**HISTORY AND CURRENT ISSUES WITH PROPERTY TAXES**

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The following paper analyzes the historical evolution of property taxes in the context of its implications and origin in the American property tax. Property tax can be defined as a levy that initially imposed on the owners of buildings and land. However, the implications of property taxes are evolved throughout the centuries, and recently many countries including the United States impose property taxes on businesses, inventories, equipment, and farm as well. The underlying scope of property tax varies from country to country, and its insinuation is interdependent on different factors including tradition, regulatory system, legal structures, other sources of income and levy level of such taxes in providing public services (McLure & Harriss, 2018). The broad horizon of property taxes affirms that it is not a contemporary concept and has its roots to the era of European and British monarch and landlords, where property taxes were considered as feudal obligations

According to Semuels (2016) property taxes is an ancient taxing system and was initiated by William the conqueror and since its implementation, the fee is a subject of exacerbated criticism among the residents of the United States. Chronologically, the property taxes commenced approximately six thousand years B.C. There was an ancient city of Iraq (formerly known as Lagash) when excavated, the clay tablets were unearthed that assured the presence of tax system in that era. The king imposed a tax system "bala" or should say "rotation" that pivoted one is of the city-state at one time. The modus operandi of that ancient tax was evaluating the allocated areas each month and to collect tax from the accessed region accordingly. The main purpose of focusing on one area at a time was to make the system more manageable (Carlson, 2004).

The ancient practices of property taxing along with other taxes transferred to the next historical period where the medieval times started. Throughout the medieval epoch, the property tax was imposed particularly on the abundantly productive properties and featured higher rental valuation. In this context, the centuries from tenth to twelfth, all the peasants were bound to pay an estimated property tax of 10% on the overall harvesting of their crops. The first 10 percent was subject to be gathered by the king. Meanwhile, the one-tenth percent of the crops were allocated to be collected by the church, or the peasants had to work for the church, equal to that percent. It was the year 1066 when William the Conqueror established a properly formed structure for land-based taxation. In this context, it became indispensable for the town officials to maintain cadastral records of the people who possessed any relevant property. Moreover, through the record books, town officials were obliged to assess the properties of every individual and to compute the total amount payable against possession of the property. Such record books were famous as "domes day book" and the title abided with the practice for many centuries (Carlson, 2004)

As time passed, the United States moved to a comparatively modern period, and the epoch of American colonies commenced with its distinguished implications and practices. When it comes to the tax system, the American colonies developed a different taxation structure for various colonies. At the beginning of the revolutionary war, the colonies-made taxation system encouraged them to evaluate the possibilities of combating the leading military powers of the planet. However, every colony followed a unique tax structure, but five kinds of taxes were generally applicable. In this context, the poll or capitation levy was entailed to all grownup men and in some cases on the slaves, at a predetermined rate. Moreover, at that time the property taxes were implicated on fix rates, but in some exceptional situation, the levy was calculated by considering the extrinsic value of the asset. On the other hand, the taxation for the faculties was estimated according to the income pattern of the individuals under assessment, in the context of their trading and other specific skills. The taxation regulations for exported and imported goodies were determined under the guidelines of imposts tariffs and excises were taxed on different consumer products including liquor etcetera (Fisher, 2003).

Before the nineteenth century, different tax structures were used to practice for different regions, but throughout the 19th century, a uniform constitution for all the states of the United States was established. It was the year 1796 when fifteen states of the United States developed a framework for the implementation of a uniform levy system for capitation taxes. In due course, twelve of the states imposed a tax on livestock as well, and land-based properties levied variously. However, four of all states utilized the method of thorough valuation before taxing the huge properties. Before the year 1818, none of the states was considering the imperativeness' of a uniform taxation system, and all of them were comfortable with whatever structure the tradition had provided them. But in 1818, the first, ever uniformity clause was approved and adopted by Illinois.

Consequently, other significant states rendered the idea and in 1820 Missouri and 1834 Tennessee developed an unvarying taxation system to replace the outdated one. According to newly devised standards, the land became a subject to be levied based on it per acre value at the time that means the market value of ad Valorem. With this pace, by the end of the nineteenth century, approximately thirty-three states amended their constitutional taxation clauses to join the levy uniformity clan, and in due course, these states asserted a need to observe equal property taxes according to their value. The widely spreading change in taxation framework compelled other states as well to follow the lead (Fisher, 2002).

However, regardless of the rapidly spread idea of the same taxation system, the perception of general property tax criticized to be ineffective, and in due course, the uniform taxation standard encountered collapse. Phenomenally, the implementation of general property taxes encapsulated all the notion of wealth and included all intangibles and intangibles as well as trading and personal assets into consideration. Through the process of property evaluation, the elected administration of local officials used to establish the property's market value and estimated the reasonable amount to raise the tax rates. Afterward, a precise calculation was done to apportion a taxable amount on each property. Eventually, the collected tax adequately remitted to the government. Fisher (2002) explicates that because of the same taxation system every citizen was supposed to indulge similar services. Nevertheless, at the very start of 20th-century, hype against the uniform taxation standards took place. It is asserted that an eminent taxation student pinpointed the inefficacy of the system, and called it the horrendous tax regulatory standard of the history (Fisher, 2002).

After the exacerbated criticism on the existing taxation uniformity, a reformation surge enwrapped the property taxation system of the United States during the twentieth century. According to newly developed taxation systems, different levy standards were established for different states, and exemptions in a few forms of properties were also elaborated. As a result, in 1902 statistic reported that governments of states obtained about forty-five percent of general incomes through their resources. However, the ascribed percentage of received income depicted swift mitigation during 1922 and 1942. It happened because states started to espouse the conceptual framework of income and sales tax as well. All the significant shifting and alteration standards in property tax standards made it an insufficient and immaterial source of state income obtained through charges (Roach, 2010)

The roller coaster of property taxation structure did not stop there as in 1978 the United States comforted the Californian tax revolt. It was the crisis of post-world War II when in amidst of redevelopment of locations value of properties started to elevate. The government slyly developed plans to take advantage of augmenting values of properties, and in turn, attempted to increase the tax collection on properties. Consequently, valuation boosted rates of tax elevated and all such unjust implications compelled people to sell out their lands, houses and other assets because of such speedily increasing tax rates. People got irritated by the situation and as a reaction, a strong protest was recorded in the history of the United States, the subject wave of pronouncement is generally known as tax revolt or Californian tax revolt. As a result, all states amended their taxation standards and inflicted a few relaxation and limitation into the taxation framework. In this regard, Proposition 13 is the most prominent alteration that amended the constitution substantially and approved through massive votes in 1978, in California. The tax revolt changed the taxation rates, terms and conditions to assess a property under construction, and taxation ate adjustment by the inflation. The amendment that caused by the Californian tax revolt was the most tricky alteration because the amendment required colossal modifications. Throughout the process, countless court cases, opinions of several attorney generals and a myriad of additions in the Californian constitution were made. Along with other changing, it is also assured that an heir could possess property from the deceased without any new assessments. The insurgency and its outcomes are still considered as the most significant and robust assail on the structure of the United States' property taxation.

The journey of property taxes is still in its evolutionary phase, and the modern age brought improvements and contemporary tinge in the systematic implications, statistical measures, and tools of taxation. Recently, several states of the country have adopted a wide variety of technological assessment techniques. Unlike primitive manual valuation and computation, a myriad of systematic assistance has emerged. Take the instance of Computer Assisted Mass Appraisal (CAMA) that employs the combined efficacy of statistical techniques and computer technology to enhance the overall assessment procedurals. The advent of technology, in turn, elucidates the similar quality standards and emphasizes on statewide infirmity throughout the valuation and assessment process. In this context, a few states are using enhanced and updated statistical measures and techniques to assure the equality and quality of evaluation throughout all the regions of the state (Fisher, 2002).

By analyzing all the above timeline of property tax and its evolution over time, it becomes evident that property taxes are animated factor and their origin in carved in the ancient epoch. Throughout the chronological recounting, it is apparent that property taxation was not in the form it is today, but the evolution process started from the ancient times and altered the system to a great extent. In olden times, property taxes followed a rotation system, and through its implications, different areas were bounded to pay the taxes on their properties. On the other hand, in medieval epoch, people practiced rate based system on different properties including fees, and in case of non-payment, peasants were supposed to pay the levy though physical labor. In those times, the amount collected through tax was subject to be obtained by the king and church. When years moved forward, the American colonies' system came into the scene, and throughout that period people were imposed to pay a fixed rate tax on all properties, in due course the faculty taxes were also taken into account. By passing the time, the concept of uniform property taxation was practiced, in the nineteenth century that did not endure the credibility test and collapsed. It is also highlighted that the colonial identical taxation system was the most pathetic levy system of the entire American history. Throughout the twentieth century, the uniform levy standards were extensively turned down by the public and eventually Californian tax revolt altered the overall constitution for property taxations. The ups and downs of the property tax system signify the value of transformation; no method can be correctly applied without considering its convenience and justifications for all the interrelated people. Government and people of states are two parties that are explicitly connected with the notion of property tax, and therefore it is indispensable to implement practical and moderate clauses to its legislation by considering the concerns of both parties.

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