

This site, developed by the Lincoln Institute of Land Policy and the George Washington Institute of Public Policy, presents tables of data on important features of the local property tax in all 50 states and the District of Columbia. Most tables can be downloaded into Microsoft Excel. To request additional information, or provide feedback on this site, please use the "Submit Feedback" button.

How to Generate Tables

1. Designate states or regions for a table in any of three ways.
 - a. Highlight an individual region or state by clicking on it.
 - b. While holding down the Shift key, highlight a block of states (or regions) by clicking on a state (or region) and then clicking on another state.
 - c. While holding down the Control key, highlight multiple individual states (or regions) by clicking on a state (or region) and then clicking on an additional state (or region) until choices are complete.
2. Process the state or region choices.

To place the states (or states in the regions) in the Selected States box, click on Add.

To remove a state from the Selected States box, highlight a state in the Selected States box and click on Remove.
3. Click on Create Table to generate the table.
4. To download the displayed table, click on Download Table in Excel Format.

Left Navigation Bar

The left navigation bar retrieves information organized by topic or summarized by state. To see a description of the categories of information and topics within each category, click on "Tables" on the navigation bar. To see information organized by state, click on "State Summaries," then use the selection box to identify the state you wish to view, and then click on "Submit." The navigation bar also includes a "Glossary" defining terms used in this site.

Data Headings

General Characteristics of Local Taxation of Property: Information on the classification of property as real or personal property; tax rates; tax limitations, real estate transfer charges; special treatment of residential property, and the legal definition of property in each state.

Property Tax Relief and Incentive Programs: Programs to adjust taxes on specific classes of property, such as farmland or personal residences, or to encourage investment and economic development.

Structural Arrangements of Property Assessment: Data on assessed values by land use, and assessment standards.

Census of Governments Data: 1992, 2002, and 2005 data for state governments, local governments, and state and local governments combined. Figures are presented in nominal dollars, as a share of all revenues, in per capita amounts, and as a percentage of personal income.