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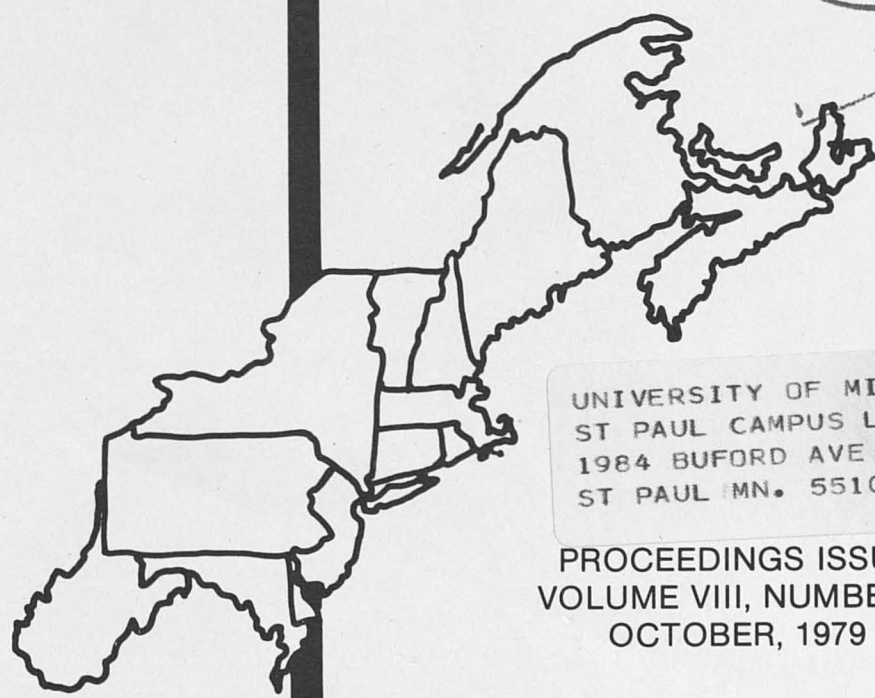
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Property Tax Reforms: Problems and Issues

Hays B. Gamble, The Pennsylvania State University, Moderator;
Theodore R. Alter, The Pennsylvania State University;
George Rolleston, Cornell University;
Malcolm I. Bevins, University of Vermont;
Dale Colyer, West Virginia University;
Roger Downing, The Pennsylvania State University; and
Sydney Ishee, University of Maryland.

Alter, the first speaker, briefly reviewed the basic characteristics of the property tax, including some of its shortcomings which have provided support for those demanding reforms. He then discussed a number of suggested reforms and property tax alternatives. Concentrating on a flat rate income tax, he pointed out its implications in terms of burden, equity, and inefficiency.

Rolleston reviewed several New York State court decisions on assessment, and discussed the effects of the 1970 Assessment Improvement Law which mandates local assessment reforms. He discussed a study which examined the inter and intra class tax burden shifts following implementation of the law.

Bevins presented the findings of studies which examined the Vermont property tax and rent rebate program. He presented data on the distribution of rebates by household income and age classes; the impact on the ultimate property tax bill; and the relationship between tax rebates per capita and tax index, income index, tax burden, and size of community for most Vermont towns.

In 1932 West Virginia adopted a tax limitation amendment similar to California's Proposition 13. Colyer discussed the long run impacts of this in terms of services, other taxes, and the transfer of functions from local government units to the state.

Downing discussed the constitutional structure of the property tax in Pennsylvania and some of its weaknesses and abuses, particularly in terms of assessment practices. He then presented some of the tax reform measures that have been proposed and discussed some of the likely implications and impacts.

Since 1960, dependence on the property tax as a means to provide government services in Maryland has been declining. Ishee discussed changes in the relative importance of property taxes in state and local governments in Maryland, and pointed out the changes in government finance that were made to restrain the rise in property tax collections.