

1. Record Nr.	UNINA9910779665403321
Titolo	Erosion of the property tax base [[electronic resource]] : trends, causes, and consequences // edited by Nancy Y. Augustine ... [et al.]
Pubbl/distr/stampa	Cambridge, Mass., : Lincoln Institute of Land Policy, c2009
ISBN	1-55844-269-3
Descrizione fisica	1 online resource (366 p.)
Altri autori (Persone)	AugustineNancy Y
Disciplina	336.2220973
Soggetti	Real property tax - United States Tax exemption - United States Local taxation - United States
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	""CONTENTS""; ""1 The Property Tax Under Siege""; ""2 Overview of the Trends in Property Tax Base Erosion""; ""3 Property Tax Exemptions, Revenues, and Equity""; ""4 Residential Property Tax Relief Measures""; ""5 Assessment Limits as a Means of Limiting Homeowner Property Taxes""; ""6 Tax and Expenditure Limitations and Local Public Finances""; ""7 Efforts to Override School District Property Tax Limitations""; ""8 Property Tax Abatement as a Means of Promoting State and Local Economic Activity""; ""9 Preferential Tax Treatment of Property Used for Social Purposes"" ""10 The Politics of the Property Tax Base""""CONTRIBUTORS""; ""INDEX""