

The Geography of the U.S. Property Tax*

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Abstract

I construct a novel, granular georeferenced dataset on the universe of local governments in the United States and their property tax rates from the early 2000s to 2022. Using this dataset, I present new descriptive insights on the geography of the property tax. First, property tax rates exhibit substantial variation within states, surpassing that of any other local tax. Second, rates are higher in locations where a greater number of jurisdictions overlap and thus share tax base. Third, rates are higher in areas with larger dispersion in property values and greater racial and ethnic heterogeneity. Fourth, new local taxing jurisdictions are more likely to be formed in locations where the distribution of income is more even and dispersion in housing values is lower.

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1 Introduction

Property taxes serve as the primary source of own revenue for local governments in the United States¹. They fund essential public goods, including K-12 education, fire protection, emergency medical services, and local infrastructure. Despite their significance for policy-makers and economists aiming to model equilibria of local jurisdictions, empirical evidence on the features that drive variation in property tax rates across space is limited. As noted by [Berry \(2009\)](#), this may be partly due to the absence of a nationwide dataset on property tax rates and, most importantly, reliable geo-spatial data on the boundaries of special purpose jurisdictions².

The goal of this paper is to provide new descriptive facts on the geography of the U.S. property tax. To do so, I construct a comprehensive, nationwide georeferenced dataset encompassing all local government entities – counties, municipalities, school districts, and special purpose districts – and their property tax rates from the early 2000s to 2022. Subsequently, I integrate this dataset with block-level demographic data from the Decennial Census and parcel-level housing data from Corelogic. To my knowledge, this is the most geographically granular dataset on U.S. local governments and property tax rates available to date.

I leverage the newly constructed dataset to explore geographic patterns in property tax rates. First, I document that the property tax is in fact the “most local” tax in the United States. Its within-state variation is one order of magnitude larger than the sales tax, the second most variable tax. Second, I estimate that property tax rates are higher, on average, in locations where a larger number of jurisdictions overlap. These findings align with those in [Berry \(2008\)](#), which underscores the fiscal externality stemming from vertically differentiated governments that share a portion of their tax base. Third, I observe that rates are higher, on average, in areas characterized by lower average household income, a lower Gini coefficient, and greater heterogeneity in racial and ethnic composition. This observation may diverge from the conclusions of a branch of the political economy literature that predicts

¹In 2022, property taxes made up approximately 69 percent of total local government tax receipts ([U.S. Bureau of Economic Analysis 2023](#)).

²The boundaries of school districts and general purpose jurisdictions, namely counties, municipalities, and townships, are made publicly available by the U.S. Census Bureau.

that homogeneous groups of individuals are more inclined to share resources through taxation to fund local public goods (Alesina et al. 1999). However, I also find that the likelihood of new taxing jurisdictions, specifically special purpose districts, being created is higher in areas where the income distribution is more even and dispersion in residential parcel values is lower. Taken together, these empirical regularities confirm that the property tax is an essential policy variable for models of residential location choice within states and/or metropolitan areas in the United States.

This paper primarily contributes to the public finance literature that provides descriptive evidence on the role played by sub-national governments in taxing economic activity (Suárez Serrato and Zidar 2018, Baker et al. 2023). It also adds to the literature that models equilibria of local jurisdictions in which public good provision is funded by a uniform tax on housing expenditures (see, for example, Epple and Sieg 1999 and Epple et al. 2001). In particular, it underscores the importance of accounting for the complex structure of overlapping local governments for household sorting and inequality in access to public goods. Finally, I contribute to the strand of the political economy literature that models why local jurisdictions are formed (Buchanan 1965, Burns 1994, Alesina and Spolaore 1997) or estimates how political fragmentation responds to changes in demographic composition (Alesina et al. 2004, McCasland et al. 2023).

The remainder of the paper is organized as follows. Section 2 describes the data on property tax rates and local government boundaries. Section 3 presents descriptive facts regarding geographic patterns in the U.S. property tax. Section 4 discusses results and concludes.

2 Data

2.1 Property Tax Rates

The determination of property tax rates is a highly decentralized process. Indeed, each local government maintains its own independent budget and sets its desired level of expenditures on an annual basis. County governments are then responsible for regularly assessing property values³ and formally computing each jurisdiction's tax rate, i.e., the ratio of its projected

³In most, but not all, states, residential property is appraised annually.

expenditures and the aggregate assessed value of residential property within its boundaries. A standard property tax bill lists all of the jurisdictions to which a land parcel is subject to, and the unique combination of local governments overlapping in a given location is referred to as “Tax Code Area” or “Tax Rate Area”.

States’ departments of revenue, finance, or local affairs typically gather county-level data on property assessed values and jurisdiction tax rates. In addition, these departments often compile annual reports containing varying degrees of information on local finances. Whenever possible, I collected or requested state-level data on jurisdiction- and or area-level property tax rates. If a state did not make granular data available for the public, I gathered similar data county by county⁴. Appendix A reports the complete list of data sources for each state.

2.2 Local Government Boundaries

The U.S. Census Bureau TIGER/Line dataset includes annual shapefiles for the most important legal boundaries in the country, including those of counties, municipalities, townships, and school districts. For each state and year between 2008 and 2022, the TIGER/Line shapefiles corresponding to local taxing jurisdictions were downloaded and intersected in order to produce “tax code areas” implied by unique combinations of general purpose governments and school districts. Because the TIGER/Line dataset does not encompass special purpose districts, additional shapefiles were retrieved from a broad range of state GIS repositories, maps, county-level descriptions, and even municipal codes containing detailed descriptions of the boundaries of special purpose jurisdictions. Finally, in the states of Florida and Texas, boundaries were constructed with a bottom-up approach. Specifically, county assessors (in Florida) and county appraisal districts (in Texas) make parcel-level shapefiles available for download on their websites. Parcels are uniquely identified by a code that can be linked to annual appraisal rolls. By so doing, each parcel in a county is linked to the set of jurisdictions that overlap in that area. Special purpose district boundaries can then be obtained by dissolving parcels spanned by common sets of jurisdictions. Overall, the final shapefiles cover fifty states and the District of Columbia and consist of approximately 187 thousand tax areas with nonzero population.

⁴I collected data county by county in Arizona, California, Kansas, and Washington.

2.3 Decennial Census

I also downloaded block-level shapefiles from TIGER/Line as well as block-level demographic and socioeconomic data from the 2010 and 2020 Decennial Censuses. I subsequently intersected Census block and tax area shapefiles. Whenever a block spanned two or more property tax areas, features were allocated to those tax areas proportionally to their share of land area in the block. To measure racial and ethnic homogeneity in a location, I follow [Alesina et al. \(1999\)](#) and construct a Herfindahl–Hirschman index defined as

$$\text{HHI}_a \equiv \sum_g S_{ag}^2 \quad (1)$$

where S_{ag} denotes the share of a racial or ethnic group in area a 's population. The set of racial and ethnic groups comprises non-Hispanic White, non-Hispanic Black, non-Hispanic Asian, Hispanic, and a residual category. As for any Herfindahl–Hirschman index, HHI_a lies in the unit interval. The larger its value, the more racially and ethnically homogeneous a tax area is.

2.4 Corelogic

To measure housing-related variables, I rely on data from Corelogic, an information provider that collects and harmonizes, among others, data from county assessors' websites and appraisal districts. The resulting dataset includes a detailed set of variables on parcel features – including assessed value and square footage –, past transaction prices, and precise location as measured in longitude and latitude. I assigned each parcel to a tax area in the local government boundary shapefile and computed a number of statistics by tax area, including average lot size, average assessed value, the coefficient of variation in both lot size and assessed value, and the share of owner-occupied properties.

2.5 Distance from Coastline and Water Coverage

Previous literature has shown that exogenous geographic features of a location affect urban development ([Saiz 2010](#)) and local government behavior ([Brueckner and Neumark 2014](#)). To account for the role of geography in predicting variation in property tax rates, I downloaded the U.S. coastline shapefile from the U.S. Census Tiger/Line and computed the distance

between the centroid of each tax area in the local government boundary shapefile and the nearest coast. In addition, to account for proximity to lakes, rivers, and other water basins, I computed the share of each tax district’s area that is covered by water using data from the Decennial Census.

2.6 Sales Tax Rates

Finally, to compare the spatial distribution of property tax rates with that of other local tax rates, I choose to focus on the sales tax. As a matter of fact, only sixteen states and the District of Columbia allow local jurisdictions to levy an income tax, and only for six of those states is the income tax a meaningful source of local tax revenue (Walczak et al. 2023). I obtain geographically granular data on sales tax rates from Thomson Reuters, a source that has already been used in this literature (Baker et al. 2021).

3 Facts on the Geography of the U.S. Property Tax

In this section, I present new descriptive insights on the geography of the property tax.

3.1 Property Tax Rates Exhibit Large Within-State Variation

Property, sales, and individual income taxes are the most salient sources of own revenue for local governments in the United States. As a matter of fact, they accounted for, respectively, 69, 13, and 5 percent of local governments’ tax receipts in 2022 (U.S. Bureau of Economic Analysis 2023). As discussed in the previous section, the vast majority of jurisdictions do not levy individual income taxes. As a consequence, it is natural to focus the comparison on property and sales tax rates. Utilizing the georeferenced dataset, I partition each state into areas characterized by a distinct rate for both tax sources. I first compute the mean tax rate of both types in all states, weighting each area by its population:

$$\bar{\tau}_s^t \equiv \frac{\sum_{a \in \mathcal{A}_s^t} n_a \tau_a^t}{\sum_{a \in \mathcal{A}_s^t} n_a} \quad (2)$$

where n denotes population, s indexes states, $t \in \{\text{PROPERTY, SALES}\}$ indexes tax types, and \mathcal{A}_s^t is the set of areas that partition state s into areas with a distinct rate of tax type t . I subsequently compute the weighted standard deviation of tax rates across locations within

each state as

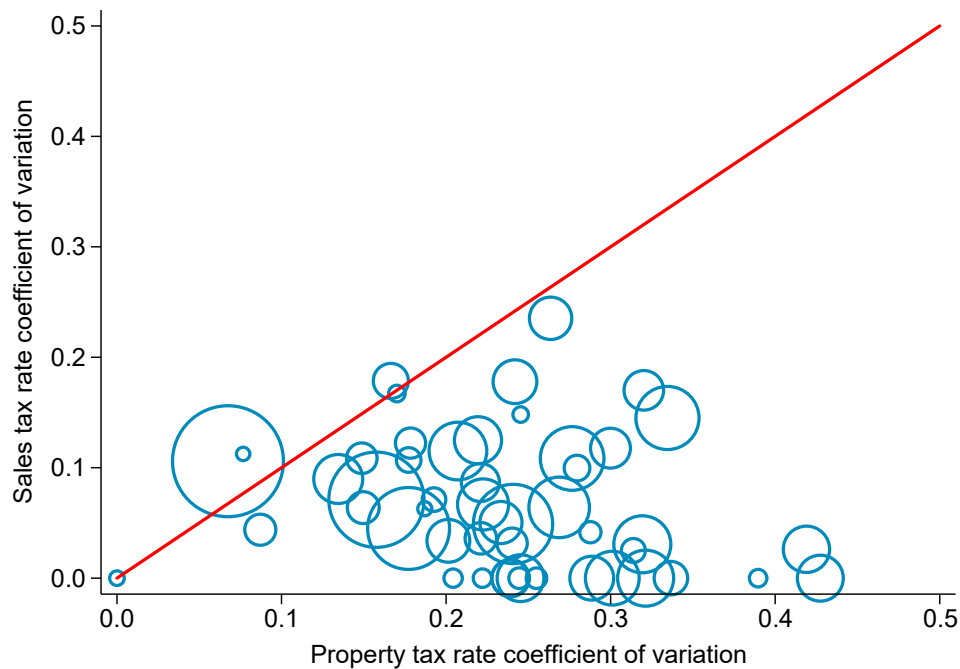
$$\sigma_{\tau_s^t} \equiv \sqrt{\frac{\sum_{a \in \mathcal{A}_s^t} n_a (\tau_a^t - \bar{\tau}_s^t)^2}{\sum_{a \in \mathcal{A}_s^t} n_a}} \quad (3)$$

Finally, I divide the standard deviation in (3) by the mean in (2) to compute the weighted coefficient of variation in tax rates of both types for each state:

$$CV_s^t \equiv \frac{\sigma_{\tau_s^t}}{\bar{\tau}_s^t} \quad (4)$$

The harmonization of standard deviations is necessary for two reasons. Firstly, sales and property taxes are levied on different bases. Secondly, comparing property tax rates across states is often challenging due to heterogeneity in the assessed-to-market-value ratio of properties, as well as deductions and various regulations that freeze assessed values at the time of purchase or cap their growth over time. Figure 1 plots within-state coefficients of variation in sales tax rates against within-state coefficients of variation in property tax rates, both measured in 2020. Clearly, property tax rates exhibit substantially greater spatial variation. As a matter of fact, only in three states is dispersion in sales tax rates larger.

Figure 1: State Coefficients of Variation in Sales and Property Tax Rates



NOTES: This figure plots state coefficients of variation in sales tax rates against state coefficients of variation in property tax rates in 2020. Both variables are computed according to equation (4). Alaska is omitted. Circle size is proportional to state population. The figure also displays the 45-degree line.

3.2 Property Tax Rates and Number of Overlapping Jurisdictions

In this section, I explore the contribution of local government structure in explaining within-state spatial variation in property tax rates. As outlined in Section 2.1, jurisdictions specialize in the provision of one or more local public goods. Jurisdictions of different types overlap and their boundaries may not follow those of pre-existing entities. As a consequence, different locations within a state are served by a wide-ranging number of overlapping jurisdictions. Using county-level data on jurisdictional overlap and expenditures from the Census of Governments, [Berry \(2008\)](#) finds that the size of the local public sector is larger, on average, in areas where more local governments share property tax base. I wish to assess the robustness of this empirical relationship using a more granular dataset on the universe of local jurisdictions in the United States. For each “Tax Code Area” or “Tax Rate Area”, I compute the number of distinct local governments that set a positive property tax rate in that location. Let O_a be the random variable that measures jurisdictional overlap. I then regress the logarithm of a location’s property tax rate on the number of distinct taxing governments, state indicators, and a vector of covariates X :

$$\log \tau_a = \alpha_s + \beta O_a + X'_a \gamma + U_a \quad (5)$$

where U_a denotes the linear projection residual. Table 1 reports Ordinary Least Squares estimates of the regression coefficient β in specifications that control for alternative vectors of covariates. On average, an incremental taxing jurisdiction is associated with a 7.5 to 8 percent higher property tax rate. This result is statistically significant at all conventional levels and is minimally affected by the inclusion of covariates related to the local age distribution, racial and ethnic composition, educational attainment, industry mix, average household income, income inequality, owner occupancy of properties, and housing prices. This linear regression is descriptive in nature and thus the estimated coefficients do not, in general, have a causal interpretation. As a matter of fact, at least two factors may explain the positive association between the number of overlapping jurisdictions and property tax rates. On the one hand, a larger number of jurisdictions may indicate a higher underlying demand for public goods – or demand for greater variety of public goods – in which case the positive association between jurisdictional overlap and property tax rates would be, at least in part, mechanical. On the other hand, it may result from the vertical differenti-

Table 1: Property Tax Rates and the Number of Overlapping Jurisdictions

	(1)	(2)	(3)	(4)	(5)
# of Jurisdictions	0.0811*** (0.0164)	0.0788*** (0.0194)	0.0784*** (0.0192)	0.0770*** (0.0186)	0.0753*** (0.0183)
Sample Size	73,494	73,494	73,494	59,665	51,366
Sum of Weights	255M	255M	255M	254M	249M
R^2	0.901	0.921	0.922	0.924	0.925
Demographic Covs.	No	Yes	Yes	Yes	Yes
Socioeconomic Covs.	No	No	Yes	Yes	Yes
Income Covs.	No	No	No	Yes	Yes
Housing Covs.	No	No	No	No	Yes

NOTES: This table reports Ordinary Least Squares estimates of the regression coefficient β in equation (5). Each observation corresponds to an area and is weighted by its population. All specifications include state indicators. Arizona, California, Idaho, Kansas, Michigan, Montana, New Mexico, Utah, Washington, and Wyoming are excluded from the sample. In column (2), X includes the share of population aged 18 to 64 years, the share of population aged 65 years or more, and the population shares of non-Hispanic White, non-Hispanic Black, non-Hispanic Asian, and Hispanic residents. In column (3), X also includes the share of residents with at least a bachelor's degree and the shares of employment in manufacturing and services. In column (4), X also includes average household income and the Gini coefficient. In column (5), X also includes the share of owner-occupied parcels and average lot value per square foot. Standard errors are clustered at the state level.

ation of local governments. In this regard, [Berry \(2008\)](#) and [Berry \(2009\)](#) highlight that overlapping, non-coordinating jurisdictions have an incentive to draw more fiscal resources than single-layer, general-purpose jurisdictions. [Ruggieri \(2024\)](#) formalizes this argument in a spatial equilibrium model with imperfectly overlapping local governments, in which fiscal policy capitalizes in housing prices and jurisdictions do not internalize the full cost of raising expenditures, thus setting higher property tax rates compared to scenarios with vertically coterminous jurisdictions. From an empirical standpoint, more research is needed to disentangle demand and supply in the determination of local property tax rates.

3.3 Property Tax Rates and Local Heterogeneity

In this section, I empirically assess whether spatial variation in property tax rates within states is explained by measures of local heterogeneity. I focus on three variables. First, I leverage the Herfindahl–Hirschman index defined in section 2.3 to capture homogeneity in the racial and ethnic composition of a location. Using a similar index, [Alesina et al. \(1999\)](#)

finds that racial and ethnic fragmentation is negatively associated with local expenditures on productive public goods, such as education, utilities, and infrastructure. Second, I compute each area’s income Gini coefficient using sixteen household income bins provided by the U.S. Decennial Census⁵. Household income data are available at the block group level. Consequently, I allocate block groups to tax areas, distributing values proportionally to a tax area’s share of land in the block group whenever a block group spans multiple tax areas. To compute Gini coefficients with binned income data, I use the R package `binequality`⁶ and I verify the robustness of my findings by leveraging two additional R packages, namely `binsmooth`⁷ and `acid`⁸. Finally, I quantify the heterogeneity in household contributions to the tax base by calculating the coefficient of variation in property values for each area. The dataset compiled by Corelogic is sourced from county assessors, treasurers, appraisal districts, or similar entities. As a result, the dataset reports various measures of housing value, such as fair market and assessed values. Whenever feasible, I base my measure of housing value on its market value. In cases where market value data are unavailable, I resort to using assessed values. Having constructed three measures of local heterogeneity, I estimate the following linear regression with Ordinary Least Squares:

$$\log \tau_a = \alpha_s + \beta_1 R_a + \beta_2 G_a + \beta_3 H_a + X_a' \gamma + U_a \quad (6)$$

where R_a , G_a , and H_a denote the racial-ethnic Herfindahl–Hirschman index, the income Gini coefficient, and the coefficient of variation in housing values, respectively. As in equation (5), X is a vector of covariates and U denotes the linear projection residual. Table 2 reports parameter estimates. Interestingly, homogeneity in the racial and ethnic composition of a location is negatively associated with property tax rates. The HHI lies in the unit interval, implying that property tax rates are, on average, 26 to 34 percent lower in a perfectly homogeneous community compared to an infinitely heterogeneous community. This parameter estimate is statistically different from zero at all conventional levels and is robust to the inclusion of several control variables. In addition, rates are higher, on average, in areas where the property tax base is more dispersed. As a matter of fact, an incremental unit

⁵The thresholds defining these bins are \$10K, \$15K, \$20K, \$25K, \$30K, \$35K, \$40K, \$45K, \$50K, \$60K, \$75K, \$100K, \$125K, \$150K, and \$200K.

⁶<https://cran.r-project.org/package=binequality>

⁷<https://cran.r-project.org/package=binsmooth>

⁸<https://cran.r-project.org/package=acid>

Table 2: Property Tax Rates and Local Heterogeneity

	(1)	(2)	(3)	(4)	(5)
Racial-Ethnic HHI	-0.336*** (0.111)	-0.281** (0.106)	-0.270*** (0.0944)	-0.262*** (0.0920)	-0.270*** (0.0874)
Gini Coefficient	0.480*** (0.174)	0.600*** (0.194)	0.354* (0.211)	-0.0110 (0.261)	0.116 (0.229)
CV Housing Value	0.0114** (0.00546)	0.0108** (0.00534)	0.0106** (0.00496)	0.0100** (0.00490)	0.0112** (0.00489)
Sample Size	81,320	80,607	80,607	80,607	80,549
Sum of Weights	312M	312M	312M	312M	312M
R^2	0.926	0.930	0.930	0.931	0.932
Demographic Covs.	No	Yes	Yes	Yes	Yes
Socioeconomic Covs.	No	No	Yes	Yes	Yes
Income Covs.	No	No	No	Yes	Yes
Housing Covs.	No	No	No	No	Yes

NOTES: This table reports Ordinary Least Squares estimates of the regression coefficients β_1 , β_2 , and β_3 in equation (6). Each observation corresponds to an area and is weighted by its population. All specifications include state indicators and a measure of distance from the nearest coast. In column (2), X includes the share of population aged 18 to 64 years and the share of population aged 65 years or more. In column (3), X also includes the share of residents with at least a bachelor's degree and the shares of employment in manufacturing and services. In column (4), X also includes average household income. In column (5), X also includes the share of owner-occupied parcels and average lot value per square foot. Standard errors are clustered at the state level.

in the housing coefficient of variation is associated with an approximately 1 percent higher property tax rate. Finally, equality in the local distribution of income does not appear to be a strong predictor of tax rates. The estimated coefficient is not statistically different from zero once the vector of covariates includes socio-economic and income-related variables.

To provide further evidence on the contribution of local heterogeneity in driving spatial variation in property tax rates, I estimate similar linear regressions to that in equation (6), but replace the regressand with jurisdiction-level property tax rates. Specifically, I examine county, municipal, and school district rates separately. Table 3 reports parameter estimates for these additional specifications. The previously discussed patterns differ substantially across government classes. Noticeably, the contribution of racial and ethnic heterogeneity in explaining property tax rates appears to be driven by municipalities and school districts. In addition, inequality in the distribution of household income is positively associated with county and municipality rates, but negatively associated with school district rates. When

Table 3: Jurisdiction Property Tax Rates and Local Heterogeneity

	(1)	(2)	(3)	(4)	(5)
Panel A: County Property Tax Rates					
Racial-Ethnic HHI	-0.0475 (0.160)	0.0678 (0.149)	0.0293 (0.144)	0.0340 (0.142)	0.0318 (0.140)
Gini Coefficient	1.345*** (0.255)	1.431*** (0.257)	1.366*** (0.179)	1.076*** (0.219)	1.200*** (0.191)
CV Housing Value	0.00885 (0.00688)	0.00842 (0.00749)	0.0107 (0.00672)	0.00963 (0.00650)	0.0109 (0.00686)
Sample Size	47,947	47,240	47,240	47,240	47,206
Sum of Weights	213M	203M	203M	203M	203M
R^2	0.846	0.851	0.852	0.853	0.853
Panel B: Municipality Property Tax Rates					
Racial-Ethnic HHI	-1.062*** (0.283)	-1.017*** (0.265)	-0.996*** (0.249)	-0.989*** (0.261)	-0.931*** (0.243)
Gini Coefficient	3.516*** (0.681)	3.805*** (0.692)	2.682*** (0.587)	1.977*** (0.658)	1.655*** (0.569)
CV Housing Value	0.0490** (0.0220)	0.0549** (0.0218)	0.0531** (0.0222)	0.0527** (0.0224)	0.0482** (0.0233)
Sample Size	36,397	35,950	35,950	35,950	35,919
Sum of Weights	152M	148M	148M	148M	148M
R^2	0.505	0.516	0.523	0.526	0.530
Panel C: School Property Tax Rates					
Racial-Ethnic HHI	-0.266** (0.104)	-0.208* (0.104)	-0.171* (0.0899)	-0.168* (0.0887)	-0.184** (0.0885)
Gini Coefficient	-0.583*** (0.160)	-0.529*** (0.189)	-0.534** (0.236)	-0.699** (0.297)	-0.576** (0.280)
CV Housing Value	0.00915 (0.00577)	0.00875 (0.00634)	0.00592 (0.00550)	0.00557 (0.00544)	0.00710 (0.00592)
Sample Size	46,362	45,649	45,649	45,649	45,615
Sum of Weights	182M	171M	171M	171M	171M
R^2	0.924	0.926	0.927	0.927	0.929
Demographic Covs.	No	Yes	Yes	Yes	Yes
Socioeconomic Covs.	No	No	Yes	Yes	Yes
Income Covs.	No	No	No	Yes	Yes
Housing Covs.	No	No	No	No	Yes

NOTES: This table reports Ordinary Least Squares estimates of the regression coefficients β_1 , β_2 , and β_3 in equation (6). In panels A, B, and C, the regressands are, respectively, county, municipality, and school property tax rates. Remaining details regarding these specifications are identical to those in Table 2.

pooling all jurisdictions, these coefficients offset each other. Finally, within-area variability in housing values predicts higher property tax rates in all jurisdiction classes, but these estimates are statistically different from zero only for municipality governments. Taken together, these results highlight that property tax rates in the United States tend to be higher in locations characterized by greater heterogeneity, particularly in terms of racial-ethnic composition and dispersion in property values. As a consequence, demand-side factors, such as ethnic conflict and weaker preference for redistribution, might not be primary drivers of differential taxation of residential property across space.

3.4 Creation of Jurisdictions and Local Heterogeneity

The analysis so far has focused on the cross-sectional relationship between various features of a location and its property tax rates. However, time is an important variable to understand the current structure of local governments in the United States. As a matter of fact, the number of local governments has greatly increased over the last eighty years. This growth has been primarily driven by special purpose jurisdictions, whose number rose more than fourfold between 1942 and 2022⁹. Numerous state laws facilitate the formation of new local governments by simplifying the process for residents. Typically, interested parties submit a petition to the relevant county office, which is then followed by a public referendum held within the boundaries of the proposed service area. If the referendum garners approval, a jurisdiction is established and empowered to establish property tax rates and issue bonds to finance its intended initiatives. The objective of this section is to offer descriptive insights into the areas where new local governments are established. Consistent with earlier analyses, I focus on three key attributes that define a location's heterogeneity: its racial and ethnic composition, income distribution, and variability in housing values. I restrict the sample to the state of Texas, for which I have the highest-quality spatial data on special purpose governments. Notably, Texas has experienced a one-third increase in the number of special purpose jurisdictions since the beginning of the century ([U.S. Census Bureau 2022](#)). Using the panel on Texas local governments and property tax rates, I define an indicator for whether a taxing jurisdiction appears for the first time between 2011 and 2022. I then construct the

⁹According to data from the Census of Governments ([U.S. Census Bureau 2022](#)), there were 8,299 special purpose governments in 1942 and there are currently 39,555 of them.

Table 4: Creation of Jurisdictions and Local Heterogeneity

	(1)	(2)	(3)	(4)	(5)
Racial-Ethnic HHI	0.0343 (0.0361)	0.0248 (0.0466)	-0.0164 (0.0697)	-0.0147 (0.0689)	-0.0148 (0.0690)
Gini Coefficient	-0.284*** (0.0483)	-0.238*** (0.0704)	-0.397*** (0.0729)	-0.448*** (0.0915)	-0.449*** (0.0911)
CV Housing Value	-0.00826*** (0.00256)	-0.00849*** (0.00263)	-0.00576** (0.00262)	-0.00575** (0.00262)	-0.00578** (0.00262)
Sample Size	4,864	4,864	4,864	4,864	4,864
Sum of Weights	28M	28M	28M	28M	28M
R^2	0.018	0.020	0.040	0.041	0.042
Demographic Covs.	No	Yes	Yes	Yes	Yes
Socioeconomic Covs.	No	No	Yes	Yes	Yes
Income Covs.	No	No	No	Yes	Yes
Housing Covs.	No	No	No	No	Yes

NOTES: This table reports Ordinary Least Squares estimates of the regression coefficients β_1 , β_2 , and β_3 in equation (7). Each observation corresponds to an area and is weighted by its population. All specifications include a measure of distance from the nearest coast. In column (2), X includes the share of population aged 18 to 64 years and the share of population aged 65 years or more. In column (3), X also includes the share of residents with at least a bachelor's degree and the shares of employment in manufacturing and services. In column (4), X also includes average household income. In column (5), X also includes the share of owner-occupied parcels and average lot value per square foot. Standard errors are heteroskedasticity-robust.

three main explanatory variables for the analysis using data from the 2010 Decennial Census as well as the 2010 Corelogic dataset for the state of Texas. This procedure is meant to measure location attributes prior to the time jurisdictions were formed. Finally, I estimate the following linear regression with Ordinary Least Squares:

$$N_a = \alpha_s + \beta_1 R_a + \beta_2 G_a + \beta_3 H_a + X'_a \gamma + U_a \quad (7)$$

where N_a is an indicator for whether a jurisdiction spanning area a was created between 2011 and 2022, and regressors are defined as in equation (6). Table 4 reports parameter estimates. Interestingly, two prominent measures of local heterogeneity – namely, a location's income Gini coefficient and the coefficient of variation in property values – are negatively associated with the establishment of special purpose jurisdictions. Conversely, the estimated coefficient multiplying the racial and ethnic Herfindahl–Hirschman index is not statistically different from zero at conventional significance levels. Overall, this evidence suggests that a location's economic homogeneity is a stronger predictor of where new local governments are

likely to emerge. This descriptive finding aligns with the predictions of a collective action model wherein the aggregation of preferences is facilitated when individuals contribute to the provision of local public goods in a similar manner.

4 Conclusion

In this paper, I provide new evidence on the geography of the property tax, the largest source of tax revenue for local governments in the United States. To do so, I leverage a newly constructed, large-scale georeferenced dataset on the universe of jurisdictions and their property tax rates over the last two decades. I present several novel descriptive findings. First, property tax rates exhibit substantial variation within states, surpassing that observed in local income and sales tax rates. Second, property tax rates are higher, on average, in locations where a larger number of jurisdictions overlap. Third, aggregate rates tend to be higher in areas characterized by greater racial-ethnic heterogeneity and larger dispersion in property values. The association between tax rates and racial-ethnic heterogeneity is primarily driven by municipalities and school districts, while the comovement with local housing price variability is attributable to municipalities alone. In addition, a more equal distribution of income is positively associated with school rates, but negatively associated with county and municipality rates. Fourth, within the state of Texas, the establishment of new special purpose jurisdictions is more likely to occur in areas with lower housing value dispersion and a more compressed distribution of household income. Overall, these findings suggest that a complex interplay of demand- and supply-side factors shapes the determination of local property tax rates.

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Appendix

A Data Sources

This section lists the sources I used to collect and compile data on property tax rates for each state or territory.

A.1 Alabama

The Alabama Department of Revenue prepares annual reports on the property tax “millage” rates set by counties, municipalities, and school districts throughout the state. Reports for the most recent five years are publicly available at <https://www.revenue.alabama.gov/property-tax/property-tax-assessment/>. For previous years, similar reports were obtained via a Public Records Request.

A.2 Alaska

The Alaska Department of Community and Regional Affairs annually compiles *Alaska Taxable* reports, detailing property tax rates set by boroughs and cities. These reports are accessible to the public at <https://www.commerce.alaska.gov/dcra/admin/Taxable>. Between 1998 and 2015, detailed property tax rate data are included in the main *Alaska Taxable* reports. For the years 2016 to 2019, similar data are exclusively available in the statistical supplement accompanying the *Alaska Taxable* reports. Starting from 2020, statutory property tax rates are no longer included in the *Alaska Taxable* reports. However, for specific boroughs and cities, this information can be found at <https://dcra-cdo-dcced.opendata.arcgis.com/datasets/taxes-all-locations/>. Any missing or incorrect values were rectified by cross-referencing individual municipality websites.

A.3 Arizona

The Arizona Department of Revenue does not release reports containing data on property tax rates set by counties, municipalities, school districts, and special purpose districts. Consequently, these data were collected on a county-by-county basis. For each of the fifteen counties in Arizona, publicly available reports from the “Assessor” or “Treasurer” sections

of county websites were downloaded and digitized. Additionally, for several counties, these reports were supplemented with data obtained via Public Records Requests.

A.4 Arkansas

The Arkansas Assessment Coordination Division prepares annual *Millage Report* publications that contain data on the property tax rates set by counties, municipalities, school districts, and a limited number of special purpose districts. Reports for the most recent years are available at <https://www.arkansasassessment.com/county-officials/millage-book/>. For previous years, similar reports were obtained via Public Records Requests.

A.5 California

The California Board of Equalization does not release reports containing data on property tax rates set by counties, municipalities, school districts, and special purpose districts. Consequently, these data were collected on a county-by-county basis. Publicly available reports from the “Auditor-Controller” sections of county websites were downloaded and digitized for each of the fifty-eight counties in California. Additionally, data for several counties were supplemented through Public Records Requests.

A.6 Colorado

The Colorado Department of Local Affairs, Division of Property Taxation compiles annual reports detailing property tax rates set by counties, municipalities, school districts, and an extensive list of special purpose districts. The most recent report is publicly available at <https://dpt.colorado.gov/annual-reports>. For previous years, analogous reports were obtained via a Public Records Request.

A.7 Connecticut

The Connecticut Office of Policy and Management compiles annual data on property tax rates set by municipalities and a limited number of special purpose districts. These data are accessible to the public at <https://portal.ct.gov/OPM/IGPP/Publications/Mill-Rates>.

A.8 Delaware

The Delaware Division of Revenue does not publish reports containing data on property tax rates set by counties, municipalities, and school districts. Consequently, these data were collected on a county-by-county basis. Specifically, property tax rates for each of Delaware's three counties were digitized from tables found in the "Statistical Section" of the Annual Comprehensive Financial Reports.

A.9 District of Columbia

The historical property tax rates in the District of Columbia are documented in Section 47-812: "Establishment of Rates" of the Code of the District of Columbia. This section is accessible at <https://code.dccouncil.gov/us/dc/council/code/sections/47-812>.

A.10 Florida

Annually, each county in Florida discloses its property tax rates to the Florida Department of Revenue through the submission of two forms. The first, DR-403CC, includes details on property tax rates set by the county government, the county school board, and special purpose jurisdictions. The second, DR-403BM, is used to report property tax rates determined by municipalities. While these forms are not publicly available, the Florida Department of Revenue compiles and digitizes their contents. The resulting dataset was obtained through the submission of a Public Records Request.

A.11 Georgia

The Division of Local Government Services within the Georgia Department of Revenue releases annual reports titled *County Ad Valorem Tax Digest Millage Rates*. These reports provide comprehensive data on property tax "millage" rates determined by counties, municipalities, school districts, and special purpose districts. Recent reports are accessible to the public at <https://dor.georgia.gov/local-government-services/digest-compliance-section/property-tax-millage-rates>. Reports from prior years were acquired through Public Records Requests.

A.12 Hawaii

The Real Property Assessment Division within the Department of Budget and Fiscal Services of the City and County of Honolulu publishes annual reports that provide information on property tax rates set by each of the five counties in Hawaii. These reports are publicly available at <https://www.realpropertyhonolulu.com/state-reports/2023/>.

A.13 Idaho

The Idaho State Tax Commission does not provide consolidated reports summarizing property tax rates set by counties, municipalities, school districts, and special purpose districts. However, the pertinent data can be accessed by interactively selecting years and counties on the official website at <https://apps2-tax.idaho.gov/i-1073.cfm>.

A.14 Illinois

The Illinois Department of Revenue provides researchers with a collection of datasets on property taxes within the state, including details on tax rates set by counties, municipalities, townships, school districts, and special purpose districts. These annual datasets, titled *District EAV*, *CTE*, and *Total Rate by Property Class*, can be accessed on the official website at <https://tax.illinois.gov/research/taxstats/propertytaxstatistics.html>.

A.15 Indiana

The Indiana Department of Local Government Finance compiles annual reports detailing property tax rates set by counties, municipalities, townships, school districts, and special purpose districts. Reports for the most recent four years are publicly available at <https://www.in.gov/dlgf/reports-and-data/reports/>. For previous years, analogous reports were obtained via a Public Records Request.

A.16 Iowa

The Iowa Department of Management annually aggregates data pertaining to property tax rates imposed by counties, municipalities, townships, school districts, and special purpose districts. Detailed reports for each class of jurisdictions can be accessed at <https://dom>.

iowa.gov/property-tax-rates. Additionally, a consolidated dataset containing the information from these reports is available at <https://data.iowa.gov/Property-Assessment-Levy/Levy-Authority-Rates-in-Iowa-by-Fiscal-Year/xmkr-kpjb>.

A.17 Kansas

The Kansas Department of Administration compiles and annually publishes county tax levy sheets that provide detailed data on property tax rates set by counties, municipalities, townships, school districts, and special purpose districts across the state. The reports can be accessed at <https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services/county-tax-levy-sheets>. These county tax levy sheets are exclusively available in scanned PDF format, necessitating a substantial digitization effort.

A.18 Kentucky

The Kentucky Department of Revenue prepares comprehensive annual reports detailing property tax rates established by counties, municipalities, school districts, and special purpose districts. Both recent and historical reports can be retrieved from <https://revenue.ky.gov/News/Publications/Pages/default.aspx>.

A.19 Louisiana

The Louisiana Legislative Auditor annually releases *Maximum Millage Reports*, providing data on the property tax rates set by parishes, municipalities, school districts, and a large number of special purpose districts throughout the state. Parish-year-specific reports are available for download at <https://lla.la.gov/resources/assessors-and-millages/maximum-millage-reports>. Additionally, the Louisiana Tax Commission compiles analogous data into annual reports, offering coverage for earlier years and maintaining a harmonized format across time. These resources can be accessed at https://www.latax.state.la.us/Menu_AnnualReports/AnnualReports.aspx.

A.20 Maine

The Department of Administrative and Financial Services within Maine Revenue Services annually compiles the *Municipal Valuation Return Statistical Summary* reports. These publica-

tions provide comprehensive data on Maine municipalities, including details on the property tax rates they levy. Reports from the year 2009 onward are readily accessible at <https://www.maine.gov/revenue/taxes/property-tax/municipal-services/valuation-return-statistical-summary>. For earlier years, the corresponding data were acquired through a Public Records Request. Furthermore, historical data on property tax rates in Maine's unorganized territory were retrieved from <https://www.maine.gov/revenue/taxes/property-tax/unorganized-territory>.

A.21 Maryland

Until 2019, the Office of Policy Analysis within the Maryland Department of Legislative Services published annual reports titled *Overview of Maryland Local Governments: Finances and Demographic Information*. Within the appendices of these publications were tables summarizing the property tax rates levied by counties, municipalities, and a limited number of special service districts throughout the state. Starting from 2020, this information has been made available through individual documents on the website of the Maryland Department of Legislative Services. Additionally, the Maryland Department of Assessments and Taxation releases property tax reports for more recent years, accessible at <https://dat.maryland.gov/Pages/Tax-Rates.aspx>.

A.22 Massachusetts

The Massachusetts Division of Local Services provides researchers with a collection of datasets on property taxes within the state, including details on tax rates set by municipalities and special purpose districts. These datasets can be accessed at <https://www.mass.gov/lists/property-tax-data-and-statistics#city,-town-and-special-purpose-district-tax-rates->.

A.23 Michigan

The Property Services Division within the Michigan Department of Treasury annually releases reports titled *Total Property Tax Rates in Michigan*. These reports encompass data on the property tax rate applicable to each geographical area defined by the intersection of a county with a school district and a city or township. Both current and historical reports can

be downloaded from <https://www.michigan.gov/taxes/property/estimator/related/millage-rates>.

A.24 Minnesota

The Minnesota Department of Revenue makes available for researchers a comprehensive dataset on the history of property tax rates levied by counties, municipalities, and school districts in the state. To access this extensive dataset, researchers can utilize the “Download All Data” link available at <https://www.revenue.state.mn.us/property-tax-history-data>. Additionally, a similar dataset pertaining to special purpose districts was acquired through a Public Records Request.

A.25 Mississippi

The Mississippi Department of Revenue annually compiles two reports, namely *County Millage* and *City Millage*, providing a comprehensive overview of property tax rates imposed by various jurisdictions across the state. The *City Millage* reports encompass data on rates set by school districts. These publications are available for download at <https://www.dor.ms.gov/property>. The datasets from earlier years were obtained by filing a Public Records Request. However, it is essential to note that the Department of Revenue staff cannot ensure the completeness and/or accuracy of these historical data.

A.26 Missouri

The Missouri State Auditor annually publishes reports under the title *Missouri Property Tax Rates*. These reports provide comprehensive data on assessed values and property tax rates established by counties, municipalities, townships, school districts, and special purpose districts. Both current and historical reports can be accessed for reference at <https://auditor.mo.gov/AuditReport/Reports?SearchLocalState=31>.

A.27 Montana

The Montana Department of Revenue does not produce consolidated reports summarizing property tax rates set by counties, municipalities, school districts, and special purpose

districts. The pertinent data were acquired through the submission of a Public Records Request.

A.28 Nebraska

The Property Assessment Division within the Nebraska Department of Revenue publishes annual reports that provide data on property tax valuations, taxes levied, and property tax rates throughout the state, including information by political subdivision within each county. These publications can be retrieved from <https://revenue.nebraska.gov/PAD/research-statistical-reports/annual-reports>.

A.29 Nevada

The Division of Local Government Services within the Nevada Department of Taxation annually compiles reports titled *Local Government Finance Redbook*. These publications contain detailed data on the property tax rates set by counties, municipalities, school districts, and special purpose districts. Current and digitized historical reports can be accessed at <https://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Redbook/>.

A.30 New Hampshire

The New Hampshire Department of Revenue Administration offers researchers access to a range of datasets related to property taxation in the state over the last five years. These datasets can be downloaded from <https://www.revenue.nh.gov/mun-prop/municipal/property-tax-rates.htm>. For earlier years, comprehensive data on property tax rates set by municipalities statewide are available in the annual reports published by the Department, which can be found at <https://www.revenue.nh.gov/publications/reports/index.htm>. For a unified dataset encompassing both current and historical property tax rates, one can consult the website of the New Hampshire Public Finance Consortium at <https://nhpfc.org/Data>.

A.31 New Jersey

The Division of Taxation within the New Jersey Treasury offers a consistently updated dataset featuring current and historical property tax rates established by boroughs and

townships in the state. This dataset is accessible in the “General Tax Rates by County and Municipality” section at <https://www.nj.gov/treasury/taxation/lpt/statdata.shtml>.

A.32 New Mexico

The New Mexico Department of Finance and Administration prepares annual reports on the property tax rates set by counties, municipalities, school districts, and special purpose districts. County-level reports for the most recent five years are publicly available at <https://www.nmdfa.state.nm.us/local-government/budget-finance-bureau/property-taxes/certificates-of-property-tax-rates/>. For previous years, similar reports or data in spreadsheet format were obtained via a Public Records Request.

A.33 New York

The Office of the New York State Comptroller provides researchers access to various current and historical datasets and reports on property tax rates set by counties, municipalities, and school districts throughout the state. While these datasets encompass information on special purpose districts, it is important to note that the data for these districts are grouped and not available on an individual entity basis. The primary directory for local government data in New York can be found at <https://www.osc.ny.gov/local-government/data/real-property-tax-levies-taxable-full-value-and-full-value-tax-rates>.

A.34 North Carolina

The North Carolina Department of Revenue prepares annual datasets on the property tax rates set by counties, municipalities, school districts, and special purpose districts across the state. Datasets for the most recent five years are publicly available at <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-rates>. For previous years, similar data were obtained via a Public Records Request.

A.35 North Dakota

The Office of the North Dakota State Tax Commissioner offers researchers convenient access to property tax rate data through a user-friendly *Tax Levy Lookup* tool, accessible at <https://>

[//www.tax.nd.gov/data](http://www.tax.nd.gov/data). This interactive application provides data exclusively for years from 2015 onwards. Data for previous years were obtained via a Public Records Request.

A.36 Ohio

The Ohio Department of Taxation compiles annual datasets that contain information regarding the property tax rates levied by county governments, municipalities, townships, school districts, and special purpose districts. These comprehensive datasets can be retrieved from <https://tax.ohio.gov/researcher/tax-analysis/tax-data-series/tds1>.

A.37 Oklahoma

The Oklahoma Tax Commission does not publish consolidated reports detailing property tax rates set by counties, municipalities, school districts, and special purpose districts. Comprehensive data were acquired via a Public Records Request.

A.38 Oregon

The Research Section within the Oregon Department of Revenue annually compiles reports titled *Oregon Property Tax Statistics*. These publications contain data on the property tax rates set by counties, municipalities, school districts, and special purpose districts across the state. Current and historical reports, as well as detailed supplemental data, can be accessed at <https://www.oregon.gov/dor/gov-research/Pages/Research-Reports-and-Statistics.aspx>.

A.39 Pennsylvania

The Pennsylvania Department of Community and Economic Development provides researchers with access to two databases: the *Municipal Tax Database* and the *County Tax Database*. The former facilitates the retrieval of data on property tax rates set by boroughs, townships, and school districts across the state, and is accessible at https://munstats.pa.gov/Reports/ReportInformation2.aspx?report=taxes_Dyn_Excel. The latter stores information on property tax rates established by county governments and is accessible at https://munstats.pa.gov/Reports/ReportInformation2.aspx?report=CountyTaxSummary_Dyn_

Excel. Unfortunately, the *Municipal Tax Database* contains several missing values and erroneous entries, thereby making it necessary to perform an extensive manual consistency check. For an alternative source of data on school district rates, the Department of Education produces annual reports available for download at <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/FinancialDataElements/Pages/default.aspx>. Finally, because individual counties are responsible for carrying out real estate property assessments, the tax base on which rates are computed differs significantly across the state. To harmonize these values, the Department of Revenue calculates annual Common Level Ratio Real Estate Valuation Factors. Current and historical data on these harmonization factors can be accessed at <https://www.revenue.pa.gov/TaxTypes/RTT/Pages/Common%20Level%20Ratios.aspx>.

A.40 Rhode Island

The Division of Municipal Finance within the Rhode Island Department of Revenue compiles data on property tax rates established by municipalities and fire protection districts throughout the state. The corresponding reports can be accessed at <https://municipalfinance.ri.gov/financial-tax-data/tax-rates>.

A.41 South Carolina

The South Carolina Department of Revenue does not release consolidated reports providing an overview of property tax rates set by counties, municipalities, school districts, and special purpose districts. Instead, these reports are compiled and published by the South Carolina Association of Counties. Publications dating back to 2009 can be found at <https://www.sccounties.org/research-information/property-tax-rates>. For earlier reports, access was secured by contacting the Association directly.

A.42 South Dakota

The South Dakota Department of Revenue collects and compiles county-level data on property tax rates established by all political units in the state. Access to statewide datasets for the most recent five years is available at <https://sdproptax.info/DataLink/Data>. For

datasets and reports from earlier years, the requisite information was acquired through the submission of several Public Records Requests.

A.43 Tennessee

The Division of Property Assessments within the Tennessee Comptroller of the Treasury annually releases reports that encompass data on the property tax rate applicable to each geographical area defined by the intersection of a county with a school district, a city, and a special purpose district. Both current and historical reports can be downloaded from <https://comptroller.tn.gov/office-functions/pa/tax-resources/assessment-information-for-each-county/property-tax-rates.html>.

A.44 Texas

The Texas Comptroller's Office compiles annual datasets on the property tax rates set by counties, municipalities, school districts, and special purpose districts across the state. Datasets for the most recent five years are publicly available at <https://comptroller.texas.gov/taxes/property-tax/rates/>. For previous years, similar reports were obtained via a Public Records Request.

A.45 Utah

The Utah State Tax Commission prepares annual reports on the property tax rates levied by counties, municipalities, school districts, and special purpose districts across the state. These reports can be downloaded from <https://propertytax.utah.gov/rates/>.

A.46 Vermont

The Division of Property Valuation and Review within the Vermont Department of Taxes issues an annual *Property Valuation and Review Annual Report*. This comprehensive report offers extensive insights into Vermont's property tax system. Accompanying the report are supplemental datasets, including one specifically detailing property tax rates imposed by municipalities and special purpose districts. The primary directory for accessing these annual reports is located at <https://tax.vermont.gov/pvr-annual-report>.

A.47 Virginia

The Virginia Department of Taxation annually compiles data on the property tax rates established by county governments, municipalities, and special purpose districts across the state. These *Local Tax Rates Survey* reports can be accessed at <https://www.tax.virginia.gov/local-tax-rates>.

A.48 Washington

The Washington Department of Revenue provides researchers with comprehensive data on property taxes levied in the state. Detailed datasets outlining property tax rates set by counties, municipalities, school districts, and various special purpose districts are accessible at <https://dor.wa.gov/about/statistics-reports/local-taxing-district-levy-detail>. To complement these datasets, a county-by-county data collection process was undertaken to obtain data on rates applicable to each tax area.

A.49 West Virginia

The Office of the West Virginia State Auditor collects and compiles annual county-level data on property tax rates set by county governments, municipalities, and school districts throughout the state. Reports for the most recent ten years are publicly available at <https://www.wvsao.gov/LocalGovernment/Reports>. For previous years, similar reports were obtained via a Public Records Request.

A.50 Wisconsin

The Wisconsin Department of Revenue does not publish consolidated reports detailing property tax rates individually levied by counties, municipalities, school districts, and special purpose districts. These data were obtained by filing several Public Records Requests.

A.51 Wyoming

The Wyoming Department of Revenue annually issues *Property Tax Mill Levy by Tax District Summary* reports that provide data on the property tax rates specific to distinct geographical areas determined by the intersection of multiple local governments. Access to

these reports is available at <https://wyo-prop-div.wyo.gov/tax-districts/general-information>. Supplementary data on rates imposed by individual taxing jurisdictions were obtained through a Public Records Request.

B Tables

B.1 Data Availability

The following table reports time periods for which data on property tax rates have been collected and are included in the main analysis.

Table B1: Time Periods of Property Tax Data Availability

State or Territory	Years	State or Territory	Years
Alabama	2000-2022	Montana	2009-2022
Alaska	1998-2022	Nebraska	2001-2022
Arizona	2009-2022	Nevada	2000-2022
Arkansas	1999-2022	New Hampshire	2003-2022
California	2000-2022	New Jersey	1997-2022
Colorado	2003-2022	New Mexico	2000-2022
Connecticut	1992-2022	New York	2002-2022
Delaware	1997-2022	North Carolina	2000-2022
District of Columbia	2006-2022	North Dakota	2000-2022
Florida	2001-2022	Ohio	1996-2022
Georgia	1999-2022	Oklahoma	2000-2022
Hawaii	1983-2022	Oregon	2007-2022
Idaho	2001-2022	Pennsylvania	1988-2022
Illinois	2008-2021	Rhode Island	2000-2022
Indiana	2006-2022	South Carolina	2005-2022
Iowa	2001-2022	South Dakota	2010-2022
Kansas	2011-2022	Tennessee	1997-2022
Kentucky	1999-2022	Texas	2000-2022
Louisiana	2005-2022	Utah	1997-2022
Maine	1998-2021	Vermont	2006-2022
Maryland	2005-2022	Virginia	1999-2021
Massachusetts	2002-2022	Washington	2002-2022
Michigan	2005-2022	West Virginia	2007-2022
Minnesota	2005-2022	Wisconsin	1989-2022
Mississippi	2012-2022	Wyoming	2010-2022
Missouri	2000-2022		

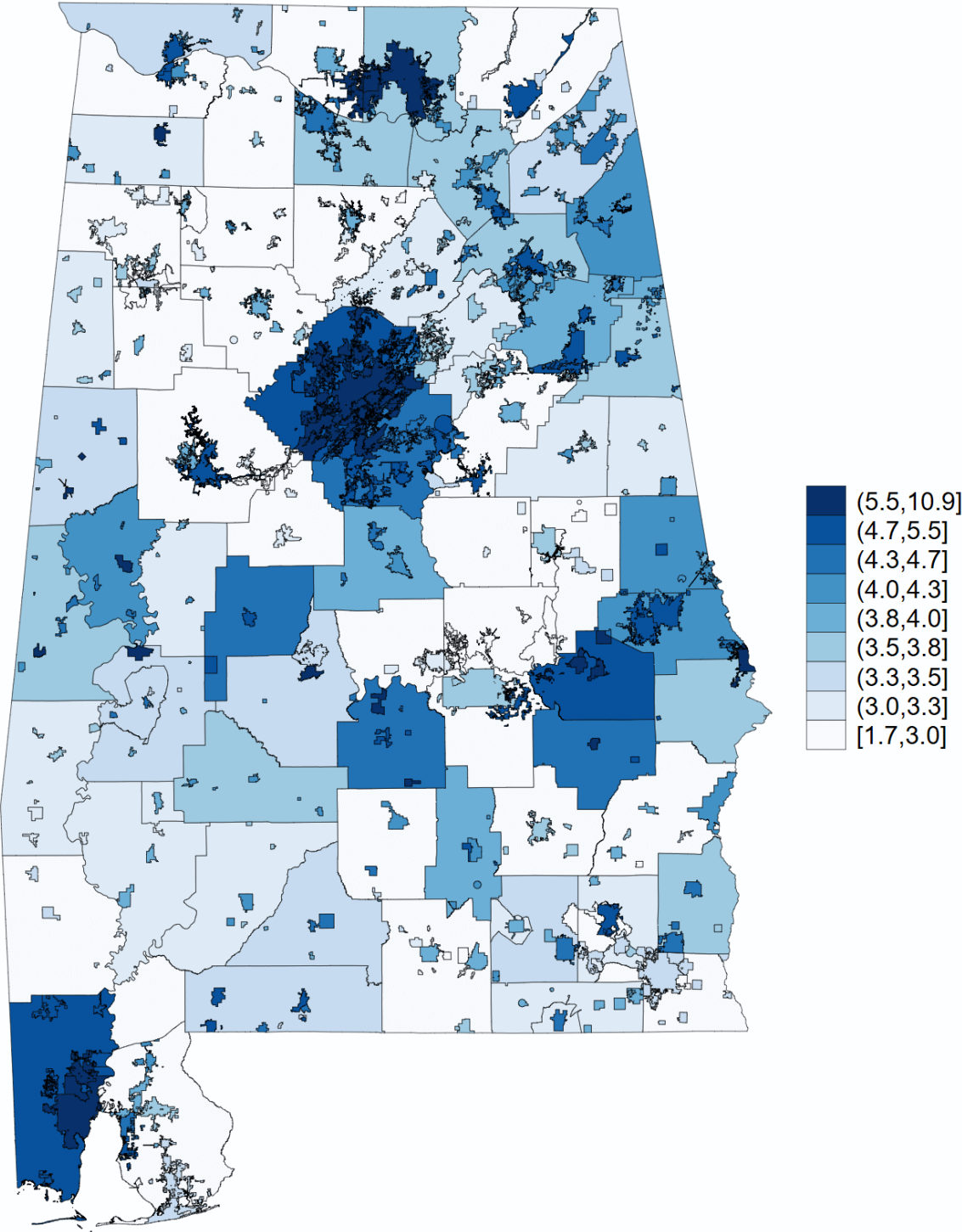
NOTES: For each state or territory, this table reports years for which data on property tax rates have been collected and are available for use.

C State Maps

This section showcases state-level maps of property tax rates at the most granular geographic level. In general, these rates are not directly comparable across states due to variations in factors such as the ratio of property assessed value to market value, appraisal standards, and deductions applicable to specific categories, e.g. homeowners.

C.1 Alabama

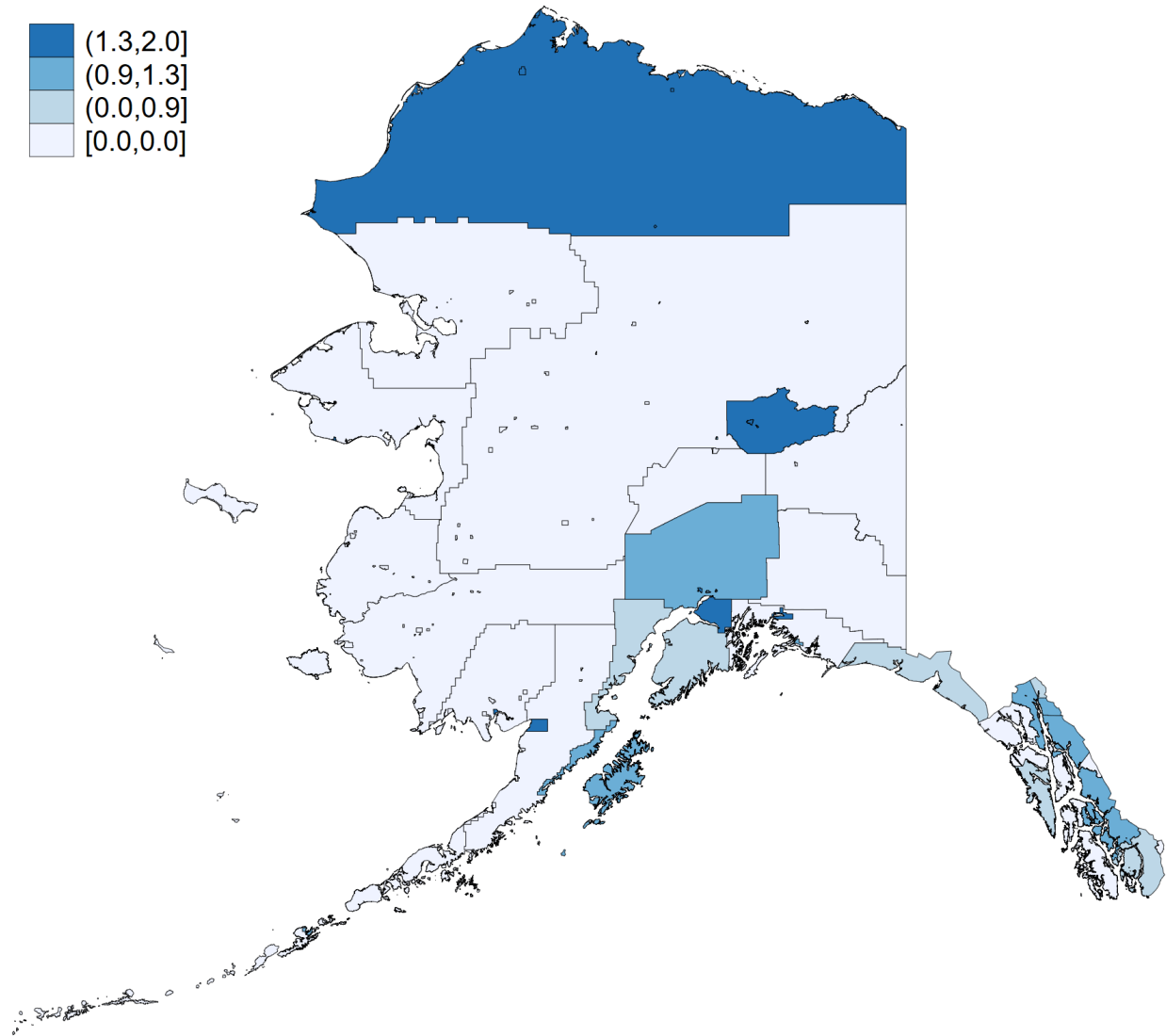
Figure C1: Property Tax Rates (pp) in Alabama in 2020



NOTES: This map displays statutory property tax rates levied in Alabama in 2020. Tax areas are implied by unique intersections of counties, municipalities, and school districts.

C.2 Alaska

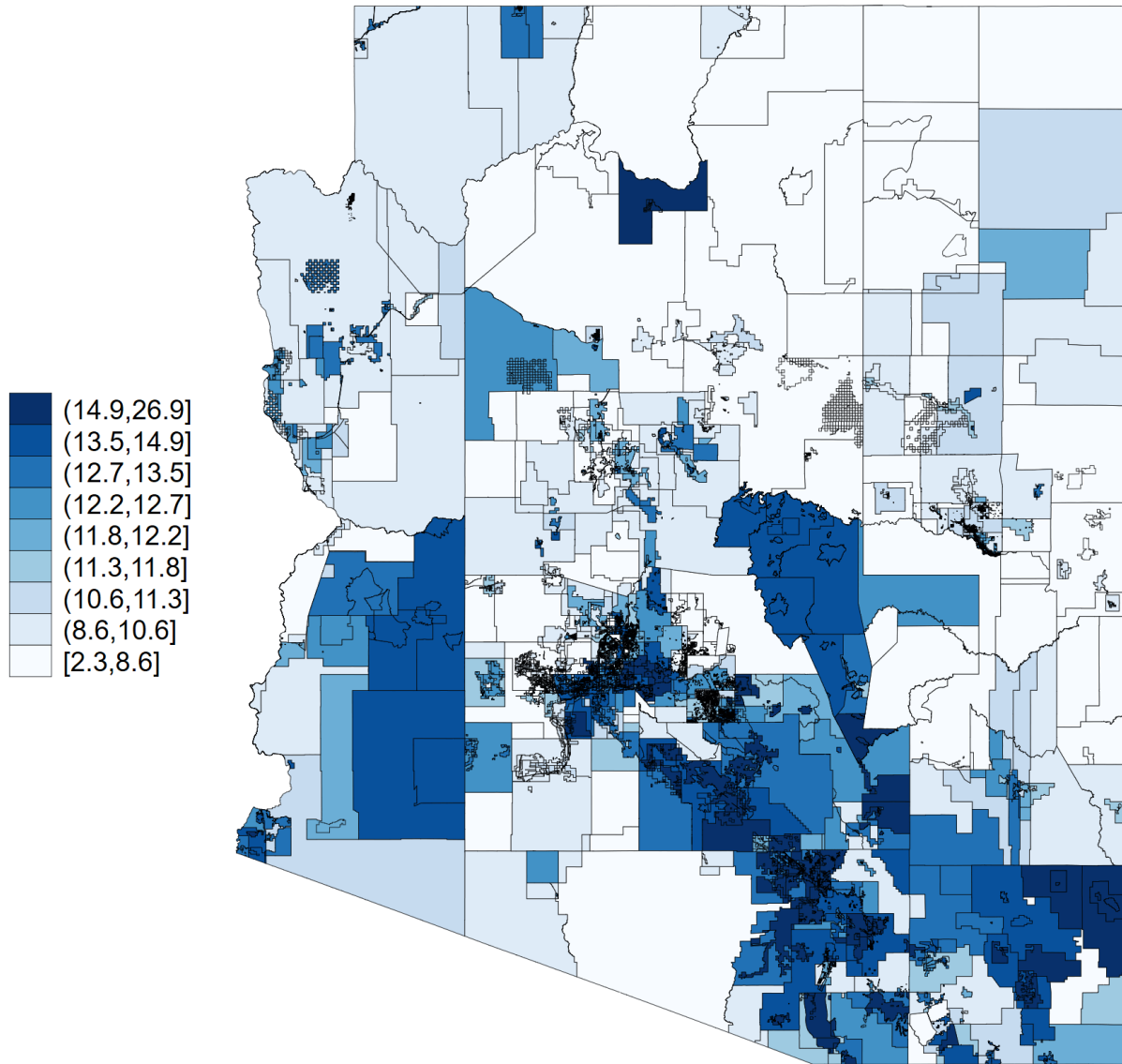
Figure C2: Property Tax Rates (pp) in Alaska in 2020



NOTES: This map displays statutory property tax rates levied in Alaska in 2020. Tax areas are implied by unique intersections of counties, municipalities, boroughs, and unorganized territories.

C.3 Arizona

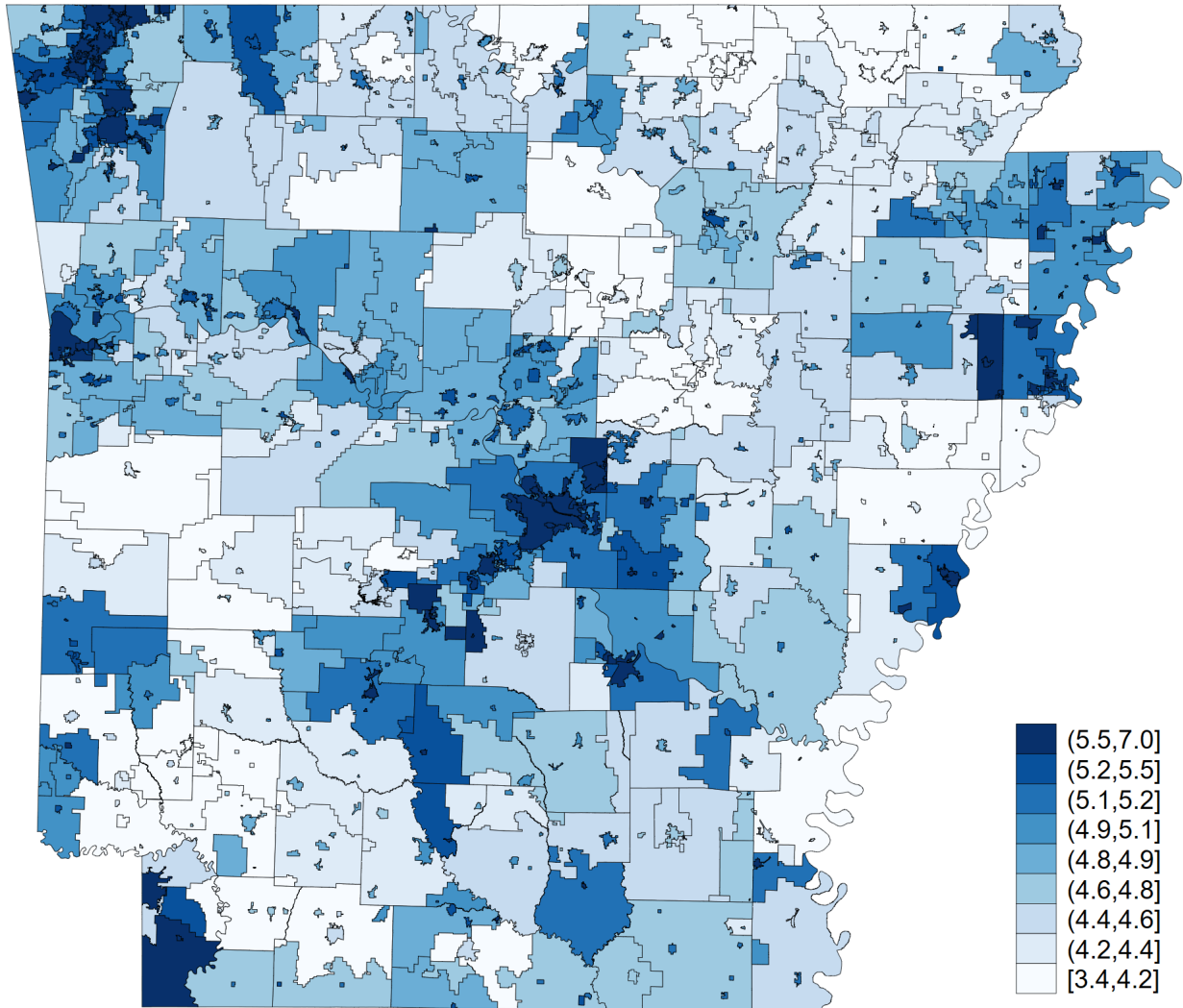
Figure C3: Property Tax Rates (pp) in Arizona in 2020



NOTES: This map displays statutory property tax rates levied in Arizona in 2020. Tax areas are implied by unique intersections of counties, municipalities, elementary school districts, high school districts, unified school districts, community college districts, community facilities districts, county improvement districts, county recreation improvement districts, domestic water improvement districts, downtown development districts, electrical districts, enhanced municipal services districts, fire protection districts, flood control districts, health service districts, hospital districts, joint technological education districts, library districts, maintenance improvement districts, pest abatement districts, redevelopment districts, road improvement districts, road improvement maintenance districts, sanitary districts, street lighting districts, water conservation districts, and water improvement districts.

C.4 Arkansas

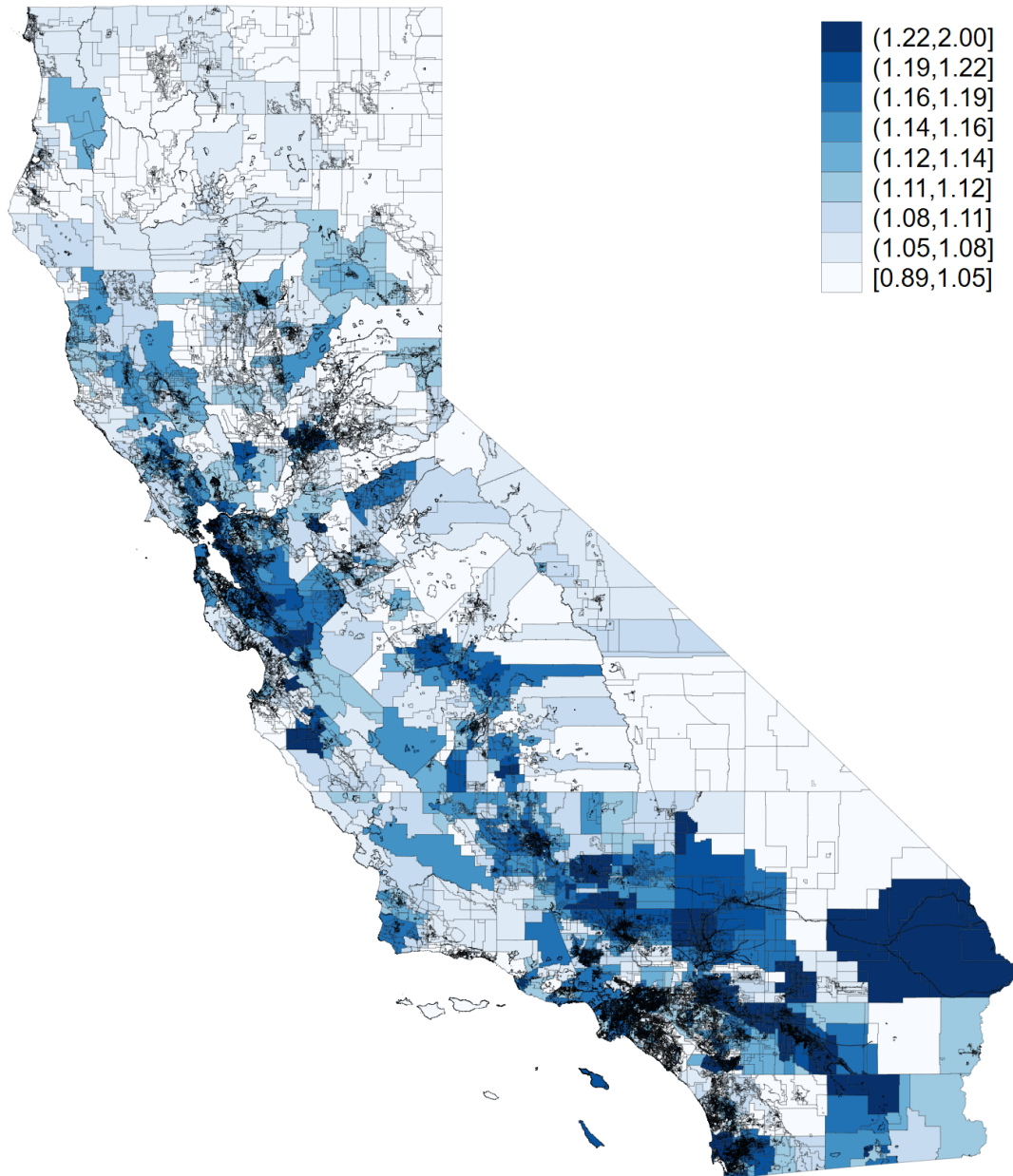
Figure C4: Property Tax Rates (pp) in Arkansas in 2020



NOTES: This map displays statutory property tax rates levied in Arkansas in 2020. Tax areas are implied by unique intersections of counties, municipalities, and school districts.

C.5 California

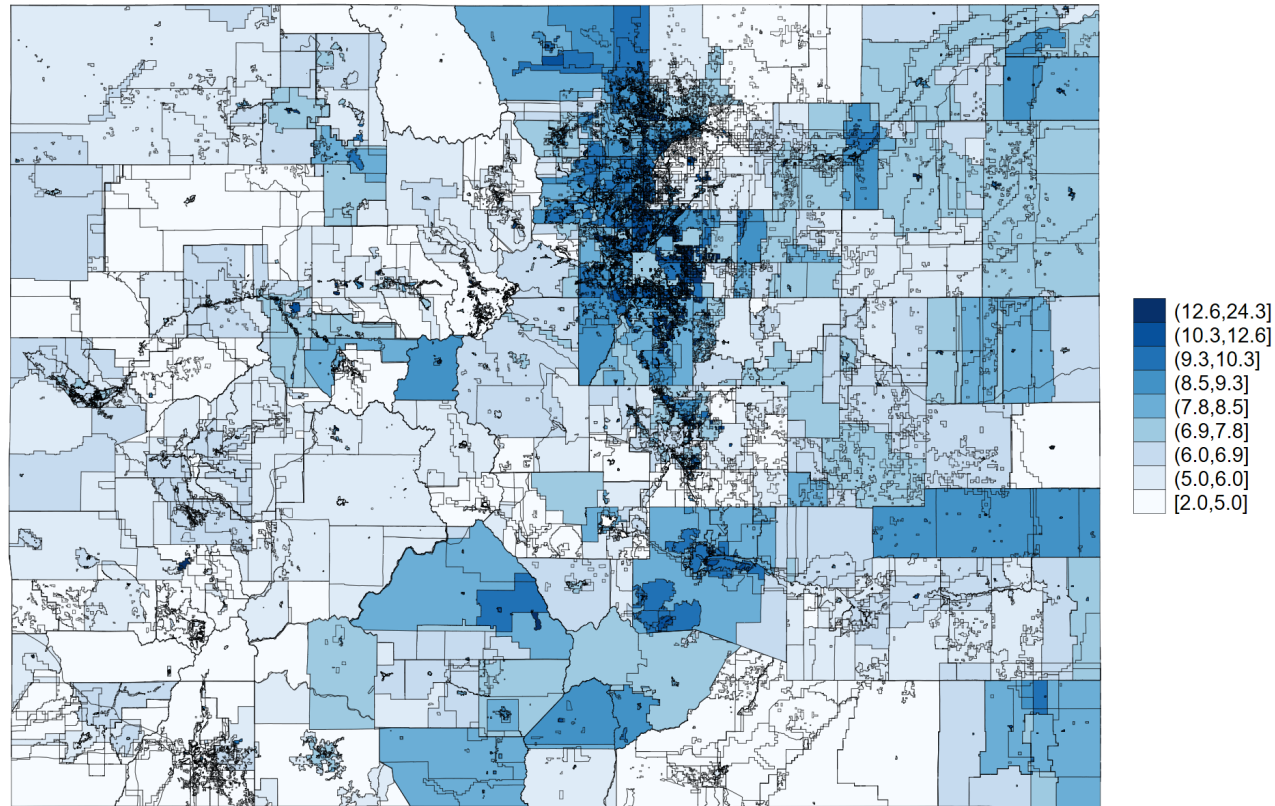
Figure C5: Property Tax Rates (pp) in California in 2020



NOTES: This map displays statutory property tax rates levied in California in 2020. Tax areas are implied by unique intersections of counties, municipalities, elementary school districts, high school districts, unified school districts, air quality management districts, airport districts, cemetery districts, community college districts, community facilities districts, county service districts, drainage districts, fire protection districts, flood control districts, garbage districts, health districts, highway districts, hospital districts, irrigation districts, levee districts, library districts, mosquito and vector control districts, municipal improvement districts, park and recreation districts, parking districts, pest control districts, police districts, port districts, public utility districts, resource conservation districts, road improvement districts, sanitary districts, sewer districts, water districts, water conservation districts, and water reclamation districts.

C.6 Colorado

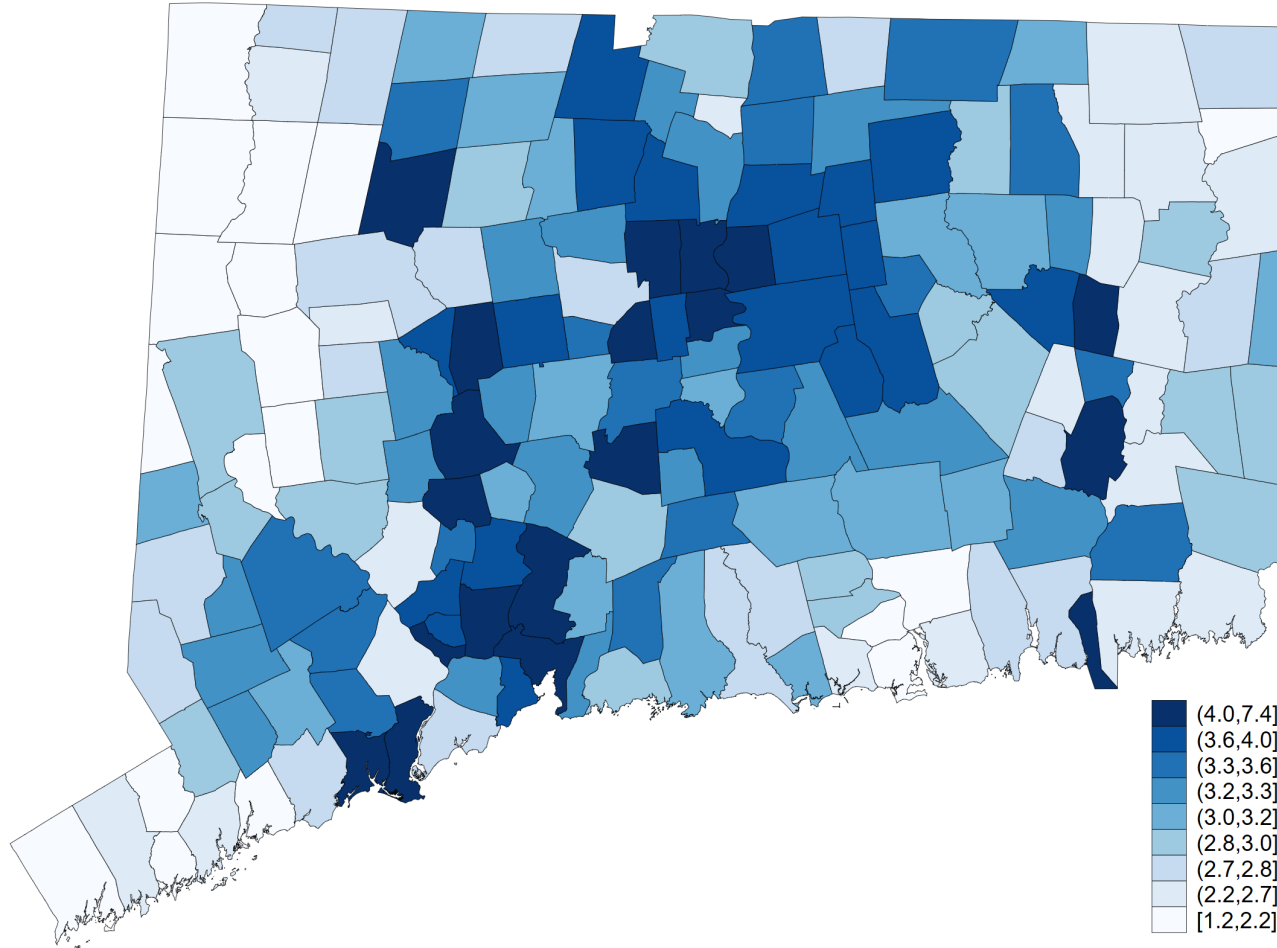
Figure C6: Property Tax Rates (pp) in Colorado in 2020



NOTES: This map displays statutory property tax rates levied in Colorado in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, ambulance districts, business improvement districts, cemetery districts, community college districts, downtown development authorities, fire protection districts, general improvement districts, health service districts, hospital districts, irrigation districts, law enforcement authorities, library districts, metropolitan districts, mosquito control districts, park and recreation districts, pest control districts, public improvement districts, road improvement districts, sanitation districts, soil conservation districts, solid waste disposal districts, special improvement districts, transportation districts, urban drainage and flood control districts, water conservancy districts, water conservation districts, water districts, water and sanitation districts, weed control districts.

C.7 Connecticut

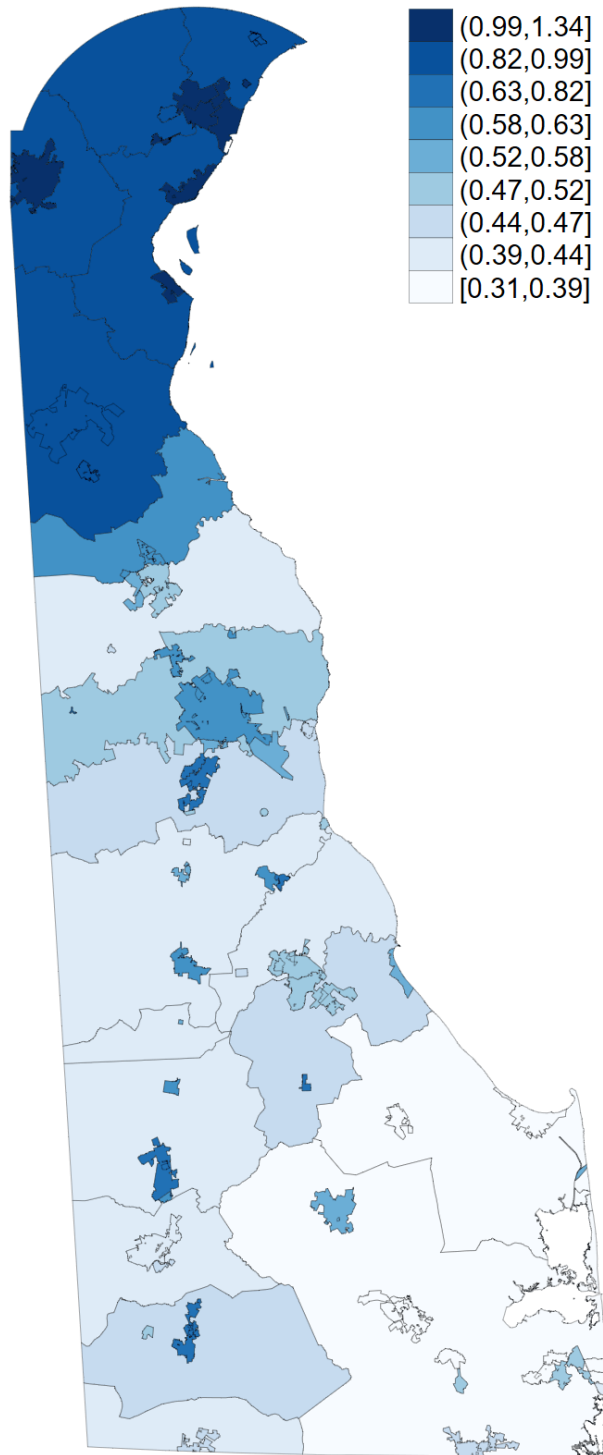
Figure C7: Property Tax Rates (pp) in Connecticut in 2020



NOTES: This map displays statutory property tax rates levied in Connecticut in 2020. Tax areas are implied by unique intersections of municipalities, fire protection districts, and special service districts.

C.8 Delaware

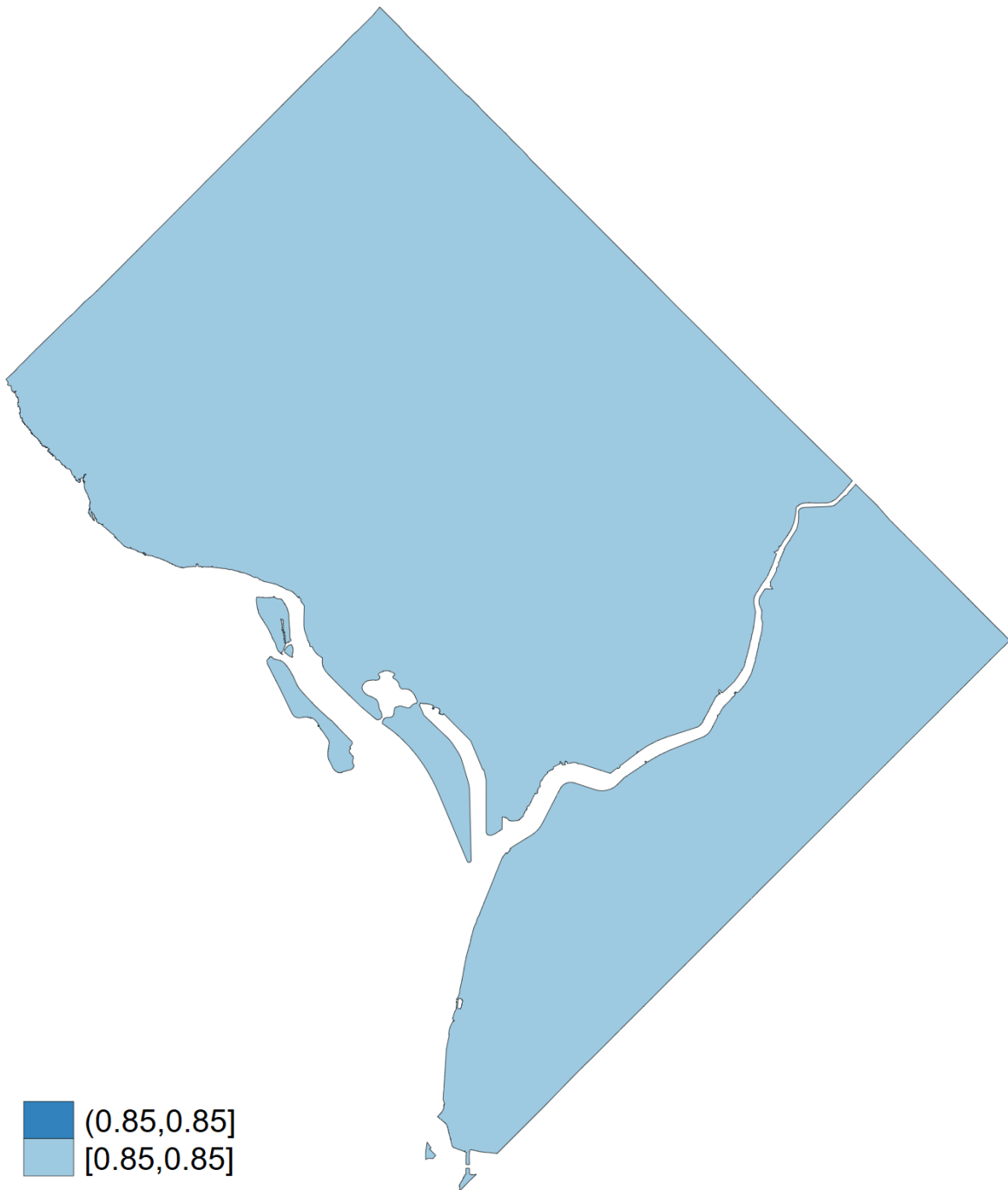
Figure C8: Property Tax Rates (pp) in Delaware in 2020



NOTES: This map displays statutory property tax rates levied in Delaware in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, and vocational-technical school districts.

C.9 District of Columbia

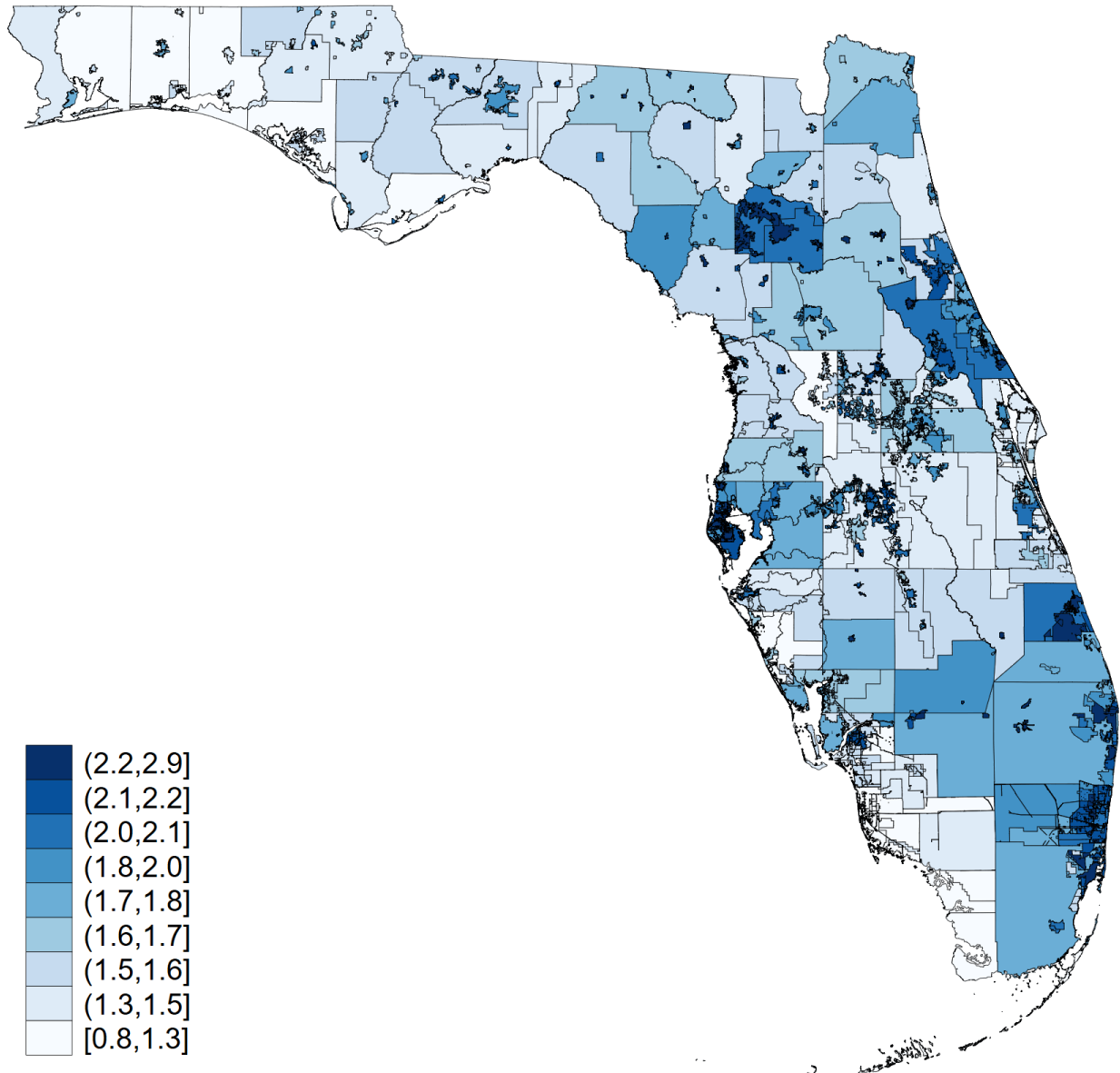
Figure C9: Property Tax Rates (pp) in the District of Columbia in 2020



NOTES: This map displays the statutory property tax rate levied in the District of Columbia in 2020.

C.10 Florida

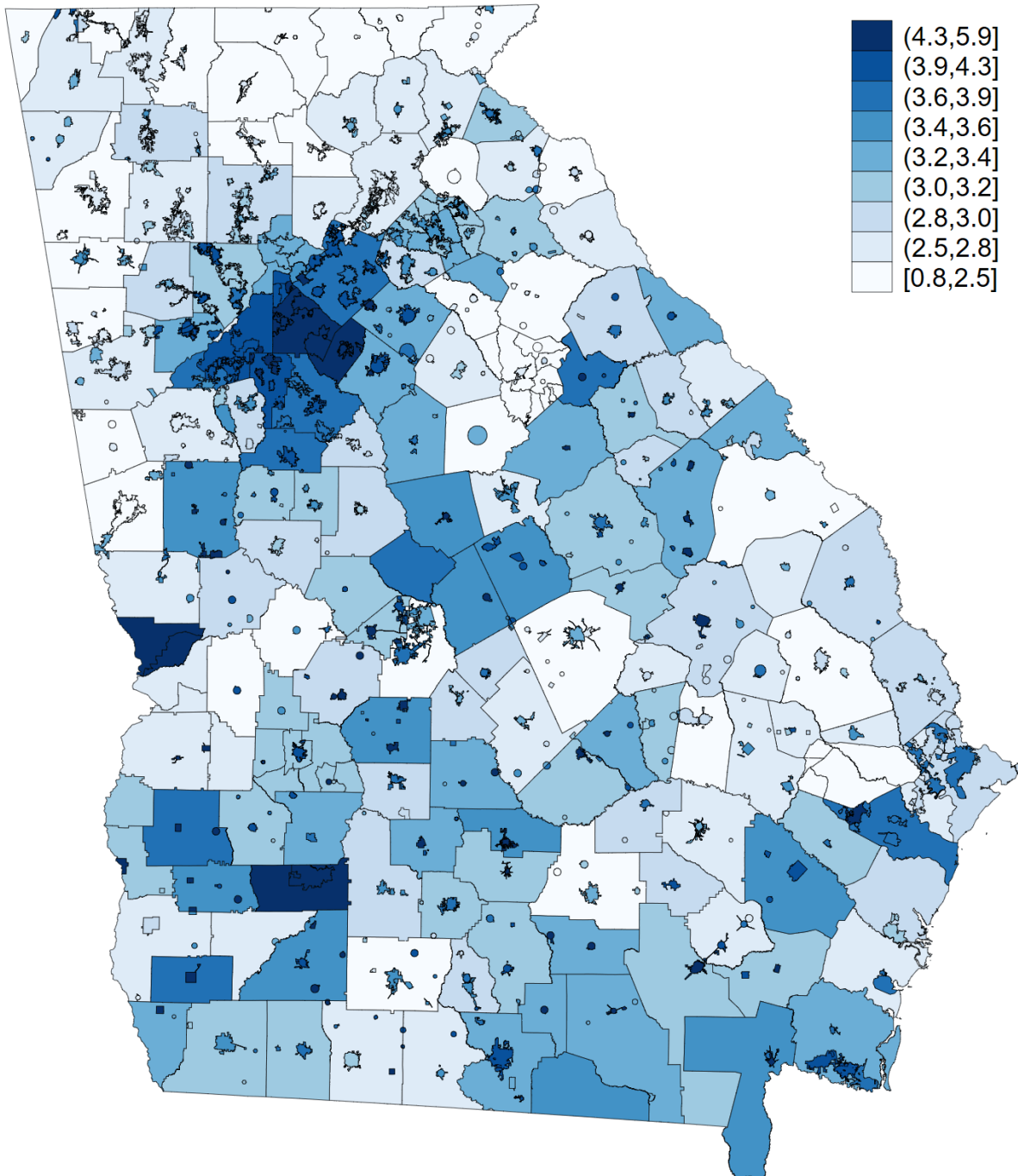
Figure C10: Property Tax Rates (pp) in Florida in 2020



NOTES: This map displays statutory property tax rates levied in Florida in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, airport districts, beach erosion districts, beach nourishment districts, conservation districts, downtown development authorities, drainage districts, emergency medical services districts, fire protection districts, healthcare districts, hospital districts, improvement districts, lake management districts, library districts, mosquito control districts, municipal services districts, navigation districts, park and recreation districts, road districts, safe neighborhood improvement districts, sewer districts, street lighting districts, transportation districts, water districts, water management districts, and water and sewer districts.

C.11 Georgia

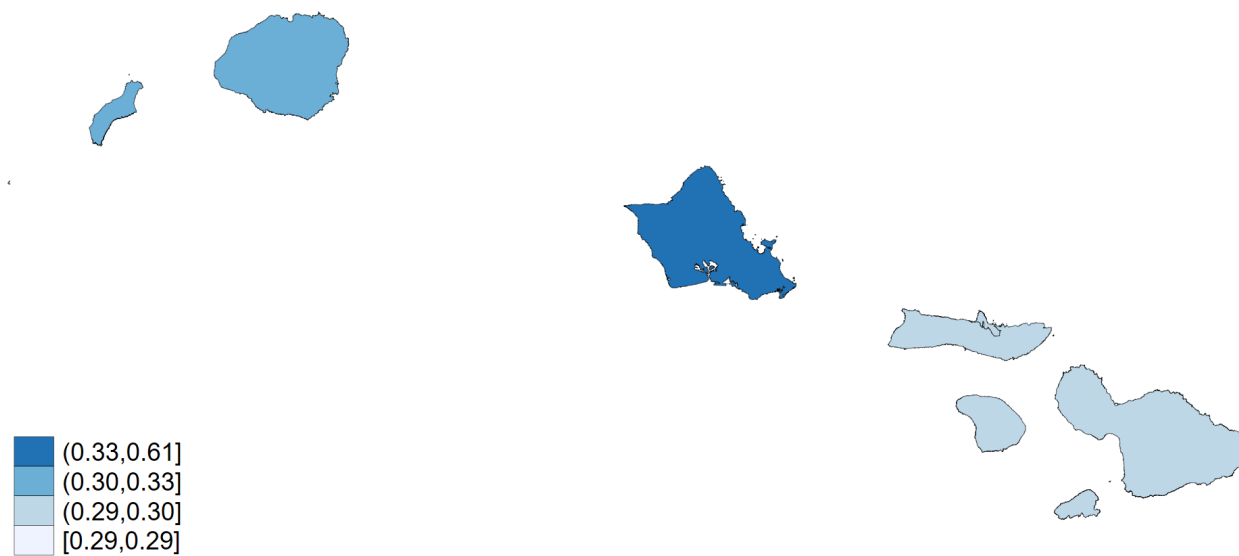
Figure C11: Property Tax Rates (pp) in Georgia in 2020



NOTES: This map displays statutory property tax rates levied in Georgia in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, business improvement districts, community improvement districts, development authorities, emergency medical services districts, fire protection districts, hospital districts, library districts, municipal services districts, recreation districts, road districts, sanitation districts, solid waste disposal districts, special service districts, and transit districts.

C.12 Hawaii

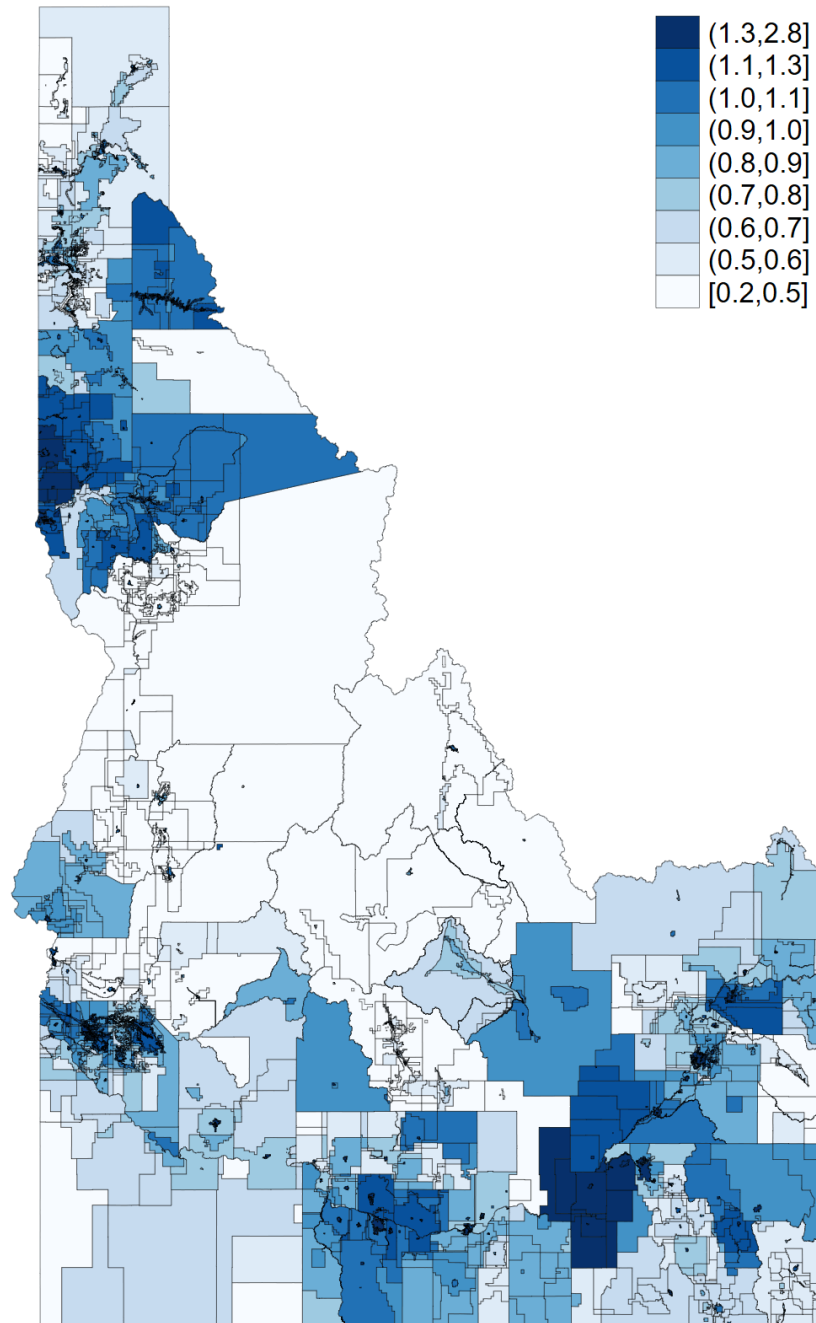
Figure C12: Property Tax Rates (pp) in Hawaii in 2020



NOTES: This map displays statutory homestead property tax rates levied in Hawaii in 2020. Tax areas are implied by counties.

C.13 Idaho

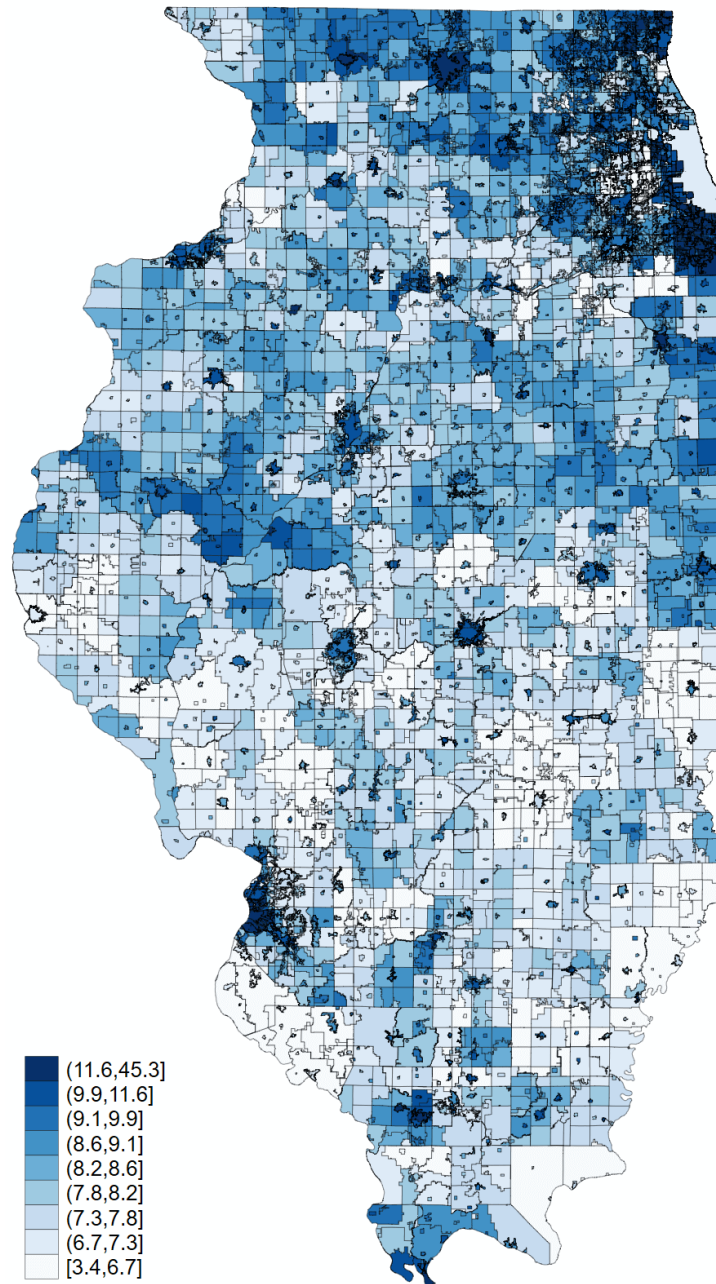
Figure C13: Property Tax Rates (pp) in Idaho in 2020



NOTES: This map displays statutory property tax rates levied in Idaho in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, ambulance districts, cemetery districts, community center districts, community college districts, community infrastructure districts, extermination districts, fire protection districts, flood control districts, hospital districts, library districts, mosquito abatement districts, port districts, recreation districts, road and highway districts, sewer districts, sewer and water districts, water districts, and watershed districts.

C.14 Illinois

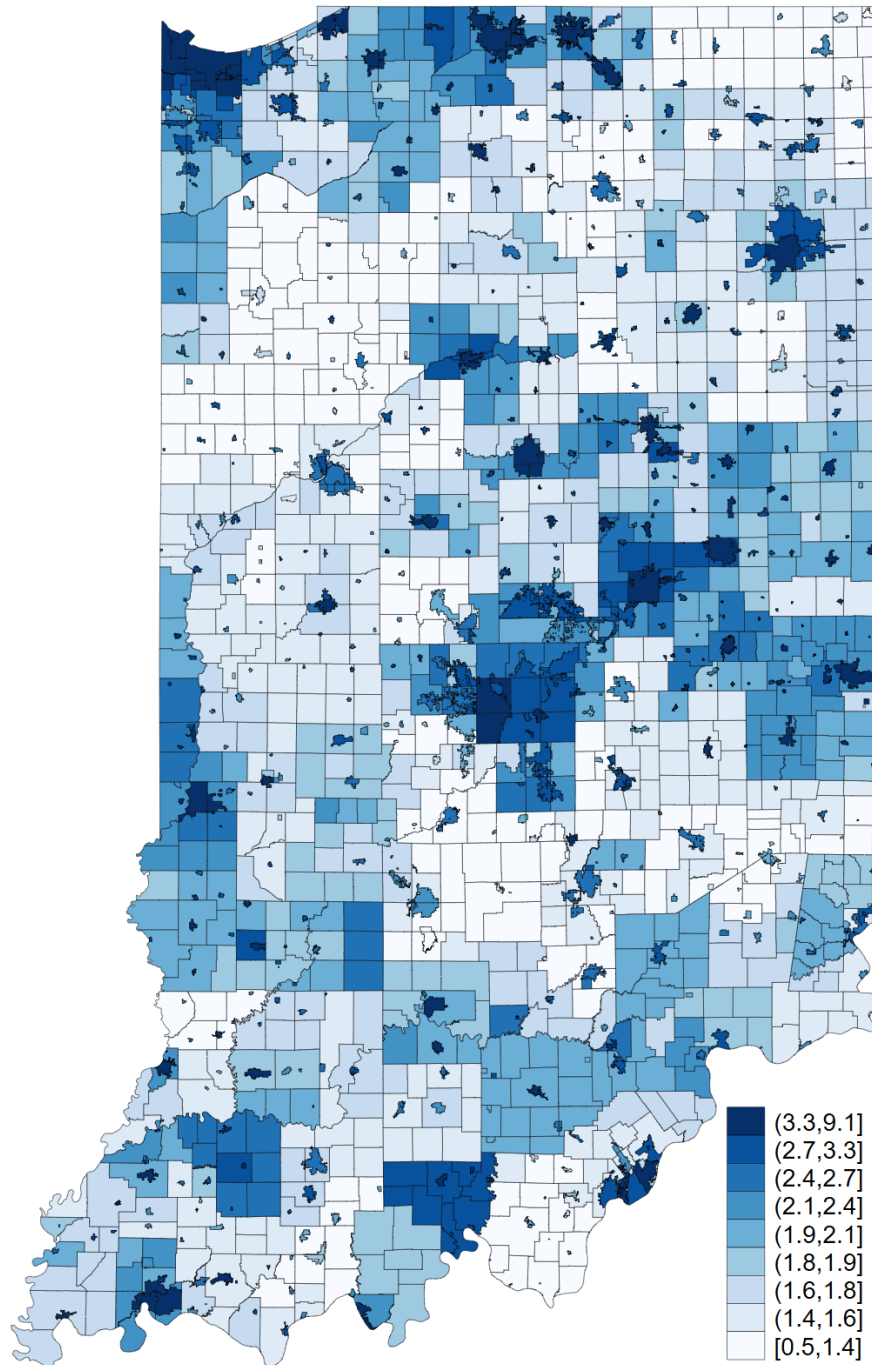
Figure C14: Property Tax Rates (pp) in Illinois in 2020



NOTES: This map displays statutory property tax rates levied in Illinois in 2020. Tax areas are implied by unique intersections of counties, townships, municipalities, elementary school districts, high school districts, unified school districts, airport authorities, cemetery districts, community college districts, conservation districts, fire protection districts, flood control districts, forest preserve districts, health districts, hospital districts, library districts, mass transit districts, mosquito abatement districts, museum districts, park districts, rescue service districts, river conservancy districts, road districts, sanitary districts, soil and water conservation districts, solid waste disposal districts, street lighting districts, water authorities, water districts, water protection districts, and water reclamation districts.

C.15 Indiana

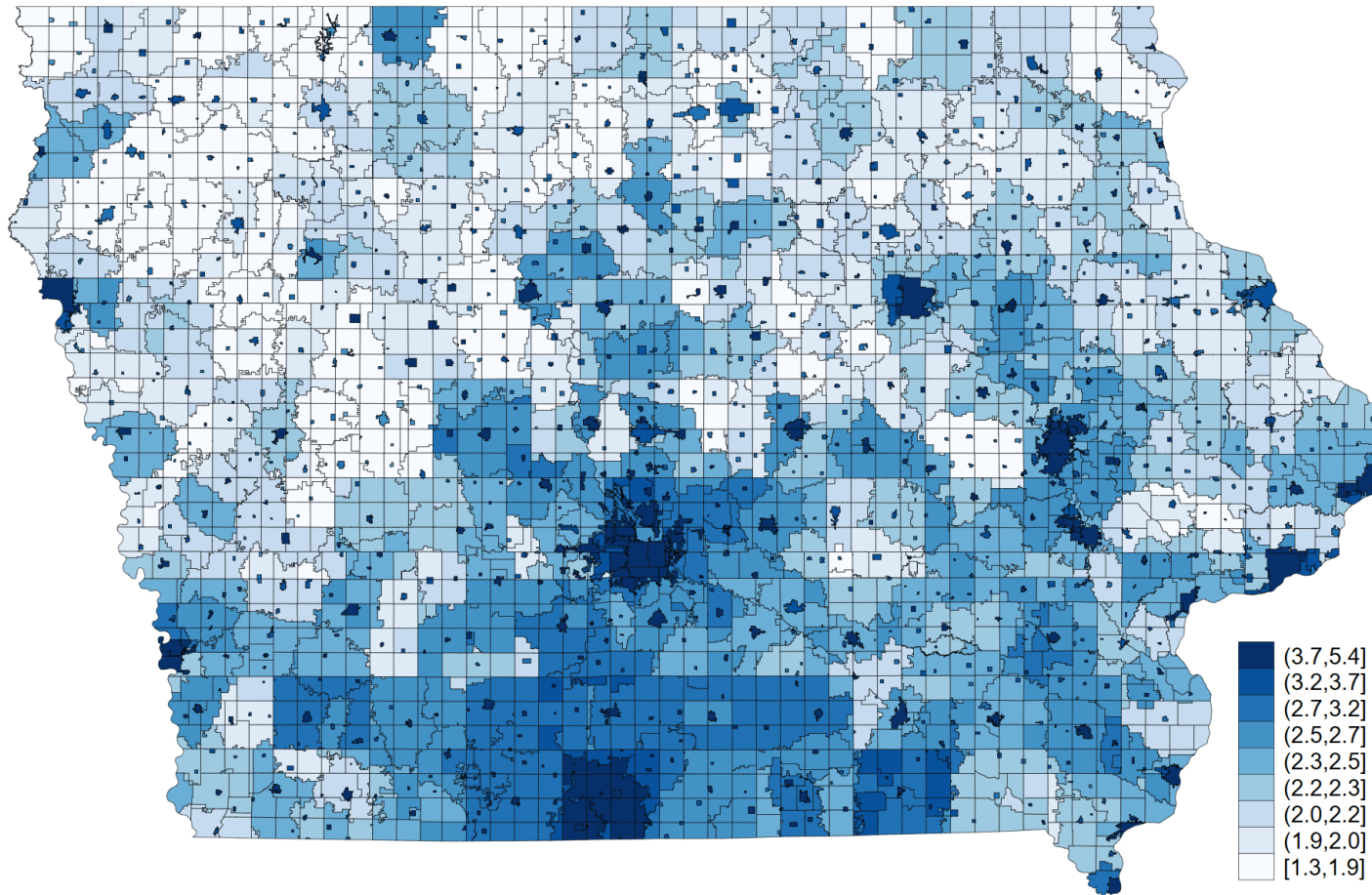
Figure C15: Property Tax Rates (pp) in Indiana in 2020



NOTES: This map displays statutory property tax rates levied in Indiana in 2020. Tax areas are implied by unique intersections of counties, townships, municipalities, school districts, airport districts, conservancy districts, fire protection districts, flood control districts, library districts, redevelopment commissions, sanitary districts, transportation districts, waste management districts, and water districts.

C.16 Iowa

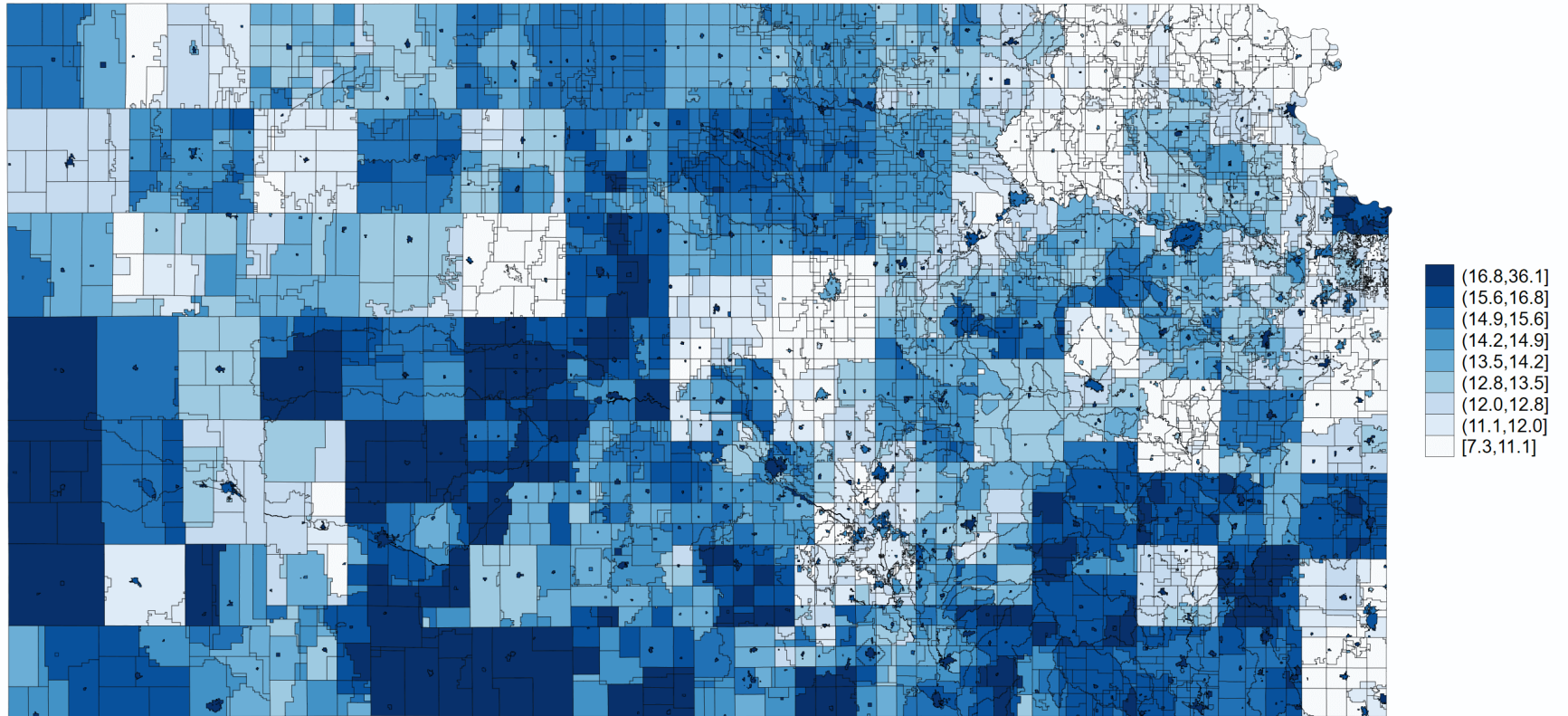
Figure C16: Property Tax Rates (pp) in Iowa in 2020



NOTES: This map displays statutory property tax rates levied in Iowa in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, school districts, cemetery districts, community college districts, emergency medical services districts, fire protection districts, hospital districts, Iowa State University extension districts, land use districts, municipal improvement districts, recreation districts, regional transit authorities, rural improvement zones, sanitary districts, street lighting districts, and watershed districts.

C.17 Kansas

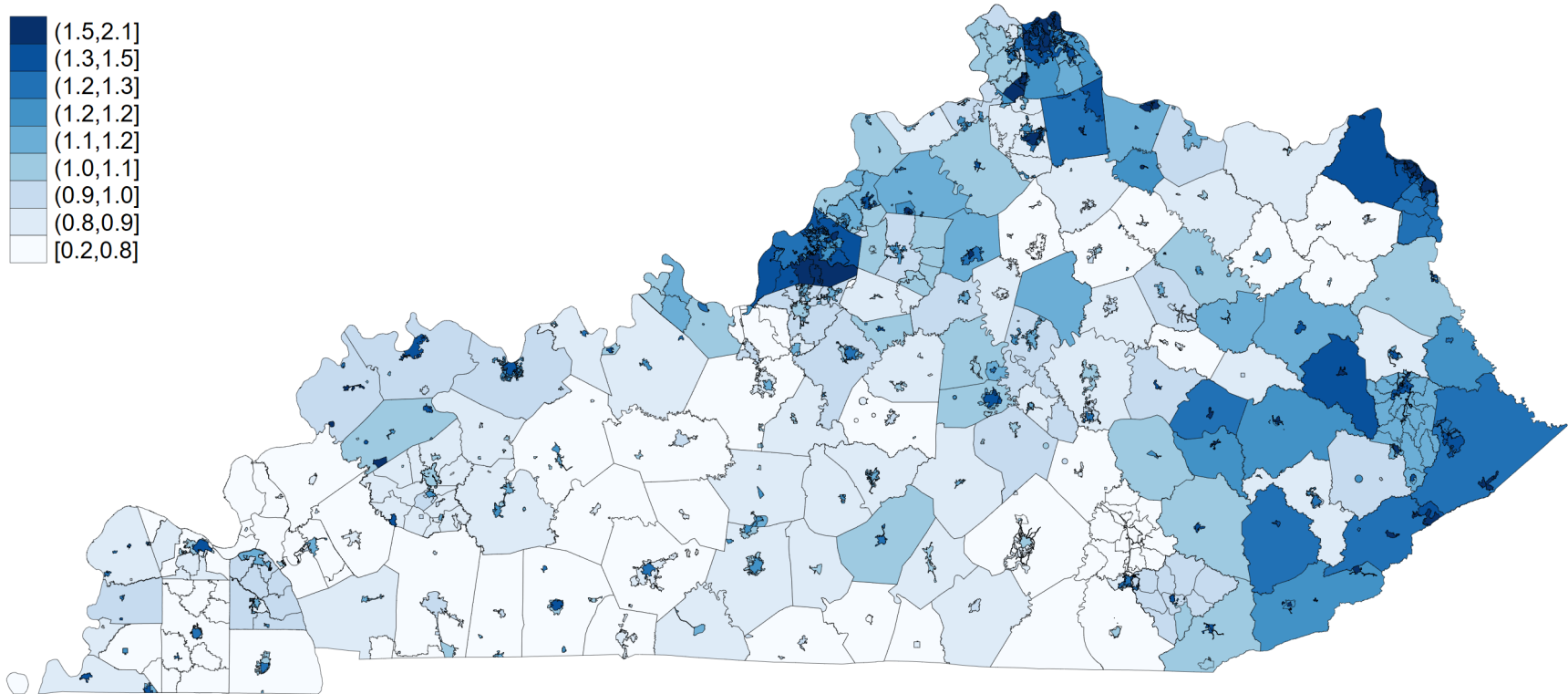
Figure C17: Property Tax Rates (pp) in Kansas in 2020



NOTES: This map displays statutory property tax rates levied in Kansas in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, school districts, cemetery districts, community college districts, drainage districts, fire protection districts, hospital districts, Kansas State University extension districts, library districts, recreation districts, and watershed districts.

C.18 Kentucky

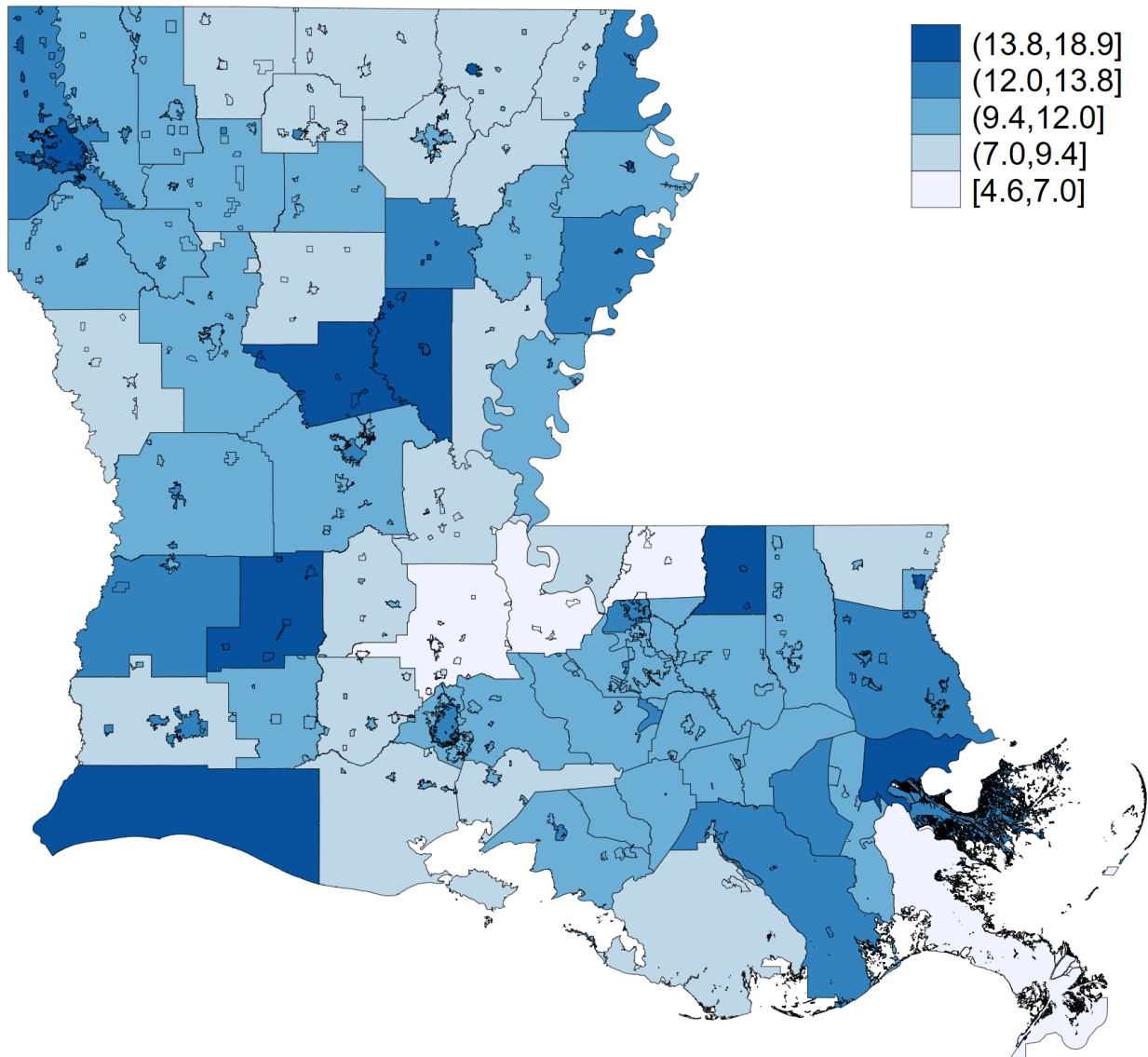
Figure C18: Property Tax Rates (pp) in Kentucky in 2020



NOTES: This map displays statutory property tax rates levied in Kentucky in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, ambulance districts, community college districts, ditch districts, fire protection districts, flood control districts, municipal services districts, road districts, solid waste disposal districts, and watershed districts.

C.19 Louisiana

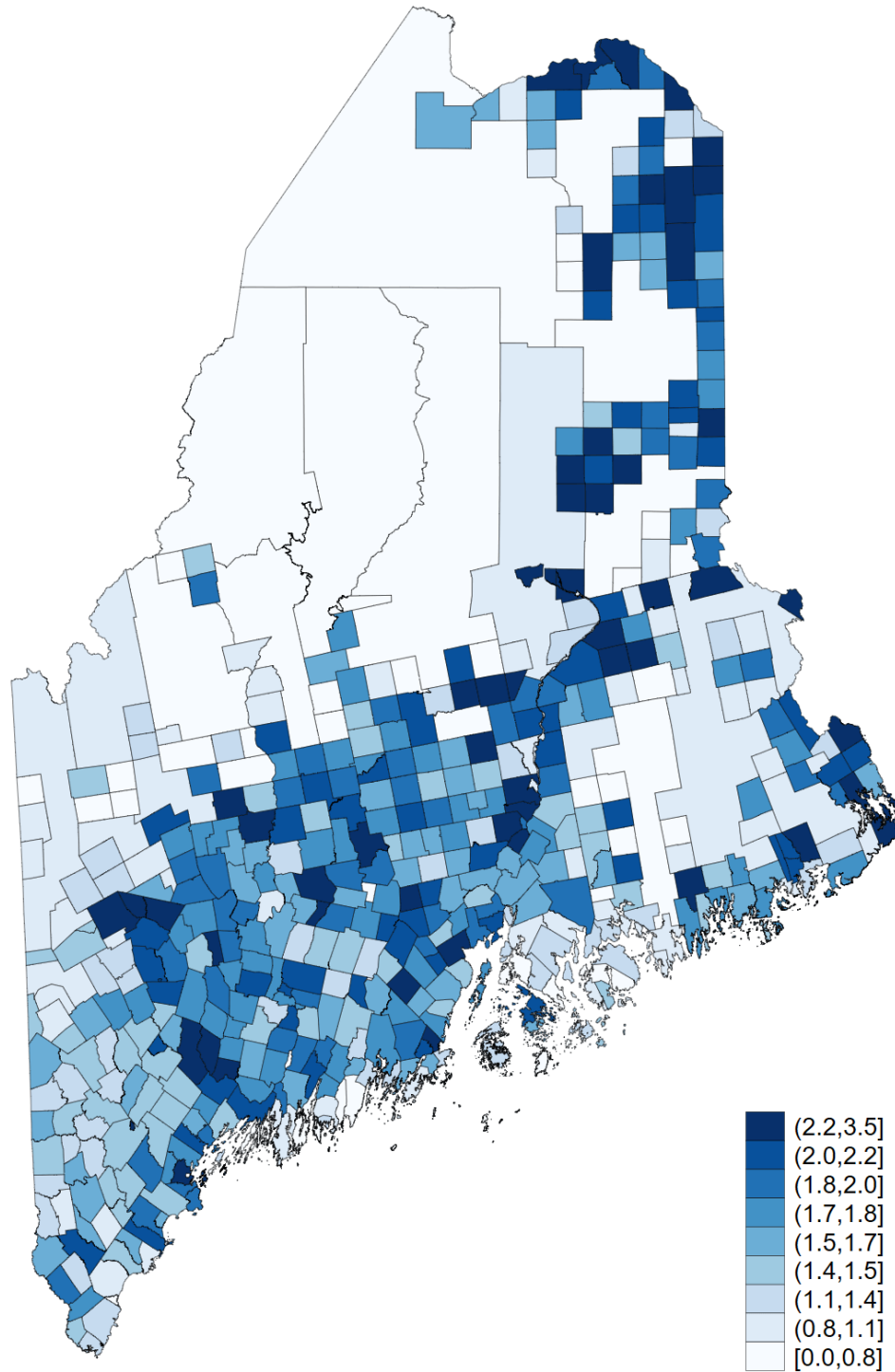
Figure C19: Property Tax Rates (pp) in Louisiana in 2020



NOTES: This map displays statutory property tax rates levied in Louisiana in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, airport districts, ambulance districts, cemetery districts, drainage districts, fire protection districts, hospital districts, Louisiana State University extension districts, levee districts, library districts, mosquito control districts, municipal services districts, port districts, recreation districts, road districts, sewer districts, solid waste disposal districts, street lighting districts, transit districts, utility districts, veterans districts, water districts, and water and sewer districts.

C.20 Maine

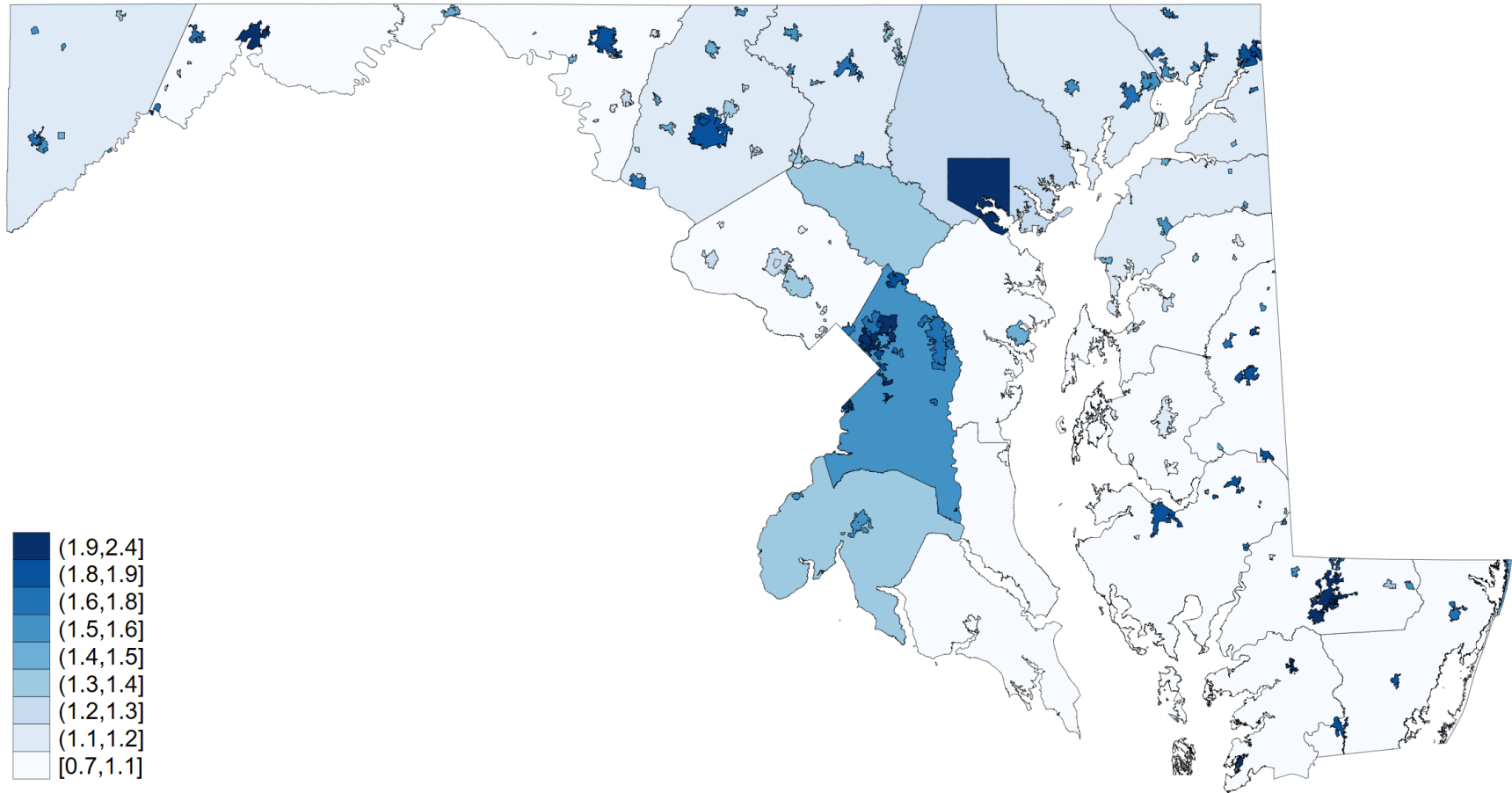
Figure C20: Property Tax Rates (pp) in Maine in 2020



NOTES: This map displays statutory property tax rates levied in Maine in 2020. Tax areas are implied by municipalities or unorganized territories.

C.21 Maryland

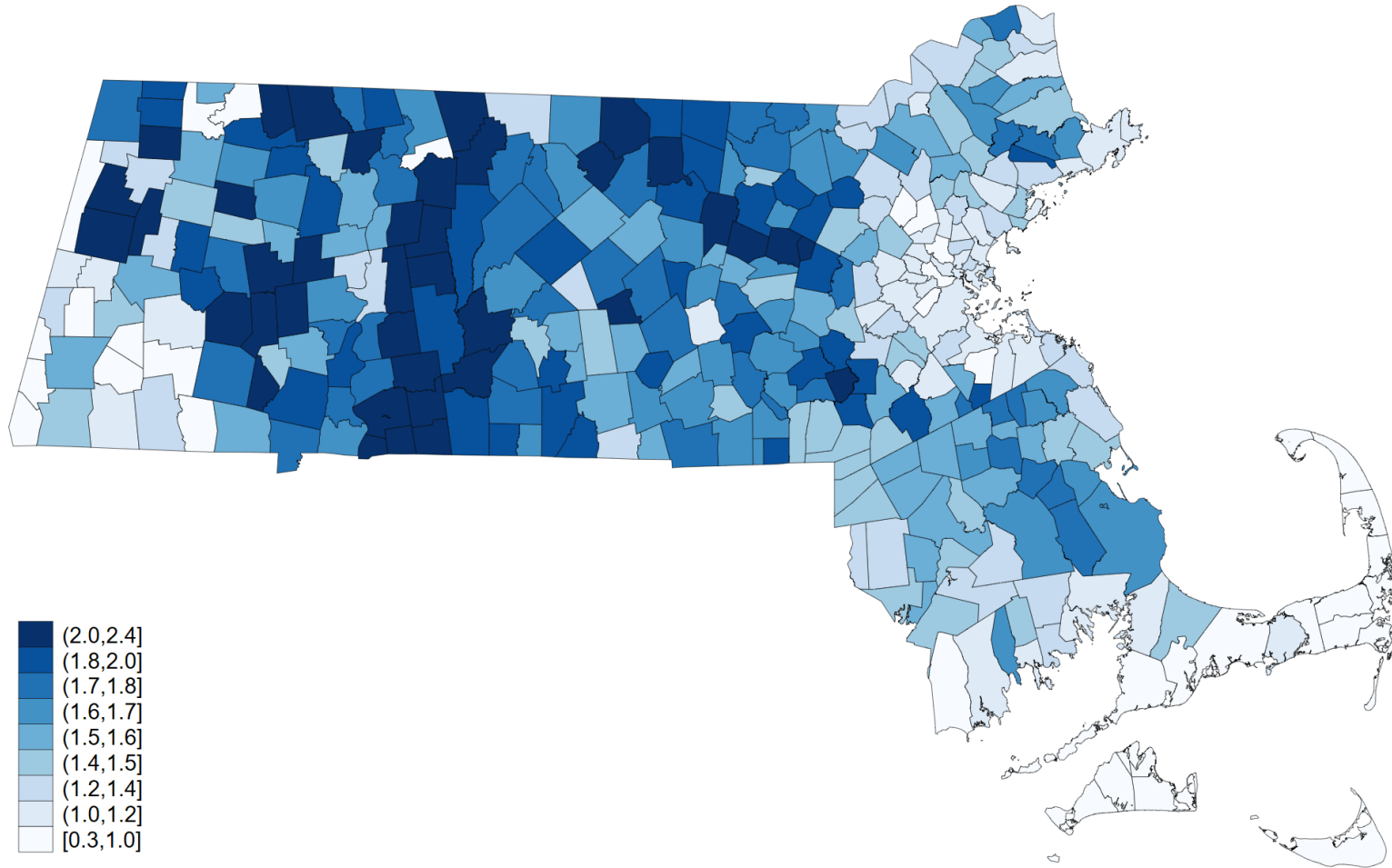
Figure C21: Property Tax Rates (pp) in Maryland in 2020



NOTES: This map displays statutory property tax rates levied in Maryland in 2020. Tax areas are implied by unique intersections of counties, municipalities, and special service districts.

C.22 Massachusetts

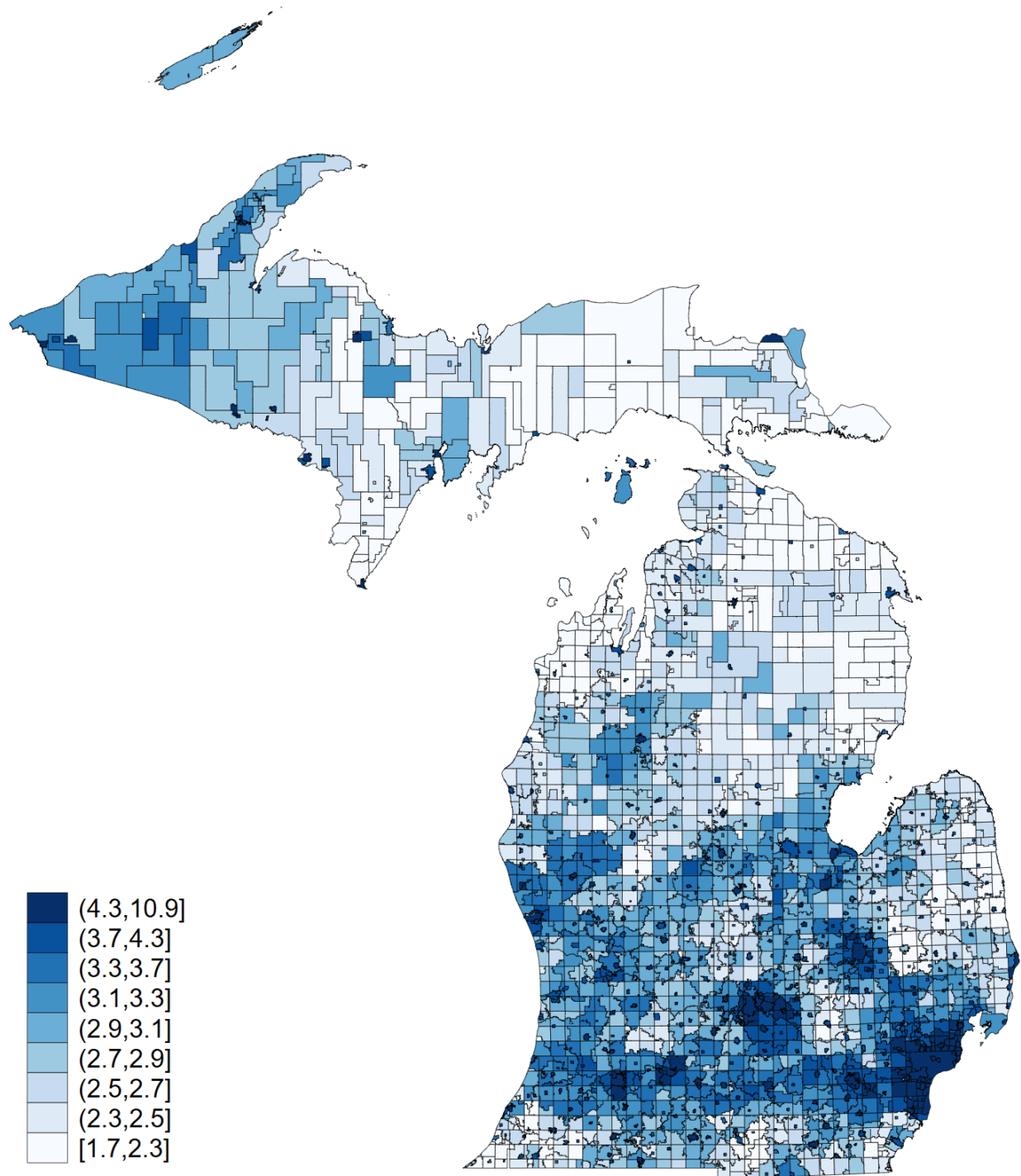
Figure C22: Property Tax Rates (pp) in Massachusetts in 2020



NOTES: This map displays statutory property tax rates levied in Massachusetts in 2020. Tax areas are implied by unique intersections of municipalities, fire protection districts, lake maintenance districts, redevelopment authorities, road districts, street lighting districts, water districts, and watershed districts.

C.23 Michigan

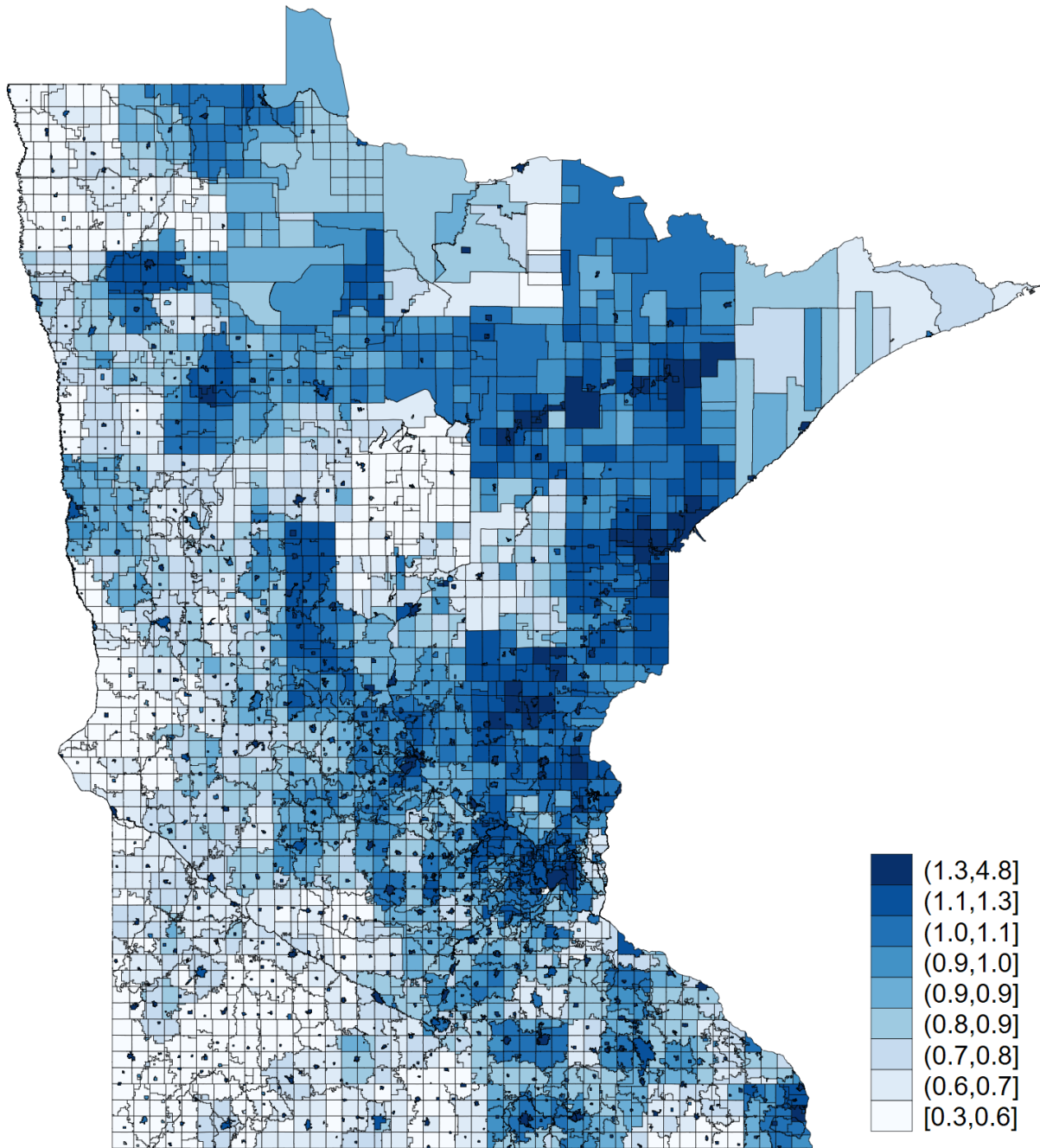
Figure C23: Property Tax Rates (pp) in Michigan in 2020



NOTES: This map displays statutory homestead property tax rates levied in Michigan in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, and school districts.

C.24 Minnesota

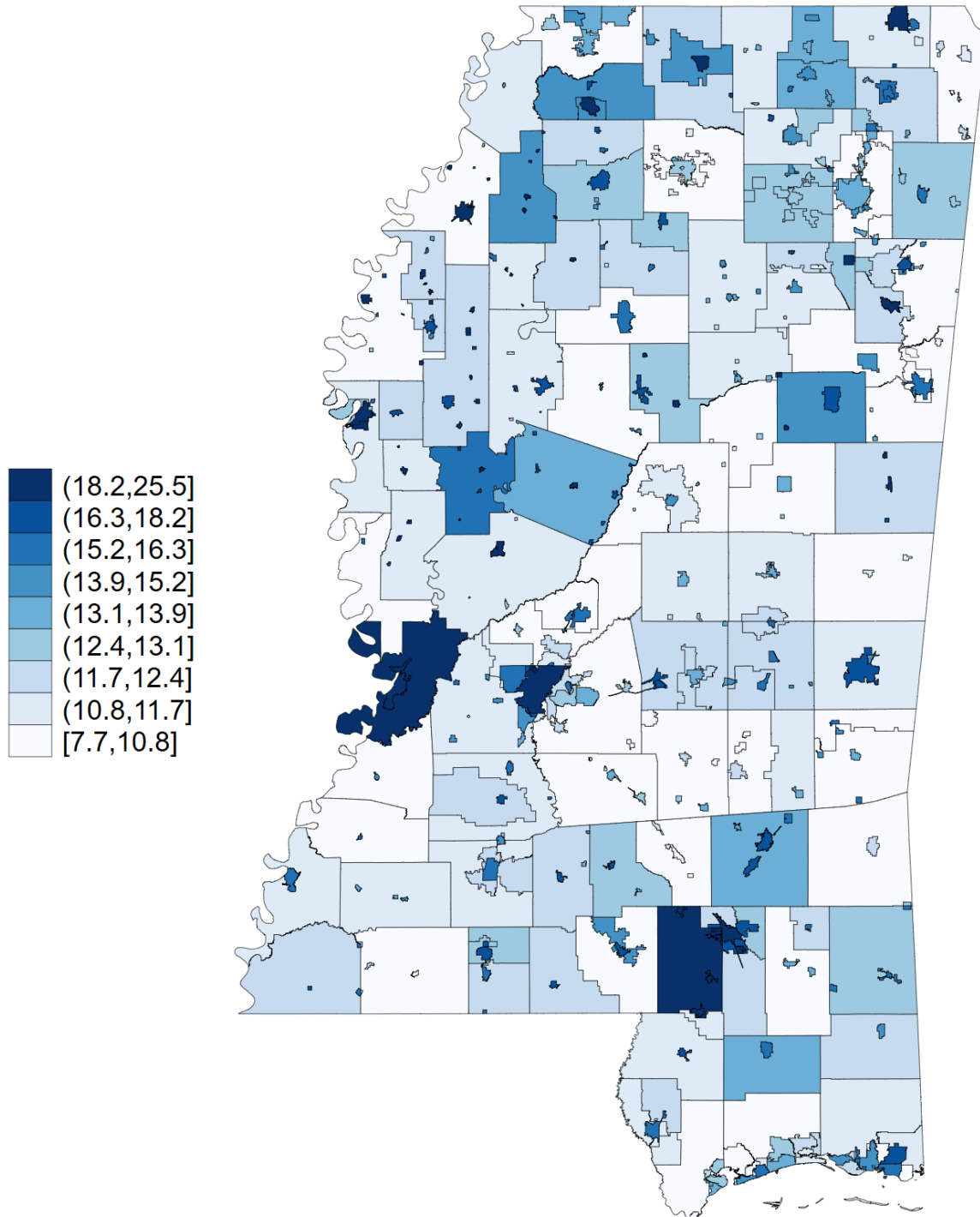
Figure C24: Property Tax Rates (pp) in Minnesota in 2020



NOTES: This map displays statutory property tax rates levied in Minnesota in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, unorganized territories, school districts, airport authorities, ambulance districts, economic development authorities, fire protection districts, hospital districts, housing and redevelopment authorities, metro councils, park districts, port districts, railroad districts, regional development commissions, rural development authorities, sanitary districts, transit authorities, and watershed districts.

C.25 Mississippi

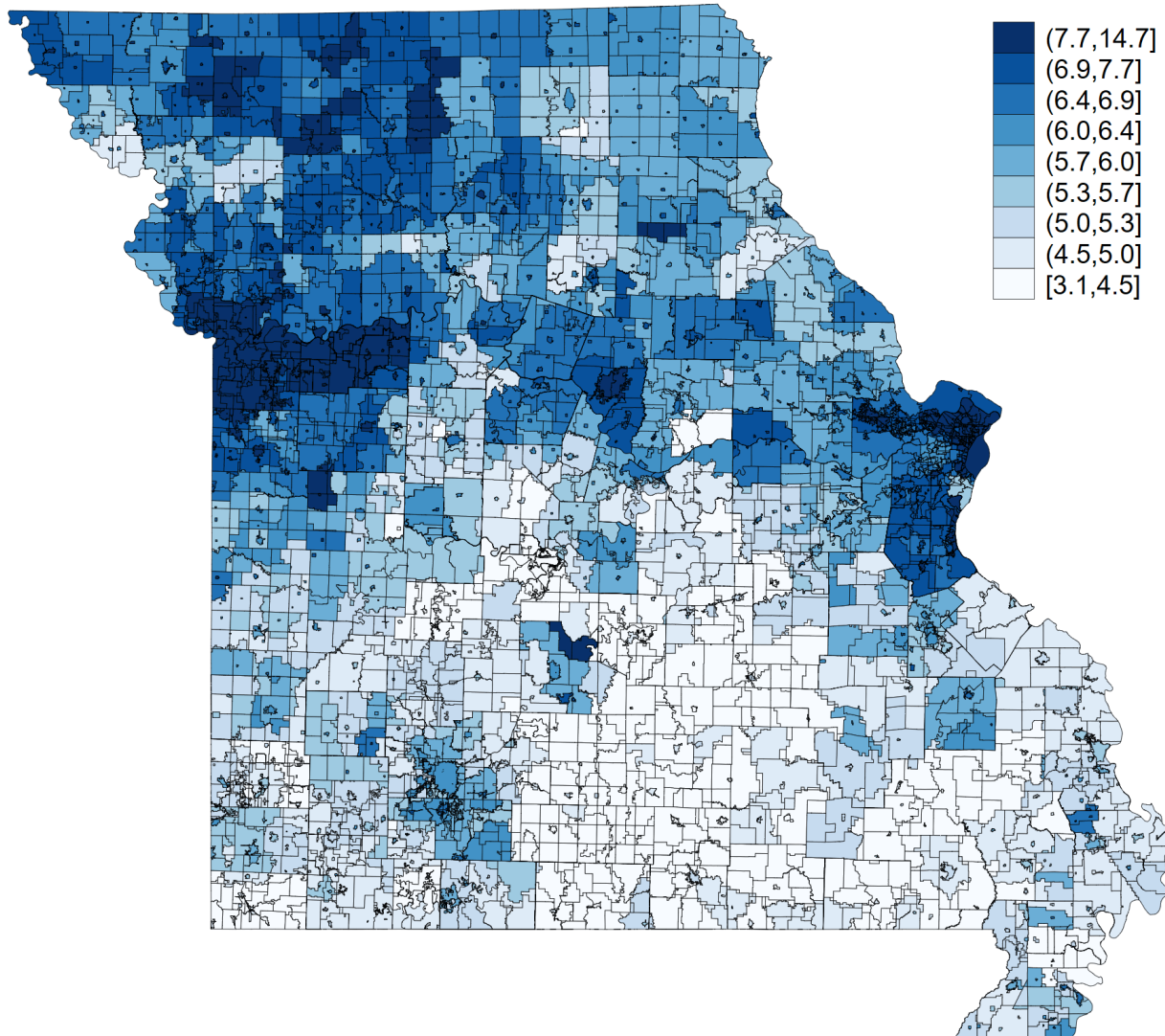
Figure C25: Property Tax Rates (pp) in Mississippi in 2020



NOTES: This map displays statutory property tax rates levied in Mississippi in 2020. Tax areas are implied by unique intersections of counties, municipalities, and school districts.

C.26 Missouri

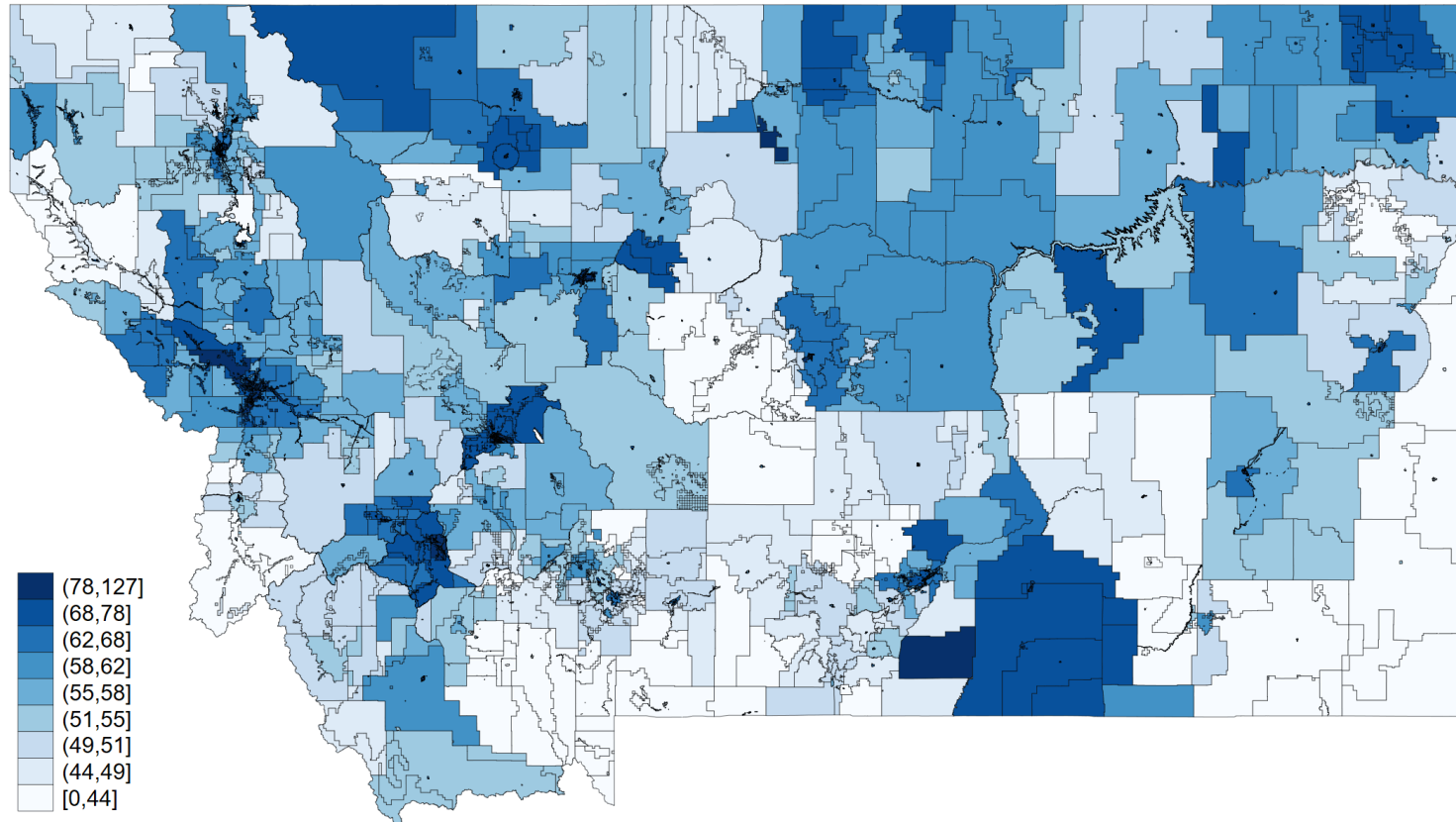
Figure C26: Property Tax Rates (pp) in Missouri in 2020



NOTES: This map displays statutory property tax rates levied in Missouri in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, school districts, ambulance districts, community college districts, community improvement districts, drainage districts, fire protection districts, hospital districts, levee districts, nursing home districts, park and museum districts, parking districts, road districts, Senate Bill 40 districts, sewer districts, special business districts, street lighting districts, transportation development districts, University of Missouri extension districts, water districts, and watershed districts.

C.27 Montana

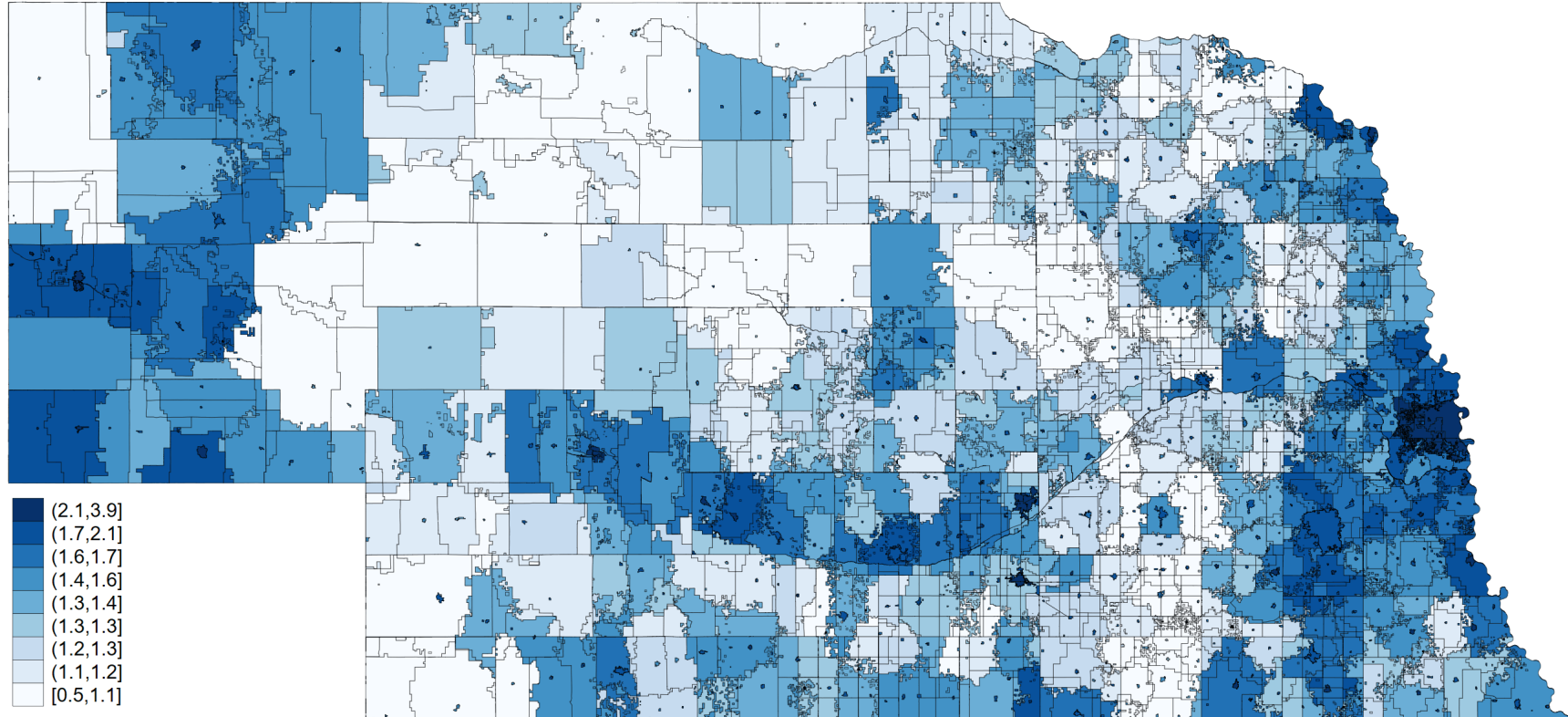
Figure C27: Property Tax Rates (pp) in Montana in 2020



NOTES: This map displays statutory property tax rates levied in Montana in 2020. Tax areas are implied by unique intersections of counties, municipalities, elementary school districts, high school districts, airport districts, ambulance districts, cemetery districts, community college districts, development districts, emergency services districts, fire protection districts, healthcare districts, hospital districts, improvement districts, library districts, mosquito control districts, park and recreation districts, planning districts, public safety districts, road districts, sewer districts, soil conservation districts, street lighting districts, transportation districts, vocational-technical school districts, water districts, water and sewer districts, and weed control districts.

C.28 Nebraska

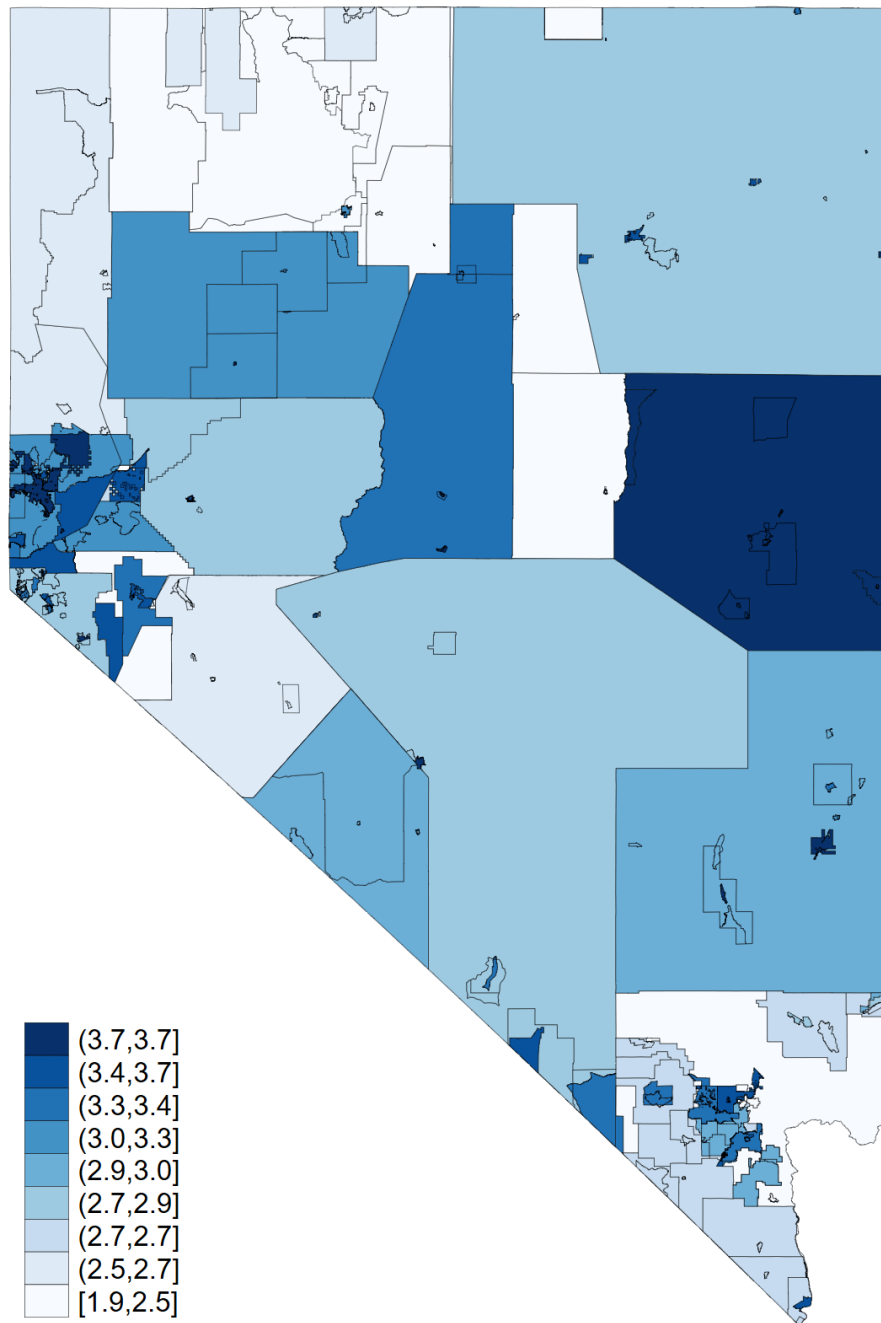
Figure C28: Property Tax Rates (pp) in Nebraska in 2020



NOTES: This map displays statutory property tax rates levied in Nebraska in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, school districts, agricultural societies, airport districts, cemetery districts, community college districts, community redevelopment authorities, drainage districts, educational service units, fire protection districts, historical societies, hospital districts, joint public agencies, library districts, natural resource districts, offstreet parking districts, road districts, and sanitary and improvement districts.

C.29 Nevada

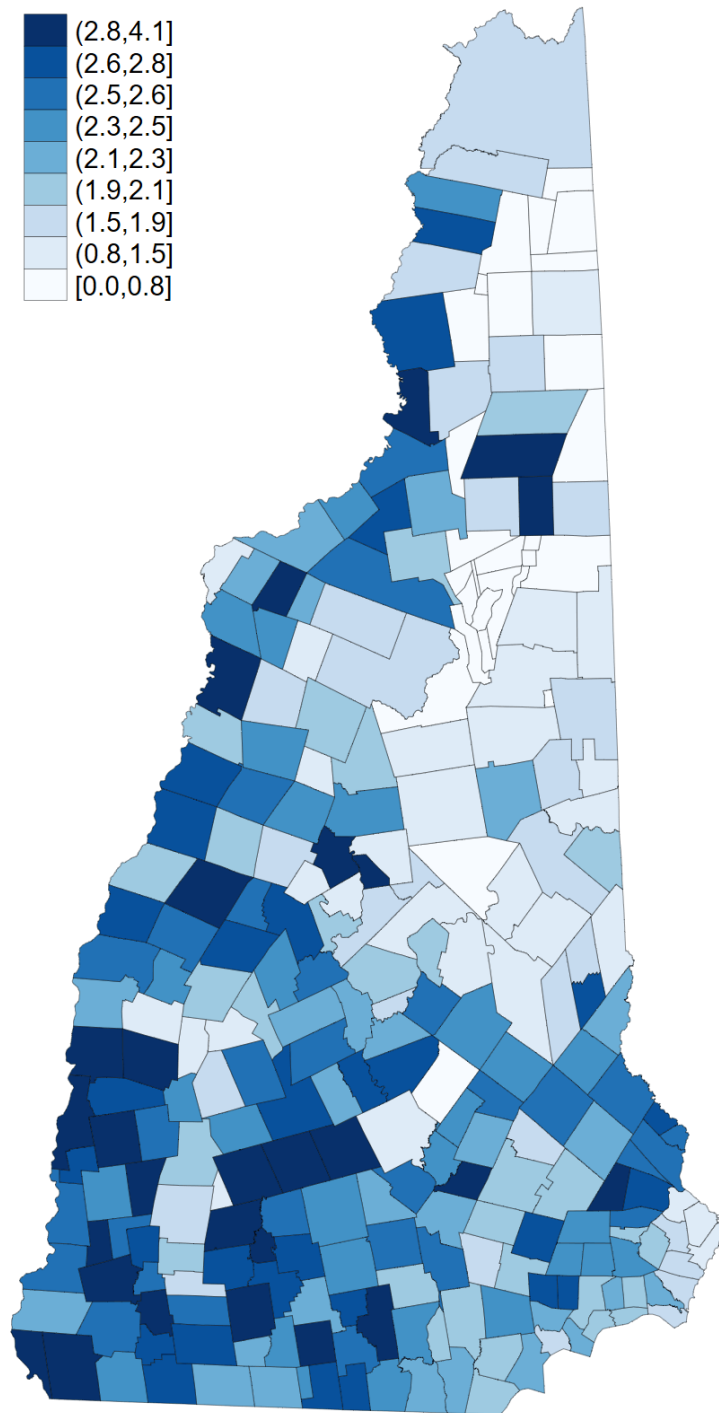
Figure C29: Property Tax Rates (pp) in Nevada in 2020



NOTES: This map displays statutory property tax rates levied in Nevada in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, ambulance districts, animal control districts, emergency medical services districts, fire protection districts, flood control districts, general improvement districts, health districts, hospital districts, library districts, police districts, power districts, redevelopment agencies, sewer districts, swimming pool districts, television districts, water conservancy districts, water districts, water and sewer districts, and weed control districts.

C.30 New Hampshire

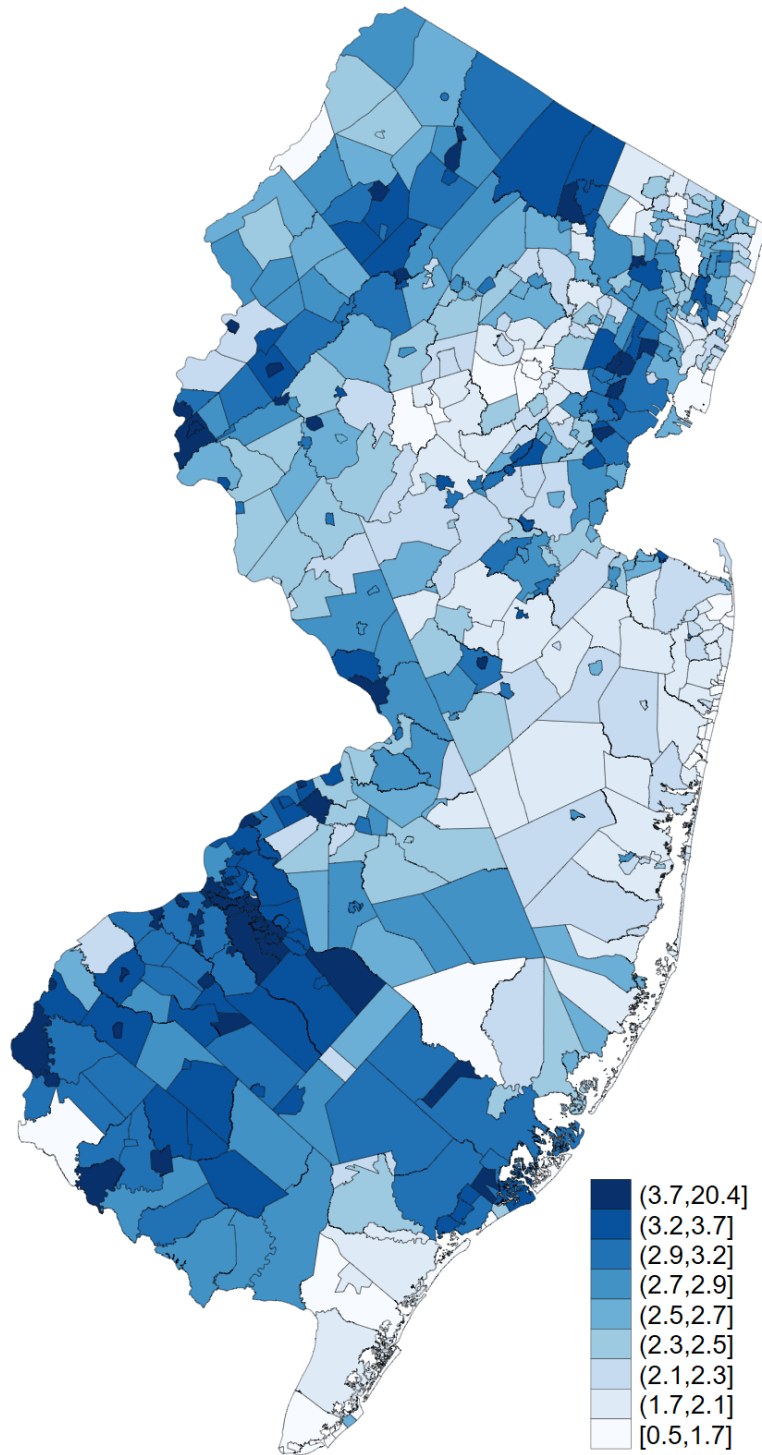
Figure C30: Property Tax Rates (pp) in New Hampshire in 2020



NOTES: This map displays statutory property tax rates levied in New Hampshire in 2020. Tax areas are implied by unique intersections of municipalities, fire protection districts, street lighting districts, sewer districts, and water districts.

C.31 New Jersey

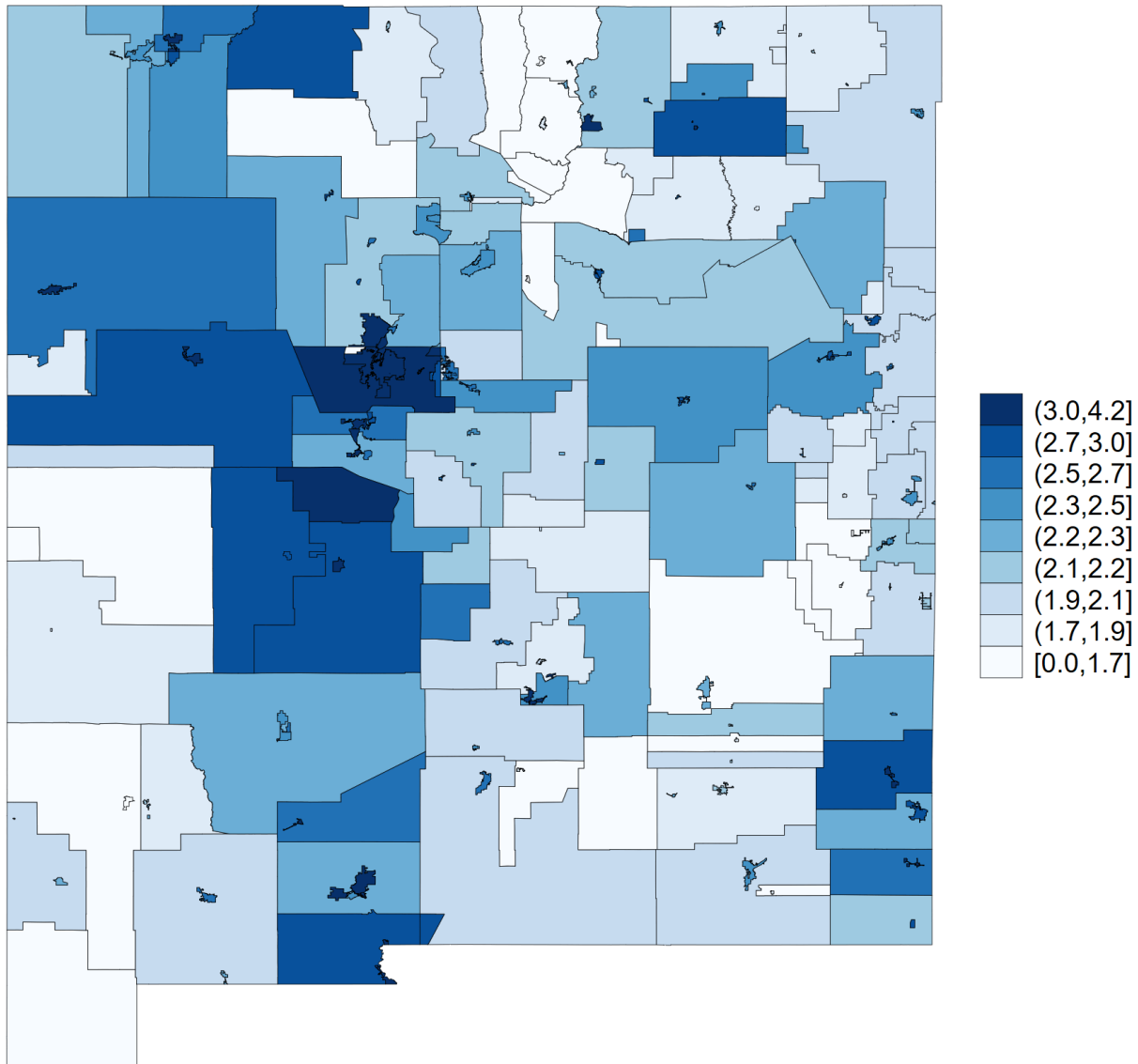
Figure C31: Property Tax Rates (pp) in New Jersey in 2020



NOTES: This map displays statutory property tax rates levied in New Jersey in 2020. Tax areas are implied by unique intersections of counties, municipalities, boroughs, and townships.

C.32 New Mexico

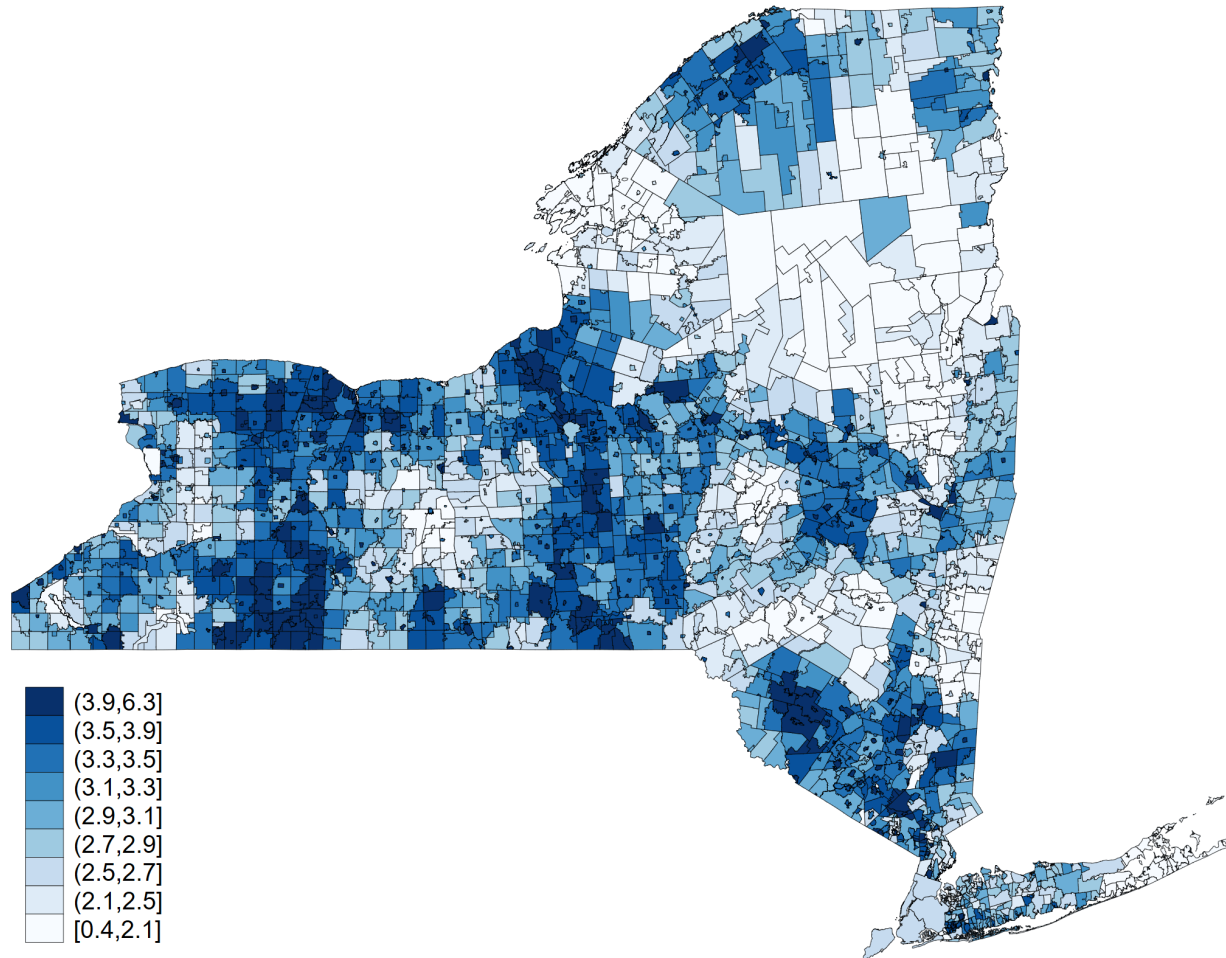
Figure C32: Property Tax Rates (pp) in New Mexico in 2020



NOTES: This map displays statutory property tax rates levied in New Mexico in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, community college districts, flood control authorities, hospital districts, sanitation districts, soil and water conservancy districts, water and sanitation districts, and watershed districts.

C.33 New York

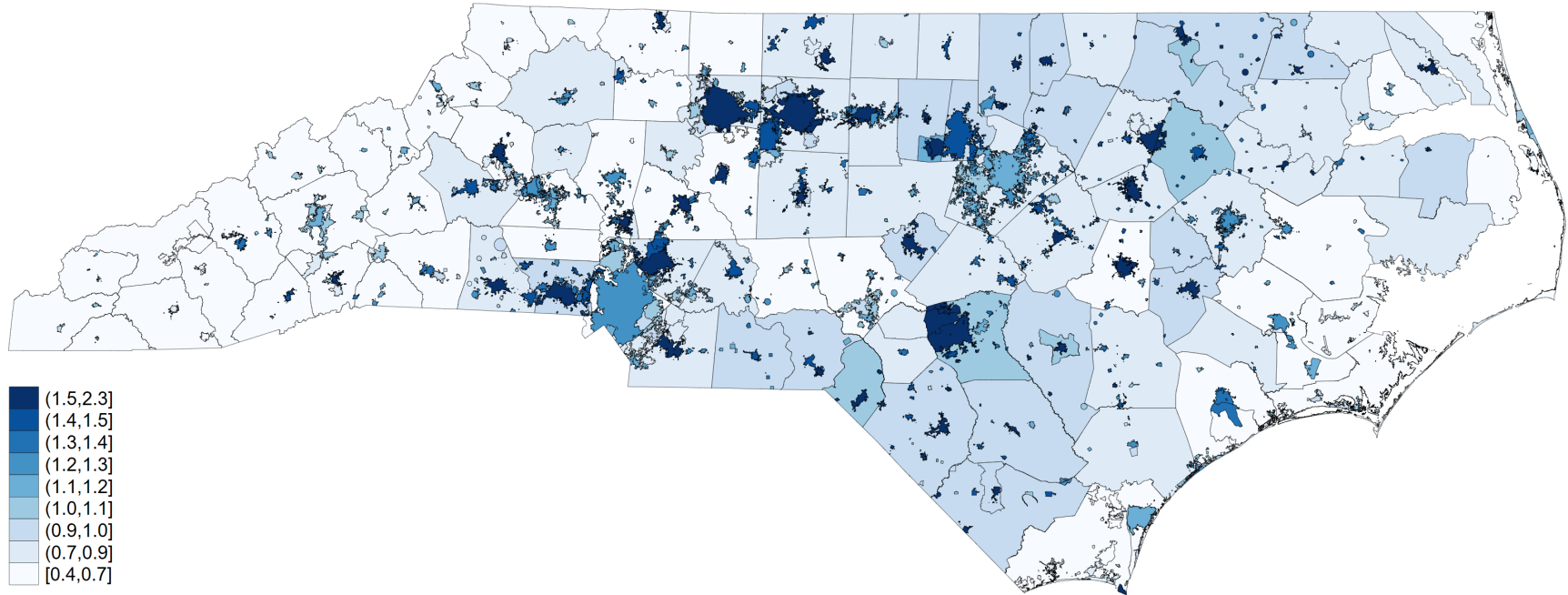
Figure C33: Property Tax Rates (pp) in New York in 2020



NOTES: This map displays statutory property tax rates levied in New York in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, fire protection districts, and other special purpose districts.

C.34 North Carolina

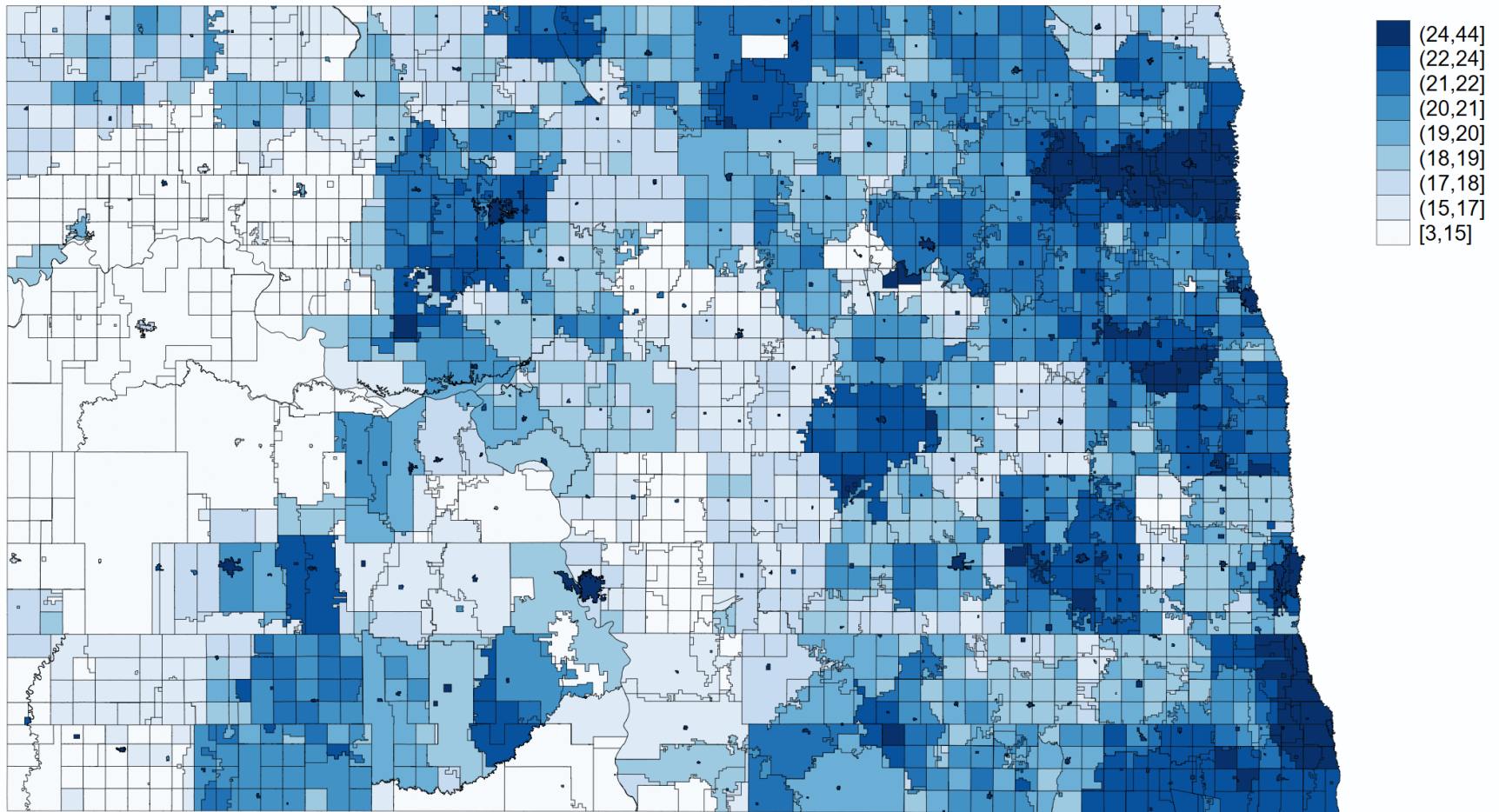
Figure C34: Property Tax Rates (pp) in North Carolina in 2020



NOTES: This map displays statutory property tax rates levied in North Carolina in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, beach nourishment districts, drainage districts, fire protection districts, historical districts, hospital districts, mosquito control districts, municipal services districts, police districts, recreation districts, rescue service districts, road maintenance districts, sanitation districts, solid waste disposal districts, water districts, and watershed districts.

C.35 North Dakota

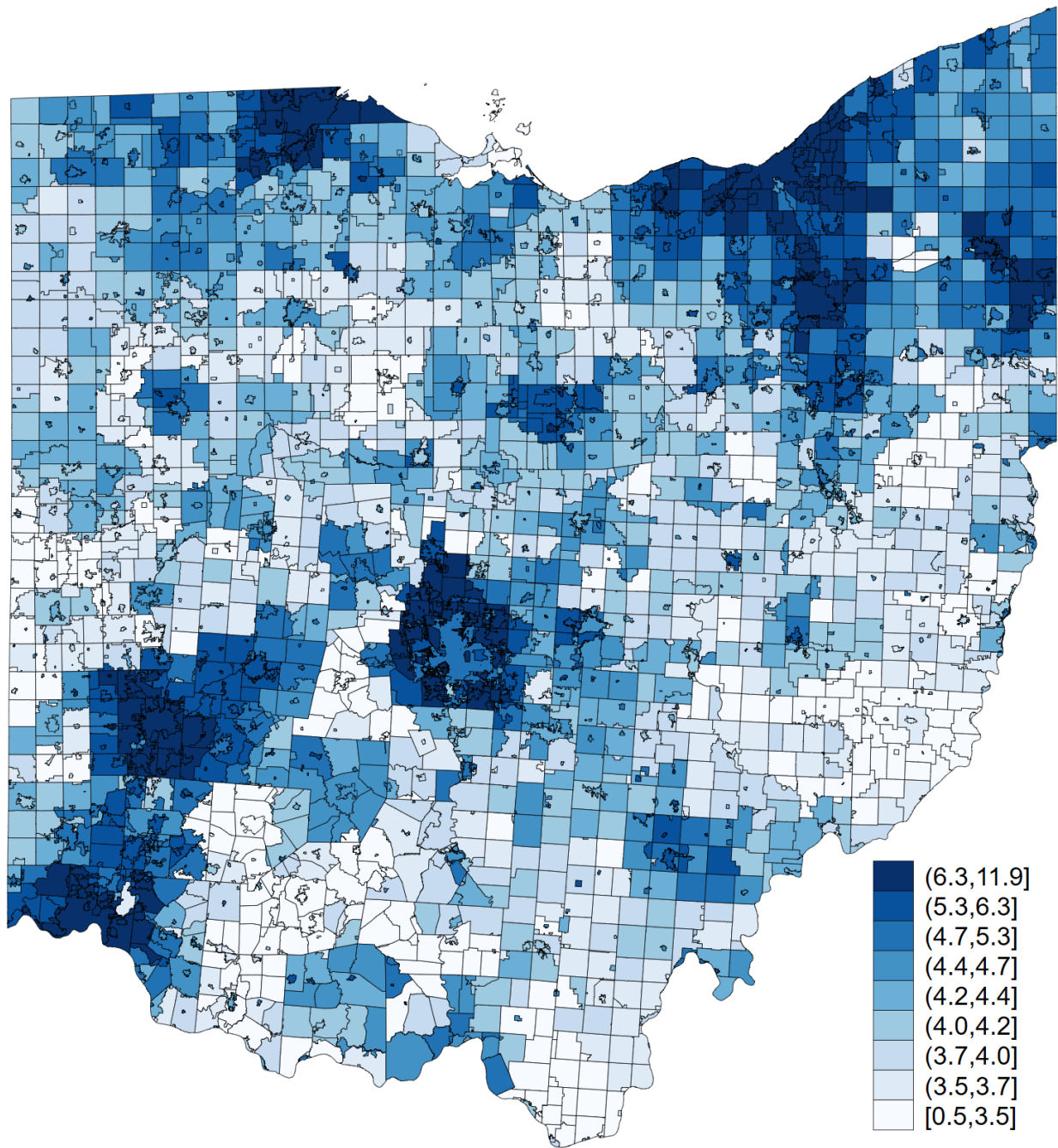
Figure C35: Property Tax Rates (pp) in North Dakota in 2020



NOTES: This map displays statutory property tax rates levied in North Dakota in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, school districts, ambulance districts, fire protection districts, park districts, and water resource districts.

C.36 Ohio

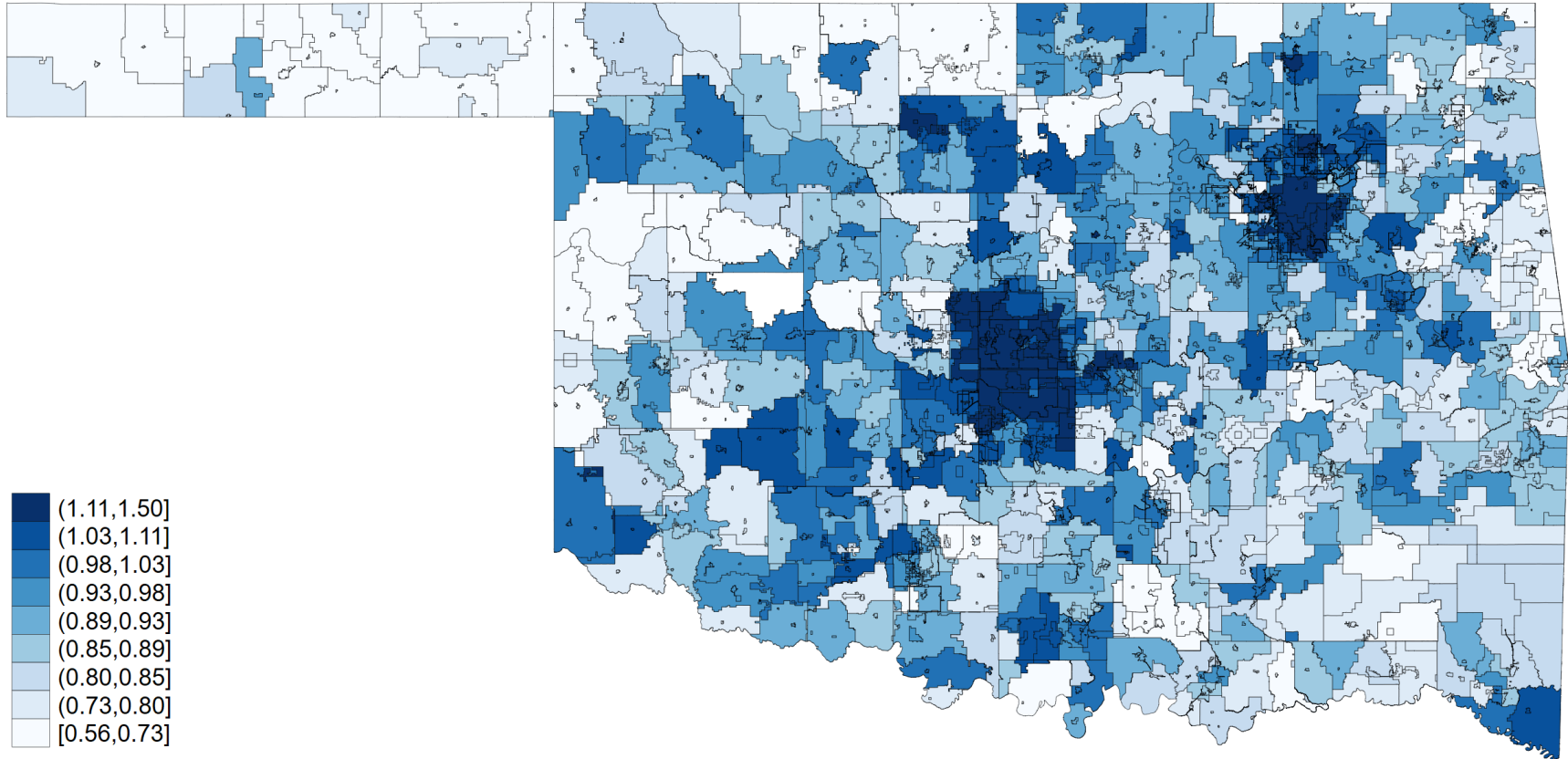
Figure C36: Property Tax Rates (pp) in Ohio in 2020



NOTES: This map displays statutory property tax rates levied in Ohio in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, school districts, ambulance districts, cemetery districts, community college districts, fire protection districts, health districts, library districts, mental health districts, metropolitan park districts, park districts, police districts, port authorities, recreation districts, road districts, transit authorities, vocational-technical school districts, and water and sewer districts.

C.37 Oklahoma

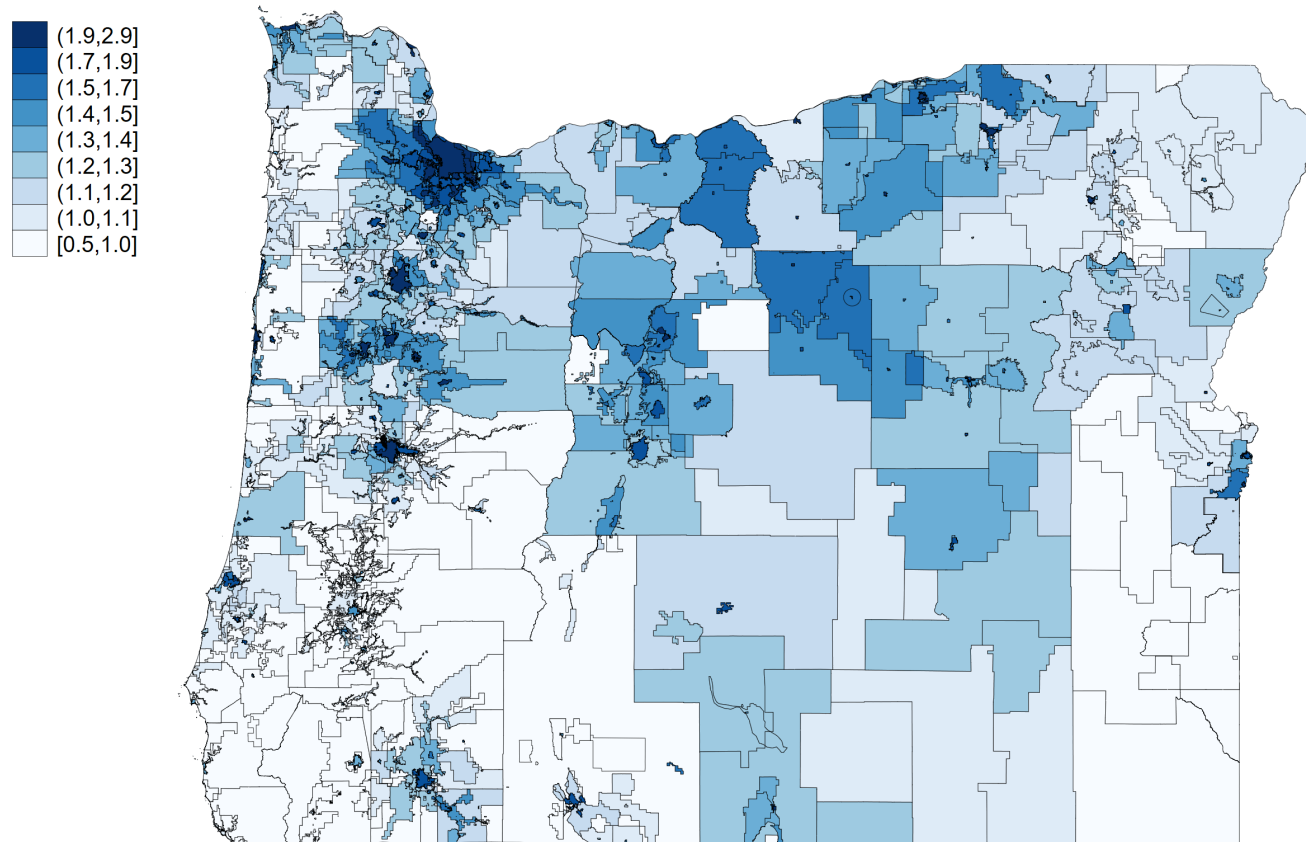
Figure C37: Property Tax Rates (pp) in Oklahoma in 2020



NOTES: This map displays statutory property tax rates levied in Oklahoma in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, emergency medical services districts, fire protection districts, and vocational-technical school districts.

C.38 Oregon

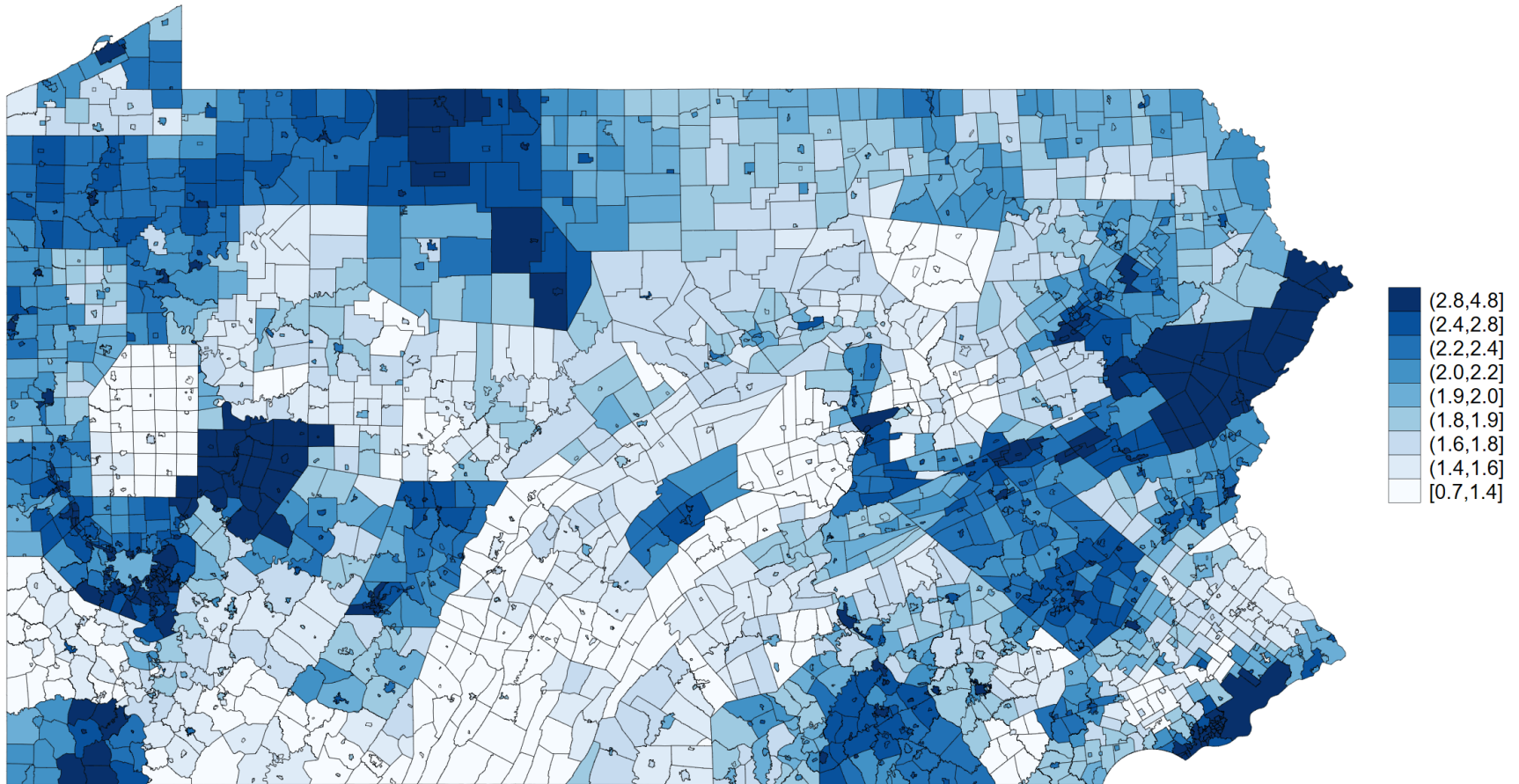
Figure C38: Property Tax Rates (pp) in Oregon in 2020



NOTES: This map displays statutory property tax rates levied in Oregon in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, airport districts, animal control districts, cemetery districts, community college districts, education service districts, fire protection districts, health districts, law enforcement districts, library districts, Oregon State University extension service districts, park and recreation districts, port districts, road districts, sanitary districts, service districts, street lighting districts, transportation districts, vector control districts, water control districts, and water districts.

C.39 Pennsylvania

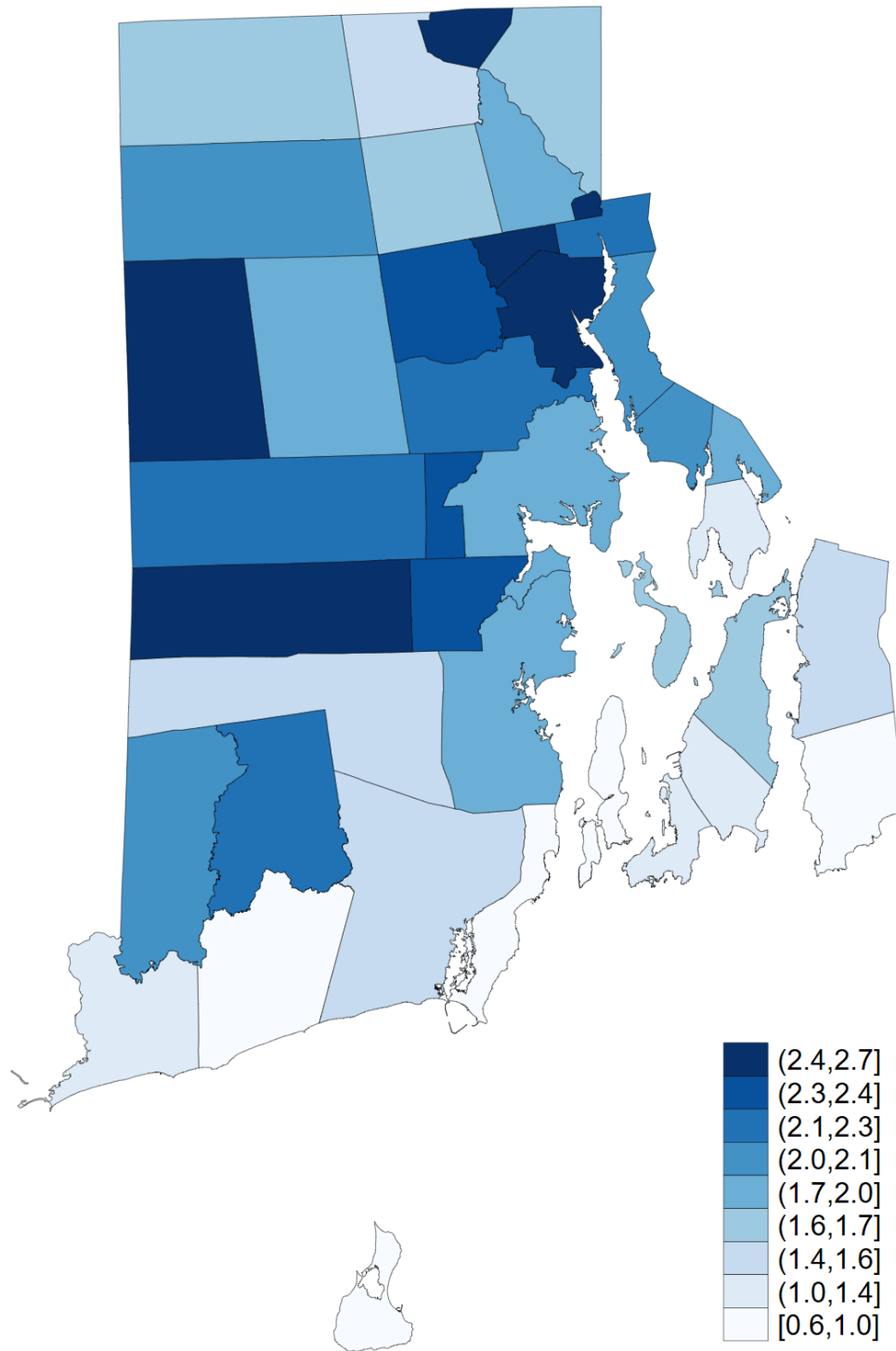
Figure C39: Property Tax Rates (pp) in Pennsylvania in 2020



NOTES: This map displays statutory property tax rates levied in Pennsylvania in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, boroughs, and school districts.

C.40 Rhode Island

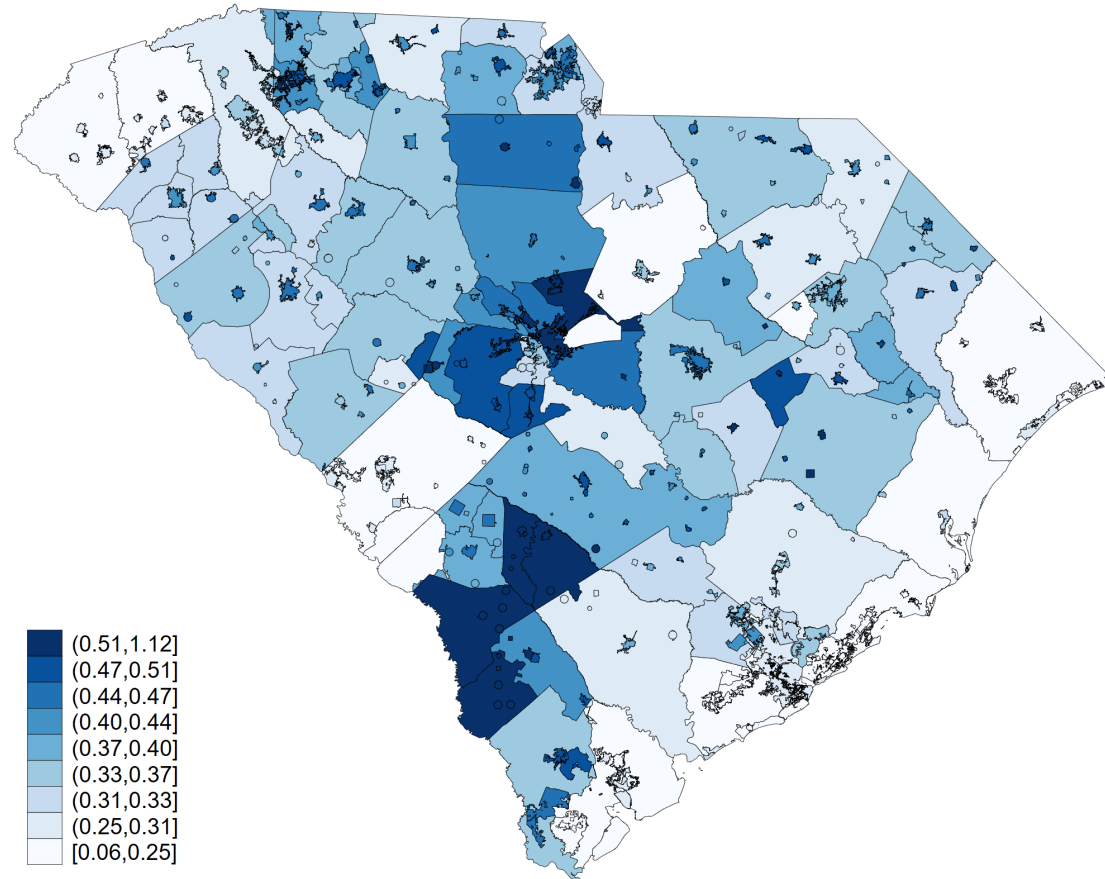
Figure C40: Property Tax Rates (pp) in Rhode Island in 2020



NOTES: This map displays statutory property tax rates levied in Rhode Island in 2020. Tax areas are implied by unique intersections of municipalities and fire protection districts.

C.41 South Carolina

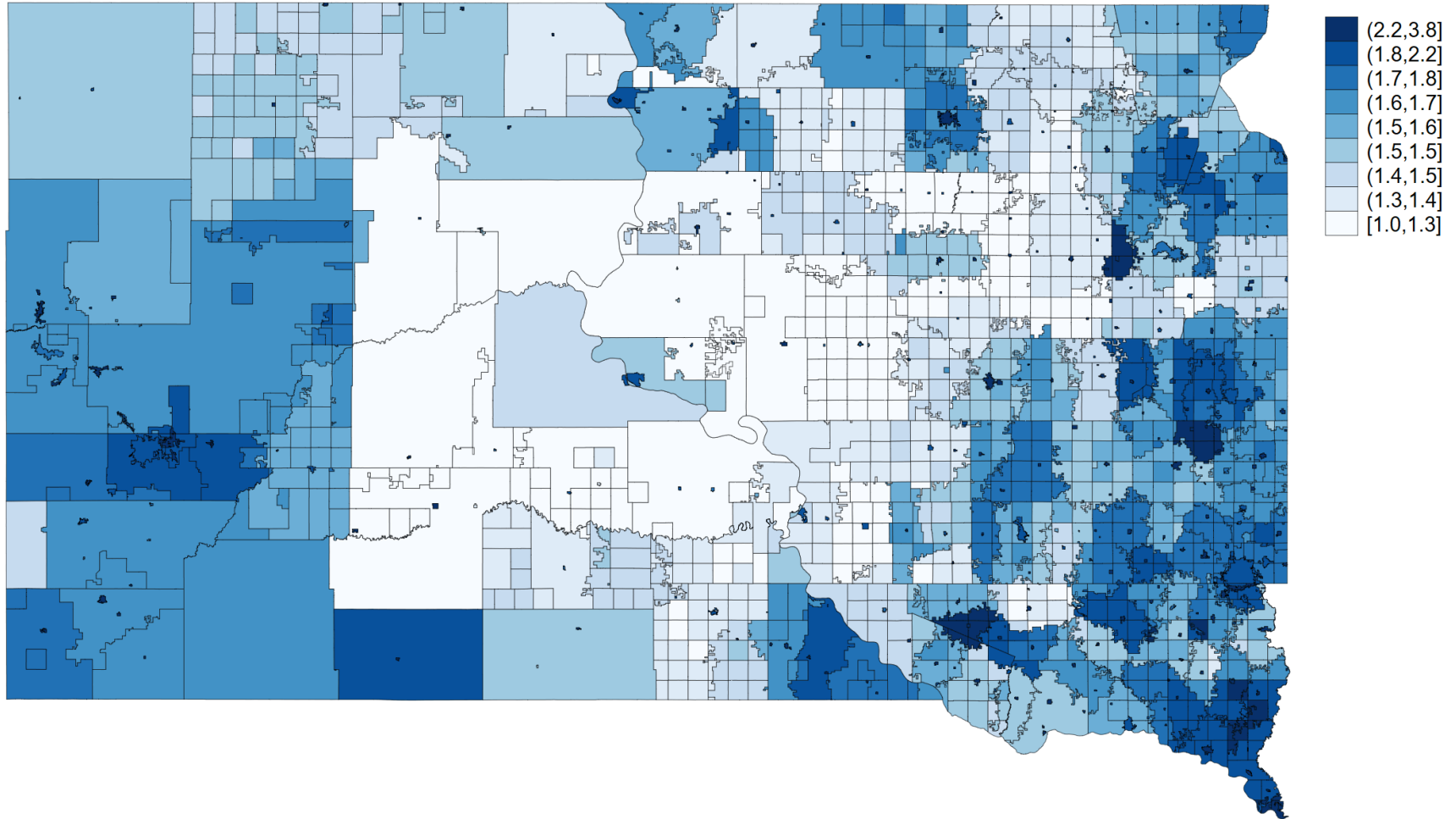
Figure C41: Property Tax Rates (pp) in South Carolina in 2020



NOTES: This map displays statutory property tax rates levied in South Carolina in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, drainage districts, emergency medical services districts, fire protection districts, hospital districts, library districts, public service districts, recreation districts, road districts, sewer districts, solid waste disposal districts, street lighting districts, water districts, water and sewer districts, and watershed districts.

C.42 South Dakota

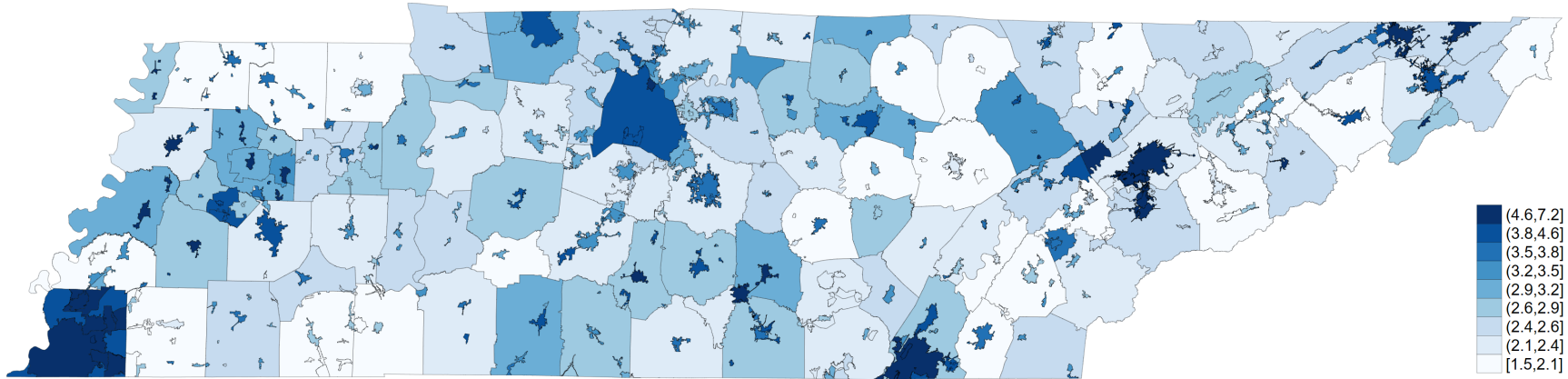
Figure C42: Property Tax Rates (pp) in South Dakota in 2020



NOTES: This map displays statutory property tax rates levied in South Dakota in 2020. Tax areas are implied by unique intersections of counties, municipalities, townships, school districts, fire protection districts, library districts, road districts, and water districts.

C.43 Tennessee

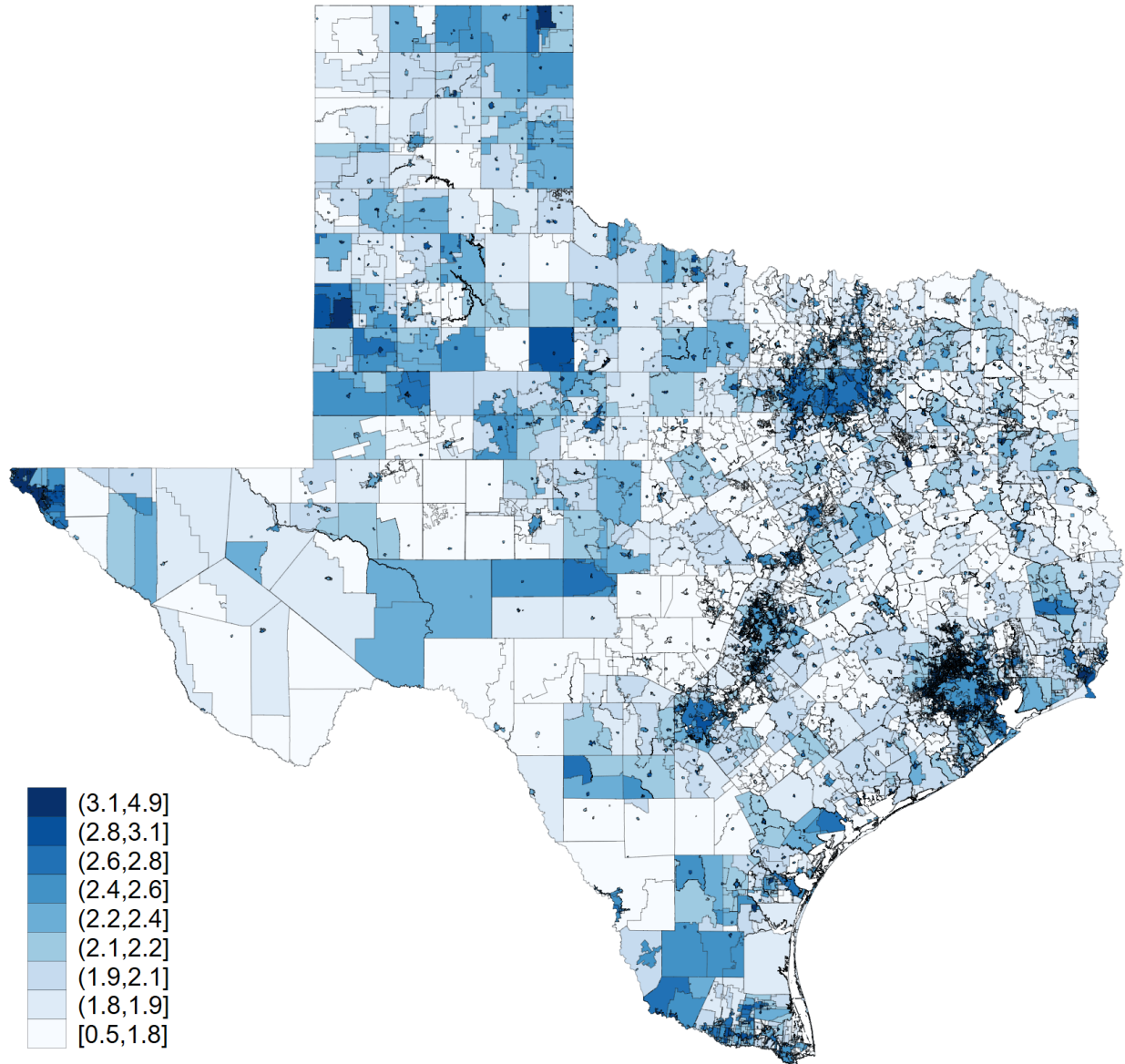
Figure C43: Property Tax Rates (pp) in Tennessee in 2020



NOTES: This map displays statutory property tax rates levied in Tennessee in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, fire protection districts, and special school districts.

C.44 Texas

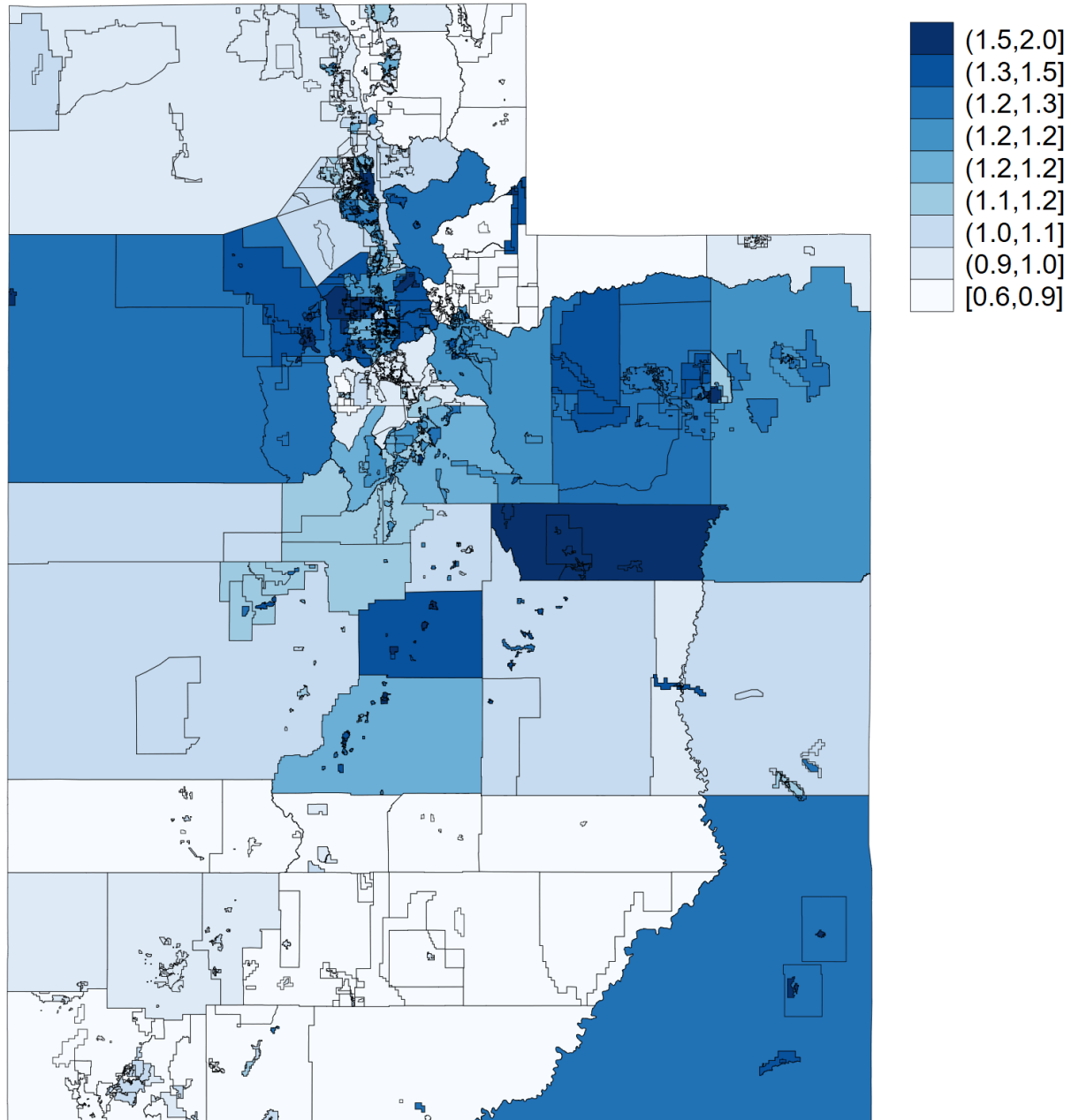
Figure C44: Property Tax Rates (pp) in Texas in 2020



NOTES: This map displays statutory property tax rates levied in Texas in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, community college districts, development districts, drainage districts, education districts, emergency services districts, flood control districts, hospital districts, improvement districts, levee improvement districts, library districts, limited districts, management districts, metropolitan park districts, municipal utility districts, navigation districts, port districts, river authorities, road districts, solid waste management districts, utility districts, water conservation districts, water conservation and reclamation districts, water control and improvement districts, water districts, watershed districts, and weed control districts.

C.45 Utah

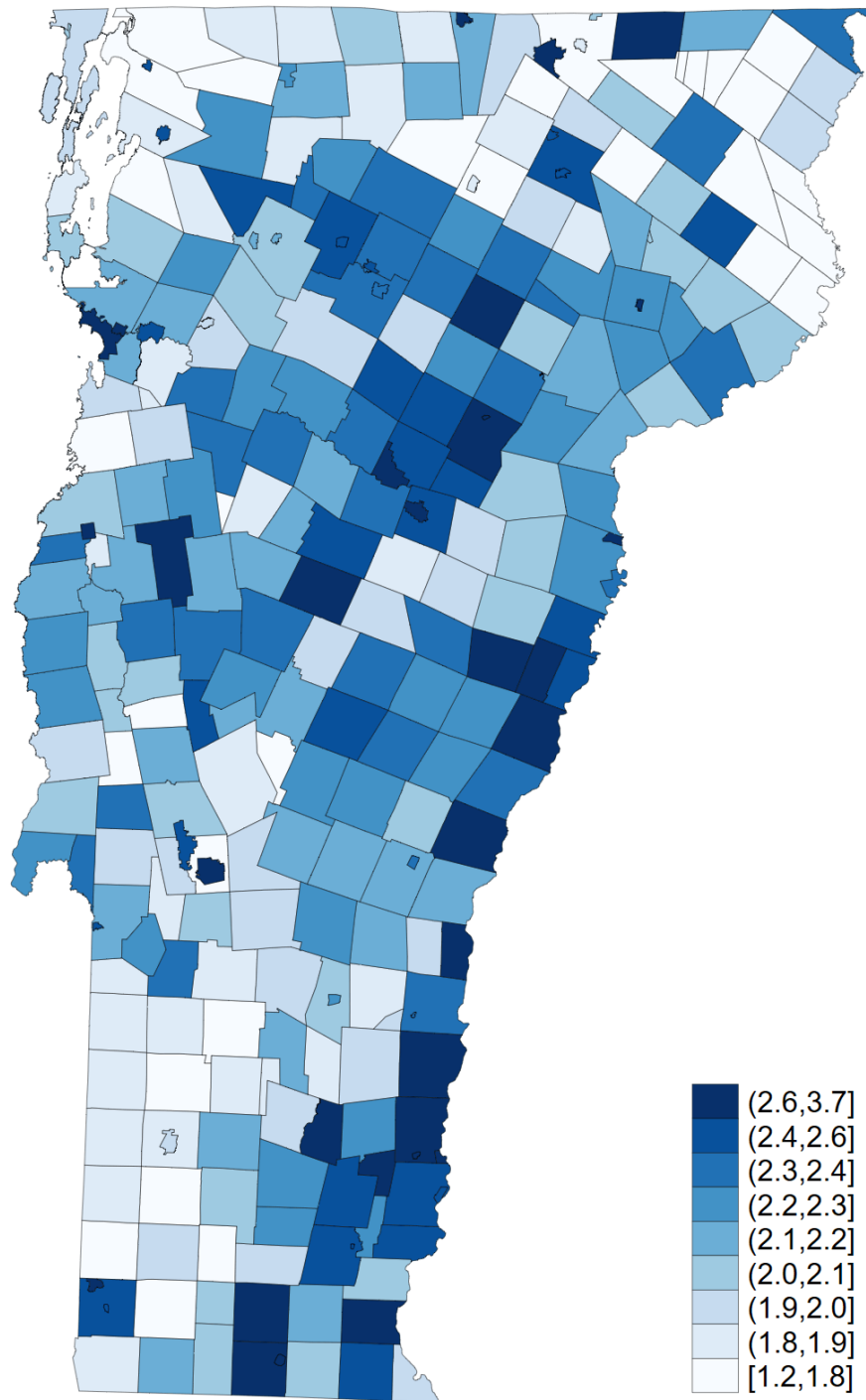
Figure C45: Property Tax Rates (pp) in Utah in 2020



NOTES: This map displays statutory property tax rates levied in Utah in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, cemetery districts, fire protection districts, flood control districts, hospital districts, library districts, mosquito abatement districts, park and recreation districts, public infrastructure districts, service areas, sewer districts, special service districts, water conservancy districts, and water districts.

C.46 Vermont

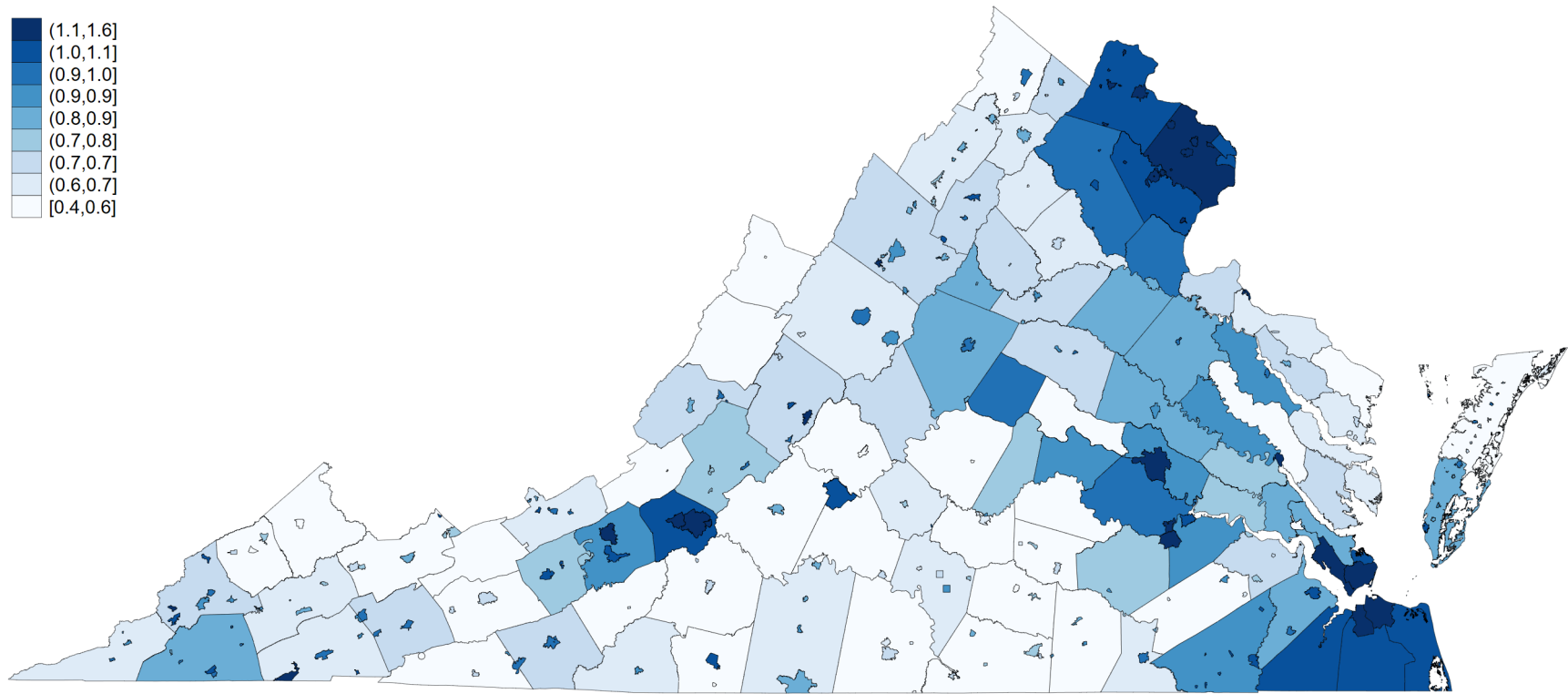
Figure C46: Property Tax Rates (pp) in Vermont in 2020



NOTES: This map displays statutory homestead property tax rates levied in Vermont in 2020. Tax areas are implied by unique intersections of municipalities, downtown improvement districts, fire protection districts, police districts, and special service districts.

C.47 Virginia

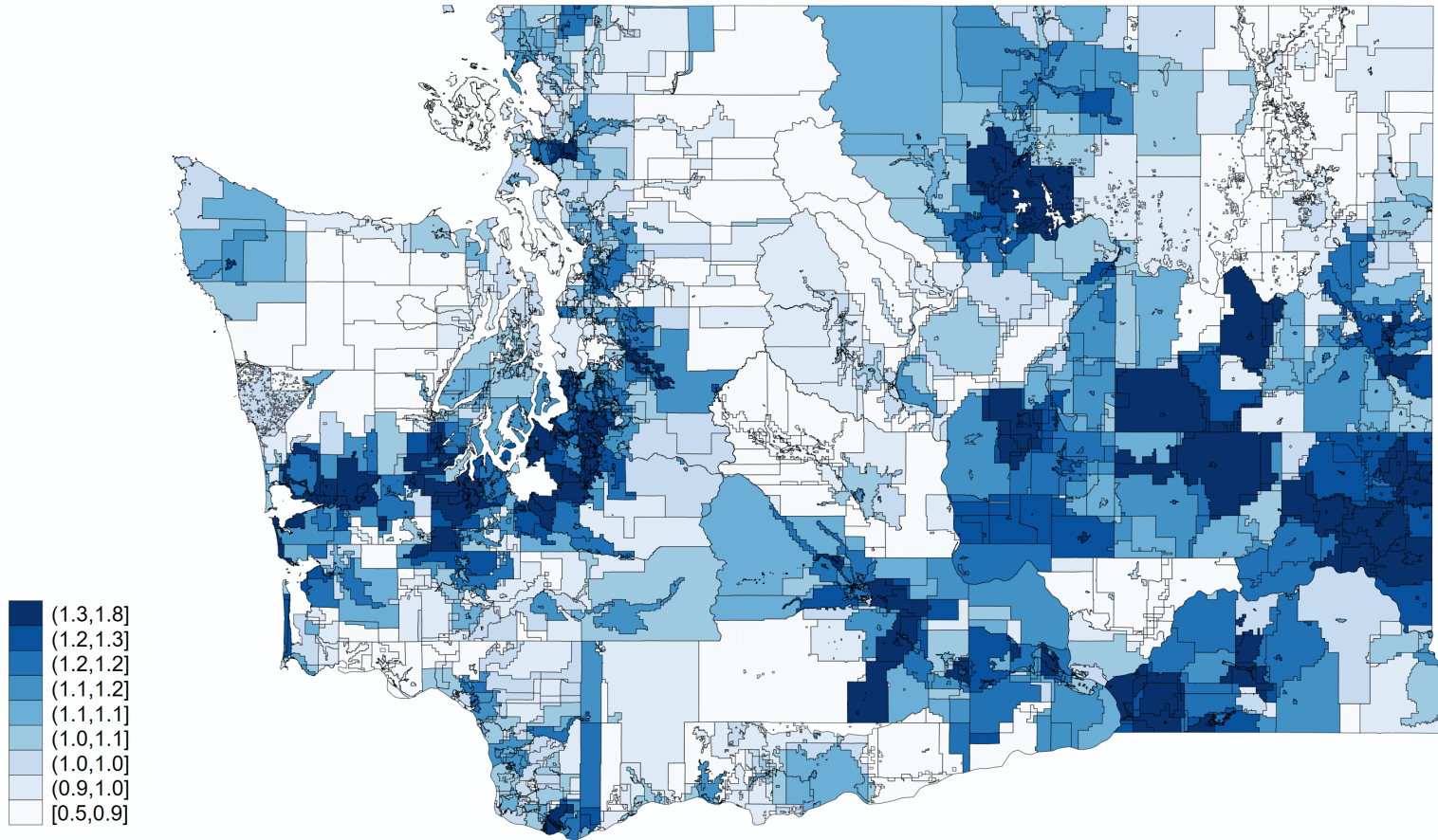
Figure C47: Property Tax Rates (pp) in Virginia in 2020



NOTES: This map displays statutory property tax rates levied in Virginia in 2020. Tax areas are implied by unique intersections of counties and municipalities.

C.48 Washington

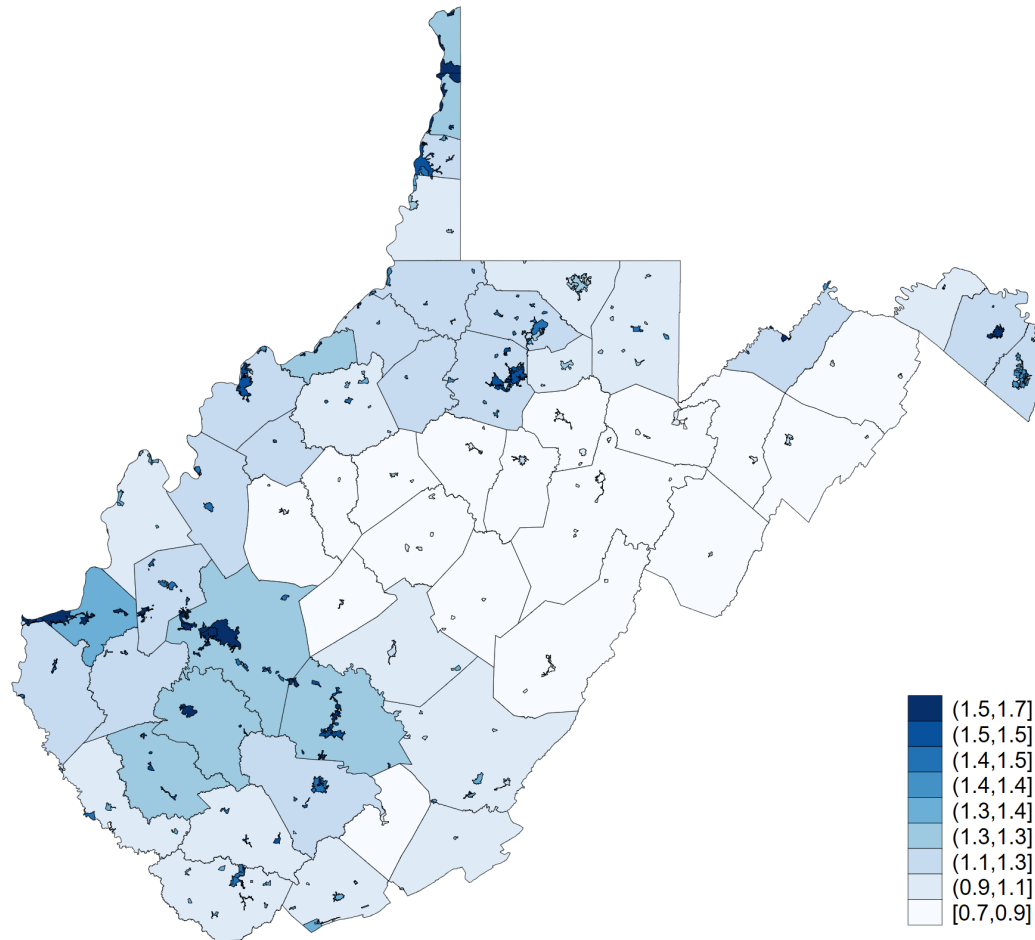
Figure C48: Property Tax Rates (pp) in Washington in 2020



NOTES: This map displays statutory property tax rates levied in Washington in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, affordable housing districts, cemetery districts, emergency medical services districts, ferry districts, fire protection districts, flood control districts, hospital districts, library districts, metropolitan park districts, mosquito control districts, park and recreation districts, port districts, public utility districts, road districts, sewer districts, transportation districts, and water districts.

C.49 West Virginia

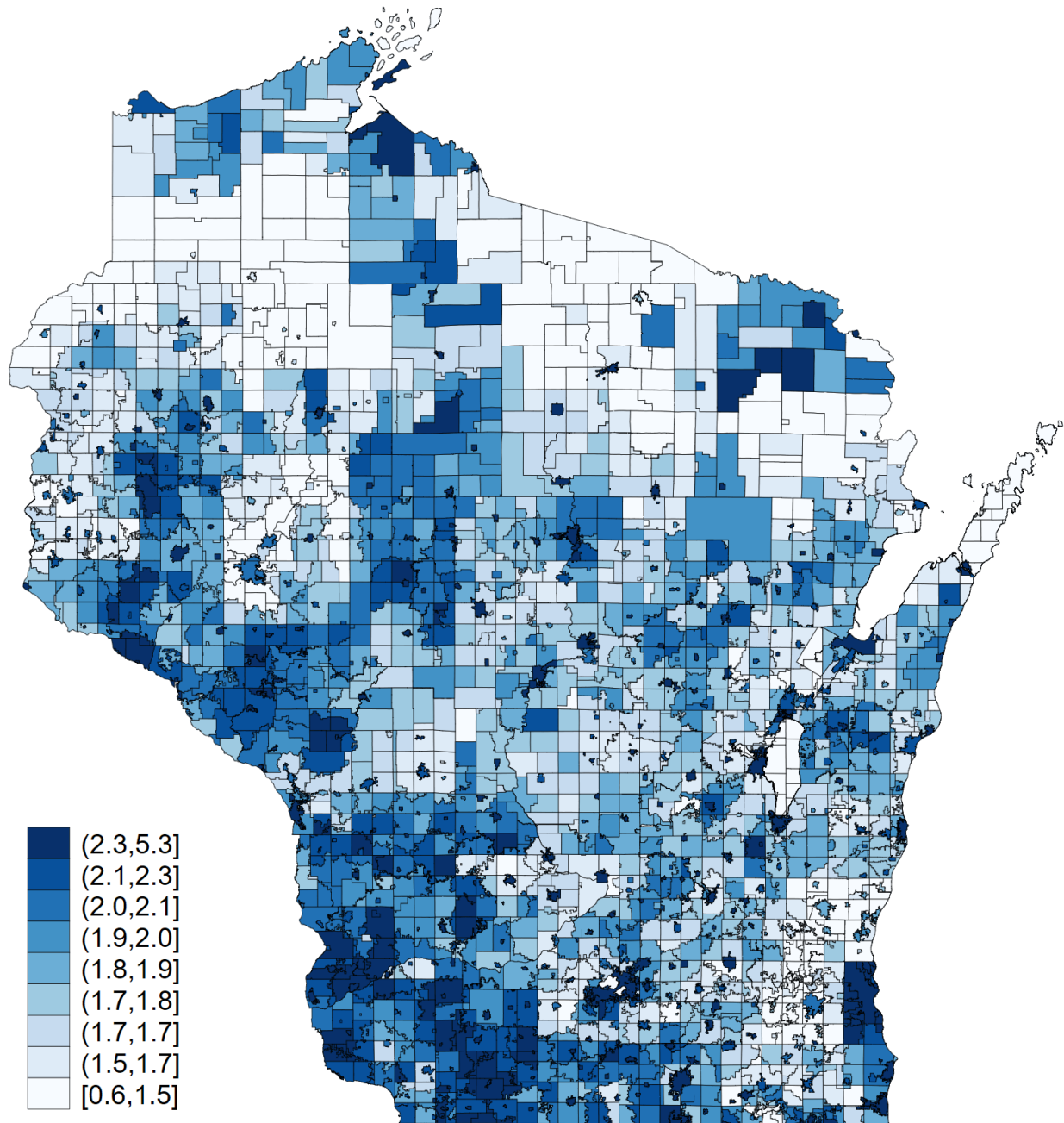
Figure C49: Property Tax Rates (pp) in West Virginia in 2020



NOTES: This map displays statutory property tax rates levied in West Virginia in 2020. Tax areas are implied by unique intersections of counties and municipalities.

C.50 Wisconsin

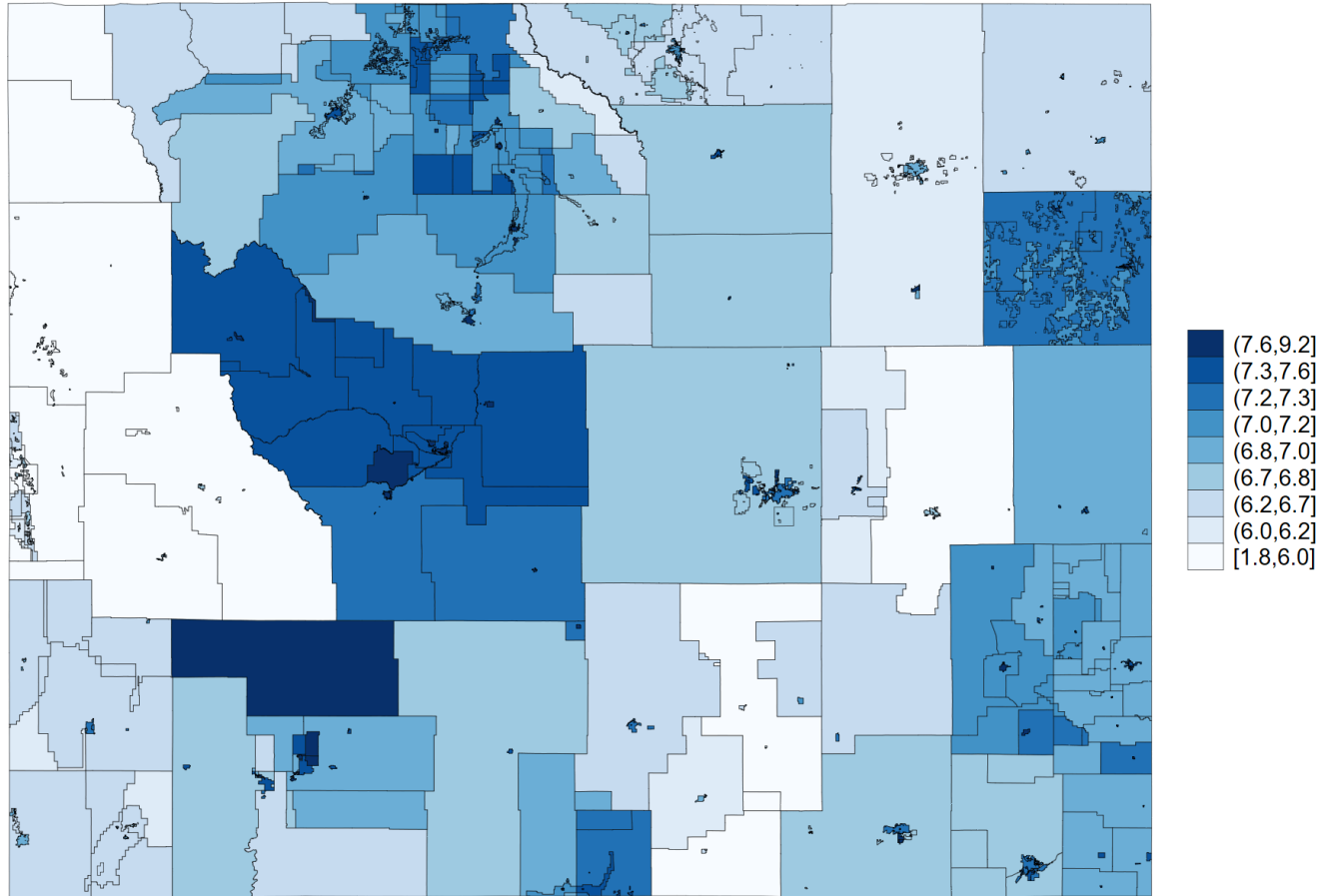
Figure C50: Property Tax Rates (pp) in Wisconsin in 2020



NOTES: This map displays statutory property tax rates levied in Wisconsin in 2020. Tax areas are implied by unique intersections of counties, municipalities, elementary school districts, high school districts, unified school districts, lake management districts, metro sewer districts, sanitary districts, and technical college districts.

C.51 Wyoming

Figure C51: Property Tax Rates (pp) in Wyoming in 2020



NOTES: This map displays statutory property tax rates levied in Wyoming in 2020. Tax areas are implied by unique intersections of counties, municipalities, school districts, cemetery districts, community college districts, conservation districts, downtown development authorities, fire protection districts, hospital districts, improvement and service districts, museum districts, rural healthcare districts, senior citizen services districts, sewer districts, solid waste disposal districts, water conservancy districts, water districts, water and sewer districts, and weed and pest control districts.