

INTRODUCTION

The Property Tax Deskbook provides property tax managers, attorneys, accountants, administrators and other professionals the information they 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 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 state. The chapters are written by lawyers in private practice, employed by companies (and who have responsibility for property tax matters in that state), or state or local taxing agencies. All of the chapters have been reviewed and edited by another lawyer experienced in 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 and editing process.

Organization. Each chapter is organized in a uniform format to aid the reader in finding information. The reader will find a convenient model chapter outline at the beginning of the *Deskbook*. 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. 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 usefulness 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 the Board of Editors identified on the cover page. The *Deskbook* is a special project of the Committee on State and Local Taxes (SALT), American Bar Association, Section of Taxation. The *Deskbook* also reflects the extraordinary contributions of Greg Peacock and Kaitlin Utz of the ABA Section of Taxation, without whose efforts the *Deskbook's* publication would not have been possible. Thanks also to Roberta Mann, ABA Section of Taxation, Vice Chair (Publications), and Steven P. Young, ABA SALT Committee Chair, whose advice and counsel were invaluable.

Special Acknowledgement. It would be a terrible oversight if this introduction did not recognize the enormous contributions of past editors, William B. Prugh, William M. Backstrom, Jr., and Stewart M. Weintraub. Bill Prugh was the Editor-in-Chief for the First and Second Editions of the *Deskbook*.

He nurtured the publication through its infancy and established a network of authors, reviewers, and editors that made his successors' jobs more manageable. Bill Backstrom was Editor-in-Chief for the Third and Fourth Editions and was a Co-Editor for the Fifth Edition. Stewart Weintraub served as Co-Editor for the Fifth Edition and as Editor-in-Chief for the Sixth through Tenth Editions. Stewart continued the efforts of Bill Prugh and Bill Backstrom, and, without his advice and guidance, we would not have been able to continue in their footsteps. Our personal thanks to Bill P., Bill B., and Stew. The Section of Taxation and the Committee on State and Local Taxes owe a sincere debt of gratitude to them for their extraordinary efforts.

We also thank Professor Walter Hellerstein for his continuing review of the *Deskbook* and his encouraging comments on its contribution to our collective knowledge. We also thank Joan Youngman, Senior Fellow at the Lincoln Institute of Land Policy, for her regular interesting and insightful remarks on the importance of the property tax in the toolbox of public revenue sources.

Finally, we thank you for your interest in the *Deskbook*. We hope that you find it to be a useful resource. We encourage you to send suggestions or corrections to the chapter author with a copy to the Editors-in-Chief.

Jeffery J. McNaught
Minneapolis, MN

Timothy R. Van Valen
Santa Fe, NM