

# MODEL CHAPTER OUTLINE

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Note: The Section numbers and headings are intended to be uniform among the states. XX stands for your state's assigned number (*e.g.*, Missouri is Chapter 26). The main headings should be as uniform as possible, the subheadings (XX-211) can be modified. Of course, terminology should reflect your state's own procedures (*e.g.*, change conference to hearing if necessary).

<b>Section Numbers</b>	<b>Section Headings</b>		
XX-100	Definitions and Citations	XX-500	Appeal of Tax Assessment
XX-110	Definitions of Terms used in Chapter	XX-510	Hearing/Conference at Local Level
XX-120	Citations to Statutes, Regulations, and Cases Cited	XX-511	Notice of Appeal
XX-200	Classification and Valuation of Property	XX-520	Appeal to State Level
XX-210	Classification of Property [and Subclasses]	XX-521	Notice of Appeal
XX-211	Real Property	XX-530	Judicial Review and Appeal
XX-212	Business Property	XX-531	Notice of Appeal
XX-213	Inventory	XX-540	Practice and Procedure
XX-214	Tangible Personal Property	XX-541	Use of Appraisals
XX-215	Intangible Property	XX-542	Expert Witnesses
XX-216	Other Property	XX-543	Forms and Pleadings
XX-220	Valuation of Property	XX-544	Method of Filing/Delivery
XX-221	Valuation Methods	XX-545	Appearances for Taxpayer [who can appear]
XX-300	Assessment Procedure [by Local Assessing Agency]	XX-550	Payment of Property Taxes and Protest Procedures
XX-310	Assessment of Property	XX-551	Notice of Protest
XX-311	Notice to Taxpayer	XX-552	Time for Payment
XX-312	Request for Hearing/Conference	XX-553	Time for Raising Issues
XX-320	Hearing Procedure at Local Level	XX-560	Jurisdictional Requirements
XX-330	Practice and Procedure at Local Level	XX-561	Exhaustion of Remedies
XX-400	Assessment Practice by Taxpayers	XX-562	Other Requirements
XX-410	The Property Tax Case Summarized	XX-600	Exemption from Taxation
XX-420	The Appraiser	XX-610	Exempt Property
XX-430	The Attorney	XX-620	Exempt Taxpayers
XX-431	Appearance by Non-Resident Attorneys	XX-630	Constitutional Issues
XX-432	Appearance by In-House Attorneys and Officers	XX-640	Practice and Procedure [in exemption cases]
XX-440	The Consultant	XX-700	Miscellaneous Items
XX-450	Other Persons	XX-710	Current Issues and Topics [and pending issues]
		XX-720	Jurisdiction of State and Local Agencies [names, phone, and fax, and addresses]
		XX-730	List of Forms [and where to get them]
		XX-800	Other [reserved]