Deferral Homestead exemptions
Valuation practices and policy Manuals provided by state agency Services provided by state agency Property inspection practices Reappraisal cycle Reappraisal enforcement Equalization responsibilities, direct and indirect
Ratio study results by property class
Tax collection, responsibilities

Table 3 provides a listing of each question in the current survey, the general topic covered, and the corresponding 1999 question. As used 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 (Appendices 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 and the tabulated survey responses. In the text and tables, *state* 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 summary results as well as 2009 summary results. However, this format was not used in the detailed spreadsheet tabulation.

When tables show 1999 results, question numbers correspond to those used in the 1999 survey. Otherwise, question numbers correspond to those used in the current version of the survey. For tables in the 2000 publication, which reflect the 1999 survey, original table numbers were altered to match the placement of these tables in this analysis of the 2009 results.

The tabulation in Appendices B and C follow the order of questions in the survey and are 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 4), 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 contained in this compilation. As with all surveys on complex topics like property tax systems,

**Table 3.** Question and topic guide to 1999 and 2009 surveys

Question Number		Topic
2009	1999	
1	1	Contact information
2	2	Agency responsible for property tax/assessment administration
3	5	Method of selection of agency administrator
4	6	Method of selection of local assessors and terms
5	7	State-level full-time-equivalent positions engaged in assessment administration broken down by function
6	9	Number of parcels assessed by level of assessment (i.e., state or local) and type of property (i.e., real versus personal)
7	10	Budget for assessment administration division of state agency and local government cost of assessment administration and property tax collection
8	11	Assessment administration and property tax collection cost-sharing provisions
9	12	Use of performance audits by states with respect to local assessment offices
10	13	Significant property tax developments over the preceding five years
11	14	State agency role in education and training
12	15	State and local educational and certification requirements
13	16	Recertification requirements
14	17	Funding of certification program
15	18	Incentives for appraisal designations or good work performance based on ratio study statistics
16	19	Mandatory disclosure of sale prices
17	20	Level of agency verifying sales data
18	23	Confidentiality of records
19	26	Percentage of parcels digitally mapped or identified using GIS
20	29	Applicability of separate value estimates for land and buildings
21	30	Types of property generally subject to property tax
22	31	Limits on increases in assessed values
23	32	Levy rollback requirements related to increases in assessed value
24	33	Full or partial exemptions by type of property
25	34	Conditions related to full or partial exemptions
26	35	Effect of exemptions on value or tax rate
27	36	Exemption for business personal property
28	37	Effect of exemptions on taxing districts
29	38	Payment in lieu of taxes for exempt properties
30	39	Special tax treatments related to developing areas (i.e., TIFs, abatements, classification, greenbelt [recapture], etc.)
31	40	Property tax relief programs (i.e., circuit breaker, homestead, etc.)
32	41	Qualification criteria for property tax relief programs
33	42	Effect of property classification
34	44	Number of residential properties receiving tax relief through exemptions; cost of such programs
35	45	Availability, requirements, and use of property tax deferral programs
36	50	Restrictions on growth of property tax portion of any taxing district's budget
37	51	Availability of truth-in-taxation (full disclosure with respect to property tax budget effects on taxpayers)
38	52	Growth-related exceptions to property tax budget of levy growth constraints
39	53	Property tax rate uniformity
40	56	Other property-related taxes (i.e., real estate transfer tax, development gains tax, etc.)
41	57	Legal assessment date and requirements regarding assessment of new construction
42	63	Reference works, guidelines, and other documents provided by state and requirements for use
43	64	State approval of assessment reference documents
44	70	Services provided by the state for local assessors (i.e., legal advice, technical advice, computer-related assistance, etc.)
45	71	State software support provided to local assessors
46	72	State regulation and approval with respect to computer systems in use by local assessors
47	73	Property inspection practices related to reappraisal
48	74	Reappraisal cycles required and in practice
49	76	State enforcement of reappraisal cycle requirements
50	78	Use of and procedures for direct equalization
51	79	Use of and procedures for indirect equalization
52	80	Alternative equalization systems
53	83	Frequency of ratio studies and results of most recent study by type of property
54	92	Unit of government responsible for collection of property tax
55	93	Responsibility for payment of property taxes (i.e., owner, lessee, etc.)
56	94	Time lag between assessment date and date on which property taxes are due and payable

**Table 4.** Province and state abbreviations

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

some respondents may have interpreted some questions differently than the question writers intended (although many respondents provided helpful marginal comments, which are not always reflected in the tabulations), and the compilers 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. Some questions asked for opinions and estimates. 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 where there are apparent inconsistencies. Readers also are reminded that whatever is generally true in a province or state may not be applicable in every locality (particularly in large cities). Moreover, conditions can change quickly.

Readers who detect errors in, or who have questions about, the material presented in this compilation should communicate with IAAO. Similarly, suggestions for future surveys are welcome.

To facilitate understanding of the information contained in this compilation and to provide additional background information, a list of references follows the narrative.

## Recent Developments

Change is a constant in property taxation. Respondents were asked (in question 10) to summarize significant developments in their jurisdiction in the past five years. In retrospect, this question should have been reworded to cover the entire period since the last survey, so there are some gaps in the answers. Nevertheless, many significant changes were noted. Perhaps the widest-ranging changes occurred in Indiana, where market value was introduced to replace a cost-based system and the number of assessing jurisdictions was consolidated to a great extent (the number of township assessors was reduced from 1,008 to 13 plus 92 county assessors). Another state with major property tax system changes was Nevada, where rather than capping

assessed value increases, as is common in many states, tax increases above certain thresholds are abated. This is very different from levy rollbacks or budget constraints on taxing districts because it is based on individual property taxes that would otherwise be due. Notable other developments include the following:

- Several states expanded exemptions of intangible property.
- Idaho and South Carolina eliminated general or homestead shares of property tax for general school funding.
- Alberta compressed a two-level appeals system to a single level with more stringent disclosure rules.
- Nova Scotia required disclosure of uniformity and level information in appeals.
- Prince Edward Island implemented an owner-occupied residential tax credit in the form of a tax increase limitation.
- Saskatchewan substituted market value assessment using all three approaches to value after previously excluding the income approach.
- Homestead exemption amounts were increased in several states, including Alaska, Idaho, and Montana, and Idaho tied the limits in its program to the Housing Price Index, a move that is currently reducing the previously increased limits.
- Several states and one province reported expanded personal property exemptions, with Kansas in the process of phasing out personal property taxation, Ohio eliminating it in 2009, Maine eliminating it in 2008, and Saskatchewan now reporting personal property as nontaxable.
- Illinois expanded local-option homestead exemption authority.
- Many states standardized assessment processes or exempted assessments of alternative energy systems (e.g., Idaho exempted property used for wind- and geothermal-based energy production; Nevada provides a 55 percent abatement for renewable energy production).
- Illinois and several other states enacted provisions to protect developers during economic downturns.
- Ohio eliminated the income test from its senior and disabled property tax credit program.
- Tennessee enacted a local-option, senior-tax-freeze program.
- Minnesota developed a code of conduct for assessors to ensure public confidence.
- Assessment of low-income housing subject to Section 42 IRS income tax credits was addressed in various ways by many states including Mississippi, Idaho, and Washington.
- More states now provide tax estimates as part of assessment notices (e.g., Missouri).
- Arkansas, New Mexico, Arizona, and the District of Columbia enacted assessed value caps (since 2001), while such caps were allowed to expire in Minnesota.
- At least two states (Oklahoma and Wyoming) have eliminated truth-in-taxation programs since 1999 (previously, only one state, Idaho, had enacted and subsequently repealed such a program).

- The Pennsylvania Supreme Court ruled that base-year assessment violated the uniformity clause in that state's constitution because of regressive tax shifting results in one county; however, the result is not automatically applicable elsewhere.
- Tax increment financing (TIF) programs have come into wider use, with provisions added in Alberta and ten additional states.

### Main Features and Policies

This section covers major features of U.S. and Canadian property tax systems as reported in the 2009 survey and, when practical, in comparison to 1999 responses.

#### Limits on the Power to Tax Property

Usually, the province or state 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. Tables 5 and 6 display reported information about property tax rate and levy increase limits.

Property tax laws often allow voters to approve an override of property tax rate and levy limits to incur debt. Table 7, which is based solely on 1999 responses, presents information on the vote required to incur bonded indebtedness. Some states indicated more than one vote was required, probably reflecting different legal provisions. This question was deleted from the 2009 survey, but laws in this area tend to change slowly, so it is likely that the information from 1999 is still largely pertinent.

#### Transfer Taxes and Sale Price Disclosure

In addition to annually recurrent property taxes, many provinces and states

**Table 5.** Property tax rate and levy increase limits, 2009

	Provinces	States	Total
Areas with rate or levy increase limits (q 36)	2	32	34
Exclusions (q 38)			
Newly constructed <i>taxable</i> property	2	27	29
Newly constructed property—taxable or exempt	1	26	27
Inflation in value of existing taxable property	1	8	9
Annexed property	1	16	17
Voters may override limits	0	11	11

**Table 6.** Property tax rate and levy increase limits, 1999

	Provinces	States	Total
Areas with rate or levy increase limits (q 50)	0	26	26
Exclusions (q 52)			
Newly constructed <i>taxable</i> property	0	27	27
Newly constructed property—taxable or exempt	0	9	9
Inflation in value of existing taxable property	0	5	5
Annexed property	0	16	16
Voters may override limits	0	11	11

**Table 7.** Voter approval required to incur bonded indebtedness, 1999

	Provinces	States	Total
Simple majority	1	16	17
At least 60 percent	0	5	5
At least two-thirds	0	5	5
Other percentage	0	3	3
Other system	1	10	11

impose taxes on the transfer of real property. Transfer taxes provide an indication of sale prices—crucial information in a market value–based property tax. A total of 10 provinces and 37 states reported having real estate transfer taxes with

rates ranging from 0.01 to 2 percent of the value of the property transferred (question 40). Even more useful are requirements that buyers and sellers disclose information about sale prices, terms, and other circumstances of the transfers on an affidavit. A total of 37 states and 11 provinces reported mandating such disclosures (question 16).

### Assessable Property

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

As would be expected, land and buildings are assessable in every province and state, and most require separate value estimates (see questions 20 and 21).

Table 8 (which is based on responses to question 21) 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 com-

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

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 business personal property.

### Exemptions and Other Relief Measures

As suggested in the section “Limits on the Power to Tax Property,” there are many ways to provide property tax relief. This section 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 24 through 27 asked for information about full and partial exemptions for various categories of real and personal property. Table 9 provides information about common full exemptions for public-purpose organizations. Table 10 provides more detail about numerous exemptions and whether they are full or partial or available through local option or discretion.

**Table 8.** Numbers of provinces and states assessing personal property, 2009 and 1999

Personal Property	2009			1999		
	Provinces	States	Total	Provinces	States	Total
Inventories	0	12	12	0	15	15
Machinery and equipment	2	38	40	4	43	47
Tangible business personal property	0	38	38	2	35	37
Intangible personal property	0	7	7	1	10	11

**Table 9.** Fully exempt property, 2009 and 1999

	2009			1999		
	Provinces	States	Total	Provinces	States	Total
Charitable organizations	3	44	47	6	44	50
Educational organizations	5	42	47	7	45	52
Government	4	51	55	7	46	53
Hospitals	5	37	42	7	33	40
Religious organizations	5	44	49	9	41	50



**Table 10.** Exempt property by type and exemption level

Property Type	Provinces			States		
	Fully Exempt	Partially Exempt	Local Option	Fully Exempt	Partially Exempt	Local Option
Agriculture property	1	4	1	0	20	4
Airplanes	1	0	0	17	2	2
Business inventory	1	0	0	28	1	2
Cemeteries	5	1	1	38	6	4
Charitable organizations	3	4	2	44	5	9
Communication property	0	0	0	4	3	0
Educational organizations	5	1	1	42	6	7
Forests and orchards	2	1	0	4	13	1
Government property	4	1	0	51	3	3
Historical property	1	1	0	11	10	14
Hospitals	5	0	0	37	7	5
Mines or mineral property	1	0	0	5	3	0
Personal property, intangible	1	0	0	29	0	6
Personal property, tangible	1	0	0	10	6	6
Registered vehicles	1	0	0	21	2	1
Religious organizations	5	0	0	44	7	6
Residential property	0	2	0	2	18	6
Transportation property	1	0	0	4	2	0
Utility property	1	1	1	1	1	0
Disabled military veteran	1	0	0	13	25	8

Relief for residential property owners is provided in a large number of ways. Questions 31 and 32 addressed various residential property tax relief measures. In addition, question 22 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 having a partial exemption for residences; however, the program has been suspended for three years starting in 2009. For 2009, a question was added about limits on increases in individual residential property taxes and the number of states with such limits is shown; however, there was no similar question in 1999, so that item is not found in the 1999 part of table 11. States that reported overall budget or revenue increase limits on taxing districts

were not counted as having limits on increases in individual property taxes. For the qualification criteria portion of table 11, reported results were reconciled with two independent sources, the *State Handbook of Economic, Demographic & Fiscal Indicators* (Baer 2008) and *Property Tax Circuit Breakers: Fair and Cost-Effective Relief for Taxpayers* (Bowman et al. 2009).

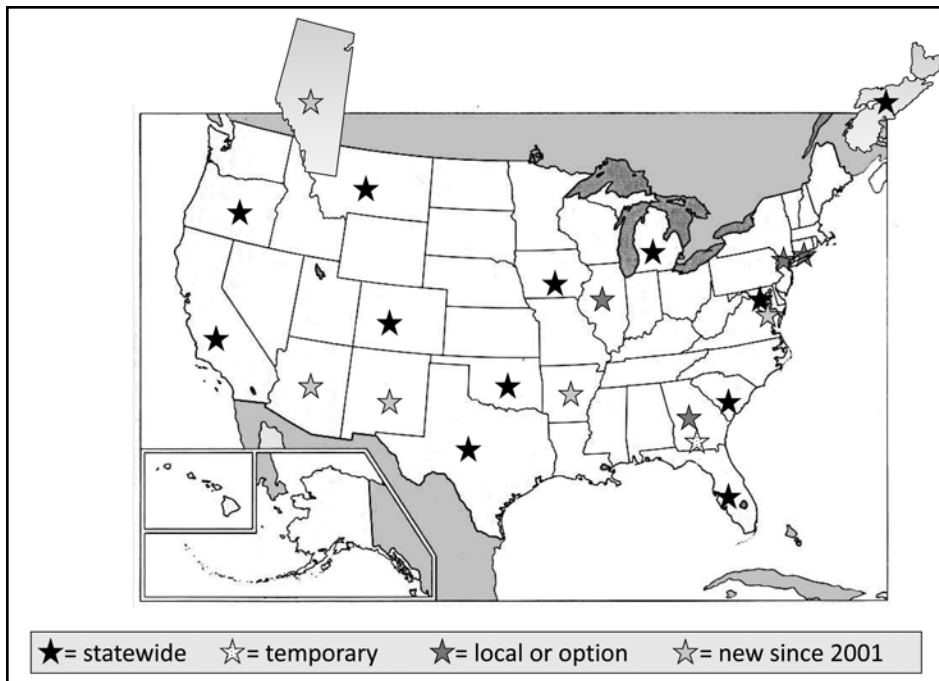
More states offered or mandated limits on annual assessed value increases in 2009 than in 1999. An exception was Minnesota, which allowed such limits to expire in 1999. The map in figure 1 shows the current status of U.S. assessed value increase limits. In Canada, only Alberta and Nova Scotia have limits on assessed value increases.

Property tax relief (and predictability) often is provided to qualifying agricultural property, forest and timberland, and other types of properties by basing

**Table 11.** Residential property tax relief, 2009 and 1999

	Use of Measure			Qualification Criteria							
	Provinces	States	Total	Provinces				States			
				Age	Income	Occupancy	Value	Age	Income	Occupancy	Value
<b>2009</b>											
Circuit breaker	0	33	33	0	0	0	0	20	30	33	5
Renters' credit	0	23	23	0	0	0	0	14	23	0	1
Property tax deferral	2	26	28	2	1	1	0	17	20	21	2
Individual tax increase limits	2	9	11	1	0	1	0	1	0	3	1
Assessment increase limit	2	19	21	0	0	0	0	3	1	3	1
Partial exemption	2	30	32	0	0	1	1	13	6	27	5
Partial property tax levy	1	13	14	0	0	1	0	4	4	9	2
Other	4	24	28	1	4	0	0	9	8	12	5
<b>1999</b>											
Circuit breaker	3	27	30	2	1	3	1	23	22	22	8
Renters' credit	3	17	20	2	2	0	0	11	12	5	2
Property tax deferral	7	21	28	6	3	3	1	13	14	10	2
Assessment increase limit	3	11	14	3	1	1	0	1	1	3	1
Partial exemption	1	27	28	1	0	0	0	15	12	24	8
Partial property tax levy	1	9	10	1	0	1	1	4	3	4	2
Other	4	21	25	2	1	0	0	10	10	9	5

**Figure 1.** States and provinces with assessed value increase limits, 2009



assessments on the value of the property in its current use rather than on its current market value. Table 12 provides information on use-value assessment programs. However, because this question was not asked in the current version of the survey, results reported are from the 1999 survey. A substitute question about partial exemptions for agricultural land and other property is summarized in table 10.

Question 30 attempted to gain information on the use of special property tax treatments in new or redeveloping areas. Table 13 summarizes the responses.

### Supervision and Equalization

This section deals 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.

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

**Table 12.** Use-value assessment programs, 1999

Eligible Property Types	Number of Provinces/States	Program Requirements					
		Application	Size	Income	Contract	Withdrawal Penalty	Valuation Standards
<b>Canada</b>							
Agricultural	3	3	2	2	2	1	1
Forest/ timberland	3	2	2	0	2	1	2
Residential	1	0	0	0	0	0	1
Historic buildings	1	1	0	0	1	0	0
No response or N/A	8						
<b>United States</b>							
Agricultural	34	28	17	14	4	21	22
Forest/ timberland	17	16	11	2	6	14	12
Residential	6	3	3	0	0	3	4
Historic buildings	6	6	3	2	1	3	3
No response or N/A	17						

**Table 13.** Special property tax treatments in new or redeveloping areas, 2009 and 1999

	2009			1999		
	Provinces	States	Total	Provinces	States	Total
Tax increment financing	1	37	38	0	26	26
Development fees	0	8	8	3	7	10
Exemption or special tax on contaminated property	0	14	14	1	13	14
Tax abatement zones	1	18	19	0	18	18
Greenbelt (tax recapture) provisions	0	10	10	1	9	10
Separate classification	1	11	12	1	3	4
Other	1	14	15	1	9	10

### Supervisory Agency Organization and Resources

Based on information from responses to questions 1, 2, and 3, table 14 provides information about where provincial- and state-level property tax agencies are situated in the government’s organizational structure and whether the agency, not the property tax division, is headed by an individual executive or a board—not applicable to Delaware and Hawaii.

### Standard-Setting and Assistance Programs

Provinces and states usually set standards and specifications to guide local assessors, facilitate the transfer of data, and provide an objective basis for measuring local assessment performance and for taking equalization and enforcement actions. Perhaps the most important area of standard setting is the establishment of appraisal performance standards, measured by ratio studies. Although questions were asked about frequency of ratio studies, details about ratio study-based performance standards and their use, as well as many other ratio study-related issues, are found in the Ratio Study Survey (Technical Standards Committee 2009). Other areas include standards for revaluations and re-inspection programs, standards designed to improve the technical proficiency of assessment officials, standard forms, and data standards. Such standards may be codified in legislation,

regulations, or guidelines. These may be compiled in an assessor’s manual (see below), and they may prescribe specific and often detailed rules and regulations, with which assessors are required to comply.

The questionnaire asked about many of these areas. However, specific responses regarding ratio study results were sporadic and are not presented in tabular form (see Appendices B and C for specific state and province responses). Specific revaluation requirements are reviewed in the section “Reappraisal Cycles and Practices.”

Property tax supervisory agencies may engage in a wide range of assistance activities. Table 15 summarizes aspects of responses to questions 42, 43, 44, and 45.

### Education and Credentialing

Provincial and state property tax agencies—often in conjunction with an assessors’ association—frequently sponsor programs designed to increase the technical proficiency of assessing officers and their professional credibility through a licensing, certification, or designation program. Often professional credentials are required for both state and provincial and local level assessors. Table 16 has been expanded to show numbers of states and provinces requiring local- and state-level credentials and summarizes responses to questions 11 and 12 on education and credentialing activities.

**Table 14.** Provincial and state property tax agency characteristics, 2009 and 1999

	2009			1999		
	Provinces	States	Total	Provinces	States	Total
Location of agency						
Revenue or tax agency	2	41	43	1	40	41
Local government or municipal affairs agency	0	5	5	5	3	8
Independent property assessment agency	4	0	4	5	5	10
Other agency	0	0	0	1	1	2
Head of agency						
Individual	6	38	44	12	37	49
Board	0	5	5	0	12	12

**Table 15.** Assistance activities, 2009 and 1999

	2009			1999		
	Provinces	States	Total	Provinces	States	Total
Reference works provided						
Administrative rules or regulations	6	43	49	7	37	44
Compilation of property tax laws	4	38	42	5	30	35
Compilation of important court decisions	4	25	29	7	25	32
Administrative procedures manual	6	31	37	5	31	36
Appraisal procedures manual	6	27	33	7	33	40
Cost and other valuation schedules	6	25	31	7	33	40
Cost indexes/cost model updates	*	*	*	7	33	40
Real property depreciation schedules	*	*	*	6	16	22
Capitalization rates	*	*	*	3	22	25
Nationally recognized cost manuals	5	15	20	5	17	22
Nationally recognized personal property price guides	0	8	8	1	13	14
Other	2	12	14	0	5	5
Services provided						
Legal advice	4	25	29	4	30	34
Technical advice	4	40	44	10	45	55
Direct, on-site valuation and appraisal services	3	21	24	7	23	30
Computer processing	3	10	13	6	13	19
CAMA modeling and valuation assistance	3	20	23	8	22	30
Review valuation services contracts	1	12	13	1	19	20
Property inspections (in general)	3	13	16	7	13	20
Property inspections (interior)	3	10	13	7	10	17
Appraisal or assessment software	4	15	19	1	17	18

\* Data not collected in 2009.

**Table 16.** Education and credentialing activities, 2009 and 1999

	Provinces	States	Total
<b>2009</b>			
Education activities	3	39	42
Credentials required			
Province/state level	6	30	36
Local administrator	2	28	30
Local staff	2	25	27
Nonappraisal staff	1	13	14
Other	1	5	6
<b>1999</b>			
Education	10	43	53
Credentialing	6	37	43

### Monitoring and Analysis

Provinces and states use several methods to monitor the practices and performance of local assessors. These methods range from informal, unstructured contacts with local assessors, to requirements that localities submit copies of rolls or abstracts of rolls, to ratio studies, to detailed performance audits. The only monitoring tool directly addressed in the survey was performance audits, and table 17 summarizes the responses to question 9.

**Table 17.** Performance audit programs, 2009 and 1999

	2009			1999		
	Provinces	States	Total	Provinces	States	Total
Makes performance audits	6	40	46	8	37	45
Required by law or administrative rule	1	24	25	1	23	24
On regular basis	2	25	27	5	18	23
On request only	1	5	6	1	10	11
Other	5	11	16	2	11	13

Questions 16 and 17 dealt with sales data verification—an important aspect of ratio studies performed by provinces and states. Question 53 asked for ratio study statistics that were not specifically covered in the Ratio Study Survey. Unfortunately, only a limited number of states and provinces provided specific ratio study information by class of property (see Appendices B and C).

### Enforcement and Equalization

Table 18 summarizes practices for enforcing reassessment requirements (question 49) and use of direct and indirect equalization (questions 50 and 51).

Note that the distinction between a reappraisal order and direct equalization is not always clear and that some jurisdictions have several powers.

### Assessment

This section addresses 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.

### Selection of Assessors

Methods of selection (see table 19) include the following:

- *Election.* Election is the general method for selecting assessors in 23 states. Note that while assessors in Texas are elected, the most important assessment functions are carried out by appraisal districts, whose heads are appointed. No Canadian province employs this option.

- *Appointment.* Appointment, as an employee, is the general method for selecting assessors in 15 states and 10 provinces.
- *Contract.* Contract assessors generally have been restricted to small local governments that cannot afford a full-time assessor. However, as governments experiment with outsourcing various functions, contract assessors now are serving larger jurisdictions.

**Table 19.** Selection of local assessors

	Provinces	States
Appointed	7	23
Fixed term	0	8
Indefinite term	7	15
Elected	0	28
2 years or less	0	4
2 to 4 years	0	22
4 to 6 years	0	2
More than 6 years	0	0

### GIS and Digital Mapping

The survey also asked about progress in creating digital maps and in installing geographic information systems (GIS) covering privately owned land. As shown in table 20, 4 provinces and 25 states provided estimates of coverage in terms of parcels, land area, or both. Table 21 reports the median response in each category. Overall, responses ranged from no coverage to complete coverage; several of the Canadian Maritime Provinces reported 100 percent coverage in 1999.

**Table 18.** Enforcement and equalization options, 2009 and 1999

	2009			1999		
	Provinces	States	Total	Provinces	States	Total
Power to compel reassessments	0	35	35	2	32	34
Direct equalization	0	21	21	0	18	18
Indirect equalization	1	20	21	2	19	21

**Table 20.** Estimated percentage of digitally mapped parcels

Percentage Digitally Mapped	Provinces		States	
	Parcels	Land Area	Parcels	Land Area
20% or less	0	0	5	3
20% to 40%	0	0	2	3
40% to 60%	0	0	3	2
60% to 80%	0	0	2	6
80% to 100%	0	0	7	5
100%	4	4	6	6
Total responses	4	4	25	25
No response	8	8	26	26

**Table 21.** Estimated median percentage of privately owned land digitally mapped or in a GIS, 1999

	Provinces				States			
	Parcels		Land Area		Parcels		Land Area	
	%	No.	%	No.	%	No.	%	No.
Digitally mapped	83	6	40	6	50	15	30	16
GIS	100	4	100	4	35	21	25	23

### Reappraisal Cycles and Practices

Equally important as the methods used is the frequency with which valuations are updated and the practices that are used to update them. Question 48 dealt with legally required reappraisal cycles

and with reappraisal practices. Table 22 summarizes responses regarding legally required reappraisal cycles for locally assessed property and for ordinary real property assessed by states and provinces (responses were not available for nine states). Some jurisdictions indicated that more than one cycle was possible among local jurisdictions (2 provinces and 11 states) and among classes of property (2 provinces and 12 states). For example, personal property often would be reappraised annually, while real property could be on a longer cycle.

In addition, question 47 asked for detail on physical inspection processes and requirements used by states and provinces in conjunction with reassessment and at other times. Table 23 summarizes the information reported in answer to this question.

This survey did not ask questions about reassessment costs. Much recent information about such costs can be found in Chapter 4 of the Lincoln Institute of Land Policy Publication, *Challenging the Conventional Wisdom on the Property Tax* (Bahl, Martinez-Vazquez, and Youngman 2010).

### Billing and Collection

Questions 54, 55, and 56 related to property tax billing and collection issues.

**Table 22.** Legally required and commonly practiced reappraisal cycles, 2009 and 1999

	2009				1999			
	Provinces		States		Provinces		States	
	Legal	Common	Legal	Common	Legal	Common	Legal	Common
No specified cycle	2	1	8	0	2		7	
One-year cycle	2	2	16	8	3	1	17	8
Two-year cycle	0	0	2	2	0	0	7	5
Three-year cycle	1	1	7	6	3	2	7	4
Four-year cycle	2	1	1	5	2	3	9	7
Five-year cycle	0	0	9	6	0	1	6	7
Six-year cycle	0	0	3	3	0	0	4	3
Eight-year cycle	0	0	0	1	0	0	1	1
Nine-year cycle	0	0	0	0	1	0	0	0
Ten-year cycle	0	0	0	0	1	3	2	3

**Table 23.** Property inspection practices, 2009 and 1999

	Provinces				States			
	Yes	No	Other <sup>a</sup>	N/R <sup>b</sup>	Yes	No	Other <sup>a</sup>	N/R <sup>b</sup>
<b>2009</b>								
All inspected during a reappraisal	1	6	0	5	23	20	1	7
Percentage inspected annually on a cycle	3	4	0	5	28		2	7
Residential interiors inspected	4	0	3	5	17		4	7
Inspection following a sale	5	2	0	5	10		7	6
Inspection following a building permit	5	1	1	4	13		8	7
Property data reviewed in office without inspection	3	0	4	4	17		11	6
<b>1999</b>								
All inspected during a reappraisal	5	6	0	1	35	15	0	1
Percentage inspected annually on a cycle	8	2	0	2	29	17	1	4
Residential interiors inspected	1	0	0	2	21	19	1	10
Inspection following a sale	5	4	0	3	8	25	0	18
Inspection following a building permit	5	4	0	3	15	19	0	17
Property data reviewed in office without inspection	8	2	0	2	21	17	2	11

<sup>a</sup> Other = the respondent indicated that some local districts did the inspection, while other districts did not.

<sup>b</sup> N/R = no response.

### Responsibility for Payment

Technically, the responsibility for payment of property taxes generally rests with the property in Canada and the United States (*in rem* liability). Practically, tax bills are sent to owners unless the owners have made other arrangements (bills often are sent to mortgage holders). This issue was explored in question 55.

### Assessment Dates and Tax Due Dates

The date property taxes are due should, in theory, be close to the date of valuation or assessment in a market value-based property tax. This is difficult to achieve in practice because of the numerous administrative procedures (appeals, rate calculations, and so on) that must be completed before tax bills can be issued.

Table 24 summarizes the responses to question 56. As shown, the interval between assessment and when taxes are due typically ranges from 6 to 12 months. Alberta, Maryland, and New York reported the shortest interval, 6 months, and Arizona and Newfoundland the longest, 22 and 24 months, respectively.

### References

- Baer, D. 2008. *State handbook of economic, demographic & fiscal indicators*. Washington, D.C.: AARP Public Policy Institute.
- Bahl, R., J. Martinez-Vazquez, and J. Youngman. 2010. *Challenging the conventional wisdom on the property tax*. Cambridge, Mass.: Lincoln Institute of Land Policy.

**Table 24.** Interval between assessment and tax due dates, 2009 and 1999

	2009			1999		
	Provinces	States	Total	Provinces	States	Total
Six months or less	1	2	3	4	6	10
More than six months up to twelve months	5	28	33	4	23	27
More than twelve months	1	10	11	1	10	11
Variable intervals (local option)	1	3	4	1	3	4



- Bowman, J., D. Kenyon, A. Langley, and B. Paquin. 2009. *Property tax circuit breakers: Fair and cost-effective relief for taxpayers*. Cambridge, Mass.: Lincoln Institute of Land Policy. [http://www.lincolninst.edu/pubs/1569\\_Property-Tax-Circuit-Breakers](http://www.lincolninst.edu/pubs/1569_Property-Tax-Circuit-Breakers) (accessed Dec. 7, 2010).
- Haveman, M., and T. Sexton. 2008. *Property tax assessment limits—Lessons from thirty years of experience*. Cambridge, Mass.: Lincoln Institute of Land Policy.
- IAAO (International Association of Assessing Officers). 2000. *Property tax policies and administrative practices in Canada and the United States*. Chicago: IAAO.
- Lincoln Institute of Land Policy. 2010. *Significant features of the property tax*, online database in partnership with the George Washington Institute of Public Policy. [www.lincolninst.edu/subcenters/significant-features-property-tax/](http://www.lincolninst.edu/subcenters/significant-features-property-tax/) (accessed Oct. 2010).
- Technical Standards Committee, IAAO. 2009. State and provincial ratio study practices: Results of the 2008 survey. *Journal of Property Tax Assessment & Administration* 6 (2): 29–81.

### **Suggested Reading**

- Almy, R. A., Dornfest, and D. Kenyon. 2008. *Fundamentals of Tax Policy*. Kansas City, Mo: IAAO.

## *Appendix A. Questionnaire*

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

1. Name, title, agency, address, phone (all individuals completing survey)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

E-mail address \_\_\_\_\_

Agency Web site \_\_\_\_\_

2. Name of state/provincial agency(ies) with responsibility for property tax/assessment administration.

\_\_\_\_\_

3. How is the agency administrator selected?     \_\_\_\_\_ Elected     \_\_\_\_\_ Appointed

Term of office \_\_\_\_\_

4. How are local assessors or appraisers (non-state/provincial) chosen, and what is their term of office? (Check all that apply.)

a. Elected for a \_\_\_\_\_ year term

b. Appointed by: (title of official or name of body) \_\_\_\_\_

If applicable, is the term indefinite? \_\_\_\_\_ or fixed? \_\_\_\_\_?

If fixed, how long? \_\_\_\_\_ Years

c. Local discretion whether elected or appointed

d. Contracted

e. If applicable, specify any term limits that apply: \_\_\_\_\_

5. At the state/provincial level, how many full-time-equivalent positions currently are engaged in property assessment administration?

Of the Following Positions, How Many Are Classified as:	Number	Roughly, What Percentage of Their Time is Spent on:			
		Agency Management	Assistance to Local Assessors	Ratio Studies, Equalization, Enforcement	Other
Professional/technical (including appraisers & analysts)					
Managerial & administrative					
Clerical/support					
Computer – software & support					
Mapping/GIS					
Other _____					

6. How many parcels are subject to assessment by each of the governmental units listed?

Governmental Assessing Unit	# of Real Property Parcels	# of Personal Property Accounts (Parcels)	# of Centrally Assessed Property Accounts
State/province			
County, borough, parish, etc.			
City or municipality			
Township or equivalent			
Other _____			
Total			

7. For your most recent budget year, what is the state/provincial appropriation or budget for the property assessment administration division of your agency? (If there is no specific appropriation, give your best estimate of the funding available for property tax administration.)

\$ \_\_\_\_\_

For 2007, what is the total state/province *and* local government cost of:

a. Assessment administration? \$ \_\_\_\_\_

b. Property tax collection? \$ \_\_\_\_\_

8. Briefly describe how the costs of assessment administration and property tax collection are shared among different units of government. (For example, does the unit of government responsible for the function solely bear the cost, or is there some mechanism for sharing the cost?)

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9. Does your state/provincial agency conduct a performance audit or review of assessment procedures or practices in local assessors' offices? (Check any which apply.)

a. \_\_\_\_ Required by law or administrative rule

b. \_\_\_\_ On a regular basis

c. \_\_\_\_ On request only

d. \_\_\_\_ Other (specify) \_\_\_\_\_

10. For the past five years, briefly discuss significant developments or changes in your state/province concerning property taxation. Include legislation, court decisions, and administrative policies.

11. What role does your agency take in educating, instructing, or training assessing officers in your state/province?

- a. \_\_\_\_\_ Supervise
- b. Instruct
- c. Contract for
- d. Assessors' group/association provides or arranges
- e. Other (please specify) \_\_\_\_\_

Provide a brief overview:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

12. Please list educational requirements and check if additional appraisal criteria apply for the following positions.

Position	Educational Requirements (academic or professional)	Appraisal Designation Required	Licensed or Certified Appraiser *	Assessor Certification Law **
State/province appraiser				
Local assessor				
Local unit staff appraiser				
Professional, non-appraiser				
Other _____				

\* Licensed/certified appraiser—Do assessment officials need a license from the licensing board as fee appraisers do?

\*\* Assessor certification law—Applies to a program for personnel involved in property tax assessment.

a. If your state/province has an assessor certification law, briefly describe the training and educational requirements for assessors: \_\_\_\_\_

\_\_\_\_\_

b. If your state/province has an assessor certification law, who administers the program?

\_\_\_\_\_

13. Does the certification program require periodic recertification of assessors or governmental appraisers?

\_\_\_ Yes \_\_\_ No \_\_\_\_\_ If yes, please describe how the recertification system works.

\_\_\_\_\_

\_\_\_\_\_

14. How is the certification program funded? (Check all that apply.)

<b>Funding Source</b>	<b>For State/Provincial Personnel</b>	<b>For Local Assessment Office Personnel</b>
State/provincially funded		
Local government funded		
Assessor fees		
Other (describe)		

15. Do local assessors receive an incentive (bonus) for obtaining an appraisal designation or work performance based upon ratio study statistics (for example, a COD below 10)?

Yes  No

Briefly explain:

\_\_\_\_\_

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**The following set of questions pertains to assessment records and policies relating to those records.**

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16. Does your state/province have mandatory disclosure of sales prices?

Yes  No

a. How does the local jurisdiction obtain sales data? \_\_\_\_\_

b. How does the state/province obtain sales data? \_\_\_\_\_

17. Who verifies sales data?

a. State/Provincial agency  Yes  No

b. Local assessing office  Yes  No

c. Other (describe) \_\_\_\_\_

18. Are any records confidential? (Please list and check where appropriate.)

<b>Record Type</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Centrally Assessed Property</b>

19. Please provide a percentage estimate of privately owned real property (excluding federally owned land) that is:

	Digitally mapped	GIS
a. Percentage of parcels	_____%	_____%
b. Percentage of land area	_____%	_____%

20. For each real property, are separate value estimates made for the following? (Check all that apply.)

- a. \_\_\_ Land
- b. \_\_\_ Buildings
- c. \_\_\_ Other improvements
- d. \_\_\_ Other (please specify): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

21. Which of the following are subject to ad valorem property taxes? (Check all that apply.)

- a. \_\_\_ Buildings
- b. \_\_\_ Improvements to land (utilities, water and sewer, roads, etc.)
- c. \_\_\_ Inventories
- d. \_\_\_ Machinery and equipment
- e. \_\_\_ Personal property, tangible business
- f. \_\_\_ Personal property, intangible (goodwill, custom software, etc.)
- g. \_\_\_ Public service (utilities, railroads, other similar property)
- h. \_\_\_ Telecommunications
- i. \_\_\_ Unimproved land
- j. \_\_\_ Other (please specify): \_\_\_\_\_  
\_\_\_\_\_

22. Does your state/province have limits on increases in assessed value in effect?

\_\_\_ Yes \_\_\_ No

If yes, please describe: \_\_\_\_\_  
\_\_\_\_\_

23. Does your state/province have property tax levy rollback or restriction requirements that are triggered by increases in assessed value? \_\_\_ Yes \_\_\_ No

If yes, please describe: \_\_\_\_\_  
\_\_\_\_\_

24. 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.)

Note: If there are any prerequisites for exempt status, for instance, an aircraft must be registered, list those in pre-qualifiers in question number 25.

Type of Property	Full Exemption	Partial Exemption	Data Maintained on Exempt Property	Exemption Mandated State/Province-wide	Exemption Authorized by Local Option	Exemption Authorized by Local Discretion
Agricultural property						
Airplanes						
Business inventory						
Cemeteries						
Charitable organizations						
Communications property						
Educational organizations						
Forests or orchards						
Government property						
Historical property						
Hospitals						
Mines or mineral property						
Personal property, intangible						
Personal property, tangible						
Registered vehicles						
Religious organizations						
Residential property						
Transportation property						
Utility property						
Disabled Military Veteran						

25. Explain any conditions that affect full or partial exemptions for property in the previous question. For example, if a hospital must be nonprofit or if a residence must be owner-occupied, please note such condition(s) below.

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26. In general, do exemptions affect:

\_\_\_\_\_ The assessed value of the property? \_\_\_\_\_ or the property tax rate?

27. Is business personal property now exempt?

\_\_\_ Yes \_\_\_ No

If yes, in what year did this property become completely exempt? \_\_\_\_\_

28. When property is exempt, which of the following occurs? (Check all that apply.)
- a.  Only school districts lose property tax revenue
  - b.  Only non-school district units of government lose property tax revenue
  - c.  All local units of government with exempt property lose property tax revenue
  - d.  Property taxes are shifted to non-exempt property, but local units of government generally do not lose property tax revenue
  - e.  State/provincial aid to local units of government is increased to compensate (fully or partially)
  - f.  Other (please describe):

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29. Does your state/province have any provisions for payment in lieu of taxes on exempt properties?

Yes  No If yes, briefly explain:

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30. Indicate whether your state/province has any of the following special property tax treatments in new or redeveloping areas. Describe any program that exists. (Check all that apply.)

a.  Tax increment financing: \_\_\_\_\_

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How many TIF Districts are there in your jurisdiction? \_\_\_\_\_

How much property taxes have been diverted to the local TIF district(s) and away from supporting state, province or local governmental entities? \_\_\_\_\_

- b.  Development fees
- c.  Exemption or special tax on contaminated property (including brownfields)
- d.  Tax abatement zones
- e.  Greenbelt (tax recapture) provisions
- f.  Separate classification by statute or regulation:
- g.  Other (please describe):

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31. Please check the types of property tax relief available in your state/province. (Please check all that apply.)

- a.  Residential circuit breaker (funded by state/province)
- b.  Renter's credit for imputed property taxes
- c.  Property tax deferral program
- d.  Limits on annual increases in individual residential property taxes
- e.  Partial value exemption for primary residences
- f.  Partial exemption from tax levy or portion of tax levy
- g.  Other types of property tax relief (specify below):

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32. For any program in the question above, are any of the following qualification criteria? (List the item letters, a–g, from the previous question, to which the criteria apply below.)

Age \_\_\_\_\_ Owner Occupied \_\_\_\_\_

Income \_\_\_\_\_ Value Limits \_\_\_\_\_

33. Does property classification have an impact on the amount of property taxes paid?

Yes  No If yes, explain:

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34. How many households received property tax relief through partial residential property exemptions in the most recent year (for example, \$10,000 reduction in assessed value, 25% value reduction, lower applicable assessment ratio, etc.)?

Number of households \_\_\_\_\_ Please specify year: \_\_\_\_\_

If the program described in this question is not funded by the state/province, please indicate approximately how many dollars of property taxes are shifted to non-eligible taxpayers or lost by units of government.

Shifted \$ \_\_\_\_\_ Lost \$ \_\_\_\_\_

35. If you have a property tax deferral program, please describe the program, including eligibility requirements, handling of payments to local units of government, and numbers of households claiming the deferral.

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36. Describe any general statutory restrictions on growth of the property tax portion of a taxing district's budget or the nominal tax rate, which is permitted. (For example, the property tax portion of the budget may be permitted to grow by 5% per year provided that such growth does not push the nominal tax rate over a statutory limit.)

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37. Has your state/province enacted a "truth-in-taxation" (full disclosure) law?

Yes  No

If yes, briefly explain limitations—If the statute applies to values, budgets, or tax rates.

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38. If the budget or property tax levy growth is constrained, are any of the following allowances made or additional amounts permitted? (Check all that apply.)

- a.  New construction of taxable property
- b.  New construction of any property
- c.  Inflation in value of existing taxable property
- d.  Annexation
- e.  Voter approval percentage needed: \_\_\_\_\_% for \_\_\_\_\_ Year(s)

39. Are all classes of property taxed using the same nominal tax rate within a given taxing district?

Yes  No

If no, please identify the classes to which different rates may be applied.

Class or Type of Property	<u>Rate</u>
_____	_____
_____	_____
_____	_____

40. In addition to the property tax, which of the following taxes are levied on property? (Check all that apply.)

- a.  Real estate transfer tax—indicate rate: \_\_\_\_\_
  - b.  Development gains tax
  - c.  Other (specify): \_\_\_\_\_
- 
-

**The following questions deal with valuation policy, standards, and practice nature.**

41. When is the legal assessment date?  January 1  Other (specify)

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a. For construction in progress on the assessment date, is there a value proration?

Yes  No

b. On new construction, is there an occupancy requirement when setting a value?

Yes  No

Briefly explain your state's/province's procedure:

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42. Indicate which of the following types of reference works your state/province provides to assessors and other users and indicate whether their use is mandated. (Check columns that apply.)

Type of Publication	Provided	Use is Mandated
a. Administrative rules or regulations	<input type="checkbox"/>	<input type="checkbox"/>
b. Compilation of property tax laws	<input type="checkbox"/>	<input type="checkbox"/>
c. Compilation of important court decisions	<input type="checkbox"/>	<input type="checkbox"/>
d. Administrative procedures manual published by agency	<input type="checkbox"/>	<input type="checkbox"/>
e. Appraisal procedures manual published by agency	<input type="checkbox"/>	<input type="checkbox"/>
f. Cost and other valuation schedules published by your agency	<input type="checkbox"/>	<input type="checkbox"/>
g. Nationally recognized cost manuals	<input type="checkbox"/>	<input type="checkbox"/>
h. Nationally recognized personal property price guides	<input type="checkbox"/>	<input type="checkbox"/>
i. Other (please specify below):	<input type="checkbox"/>	<input type="checkbox"/>

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43. Does your state/province **approve but not provide** any of the above reference works?

Yes  No

If yes, identify which types of works are approved:

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44. Which of the following services does your agency provide for local assessment units of government?

- a.  Yes  No Legal advice
- b.  Yes  No Technical advice
- c.  Yes  No Direct, on-site valuation and appraisal services
- d.  Yes  No Computer processing
- e.  Yes  No CAMA modeling and valuation assistance
- f.  Yes  No Review of contracts of private firms performing valuation services
- g.  Yes  No Property inspections (general)
- h.  Yes  No Property inspections (interior)

45. Does your state/province provide appraisal or assessment software to local jurisdictions?

Yes  No

If yes, please answer the following questions:

- a. Is continuous software support provided?  Yes  No
- b. Is there a fee for local jurisdictions to participate?  Yes  No
- c. In the most recent budget year, how much did your agency spend providing or supporting such software?

\$ \_\_\_\_\_

d. How many state/province full-time-equivalent positions are devoted to this function?

\_\_\_\_\_

46. If your state/province does not provide software to assessors, does it regulate or approve computer systems offered to, or developed by, local assessment jurisdictions?

Yes  No

If yes, does such regulation relate to (check all that apply.)

Hardware  Software

Please describe the regulatory role of the state/province in this area:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

47. The following series of questions are on general practices in your state/province concerning property inspections during the reappraisal process.

a. Are all properties inspected in the field during a reappraisal process?

Yes  No

b. Are a percentage of properties field inspected every year so that all properties are inspected for a multiyear reappraisal cycle?

Yes  No

c. Are interior property inspections performed for residential property?

Yes  No

d. Are only select properties selected for inspection during a reappraisal based on the following:

1. Properties sold or transferred?

Yes  No

2. Properties that have a building permit issued?

Yes  No

e. Other

---

f. Is property data reviewed in the assessing office without a field inspection?

Yes  No

48. The following series of questions is related to assessment and reappraisal cycles and practices in your state/province. (Check all that apply.)

a. Does state/provincial law specify a requirement for periodic reappraisal of property?

	<u>Locally assessed</u>	<u>State/province assessed</u>
1. No specified cycle	_____	_____
2. Annual cycle	_____	_____
3. Every 2 years	_____	_____
4. Every 3 years	_____	_____
5. Every 4 years	_____	_____
6. Every 5 years	_____	_____
7. Other _____ years	_____	_____

Comment: \_\_\_\_\_

Does the law allow different periodic appraisal cycles for different jurisdictions?

Yes  No

b. Does the law allow different periodic appraisal cycles for different classes?

Yes  No

c. In practice, the most common reappraisal cycle in local assessment jurisdictions is

---

d. Do reappraisals occur throughout the state/province in the same year?

Yes  No

Or do reappraisals occur on varied cycles, so that some jurisdictions complete reappraisals in different years from others?

Yes  No

49. Describe any enforcement measures that your state/province may implement if reassessment or reappraisal cycle requirements are not met. (For example, revenue sharing money may be withheld or a reappraisal ordered.)

a. Statutory or administrative rule authority

---

b. Example of recent use of authority

---

50. Is direct equalization used in your state/province? Under direct equalization, assessed values established for a type or class of property may be raised or lowered by local/state/provincial agencies. The process does **not** include appeals adjustments to single properties or groups under a class action appeal.

Yes  No

If yes, please explain procedure that is used.

---

---

---

51. Is indirect equalization used in your state/province? Under indirect equalization, hypothetical values are computed and used to adjust funding distribution formulas (state aid to education or revenue sharing) so that distributions based on assessed value will most nearly reflect statutory requirements for such value or a uniform market value base.

Yes  No

If yes, please explain procedure that is used.

---

---

---

52. Please indicate any alternative equalization systems in place in your state/province.

---



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53 For the following types of property, indicate the specified state/province-wide ratio study results from your last state/province-wide ratio study. (Note: If the median is not available, indicate which measure of level is shown.)

a. How frequently does your agency make ratio studies?

---

b. This ratio study tested assessed or appraised values for the year: 1998 or

---

<b>Type of Property</b>	<b>Median (or Other Measure) Appraisal Level</b>	<b>Coefficient of Dispersion (COD)</b>	<b>Coefficient of Variation (COV)</b>	<b>Price Related Differential (PRD)</b>
Agricultural				
Commercial				
Industrial				
Mining				
Personal				
Railroads				
Residential				
Timber				
Utilities				
All Property				

54. What unit of government is responsible for the collection of property taxes? (Check all that apply.)

- a. State/province
- b. County, borough, parish, etc.
- c. City or municipality
- d. Township or equivalent
- e. Other (please specify): \_\_\_\_\_

55. Who is responsible for payment of property taxes? (Check all that apply.)

- a. Property owner(s)
- b. Resident or occupier of real property improvements
- c. Lessee of machinery or equipment used in business
- d. Lessee as in (c), but which is exempt entity
- e. Owner of property listed in (c), when property leased to exempt entity

56. What is the lag time between the assessment date and when property taxes are due and payable? (For example, a January 1 assessment date with the tax bill collected on a calendar year beginning twelve months later, the lag time is twelve months.)

---

**Note:** Appendix B, "Detailed Responses, United States," and Appendix C, "Detailed Responses, Canada," provide responses that can be cross-referenced and compared across jurisdictions. Some responses were abbreviated to fit the display format. Questions with additional response data include a footnote indicating that additional comments are available online (at [www.iaao.org](http://www.iaao.org)).

An em dash (—) indicates there were no responses to the question, and "na" indicates that the respondent replied that a response was not applicable.

Questions that required lengthy narrative responses were excluded entirely from the appendices but are accessible online at [www.iaao.org](http://www.iaao.org). These questions are:

1a–e, 5b–g, 8, 10, 11e–f, 12f, 13a, 15b, 18, 22a, 23b, 25, 28f, 29b, 30g, 31g, 33b, 35, 36, 36a, 37b, 39b, 41c, 42i, 46d, 47e, 49a–b, 51, 52.



*Appendix B. Detailed Responses, United States (see note on page 36)*

Question No.		Q2 *
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	Office of the State Assessor (OSA) & State Petroleum Property Assessor (PPA)
Arizona	AZ	Arizona Department of Revenue, Property Tax Division
Arkansas	AR	Assessment Coordination Department
California	CA	California State Board of Equalization
Colorado	CO	Colorado Division of Property Taxation
Connecticut	CT	Office of Policy and Management
Delaware	DE	na
District of Columbia	DC	Office of the Chief Financial Officer
Florida	FL	Florida Department of Revenue, Property Tax Oversight Program
Georgia	GA	—
Hawaii-Honolulu Cty.	HN CO	Real Property Assessment Division
Idaho	ID	Idaho State Tax Commission, County Support Division
Illinois	IL	Illinois Department of Revenue, Local Government Services Bureau
Indiana	IN	State of Indiana – Department of Local Government Finance
Iowa	IA	Property Tax Division, Iowa Department of Revenue
Kansas	KS	Kansas Division of Property Valuation
Kentucky	KY	Kentucky Department of Revenue
Louisiana	LA	—
Maine	ME	Maine Revenue Services, 488 Municipalities plus Unorganized Territory
Maryland	MD	State of Maryland Assessments and Taxation
Massachusetts	MA	Department of Revenue, Division of Local Services
Michigan	MI	Michigan State Tax Commission
Minnesota	MN	Department of Revenue
Mississippi	MS	Mississippi State Tax Commission
Missouri	MO	Missouri State Tax Commission
Montana	MT	Montana Department of Revenue (MDOR)
Nebraska	NE	Nebraska Department of Revenue, Property Assessment Division
Nevada	NV	Department of Taxation, Division of Assessments Standards (NV)
New Hampshire	NH	New Hampshire Department of Revenue Administration
New Jersey	NJ	—
New Mexico	NM	New Mexico Taxation and Revenue, Property Tax Division, Appraisal Bureau
New York	NY	New York State Office of Real Property Services
North Carolina	NC	—
North Dakota	ND	Office of State Tax Commissioner
Ohio	OH	Tax Equalization Division, Ohio Department of Taxation
Oklahoma	OK	Oklahoma Tax Commission, Ad Valorem Division
Oregon	OR	Oregon Department of Revenue, Property Tax Division
Pennsylvania	PA	PA State Tax Equalization Board STEB
Rhode Island	RI	Division of Municipal Finance
South Carolina	SC	South Carolina Department of Revenue
South Dakota	SD	South Dakota Department of Revenue and Regulation
Tennessee	TN	Tennessee Comptroller of the Treasury
Texas	TX	Comptroller of Public Accounts
Utah	UT	—
Vermont	VT	Vermont Department of Taxes, Division of Property Valuation and Review
Virginia	VA	Virginia Department of Taxation
Washington	WA	Washington
West Virginia	WV	State Tax Department Property Tax Division
Wisconsin	WI	State – Wisconsin Department of Revenue
Wyoming	WY	State of Wyoming, Department of Revenue, Appraisal Services Group

\* Additional comments online.

Question No. >	Q3a*	Q3b
State	How is the agency administrator selected?	Term of Office
AL	appointed	Serves at the will of the Governor
AK	appointed	na
AZ	appointed	na
AR	appointed	na
CA	elected	4 years
CO	appointed	5 years
CT	appointed	Indefinite
DE	na	na
DC	appointed	—
FL	appointed	Indefinite
GA	—	—
HN CO	appointed	Indefinite
ID	appointed	Indefinite
IL	appointed	4 year term
IN	appointed	Serves at the pleasure of the Governor
IA	appointed	—
KS	appointed	Serves at the pleasure of the Governor
KY	appointed	Usually 4 years, subject to administration change
LA	—	—
ME	both elected and appointed	488 different choices
MD	appointed	Appointed by Governor at the Pleasure
MA	appointed	Indefinite
MI	appointed	na
MN	appointed	Appointed by governor; elections every four years
MS	appointed	6 years
MO	appointed	Three commissioners with staggered six-year terms
MT	appointed by Governor	At discretion of governor
NE	appointed	Pleasure of the Governor
NV	appointed	Serves at the pleasure of the Governor
NH	appointed	na
NJ	—	—
NM	appointed	n/a
NY	appointed	Indefinite
NC	—	—
ND	elected	4 years
OH	classified civil service position	na
OK	appointed	Serves at will of Tax Commissioners
OR	appointed	na
PA	appointed	Indefinite
RI	appointed	State of RI workers and part of a union.
SC	appointed	Serves at the pleasure of the Governor
SD	appointed	Serves at the pleasure of the Governor
TN	appointed	na
TX	elected	4 years
UT	—	—
VT	appointed	Not specified
VA	appointed	—
WA	na	na
WV	appointed	na
WI	appointed	Serve at the pleasure of the Governor
WY	appointed	At will

Question No. >	Q4a*		Q4b*			Q4c	Q4d	Q4e*
	How are local assessors or appraisers (non-state/provincial) chosen, and what is their term of office? (Check all that apply.)							
State	Elected	Year term	Appointed by: (title of official or name of body)	If applicable, is the term indefinite or fixed?	If fixed, how long in years?	Local discretion whether elected or appointed	Contracted	If applicable, specify any term limits that apply:
AL	Elected	6	na	fixed	6	no	no	merit system
AK	na	na	appointed	indefinite	na	na	yes	na
AZ	Elected	4	na	na	na	na	na	na
AR	Elected	2	na	na	na	na	na	na
CA	yes	4	na	na	na	na	na	na
CO	yes	4	na	na	na	na	na	mixed
CT			appointed	indefinite			yes	various
DE	na	na	Hired	indefinite	na	na	na	na
DC			at will	—	—	—	—	—
FL	yes	4	na	fixed	4			
GA			—	—	—	—	—	—
HN CO	na	na	City/County of Honolulu	indefinite	na	na	na	na
ID	yes	4	na	na	na	na	na	na
IL	yes	4	Board of governing body	fixed	4	yes	yes	Appointments or contractual
IN	yes	4	no	na	na	na	na	na
IA			Conference Board	fixed	6	—	—	—
KS	no	na	yes; County Commissioners	fixed	4	no	no	na
KY	yes	4	na	na	na	na	na	na
LA	—	—	—	—	—	—	—	—
ME	—	—	488 municipalities	—	—	—	—	—
MD	na	na	na	na	na	na	na	na
MA	yes	3	yes	na	na	yes	yes	na
MI	na	na	yes; Governmental unit	indefinite	na	yes	yrs	na
MN	no	na	County Board	indefinite	na	no	yes	na
MS	yes	4	na	na	na	na	na	na
MO	yes	4	Governing body	indefinite	na	na	na	na
MT	na	na	yes; MDOR employees	indefinite	na	na	na	na
NE	yes	4	na	na	na	na	na	na
NV	yes	4	—	—	—	—	—	—
NH	na	na	City or Town Governing Body	indefinite	na		yes	na
NJ	—	—	—	—	—	—	—	—
NM	yes	4	—	—	—	—	—	Limit of two (2) consecutive terms
NY	yes	6	City council/ town board	fixed	6	yes	yes	none
NC	—	—	—	—	—	—	—	—
ND	yes	2	varies	fixed	2 or ordinance	yes	yes	varies
OH	yes	4	—	—	—	—	—	—
OK	yes	4	na	na	na	na	na	none
OR	yes	4	Governing Body	indefinite	na	yes	na	na
PA	na	na	Board of County Commissioners	indefinite	na	yes	no	na
RI	yes	2	—	na	na	yes	—	—
SC	no	na	City Councils	indefinite	na	yes	na	na
SD	no	na	County Board of Commissioners	indefinite	na	na	na	na
TN	yes	4	na	na	na	na	na	1 county (Knox) has a 2 term limit
TX	no	no	Appraisal District BOD	na	na	yes	no	na
UT	—	—	—	—	—	—	—	—
VT	yes	3	Selectboard	indefinite	—	—	—	—
VA			Local option	indefinite	—	—	some	—
WA	yes	4	na	na	na	na	na	na
WV	yes	4	na	na	na	na	na	na
WI	yes	2	yes; Municipality	fixed;	Varies	yes	yes	na
WY	yes	4	na	na	na	na	na	na

\* Additional comments online.

Question No. >	Q5*	Q5a*					
State	At the state/provincial level, how many full-time-equivalent positions currently are engaged in property assessment administration?	How many are classified as:					
		professional/technical (including appraisers & analysts)	Managerial & administrative	Clerical/support	Computer--software & support	Mapping/GIS	Other
AL	24 office; 62 field-county office	65	13	6	0	2	0
AK	Office of State Assessor 2	2	2	0	0	0	0
AZ	34	—	—	—	—	—	—
AR	36	22	8	4	2	0	0
CA	146	95	17	24	0	10	0
CO	32	23	4	5	0	0	0
CT	No jurisdiction to do so	—	—	—	—	—	—
DE	No jurisdiction to do so	na	na	na	na	na	na
DC	73	42	9	16	2	4	—
FL	174	132	20	16	3	3	—
GA	—	—	—	—	—	—	—
HN CO	114 in the City and County of Honolulu	65	7	19	0	23	na
ID	38	15	6	2	11	4	na
IL	—	—	—	—	—	—	—
IN	16	9	3	1	3	0	0
IA	20	12	1	7	—	—	—
KS	69	51	6	3	7	2	na
KY	85	57	17	4	4	3	na
LA	—	—	—	—	—	—	—
ME	—	6.5	1.2	3	0	0	0
MD	425	245	9	142	16	na	na
MA	—	—	—	—	—	—	—
MI	60+	30	10	10	5	0	5
MN	37.75	29	5	4.75	0	0	na
MS	30	20	4	2	1	2	na
MO	55	40	10	5	0	0	na
MT	Central, 17 employees ; 285.85 locally	195.36	25	73	0	7.5	2
NE	62	32	10	17	3	0	0
NV	21	13	3	4	1	—	—
NH	190	—	—	—	—	—	—
NJ	—	—	—	—	—	—	—
NM	11	8	3	—	—	—	—
NY	300	140	25	20	55	5	55
NC	—	—	—	—	—	—	—
ND	5	2	1	2	0	0	0
OH	16	2	2	9	3	0	0
OK	35 current FTE	16	8	8	2	1	0
OR	122	75	18	12	0	17	0
PA	15	8	3	1	1	0	0
RI	4	3	1	—	—	—	—
SC	35	16	16	3	0	0	0
SD	8	5	1	2	0	0	0
TN	135	62	30	15	8	12	8
TX	100	85	15	—	—	—	—
UT	—	—	—	—	—	—	—
VT	21	16	2	3	—	—	—
VA	—	—	—	—	—	—	—
WA	64	37	12	3	0	2	1 in-house counsel; 9 nonprofit & senior
WV	73	46	8	6	6	7	—
WI	105	88	16	1	0	0	0
WY	9	7	3	0	4	0	0

\* Additional comments online.

Question No. >	Q6a*			Q6b*		
	How many parcels are subject to assessment by the state/province level?			How many parcels are subject to assessment by the county, borough, parish, etc. level?		
State	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts
AL	0	0	475	2,832,889	232,759	0
AK	—	—	—	—	—	—
AZ	0	0	11500	3,200,000	—	0
AR	—	0	8490	2,121,977	business, 102,579	0
CA	0	0	625	est. 11 million	est. 1.5 million	0
CO	0	0	550	—	—	—
CT	—	—	—	—	—	—
DE	0	0	0	85,000	0	0
DC	—	—	—	—	—	—
FL	—	—	282	9,972,554	1,241,356	—
GA	—	—	—	—	—	—
HN CO	0	0	0	0	0	0
ID	0	0	536	917075	69,377	0
IL	na	0	0	5,693,879	0	0
IN	0	0	~16,550	3.3 million	0	0
IA	—	—	525	1,275,000	—	—
KS	0	75,000 motor carrier	350	1,296,065	0	0
KY	0	0	960	2171130	113200	0
LA	—	—	—	—	—	—
ME	20,000	1,000	0	na	na	na
MD	2.1 million	0	0	na	na	na
MA	—	—	—	—	—	—
MI	na	na	na	na	na	na
MN	—	—	—	—	—	—
MS	0	0	450	1,837,908	99,000	0
MO	0	0	650	3,112,000	1,975,000	—
MT	952,000	59,400	150 utility 300 railcar	na	na	na
NE	72,139	7,838	710	965,138	97,032	0
NV	250	1881	714	1,177,030	325,091	—
NH	—	—	—	—	—	—
NJ	—	—	—	—	—	—
NM	—	—	—	—	—	—
NY	0	na	7,000	460,000	0	0
NC	—	—	—	—	—	—
ND	0	0	60	unknown	0	0
OH	0	0	0	12,000,000	0	0
OK	0	0	245	2,111,989	423,575	0
OR	2,161	1,179	630 companies	1,975,376	143,007	0
PA	—	0	0	5,877,723	0	—
RI	0	Telcom equipment	0	0	0	0
SC	6,000	250,000	3,000	3,000,000	200,000	na
SD	—	0	69	644,177	na	na
TN	0	0	1,921	3,127,327	242,488	0
TX	—	—	—	—	—	—
UT	—	—	—	—	—	—
VT	—	—	752 (Electric Utilities)	—	—	—
VA	—	—	—	—	—	—
WA	0	0	350	3,029,000 parcels	230,000	0
WV	2,929	2,324	0	1,373,018	688,158	0
WI	11,850	10,266	305	na	na	na
WY	0	0	900	550,000	0	0

\* Additional comments online.

Question No. >	Q6c*			Q6d*		
	How many parcels are subject to assessment by the city or municipality level?			How many parcels are subject to assessment by the township or equivalent level?		
State	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts
AL	0	0	0	0	0	0
AK	—	—	—	—	—	—
AZ	0	0	0	0	0	0
AR	0	0	0	0	0	0
CA	na	na	na	na	na	na
CO	—	—	—	—	—	—
CT	1,331,383	3,502,319	0	—	—	—
DE	0	0	0	0	0	0
DC	196,000	0	0	—	—	—
FL	—	—	—	—	—	—
GA	—	—	—	—	—	—
HN CO	285,000	0	0	0	0	0
ID	0	0	0	0	0	0
IL	0	0	0	na	0	0
IN	0	0	0	200,000	0	0
IA	225,000	—	—	—	—	—
KS	0	0	0	0	0	0
KY	0	0	0	0	0	0
LA	—	—	—	—	—	—
ME	na	na	na	na	na	na
MD	na	na	na	na	na	na
MA	—	—	—	—	—	—
MI	na	na	na	na	na	na
MN	—	—	—	—	—	—
MS	0	0	0	0	0	0
MO	138,000	0	0	0	0	0
MT	na	na	na	na	na	na
NE	0	0	0	0	0	0
NV	—	—	—	—	—	—
NH	—	—	—	—	—	—
NJ	—	—	—	—	—	—
NM	—	—	—	—	—	—
NY	700,000	0	0	3,440,000	0	0
NC	—	—	—	—	—	—
ND	unknown	0	0	unknown	0	0
OH	0	0	0	0	0	0
OK	0	0	0	0	0	0
OR	0	0	0	0	0	0
PA	0	0	2600	0	0	Incl
RI	392484	44668	—	0	0	0
SC	na	na	na	na	na	na
SD	na	na	na	na	na	na
TN	na	na	na	na	na	na
TX	—	—	—	—	—	—
UT	—	—	—	—	—	—
VT	—	—	—	321,025	—	—
VA	—	—	—	—	—	—
WA	na	na	na	na	na	na
WV	0	0	0	0	0	0
WI	1,082,472	104,411	na	2,353,850	82,916	na
WY	0	0	0	0	0	0

Question No. >	Q6e*			Q6f*		
	How many parcels are subject to assessment by some other level?			How many TOTAL parcels are subject to assessment by the government units listed?		
	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts
AL	0	0	0	2,832,889	232,759	475
AK	—	—	—	0	793	793
AZ	0	0	0	3,200,000	—	11500
AR	0	0	0	2,121,977	102,579	8,490
CA	na	na	na	est. 11 million	est. 1.5 million	625
CO	—	—	—	—	—	—
CT	—	—	—	—	—	—
DE	0	0	0	85,000	0	0
DC	—	—	—	—	—	—
FL	—	—	—	9,972,554	1,241,356	282
GA	—	—	—	—	—	—
HN CO	0	0	0	285,000	0	0
ID	0	0	0	917,075	69377	536
IL	na	0	0	na	0	0
IN	0	0	0	3.5 million	0	~16550
IA	—	—	—	—	—	—
KS	0	0	0	1,296,065	75,000	350
KY	0	0	0	2,171,130	113200	960
LA	—	—	—	—	—	—
ME	na	na	na	na	na	na
MD	na	na	na	2.1 million	na	na
MA	—	—	—	—	—	—
MI	na	na	na	na	na	na
MN	—	—	—	—	—	—
MS	0	0	0	1,837,908	99,000	450
MO	0	0	0	3,250,000	1,975,000	650
MT	na	na	na	952,000	59,400	150 utility & 300 railcar
NE	0	0	0	1,037,277	104870	710
NV	—	—	—	1,177,280	326,972	714
NH	—	—	—	—	—	—
NJ	—	—	—	—	—	—
NM	—	—	—	—	—	—
NY	—	—	—	—	—	—
NC	—	—	—	—	—	—
ND	0	0	0	unknown	0	60
OH	0	0	152 Public Utility	12,000,000	0	152
OK	0	0	0	2,111,989	423,575	245
OR	na	na	na	1,977,537	144,186	630
PA	—	—	501	5,877,723	0	67 counties
RI	—	—	—	—	—	—
SC	na	na	na	3,006,000	450,000	3,000
SD	na	na	na	644,177	0	69
TN	na	na	na	3,127,327	242,488	1,921
TX	13647636	1522040	0	13647636	1522040	0
UT	—	—	—	—	—	—
VT	—	—	—	—	—	—
VA	—	—	—	—	—	—
WA	na	na	na	3,029,000 parcels	230,000	350
WV	0	0	0	1,375,947	690,482	—
WI	Villages 395,192	Villages, 40,879	na	3,843,364	238,472	305
WY	0	0	0	550,000	0	900

Question No. >	Q7*	Q7a*	Q7b
State	For your most recent budget year, what is the state/provincial appropriation or budget for the property assessment administration division of your agency? (If there is no specific appropriation, give your best estimate of the funding available for property tax administration.) (\$)	For the most current year (indicate year) what is the total state/province and local government cost of assessment administration? (\$)	For the most current year (indicate year), what is the total state/province and local government cost of property tax collection (\$)
AL	—	—	—
AK	300,000 (OSA)	2007; 16,500,000	unknown
AZ	—	unknown	unknown
AR	2,900,000	unknown	unknown
CA	18,302,000	560 million	519 million in 2007-08)
CO	1,683,615	—	—
CT	—	—	—
DE	1,215,000	1,170,000	775,000
DC	500,000 non-personnel spending	500,000	—
FL	12,292,707	289,100,000	227,000,000
GA	—	—	—
HN CO	6,250,000 City & County of Honolulu	1,355,000, 2009	not available
ID	3,000,000 for 2009	23227000	3,700,000
IL	na	na	na
IN	625,000	—	—
IA	1,700,000	50,000,000	35,000,000
KS	2,300,000 in 2009	43,966,000 in 2009	This data is not collected
KY	59,19,000	45648800	0
LA	—	—	—
ME	900,000	unknown	unknown
MD	36 millions	36 million	na
MA	—	—	—
MI	na	not available	not available
MN	3,214,215	fiscal year 2011 3,214,215	—
MS	2,787,000	not available	not available
MO	2,826,529	69,078,255	—
MT	21,159,457	19,523,408 in 2007	na
NE	4,880,863	2,318,040 for 2008-2009	na
NV	2,520.631; 1,709,721 related to property tax administration	32,367,295 for 2010	11,640,804 for 2010
NH	—	—	—
NJ	—	—	—
NM	—	—	—
NY	46.5 million	—	2009; —
NC	—	—	—
ND	721,850	unknown	2009; unknown
OH	na	na	na
OK	2,570,146	2009; 40,742,698	—
OR	11,415,460 (2009-10)	2008-2009; 102,679,796	2008-2009; not broken out, in previous
PA	1, 159,000.00	2009-2010, 1,159,000	unknown,
RI	—	—	—
SC	2,153,000	unknown.	unknown
SD	643,555	local cost unknown	local cost unknown
TN	11,500,000	unknown / untracked	unknown / untracked
TX	10,168,742	351,005,894	unknown
UT	—	—	—
VT	Not budgeted separately from the tax department	Unknown	Unknown
VA	—	—	—
WA	7,900,000	76 million local + 7.9 million state	unavailable – approx 25 to 40 million
WV	—	—	—
WI	8,830,500	Unknown	—
WY	3,014,518	—	—

\* Additional comments online.



Question No. >	Q9	Q9a	Q9b	Q9c	Q9d*
	Does your state/provincial agency conduct a performance audit or review of assessment procedures or practices in local assessors' offices? (Check any which apply.)				
State	Audit yes/no	Required by law or administrative rule	On a regular basis	On request only	Other (specify):
AL	yes	yes	yes	no	—
AK	yes	no	yes	no	—
AZ	no	no	no	no	—
AR	yes	yes	yes	no	—
CA	yes	yes	yes	no	—
CO	yes	yes	yes	no	Contracted by state contracted audit company
CT	na	—	—	—	—
DE	no	no	no	no	Never
DC	yes	yes	yes	—	—
FL	yes	—	—	—	Performed periodically
GA	—	—	—	—	—
HN CO	yes	no	yes	no	—
ID	yes	no	no	yes	Investigate complaints as requested
IL	no	yes	no	no	Assessment Audits are done on a yearly basis.
IN	yes	no	no	no	Only is cases where the situation warrants
IA	yes	no	yes	no	—
KS	yes	yes	no	no	—
KY	yes	yes	yes	no	—
LA	—	—	—	—	—
ME	no	no	no	no	—
MD	yes	N/A No local offices	na	na	—
MA	yes	yes	yes	no	Certification Review takes place on a three year cycle
MI	yes	yes	yes	no	—
MN	yes	yes	yes	yes	—
MS	yes	yes	yes	no	—
MO	yes	no	yes	no	—
MT	yes	no	yes	no	—
NE	yes	yes	no	no	—
NV	yes	yes	yes	—	—
NH	yes	yes	yes	no	—
NJ	—	—	—	—	—
NM	yes	yes	—	—	—
NY	no	no	no	no	—
NC	—	—	—	—	—
ND	yes	no	no	no	—
OH	yes	yes	yes	no	—
OK	yes	yes	yes	no	yes; Annual valuation audit
OR	yes	no	no	yes	County submitted ratio study reports are reviewed annually
PA	yes	no	no	no	STEB performs an annual verification of assessment data
RI	yes	—	—	yes	—
SC	yes	no	no	yes	—
SD	yes	no	yes	no	—
TN	yes	yes	yes	no	—
TX	yes	yes	no	no	—
UT	—	—	—	—	—
VT	yes	yes	yes	—	—
VA	yes	—	yes	—	—
WA	yes	no	no	no	On an at risk basis
WV	yes	yes	no	no	—
WI	yes	yes	yes	no	—
WY	yes	yes	yes	no	—

\* Additional comments online.

Question No. >	Q11a	Q11b	Q11c	Q11d	Q11d*
	What role does your agency take in educating, instructing, or training assessing officers in your state/province?				
State	Supervise	Instruct	Contract for	Assessors' group/ association provides or arranges	Other (please specify)
AL	yes	yes	yes	yes	yes
AK	no	yes	no	yes	yes
AZ	no	yes	no	yes	na
AR	yes	yes	yes	yes	Yes, Arkansas Chapter of IAAO
CA	yes	yes	no	no	na
CO	no	yes	no	yes	na
CT	no	yes	no	yes	yes
DE	no	no	no	no	County government finance courses
DC	—	yes	yes	yes	—
FL	yes	yes	yes	—	—
GA	—	—	—	—	—
HN CO	yes	yes	no	no	na
ID	yes	yes	yes	no	na
IL	yes	yes	no	no	no
IN	yes	yes	yes	yes	na
IA	yes	yes		yes	—
KS	yes	yes	yes	no	na
KY	yes	yes	yes	no	na
LA	—	—	—	—	—
ME	no	yes	yes	yes	no
MD	yes	yes	yes	no	yes
MA	no	yes	no	yes	yes
MI	yes	yes	no	no	yes-certify
MN	yes	yes	no	yes	na
MS	no	yes	no	no	no
MO	yes	yes	no	yes	na
MT	yes	yes	yes	no	na
NE	no	yes	yes	yes	na
NV		yes		yes	—
NH	—	—	—	—	—
NJ	—	—	—	—	—
NM	yes	yes	yes	—	—
NY	no	yes	yes	yes	yes
NC	—	—	—	—	—
ND	yes	yes	no	no	no
OH	no	yes	no	yes	na
OK	no	yes	no	no	Technical assistance
OR	yes	yes	yes	yes	yes; Training manual
PA	no	no	no	yes	no
RI	—	—	—	yes	—
SC	yes	yes	yes	no	no
SD	yes	yes	no	no	no
TN	yes	yes	yes	no	na
TX	no	yes	no	no	na
UT	—	—	—	—	—
VT	yes	yes	yes	yes	—
VA	no	yes	no	yes	—
WA	yes	yes	no	no	no
WV	no	yes	no	no	yes, Not specified
WI	yes	yes	no	yes	na
WY	yes	na	yes	yes	na

\* Additional comments online.

Question No. >	Q12a*			
	Please list educational requirements and check if additional appraisal criteria apply for the state/province appraiser.			
State	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)
AL	4-yr College Business Degree	none	none	none
AK	College degree/experience	yes	no	no
AZ	5 weeks classroom/field training	no	yes	yes
AR	none	none	none	yes
CA	College degree/experience	no	no	yes
CO	College degree or work equiv.	registered	no	no
CT	—	—	—	—
DE	na	na	na	na
DC	—	no	no	no
FL	—	—	—	—
GA	—	—	—	—
HN CO	na	na	na	na
ID	State certification	no	no	yes
IL	License	yes	yes	no
IN	none	no	no	no
IA	—	—	—	—
KS	none	none	none	none
KY	none	none	none	none
LA	—	—	—	—
ME	no	no	no	yes
MD	IAAO Courses 101, 300, 102	no	no	no
MA	no	no	no	yes
MI	no	no	no	no
MN	Details provided in a separate attachment	attachment	attachment	attachment
MS	High school diploma	no	no	yes
MO	High school	no	no	no
MT	no	yes	no	no
NE	28 hours continuing education every 2 years	yes	yes	no
NV	n/a	no	yes	NRS 361.221
NH	—	—	—	—
NJ	—	—	—	—
NM	AAO 101, 102, plus 2 others	—	—	—
NY	College degree	no	no	no
NC	—	—	—	—
ND	County Director of Tax Equalization	Cty Director of Tax Equalization	none	rule
OH	none	none	none	none
OK	yes	no	none	yes
OR	Associates degree or 2 years experience	no	see comment	yes
PA	no	no	no	no
RI	—	no	no	no
SC	4 years college (B.S.)	yes	yes	no
SD	none	yes	no	no
TN	4 year degree or equivalent practical experience	none	none	none
TX	High school degree or GED equivalent	no	no	no
UT	—	—	—	—
VT	No formal requirements	—	—	—
VA	—	—	—	—
WA	none	none	none	none
WV	Appraisal course from approved source	yes	no	no
WI	no	no	no	yes
WY	Bachelors or equivalent	no	no	yes

\* Additional comments online.

Question No. >	Q12b*			
	Please list educational requirements and check if additional appraisal criteria apply for the local assessor.			
State	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)
AL	none	none	none	none
AK	College degree/experience	some municipalities	no	no
AZ	none	no	no	no
AR	none	none	none	none
CA	none	no	no	yes
CO	none	no	no	no
CT	50 credit-hours every 5 years.	—	—	yes
DE	no	no	yes	no
DC	no	no	no	no
FL	—	—	—	—
GA	—	—	—	—
HN CO	College graduate	no	no	no
ID	none	no	no	no
IL	Designation and continuing education	yes	no	yes
IN	none	no	no	no
IA	150 CE in 6 year term, 90 tested, HS diploma, state exam	—	—	—
KS	one	yes	optional	yes
KY	Required to receive expense allowance	none	none	none
LA	—	—	—	—
ME	na	na	na	na
MD	na	na	na	na
MA	no	no	no	yes
MI	no	no	no	yes
MN	Attachment	attachment	attachment	attachment
MS	no	no	no	no
MO	High School	no	no	yes
MT	na	na	na	na
NE	60 hs CE within a 4 year period	no	no	yes
NV	n/a	no	no	NRS 361.221
NH	—	—	—	—
NJ	—	—	—	—
NM	IAAO 101, 102, plus 2 others	—	—	—
NY	HS diploma + 2 yrs exp, or 4 yrs college + 1 yr exp	no	no	yes
NC	—	—	—	—
ND	Township and class II City Assessor 24 hrs education	Township & Class II City Assessor	no	rule
OH	none	none	none	none
OK	no	no	no	yes
OR	Associates degree or 2 years experience including mgmt	no	see comment	yes
PA	Certified Pennsylvania Evaluator	no	no	yes
RI	no	no	no	no
SC	none	none	none	none
SD	none	yes	no	no
TN	none	none	none	none
TX	none	yes	yes	yes
UT	—	—	—	—
VT	—	—	—	—
VA	—	—	—	—
WA	Must be accredited by DOR	none	none	none
WV	After election BAT course	no	no	yes
WI	no	no	no	yes
WY	None-elected	no	no	yes

\* Additional comments online.

Question No. >	Q12c*			
	Please list educational requirements and check if additional appraisal criteria apply for the local unit staff appraiser.			
State	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)
AL	none	none	none	none
AK	College degree/experience not mandatory	some municipalities	no	no
AZ	5 weeks of classroom & field training	no	yes	yes
AR	none	none	none	yes
CA	College degree/experience	no	no	yes
CO	High school	registered	no	no
CT	—	—	—	—
DE	no	no	yes	no
DC	no	no	no	no
FL	—	—	—	—
GA	—	—	—	—
HN CO	College graduate	no	no	no
ID	State certification	no	no	yes
IL	none	no	no	yes
IN	none	no	no	no
IA	Deputies 90 CE, 60 tested in 6 yr term, HS diploma/state exam	—	—	—
KS	none	none	none	none
KY	none	none	none	none
LA	—	—	—	—
ME	na	na	na	na
MD	na	na	na	na
MA	na	na	na	na
MI	na	na	na	na
MN	Attachment	attachment	attachment	attachment
MS	no	no	no	yes
MO	High school	no	no	no
MT	na	na	na	na
NE	na	na	na	na
NV	n/a	no	yes	NRS 361.221
NH	—	—	—	—
NJ	—	—	—	—
NM	AAO 101, 102, plus 2 others	—	—	—
NY	HS diploma + 3 yrs exp, or 4yrs college + 1 yr exp	no	no	yes
NC	—	—	—	—
ND	none	none	none	none
OH	none	none	none	none
OK	no	no	no	yes
OR	Associates degree or 2 years experience	no	See * comment	yes
PA	no	no	no	no
RI	no	no	no	no
SC	none	yes	yes	no
SD	none	yes	no	no
TN	none	none	none	none
TX	High school degree or GED equivalent	yes	yes	yes
UT	—	—	—	—
VT	—	—	—	—
VA	—	—	—	—
WA	Must be accredited by DOR	none	none	none
WV	BAT course	no	no	yes
WI	no	no	no	yes
WY	no	no	no	yes

\* Additional comments online.

Question No. >	Q12d*			
	Please list educational requirements and check if additional appraisal criteria apply for the professional non-appraiser.			
State	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)
AL	none	none	none	none
AK	College degree/experience not mandatory	na	na	na
AZ	no	no	no	no
AR	none	none	none	yes
CA	no	no	no	no
CO	—	no	yes	no
CT	—	—	—	—
DE	na	na	na	na
DC	no	no	no	no
FL	—	—	—	—
GA	—	—	—	—
HN CO	no	no	no	no
ID	Significant tech./acad. education	no	no	no
IL	none	no	no	yes
IN	none	no	no	no
IA	—	—	—	—
KS	none	none	none	none
KY	none	none	none	none
LA	—	—	—	—
ME	na	na	na	yes
MD	na	na	na	na
MA	na	na	na	na
MI	na	na	na	na
MN	Attachment	attachment	attachment	attachment
MS	no	no	no	no
MO	High School	no	no	no
MT	na	na	na	na
NE	na	na	na	na
NV	—	—	—	—
NH	—	—	—	—
NJ	—	—	—	—
NM	—	—	—	—
NY	none	none	none	none
NC	—	—	—	—
ND	none	none	none	none
OH	none	none	none	none
OK	no	no	no	no
OR	no	no	no	yes
PA	no	no	no	no
RI	no	no	no	no
SC	na	na	na	na
SD	na	na	na	na
TN	Appropriate professional degree or certifications	none	none	none
TX	High school degree or GED equivalent	no	no	no
UT	—	—	—	—
VT	—	—	—	—
VA	—	—	—	—
WA	none	none	none	none
WV	none	no	no	no
WI	no	no	no	yes
WY	Appointed	no	no	yes

\* Additional comments online.

Question No. >	Q12e*			
	Please list educational requirements and check if additional appraisal criteria apply for other positions.			
State	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)
AL	none	none	none	none
AK	na	na	na	na
AZ	no	no	no	no
AR	none	none	none	yes
CA	na	na	na	na
CO	na	na	na	na
CT	—	—	—	—
DE	na	na	na	na
DC	na	na	na	na
FL	—	—	—	—
GA	—	—	—	—
HN CO	no	no	no	no
ID	na	na	na	na
IL	na	na	no	na
IN	na	na	na	na
IA	—	—	—	—
KS	none	none	none	none
KY	none	none	none	none
LA	—	—	—	—
ME	na	na	na	na
MD	na	na	na	na
MA	na	na	na	na
MI	na	na	na	na
MN	Attachment	attachment	attachment	attachment
MS	na	na	na	na
MO	na	na	na	na
MT	na	na	na	na
NE	na	na	na	na
NV	—	—	—	—
NH	—	—	—	—
NJ	—	—	—	—
NM	—	—	—	—
NY	HS diploma + college+experience	no	no	yes
NC	—	—	—	—
ND	Class I City Assessor HS diploma + 150 hrs education	Class I City Assessor	no	rule
OH	na	na	na	na
OK	Director, Ad Valorem Division; yes	yes	no	yes
OR	na	na	na	na
PA	na	na	na	na
RI	no			
SC	na	na	na	na
SD	na	na	na	na
TN	na	na	na	na
TX	na	na	na	na
UT	—	—	—	—
VT	—	—	—	—
VA	—	—	—	—
WA	none	none	none	none
WV	na	na	na	na
WI	na	na	na	na
WY	na	na	na	na

\* Additional comments online.

Question No. >	Q13	Q14a			
State	Does the certification program require periodic recertification of assessors or governmental appraisers?	How is the certification program funded for state/provincial personnel? (check all that apply)			
		State/ provincially funded	Local government funded	Assessor fees	Other (describe)
AL	yes	yes	no	no	Fees for course enrollment
AK	yes	yes	no	yes	AAAO funds or scholarships
AZ	yes	yes	yes	no	no
AR	yes	yes	no	no	no
CA	no	yes	no	no	no
CO	na	—	—	—	—
CT	yes	—	—	—	—
DE	na	na	na	na	na
DC	na	na	na	na	na
FL	yes	yes	—	—	—
GA	—	—	—	—	—
HN CO	no	na	na	na	na
ID	yes	yes	no	no	Agency funds ed. director administration of program
IL	yes	State administered classes free	no	no	na
IN	no	yes	no	no	Sales disclosure filing fee part for Training/Ed. fund
IA	yes	—	yes	—	—
KS	yes	yes	no	no	no
KY	Yes	State/provincially funded	no	no	no
LA	—	—	—	—	—
ME	yes	yes	no	no	no
MD	na	na	na	na	na
MA	no	yes	no	no	no
MI	yes	general fund	no	no	no
MN	yes	no	no	yes	na
MS	yes	yes; 100%	no	no	no
MO	yes	100%	0	0	0
MT	no	yes	na	na	na
NE	no	yes	no	no	na
NV	no	Department training budget	County training budget	—	—
NH	yes	—	—	—	—
NJ	—	—	—	—	—
NM	no	yes	—	—	—
NY	yes	no	no	no	no
NC	—	—	—	—	—
ND	no	yes	no	no	no
OH	no	na	na	na	na
OK	yes	yes	no	no	no
OR	yes	yes	no	no	no
PA	yes	no	no	no	Licensee fees and tuition fees for training course completed
RI	no	no	no	no	State pays for some classes others paid by individual
SC	na	na	na	na	na
SD	yes	yes	no	no	na
TN	na	yes	no	no	na
TX	yes	no	yes	yes	na
UT	—	—	—	—	—
VT	—	—	—	—	—
VA	no	yes	—	—	—
WA	yes	—	—	—	—
WV	no	yes	na	na	—
WI	yes	yes	na	na	na
WY	yes	yes	no	no	no



Question No. >	Q14b*				Q15a
	How is the certification program funded for local assessment office personnel? (check all that apply)				Do local assessors receive incentive (bonus) for obtaining appraisal designation or work performance based upon ratio
State	State/ provincially funded	Local government funded	Assessor fees	Other (describe)	
AL	no	no	no	Fees for course enrollment	no
AK	no	yes	yes	AAAO funds or scholarships	no
AZ	no	yes	no	no	no
AR	yes	no	yes	no	yes
CA	yes	no	no	no	no
CO	—	—	—	—	no
CT	—	yes	—	Assessor's / attendee's expense	no
DE	na	na	na	na	yes
DC	na	na	na	na	no
FL		yes	yes	—	yes
GA	—	—	—	—	—
HN CO	na	yes	no	no	no
ID	no	yes	no	County provides funds for education	no
IL	Stipend paid by state for CE	Budgeted at local level	Budgeted local	na	yes
IN	yes	yes	no	Sales disclosure filing fee for Training/Ed. fund	yes
IA	—	yes	—	—	no
KS	yes	yes	no	no	no
KY	no	Paid from local budget	no	no	no
LA	—	—	—	—	—
ME	no	yes	yes	no	no
MD	na	na	na	na	yes
MA	yes	yes	no	no	no
MI	no	Local unit funding	no	no	no
MN	no	no	yes	na	no
MS	no	yes; 100%	no	no	yes
MO	50%	50%	0	0	no
MT	na	na	na	na	no
NE	no	yes	yes	na	no
NV	—	—	—	—	no
NH	—	—	—	—	no
NJ	—	—	—	—	—
NM	yes	yes	—	—	yes
NY	yes	yes	yes	na	no
NC	—	—	—	—	—
ND	no	yes	no	no	no
OH	na	na	na	na	no
OK	no	yes	no	no	no
OR	yes	no	no	no	no
PA	no	no	no	Licensee fees and tuition fees for each course completed	no
RI	no	maybe	maybe	Cities and towns pay for some, rest paid by individual	no
SC	na	na	na	na	no
SD	no	yes	no	na	no
TN	yes	no	no	na	no
TX	no	yes	yes	na	no
UT	—	—	—	—	—
VT	—	—	—	—	no
VA	—	yes	—	—	yes
WA	—	—	—	—	no
WV	na	yes	yes	na	no
WI	na	yes	na	na	no
WY	yes	yes	no	no	no

\* Additional comments online.

Question No. >	Q16	Q16a*	Q16b
State	Does your state/province have mandatory disclosure of sales prices?	How does the local jurisdiction obtain sales data?	How does the state/province obtain sales data?
AL	no	MLS, deed information, questionnaires	Local MLS, questionnaires, deed, property assessment questionnaires
AK	no	Questionnaires, appeals, local RE professionals	Questionnaires, appeals, local real estate professionals
AZ	yes	Affidavit of Value	They receive a copy of the Affidavit of Value
AR	no	A sales verification form	From local jurisdictions
CA	yes	Change in Ownership statement	Assessee must file annual statements with the Board of Equalization.
CO	yes	Required document fee form	Public and proprietary sources
CT	yes	From the local Town/City Clerk	Electronically from the municipality
DE	yes	Recorded deeds and affidavits	na
DC	yes	Form required at the time of filing	Direct link to the Recorder of Deeds computer software
FL	yes	Clerks of Court, MLS, questionnaires, databases	Property appraisers, MLS, 3rd party databases
GA	yes	—	—
HN CO	yes	Electronically State Bureau of Conveyances	na
ID	no	Questionnaires, interviews, public record review	From local jurisdictions
IL	yes	Sales comps	Real estate transfer declarations
IN	yes	Sales disclosure form	The county submits an electronic sales data file.
IA	yes	Declaration of value	Currently assessor sends the DOVs to the state quarterly
KS	yes	Sales Validation Questionnaire County Register of Deeds	Sales Validation Questionnaire (3 part form) is sent to the State PVD
KY	yes	Deeds recorded	Electronic filing of six months of sales
LA	no	—	—
ME	yes	Real estate transfer tax docs	Real estate transfer tax docs
MD	yes	na	Transfer
MA	yes	Through the local Registry of Deeds	Through the local assessors office
MI	yes	Real property statements	Real property statements
MN	yes	Certificates of Real Estate Value (CRV)	CRVs submitted by county
MS	no	Questionnaires, homestead exemption appls., Realtors	State relies on county data
MO	no*	Questionnaires to the buyer and/or seller	From assessors, Realtors and appraisers
MT	yes	na	Realty Transfer Certificate (RTC) filed in the local clerk and recorder's office
NE	yes	Registers of deeds	State sales file
NV	no	From real property transfer tax disclosure statements	From the assessor
NH	yes	—	—
NJ	yes	—	—
NM	yes	Affidavits of sale price filed with the assessors	From the local assessors
NY	yes	Real property transfer report	Received from county directors of real property tax services
NC	no	—	—
ND	yes	From purchasers of property.	From the County Recorder. Deeds may not be recorded without a report
OH	yes	Disclosed on a state-issued conveyance form	Copies of each taxable conveyance are forwarded to the state.
OK	no	Documentary stamp fees, questionnaires	County sales data and supplemental sales verification questionnaires
OR	yes	Deeds filed with the County Clerk	County assessor sales file records; regional database or independent data service
PA	yes	County Office of Registrar & Deeds tax stamp sales	County assessor certifies the sales transaction to STEB.
RI	yes	From the deeds that are recorded in the city/town hall	Assessor's offices send sales information to Municipal Finance for each year.
SC	no	Deeds and affidavits	Supplied by counties
SD	yes	Certificate of Real Estate Value filed when deed is filed	All property transfers reported to State Dept of Revenue and Regulation
TN	no	From recorded deed transactions	From local jurisdiction's records and recorded deeds
TX	no	Surveys and/or MLS or other private resources	Surveys and/or multiple listing services or other private resources
UT	no	—	—
VT	yes	Copies of state property transfer tax returns	Property Transfer Tax Returns
VA	yes	Most via circuit court clerk	From assessors (local) or commissioner of the revenue
WA	yes	From real estate excise tax documents (transfer tax)	REET (real estate excise tax) documents shared with state
WV	yes	Sales listing form	Sales listing form
WI	yes	State of Wisconsin, Department of Revenue	Real estate transfer return
WY	yes	Statement of Consideration forms	State CAMA system

\* Additional comments online.

Question No. >	Q17		
	Who verifies sales data?		
State	State/ Provincial Agency	Local Assessing Office	Other (describe)
AL	yes	yes	na
AK	no	yes	na
AZ	yes	yes	na
AR	yes	yes	na
CA	no	no	Commercial & industrial verified through routine audits
CO	no	yes	na
CT	yes	yes	—
DE	na	no	County collects & record, but don't verify – sales not used
DC	—	yes	—
FL	yes	yes	—
GA	—	—	—
HN CO	na	yes	na
ID	no	yes	na
IL	yes	yes	na
IN	no	yes	na
IA	yes	yes	—
KS	yes	yes	Both perform an independent screening & validation
KY	yes	yes	na
LA	—	—	—
ME	no	no	Signed certification
MD	yes	yes	State office in each county
MA	no	yes	na
MI	yes	yes	na
MN	yes	yes	na
MS	yes	yes	na
MO	yes	yes	na
MT	yes	na	na
NE	yes	yes	na
NV	no	yes	na
NH	—	—	—
NJ	—	—	—
NM	no	yes	—
NY	no	yes	na
NC	—	—	—
ND	no	yes	na
OH	yes	no	na
OK	yes; Limited by the state	yes; Verified local level	na
OR	yes	yes	na
PA	no	yes	Local assessor certifies to STEB
RI	no	yes	Municipal Affairs does verify some commercial sales
SC	no	yes	na
SD	no	yes	State verifies procedures of sales verification by local offices.
TN	yes	yes	na
TX	yes	yes	na
UT	—	—	—
VT	yes (some)	Yes (some)	—
VA	yes	yes	—
WA	no	yes	na
WV	yes	yes	na
WI	yes	yes	na
WY	no	yes	na

Question No. >	Q19a		Q19b	
	Provide an estimate of privately owned real property (excluding federally owned land) that is digitally mapped		Provide an estimate of privately owned real property data (excluding federally owned land) that is recorded in a GIS	
State	Percentage of parcels	Percentage of land area	Percentage of parcels	Percentage of land area
AL	99	99	99	99
AK	50	50	50	50
AZ	—	—	—	—
AR	29	27	29	27
CA	61.56	69.91	0	0
CO	—	—	—	—
CT	—	—	—	—
DE	100	100	100	100
DC	100	100	100	100
FL	99	99	99	99
GA	—	—	—	—
HN CO	20	80	20	80
ID	100	100	0	0
IL	na	na	na	na
IN	—	—	—	—
IA			80	70
KS	14	77	26	51
KY	0	0	0	0
LA	—	—	—	—
ME	100 Unorganized territory only	100 Unorganized territory only	0	0
MD	99	99	0	0
MA	na	na	na	na
MI	na	na	na	na
MN	—	—	—	—
MS	81	68	18	15
MO	88	75	87	75
MT	100	100	100	100
NE	50	20-25	0	0
NV	not available	not available	not available	not available
NH	—	—	—	—
NJ	—	—	—	—
NM	—	—	—	—
NY	95	95	95	95
NC	—	—	—	—
ND	unknown	unknown	unknown	unknown
OH	na	na	na	na
OK	96	95	94	92
OR	100	100	71	65
PA	Mapping is done by counties	Mapping is done by counties	Mapping is done by counties	Mapping is done by counties
RI	—	—	—	—
SC	25	35	25	35
SD	unknown	unknown	unknown	unknown
TN	100	100	100	100
TX	unknown	unknown	unknown	unknown
UT	—	—	—	—
VT	State mapping eliminated			
VA	—	—	—	—
WA	0	0	97	97
WV	52	52	52	52
WI	0	0	0	0
WY	75	75	0	0

Question No. >	Q20*			
	For each real property, are separate value estimates made for the following? (Check all that apply.)			
State	Land	Buildings	Other improvements	Other (please specify)
AL	yes	yes	yes	na
AK	yes	yes	yes	na
AZ	yes	yes	yes	yes
AR	yes	yes	yes	na
CA	yes	yes	no	na
CO	yes	yes	yes	na
CT	yes	yes	yes	Land-for CAMA purposes values may be separated; by statute one comined value
DE	yes	yes	yes	na
DC	yes	yes	yes	Leasehold interests, Vault space rental, (Federal or City owned property used by non-government entities)
FL	yes	yes	yes	—
GA	—	—	—	—
HN CO	yes	yes	yes	yes; Only the total property value is reported on the real property assessment notice.
ID	yes	yes	yes	na
IL	yes	yes	yes	yes, Leaseholds on exempt property
IN	yes	yes	no	yes; Improvements on leased ground
IA	yes	yes	—	Central assessments are based on unit value and not broken down by parcel or by building or land
KS	yes	yes	yes	na
KY	yes	yes	yes	na
LA	—	—	—	—
ME	yes	yes	yes	na
MD	yes	yes	yes	na
MA	yes	yes	yes	na
MI	yes	yes	no	na
MN	yes	yes	yes	yes, Contamination value
MS	yes	yes	yes	na
MO	yes	yes	yes	na
MT	yes	yes	no	yes; Personal Property liened to real
NE	yes	yes	yes	na
NV	yes	yes	yes	na
NH	yes	yes	yes	—
NJ	—	—	—	—
NM	yes	yes	yes	—
NY	yes	yes	yes	na
NC	—	—	—	—
ND	yes	yes	yes	na
OH	yes	yes	no	na
OK	yes	yes	yes	na
OR	yes	yes	yes	Land, on-site developments, improvements (buildings), other improvements (outbuildings, parking surfaces, fences, etc.)
PA	yes	yes	yes	na
RI	yes	yes	—	—
SC	yes	yes	yes	na
SD	yes	yes	yes	na
TN	yes	yes	yes	yes; Leasehold Interest, mineral Interests
TX	yes	yes	yes	yes; Intangible personal property if present
UT	—	—	—	—
VT	yes	yes	yes	—
VA	yes	yes	yes	—
WA	yes	yes	yes	na
WV	yes	yes	yes	na
WI	yes	yes	yes	na
WY	yes	yes	no	no

\* Additional comments online.

Question No. >	Q21a	Q21b	Q21c	Q21d	Q21e	Q21f	Q21g	Q21h	Q21i	Q21j*
	Which of the following are subject to ad valorem property taxes? (Check all that apply.)									
State	Buildings	Improvements to land (utilities, water & sewer, roads, etc.)	Inventories	Machinery & equipment	Personal property, tangible business	Personal property, intangible (goodwill, custom software, etc.	Public service (utilities, railroads, other similar property)	Telecomm	Unimproved land	Other (please specify)
AL	yes	yes	no	yes	yes	no	yes	yes	yes	na
AK	yes	yes	yes	yes	yes	no	no	yes	yes	Utilities and railroads privately owned
AZ	yes	yes	no	yes	yes	yes	yes	yes	yes	na
AR	yes	yes	yes	yes	yes	no	yes	yes	yes	Mineral Interests
CA	yes	yes	no	yes	yes	no	yes	yes	yes	na
CO	yes	yes	no	yes	yes	no	yes	yes	yes	Possessory interest
CT	yes	yes	no	yes	yes	no	yes	yes	yes	---
DE	yes	no	no	no	no	no	yes	yes	yes	na
DC	yes	no	no	no	no	no	no	no	yes	na
FL	yes	yes	no	yes	yes	no	yes	yes	yes	---
GA	---	---	yes	yes	yes	no	---	---	---	---
HN CO	yes	yes	no	no	no	no	no	no	yes	There is no land/bldg tax rate
ID	yes	yes	no	yes	yes	no	yes	yes	yes	Net profit of mines
IL	yes	yes	no	yes	no	no	yes	yes	yes	Only real property taxed
IN	yes	no	no	yes	yes	no	yes	yes	yes	na
IA	yes	---	no	no	no	no	yes	yes	yes	PP and business value
KS	yes	yes	no	yes	yes	no	yes	yes	yes	Motor vehicles
KY	yes	no	yes	yes	yes	no	yes	yes	yes	no
LA	---	---	yes	yes	yes	yes	---	---	---	---
ME	yes	yes	no	yes	yes	no	no	no	yes	na
MD	yes	yes	no	no	no	no	no	no	yes	na
MA	yes	no	yes	yes	yes	no	yes	yes	yes	na
MI	yes	yes	no	yes	yes	no	no	no	yes	na
MN	yes	yes	no	no	no	no	yes	no	yes	na
MS	yes	yes	yes	yes	yes	yes	yes	yes	yes	na
MO	yes	yes	no	yes	yes	no	yes	yes	yes	no
MT	yes	yes	no	yes	yes	no	yes	yes	yes	All unless exempted in statute
NE	yes	yes	no	yes	yes	yes	yes	yes	yes	Mineral interests, mobile homes, mines
NV	yes	yes	no	yes	yes	no	yes	yes	yes	na
NH	yes	yes	no	no	no	no	yes	no	yes	---
NJ	---	---	no	no	no	no	---	---	---	---
NM	yes	yes	no	yes	yes	no	yes	yes	yes	---
NY	yes	yes	no	no	no	no	yes	yes	yes	Oil and gas rights; basic soil groups/acre
NC	---	---	no	yes	yes	yes	---	---	---	---
ND	yes	yes	no	no	no	no	yes	no	yes	PP and real property of utilities/pipelines
OH	yes	no	no	no	no	no	yes	yes	yes	na
OK	yes	yes	yes	yes	yes	no	yes	yes	yes	na
OR	yes	yes	no	yes	yes	yes	yes	yes	yes	Unless exempt by statute
PA	yes	yes	yes	yes	yes	no	no	yes	yes	na
RI	yes	no	no	no	yes	no	yes	yes	yes	Motor vehicles taxed based on value
SC	yes	yes	no	yes	yes	no	yes	yes	yes	na
SD	yes	yes	no	no	no	no	yes	yes	yes	na
TN	yes	yes	no	yes	yes	yes	yes	yes	yes	Leasehold Interest, mineral Interests
TX	yes	yes	yes	yes	yes	no	yes	yes	yes	na
UT	---	---	no	yes	yes	no	---	---	---	---
VT	yes	yes	no	yes	yes	no	yes		yes	---
VA	yes	yes	no	yes	yes	no	yes	yes	yes	---
WA	yes	yes	no	yes	yes	no	yes	yes	yes	na
WV	yes	yes	yes	yes	yes	no	yes	yes	yes	na
WI	yes	yes	no	yes	yes	no	yes	yes	yes	na
WY	yes	yes	yes	yes	yes	no	yes	yes	yes	na

\* Additional comments online.

Question No. >	Q22	Q23a	Q24a					
State	Does your state/province have limits on increases in assessed value in effect?	Does your state/province have property tax levy rollback or restriction requirements that are triggered by increases in assessed value?	Exemption status agricultural property					
			Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	no	no	no	yes	no	yes	no	no
AK	no	no	no	yes	no	no	no	no
AZ	yes	no	no	no	no	no	no	no
AR	yes	yes	na	na	na	na	na	na
CA	yes	no	no	no	no	no	no	no
CO	yes	yes	—	yes	—	—	—	—
CT	yes	no	no	no	yes	yes	no	no
DE	no	yes	no	yes	yes	yes	no	no
DC	yes	no	—	—	—	—	—	—
FL	yes	yes	—	—	—	—	—	—
GA	yes	—	—	—	—	—	—	—
HN CO	no	no	no	yes	yes	no	no	yes
ID	no	yes	no	yes	yes	yes	no	no
IL	yes	no	no	yes	no	yes	no	no
IN	no	no	no	no	no	no	no	no
IA	yes	no	—	—	—	—	—	—
KS	no	no	no	no	no	no	no	no
KY	no	yes	no	yes	yes	yes	no	no
LA	no	—	—	—	—	—	—	—
ME	no	no	no	yes	no	no	no	no
MD	yes	no	no	no	no	no	no	no
MA	no	no	no	yes	yes	yes	no	no
MI	yes	yes	no	yes	yes	yes	no	no
MN	no	no	no	no	no	no	no	no
MS	no	no	no	no	no	no	no	no
MO	no	yes	no	no	no	no	no	no
MT	yes	no	no	no	no	no	no	no
NE	no	no	no	yes	yes	yes	no	yes
NV	no	yes	no	yes	yes	yes	no	no
NH	no	no	—	—	—	—	—	—
NJ	no	—	—	—	—	—	—	—
NM	yes	no	—	—	—	—	—	—
NY	yes	no	no	yes	yes	yes	no	no
NC	no	—	—	—	—	—	—	—
ND	no	no	no	structures only	local	yes	no	no
OH	no	yes	no	no	no	no	no	no
OK	yes	no	no	no	no	no	no	no
OR	yes	no	no	yes	yes	yes	no	no
PA	no	na	—	yes	yes	no	yes	yes
RI	no	no	—	—	—	—	—	—
SC	yes	yes	—	no	no	no	no	no
SD	no	yes	no	no	no	no	no	no
TN	no	yes	no	no	no	no	no	no
TX	yes	yes	no	no	no	no	no	no
UT	—	—	—	—	—	—	—	—
VT	no	—	—	optional	yes	yes	a few	—
VA	no	no	no	yes	no	no	no	no
WA	no	no	no	yes	yes	yes	no	no
WV	no	yes	no	yes	yes	yes	no	no
WI	no	no	no	no	no	no	no	no
WY	no	no	no	no	no	no	no	no

Question No. >	Q24b						Q24c					
	Exemption status airplanes						Exemption status business inventory					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	no	no	no	no	no	no	yes	no	no	yes	no	no
AK	no	no	no	no	yes	no	no	no	no	no	yes	no
AZ	no	no	no	no	no	no	yes	no	no	yes	no	no
AR	na	na	na	na	na	na	na	na	na	na	na	na
CA	no	no	no	no	no	no	yes	no	no	yes	no	no
CO		yes	yes	yes	no	no	yes	no	yes	yes	no	no
CT	yes	no	no	yes	no	no	yes	no	no	yes	no	no
DE	yes	no	no	yes	no	no	yes	no	no	yes	no	no
DC	—	—	—	—	—	—	—	—	—	—	—	—
FL	yes	—	—	yes	—	—	yes	—	—	yes	—	—
GA	—	—	—	—	—	—	—	—	—	—	—	—
HN CO	no	no	no	no	no	no	no	no	no	no	no	no
ID	yes	no	no	yes	no	no	yes	no	no	yes	no	no
IL	no	no	no	no	no	no	no	no	no	no	no	no
IN	no	no	no	no	no	no	yes	no	no	no	no	no
IA	yes	—	—	yes	—	—	yes	—	—	yes	—	—
KS	yes	no	yes	yes	no	no	yes	no	no	no	no	no
KY	no	no	no	no	no	no	no	no	no	no	no	no
LA	—	—	—	—	—	—	—	—	—	—	—	—
ME	no	no	no	no	no	no	yes	no	no	no	no	no
MD	no	no	no	no	no	no	no	no	no	no	no	no
MA	no	no	no	no	no	no	no	no	no	no	no	no
MI	yes	no	no	yes	no	no	yes	no	no	yes	no	no
MN	no	no	no	no	no	no	yes	no	no	no	no	no
MS	yes	no	no	yes	no	no	no	no	no	no	no	no
MO	no	no	no	no	no	no	yes	no	no	yes	no	no
MT	yes	no	no	yes	no	no	yes	no	no	yes	no	no
NE	yes	no	yes	yes	no	yes	yes	no	no	yes	no	no
NV	yes	no	no	yes	no	no	yes	no	no	yes	no	no
NH	—	—	—	—	—	—	—	—	—	—	—	—
NJ	—	—	—	—	—	—	—	—	—	—	—	—
NM	—	—	—	—	—	—	—	—	—	—	—	—
NY	no	no	no	no	no	no	no	no	no	no	no	no
NC	—	—	—	—	—	—	—	—	—	—	—	—
ND	yes	no	no	yes	no	no	yes	no	no	yes	no	no
OH	no	no	no	no	no	no	no	no	no	no	no	no
OK	yes	no	no	yes	no	no	no	no	no	no	no	no
OR	yes	no	no	yes	no	no	yes	no	no	yes	no	no
PA	no	no	no	no	no	no	no	no	no	no	no	no
RI	yes	—	—	—	—	—	yes	—	maybe	yes	—	—
SC	no	no	no	no	no	no	yes	no	no	yes		no
SD	no	no	no	no	no	no	yes	no	no	no	no	no
TN	no	no	no	no	no	no	yes	no	no	yes	no	no
TX	no	no	no	no	no	no	no	no	no	no	no	no
UT	—	—	—	—	—	—	—	—	—	—	—	—
VT	—	—	—	—	—	—	mostly	—	—	—	yes	
VA	no	no	no	no	no	no	yes	no	no	no	no	no
WA	no	no	no	no	no	no	yes	no	no	no	no	no
WV	no	yes	yes	yes	no	no	no	no	no	no	no	no
WI	yes	no	no	yes	no	no	yes	no	no	yes	no	no
WY	yes	no	yes	yes	no	no	no	yes	no	yes	no	no



Question No. >	Q24d*						Q24e					
State	Exemption status cemeteries						Exemption status charitable organization					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	yes	no	no	yes	no	no	yes	no	yes	yes	no	no
AK	yes	no	no	no	no	no	yes	no	no	yes	no	no
AZ	yes	no	no	yes	no	no	yes	no	no	yes	no	no
AR	na	na	na	na	na	na	na	na	na	na	na	na
CA	yes	no	no	yes	no	no	yes	no	yes	yes	no	no
CO	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
CT	yes	no	yes	no	no	no	yes	no	yes	yes	yes	yes
DE	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
DC	yes	yes	yes	—	yes	—	yes	yes	yes	—	yes	—
FL	—	—	—	—	—	—	yes	—	yes	—	yes	—
GA	—	—	—	—	—	—	yes	—	—	—	—	—
HN CO	yes	yes	yes	no	no	yes	yes	no	yes	no	no	yes
ID	yes	no	no	yes	no	no	yes	no	no	yes	no	no
IL	yes	yes	no	yes	no	no	yes	yes	no	yes	no	no
IN	yes	no	no	yes	no	no	no	no	no	no	no	yes
IA	yes	—	—	yes	—	—	yes	—	yes	yes	—	—
KS	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
KY	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
LA	—	—	—	—	—	—	yes	—	—	—	—	—
ME	yes	no	no	no	no	no	yes	no	no	no	no	no
MD	no	no	no	no	no	no	yes	no	yes	yes	no	no
MA	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
MI	yes	no	yes	yes	no	no	yes	no	no	yes	no	no
MN	yes	no	no	no	no	no	yes	no	no	no	no	no
MS	yes	no	no	yes	no	no	yes	no	no	yes	no	no
MO	yes	no	no	yes	no	no	yes	no	no	yes	no	no
MT	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
NE	yes	no	yes	yes	no	no	yes	yes	yes	yes	no	yes
NV	yes	no	no	yes	no	no	yes	no	yes	yes	no	no
NH	—	—	—	—	—	—	yes	—	—	—	—	—
NJ	—	—	—	—	—	—	yes	—	—	—	—	—
NM	—	yes	—	yes	—	—	yes	—	—	yes	—	—
NY	no	no	no	no	no	no	yes	no	yes	yes	no	no
NC	—	—	—	—	—	—	yes	—	—	—	—	—
ND	yes	no	no	yes	no	no	no	no	local	yes	no	no
OH	yes	no	no	no	no	no	yes	no	no	no	no	no
OK	yes	no	no	no	no	no	yes	no	no	yes	no	no
OR	yes	yes	no	yes	no	no	yes	yes	no	yes	no	no
PA	yes	no	no	no	no	no	yes	no	yes	yes	no	no
RI	yes	—	yes	yes	—	—	—	—	—	—	—	—
SC	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
SD	no	no	yes	no	yes	no	no	no	yes	no	yes	no
TN	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
TX	yes	no	no	yes	no	no	yes	no	yes	yes	no	no
UT	—	—	—	—	—	—	yes	—	—	—	—	—
VT	yes (all)	—	—	—	—	—	some	some	some	yes	some	—
VA	no	yes	no	no	yes	no	—	—	—	—	yes	—
WA	yes	no	yes	yes	no	no	yes	no	no	no	no	no
WV	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
WI	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
WY	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no

\* Additional comments online.

Question No. >	Q24f*						Q24g					
	Exemption status communications property						Exemption status educational organizations					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	no	no	no	no	no	no	yes	no	yes	yes	no	no
AK	no	no	no	no	no	no	yes	no	no	yes	no	no
AZ	no	no	no	no	no	no	no	no	no	no	no	no
AR	na	na	na	na	na	na	na	na	na	na	na	na
CA	no	no	no	no	no	no	yes	no	yes	yes	no	no
CO	no	no	no	no	no	no		yes	no	yes	yes	no
CT	no	no	no	no	no	no	yes	no	yes	yes	yes	yes
DE	no	no	no	no	no	no	yes	no	yes	yes	no	no
DC	—	—	—	—	—	—	yes	yes	yes	—	yes	—
FL			yes	yes	—	—	yes	—	yes	yes	—	—
GA	—	—	—	—	—	—	yes	—	—	—	—	—
HN CO	no	no	no	no	no	no	yes	no	yes	no	no	yes
ID	no	no	no	no	no	no	yes	no	no	yes	no	no
IL	no	no	no	no	no	no	yes	yes	no	yes	no	no
IN	no	no	no	no	no	no	no	no	no	no	no	yes
IA	—	—	—	—	—	—	yes	—	yes	yes	—	—
KS	no	no	no	no	no	no	yes	no	yes	yes	no	no
KY	no	no	no	no	no	no	yes	no	yes	yes	no	no
LA	—	—	—	—	—	—	yes	—	—	—	—	—
ME	na	na	na	na	na	na	yes	no	no	no	no	no
MD	no	no	no	no	no	no	yes	no	yes	yes	no	no
MA	no	no	no	no	no	no	yes	no	yes	yes	no	no
MI	no	no	yes	no	no	no	yes	no	no	yes	no	no
MN	yes	no	no	no	no	no	yes	no	no	no	no	no
MS	no	yes	yes	yes	no	no	no	yes	yes	yes	no	no
MO	no	no	no	no	no	no	yes	no	no	yes	no	no
MT	no	no	no	no	no	no	yes	no	yes	yes	no	no
NE	no	no	no	no	no	no	yes	yes	yes	yes	no	yes
NV	no	no	no	no	no	no	yes	no	yes	yes	no	no
NH	—	—	—	—	—	—	yes	—	—	—	—	—
NJ	—	—	—	—	—	—	yes	—	—	—	—	—
NM	—	—	—	—	—	—	yes	—	—	yes	—	—
NY	no	yes	no	yes	no	no	yes	no	yes	yes	no	no
NC	—	—	—	—	—	—	no	—	—	—	—	—
ND	in lieu	no	local	yes	no	no	yes	no	local	yes	no	no
OH	no	no	no	no	no	no	yes	no	no	no	no	no
OK	no	no	no	no	no	no	yes	no	no	yes	no	no
OR	no	no	no	no	no	no	yes	yes	no	yes	no	no
PA	yes	no	yes	no	no	no	yes	no	yes	yes	no	no
RI	—	—	—	—	—	—	—	—	—	—	—	—
SC	no	no	no	no	no	no	yes	no	yes	yes	no	no
SD	no	no	no	no	no	no	no	no	yes	no	yes	no
TN	no	no	no	no	no	no	yes	no	yes	yes	no	no
TX	no	no	no	no	no	no	yes	no	yes	yes	no	no
UT	—	—	—	—	—	—	yes	—	—	—	—	—
VT	—	some	yes	exempt PP	—	—	yes	—	some	yes	—	—
VA	yes	—	—	—	—	—	—	—	—	—	—	—
WA	no	no	no	no	no	no	yes	no	yes	yes	no	no
WV	no	no	no	no	no	no	yes	no	yes	yes	no	no
WI	no	no	no	no	no	no	yes	no	yes	yes	no	no
WY	no	no	no	no	no	no	yes	no	yes	yes	no	no

Question No. >	Q24h						Q24i					
	Exemption status forests or orchards						Exemption status government property					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	no	no	no	no	no	no	yes	no	yes	yes	no	no
AK	no	no	no	no	no	no	yes	no	no	yes	no	no
AZ	no	no	no	no	no	no	yes	no	no	yes	no	no
AR	na	na	na	na	na	na	yes	na	na	na	na	na
CA	no	no	no	no	no	no	yes	no	no	yes	no	no
CO	no	no	no	no	no	no	yes	no	yes	yes	no	no
CT	no	no	yes	yes	no	no	yes	no	no	yes	no	no
DE	no	yes	yes	yes	no	no	yes	no	yes	yes	no	no
DC	—	—	—	—	—	—	yes	—	—	yes	—	—
FL	—	—	—	—	—	—	yes	—	yes	yes	—	—
GA	—	—	—	—	—	—	—	yes	—	—	—	—
HN CO	yes	no	no	yes	no	no	yes	no	yes	no	no	yes
ID	no	yes	yes	yes	no	no	yes	no	no	yes	no	no
IL	no	no	no	no	no	no	yes	yes	no	yes	no	no
IN	no	no	no	no	no	no	yes	no	no	yes	no	no
IA	yes	—	yes	yes	—	—	yes	—	—	yes	—	—
KS	no	no	no	no	no	no	yes	no	yes	yes	no	no
KY	no	yes	yes	yes	no	no	yes	no	yes	yes	no	no
LA	—	—	—	—	—	—	yes	—	—	—	—	—
ME	no	yes	no	no	no	no	yes	no	no	no	no	no
MD	no	no	no	no	no	no	yes	no	yes	yes	no	no
MA	no	yes	yes	yes	no	no	yes	no	yes	yes	no	no
MI	no	no	yes	no	no	no	yes	no	no	yes	no	no
MN	no	no	no	no	no	no	yes	no	no	no	no	no
MS	yes	no	no	yes	no	no	yes	no	no	yes	no	no
MO	no	no	no	no	no	no	yes	no	no	yes	no	no
MT	no	no	no	no	no	no	yes	no	yes	yes	no	no
NE	no	yes	yes	yes	no	yes	yes	yes	yes	yes	no	yes
NV	no	no	no	no	no	no	yes	no	yes	yes	no	no
NH	—	—	—	—	—	—	yes	—	—	—	—	—
NJ	—	—	—	—	—	—	yes	—	—	—	—	—
NM	—	—	—	—	—	—	yes	—	—	yes	—	—
NY	no	yes	yes	yes	no	no	yes	no	yes	yes	no	no
NC	—	—	—	—	—	—	yes	—	—	—	—	—
ND	no	no	no	no	no	no	yes	no	local	yes	no	no
OH	no	no	no	no	no	no	yes	no	no	no	no	no
OK	no	no	no	no	no	no	yes	no	no	yes	no	no
OR	no	yes	yes	yes	no	no	yes	no	no	yes	no	no
PA	no	yes	yes	no	no	no	yes	yes	yes	yes	yes	no
RI	—	—	—	—	—	—	yes	—	yes	yes	—	—
SC	yes	no	no	yes	no	no	yes	no	yes	yes	no	no
SD	no	no	no	no	no	no	yes	no	no	no	no	no
TN	no	no	no	no	no	no	yes	no	no	no	no	no
TX	no	no	no	no	no	no	yes	no	yes	yes	no	no
UT	—	—	—	—	—	—	yes	—	—	—	—	—
VT	—	optional	yes	yes	—	—	yes	—	some	yes	—	—
VA	—	yes	—	—	—	—	yes	—	—	yes	—	—
WA	no	yes	yes	yes	no	no	yes	no	no	yes	no	no
WV	no	yes	yes	yes	no	no	yes	no	yes	yes	no	no
WI	no	no	no	no	no	no	yes	no	no	yes	no	no
WY	no	no	no	no	no	no	yes	no	yes	yes	no	no

Question No. >	Q24j						Q24k*					
State	Exemption status historical property						Exemption status hospitals					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	no	no	no	no	no	no	yes	yes	yes	yes	no	no
AK	no	no	no	no	yes	no	yes	no	no	yes	no	no
AZ	no	no	no	no	no	no	no	no	no	no	no	no
AR	na	na	na	na	na	na	na	na	na	na	na	na
CA	no	no	no	yes	no	no	yes	no	yes	no	no	no
CO	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
CT	yes	no	yes	yes	yes	yes	yes	no	yes	yes	no	no
DE	no	no	no	no	no	no	yes	no	yes	yes	no	no
DC	—	—	—	—	—	yes	yes	—	—	—	—	—
FL	—	yes	yes	—	yes	—	yes	—	yes	yes	—	—
GA	—	—	—	—	—	—	yes	—	—	—	—	—
HN CO	yes	yes	yes	no	no	yes	yes	no	yes	no	no	yes
ID	no	no	no	no	no	no	yes	no	no	yes	no	no
IL	yes	yes	no	yes	no	no	yes	yes	no	yes	no	no
IN	no	no	no	no	no	yes	no	no	no	no	no	yes
IA	yes	—	yes	yes	—	yes	yes	—	yes	yes	—	—
KS	no	no	no	no	no	no	no	no	no	no	no	no
KY	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
LA	—	—	—	—	—	—	yes	—	—	—	—	—
ME	no	yes	no	no	no	no	yes	no	no	no	no	no
MD	no	no	no	no	no	no	yes	no	yes	yes	no	no
MA	no	no	no	no	no	no	yes	no	yes	yes	no	no
MI	no	no	yes	no	no	no	yes	no	no	yes	no	no
MN	no	no	no	no	no	no	yes	no	no	no	no	no
MS	no	yes	no	no	no	yes	yes	no	no	yes	no	no
MO	no	no	no	no	no	no	yes	no	no	yes	no	no
MT	no	no	no	no	no	no	yes	no	yes	yes	no	no
NE	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	no	yes
NV	no	no	yes	yes	no	no	—	yes	yes	yes	no	no
NH	—	—	—	—	—	—	no	—	—	—	—	—
NJ	—	—	—	—	—	—	no	—	—	—	—	—
NM	—	—	—	—	—	—	—	—	—	—	—	—
NY	no	yes	yes	no	yes	no	yes	no	yes	yes	no	no
NC	—	—	—	—	—	—	no	—	—	—	—	—
ND	no	no	no	no	no	no	yes	no	local	yes	no	no
OH	yes	no	no	no	no	no	yes	no	no	no	no	no
OK	no	no	no	no	no	no	yes	no	no	yes	no	no
OR	no	yes	yes	yes	no	yes	yes	yes	no	yes	no	no
PA	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	no
RI	—	—	—	—	—	—	yes	—	yes	yes	—	—
SC	no	yes	no	yes	no	no	yes	yes	yes	yes	no	no
SD	no	no	no	no	yes	no	no	no	yes	no	yes	no
TN	no	no	no	no	no	no	no	no	no	no	no	no
TX	yes	no	no	no	yes	no	no	no	no	no	no	no
UT	—	—	—	—	—	—	yes	—	—	—	—	—
VT	—	—	—	—	—	—	yes	—	some	yes	—	—
VA	—	—	—	—	—	—	—	—	—	—	—	—
WA	no	no	no	no	no	no	yes	no	yes	yes	no	no
WV	no	no	no	no	no	no	yes	no	yes	yes	no	no
WI	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
WY	no	no	no	no	no	no	yes	no	yes	yes	no	no

\* Additional comments online.

Question No. >	Q24l						Q24m					
	Exemption status mines or mineral property						Exemption status personal property, intangible					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	no	no	no	no	no	no	no	no	no	no	no	no
AK	no	yes	no	yes	no	no	yes	no	no	yes	no	no
AZ	no	no	no	no	no	no	no	no	no	no	no	no
AR	na	na	na	na	na	na	na	na	na	na	na	na
CA	no	no	no	no	no	no	yes	no	no	yes	no	no
CO	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
CT	no	no	no	no	no	no	yes	no	no	no	no	no
DE	no	no	no	no	no	no	yes	no	no	yes	no	no
DC	—	—	—	—	—	—	—	—	—	—	—	—
FL	no	no	no	no	no	no	yes	—	—	yes	—	—
GA	—	—	—	—	—	—	—	—	—	—	—	—
HN CO	no	no	no	no	no	no	no	no	no	no	no	no
ID	no	no	no	no	no	no	yes	no	no	yes	no	no
IL	no	no	no	no	no	no	no	no	no	no	no	no
IN	no	no	no	no	no	no	no	no	no	no	no	no
IA	—	—	—	—	—	—	yes	—	—	yes	—	—
KS	no	no	no	no	no	no	no	no	no	no	no	no
KY	no	no	no	no	no	no	yes	no	no	yes	no	no
LA	—	—	—	—	—	—	—	—	—	—	—	—
ME	na	na	na	na	na	na	yes	no	no	no	no	no
MD	no	no	no	no	no	no	no	no	no	no	no	no
MA	no	no	no	no	no	no	yes	no	no	yes	no	no
MI	no	no	yes	no	no	no	yes	no	no	yes	no	no
MN	no	yes	no	no	no	no	yes	no	no	no	no	no
MS	yes	no	no	yes	no	no	no	no	no	no	no	yes
MO	no	no	no	no	no	no	yes	no	no	yes	no	no
MT	no	no	no	no	no	no	yes	no	no	yes	no	no
NE	no	no	no	no	no	no	yes	no	no	yes	no	no
NV	yes	no	yes	yes	no	no	yes	no	no	yes	no	no
NH	—	—	—	—	—	—	—	—	—	—	—	—
NJ	—	—	—	—	—	—	—	—	—	—	—	—
NM	—	—	—	—	—	—	—	—	—	—	—	—
NY	no	no	no	no	no	no	no	no	no	no	no	no
NC	—	—	—	—	—	—	—	—	—	—	—	—
ND	no	no	no	no	no	no	yes	no	no	yes	no	no
OH	no	no	no	no	no	no	no	no	no	no	no	no
OK	yes	no	no	yes	no	no	yes	no	no	yes	no	no
OR	yes	no	no	yes	no	no	yes	no	no	yes	no	no
PA	no	no	no	no	no	no	no	no	no	no	no	no
RI	—	—	—	—	—	—	—	—	—	—	—	—
SC	no	no	no	no	no	no	yes	no	yes	no	no	no
SD	no	no	no	no	no	no	yes	no	no	no	no	no
TN	no	no	no	no	no	no	no	no	no	no	no	no
TX	no	no	no	no	no	no	yes	no	no	yes	no	no
UT	—	—	—	—	—	—	—	—	—	—	—	—
VT	no	no	—	—	—	—	—	—	—	—	—	—
VA	—	—	—	—	—	—	yes	—	—	—	—	—
WA	no	no	no	no	no	no	yes	no	no	yes	no	no
WV	no	no	no	no	no	no	yes	no	no	no	no	no
WI	no	no	no	no	no	no	yes	no	no	yes	no	no
WY	no	yes	yes	yes	no	no	yes	no	no	yes	no	no

Question No. >	Q24n						Q24o					
	Exemption status personal property, tangible						Exemption status registered vehicles					
State	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/ province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/ province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	no	yes	yes	yes	no	no	yes	yes	yes	yes	no	no
AK	no	no	no	no	yes	no	yes	no	no	no	no	no
AZ	no	no	no	no	no	no	no	no	no	no	no	no
AR	na	na	na	na	na	na	na	na	na	na	na	na
CA	no	no	no	no	no	no	yes	no	no	yes	no	no
CO	yes	no	yes	yes	no	no	no	no	no	no	no	no
CT	yes	no	yes	yes	yes	yes	no	yes	no	no	no	no
DE	yes	no	no	yes	no	no	yes	no	no	yes	no	no
DC	—	—	—	—	—	—	—	—	—	—	—	—
FL	—	yes	yes	yes	—	—	yes	—	—	yes	—	—
GA	—	—	—	—	—	—	—	—	—	—	—	—
HN CO	no	no	no	no	no	no	no	no	no	no	no	no
ID	no	no	no	no	no	no	yes	no	no	yes	no	no
IL	no	no	no	no	no	no	no	no	no	no	no	no
IN	no	no	no	no	no	no	no	no	no	no	no	no
IA	yes	—	—	yes	—	—	yes	—	—	yes	—	—
KS	some	no	yes	yes	no	no	no	no	no	no	no	no
KY	no	no	no	no	no	no	no	no	no	no	no	no
LA	—	—	—	—	—	—	—	—	—	—	—	—
ME	no	yes	no	no	no	no	na	na	na	na	na	na
MD	no	no	no	no	no	no	no	no	no	no	no	no
MA	no	yes	yes	yes	no	no	yes	no	no	yes	no	no
MI	no	no	yes	no	no	no	yes	no	no	yes	no	no
MN	yes	no	no	no	no	no	yes	no	no	no	no	no
MS	no	no	no	no	no	yes	no	no	no	no	no	no
MO	no	no	no	no	no	no	no	no	no	no	no	no
MT	no	no	no	no	no	no	yes	no	no	yes	no	no
NE	yes	yes	yes	yes	no	yes	no	no	no	no	no	no
NV	no	no	no	no	no	no	yes	no	no	yes	no	no
NH	—	—	—	—	—	—	—	—	—	—	—	—
NJ	—	—	—	—	—	—	—	—	—	—	—	—
NM	—	—	—	—	—	—	yes	—	—	yes	—	—
NY	no	no	no	no	no	no	no	no	no	no	no	no
NC	—	—	—	—	—	—	—	—	—	—	—	—
ND	yes	no	no	yes	no	no	yes	no	no	yes	no	no
OH	no	no	no	no	no	no	no	no	no	no	no	no
OK	no	no	no	no	yes	no	no	no	no	no	no	no
OR	no	no	no	no	no	no	yes	no	no	yes	no	no
PA	no	no	no	no	no	no	yes	no	yes	no	no	no
RI	—	—	—	—	—	—	—	—	—	—	—	—
SC	no	no	no	no	no	no	no	no	no	no	no	no
SD	yes	no	no	no	no	no	yes	no	no	no	no	no
TN	no	no	no	no	no	no	no	no	no	no	no	no
TX	no	no	no	no	no	no	yes	no	yes	no	yes	no
UT	—	—	—	—	—	—	—	—	—	—	—	—
VT	some	a few	no	optional	yes	—	yes	—	—	—	—	—
VA	—	—	—	—	—	—	—	—	—	—	—	—
WA	no	no	no	no	no	no	yes	no	no	no	no	no
WV	no	no	no	no	no	no	no	no	no	no	no	no
WI	no	no	no	no	no	no	yes	no	no	yes	no	no
WY	no	no	no	no	no	no	no	no	no	no	no	no

Question No. >	Q24p*						Q24q					
State	Exemption status religious organizations						Exemption status residential property					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	yes	no	yes	yes	no	no	yes	yes	yes	yes	no	no
AK	yes	no	no	yes	no	no	no	yes	no	no	yes	no
AZ	yes	no	no	yes	no	no	no	no	no	no	no	no
AR	na	na	na	na	na	na	na	na	na	na	na	na
CA	yes	no	no	no	no	no	no	yes	yes	yes	no	no
CO	yes	no	yes	yes	no	no	no	yes	yes	yes	no	no
CT	yes	no	yes	yes	yes	yes	no	yes	no	no	no	no
DE	yes	no	yes	yes	no	no	no	no	no	no	no	no
DC	yes	yes	—	—	yes	—	—	—	—	—	—	—
FL	yes	—	yes	yes	—	—	—	yes	yes	yes	yes	—
GA	yes	—	—	—	—	—	—	—	—	—	—	—
HN CO	yes	no	yes	no	no	yes	yes	yes	yes	no	no	yes
ID	yes	no	no	yes	no	no	no	yes	yes	yes	no	no
IL	yes	yes	no	yes	no	no	no	no	no	no	no	no
IN	no	no	no	no	no	yes	no	no	no	no	no	no
IA	yes	—	yes	yes	—	—	—	yes	yes	yes	—	—
KS	yes	no	yes	yes	no	no	no	no	no	no	no	no
KY	yes	no	yes	no	no	no	no	no	no	no	no	no
LA	yes	—	—	—	—	—	—	—	—	—	—	—
ME	yes	no	no	no	no	no	no	yes	no	no	no	no
MD	yes	no	yes	yes	no	no	no	no	no	no	no	no
MA	yes	no	yes	yes	no	no	no	yes	yes	no	yes	no
MI	yes	no	no	yes	no	no	no	yes	yes	yes	no	no
MN	yes	no	no	no	no	no	no	no	no	no	no	no
MS	yes	no	no	no	no	no	no	yes	no	no	no	no
MO	yes	no	no	yes	no	no	no	no	no	no	no	no
MT	yes	no	yes	yes	no	no	no	yes	no	yes	no	no
NE	yes	yes	yes	yes	no	yes	no	no	no	no	no	no
NV	yes	no	yes	yes	no	no	no	no	yes	yes	no	no
NH	no	—	—	—	—	—	—	—	—	—	—	—
NJ	yes	—	—	—	—	—	—	—	—	—	—	—
NM	yes	—	—	yes	—	—	—	yes	—	—	—	—
NY	yes	no	yes	yes	no	no	no	yes	yes	yes	yes	no
NC	yes	—	—	—	—	—	—	—	—	—	—	—
ND	no	yes	local	yes	no	no	no	no	no	no	no	no
OH	yes	no	no	no	no	no	no	no	no	no	no	yes
OK	yes	no	no	no	no	no	no	no	no	no	no	no
OR	yes	yes	no	yes	no	no	no	no	no	no	no	no
PA	yes	yes	yes	no	no	no	no	no	no	no	no	no
RI	—	yes	yes	yes	—	—	—	—	—	—	—	—
SC	yes	no	yes	no	no	no	no	yes	yes	yes	no	no
SD	no	no	yes	no	yes	no	no	no	no	no	no	no
TN	yes	no	yes	yes	no	no	no	no	no	no	no	no
TX	yes	no	yes	yes	no	no	no	yes	no	yes	no	no
UT	yes	—	—	—	—	—	—	—	—	—	—	—
VT	yes	—	—	yes	—	—	no	—	—	—	—	—
VA	—	—	—	—	—	—	—	—	—	—	—	—
WA	yes	no	yes	yes	no	no	no	no	no	no	no	no
WV	yes	no	yes	no	no	no	no	no	no	no	no	no
WI	yes	no	yes	yes	no	no	no	no	no	no	no	no
WY	yes	no	yes	yes	no	no	no	no	no	no	no	no

Question No. >	Q24r						Q24s					
State	Exemption status transportation property						Exemption status utility property					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AL	no	no	no	no	no	no	no	no	no	no	no	no
AK	no	no	no	no	no	no	no	no	no	no	no	no
AZ	no	no	no	no	no	no	no	no	no	no	no	no
AR	na	na	na	na	na	na	na	na	na	na	na	na
CA	no	no	no	no	no	no	no	no	no	no	no	no
CO	no	no	no	yes	no	no	—	—	—	—	—	—
CT	no	no	no	no	no	no	no	no	no	no	no	no
DE	yes	no	no	yes	no	no	no	no	no	no	no	no
DC	—	—	—	—	—	—	—	—	—	—	—	—
FL	no	no	no	no	no	no	no	no	no	no	no	no
GA	—	—	—	—	—	—	—	—	—	—	—	—
HN CO	no	no	no	no	no	no	no	no	no	no	no	no
ID	no	no	no	no	no	no	no	no	no	no	no	no
IL	no	no	no	no	no	no	no	no	no	no	no	no
IN	no	no	no	no	no	no	no	no	no	no	no	no
IA	—	—	—	—	—	—	—	—	—	—	—	—
KS	no	no	no	no	no	no	no	no	no	no	no	no
KY	no	no	no	no	no	no	no	no	no	no	no	no
LA	—	—	—	—	—	—	—	—	—	—	—	—
ME	no	no	no	no	no	no	no	no	no	no	no	no
MD	no	no	no	no	no	no	no	no	no	no	no	no
MA	no	no	no	no	no	no	no	no	no	no	no	no
MI	yes	no	no	yes	no	no	no	no	yes	no	no	no
MN	no	no	no	no	no	no	no	no	no	no	no	no
MS	no	no	no	no	no	no	no	no	no	no	no	no
MO	no	no	no	no	no	no	no	no	no	no	no	no
MT	no	no	no	no	no	no	no	no	no	no	no	no
NE	no	no	no	no	no	no	—	no	no	no	no	no
NV	no	no	no	no	no	no	no	no	no	no	no	no
NH	—	—	—	—	—	—	—	—	—	—	—	—
NJ	—	—	—	—	—	—	—	—	—	—	—	—
NM	—	—	—	—	—	—	—	—	—	—	—	—
NY	no	yes	yes	yes	no	no	no	yes	yes	yes	no	no
NC	—	—	—	—	—	—	—	—	—	—	—	—
ND	no	PP	state	yes	no	no	no	no	no	no	no	no
OH	no	no	no	no	no	no	no	no	no	no	no	no
OK	no	no	no	no	no	no	no	no	no	no	no	no
OR	yes	no	no	no	no	no	no	no	no	no	no	no
PA	no	no	no	no	no	no	yes	no	no	no	no	no
RI	—	—	—	—	—	—	—	—	—	—	—	—
SC	no	no	no	no	no	no	no	no	no	no	no	no
SD	no	no	no	no	no	no	no	no	no	no	no	no
TN	no	no	no	no	no	no	no	no	no	no	no	no
TX	no	no	no	no	no	no	no	no	no	no	no	no
UT	—	—	—	—	—	—	—	—	—	—	—	—
VT	yes	—	—	yes	—	—	no	—	—	—	—	—
VA	—	—	—	—	—	—	—	—	—	—	—	—
WA	no	no	no	no	no	no	no	no	no	no	no	no
WV	no	no	no	no	no	no	no	no	no	no	no	no
WI	no	no	no	no	no	no	no	no	no	no	no	no
WY	no	no	no	no	no	no	no	no	no	no	no	no



Question No. >	Q24t						Q26a	Q26b
State	Exemption status disabled military veteran						In general, do exemptions affect the assessed value of the property?	In general, do exemptions affect the property tax rate?
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion		
AL	yes	yes	yes	yes	no	no	yes	no
AK	no	Up to \$150K	no	yes	no	no	yes	no
AZ	no	no	no	no	no	no	yes	no
AR	na	na	na	na	na	na	yes	no
CA	no	yes	no	yes	no	no	yes	no
CO	no	yes	yes	yes	no	no	yes	no
CT	yes	no	yes	yes	yes	yes	yes	Yes,
DE	no	yes	yes	no	no	yes	yes	no
DC	—	—	—	—	—	—	yes	—
FL	yes	yes	yes	yes	—	—	—	yes
GA	—	—	—	—	—	—	—	—
HN CO	yes	no	yes	no	no	yes	yes	no
ID	no	no	no	no	no	no	yes	no
IL	no	homestead	homestead	homestead	no	no	Yes	Yes, it can
IN	no	no	no	no	no	no	yes	no
IA	yes	yes	yes	yes	—	—	yes	—
KS	no	no	no	no	no	no	yes	no
KY	no	yes	yes	yes	no	no	yes	no
LA	—	—	—	—	—	—	—	—
ME	no	yes	no	no	no	no	yes	no
MD	yes	no	yes	yes	no	no	no	yes
MA	no	yes	yes	yes	no	no	yes	no
MI	yes	no	yes	yes	no	no	no	yes
MN	no	yes	no	no	no	no	yes	yes
MS	no	yes	no	no	no	no	yes	no
MO	no	no	no	no	no	no	yes	yes
MT	yes	yes	no	yes	no	no	no	yes
NE	yes	yes	yes	yes	no	yes	yes	yes
NV	no	yes	yes	yes	no	no	yes	no
NH	—	—	—	—	—	—	yes	—
NJ	—	—	—	—	—	—	—	—
NM	—	yes	—	yes	—	—	yes	—
NY	yes	yes	yes	yes	yes	no	yes	no
NC	—	—	—	—	—	—	—	—
ND	no	yes	local	yes	no	no	yes	no
OH	no	no	no	no	no	no	Neither; not included on tax list.	Neither; not included on tax list.
OK	yes	no	yes	yes	no	no	yes	no
OR	no	yes	yes	yes	no	no	yes	no
PA	no	yes	yes	yes	yes	no	yes	no
RI	—	yes	yes	yes	—	—	yes	—
SC	yes	no	yes	yes	no	no	yes	yes
SD	no	no	yes	no	yes	no	no	yes
TN	no	no	no	no	no	no	yes	no
TX	no	yes	yes	yes	no	no	yes	no
UT	—	—	—	—	—	—	—	—
VT	—	yes	yes	yes	May increase	—	yes	—
VA	—	—	—	—	—	—	yes	—
WA	no	no	no	no	no	no	yes	no
WV	no	yes	yes	no	no	no	yes	no
WI	no	no	no	no	no	no	yes	yes
WY	yes	no	yes	yes	no	no	yes	no

Question No. >	Q27a	Q27b	Q28a	Q28b	Q28c	Q28d	Q28e	
			When property is exempt, which of the following occurs? (Check all that apply.)					
State	Is business personal property now exempt?	If yes, what year did it become exempt?	Only school districts lose property tax revenue	Only non-school district units of government lose property tax revenue	All local units of government with exempt property lose property tax revenue	Property taxes are shifted to non-exempt property, but local units of government generally do not lose property tax revenue	State/provincial aid to local units of government is increased to compensate (fully or partially)	
AL	no	na	no	no	yes	no	no	
AK	no, but can by local option	na	no	no	no	yes	no	
AZ	no	na	no	no	yes	no	no	
AR	no	na	no	no	yes	no	yes	
CA	no	na	no	no	yes	no	yes	
CO	no	na	no	no	yes	no	no	
CT	no	na	no	no	no	yes	yes	
DE	Yes, except mobile homes	—	no	no	no	yes	no	
DC	no	na	—	—	yes	—	—	
FL	no	—	—	—	—	yes	yes	
GA	—	—	—	—	—	—	—	
HN CO	na	na	no	no	no	yes	no	
ID	no	na	no	no	no	yes	no	
IL	no	na	no	no	yes	no	no	
IN	no	2008, business inventory	no	no	yes	no	no	
IA	yes	2003	—	—	yes	no	—	
KS	yes	Jul-06	no	no	no	yes	no	
KY	no	na	no	no	no	yes	no	
LA	—	—	—	—	—	—	—	
ME	yes	2008	no	no	yes	no	yes	
MD	no	na	no	no	yes	no	no	
MA	no	na	no	no	no	yes	no	
MI	no	na	no	no	yes	no	yes; partially	
MN	yes	phased-in 1967-1971	no	no	no	yes	no	
MS	no	na	no	no	no	yes	no	
MO	no	na	no	no	yes	yes	no	
MT	no; for value > \$20,000	2000	no	no	no	no	no	
NE	no	na	no	no	no	yes	yes	
NV	no	na	no	no	yes	no	no	
NH	yes	—	—	—	—	yes	—	
NJ	—	—	—	—	—	—	—	
NM	no	—	—	—	—	yes	—	
NY	not taxable (ad valorem)	na	no	no	no	yes	yes	
NC	—	—	—	—	—	—	—	
ND	yes	1968	no	no	yes	yes	no	
OH	yes	2009	no	no	yes	yes	no	
OK	no	na	no	no	yes	yes	no	
OR	no	na	yes	yes	yes	no	no	
PA	some econ. dev. programs	na	no	no	yes	no	no	
RI	no	—	—	—	yes	—	yes	
SC	no	na	no	no	yes	yes	yes	
SD	yes	1978	no	no	no	yes	no	
TN	no	na	no	no	yes	yes	no	
TX	no	na	no	no	yes	no	yes	
UT	—	—	—	—	—	—	—	
VT	No	various	—	—	yes	yes	—	
VA	no	—	—	—	yes	—	—	
WA	no	na	no	no	no	yes	no	
WV	no	na	no	no	no	no	no	
WI	no	na	no	no	yes	yes	no	
WY	no	na	no	no	yes	no	no	

Question No. >	Q29a	Q30a*			
State	Does your state/province have any provisions for payment in lieu of taxes on exempt properties?	Indicate whether your state/province has any of the following special property tax treatments in new or redeveloping areas. Describe any program that exists. (Check all that apply.)	Tax increment financing	How many TIF Districts are there in your jurisdiction?	How much property taxes have been diverted to the local TIF district(s) and away from supporting state, province or local governmental entities?
AL	no	yes	na	na	
AK	yes	no	0	na	
AZ	no	no	na	na	
AR	yes	yes	8	None	
CA	yes	yes	425	\$5.4 billion (2007-08)	
CO	yes	yes,	88	\$123,675,000	
CT	yes	no	na	na	
DE	yes	na	na	na	
DC	yes	yes	—	—	
FL	yes	yes	178	unknown	
GA	—	—	—	—	
HN CO	no	no	na	na	
ID	yes	yes	65	\$52,354,000 for 2009	
IL	no	yes	1,052 (2007)	1,208,659,105 (2007)	
IN	yes	yes	unknown	unknown	
IA	no	yes	hundreds	24,000,000	
KS	yes	yes	10	\$18.6 million K.S.A. 12-17, 114	
KY	no	yes	13	none	
LA	—	—	—	—	
ME	yes	yes	300+ statewide	unknown	
MD	no	no	na	na	
MA	no	yes	—	—	
MI	yes	yes	many	not available	
MN	yes	yes	1,837	\$335,124,799	
MS	yes	yes	unknown	unknown	
MO	yes	yes	474 statewide in 2009	Statewide \$72 million (2008) \$100 million (2009)	
MT	yes	yes	40	\$15,405,589	
NE	yes	yes	566 in 2009	\$48.6M in 2009	
NV	no	yes	14	\$81,574,971 in 2009	
NH	yes	yes	—	—	
NJ	—	—	—	—	
NM	no	yes	—	—	
NY	yes	no	na	na	
NC	—	—	—	—	
ND	yes	yes	25+	unknown	
OH	yes	yes	na	na	
OK	yes	yes	58	unknown	
OR	yes	yes	69 agencies	\$170.5 million	
PA	yes	yes	unknown	Not listed or separated by program type	
RI	no	yes	—	—	
SC	yes	yes	2,000	Don't know	
SD	no	yes	145	na	
TN	yes	yes	unknown/untracked	na	
TX	no	yes	na	na	
UT	—	—	—	—	
VT	no	yes	4	\$2,120,839	
VA	yes	no	na	na	
WA	yes	yes	20 statewide	No data available yet	
WV	no	yes	31	—	
WI	yes	yes	1050	The Department of Revenue does not collect such data	
WY	no	na	na	na	

\* Additional comments online.

Question No. >	Q30b	Q30c	Q30d	Q30e	Q30f
	Indicate whether your state/province has any of the following special property tax treatments in new or redeveloping areas. Describe any program that exists. (Check all that apply.)				
State	Development fees	Exemption or special tax on contaminated property (including brownfields)	Tax abatement zones	Greenbelt (tax recapture) provisions	Separate classification by statute or regulation
AL	no	yes	no	yes; For ag property	no
AK	no	no	yes, Optional exemptions	yes; For ag property	no
AZ	no	yes, In a few situations	no	no	yes, enterprise zones
AR	no	no	no	no	no
CA	yes; vary by locality	no	no	no	no
CO	yes, local building permits	no	yes	yes	yes
CT	no	yes	yes	yes	Yes
DE	Various impact fees assessed	na	—	na	na
DC	—	—	—	—	yes
FL	—	—	yes	—	yes
GA	—	—	—	—	—
HN CO	no	no	no	no	yes
ID	no	yes	no	no	no
IL	no	no	yes	no	no
IN	no	Taxpayers may request a deduction	ERAs locally approved	no	no
IA		none	by local ordinance	yes for timber reserve	
KS	no	no	yes	no	no
KY	no	no	no	no	no
LA	—	—	—	—	—
ME	no	no	no	no	no
MD	no	no	no	no	no
MA	no	yes	—	no	no
MI	no	yes	yes	yes	no
MN	no	yes	yes	no	no
MS	no	no	yes	no	no
MO	no	no	yes	no	yes
MT	no	no	no	no	no
NE	no	no	no	no	yes
NV	no	no	no	yes	—
NH	—	—	—	—	—
NJ	—	—	—	—	—
NM	—	—	—	—	—
NY	no	yes	yes	no	no
NC	—	—	—	—	—
ND	no	no	no	no	no
OH	no	yes	yes	no	no
OK	no	no	no	no	no
OR	yes	no	yes	yes	no
PA	na	Information not available	yes	no	yes
RI	—	—	—	—	—
SC	na	yes, Exemption to clean up brownfields	no	no	no
SD	no	no	no	no	no
TN	yes	no	no	yes	no
TX	no	no	yes	no	no
UT	—	—	—	—	—
VT	Some locally	Some	—	—	yes
VA	yes	no	yes	no	yes
WA	no	no	no	no	no
WV	no	no		no	no
WI	no	no	no	no	no
WY	na	na	na	na	na

Question No. >	Q31a	Q31b	Q31c	Q31d	Q31e	Q31f
	Please check the types of property tax relief available in your state/province. (Please check all that apply.)					
State	Residential circuit breaker (funded by state/province)	Renter's credit for imputed property taxes	Property tax deferral program	Limits on annual increases in individual residential property taxes	Partial value exemption for primary residences	Partial exemption from tax levy or portion of tax levy
AL	no	no	no	no	yes	no
AK	no	no	yes	no	yes	no
AZ	yes	yes	yes	no	no	yes
AR	no	no	no	yes	no	no
CA	no	no	no	yes	yes	no
CO	yes	yes	yes	no	yes	no
CT	yes	yes	yes	no	yes	no
DE	no	no	no	no	no	no
DC	yes	no	no	yes	—	—
FL	no	—	yes	yes	yes	—
GA	no	—	yes	—	yes	yes
HN CO	yes	no	no	no	yes	yes
ID	yes	no	yes	no	yes	no
IL	yes	no	yes	no	yes	no
IN	no	no	no	no	yes	no
IA	yes	yes	yes	—	yes	—
KS	yes	yes	no	no	yes	no
KY	no	no	no	no	yes	no
LA	—	—	—	—	yes	—
ME	yes	yes	no	no	no	no
MD	yes	yes	yes	no	no	yes
MA	yes	no	yes	no	yes	no
MI	yes	yes	yes	yes	yes	yes
MN	yes	yes	yes	no	no	yes
MS	no	no	no	no	yes	no
MO	yes	no	no	no	no	no
MT	yes	yes	no	no	yes	no
NE	yes	no	no	no	no	no
NV	yes	yes	yes	yes	no	yes
NH	yes	no	no	no	—	—
NJ	yes	yes	—	—	—	—
NM	yes	yes	—	—	yes	—
NY	yes	yes	no	no	yes	yes
NC	—	—	yes	—	yes	—
ND	yes	yes	no	no	no	no
OH	yes	no	no	no	yes	no
OK	yes	no	no	no	yes	no
OR	no	yes	yes	yes	yes	yes
PA	yes	yes	no	no	no	no
RI	yes	yes	yes	no	yes	—
SC	no	no	no	yes	yes	yes
SD	yes	no	yes	no	yes	yes
TN	no	no	yes	no	no	no
TX	no	no	yes	yes	yes	yes
UT	yes	yes	yes	—	—	—
VT	yes	yes	no	no	no	no
VA	no	no	yes	no	yes	no
WA	no	no	yes	no	no	yes
WV	yes	yes	yes	no	no	no
WI	yes	yes	yes	no	no	no
WY	yes	yes	yes	no	no	no

Question No. >	Q32a	Q32b	Q32c	Q32d	Q33a
	For any program (a. residential circuit breaker, b. renter's credit for imputed property taxes, c. property tax deferral program, d. limits on annual increases in individual residential property taxes, e. partial value exemption for primary residences, f. partial exemption from tax levy or portion of tax levy) in question 31 are any of the following qualification criteria?				Does property classification have an impact on the amount of property taxes paid?
State	age	owner occupied	income	value limits	
AL	e	e	e	no	yes
AK	65 yrs of age	e	no	e	no
AZ	yes	yes	yes	yes	yes
AR	g	g	no	no	yes
CA	no	e	no	no	no
CO	ebg	eg	c	e	yes
CT	yes	yes	yes	yes	no
DE	yes	yes	yes	no	no
DC	yes	yes	yes	no	yes
FL	c	c,d,e	c	—	yes
GA	—	—	—	—	—
HN CO	yes	yes	yes	no	yes
ID	a, c	a, c, e	a, c	e	no
IL	a, c, g	g	a,g	g	yes
IN	g, 65 or older	yes	\$30,000	\$160,000 assessed value	yes
IA	yes	no	yes	no	yes
KS	yes	no	yes	no	yes
KY	e	e	no	no	no
LA	—	—	—	—	—
ME	no	yes	yes	no	no
MD	no	a, c, g	g, b	a, g	no
MA	a, c	a, c, e	a, c	no	yes
MI	yes	yes	yes	yes	yes
MN	c	a, c, f, g	a, c	a, g	yes
MS	e, f	e, f	no	e, f	yes
MO	a & g	g	a & g	no	yes
MT	g (2EC)	g (PTAP & 2EC)	G-all	G-PTAP	yes
NE	a	a	a	a	yes
NV	no	yes	no	no	yes
NH	—	—	—	—	no
NJ	—	—	—	—	—
NM	e	e	e	no	yes
NY	e	a, e	a, b, e	g	yes
NC	—	—	—	—	—
ND	a, b	a	a, b	a	yes
OH	g	a, g	no	no	yes
OK	g (senior freeze)	g (senior freeze), e	Additional homestead	5% Limit Annually for Real Property	yes
OR	c	c	c	g	no
PA	g	g	g	no	yes
RI	local option	yes	local option	local option	yes
SC	g	e	no	d	yes
SD	yes	yes	yes	yes	yes
TN	c, g	c, g	c, g (except disabled veterans)	no	no
TX	f	c, d, e, f	no	no	yes
UT	—	—	—	—	—
VT	no	no	no	\$95,000 per household	no
VA	yes	yes	yes	yes	—
WA	yes; age 62	yes	several income levels	taxed on less than 100% of market value.	no
WV	65 or disabled	yes	no	20,000	yes
WI	G-Homestead	G-Lottery: must be owner	G-Homestead, income < 24,500	no	yes
WY	no	yes	yes	no	no

Question No. >	Q34a*	Q34c	Q34d*	Q34e*
State	How many households received property tax relief through partial residential property exemptions in the most recent year (for example, \$10,000 reduction in assessed value, 25% value reduction, lower applicable assessment ratio, etc.)?	Please specify year	If the program described in this question is not funded by the state/province, please indicate approximately how many dollars of property taxes are shifted to non-eligible taxpayers or lost by units of government.	
			Shifted (\$)	Lost (\$)
AL	Unable to estimate	na	na	na
AK	100,450+/-	—	\$71,000,000	0
AZ	na	na	na	na
AR	723,086 households; \$350 Homestead Property Tax Credit	2009	na	na
CA	5,535,394	2008-09	na	na
CO	168,000 Senior, 3,122 veteran, other not available	2009	na	na
CT	—	na	—	—
DE	For the elderly and disability exemptions: about 2,000	2009	About \$725,000	0
DC	94,000	2010	—	—
FL	4,519,540	2009	\$5,005,000,000	unknpwn
GA	—	—	—	—
HN CO	141,290	FY 09-10	\$13,725,000	0
ID	455600	2009	\$179,536,000	0
IL	3,175,843 (received General Homestead Exemption)	2007	na	na
IN	don't know	na	na	na
IA	760,000	—	\$35,000,000	—
KS	1,000,999 + mobile homes	2009	none	Lost \$ 47,000,000+
KY	402,263	2009	Shifted \$135,562,631	none
LA	—	—	—	—
ME	unknown	na	na	na
MD	—	na	na	na
MA	unknown	na	unknown	unknown
MI	not available	na	na	na
MN	10,000	2009	—	—
MS	686,758	2008	\$160,645,000	none
MO	220,000	—	na	na
MT	100% 2009 res. households 36.8% market value exempt	2009	all res. property gets exemption	na
NE	~ 1 million parcels, 2009 \$83.22/\$100,000 of valuation	—	na	na
NV	636,955	2009	—	See sheet Q34-NV Sup
NH	—	—	—	—
NJ	—	—	—	—
NM	35-45%	2009	100%	—
NY	3.37 million	2008	na	na
NC	—	—	—	—
ND	3,441	2008	funded by state	no
OH	na	na	na	na
OK	2009 Homestead Exemptions 766452	2009	Not reimbursed by the state	Not reimbursed by the state
OR	36,634	08-09	na	na
PA	not available	na	na	na
RI	—	—	—	—
SC	1.4 million	2009	extra 1% sales tax.	0
SD	unknown	na	unknown	unknown
TN	na	na	0	0
TX	5,027,150	2009	not available	not available
UT	—	—	—	—
VT	—	—	Whole cost is shifted to others	Because budgets are still paid
VA	—	—	—	—
WA	Total participants: 113,239	2008	see previous; unknown	—
WV	225,916	2010	—	—
WI	0	na	na	na
WY	na	na	na	na

\* Additional comments online.

Question No. >	Q37a	Q38a	Q38b	Q38c	Q38d	Q38e	Q39a	
State	Has your state/province enacted a "truth-in-taxation" (full disclosure) law?	If the budget or property tax levy growth is constrained, are any of the following allowances made or additional amounts permitted? (Check all that apply.)					Voter approval percentage needed: _____% for _____ Year(s)	Are all classes of property taxed using the same nominal tax rate within a given taxing district?
		New construction of taxable property	New construction of any property	Inflation in value of existing taxable property	Annexation (Except for Schools)			
AL	yes	no	no	no	no	na	yes	
AK	no	yes	no	no	no	no	yes	
AZ	yes	yes	no	yes	no	yes, 10% for 5 years	yes	
AR	no	yes	yes	yes	yes	na	yes	
CA	yes	na	na	na	na	na	yes	
CO	yes	yes	yes	yes	yes	51	yes	
CT	no	na	na	na	na	na	yes	
DE	no	na	na	na	na	na	yes	
DC	no	—	—	—	—	—	no	
FL	yes	yes	yes	—	yes	—	yes	
GA	—	—	—	—	—	—	—	
HN CO	no	no	no	no	no	no	no	
ID	no	yes	no	no	yes	yes; 50% for 2 years	no	
IL	yes	yes	no	yes	yes	no	yes	
IN	no	no	no	no	no	no	yes	
IA	yes	—	—	—	—	—	yes	
KS	yes	yes	no	no	yes	no	yes	
KY	no	yes	no	no	yes	na	yes	
LA	—	—	—	—	—	—	—	
ME	no	na	na	na	na	na	yes	
MD	no	na	na	na	na	na	yes	
MA	no	yes	no	no	no	yes, majority vote	no	
MI	yes	yes	yes	yes	yes	yes; 100% per ballot year	yes	
MN	yes	yes	no	no	yes	yes; 50.1% for 1 year	no	
MS	no	yes	no	no	yes	no	yes	
MO	yes	yes	no	yes	yes	yes; percentage varies	no	
MT	no	no	yes	no	no	yes; majority	yes	
NE	yes	yes	no	no	no	no	yes	
NV	yes	no	no	no	no	51%	yes	
NH	—	—	—	—	—	—	yes	
NJ	—	—	—	—	—	—	—	
NM	no	yes	—	—	yes	—	no	
NY	no	na	na	na	na	na	no	
NC	—	—	—	—	—	—	—	
ND	no	no	no	no	no	no	yes	
OH	no	yes	no	no	no	no	yes, but see response to Q33	
OK	no	no	no	no	no	no	yes	
OR	no	yes	no	yes	yes	no	yes	
PA	no	yes	yes	no	no	no	yes	
RI	no	—	—	—	—	—	—, see note	
SC	no	yes	yes	yes	no	no	no	
SD	—	yes	no	no	yes	no	no	
TN	yes	yes	yes	no	yes	no	yes	
TX	yes	yes	yes	no	yes	yes; > 50% for 1 year	yes	
UT	—	—	—	—	—	—	—	
VT	—	—	—	—	—	—	no	
VA	yes	na	na	na	na	na	yes	
WA	no	yes	no	no	no	yes if 1% over previous year	yes	
WV	no	yes	no	no	no	no	no	
WI	no	yes	no	no	no	no	yes	
WY	no	na	na	na	na	na	yes	



Question No. >	Q40a	Q40b	Q40c
	In addition to the property tax, which of the following taxes are levied on property? (Check all that apply.)		
State	Real estate transfer tax—indicate rate:	Development gains tax	Other (specify):
AL	\$.50 for conveying property of \$500 or less; \$.50 for each additional \$500	no	na
AK	no	na	na
AZ	no	no	na
AR	yes, \$3.30 per thousand	na	na
CA	yes; \$0.55 per \$500	no	na
CO	yes, .01%	no	no
CT	.005 to .01 commercial, plus .005 larger cities and .025 all other town on full transfer	no	no
DE	yes; 3 percent of sale price, divided between state and local government	no	no
DC	yes - no response to rate	—	—
FL	yes, \$.70 per \$100	—	—
GA	yes	—	—
HN CO	yes	no	no
ID	no	no	no
IL	\$0.50 per \$500 for state and \$0.25 per \$500 for county	no	no
IN	no	no	na
IA	yes; 1.6% excluding the first \$500 of the sale price		
KS	yes; Real estate transfer tax—.26% of debt or obligation is secured	no	no
KY	yes; 50 cents per \$500	no	no
LA	—	—	—
ME	yes	no	na
MD	yes	no	na
MA	yes	no	na
MI	yes	no	na
MN	yes, 0.33%	no	no
MS	no	no	na
MO	no	no	na
MT	no	no	Local government special district charges
NE	yes	no	na
NV	Yes	no	no
NH	yes, 1.5%	—	—
NJ	yes	—	—
NM	no	—	—
NY	yes; \$4.00 per \$1,000 of consideration	no	Mortgage recording tax; real property transfer gains tax
NC	yes	—	—
ND	no	no	na
OH	yes; \$1.00 per \$1,000 of purchase price, plus local permissive amounts	no	na
OK	yes; Documentary Stamp Fee \$1.50 Per \$1,000 of Sales Price	no	na
OR	grandfathered transfer tax of \$1 / thousand of the selling price.	no	\$15 recording fee for ownership changes
PA	yes; Based on formula pursuant to the individual taxpayer notice	no	na
RI	yes, \$4.00 per \$1,000	—	—
SC	yes	no	na
SD	yes, \$0.50 / thousand of value transferred	no	na
TN	yes; \$0.37 per \$100 of consideration	no	na
TX	no	no	na
UT	no	—	—
VT	yes	yes	
VA	yes, varies	no	na
WA	yes; 1.4%	no	na
WV	no	no	na
WI	yes, \$0.30 per \$100 of total real estate value.	no	na
WY	no	no	na

Question No. >	Q41	Q41a	Q41b
State	When is the legal assessment date?	For construction in progress on the assessment date, is there a value proration?	On new construction, is there an occupancy requirement when setting a value?
AL	October 1 annually	yes	no
AK	January 1	yes	no
AZ	January 1	yes	no
AR	January 1	yes	no
CA	January 1	yes	no
CO	January 1	yes	no
CT	October 1	yes	yes
DE	January 1	no	no
DC	January 1	yes	no
FL	January 1	no	no
GA	—	—	—
HN CO	October 1	yes	no
ID	January 1	yes	yes
IL	January 1	yes	
IN	March 1	yes	no
IA	January 1	yes	no
KS	January 1	yes	no
KY	January 1	yes	no
LA	—	—	—
ME	January 1	no	no
MD	January 1	no	no
MA	January 1	yes	no
MI	December 31	yes	no
MN	January 2	yes	no
MS	Jan. 1; Personal property—Jan. 1 to March 1 (not inventory), heavy equipment—Jan. 1—Dec. 31	yes	no
MO	January 1	yes	no
MT	January 1	yes	no
NE	January 1	yes	no
NV	July 1	yes	no
NH	April 1	yes	no
NJ	—	—	—
NM	January 1	yes	no
NY	January 1	yes	no
NC	—	—	—
ND	February 1 for locally assessed property, January 1 for centrally assessed.	no	no
OH	January 1	yes	no
OK	January 1	no	yes
OR	January 1	yes	no
PA	January 1	no	no
RI	December 31	yes	yes
SC	December 31	no	yes
SD	November 1 prior to the assessment year (November 1, 2009 for the 2010 assessment year)	yes	no
TN	January 1	yes	no
TX	January 1	yes	no
UT	—	—	—
VT	April 1	yes	no
VA	Local option January 1 or July 1	yes	no
WA	January 1	no	no
WV	July 1	yes	no
WI	January 1	yes	no
WY	January 1	yes	no

Question No. >	Q42a	Q42b	Q42c	Q42d	Q42e	Q42f	Q42g	Q42h
	Indicate which of the following types of reference works your state/province provides to assessors and other users and indicate whether their use is mandated.							
State	Administrative rules or regulations	Compilation of property tax laws	Compilation of important court decisions	Administrative procedures manual published by agency	Appraisal procedures manual published by agency	Cost and other valuation schedules published by your agency	Nationally recognized cost manuals	Nationally recognized personal property price guides
AL	provided/mandated	provided/mandated	no	provided/mandated	provided/mandated	provided/mandated	no	no
AK	use mandated	use mandated	use mandated	provided	no	no	no	no
AZ	provided	provided	no	provided	provided	no	no	no
AR	use mandated	use mandated	provided	no	no	provided	provided	provided
CA	provided/mandated	provided/mandated	no	no	provided	provided	no	no
CO	provided/mandated	no	provided	provided/mandated	provided/mandated	provided	no	no
CT	provided/mandated	provided/mandated	no	provided/mandated	no	no	no	no
DE	no	no	no	no	no	no	no	no
DC	provided/mandated	provided	provided	provided/mandated	provided/mandated	provided	provided	—
FL	provided/mandated	provided/mandated	provided	provided/mandated	provided	provided	—	—
GA	—	—	—	—	—	—	—	—
HN CO	provided	provided/mandated	no	no	no	provided	no	no
ID	provided/mandated	provided/mandated	no	no	no	no	no	no
IL	provided/mandated	provided	no	no	provided	provided	no	no
IN	provided/mandated	no	no	provided	no	provided/mandated	no	no
IA	provided/mandated	no	no	no	provided/mandated	provided/mandated	no	no
KS	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	no	provided/mandated	provided/mandated
KY	provided/mandated	provided/mandated	provided	provided	provided	no	provided/mandated	no
LA	—	—	—	—	—	—	—	—
ME	provided/mandated	provided/mandated	no	provided/mandated	provided	no	no	no
MD	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	no
MA	provided/mandated	provided/mandated	no	provided/mandated	no	no	no	no
MI	provided	provided	provided	provided	provided	provided	provided	provided
MN	provided/mandated	provided/mandated	no	provided/mandated	no	no	no	no
MS	provided/mandated	provided/mandated	no	provided/mandated	provided/mandated	provided	no	no
MO	provided/mandated	provided/mandated	provided/mandated	no	provided/mandated	no	no	no
MT	provided/mandated	provided/mandated	no	provided/mandated	provided/mandated	provided/mandated	provided	provided/mandated
NE	provided/mandated	provided/mandated	provided	provided/mandated	no	no	use mandated	no
NV	mandated	mandated	no	mandated	mandated	mandated	mandated	no
NH	—	—	—	—	—	—	—	—
NJ	—	—	—	—	—	—	—	—
NM	provided/mandated	provided/mandated	—	provided	provided	—	provided	—
NY	provided	provided	provided	provided	provided	provided	no	no
NC	—	—	—	—	—	—	—	—
ND	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	no	no	no
OH	provided/mandated	no	provided	no	no	no	no	no
OK	provided/mandated	provided/mandated	provided/mandated	no	no	provided	no	no
OR	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided	no	no
PA	no	no	provided	provided	provided	no	no	no
RI	provided/mandated	—	—	—	—	—	provided/mandated	yes
SC	provided	provided	provided	provided	no	provided/mandated	provided/mandated	provided/mandated
SD	use mandated	use mandated	use mandated	use mandated	no	no	use mandated	no
TN	provided/mandated	provided/mandated	provided	provided/mandated	provided/mandated	provided/mandated	no	no
TX	provided/mandated	provided/mandated	provided/mandated	no	no	no	no	no
UT	—	—	—	—	—	—	—	—
VT	provided/mandated	provided/mandated	—	provided	provided	provided	—	—
VA	provided/mandated	provided	provided	no	no	no	no	no
WA	provided/mandated	provided/mandated	no	no	no	provided	no	no
WV	provided/mandated	provided/mandated	provided	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated
WI	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided	no	no
WY	provided/mandated	provided/mandated	provided	provided	provided/mandated	provided/mandated	provided/mandated	provided

Question No. >	Q43a	Q43b
State	Does your state/ province approve but not provide any of the aforementioned reference works?	If yes, identify which types of works are approved:
AL	no	na
AK	no	na
AZ	no	na
AR	no	na
CA	yes	Nationally recognized cost manuals.
CO	yes	Nationally recognized cost manuals. (Marshall & Swift)
CT	yes	NADA
DE	na	na
DC	no	na
FL	no	na
GA	—	—
HN CO	yes	Cost manual produced by Marshall & Swift; Manuals provided by IAS software vendor
ID	no	na
IL	—	na
IN	no	na
IA	no	
KS	no	na
KY	yes	—
LA	—	—
ME	no	na
MD	no	na
MA	yes	Cost manuals & PP pricing guides approved during triennial certification.
MI	no	na
MN	no	na
MS	no	na
MO	yes	Assessors' association compiles a valuation guide based on NADA values.
MT	no	na
NE	yes	Marshall Valuation Service and Residential Cost Handbook mandated by regulation
NV	yes	Regulations; Statutes; IAAO Standards; Marshall & Swift costing service
NH	—	—
NJ	—	—
NM	no	—
NY	no	na
NC	—	—
ND	yes	Cost manuals.
OH	no	na
OK	no	na
OR	yes	Marshall Valuation cost manual for commercial and "special purpose" property types
PA	no	na
RI	—	—
SC	no	na
SD	yes	The appraisal manual is mandated by statute to be a nationally recognized manual adopted by Department of Revenue and Regulation
TN	no	na
TX	yes	Statutes, rules and forms
UT	—	—
VT	yes	Marshall & Swift
VA	—	—
WA	no	na
WV	yes	Nationally recognized replacement cost manuals
WI	no	na
WY	no	na

Question No. >	Q44a	Q44b	Q44c	Q44d	Q44e	Q44f	Q44g	Q44h
	Indicate which of the following types of reference works your state/province provides to assessors and other users and indicate whether their use is mandated.							
State	Legal advice	Technical advice	Direct, on-site valuation and appraisal services	Computer processing	CAMA modeling and valuation assistance	Review of contracts of private firms performing valuation services	Property inspections (general)	Property inspections (interior)
AL	yes	yes	yes	no	yes	yes	yes	yes
AK	yes	yes	no	no	yes	yes	yes	no
AZ	no	no	no	no	yes	no	no	no
AR	yes	yes	yes	no	yes	yes	yes	yes
CA	yes	yes	no	no	no	no	no	no
CO	no	yes	yes	yes	yes	no	yes	no
CT	no	no	no	no	no	no	no	no
DE	na	na	na	na	na	na	na	na
DC	—	—	—	—	—	—	—	—
FL	no	yes	no	no	no	no	no	no
GA	—	—	—	—	—	—	—	—
HN CO	yes	yes	yes	yes	yes	no	yes	no
ID	no	yes	no	yes	yes	no	no	no
IL	yes	yes	yes	no	yes	no	no	no
IN	no	yes	no	no	no	yes	no	no
IA	no	yes	no	no	no	no	no	no
KS	yes; some	yes	yes	yes	yes	yes	no	no
KY	yes	yes	yes	yes	no	no	no	no
LA	—	—	—	—	—	—	—	—
ME	no	yes	no	no	no	no	no	no
MD	na	na	na	na	na	na	na	na
MA	yes	yes	no	no	yes	yes	no	no
MI	no	yes	yes	no	no	no	yes	yes
MN	no	yes	no	no	no	no	no	no
MS	no	yes	no	no	no	no	no	no
MO	yes	yes	no	no	yes	yes	no	no
MT	yes	yes	yes	yes	yes	no	yes	yes
NE	yes	yes	yes	yes	yes	yes	no	no
NV	yes	yes	yes	no	no	no	yes	no
NH	no	yes	no	no	no	yes	yes	yes
NJ	—	—	—	—	—	—	—	—
NM	yes	yes	yes	no	no	no	no	no
NY	yes	yes	yes	yes	yes	no	no	no
NC	—	—	—	—	—	—	—	—
ND	yes	yes	no	no	no	no	no	no
OH	yes	yes	no	no	no	yes	no	no
OK	no	yes	no	no	yes	no	no	no
OR	yes	yes	yes*	no	yes	no	no	no
PA	no	no	no	no	no	no	no	no
RI	no	yes	no	no	no	yes	no	no
SC	yes	yes	yes	no	no	no	no	no
SD	yes	yes	no	no	no	no	no	no
TN	yes	yes	yes	yes	yes	yes	no	no
TX	no	yes	no	no	no	no	no	no
UT	—	—	—	—	—	—	—	—
VT	yes (limited)	yes	yes	yes	yes	no	no	no
VA	no	yes	yes	no	no	no	yes	yes
WA	yes	yes	yes	no	no	no	no	no
WV	yes	yes	yes	no	yes	no	yes	yes
WI	yes	yes	yes; mnf. property	no	no	no	no	no
WY	no	yes	no	no	yes	no	yes	yes

\* Additional comments online.

Question No. >	Q45	Q45a	Q45b	Q45c	Q45d
State	Does your state/province provide appraisal or assessment software to local jurisdictions? If yes, please answer the following questions:	If yes, is continuous software support provided?	If yes is there a fee for local jurisdictions to participate?	In the most recent budget year, how much did your agency spend providing or supporting such software?	How many state/province full-time-equivalent positions are devoted to this function?
AL	no	na	na	na	na
AK	no	—	na	na	na
AZ	no	na	na	na	na
AR	no	na	na	na	na
CA	no	na	na	na	na
CO	no	na	na	na	na
CT	no	na	na	na	na
DE	no	na	na	na	na
DC	—	—	—	—	—
FL	no	na	na	na	na
GA	—	—	—	—	—
HN CO	no	na	na	na	no
ID	yes	yes	no	\$1,542,500	16
IL	yes	yes	no	na	One FTE
IN	no	na	na	na	na
IA	no	—	—	—	—
KS	yes	yes	no	not calculated.	7 positions in CAMA section plus support from field staff and others
KY	yes	yes	no	—	5
LA	—	—	—	—	—
ME	yes	no	no	0	1
MD	no/na	no/na	no/na	no/na	no/na
MA	yes	yes	yes	—	—
MI	no	na	na	na	na
MN	no	na	na	na	na
MS	no	na	na	na	na
MO	no	no	na	na	na
MT	yes	yes	no	\$136,125	All are MDOR employees
NE	yes	yes	yes	\$100,425	1
NV	no	no	no	na	na
NH	no	na	na	—	—
NJ	—	—	—	—	—
NM	no	—	—	—	—
NY	yes	yes	yes	\$7.4 million	15 FTE positions
NC	—	—	—	—	—
ND	no	na	na	na	na
OH	no	no	no	0	na
OK	yes	yes	no	Total \$298,674	Field staff & supervisor devote time, and work w/ software vendor
OR	no	na	na	na	na
PA	no	na	na	na	One FTE IT representative who provides limited technical expertise
RI	no	—	—	—	—
SC	no	na	na	na	na
SD	no	na	na	na	na
TN	yes	yes	yes	\$1,750,000	12
TX	no	na	na	na	na
UT	—	—	—	—	—
VT	Yes	yes	no	\$109,000	3
VA	no	na	na	na	na
WA	no	na	na	na	na
WV	yes	yes	yes	—	—
WI	no	na	na	na	na
WY	yes	yes	no	\$1,500,000	4

Question No. >	Q46a	Q46b	Q46c	Q47a	Q47b	Q47c
State	If your state/province does not provide software to assessors, does it regulate or approve computer systems offered to, or developed by, local assessment jurisdictions?	If yes, does such regulation relate to: (check all that apply)		Are all properties inspected in the field during a reappraisal process?	Are a percentage of properties field inspected every year so that all properties are inspected for a multiyear reappraisal cycle?	Are interior property inspections performed for residential property?
		Hardware	Software			
AL	yes	no	yes	yes	yes	no
AK	no	na	na	yes	yes	yes; new constr, appeal and/or owner request
AZ	no	na	na	no	no	no
AR	yes	no	yes	yes	yes	no
CA	no	na	na	no	na	na
CO	no	na	na	no	no	no
CT	no	na	na	yes	yes	yes
DE	no	na	na	no	na	not typically
DC	no	—	—	no	yes	yes
FL	no	na	na	no	yes	no
GA	—	—	—	—	—	—
HN CO	no	no	no	no	no	no
ID	yes	no	yes	yes	yes	no
IL	no	na	na	no	no	no
IN	yes	no	yes	yes	no	no
IA	yes	—	yes	no	no	yes
KS	yes	no	yes	yes	yes	no on residential, yes on commercial/industrial
KY	No	na	na	yes	yes	no
LA	—	—	—	—	—	—
ME	na	na	na	yes	no	yes
MD	no/na	na	na	no	yes	no
MA	no	na	na	no	yes	yes
MI	yes	no	yes	yes	yes	no
MN	no	na	na	no	yes	yes
MS	no	na	na	yes	yes	no
MO	yes	no	yes	no	yes	no
MT	na	na	na	yes	yes	yes
NE	no	na	na	no	yes	no
NV	no	na	na	no	yes	no
NH	—	—	—	—	—	—
NJ	—	—	—	—	—	—
NM	no	—	—	no	no	yes
NY	na	na	na	yes	no	no
NC	—	—	—	—	—	—
ND	no	na	na	no	no	no
OH	no	na	na	yes	no	no
OK	yes	no	yes	yes	yes	no
OR	no	na	na	yes	no	yes
PA	no	na	na	—	—	—
RI	no	na	na	yes	no	yes
SC	no	na	na	yes	yes	no
SD	no	na	na	yes	yes	yes
TN	yes	no	yes	yes	yes	yes
TX	no	na	na	no	no	no
UT	—	—	—	—	—	—
VT	—	—	—	yes	yes	yes
VA	na	na	na	no	yes	yes
WA	no	na	na	no	yes	no
WV	na	na	na	yes	yes	yes
WI	no	na	na	yes	yes	yes
WY	yes	no	yes	no	yes	yes

Question No. >	Q47d		Q47f
	Are only select properties selected for inspection during a reappraisal based on the following:		
State	Properties sold or transferred?	Properties that have a building permit issued?	Is property data reviewed in the assessing office without a field inspection?
AL	no	no	no
AK	yes, analysis for next appraisal cycle.	Annual new construction inspections	yes
AZ	no	yes	yes
AR	no	no	no
CA	na	na	na
CO	yes	yes	yes
CT	yes	yes	no
DE	no	na	na
DC	no	no	yes
FL	no	no	yes
GA	—	—	—
HN CO	yes	yes	yes
ID	no	no	yes
IL	no	no	varies by county
IN	No	No	yes; if previously verified,
IA	no	no	no
KS	no; Inspected during year of sale	no; Inspected during year of permit	yes; follow MARP Section 3.3.5
KY	no	no	no
LA	—	—	—
ME	no	no	no
MD	yes	yes	yes
MA	yes	yes	yes
MI	no	no	no
MN	yes	yes	yes
MS	no	no	no
MO	no	no	yes
MT	yes	yes	no
NE	no	no	yes
NV	no	no	—
NH	—	—	—
NJ	—	—	—
NM	no	no	no
NY	no	yes	no
NC	—	—	—
ND	no	no	no; local discretion
OH	no	no	yes
OK	No	no;	yes
OR	no	no	yes
PA	na	na	yes
RI	yes	yes	—
SC	no	no	yes
SD	no	no	no
TN	no	no	no
TX	na	na	na
UT	—	—	—
VT	no	—	yes
VA	yes	yes	yes
WA	no	yes	no
WV	no	no	no
WI	no	no	no
WY	yes	yes	no



Question No. >	Q48a*						
	Does state/provincial law specify a requirement for periodic reappraisal of property? (indicate locally assessed or state/province assessed)						
State	No specified cycle	Annual cycle	Every 2 years	Every 3 years	Every 4 years	Every 5 years	Other years ____
AL	yes	no	no	no	no	no	no
AK	Locally assessed	State assessed	no	no	no	no	no
AZ	no	no	no	yes	no	no	no
AR	no	yes	no	yes	no	yes	no
CA	yes; locally assessed	yes; State assessed	no	no	no	no	no
CO	no	no	yes	no	no	no	no
CT	—	—	—	—	—	—	—
DE	yes	no	no	no	no	no	na
DC	no	yes	—	—	—	—	—
FL	no	yes	—	—	—	—	—
GA	—	—	—	—	—	—	—
HN CO	no	yes	no	no	no	no	no
ID	no	yes; State assessed	no	no	no	yes, locally assessed	no
IL	no	yes; State	no	no	no	yes, county	no
IN	no	yes; State for utilities & railcars	no	no	no	yes; locally	no
IA	no	yes; Locally and state/province	—	—	—	—	—
KS	no	yes	no	no	no	no	no
KY	no	Locally assessed	no	no	no	no	no
LA	—	—	—	—	—	—	—
ME	no	no	no	no	no	yes	no
MD	no	no	no	yes	no	no	na
MA	no	yes; State	no	yes, locally assessed	no	no	no
MI	no	yes, Locally assessed	no	no	no	no	na
MN	no	no	no	no	no	yes	no
MS	yes; locally assessed	yes; State	no	no	no	no	no
MO	no	yes; Locally PP and state real and PP	yes; locally, real property	no	no	no	no
MT	no	Locally PP & state	no	no	no	no	6 for real property
NE	no	no	no	no	no	no	every 6 years
NV	—	—	—	—	—	yes	—
NH	—	yes; State	—	—	—	yes-locally	—
NJ	—	—	—	—	—	—	—
NM	no	—	2	—	—	—	—
NY	yes; locally assessed	no	no	no	no	no	na
NC	—	—	—	—	—	—	—
ND	no	Locally & state	no	no	no	no	no
OH	no	no	no	yes	no	no	na
OK	no	yes; State, public service annually	no	no	yes; visual inspection	no	no
OR	yes, locally & state	no	no	no	no	no	yes
PA	yes, locally	no	no	no	yes, locally	no	no
RI	no	—	—	yes	—	—	—
SC	no	no	no	no	no	yes	no
SD	—	yes; State assessed	no	no	no	no	no
TN	no	yes; State assessed	no	no	locally assessed	locally assessed	locally every 6 yrs
TX	no	no	no	yes	no	no	na
UT	—	—	—	—	—	—	—
VT	yes	—	—	—	—	—	yes
VA	—	—	—	—	—	—	—
WA	no	Locally assessed & state	locally assessed	no	locally assessed	no	no
WV	no	—	—	yes, local and state	—	—	—
WI	no	yes; Locally assessed	no	no	no	yes; state assessed	na
WY	no	yes; State/province assessed	no	no	no	no	yes; 6 years; local & state

Question No. >	Q48b*		Q48c	Q48d	
State	Does the law allow different periodic appraisal cycles for different jurisdictions?	Does the law allow different periodic appraisal cycles for different classes?	In practice, the most common reappraisal cycle in local assessment jurisdictions is	Do reappraisals occur throughout the state/province in the same year?	Or do reappraisals occur on varied cycles, so that some jurisdictions complete reappraisals in different years from others?
AL	no	no	Annual		
AK	yes	no	Four (4) years. Three to five years is typical.	no	yes
AZ	no	no	—	no	no
AR	yes	yes	Three years for real estate & annually for PP	no	yes
CA	see answer in 48	no	na	yes	no
CO	no	yes	2 years as req. by statute	yes	no
CT	yes	yes	na	no	yes
DE	yes	na	3 years (City of Dover), 10 years (City of Milford)	no	yes
DC	no	no	—	—	—
FL	no	no	Annually	yes	no
GA	—	—	—	—	—
HN CO	no	no	Annual cycle	no	no
ID	no	no	5 years, state appraised operating property annually	no	yes
IL	yes	no	Quadrennial reassessment	yes	no
IN	no	no	Annual Adjustment process, statewide general reassessment	yes	no
IA	yes	yes	12 years		yes
KS	no	no	Annually (all CAMA models are recalibrated every year)	yes	no
KY	no	no	Once every four years	yes	no
LA	—	—	—	—	—
ME	yes	no	—	no	yes
MD	no	no	3 years	yes	no
MA	no	no	3 years	no	yes
MI	no	no	Annual	yes	no
MN	no	no	—	yes	no
MS	yes	no	4 years	no	yes
MO	no	yes	2 years for real property and annually for personal property	yes	no
MT	no	no	Set by statute – currently 6 year cycle	yes	na
NE	no	no	na	no	no
NV	yes,	no	Annual	yes	no
NH	no	no	5 years	no	yes
NJ	—	—	—	—	—
NM	yes	no	1 year assessment cycle	yes	no
NY	na	na	~ 30 percent of assessing units reassess in a given year	no	yes
NC	—	—	—	—	—
ND	no	no	Various – sometimes many years	no	yes
OH	no	no	No variance; it's mandated by state law	no	yes
OK	no	no	Annual value adjustments w/ physical inspection every 4 yrs.	yes; every 4 Years.	no
OR	no	yes	No common practice. (recall comments previous.)	no	yes; recall prior comments
PA	na	na	—	na	na
RI	no	no	—	no	yes
SC	yes	no	5 years	no	yes
SD	no	no	Visual inspection of all properties within a 5 year cycle.	no	yes
TN	yes	no	6 year cycle, value update 3rd yr. Other cycles need approval	no	yes
TX	no	yes	At least once every three years	no	yes
UT	—	—	—	—	—
VT	Yes	yes	Market driven at about 5-8 years	no	yes
VA	yes	yes	Annual for cities, 4-year for counties	no	yes
WA	yes until 2014	no	20 counties revalue annually and 19 counties revalue cyclically	yes	no
WV	no	no	Every three years	yes	no
WI	no	no	Once every 5 years	yes	no
WY	no	no	6 years	yes	no

Question No. >	Q50*	
State	Is direct equalization used in your state/province? Under direct equalization, assessed values established for a type or class of property may be raised or lowered by local/state/provincial agencies. The process does not include appeals adjustments to single properties or groups under a class action	Is indirect equalization used in your state/province? Under indirect equalization, hypothetical values are computed and used to adjust funding distribution formulas (state aid to education or revenue sharing) so that distributions based on assessed value will most nearly reflect statutory requirements for such value or a uniform market value base.
AL	yes	no
AK	no	yes
AZ	yes	no
AR	yes	no
CA	no	no
CO	yes	yes
CT	—	yes
DE	no	yes
DC	no	no
FL	no	yes
GA	—	—
HN CO	no	no
ID	yes	no
IL	yes	no
IN	yes	no
IA	yes	no
KS	no	no
KY	yes	no
LA	—	—
ME	—	yes
MD	no	no
MA	no	yes
MI	yes	no
MN	yes	yes
MS	no	no
MO	yes	no
MT	no	no
NE	yes	yes
NV	yes	no
NH	no	yes
NJ	—	—
NM	no	no
NY	no	yes
NC	—	—
ND	yes	no
OH	yes	no
OK	yes	yes
OR	yes	no
PA	no	yes
RI	no	yes
SC	no	no
SD	yes	no
TN	yes	yes
TX	no	yes
UT	—	—
VT	no	yes
VA	no	yes
WA	yes	yes
WV	no	no
WI	no	yes
WY	yes	no

Question No. >	Q53a
State	How frequently does your agency make ratio studies?
AL	Annually
AK	Ratio studies are conducted by the local assessor, not by the state.
AZ	Annually
AR	Annually for all 75 counties on personal property & annually on real estate for only the counties completing 3 year or 5 year reappraisal cycle
CA	Annually
CO	Annually
CT	Annually
DE	No state government ratio studies, Kent County does not conduct ratio studies. Assessments are frozen in the 1987 base year in Kent County
DC	Annually
FL	Annually
GA	—
HN CO	Semi- Annually or as needed
ID	Annually
IL	The state computes an individual sales ratio study for all 102 counties once a year — we do not compute a state wide sales ratio study
IN	Annually
IA	—
KS	Annually (Mid-year report also produced)
KY	No state-wide ratio study results. Each county has individual ratio for each real property class done annually.
LA	—
ME	Annually
MD	Annually
MA	—
MI	Annually
MN	Annually
MS	County ratio studies normally completed once every 4 years. State ratio studies are not done.
MO	Biennially; two year cycle
MT	Every 6 Years for Residential. Every year for commercial.
NE	Annually
NV	Annually
NH	—
NJ	—
NM	Annually
NY	Annually
NC	—
ND	Annually
OH	Semi-annually
OK	Annually
OR	State agency does not do ratio studies.
PA	Odd numbered years
RI	Every year
SC	Annually
SD	Annually
TN	Every two years (except in a revaluation year) in each county. No statewide ratio study is performed.
TX	Annually in half of the school districts and appraisal districts.
UT	—
VT	Annually
VA	State tax - annual
WA	Annually
WV	—
WI	Annually
WY	Annually by the State Board of Equalization

Question No. >	Q53b
State	This ratio study tested assessed or appraised values for the year _____ (circle or indicate year tested if different).
AL	The ratio study compared sales for the period 10/1/2007 to 9/30/2008 to the appraised values used for collection 10/1/2009
AK	Ratio study results for 2009 are cited.
AZ	2008
AR	Ratio study published 9-15-09 tested assessed values established for 1-1-09 lien date. Are considered "2009 values and are extended to taxes payable "2010."
CA	2008-2009
CO	—
CT	—
DE	na
DC	2009
FL	—
GA	—
HN CO	2010
ID	2008
IL	Assessed values 1998
IN	2009
IA	—
KS	2008
KY	na
LA	—
ME	2008
MD	2008
MA	—
MI	2008
MN	2008
MS	1998
MO	2007
MT	2008
NE	Specific to individual counties
NV	In Nevada, assessed value is 35% of taxable value, so the statutes provide for an acceptable range between 32 and 36 percent. .
NH	—
NJ	—
NM	1998 or sale price vs. prior and subsequent assessments; Sale price vs. 2003 assessment (year of value cap legislation)
NY	2008 (weighted mean). Assessment uniformity measured with COD and PRD, by residential and all property groups.
NC	—
ND	2008
OH	Statewide data are not available
OK	2008
OR	na
PA	2008
RI	—
SC	—
SD	Assessed 2008
TN	No statewide ratio study is performed.
TX	—
UT	—
VT	Statistics are calculated for 261 municipalities. Not calculated statewide. Each assessment district has different results/practices/reappraisal cycles, etc.
VA	—
WA	—
WV	—
WI	—
WY	2008

Question No. >	Q54				
	What unit of government is responsible for the collection of property taxes? (Check all that apply.)				
State	State/ province	County, borough, parish, etc.	City or municipality	Township or equivalent	Other (please specify)
AL	no	yes	no	no	no
AK	yes	yes	yes	no	na
AZ	no	yes	no	no	no
AR	no	yes	no	no	na
CA	no	yes	no	no	na
CO	no	yes	no	no	na
CT	—	—	yes	—	Special taxing districts & fire districts
DE	no	yes	yes	no	na
DC	—	—	yes	—	—
FL	—	yes	—	—	—
GA	—	—	—	—	—
HN CO	no	no	yes	no	no
ID	no	yes	no	no	Small rail car tax payments to state
IL	no	yes	no	no	no
IN	no	yes	no	no	no
IA	—	yes	—	—	—
KS	no	yes	no	no	no
KY	no	yes	no	no	no
LA	—	—	—	—	—
ME	no	no	yes	no	no
MD	no	yes	yes	no	no
MA	no	no	yes	no	na
MI	no	no	yes	yes	na
MN	no	yes	no	no	na
MS	yes	yes	yes	no	na
MO	yes	yes	yes	no	na
MT	no	yes	yes	no	na
NE	yes	yes	no	no	na
NV	yes	yes	no	no	na
NH	yes	—	yes	—	—
NJ	—	—	—	—	—
NM	—	yes	—	—	—
NY	no	yes	yes	yes	yes; Village
NC	—	—	—	—	—
ND	no	yes	no	no	no
OH	no	yes	no	no	no
OK	no	yes	no	no	no
OR	no	yes	no	no	no
PA	no	yes	no	no	no
RI	—	—	yes	—	—
SC	car line & airlines	real & personal property	real & personal property in tax jurisdiction	no	na
SD	no	yes	no	no	no
TN	no	yes	yes	no	na
TX	no	yes	yes	yes	yes; Special districts
UT	—	—	—	—	—
VT	—	—	yes	—	—
VA	—	yes	yes	yes	—
WA	no	yes	no	no	no
WV	—	—	—	—	—
WI	no	yes	yes	yes	no
WY	no	yes	no	no	no

Question No. >	Q55a	Q55b	Q55c	Q55d*	Q55e*
	Who is responsible for payment of property taxes? (Check all that apply.)				
State	Property owner(s)	Resident or occupier of real property improvements	Lessee of machinery or equipment used in business	Lessee as in (c), but which is exempt entity	Owner of property listed in (c), when property leased to exempt entity
AL	yes	no	yes	yes	yes
AK	yes	no	no	no	no
AZ	yes	no	yes	no	no
AR	yes	no	no	no	no
CA	yes	no	no	no	no
CO	yes	no	no	no	yes
CT	yes	yes	yes	yes	yes
DE	yes	no	no	no	no
DC	yes	—	—	—	—
FL	yes	—	—	—	—
GA	—	—	—	—	—
HN CO	yes	no	no	no	no
ID	yes	no	no	no	yes
IL	yes	no	no	no	no
IN	yes	no	no	no	no
IA	yes	—	—	—	—
KS	yes	no	no	no	no
KY	yes	no	yes	no	no
LA	—	—	—	—	—
ME	yes	no	no	no	no
MD	yes	no	no	no	no
MA	yes	no	no	no	no
MI	yes	no	no	no	no
MN	yes	no	no	yes	no
MS	yes	no	yes	no	yes
MO	yes	no	yes	no	yes
MT	yes	no	no	no	no
NE	yes	no	no	no	no
NV	yes	—	yes	yes	—
NH	yes	—	—	—	—
NJ	—	—	—	—	—
NM	yes	—	—	—	—
NY	yes	no	no	no	no
NC	—	—	—	—	—
ND	yes	no	no	no	no
OH	yes	no	no	no	no
OK	yes	no	no	no	no
OR	yes	no	yes	yes	yes
PA	yes	yes	no	yes	yes
RI	yes	—	—	—	—
SC	yes	no	yes	no	no
SD	yes	no	no	no	no
TN	yes	no	yes	no	no
TX	yes	no	no	no	no
UT	—	—	—	—	—
VT	yes	—	—	—	yes
VA	yes	—	—	—	—
WA	yes	no	yes	no	no
WV	—	—	—	—	—
WI	yes	no	yes	yes	no
WY	yes	no	yes	no	no

\* NOTE: The lessee or owner described in (d) and (e) above is responsible for the tax if the property is taxable and if the lease terms indicate the party responsible for the tax.

Question No. >	Q56*
State	What is the lag time between the assessment date and when property taxes are due and payable? (For example, a January 1 assessment date with the tax bill collected on a calendar year beginning twelve months later, the lag time is twelve months.)
AL	In Alabama, ad valorem taxes are collected in arrears. The lien attaches on Oct. 1 of each year, and becomes due and payable the next Oct. 1 through Dec. 31.
AK	Six to nine months, depending upon the specific city or borough
AZ	Assessment date = January 1, 2010, Tax bill (first half due) = October 2011, Time lag = 22 months
AR	Jan 1 with taxes payable beginning third Monday in February through October 10 of the following year
CA	12 months
CO	16 months - due last day of April of the following year
CT	Due and payable the following July 1- 9 months from October 1
DE	Annual taxes are due Sept. 30, and the lien date is June 1, therefore the "lag time" is four months. But see answer to Question no. 47.
DC	15 months. The Jan 1 values are for the next "Tax Year" which starts Oct 1 and the first tax bills are issued in March of the following year
FL	15 mos. Assessment date is Jan. 1. Taxes due no later than March 31 of following year. Discounts given for early payment starting in Nov. of assessment year.
GA	—
HN CO	9 months
ID	Twelve months (Jan. 1 with ½ tax due Dec.20, and final ½ due June 20th the following year.
IL	Property tax is 2-year cycle. Property valued as of its condition Jan. 1 of 1st year. During 2nd year, taxes are collected. Property tax billing cycle varies by county.
IN	Property assessed as of 3-1 (2009), w/ taxes due following year on 5-10 and 11-10 (2010). Lag between assessment date and first tax installment is 14 mos.
IA	January 1, 2009 assessments are due first half September 30, 2010 and second half March 31, 2011
KS	About 10 months
KY	Assessment date is January 1 and the tax bills if on schedule are mailed out
LA	—
ME	Various, 488 municipalities
MD	6 months
MA	Semi-annual: 11 months; Quarter: 14 months
MI	Assessment date January 1; tax July 1 and December 1
MN	17 month lag or 22 month lag for real property depending on the study; 5 month or 10 month lag for personal property depending on the study.
MS	—
MO	12 months
MT	Real & centrally assessed (incl. personal property (PP) attached to real) 11 mos. Mobile homes not attached to real property 5 mos., PP not attached to real property 6 mos.
NE	Ppty taxes due & payable 12-31. 3 largest counties, 1st half delinquent 4-1 & 2nd half delinquent 8-1 of following year. Other 90 counties delinquency dates are 5-1/9-1.
NV	Lien date Jul. 1 1st quarter payment due 3rd Mon in Aug, 2nd quarter due 1st Mon in Oct, 3rd quarter due 1st Mon in Jan, 4th quarter due 1st Mon in Mar.
NH	—
NJ	—
NM	Assessment date is January 1; Notice of Value date is April 30; First tax payment is Nov 1
NY	For school taxes, lag time is 3 mos. (7-1 final roll to 9-30 payment due ); For county & city/town taxes lag time is 7 mos. (7-1 final roll to 1-31 payment due)
NC	—
ND	11 months locally assessed, 12 months centrally assessed.
OH	12 months
OK	15 Months (Jan. 1 assessment date, first half of taxes due no later than December 31, second half no later than March 31).
OR	January 1 date of value for July 1 tax lien date; November 15 tax due date. Lag time = 1/1 to 11/15 = 10.5 months; 7/1 to 11/15 = 4.5 months
PA	12 months
RI	Assessment date 12-31. Tax bills are mostly mailed end of June for July due date. Some cities & towns bill earlier & some later. Collection date set by local ordinance.
SC	12/31 is the tax date; example house complete by 12, 31, 08; Billed in 2009 and paid no later than January 16, 2010. Lag time 1 year and 16 days
SD	Assess. date 11-1 prior to assessment year (11-1-09 for 2010 assessment); Taxes due & payable 1-1 of year following (2010 assessment – taxes due & payable 1-1, -2011; Taxes not considered delinquent if 1st half paid before 5-1 and 2nd half paid before 11-1
TN	9 months. Assessment date is January 1 and taxes are due and payable on October 1.
TX	12 months
UT	—
VT	Each Municipality sets collection schemes and fiscal or calendar year (one two, three or four installments
VA	Varies with locality
WA	One year lag between property assessment and tax payment.
WV	—
WI	12 Months.
WY	Assessed as of January 1st Each year. Collections take place in November and the following May of each year (fiscal year basis)



## Appendix C. Detailed Responses, Canada (see note on page 36)

Question No. >	Q2*	additional data online
Province/Territory	Abbreviation	Name of provincial agency(ies) with responsibility for property tax/assessment administration
Alberta	AB	Province of Alberta
British Columbia	BC	Urban Property Tax, British Columbia Local Governments; Rural Property Tax, BC Ministry of Finance; Assessment Administration, BC Assessment
Manitoba	MB	—
New Brunswick	NB	—
Newfoundland & Labrador	NF	Municipal Assessment Agency Inc.
Northwest Territories	NT	—
Nova Scotia	NS	Property Valuation Services Corporation
Ontario	ON	Municipal Property Assessment Corporation
Quebec	QB	—
Prince Edward Island	PE	Taxation & Property Records, Provincial Treasury, Government of Prince Edward Island
Saskatchewan	SK	Saskatchewan Assessment Mgmt Agency (SAMA) for provincial assessment governance; Ministry of Municipal Affairs for property tax policy
Yukon Territory	YK	—

Question No. >	Q3a	Q3b
Province/Territory	How is the agency administrator selected?	Term of Office
AB	Appointed	Indefinite
BC	Appointed/Hired	Assessment CEO is hired with no specified end date.
MB	—	—
NB	—	—
NF	Appointed	—
NT	—	—
NS	Appointed	At the pleasure of the Board of Directors
ON	Appointed	—
QB	—	—
PE	na	Provincial Tax Commissioner is an Excluded Employee of the Dept of Prov. Treasury
SK	Appointed	SAMA is governed by a Board of Directors who appoint the Chief Executive Officer. The CEO's term of office is decided by the Board.
YK	—	—

Question No. >	Q4a	Q4b*			Q4c	Q4d	Q4e	
Province/Territory	How are local assessors or appraisers (non-state/provincial) chosen, and what is their term of office? (Check all that apply.)							
	Elected	Year term	Appointed by: (title of official or name of body)	If applicable, is the term indefinite or fixed?	If fixed, how long in years?	Local discretion whether elected or appointed	Contracted	If applicable, specify any term limits that apply:
AB	na	na	Municipal Council	indefinite	na	na	na	na
BC	na	na	na	indefinite	na	na	yes	no specified term limit
MB	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—
NF	na	na	Executive Director	indefinite	na	na	na	na
NT	—	—	—	—	—	—	—	—
NS	no	na	na	na	na	na	na	na
ON	no	na	Manager, Valuation	na	na	na	na	na
QB	—	—	—	—	—	—	—	—
PE	no	na	Government of Prince Edward Island	indefinite	na	na	na	Government of Prince Edward Island
SK	na	na	na	na	na	na	na	no specified term limit
YK	—	—	—	—	—	—	—	—

\*Local assessors appointed by municipalities. Assessment appraisers hired by SAMA, municipalities, and private service providers.

Question No. >	Q5	Q5a					
Province/ Territory	At the state/provincial level, how many full-time-equivalent positions currently are engaged in property assessment administration?	How many are classified as:					
		Professional/ technical (including appraisers & analysts)	Managerial & administrative	Clerical/ support	Computer— software & support	Mapping/ GIS	Other
AB	48	24	12	12	na	na	na
BC	640	477	70	10	31	6	46
MB	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—
NF	62	24	9	10	3	0	16
NT	—	—	—	—	—	—	—
NS	160 total staff at PVSC	102	16	26	15	1	0
ON	1653	931	430	183	104	—	5
QB	—	—	—	—	—	—	—
PE	—	15	3	2	0	5	0
SK	SAMA—52 FTE's as of June 2010	105	22	38	12	1	na
YK	—	—	—	—	—	—	—

Question No. >	Q6a			Q6b		
Province/ Territory	How many parcels are subject to assessment by the state/province level?			How many parcels are subject to assessment by the county, borough, parish, etc. level?		
	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts
AB	0	na	560,000	750,000	na	0
BC	1,883,669	na	na	na	na	na
MB	—	—	—	—	—	—
NB	—	—	—	—	—	—
NF	0	0	0	na	na	na
NT	—	—	—	—	—	—
NS	597,000	0	597,000	na	na	na
ON	—	—	—	—	—	—
QB	—	—	—	—	—	—
PE	101,607	0	0	na	na	na
SK	SAMA; approximately 815,000; *	na	—	na	na	na
YK	—	—	—	—	—	—

\*SAMA does not have property parcel count information for independent assessment service providers.

Question No. >	Q6c			Q6d		
Province/ Territory	How many parcels are subject to assessment by the city or municipality level?			How many parcels are subject to assessment by the township or equivalent level?		
	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts
AB	1,250,000	na	0	na	na	na
BC	na	na	na	na	na	na
MB	—	—	—	—	—	—
NB	—	—	—	—	—	—
NF	175,000	na	na	na	na	na
NT	—	—	—	—	—	—
NS	na	na	na	na	na	na
ON	—	—	—	4,736,950	—	—
QB	—	—	—	—	—	—
PE	na	na	na	na	na	na
SK	na*	na	na	na	na	na
YK	—	—	—	—	—	—

\*Regina, Saskatoon, Prince Albert, Swift Current, private service providers

Question No. >	Q6e			Q6f		
	How many parcels are subject to assessment by some other level?			How many TOTAL parcels are subject to assessment by the government units listed?		
Province/ Territory	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts	Real property parcels	Personal property accounts (parcels)	Centrally assessed property accounts
AB	na	na	na	2,000,000	na	1,200
BC	na	na	na	1,883,669	na	na
MB	—	—	—	—	—	—
NB	—	—	—	—	—	—
NF	na	na	na	175,000	na	na
NT	—	—	—	—	—	—
NS	na	na	na	597,000	0	597,000
ON	—	—	—	—	—	—
QB	—	—	—	—	—	—
PE	na	na	na	101,607	0	0
SK	na	na	na	na	na	na
YK	—	—	—	—	—	—

Question No. >	Q7	Q7a	Q7b
	For your most recent budget year, what is the state/provincial appropriation or budget for the property assessment administration division of your agency? (If there is no specific appropriation, give your best estimate of the funding available for property tax administration.)	For the most current year (indicate year) what is the total state/province and local government cost of assessment administration?	For the most current year (indicate year), what is the total state/province and local government cost of property tax collection
AB	\$8,700,000	\$58,000,000	unknown
BC	\$78,668,000	\$78,668,000	unknown
MB	—	—	—
NB	—	—	—
NF	\$5.2 million	\$4,985,070	na
NT	—	—	—
NS	\$16.443 M Cdn \$ (2009/10 fiscal year)	2009/10 fiscal, \$ 16.443 M	2009/10 fiscal, determined by 55 municipalities
ON	\$180,257,000	\$178,956,000	2009
QB	—	—	—
PE	Property Assessment Services: \$6,388,100 budget est. 08-09	\$1,795,900 Taxation & Property Records	\$1,119,900 Property Assessment Services*
SK	\$ 17.5 Million (2009)	\$17.5 Million (09); not including municipalities	Unknown—tax collection responsibility of local gov.
YK	—	—	—

\*Total Taxation & Property Records \$6,077,300

Question No. >	Q9	Q9a	Q9b	Q9c	Q9d*
	Does your state/provincial agency conduct a performance audit or review of assessment procedures or practices in local assessors' offices? (Check any which apply.)				
Province/ Territory	Audit yes/no	Required by law or administrative rule	On a regular basis	On request only	Other (specify):
AB	yes	yes	yes	yes	
BC	yes	na	na	na	Annual risk-based Internal audit plan, Quality Assurance Dept provides monitoring and reporting
MB	—	—	—	—	—
NB	—	—	—	—	—
NF	yes	no	yes	no	—
NT	—	—	—	—	—
NS	yes	no	no	no	External Audit conducted in 2010 (this will be annual)
ON	yes	—	—	—	Quality Services Department conducts regular internal reviews
QB	—	—	—	—	—
PE	no	na	na	na	There are local assessor offices. Province responsible for all aspects.
SK	yes	no	no	no	Legislation allows for a "secondary audit" of assessments of a municipality to be conducted.
YK	—	—	—	—	—

\* Additional comments online.

Question No. >	Q10*	Q11a	Q11b	Q11c	Q11d	Q11d*
Province/ Territory	For the past five years, briefly discuss significant developments or changes in your state/province concerning property taxation. Include legislation, court decisions, and administrative policies.	What role does your agency take in educating, instructing, or training assessing officers in your state/province?				
		Supervise	Instruct	Contract for	Assessors' group/ association provides or arranges	Other (please specify)
AB	Change to 1-level assessment complaint system	no	yes	yes	yes	no
BC	Bill 45 "freezing" 2009 Assessment Roll.	na	na	na	na	yes
MB	—	—	—	—	—	—
NB	—	—	—	—	—	—
NF	Special property designation added to assessment act	no	no	no	no	Encouraged to take IMA courses or UBC courses
NT	—	—	—	—	—	—
NS	Conservation Property Tax Exemption Act	yes	yes	no	no	no
ON	Phase-in of Reassessment-Related Increases	—	—	—	—	yes
QB	—	—	—	—	—	—
PE	Owner-Occupied Residential Tax Credit	no	no	no	no	Follows education guidelines of AI Canada.
SK	implemented market value assessment system	no	yes	no	yes	na
YK	—	—	—	—	—	—

\* Additional comments online.

Question No. >	Q12a			
Province/ Territory	Please list educational requirements and check if additional appraisal criteria apply for the state/province appraiser.			
	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)
AB	none	Yes, AMAA	none	none
BC	Work towards undergraduate degree	na	na	na
MB	—	—	—	—
NB	—	—	—	—
NF	Diploma Appraisal	no	no	no
NT	—	—	—	—
NS	Commercial/residential assessors require degree, prefer AIC or IAAO designation	no	no	no
ON	no	no	no	no
QB	—	—	—	—
PE	AACI or CRA	AACI or CRA	no	no
SK	yes	yes	yes	yes
YK	—	—	—	—

Question No. >	Q12b			
Province/ Territory	Please list educational requirements and check if additional appraisal criteria apply for the local assessor.			
	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)
AB	none	Yes, AMAA	none	none
BC	Undergraduate degree	yes	na	na
MB	—	—	—	—
NB	—	—	—	—
NF	na	na	na	na
NT	—	—	—	—
NS	no	no	no	no
ON	no	no	no	no
QB	—	—	—	—
PE	na	na	na	na
SK	na (Administers assmt/tax roll in Sask)	na	na	na
YK	—	—	—	—

Question No. >		Q12c			
Province/ Territory	Please list educational requirements and check if additional appraisal criteria apply for the local unit staff appraiser.				
	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)	
AB	none	none	none	none	
BC	Work towards undergraduate degree	na	na	na	
MB	—	—	—	—	
NB	—	—	—	—	
NF	na	na	na	na	
NT	—	—	—	—	
NS	no	no	no	no	
ON	no	no	no	no	
QB	—	—	—	—	
PE	na	na	na	na	
SK	yes	yes	yes	yes	
YK	—	—	—	—	

Question No. >		Q12d			
Province/ Territory	Please list educational requirements and check if additional appraisal criteria apply for the professional non-appraiser.				
	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)	
AB	none	none	none	none	
BC	Undergraduate degree	na	na	na	
MB	—	—	—	—	
NB	—	—	—	—	
NF	na	na	na	na	
NT	—	—	—	—	
NS	no	no	no	no	
ON	no	no	no	no	
QB	—	—	—	—	
PE	na	na	na	na	
SK	na	na	na	na	
YK	—	—	—	—	

Question No. >		Q12e			
Province/ Territory	Please list educational requirements and check if additional appraisal criteria apply for other positions.				
	Education requirements (academic or professional)	Appraisal designation required?	Licensed or certified appraiser?	Assessor certification law? (Applies to a program for personnel involved in property tax assessment)	
AB	na	na	na	na	
BC	na	na	na	na	
MB	—	—	—	—	
NB	—	—	—	—	
NF	AACI, MIMA, or CAE for Commercial Appraisers	yes	no	no	
NT	—	—	—	—	
NS	na	na	na	na	
ON	no	no	no	no	
QB	—	—	—	—	
PE	na	na	na	na	
SK	na	na	na	na	
YK	—	—	—	—	

Question No. >	Q13	Q14a*			
Province/ Territory	Does the certification program require periodic recertification of assessors or governmental appraisers?	How is the certification program funded for state/provincial personnel? (check all that apply)			
		State/ provincially funded	Local government funded	Assessor fees	Other (describe)
AB	na	na	na	na	na
BC	yes	na	na	na	Funded through BC Assessments
MB	—	—	—	—	—
NB	—	—	—	—	—
NF	no	na	na	na	na
NT	—	—	—	—	—
NS	yes	Reimbursed by PVSC upon completion	no	no	no
ON	na	na	na	na	na
QB	—	—	—	—	—
PE	yes	yes--partially	na	no	no
SK	yes	no	no	yes; assessment appraisers	na
YK	—	—	—	—	—

\* Additional comments online.

Question No. >	Q14b*				Q15a
Province/ Territory	How is the certification program funded for local assessment office personnel? (check all that apply)				Do local assessors receive incentive (bonus) for obtaining appraisal designation or work performance based upon ratio
	State/ provincially funded	Local government funded	Assessor fees	Other (describe)	
AB	na	na	na	na	no
BC	na	na	na	Funded through BC Assessments	no
MB	—	—	—	—	—
NB	—	—	—	—	—
NF	na	na	na	na	no
NT	—	—	—	—	—
NS	no	no	no	no	no
ON	na	na	na	na	no
QB	—	—	—	—	—
PE	na	na	na	na	no
SK	no	no	yes; assessment appraisers	na	no
YK	—	—	—	—	—

\* Additional comments online.

Question No. >	Q16	Q16a*	Q16b*
Province/ Territory	Does your state/ province have mandatory disclosure of sales prices?	How does the local jurisdiction obtain sales data?	How does the state/province obtain sales data?
AB	yes	Provincial Title Transfer Document	Provincial Title Transfer Document
BC	yes	Land Title Survey Authority and Real Estate MLS	Land Title Survey Authority & the Real Estate Multiple Listing Service
MB	—	—	—
NB	—	—	—
NF	yes	Registry of deeds system & from municipalities	By inspection and phone follow-up
NT	—	—	—
NS	yes	From the province, who collects the data	From legal documents – deed transfer affidavits
ON	yes		Received from the Ministry of Consumer and Business Relations
QB	—	—	—
PE	yes	na	Sale registered with the Registry office
SK	yes	Real estate MLS & Provincial Land Titles	Provincial Land Titles (Information Services Corporation, ISC)
YK	—	—	—

\* Additional comments online.

Question No. >		Q17		
Province/ Territory	Who verifies sales data?			
	State/ Provincial Agency	Local Assessing Office	Other (describe)	
AB	no	yes	na	
BC	no	yes	Appraisal companies; Verified for assessment purposes only.	
MB	—	—	—	
NB	—	—	—	
NF	yes	no	na	
NT	—	—	—	
NS	yes	no	na	
ON	yes	—	—	
QB	—	—	—	
PE	yes	na	na	
SK	yes	yes	na	
YK	—	—	—	

Question No. >		Q19a		Q19b	
Province/ Territory	Provide an estimate of privately owned real property (excluding federally owned land) that is digitally mapped			Provide an estimate of privately owned real property data (excluding federally owned land) that is recorded in a GIS	
	percentage of parcels	percentage of land area	percentage of parcels	percentage of land area	
AB	na	na	na	na	
BC	na	na	92%	na	
MB	—	—	—	—	
NB	—	—	—	—	
NF	—	—	0	0	
NT	—	—	—	—	
NS	100%	100%	87%	80%	
ON	100%	100%	—	—	
QB	—	—	—	—	
PE	100%	100%	100%	100%	
SK	100%	100%	95%	95%	
YK	—	—	—	—	

Question No. >		Q20			
Province/ Territory	For each real property, are separate value estimates made for the following? (Check all that apply.)				
	Land	Buildings	Other improvements	Other (please specify)	
AB	na	na	na	na	
BC	yes	yes	no	na	
MB	—	—	—	—	
NB	—	—	—	—	
NF	yes	yes	yes	na	
NT	—	—	—	—	
NS	yes	yes	yes	na	
ON	yes	yes	yes	—	
QB	—	—	—	—	
PE	yes	yes	no	Assessment records show separate values for land and buildings.	
SK	yes	yes	no	Prop. values reported as single value (income approach, MRA) or separate land & building values if cost approach is used	
YK	—	—	—	—	

Question No. >	Q21a	Q21b	Q21c	Q21d	Q21e	Q21f	Q21g	Q21h	Q21i	Q21j*
	Which of the following are subject to ad valorem property taxes? (Check all that apply.)									
Province/ Territory	Buildings	Improvements to land (utilities, water & sewer, roads, etc.)	Inventories	Machinery & equipment	Personal property, tangible business	Personal property, intangible (goodwill, custom software, etc.)	Public service (utilities, railroads, other similar property)	Telecomm	Unimproved land	Other (please specify)
AB	yes	yes	no	yes	no	no	yes	yes	yes	na
BC	yes	yes	no	no	no	na	legislated	legislated	yes	Farm land is not at ad valorem.
MB	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—
NF	yes	yes	no	no	no	no	no	no	yes	Storage tanks, wharves, stages, docks & jetties
NT	—	—	—	—	—	—	—	—	—	—
NS	yes	no	no	no	no	no	no	yes	yes	yes, improved land, mobile homes
ON	yes	no	no	no	no	no	yes	yes	yes	—
QB	—	—	—	—	—	—	—	—	—	—
PE	yes	yes	no	no	no	no	yes	yes	yes	All real property based on assessed value
SK	yes	no	no	yes	no	no	yes	no	yes	Resource production equipment, pipeline
YK	—	—	—	—	—	—	—	—	—	—

\* Additional comments online.

Question No. >	Q22	Q23a	Q24a						
Province/ Territory	Does your state/province have limits on increases in assessed value in effect?	Does your state/province have property tax levy rollback or restriction requirements that are triggered by increases in assessed value?	Exemption status agricultural property						
			Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	
AB	yes	no	no	yes	yes	yes	yes	no	no
BC	no	yes	no	yes	yes	yes	yes	yes	no
MB	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—
NF	no	no	—	yes	yes	yes	yes	no	no
NT	—	—	—	—	—	—	—	—	—
NS	yes	no	yes	no	yes	yes	yes	no	no
ON	no	yes	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—	—
PE	no	yes	no	yes	yes	no	no	no	no
SK	no	na	na	na	na	na	na	na	na
YK	—	—	—	—	—	—	—	—	—

Question No. >	Q24b						Q24c					
Province/ Territory	Exemption status airplanes						Exemption status business inventory					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AB	Not assessable	na	na	na	na	na	Not assessable	na	na	na	na	na
BC	na	na	na	na	na	na	na	na	na	na	na	na
MB	—	—	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—	—	—
NF	no	no	no	no	no	no	no	no	no	no	no	no
NT	—	—	—	—	—	—	—	—	—	—	—	—
NS	na	na	na	na	na	na	na	na	na	na	na	na
ON	—	—	—	—	—	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—	—	—	—	—
PE	no	no	no	no	no	no	no	no	no	no	no	no
SK	na	na	na	na	na	na	na	na	na	na	na	na
YK	—	—	—	—	—	—	—	—	—	—	—	—



Question No. >	Q24d						Q24e					
Province/ Territory	Exemption status cemeteries						Exemption status charitable organization					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AB	yes	no	yes	yes	no	no	yes	yes	yes	yes	yes	yes
BC	no	yes	yes	yes	yes	no	yes	yes	yes	yes	yes	no
MB	—	—	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—	—	—
NF	yes	no	yes	yes	no	no	—	no	yes	yes	no	no
NT	—	—	—	—	—	—	—	—	—	—	—	—
NS	yes	no	yes	yes	no	no	no	yes	yes	yes	no	no
ON	—	—	—	—	—	—	yes	yes	—	—	—	—
QB	—	—	—	—	—	—	—	—	—	—	—	—
PE	yes	no	yes	no	no	no	no	no	no	no	no	no
SK	yes	no	yes	yes	no	no	na	na	na	na	na	na
YK	—	—	—	—	—	—	—	—	—	—	—	—

Question No. >	Q24f						Q24g					
Province/ Territory	Exemption status communications property						Exemption status educational organizations					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AB	na	na	na	na	na	na	yes	no	yes	yes	no	no
BC	na	na	na	na	na	na	yes	yes	yes	yes	yes	no
MB	—	—	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—	—	—
NF	no	no	no	no	no	no	—	no	yes	yes	no	no
NT	—	—	—	—	—	—	—	—	—	—	—	—
NS	no	no	no	no	no	no	yes	no	yes	yes	no	no
ON	—	—	—	—	—	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—	—	—	—	—
PE	no	no	no	no	no	no	yes	no	yes	no	no	no
SK	na	na	na	na	na	na	yes	no	yes	yes	no	no
YK	—	—	—	—	—	—	—	—	—	—	—	—

Question No. >	Q24h						Q24i					
Province/ Territory	Exemption status forests or orchards						Exemption status government property					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AB	Not assessable	na	na	na	na	na	yes	no	yes	yes	no	no
BC	no	yes	no	no	no	no	yes	no	no	no	no	no
MB	—	—	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—	—	—
NF	no	no	no	no	no	no	—	no	yes	yes	no	no
NT	—	—	—	—	—	—	—	—	—	—	—	—
NS	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
ON	—	—	—	—	—	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—	—	—	—	—
PE	no	no	no	no	no	no	no	yes	yes	no	no	no
SK	na	na	na	na	na	na	yes	no	yes	yes	no	no
YK	—	—	—	—	—	—	—	—	—	—	—	—

Question No. >	Q24j						Q24k					
Province/ Territory	Exemption status historical property						Exemption status hospitals					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/ province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/ province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AB	yes	no	yes	yes	no	no	yes	no	yes	yes	no	no
BC	no	yes	no	no	no	no	yes	no	no	no	no	no
MB	—	—	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—	—	—
NF	no	no	no	no	no	no	no	no	no	no	no	no
NT	—	—	—	—	—	—	—	—	—	—	—	—
NS	no	no	no	no	no	no	yes	no	yes	yes	no	no
ON	—	—	—	—	—	—	yes	—	—	—	—	—
QB	—	—	—	—	—	—	—	—	—	—	—	—
PE	no	no	no	no	no	no	no	no	yes	no	no	no
SK	na	na	na	na	na	na	yes	no	yes	yes	no	no
YK	—	—	—	—	—	—	—	—	—	—	—	—

Question No. >	Q24l						Q24m					
Province/ Territory	Exemption status mines or mineral property						Exemption status personal property, intangible					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/ province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/ province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AB	Not assessable	na	na	na	na	na	Not assessable	na	na	na	na	na
BC	no	no	no	no	no	no	na	na	na	na	na	na
MB	—	—	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—	—	—
NF	no	no	no	no	no	no	no	no	no	no	no	no
NT	—	—	—	—	—	—	—	—	—	—	—	—
NS	no	no	no	no	no	no	na	na	na	na	na	na
ON	—	—	—	—	—	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—	—	—	—	—
PE	no	no	no	no	no	no	no	no	no	no	no	no
SK	na	na	na	na	na	na	na	na	na	na	na	na
YK	—	—	—	—	—	—	—	—	—	—	—	—

Question No. >	Q24n						Q24o					
Province/ Territory	Exemption status personal property, tangible						Exemption status registered vehicles					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/ province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/ province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AB	Not assessable	na	na	na	na	na	Not assessable	na	na	na	na	na
BC	na	na	na	na	na	na	na	na	na	na	na	na
MB	—	—	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—	—	—
NF	no	no	no	no	no	no	no	no	no	no	no	no
NT	—	—	—	—	—	—	—	—	—	—	—	—
NS	na	na	na	na	na	na	na	na	na	na	na	na
ON	—	—	—	—	—	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—	—	—	—	—
PE	no	no	no	no	no	no	no	no	no	no	no	no
SK	na	na	na	na	na	na	na	na	na	na	na	na
YK	—	—	—	—	—	—	—	—	—	—	—	—

Question No. >	Q24p						Q24q					
Province/ Territory	Exemption status religious organizations						Exemption status residential property					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AB	yes	no	yes	yes	no	no	no	yes	yes	yes	no	no
BC	yes	no	no	no	no	no	na	na	na	na	na	na
MB	—	—	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—	—	—
NF	—	no	yes	yes	no	no	—	no	no	no	no	no
NT	—	—	—	—	—	—	—	—	—	—	—	—
NS	yes	no	yes	yes	no	no	no	no	no	no	no	no
ON	—	—	—	—	—	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—	—	—	—	—
PE	yes	no	yes	no	no	no	no	yes	no	no	no	no
SK	yes	no	yes	yes	no	no	na	na	na	na	na	na
YK	—	—	—	—	—	—	—	—	—	—	—	—

Question No. >	Q24r						Q24s					
Province/ Territory	Exemption status transportation property						Exemption status utility property					
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion
AB	na	na	na	na	na	na	yes	yes	yes	yes	yes	no
BC	na	na	na	na	na	na	na	na	na	na	na	na
MB	—	—	—	—	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—	—	—	—	—
NF	no	no	no	no	no	no	no	no	no	no	no	no
NT	—	—	—	—	—	—	—	—	—	—	—	—
NS	na	na	na	na	na	na	no	no	no	no	no	no
ON	—	—	—	—	—	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—	—	—	—	—
PE	yes	no	no	no	no	no	no	no	no	no	no	no
SK	na	na	na	na	na	na	na	na	na	na	na	na
YK	—	—	—	—	—	—	—	—	—	—	—	—

Question No. >	Q24t						Q26a*	Q26b*
Province/ Territory	Exemption status disabled military veteran						In general, do exemptions affect the assessed value of the property?	In general, do exemptions affect the property tax rate?
	Full exemption	Partial exemption	Data maintained on exempt property	Exemption mandated state/province-wide	Exemption authorized by local option	Exemption authorized by local discretion		
AB	na	na	na	na	na	na	no	yes
BC	na	na	na	na	na	na	no	yes
MB	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—
NF	no	no	no	no	no	no	no	yes
NT	—	—	—	—	—	—	—	—
NS	no	no	no	no	no	no	no	yes
ON	—	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—
PE	no	no	no	no	no	no	yes	yes
SK	yes	no	yes	yes	no	no	no	no
YK	—	—	—	—	—	—	—	—

\* Additional comments online.

Question No. >	Q27a	Q27b*	Q28a	Q28b	Q28c	Q28d	Q28e
Province/ Territory	Is business personal property now exempt?	If yes, what year did it become exempt?	When property is exempt, which of the following occurs? (Check all that apply.)				
			Only school districts lose property tax revenue	Only non-school district units of government lose property tax revenue	All local units of government with exempt property lose property tax revenue	Property taxes are shifted to non-exempt property, but local units of government generally do not lose property tax revenue	State/provincial aid to local units of government is increased to compensate (fully or partially)
AB	yes	always	no	no	yes	yes	no
BC	yes	na	no	no	yes	yes	yes
MB	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—
NF	na	na	no	no	yes	no	no
NT	—	—	—	—	—	—	—
NS	yes	2010*	no	no	yes	no	no
ON	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—
PE	no	na	na	na	na	na	na
SK	yes	never assessed	no	no	no	yes	no
YK	—	—	—	—	—	—	—

\* Additional comments online.

Question No. >	Q29a	Q30a		
Province/ Territory	Does your state/province have any provisions for payment in lieu of taxes on exempt properties?	Indicate whether your state/province has any of the following special property tax treatments in new or redeveloping areas. Describe any program that exists. (Check all that apply.)		
		Tax increment financing	How many TIF Districts are there in your jurisdiction?	How much property taxes have been diverted to the local TIF district(s) and away from supporting state, province or local governmental entities?
AB	yes	yes	1	\$2,500,000
BC	yes	no	na	na
MB	—	—	—	—
NB	—	—	—	—
NF	yes	na	na	na
NT	—	—	—	—
NS	yes	no	no	no
ON	yes	no	no	no
QB	—	—	—	—
PE	no	no	na	na
SK	yes	no	na	na
YK	—	—	—	—

Question No. >	Q30b	Q30c	Q30d	Q30e	Q30f
Province/ Territory	Indicate whether your state/province has any of the following special property tax treatments in new or redeveloping areas. Describe any program that exists. (Check all that apply.)				
	Development fees	Exemption or special tax on contaminated property (including brownfields)	Tax abatement zones	Greenbelt (tax recapture) provisions	Separate classification by statute or regulation
AB	no	no	no	no	no
BC	na	na	yes	na	yes, by regulation
MB	—	—	—	—	—
NB	—	—	—	—	—
NF	na	na	na	na	na
NT	—	—	—	—	—
NS	no	no	no	no	no
ON	no	no	no	no	no
QB	—	—	—	—	—
PE	no	no	no	no	no
SK	na	na	no	no	no
YK	—	—	—	—	—

Question No. >	Q31a	Q31b	Q31c	Q31d	Q31e	Q31f
	Please check the types of property tax relief available in your state/province. (Please check all that apply.)					
Province/ Territory	Residential circuit breaker (funded by state/province)	Renter's credit for imputed property taxes	Property tax deferral program	Limits on annual increases in individual residential property taxes	Partial value exemption for primary residences	Partial exemption from tax levy or portion of tax levy
AB	no	no	no	yes	yes	no
BC	na	na	yes	na	yes	yes
MB	—	—	—	—	—	—
NB	—	—	—	—	—	—
NF	no	no	no	no	no	no
NT	—	—	—	—	—	—
NS	no	no	no	no	no	no
ON	—	—	—	—	—	—
QB	—	—	—	—	—	—
PE	no	no	yes	yes	no	no
SK	no	no	no	no	no	no
YK	—	—	—	—	—	—

Question No. >	Q32a	Q32b	Q32c	Q32d	Q33a
	For any program (a. residential circuit breaker, b. renter's credit for imputed property taxes, c. property tax deferral program, d. limits on annual increases in individual residential property taxes, e. partial value exemption for primary residences, f. partial exemption from tax levy or portion of tax levy) in question 31 are any of the following qualification criteria?				Does property classification have an impact on the amount of property taxes paid?
Province/ Territory	age	owner occupied	income	value limits	
AB	d	no	no	e	yes
BC	yes	yes	no	no	yes
MB	—	—	—	—	—
NB	—	—	—	—	—
NF	yes	no	yes	no	no
NT	—	—	—	—	—
NS	g	no	g	no	yes
ON	—	—	—	—	yes
QB	—	—	—	—	—
PE	c	d	c	no	yes
SK	no	no	no	no	yes
YK	—	—	—	—	—

Question No. >	Q34a	Q34c	Q34d	Q34e
	How many households received property tax relief through partial residential property exemptions in the most recent year (for example, \$10,000 reduction in assessed value, 25% value reduction, lower applicable assessment ratio, etc.)?	Please specify year	If the program described in this question is not funded by the state/province, please indicate approximately how many dollars of property taxes are shifted to non-eligible taxpayers or lost by units of government.	
Province/ Territory			shifted (\$)	lost (\$)
AB	Number of households d = 90,000, e = 70,000	2009	d = \$7,000,000, e = N/A	na
BC	Home Owner Grant*	na	na	na
MB	—	—	—	—
NB	—	—	—	—
NF	—	na	na	na
NT	—	—	—	—
NS	Not tracked	na	na	na
ON	Unknown	—	—	—
QB	—	—	—	—
PE	194	2009	na	na
SK	This data is unavailable.	na	na	na
YK	—	—	—	—

\* Additional comments online.

Question No. >	Q37a	Q38a	Q38b	Q38c	Q38d	Q38e	Q39a	
Province/ Territory	Has your state/ province enacted a "truth-in- taxation" (full disclosure) law?	If the budget or property tax levy growth is constrained, are any of the following allowances made or additional amounts permitted? (Check all that apply.)					Voter approval percentage needed: _____% for _____Year(s)	Are all classes of property taxed using the same nominal tax rate within a given taxing district?
		New construction of taxable property	New construction of any property	Inflation in value of existing taxable property	Annexation (Except for Schools)			
AB	no	na	na	na	na	na	yes	
BC	no	na	na	na	na	na	no	
MB	—	—	—	—	—	—	—	
NB	—	—	—	—	—	—	—	
NF	no	no	no	no	no	no	yes	
NT	—	—	—	—	—	—	—	
NS	no	no	no	yes	no	na	no	
ON	no	—	—	—	—	—	no	
QB	—	—	—	—	—	—	—	
PE	no	yes	yes	no	yes	no	yes	
SK	no	na	na	na	na	na	no	
YK	—	—	—	—	—	—	—	

Question No. >	Q40a	Q40b	Q40c*
Province/ Territory	In addition to the property tax, which of the following taxes are levied on property? (Check all that apply.)		
	Real estate transfer tax—indicate rate:	Development gains tax	Other (specify):
AB	yes	na	na
BC	yes	na	na
MB	yes	—	—
NB	yes	—	—
NF	yes, \$50 + 40 Mills	no	no
NT	yes	—	—
NS	yes	no	no
ON	yes	—	—
QB	yes	—	—
PE	yes	no	no
SK	yes	na	Municipal, school and library
YK	—	—	—

\* Additional comments online.

Question No. >	Q41*	Q41a*	Q41b
Province/ Territory	When is the legal assessment date?	For construction in progress on the assessment date, is there a value proration?	On new construction, is there an occupancy requirement when setting a value?
AB	January 1	no	no
BC	July 1st of the prior year. The statement and conditions date is October 31st.	yes	no
MB	—	—	—
NB	—	—	—
NF	January 1; 3 year cycle, base date 2010, 2011, & 2012	no	yes
NT	—	—	—
NS	On or before Dec. 31; Reflecting the state of property Dec.1 preceding filing of the roll	yes	no
ON	1-Jan	yes	yes
QB	—	—	—
PE	January 1	yes	no
SK	January 1; Reflecting state of property as at Jan. 1 of each year.	yes; pro-rated	no
YK	—	—	—

\* Additional comments online.

Question No. >	Q42a	Q42b	Q42c	Q42d	Q42e	Q42f	Q42g	Q42h
	Indicate which of the following types of reference works your state/province provides to assessors and other users and indicate whether their use is mandated.							
Province/ Territory	Administrative rules or regulations	Compilation of property tax laws	Compilation of important court decisions	Administrative procedures manual published by agency	Appraisal procedures manual published by agency	Cost and other valuation schedules published by your agency	Nationally recognized cost manuals	Nationally recognized personal property price guides
AB	provided/mandated	provided/mandated	no	provided	provided	provided/mandated	provided	no
BC	use is mandated	use is mandated	provided	provided	provided	use is mandated	use is mandated	na
MB	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—
NF	provided/mandated	no	no	provided/mandated	no	no	provided/mandated	no
NT	—	—	—	—	—	—	—	—
NS	provided/mandated	no	provided	provided	provided	provided	provided	no
ON	provided/mandated	provided	provided	provided	provided	provided	no	no
QB	—	—	—	—	—	—	—	—
PE	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	provided/mandated	na
SK	no	no	no	no	provided/mandated	provided	no	no
YK	—	—	—	—	—	—	—	—

Question No. >	Q43a	Q43b*
Province/ Territory	Does your state/province approve but not provide any of the aforementioned reference works? If yes, identify which types of works are approved:	
AB	no	na
BC	no	na
MB	—	—
NB	—	—
NF	no	na
NT	—	—
NS	no	na
ON	no	—
QB	—	—
PE	no	na
SK	no	SAMA publishes and makes available the assessment publications mentioned in question 42.
YK	—	—

\* Additional comments online.

Question No. >	Q44a	Q44b	Q44c	Q44d	Q44e	Q44f	Q44g	Q44h
	Indicate which of the following types of reference works your state/province provides to assessors and other users and indicate whether their use is mandated.							
Province/ Territory	Legal advice	Technical advice	Direct, on-site valuation and appraisal services	Computer processing	CAMA modeling and valuation assistance	Review of contracts of private firms performing valuation services	Property inspections (general)	Property inspections (interior)
AB	yes	yes	no	no	no	no	no	no
BC	yes	yes	yes	yes	yes	no	yes	yes
MB	—	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—	—
NF	no	no	no	no	no	no	no	no
NT	—	—	—	—	—	—	—	—
NS	yes	yes	yes	yes	yes	yes	yes	yes
ON	—	—	—	—	—	—	—	—
QB	—	—	—	—	—	—	—	—
PE	no	no	no	no	no	no	no	no
SK	yes	yes	yes	yes	yes	no	yes	yes
YK	—	—	—	—	—	—	—	—

Question No. >	Q45*	Q45a	Q45b	Q45c*	Q45d
Province/ Territory	Does your state/province provide appraisal or assessment software to local jurisdictions? If yes, please answer the following questions:	If yes, is continuous software support provided?	If yes is there a fee for local jurisdictions to participate?	In the most recent budget year, how much did your agency spend providing or supporting such software?	How many state/province full-time-equivalent positions are devoted to this function?
AB	no	na	na	na	na
BC	yes, to our area offices	yes	no	approximately \$15 million per year.	50
MB	—	—	—	—	—
NB	—	—	—	—	—
NF	no	na	na	na	na
NT	—	—	—	—	—
NS	no	na	na	na	na
ON	—	—	—	—	—
QB	—	—	—	—	—
PE	no-na	na	na	na	na
SK	no	na	na	na	na
YK	—	—	—	—	—

\* Additional comments online.

Question No. >	Q46a	Q46b		Q46c	Q47a	Q47b	Q47c
Province/ Territory	If your state/province does not provide software to assessors, does it regulate or approve computer systems offered to, or developed by, local assessment jurisdictions?	If yes, does such regulation relate to: (check all that apply.)		Are all properties inspected in the field during a reappraisal process?	Are a percentage of properties field inspected every year so that all properties are inspected for a multiyear reappraisal cycle?	Are interior property inspections performed for residential property?	
		Hardware	Software				
AB	no	na	na	no	yes	yes	
BC	na	na	na	no	yes	yes	
MB	—	—	—	—	—	—	
NB	—	—	—	—	—	—	
NF	na	na	na	no	yes	yes	
NT	—	—	—	—	—	—	
NS	na	na	na	no	no	yes; When required or requested	
ON	no	—	—	no	no	yes	
QB	—	—	—	—	—	—	
PE	na	na	na	yes	no	yes	
SK	no	na	na	no	no	no; Interior inspections for residential where warranted	
YK	—	—	—	—	—	—	

Question No. >	Q47d		Q47f*
Province/ Territory	Are only select properties selected for inspection during a reappraisal based on the following:		Is property data reviewed in the assessing office without a field inspection?
	Properties sold or transferred?	Properties that have a building permit issued?	
AB	yes	yes	yes
BC	no	no	yes, Desktop review and self reporting
MB	—	—	—
NB	—	—	—
NF	yes	yes	yes
NT	—	—	—
NS	yes	yes	yes; Can be, depending
ON	yes	yes	yes
QB	—	—	—
PE	yes	yes	yes
SK	no	no; Done as part of annual maintenance inspections	no; Currently testing technology for potential use
YK	—	—	—

\* Additional comments online.



Question No. >	Q48a*						
Province/ Territory	Does state/provincial law specify a requirement for periodic reappraisal of property? (indicate locally assessed or state/province assessed)						
	No specified cycle	Annual cycle	Every 2 years	Every 3 years	Every 4 years	Every 5 years	Other years ____
AB	no	yes	no	no	no	no	no
BC	yes	no	no	no	no	no	no
MB	—	—	—	—	—	—	—
NB	—	—	—	—	—	—	—
NF	no	no	no	yes	no	no	na
NT	—	—	—	—	—	—	—
NS	no	yes	no	no	no	no	no
ON	no	—	—	—	yes	—	—
QB	—	—	—	—	—	—	—
PE	yes	no	no	no	no	no	na
SK	no	no	no	no	yes	no	no
YK	—	—	—	—	—	—	—

\* Additional comments online.

Question No. >	Q48b		Q48c*	Q48d	
Province/ Territory	Does the law allow different periodic appraisal cycles for different jurisdictions?	Does the law allow different periodic appraisal cycles for different classes?	In practice, the most common reappraisal cycle in local assessment jurisdictions is	Do reappraisals occur throughout the state/province in the same year?	Or do reappraisals occur on varied cycles, so that some jurisdictions complete reappraisals in different years from others?
BC	no	no	no formal reinspection cycle	yes	no
MB	—	—	—	—	—
NB	—	—	—	—	—
NF	no	no	3 years	yes	no
NT	—	—	—	—	—
NS	na	na	annual	yes	no
ON	no	—	—	—	—
QB	—	—	—	—	—
PE	na	na	na	na	no
SK	no	no	every four years	yes	no
YK	—	—	—	—	—

\* Additional comments online.

Question No. >	Q50	
Province/ Territory	Is direct equalization used in your state/province? Under direct equalization, assessed values established for a type or class of property may be raised or lowered by local/state/provincial agencies. The process does not include appeals adjustments to single properties or groups under a class action	Is indirect equalization used in your state/province? Under indirect equalization, hypothetical values are computed and used to adjust funding distribution formulas (state aid to education or revenue sharing) so that distributions based on assessed value will most nearly reflect statutory requirements for such value or a uniform market value base.
BC	no	no
MB	—	—
NB	—	—
NF	no	no
NT	—	—
NS	no	no
ON	no	—
QB	—	—
PE	no	no
SK	no	no
YK	—	—

Question No. >	Q53a*
Province/ Territory	How frequently does your agency make ratio studies?
AB	Annually
BC	Once per year
MB	—
NB	—
NF	Completed for each revaluation , every three years.
NT	—
NS	Annually
ON	Every 4 years
QB	—
PE	Annually
SK	There is no legislated requirement for a detailed assessment to sales ratio study.
YK	—

\* Additional comments online.

Question No. >	Q53b
Province/ Territory	This ratio study tested assessed or appraised values for the year _____ (circle or indicate year tested if different).
AB	2008
BC	2008 calendar (2009 Roll year)
MB	—
NB	—
NF	2005 base date sales dates Jan1, 2002 to June 30, 2005
NT	—
NS	2008 ratio study statistics below
ON	—
QB	—
PE	2009
SK	The following ratios are based on an aggregate of all sales used for the primary audits of municipalities for 2009.
YK	—

Question No. >	Q54				
Province/ Territory	What unit of government is responsible for the collection of property taxes? (Check all that apply.)				
	State/ province	County, borough, parish, etc.	City or municipality	Township or equivalent	Other (please specify)
AB	no	yes	yes	no	no
BC	yes	no	yes	no	no
MB	—	—	—	—	—
NB	—	—	—	—	—
NF	no	no	yes	no	na
NT	—	—	—	—	—
NS	no	no	yes	yes	no
ON	yes	—	yes	—	—
QB	—	—	—	—	—
PE	yes	no	no	no	no
SK	no	no	yes	no	na
YK	—	—	—	—	—

Question No. >	Q55a	Q55b	Q55c	Q55d	Q55e
	Who is responsible for payment of property taxes? (Check all that apply.)				
Province/ Territory	Property owner(s)	Resident or occupier of real property improvements	Lessee of machinery or equipment used in business	Lessee as in (c), but which is exempt entity	Owner of property listed in (c), when property leased to exempt entity
AB	yes	yes	no	no	no
BC	yes	yes	no	no	no
MB	—	—	—	—	—
NB	—	—	—	—	—
NF	yes	no	yes	yes	no
NT	—	—	—	—	—
NS	yes	no	no	no	no
ON	yes	yes	—	—	—
QB	—	—	—	—	—
PE	yes	no	no	no	no
SK	yes	no	no	no	no
YK	—	—	—	—	—

Question No. >	Q56
Province/ Territory	What is the lag time between the assessment date and when property taxes are due and payable? (For example, a January 1 assessment date with the tax bill collected on a calendar year beginning twelve months later, the lag time is twelve months.)
AB	6 months
BC	1 year
MB	—
NB	—
NF	24 months
NT	—
NS	Varies across the 55 municipalities
ON	12 months
QB	—
PE	Date of Assessment January 1, 2009, Taxes due in 3 installments. May 31, 2009, August 31, 2009, and November 30, 2009.
SK	Property taxes are due within the taxation year they are levied. There is no lag time between the assessment date and when property taxes are due and payable.
YK	—

\* Additional comments online.

