

## BOOK REVIEW

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One of the most difficult and time-consuming tasks for the state and local tax practitioner, who often faces questions with multistate implications, is to find a reliable source of information on the law and practice in states other than his or her own. While state and local tax services like Thomson Reuters's Checkpoint and Wolter Kluwer's IntelliConnect offer excellent data bases (statutes, regulations, and cases), and (I like to think) my state tax treatise offers useful analysis of key legal issues, there is a pressing need for a distillation of the laws, regulations, and practices in the states on a state-by-state basis by those who must deal with these issues every day. In no area of state and local tax practice is this more important than in the field of property taxation, where variations in the law and practice from state to state are particularly pronounced. Happily, the State and Local Taxes Committee of the ABA's Section of Taxation has provided us with an invaluable resource that meets the need for a state-by-state guide to property taxation.

*The Property Tax Deskbook*, which celebrates its 28th anniversary with the publication of the 2023 edition, is a massive undertaking that organizes and summarizes the property tax laws of every state and the District of Columbia. It is prepared by noted practitioners in every state who are experts in property taxation in the state about which they have written. Each state summary offers the out-of-state practitioner a concise but thorough overview of the law of the

state in question. Because the summaries all follow the same organizational model, they are easy to use and the reader can quickly find the answer to—or at least the treatment of—specific questions in all of the states in which he or she is interested.

Of particular interest and value (due to the differing and often arcane procedural rules governing property taxation) is the considerable attention that *The Property Tax Deskbook* devotes to procedural issues. Each of the chapters considers such matters as appeals, protest and exhaustion requirements, and local practice and procedures. In this connection, it may be worth noting that the Committee on State and Local Taxes continues to work diligently in supporting the states' adoption of independent state tax tribunals as embodied in the ABA's Model State Administrative Tax Tribunals Act. The existence of such tribunals tends to streamline and rationalize the adjudication of property tax issues in those states that extend their jurisdiction to property taxes. For the moment, however, and for the foreseeable future, *The Property Tax Deskbook* remains the “go to” resource for practitioners seeking to understand and contend with the property tax regimes in individual states.

As someone who has spent most of his professional life struggling to get his hands around the tax laws of 50 “laboratories of democracy” as Justice Brandeis famously described the states, I have nothing but admiration for the achievement that *The Property Tax Deskbook* represents. The *Deskbook's* widespread use in law, accounting, and consulting firms that deal with property tax issues, as well as in corporate legal departments and law libraries, needs no explanation. Indeed, the only thing requiring an explanation would be the *Deskbook's* absence from the offices of anyone

who has a serious professional interest in property taxation. Moreover, for those preferring to do their property tax research online, the Section provides practitioners with access to a searchable PDF version of the *Deskbook*, along with the hard copy.

In short, the ABA Section of Taxation's State and Local Taxes Committee has done the state and local tax community an enormous service by providing us with *The Property Tax Deskbook*.

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