

## **Policy Resolution 01-09**

### **Resolution Regarding the Preservation of the Integrity of State Property Tax Systems**

**WHEREAS**, revenues raised from the property tax represents a significant source of funding for State and local government services, comprising over 70% of local tax revenues and serving as a primary means of financing public education, police and fire protection, infrastructure and other essential services; and

**WHEREAS**, the Multistate Tax Commission supports the equitable principle that similarly situated taxpayers should be treated as equally as is practicable; and

**WHEREAS**, State property tax systems operate within a federal and State constitutional and legal framework that enables States to achieve equitable property taxation for all taxpayers; and

**WHEREAS**, congressional intervention in State property tax systems intended to curb alleged discriminatory tax practices by States often creates its own discrimination in a State's property tax system, in particular those congressional actions that specify property valuation methods for certain types of property; now, therefore, be it

**RESOLVED**, that the Multistate Tax Commission urges Congress to recognize that States responsibly administer their property taxation systems and properly apply constitutional mandates and procedures that enable States to achieve equitable and uniform tax results for all taxpayers; and be it further

**RESOLVED**, that Congress should refrain from intervening in State property tax systems; and be it further

**RESOLVED**, that Congress should refrain from enacting laws with respect to the valuation of property and creating federal court jurisdiction over valuation issues.

Adopted this 17<sup>th</sup> day of August, 2006 by the Multistate Tax Commission.

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Joe Huddleston  
Executive Director

This resolution, as amended, shall expire at the end of the Annual Business Meeting of the Multistate Tax Commission in 2011.