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OF LAND POLICY

Gems of the Conference Materials and Lincoln Website, and Where to Find Them

2025 National Conference of State Tax Judges
October 24, 2025
Little Rock, Arkansas

Sydney Zelinka



EVENTS

2025 National Conference of State Tax Judges

October 23, 2025 - October 25, 2025

Little Rock, AR United States

Offered in English

Speakers: Quinn Yeargain, Justice Courtney Hudson, Paul Bidanset, Andy Krause, David Brunori, Hayes Holderness, Richard Marchitelli, Kirk Stark, and Richard Pomp



<https://www.lincolninst.edu/events/2025/national-conference-state-tax-judges/>

The National Conference of State Tax Judges meets annually to review recent state tax decisions, consider methods of dealing with complex tax and valuation disputes, and share experiences in case management. This meeting provides an opportunity for judges to hear and question academic experts in law, valuation, finance, and economics, and to exchange views on current legal issues facing tax courts in different states. This year's program includes sessions on state administrative law, explaining valuation to self-represented parties, constitutional issues in property taxation, and office and commercial property valuation.

This event is by invitation only.



Details

Date	October 23, 2025 - October 25, 2025
Location	Little Rock, AR United States
Language	English
Related Links	Lincoln Institute Vertical Equity App Property Tax Relief for Homeowners Use-Value Assessment of Rural Land in the United States
Downloads	Preliminary Agenda 2025 Member Survey, Including Data on Publishing Tribunal Decisions: Kristen Kane and Jane Bowman Case Law Updates Constitutional Issues in Property Tax: Uniformity: Hayes Holderness Office Buildings and Commercial Property Valuation Issues: Richard Marchitelli 2015-2025 National Conference of State Tax Judges Resources Property Tax Tools and Resources



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Consortium for Scenario Planning 2026
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Land and Fiscal Systems



Land and Communities

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Babbitt Center for Land and Water Policy

Center for Geospatial Solutions

Claremont Lincoln University

Consortium for Scenario Planning

International Land Conservation Network

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Efficient and Equitable Tax Systems

Tax systems are the engine for public investment and services, providing resources needed to promote and improve civic well-being. An efficient tax system raises revenue while minimizing unintended consequences, and an equitable tax system imposes obligations on taxpayers in proportion to their resources. Our work explores property taxation, land value taxation, and valuation methods to fund public investment and vital government services.

[Learn More About Efficient and Equitable Tax Systems →](https://www.lincolninst.edu/our-work/land-fiscal-systems/)

<https://www.lincolninst.edu/our-work/land-fiscal-systems/>



Introduction to the Property Tax

The Lincoln Institute has developed a variety of resources designed to promote understanding of basic functions of the property tax and its importance as a revenue source for local government. Explainer videos explore the mechanics of how the property tax works and use real-life examples to demonstrate the significance of the property tax in government finance. Other resources discuss considerations for policymakers and clarify important aspects of property taxation.

[Learn More About the Property Tax](#) →



Introduction to the Property Tax-School Funding Connection

Property taxation and school funding are closely linked in the United States. We have many resources designed to promote a basic understanding of the relationship between property taxation and public K-12 education funding.

[Learn More About the Property Tax-School Funding Connection](#) →

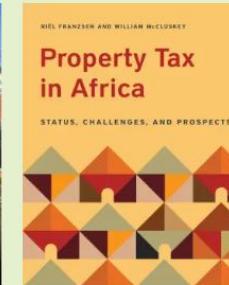
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Lessons from the Netherlands

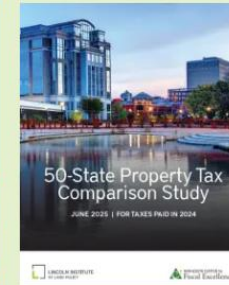
Other Publications
Property Tax



Property Tax in Africa

Edited by Riel Franzen and William McCluskey

Book
Property Tax



50-State Property Tax Comparison Study

Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence

Other Publications
Property Tax



Property Tax Relief for Homeowners

Adam H. Langley and Joan Youngman

Policy Brief

Resources

Fiscally Standardized Cities

Compare local government finances for over 200 large US cities across 115 categories of revenues, expenditures, debt, and assets.

Significant Features of the Property Tax

Discover data on the property tax in all 50 US states and the District of Columbia.

State-by-State Property Tax at a Glance

Use this visualization tool to compare property tax systems and key variables across the 50 US states and the District of Columbia.

Vertical Equity App

A well-administered property tax system is an efficient and equitable way to pay for local public services, and accurate assessments are critical for property tax equity. The Vertical Equity App is designed to provide assessment offices with the capacity to measure and evaluate vertical equity in assessment rolls and to communicate the results effectively.

<https://www.lincolnst.edu/centers-initiatives/efficient-equitable-tax-systems/>

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Fiscally Standardized Cities

Significant Features of the Property Tax

State-by-State Property Tax at a Glance

Legacy Cities

Vertical Equity App

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Efficient and Equitable Tax Systems

Overview

Introduction to the Property Tax

Introduction to the Property Tax-School Funding Connection

Using land and property values to fund public investment and vital government services

Tax systems are the engine for public action, providing resources needed to promote and improve civic well-being. An efficient tax system raises revenue while minimizing unintended consequences, and an equitable tax system imposes obligations on taxpayers in proportion to their resources.

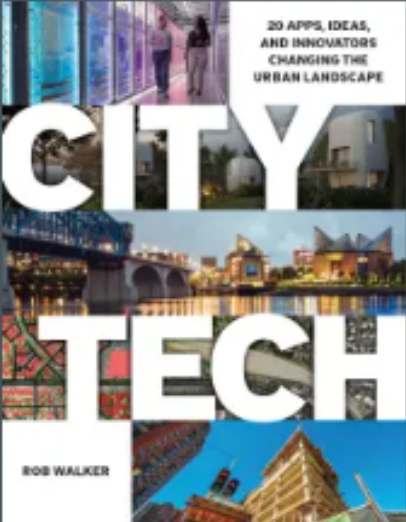
<https://www.lincolninst.edu/centers-initiatives/efficient-equitable-tax-systems/introduction-property-tax/>

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URBAN LANDSCAPE

**CITY
TECH**

ROB WALKER

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Fiscal Impacts of Work-from-Home on Commercial Property Values in the United States

An Overview of the Issues and Policy Responses

Luis F. Quintanilla

September 2025, English

Working Paper

Property Tax, Public Finance, Valuation

1 selected
Property Tax

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Property Tax

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New Report Analyzes Variation in Effective Property Tax Rates Across US States

By *Kristina McGeehan*, July 16, 2025



Events

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2025 Fundamentals of Municipal Finance
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