

The COST/IPTI International Scorecard

September 30, 2014

Toronto, Canada – We are pleased to announce that the results of our research - “The Best and Worst of International Property Tax Administration: Scorecard on State and International Property Tax Administrative Practices” - are now available.

This research was carried out jointly by The Council on State Taxation (COST) and the International Property Tax Institute (IPTI).

The Scorecard focuses on three important areas that are essential for fair and efficient property tax administration:

- transparency;
- simplicity and consistency;
- procedural fairness.

As far as possible, the Scorecard focuses on aspects of property tax systems that can be objectively measured. We hope that by publishing this information, policymakers will be able to identify where improvements need to be made.

The results are contained in two documents: the Scorecard and an Addendum to the Scorecard which contains additional information about the property tax systems in the Scorecard.

Click here to view the Scorecard.

<http://www.cost.org/WorkArea/DownloadAsset.aspx?id=88125>

Click here to view the Addendum to the Scorecard.

<http://www.cost.org/WorkArea/DownloadAsset.aspx?id=88127>

The Scorecard evaluated the 50 US states (plus the District of Columbia and Puerto Rico); sub-jurisdictions in Australia (states), Canada (provinces), and the United Kingdom (countries); and the jurisdictions of Hong Kong, Ireland, New Zealand, and South Africa. COST and IPTI plan to add jurisdictions in future updates to this Scorecard.

The top scoring non-US jurisdictions were Hong Kong (A-) along with British Columbia in Canada, and the Australian States of South Australia and Western Australia (all scored B+). The top scoring US jurisdictions were Indiana and Oregon (both scored B+). The lowest scoring US jurisdictions were Pennsylvania and Puerto Rico (all scored D); the lowest scoring non-US jurisdiction was the Northern Territory in Australia (which scored D+). There were no jurisdictions that scored a fail (F grade). Fair and efficient property tax administration is critically important to both individual and business taxpayers around the world. The purpose of the Scorecard is to provide property tax policymakers with information about global best practices and a comparative measure of the fairness and efficiency of their property tax administrative practices.

It is our hope that this Scorecard will drive changes to ensure that property taxes around the world are administered more effectively, fairly and without perceptions of bias or undue administrative burdens.

About Council on State Taxation (COST) and the International Property Tax Institute (IPTI)

The Council on State Taxation (COST) is the premier state tax organization representing multi-jurisdictional taxpayers in the United States. COST is a non-profit trade organization consisting of

over 600 multi-state corporations. COST's mission is to preserve and promote equitable and non-discriminatory state and local taxation of multi-jurisdictional businesses.

The International Property Tax Institute (IPTI) is widely recognized as the world's leading international organization specializing in property tax policy and practice. IPTI is a non-profit organization with members around the world. IPTI's mission is to provide impartial, objective expert advice in the area of property tax systems and promote the concept that these systems should be fair and equitable and meet the needs of all stakeholders; i.e., governments, taxpayers, practitioners and academics.

Further information

For further information regarding the Scorecard, please send an email either to COST for the US states or to IPTI for the non-US jurisdictions.

Contact

To learn more about this organization, please contact.

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