Index

ADDED ASSESSMENTS
Transfer inheritance and estate taxes, **§ 38.7**

ASSESSMENTS
Standing to challenge estate tax assessment, **§ 37.5**
Transfer inheritance and estate taxes, added assessments, **§ 38.7**

AUDITS AND AUDITORS
Sales and use taxes, **§ 31.3**

COMPROMISE AND SETTLEMENT
Transfer inheritance and estate taxes, **§ 33.5, 38.9**

CONTRACTS AND AGREEMENTS
Transfer inheritance and estate taxes, **§ 33.4, 33.5**

FEDERAL ESTATE TAX
Effect of changes in, **§ 37.2**

GOLF COURSE
Valuation, **§ 7.15**

GOVERNMENTAL ENTITIES
Property tax exemptions, **§ 10.11**

GROSS INCOME TAX
Deductions, generally, **§ 18.2**

HOSPITALS
Property tax exemptions and abatements, **§ 10.7**

OBLIGATIONS
Sales and use taxes, **§ 28.2**

PROPERTY TAX
Exemptions and abatements
Farmland assessment statute, rebates, **§ 10.16**
Governmental entities, exemptions for, **§ 10.11**
Hospitals, exemptions for, **§ 10.7**
Matters common to all exemptions, **§ 10.13**
Farmland assessments
Generally, **§ 10.16**
Freeze Act
Senior Freeze Act, **§ 13.9**
Revaluation
Assessment discrimination, **§ 9.9**

PROPERTY TAX—Cont'd
Statutes and statutory matters
Assessment discrimination, statutory remedy for, **§ 9.3**

SALES AND USE TAXES
Audits, **§ 31.3**
Collection of tax, **§ 28.2**
Obligation to collect sales tax, **§ 28.2**
Transactions subject to tax, **§ 26.1**

SALES TAX EXEMPTIONS
Top box, defined, **§ 29.3**

SENIOR CITIZENS
Senior Freeze Act, **§ 13.9**

STANDING
Estate tax assessment, standing to challenge, **§ 37.5**

TAX COLLECTIONS AND COLLECTORS
Sales and use taxes, **§ 28.2**

TESTAMENTARY TRANSFERS
Transfer inheritance and estate taxes, **§ 33.5**

TOBACCO PRODUCTS
Taxation of, **§ 39.1.50**

TOP BOX
Defined, **§ 29.3**

TRANSFER INHERITANCE AND ESTATE TAXES
Additional assessments, time limitations on, **§ 38.7**
Compromise and settlement, **§ 33.5, 38.9**
Contracts and agreements, **§ 33.4, 33.5**
Estate tax
Changes in federal estate tax, effect of, **§ 37.2**
Standing to challenge estate tax assessment, **§ 37.5**
Standing to challenge estate tax assessment, **§ 37.5**
Testamentary transfers, **§ 33.5**
Will, contract to make, **§ 33.5**
Wrongful death actions, **§ 33.5**

WRONGFUL DEATH
Actions, transfer inheritance and estate taxes, **§ 33.5**