



Course 402 – Tax Policy

Course Description

Think tax policy is boring? Think again. Certified IAAO instructors will lead students through interactive discussions and activities designed to get them thinking about tax policy as an applied topic within their jurisdictions. Course 402 equips learners with the ability to support the role and significance of property tax to policymakers and the public alike. The course provides students with tools and resources to help them explain the effects of property tax and a sound theoretical basis to guide decision-making and assist in creating workable solutions for their jurisdictions. If you interact with the public and policymakers, then Course 402 is for you.

Objectives

Terminal course objective: Upon completion of Course 402, learners will be able to defend the role and significance of the property tax to policymakers and the public and actively support the improvement of property tax systems and policies.

Preparation module objective: Learners will remember foundational terms and concepts related to the governmental, legal, and fiscal structural environments influencing United States tax policy.

Session 1.1 objective: Learners will remember relevant terms and concepts related to the governmental, legal, and fiscal structural environments influencing United States tax policy.

Session 1.2 objective: Learners will remember assessing officers' key roles in tax policy.

Session 1.3 objective: Learners will demonstrate an understanding of terms and concepts related to evaluating taxes and measuring tax distribution and equity.

Session 2.1 objective: Learners will apply evaluative criteria and tax equity measures to compare bases, rates, and functions of major state and local government revenue sources.

Session 2.2 objective: Learners will apply tax equity measures to review data and compare overall tax structures.

Session 3.1 objective: Learners will demonstrate an understanding of the potential advantages and disadvantages of common property tax system features.

Session 3.2 objective: Learners will demonstrate an understanding of IAAO standards recommending best practices in property tax administration.

Session 3.3 objective: Synthesize previous material via guided activities to formulate an argument in defense of the property tax.

Timed Outline

NOTE: Session time approximations **include** activities within the session.

Part 1

Content	Approx. Time	Day Presented
Session 1.1: Taxation Environment	195 Minutes	Day 1 AM
<u>Activities</u>		
1a: Separation of Powers Under the U.S. Constitution	10 Minutes	Day 1 AM
1b: Supreme Court Decisions on Revaluing Properties Only Upon Sale	5 Minutes	Day 1 AM
Session 1.2: Key Roles of Assessing Officers	100 Minutes	Day 1 PM
<u>Activities</u>		
1c: Identifying Positive and Normative Statements	5 Minutes	Day 1 PM
1d: Practice writing positive statements	10 Minutes	Day 1 PM
1e: Key Roles Reflection	5 Minutes	Day 1 PM
Session 1.3: Evaluating Taxes	175 Minutes	Day 1 PM/Day 2 AM
<u>Activities</u>		
1f: Ruling on Property Tax Uniformity	20 Minutes	Day 1 PM
1g: Equity Measures Examples	5 Minutes	Day 2 AM
Quiz #1	30 Minutes	Day 2 AM

Part 2

Content	Approx. Time	Day Presented
Session 2.1: State & Local Fiscal Structures	90 Minutes	Day 2 AM
<u>Activities</u>		
2a: Comparing Tax Burdens Between States	30 Minutes	Day 2 AM
Session 2.2: Taxes as a Revenue Source	225 Minutes	Day 2 PM
<u>Activities</u>		
2b: Guided Note Taking	60 Minutes	Day 2 PM
2c: Substituting Income Tax for Property Tax to Fund Schools	15 Minutes	Day 2 PM
Quiz #2	30 Minutes	Day 2 PM/Day 3 AM

Part 3

Content	Approx. Time	Day Presented
Session 3.1: Property Tax System Features	300 Minutes	Day 3 AM/PM
<u>Activities</u>		
3a: Comparing Revenue Effects of Different Systems	15 Minutes	Day 3 AM
3b: Ranking Market Value Alternatives	20 Minutes	Day 3 AM/PM
3c: Disadvantages of Value Increase Constraints	5 Minutes	Day 3 PM
3d: Calculating Tax Shifts Resulting from Exemptions	20 Minutes	Day 3 PM
Session 3.2: Model Property Tax Administration	155 Minutes	Day 4 AM
<u>Activities</u>		
3e: Setting Standards and Monitoring Performance	10 Minutes	Day 4 AM
3f: Advantages and Challenges of Data Sharing	10 Minutes	Day 4 AM
Session 3.3: Sustaining the Property Tax	90 Minutes	Day 4 PM
<u>Activities</u>		
3g: Potential Solutions to Common Issues	20 Minutes	Day 4 PM
3h: "Rethinking the Property Tax-School Funding Dilemma"	30 Minutes	Day 4 PM
Quiz #3	30 Minutes	Day 4 PM