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YOUNGMAN, JOAN. *A Good Tax: Legal and Policy Issues for the Property Tax in the United States*. Cambridge, MA: Lincoln Institute of Land Policy, 2016. Pp. xi, 260. ISBN 978-1-55844-342-6, pbk.

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Examines policy challenges to the property tax, with special attention to questions of valuation and the contributions of the property tax to the common good. Discusses the property tax as a good tax; progressivity, regressivity, and fairness; values and valuation; property taxes and school finance; tax increment financing; classification and differential taxation; open space and conservation easements; farmland assessment and current-use valuation; the valuation of federally subsidized low-income housing; exemptions and payments in lieu of taxes; tax restrictions and assessment limits; and tax limitations and accurate assessments—the Massachusetts experience. Youngman is Senior Fellow and Chair of the Department of Valuation and Taxation at the Lincoln Institute of Land Policy. Index.