

Benefits and Drawbacks of Ad Valorem Tax

Equity

Stability of Revenue

Local Funding for Local Services

Autonomy for Local Governments

Encouragement of Economic Development

Flexibility

Benefits

Drawbacks

Can Be Regressive

Market Fluctuations

Difficulty of Assessment

Encourages Debt

Disincentive to Improve Property

Tax Evasion

Potential for Gentrification

Determining Ad Valorem Fee Level Michigan Som

Jicheng Xie



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