

INTRODUCTION

The Property Tax Deskbook provides property tax managers, attorneys, accountants, and other professionals the information they are most likely to need to address state property tax issues, planning and procedures. Every state and the District of Columbia has a full chapter in the book. Each chapter identifies the most important principles and processes in that state with references to the pertinent statutes, rules, regulations and case law. The authors also provide additional interpretative information gleaned from rulings, bulletins, and local practice that are often difficult for practitioners to find.

Perspective and Reliability. Chapters have been updated for the current year by practitioners highly experienced in the ad valorem property tax law and procedures of their particular state. The chapters are written by lawyers in private practice or lawyers employed by companies and who have responsibility for property tax matters in that state. A few of the authors and reviewers work for state or local tax agencies. In addition, all of the chapters have been reviewed by another lawyer familiar with property tax law and procedures. While the authors remain responsible for the information contained in their chapter, the reliability of the chapter has been greatly enhanced by this review process.

Organization. Each chapter is organized in a uniform format to aid the reader in finding information. This feature is particularly helpful for multistate research. Because the property tax laws and procedures are by no means uniform among the states, the authors identify important local variations and differences. Many chapters contain an Introduction highlighting recent and important aspects of the property tax

laws in that state and, where applicable, differences from the uniform outline of topics. Each chapter also contains a definitions section, which sets forth the meaning of key statutory terms. The reader will find a convenient model chapter outline at the beginning of the *Deskbook*. In addition, the enclosed compact disc contains the entire deskbook in a searchable format to make research easier and more efficient.

For More Information. To increase the value of the Deskbook, we have provided the contact information of the chapter authors and editors. Readers who have questions or need information beyond the scope of the chapter are encouraged to contact an author for further information.

Acknowledgements. The contributions of the chapter authors listed in the following pages are the heart of the *Deskbook*. The *Deskbook* also reflects the enormous effort of Timothy R. Van Valen, Deputy Editor-in-Chief, and the Board of Editors identified on the cover page. The *Deskbook* is a special project of the Committee on State and Local Taxes, American Bar Association, Section of Taxation, chaired by Stewart M. Weintraub. The *Deskbook* also reflects the extraordinary contributions of Anne B. Dunn and Andrea Amato of the ABA Section of Taxation, without whose efforts publication of the *Deskbook* would not have been possible. Thanks also must go to Douglas M. Mancino, ABA Section of Taxation, Vice Chair (Publications), whose advice and counsel were invaluable.

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Suggestions. Readers are encouraged to send suggestions or corrections to the chapter author with a copy to the Editor-in-Chief.

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