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Student Symposium on Kentucky Property Tax: Preface

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Student Symposium on Kentucky Property Tax

PREFACE

EDMUND MUSKIE*

The editors of the *Kentucky Law Journal* are to be congratulated for their decision to sponsor a symposium concerning the timely subject of property tax reform.

The property tax is one of the most important taxes in the arsenal of Federal, State and local taxes. As a revenue producer, the property tax compares favorably with the federal corporate income tax. It raises funds for education, welfare and other services to millions of citizens. This year alone it will provide approximately 40 billion dollars. The very magnitude of the property tax makes it critically important to our nation's welfare that its statutory foundation and administration be continually reviewed and subjected to critical analysis. Inequities and imperfections that seem fairly trivial when the tax burden is less cannot be ignored as tax burdens rise.

As a member of the Advisory Commission on Intergovernmental Relations, I approved the Commission's 1963 publication, *The Role of the States in Strengthening the Property Tax*. That publication points to many ways in which administration of the property tax can be improved. In recommending changes in state laws, we pointed out that the "small taxpayer, in particular, is helpless if he has no simple, inexpensive, and dependable recourse" to which he can resort if he believes that his tax is excessive. More recently, the National Commission on Urban Problems, chaired by Senator Douglas, made similar recommendations for legislation by the states which would assure adequate legal remedies for the taxpayer. It is heartening to see lawyers

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turn their attention to these problems. Truly uniform property tax assessment, with an inexpensive remedy for the taxpayer who believes he bears more than his fair share, must become a reality in a nation which prides itself on being a nation of laws, not men.

During the past fifteen years, the states have improved their administration of the property tax and many have provided new remedies to taxpayers. I applaud this progress. The citizens of Kentucky can be proud that their state has been among the leaders in such improvement. I note that figures from the Advisory Commission on Intergovernmental Relations place Kentucky among the top states in the nation in the quality of its property tax administration. Despite this progress in the nation generally, and in Kentucky particularly, I have no doubt that through the work of practicing lawyers and legal scholars the property tax system can be further improved.

The United States Senate's Subcommittee on Intergovernmental Relations, which I chair, will hold hearings on the property tax this year. I hope and expect that this symposium will furnish the Subcommittee with creative ideas for federal legislation to encourage improvement in the administration of the property tax.