



Chronicle of the 161-Year History of State-Imposed Property Tax Limitations

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Abstract

This working paper chronicles the enactment and repeal of state-imposed property tax rate limits, levy limits, and assessment limits, binding and non-binding, from the first documented limit enacted in 1852 through 2013. Although 46 states and the District of Columbia have legal restrictions on property taxation, the last comprehensive survey of these limits was published 20 years ago. This report details the 161-year history of state-imposed property tax limitations relying on state sources, previous research, and the Lincoln Institute of Land Policy's database [*Significant Features of the Property Tax*](#).

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Chronicle of the 161-Year History of State-Imposed Property Tax Limitations

Introduction

All but four states limit property taxation through at least one state-imposed restriction on the growth of state and/or local property tax rates, levies, or assessments (figure 1). Efforts to constrain property tax revenue are important because property taxes provide the largest share of own-source funding for state and local governments. In 2012, property tax revenues accounted for 22 percent of combined state and local government own-source revenues and 47 percent of local government own-source revenues although the degree of reliance varies widely among states. New Hampshire relies on property taxes for 45 percent of state and local government own-source revenue while North Dakota receives less than 10 percent of state and local own-source revenues from the property tax (Significant Features of the Property Tax). Historically, use of property tax limitations has increased most rapidly during times of fiscal stress. Although the pace of enactments has slowed in recent years, the current fiscal climate, marked by lagging local property tax revenues and cuts to state aid, has renewed interest in property tax restrictions.

Despite their popularity, property tax limitations have generated controversy. Key arguments in favor of fiscal limits, including property tax limitations, are that they increase government accountability, lead to greater efficiency, restrain growth of government, and satisfy taxpayers. Arguments against these limitations focus on their potential to erode the tax base reducing governments' ability to provide adequate and efficient services, to result in shifts to less stable revenue sources, and to reduce local control (Waisanen 2010).

The last comprehensive report of state-imposed property tax limits with dates of enactment was a 1995 Advisory Commission on Intergovernmental Relations (ACIR) publication by Daniel R. Mullins and Kimberley A. Cox.¹ That report was the first to document previously fragmentary data on tax and expenditure limitations (TEs) and relied on legal research, a survey of government officials, and personal interviews (Mullins and Cox 1995). Since the ACIR report, states have continued to enact, amend, and repeal property tax limitations. This working paper chronicles the enactment and repeal of state-imposed property tax rate limits, levy limits, and assessment limits, binding and non-binding, from the first documented limit enacted in 1852 through 2013. This report excludes other TEs such as general revenue and expenditure limits,² full disclosure/truth in taxation requirements,³ and locally-imposed limits.⁴ Appendix A includes

¹ Much of the 1995 report data was adapted and updated in 2003 (Mullins 2003; Mullins and Wallen 2004) but no comprehensive survey has been published since 1995. Other reports such as Anderson (2006), Mikhailov (1998), and Yuan et al. (2007), build on the ACIR data.

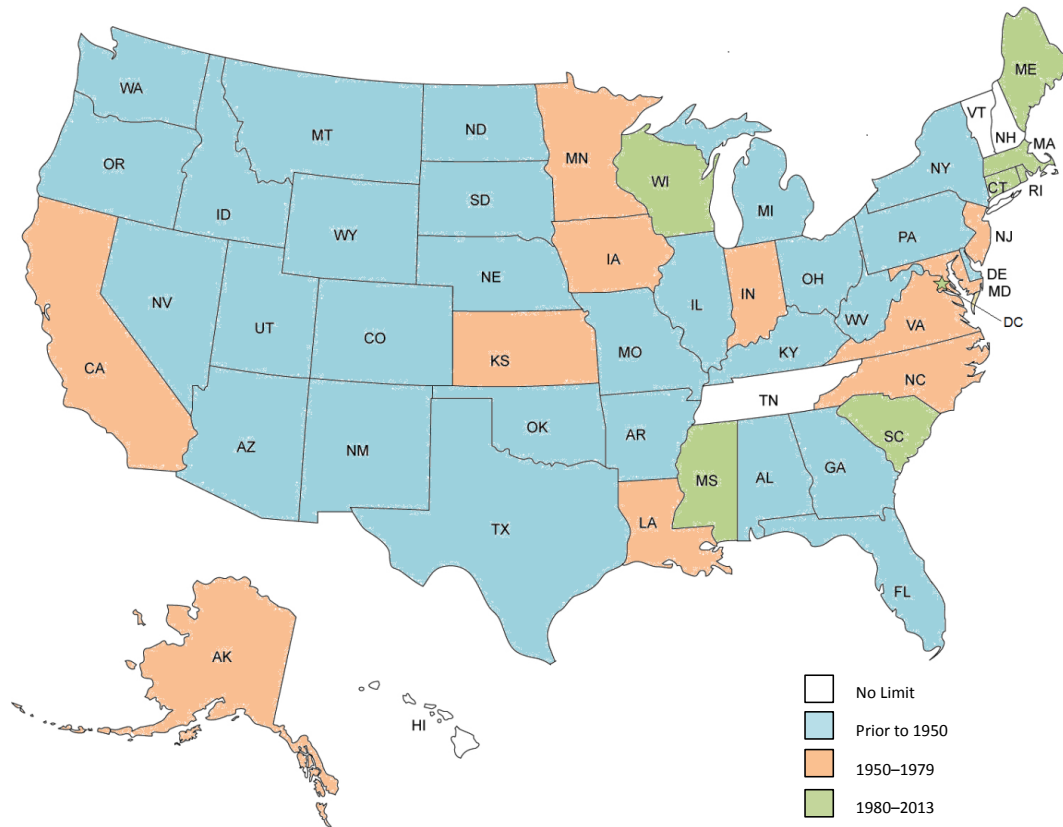
² General revenue and expenditure limits are legal limits on annual increases in total revenue collections or in expenditures in a jurisdiction (State Property Tax at a Glance (PTAAG) Glossary, forthcoming). For example, the State of Washington limits state government expenditures to the previous year's level adjusted for growth in personal income (Significant Features of the Property Tax).

³ Full disclosure or truth in taxation requirements require local governments to disclose to the public certain tax changes and to hold public hearings on proposed changes (PTAAG, forthcoming). For example, Arizona law requires counties, cities, and towns to publish notice of any proposed increases in the local tax levy, including the tax impact on a \$100,000 valued home, and to hold a public hearing on such proposed change (Significant Features of the Property Tax).

⁴ For example, Anchorage, Alaska limits municipal tax revenue increases by a factor based on inflation and population growth. See Brooks and Phillips (2009) for a summary of their research on locally-imposed tax and expenditure limits.

a summary table of all state-imposed property tax limitation measures by state and type of limitation.

Figure 1: State-Imposed Property Tax Limits by Date of Earliest Enactment



This paper documents the rise and spread of three types of property tax limitations:

- A rate limit is “a legal limit on property tax rates so that they are either frozen or limited by an index or formula” (State Property Tax at a Glance Glossary (PTAAG), forthcoming). For example, Georgia imposes a limit on school district property taxes which restricts the rate to 20 mills, not including debt service.⁵
- A levy limit is “a legal limit on the amount of revenue raised by the property tax or on the rate of growth in property tax revenues” (PTAAG, forthcoming). Indiana, for example, imposes a limit on growth in non-school local property tax levies to the lesser of 6 percent or the state’s six-year average rate of growth in non-farm personal income.⁶
- An assessment limit is “a legal limit on annual increases in assessed values so that increases in assessed values are either frozen or limited by an index or formula” (State PTAAG, forthcoming). For instance, the State of New Mexico restricts growth in

⁵ Ga. Const. Art. VIII, §VI.

⁶ Ind. Code § 6-1.1-18.5.

residential property tax assessments to 3 percent over the previous year's value or 6.1 percent over the value two years prior, whichever is greater. The limit, enacted in 2000, excludes certain properties such as those that have been sold or re-zoned in the prior year, and excludes improvements made during the prior year.⁷

States began to enact legal limits on property taxation in the 1800s, primarily in the latter half of the century, coinciding with the rise of municipal home rule⁸ (Mullins and Cox 1995). Early state-imposed limits restricted property tax rates and generally applied only to specific local governments.

In the first half of the 20th century, property tax limitation enactments increased, and in addition to restraining property tax rates, states began to restrict growth in property tax levies. The Great Depression led to tax protests in the 1930s which prompted a flurry of tax-reducing measures including state-imposed property tax limitations (Yuan et al. 2007, O'Sullivan 2000).⁹ A majority of states imposed some type of property tax limitation prior to 1950. [Appendix B](#) provides a detailed chronology of state property tax limitation enactments.

The second half of the 20th century brought another surge in state-imposed property tax limitations, with enactments peaking in the 1970s (figure 2). The property tax revolts of the late 1970s and California's passage of Proposition 13 in 1978, sparked the most significant property tax limitation movement to date (Yuan et al. 2007). The number of state-imposed property tax limitations in the United States nearly doubled between 1969 and 1989 (figure 3).

From 2000 to 2013, states continued to enact levy limits and assessment limits, but at a slower pace than in the period from 1970 to 1999. In 2013, nearly 130 state-authorized limitations (property tax rate limits, levy limits, and assessment limits) were on the books in 46 states and the District of Columbia. Only four states—Hawaii,¹⁰ New Hampshire,¹¹ Tennessee,¹² and Vermont¹³—have no major state provision limiting property taxation. [Appendix C](#) provides a detailed state-by-state history of state-imposed property tax limitation enactments and repeals.

⁷ N.M. Stat. § 7-36-21.2.

⁸ Home rule provisions, eventually adopted by 10 states, delegate specific powers from the state to local governments. Dillon's Rule, the prevailing doctrine on local government authority, asserts broad state government authority over local governments (National League of Cities).

⁹ O'Sullivan (2000) reports that 16 states passed tax limits in 1932 and 1933 and "most of the measures set a maximum overall rate for local property taxes." Although the data here show an uptick in enactments during this period, neither these data nor data from other sources substantiate a dramatic spike in enactments of new property tax rate limits.

¹⁰ Currently, Hawaii Island restricts increases in residential assessed value to 3 percent per year under a county-imposed limitation (Kwak 2011).

¹¹ Some New Hampshire localities have locally-imposed tax caps. After the Supreme Court rejected Manchester's tax cap in 2010, the legislature passed a new law in 2011 validating locally-imposed tax caps approved by voters in cities, towns, and school districts (Fahey 2011).

¹² Locally-imposed property tax rate limits were common in Tennessee prior to 1972 when the state established property tax classification (Green et al. 2002).

¹³ Although Vermont has no state property tax limit, Act 60, major school funding legislation passed in 1997, essentially replaced local property taxes with a statewide property tax.

Figure 2: State-Imposed Property Tax Limit Enactments by decade, 1850s to 2010s

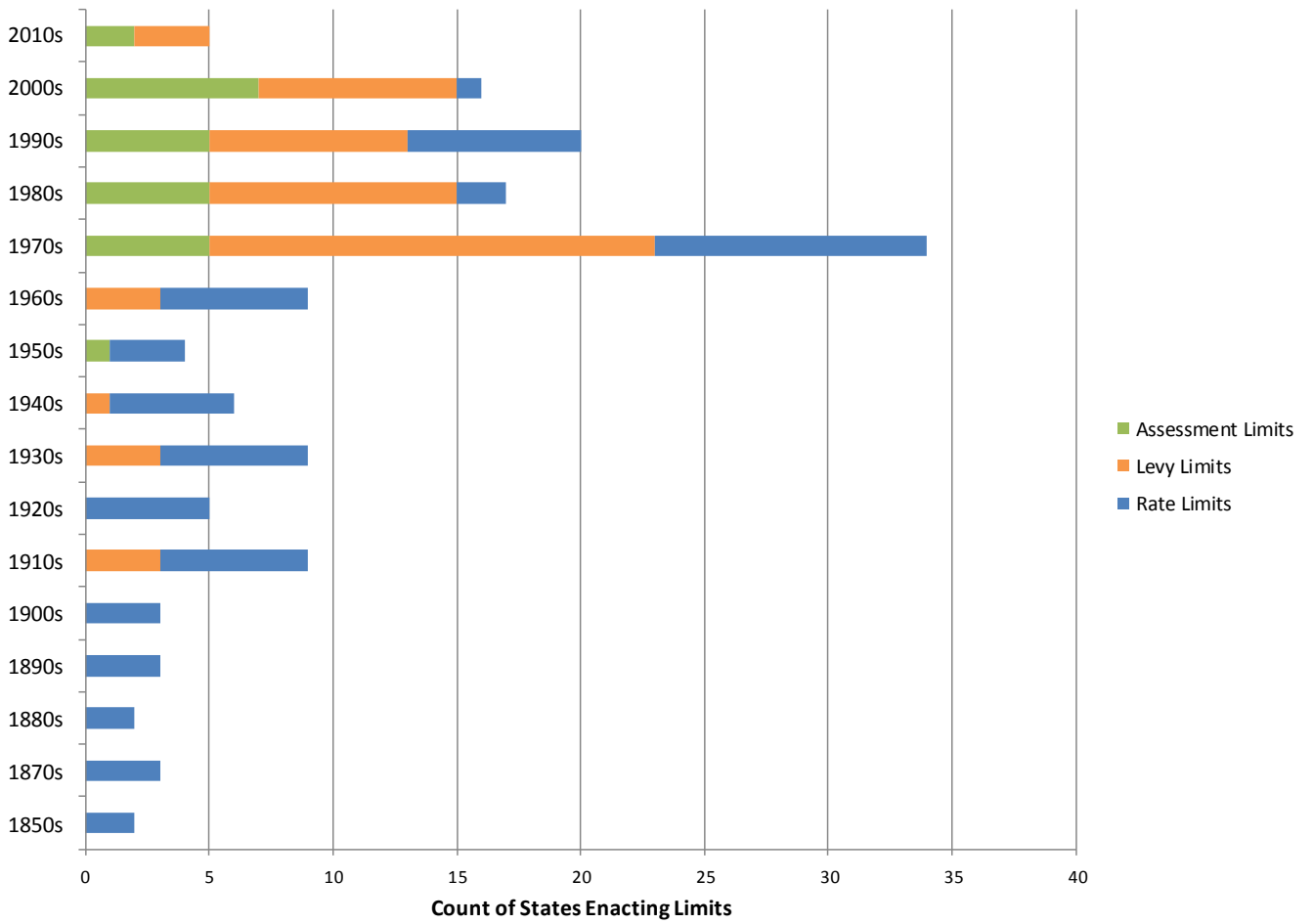
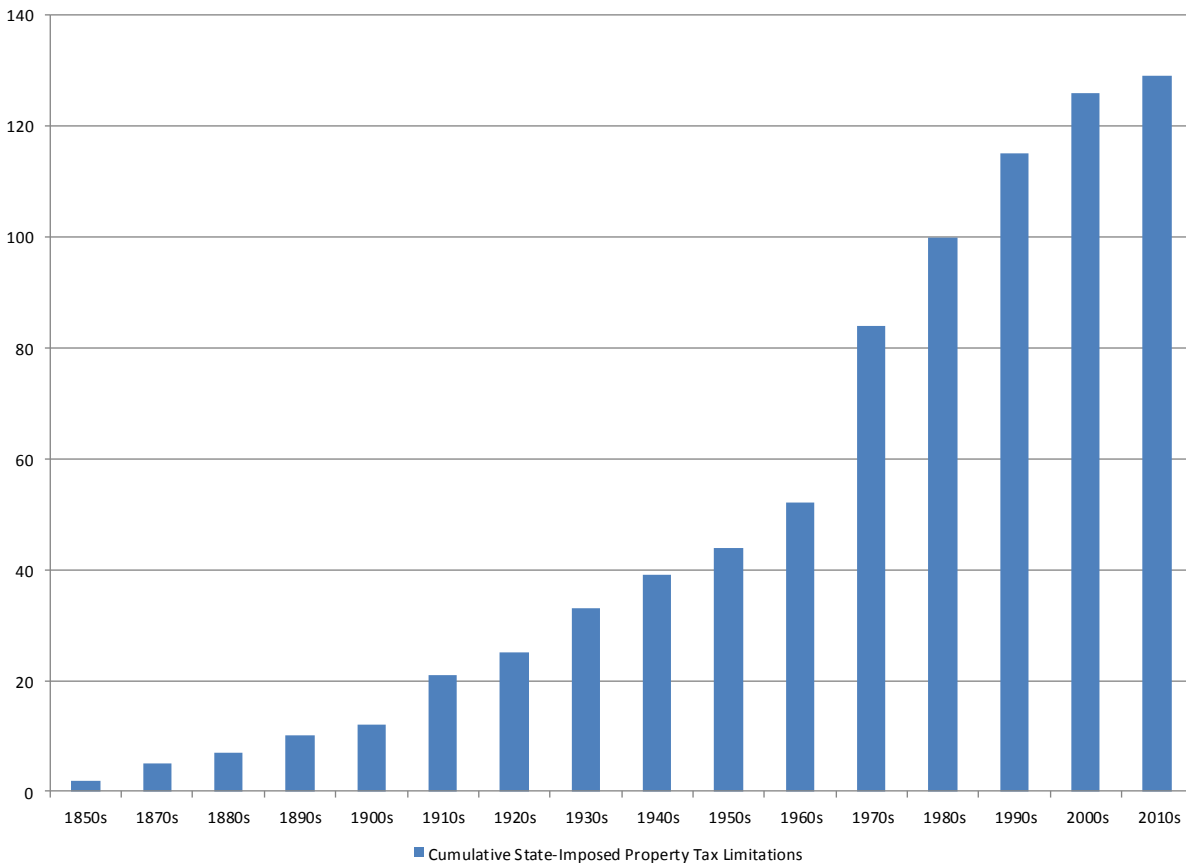


Figure 3: Cumulative State-Imposed Property Tax Limitations by decade, 1850s to 2010s



Note: This chart counts all statutory or constitutional limit on property tax rates, levies, and/or assessments on the books in all states as of the last year of the decade. If a single statute authorizes more than one type of limit, each type of limit is counted individually. If a state has multiple statutes imposing multiple limits of the same type, each limit is counted individually.

Rate Limits

Rate limits were the earliest form of state property tax limitation. Most rate limits apply to specific local governments, typically counties, municipalities, or school districts, but some state-imposed property tax rate limits, such as California's, apply to the aggregate/overall property tax rate (figure 4). In a few cases, states limit the rate of a statewide property tax.¹⁴

The earliest example of a limit on property tax rates still in effect is Delaware's property tax rate limit on county taxes within Kent County enacted in 1852.¹⁵ By the end of the 19th century, eight more states had imposed property tax rate limits.¹⁷ Of the 38 states¹⁸ with rate limits in

¹⁴ Alabama, Georgia, and Louisiana have enacted limits on statewide property tax rates.

¹⁵ Del. Code tit. 9, § 8002(b)

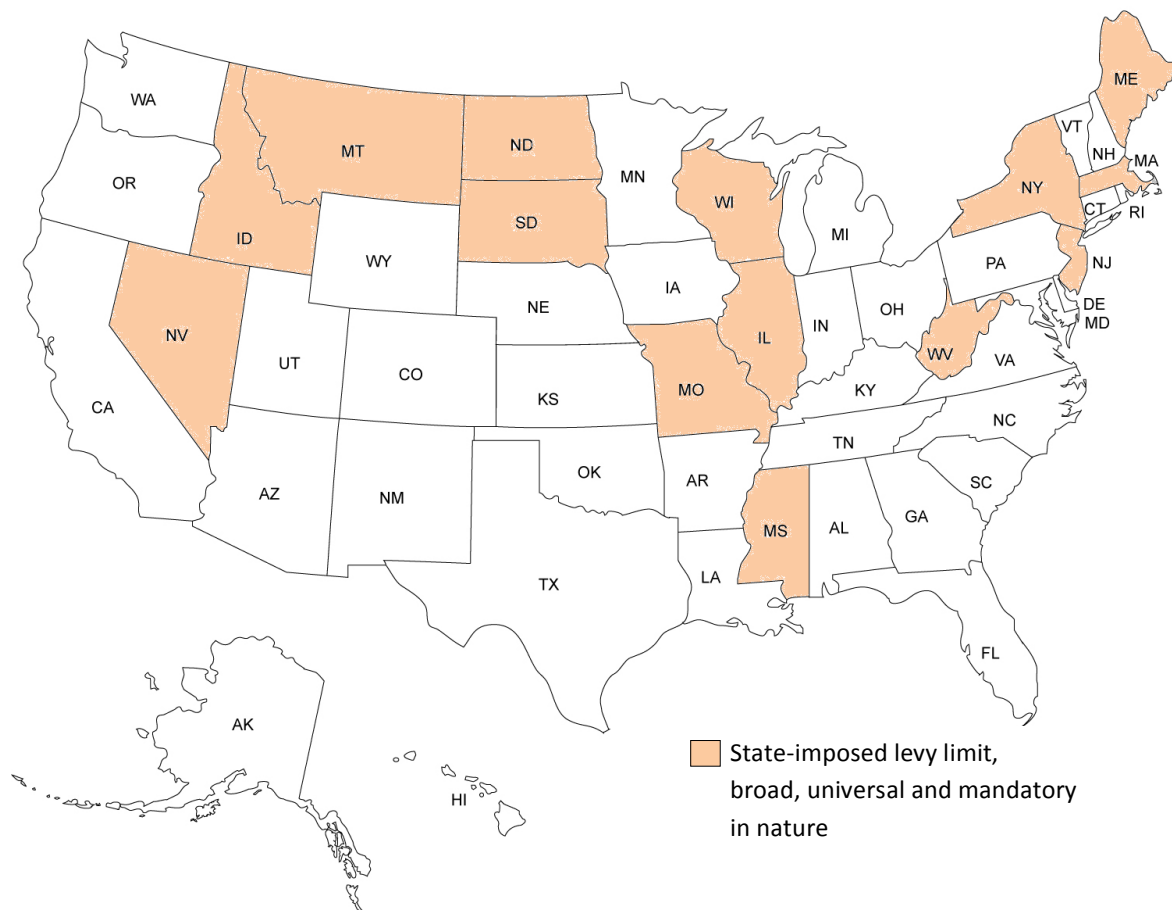
¹⁶ As of 2013, Kent County property taxes were limited to 50 cents per \$100 of assessed valuation

¹⁷ Arkansas, Florida, Missouri, New York, Texas, Utah, and Wyoming.

local governments or geographic areas or are not mandatory. In 2013, 14 states had broad, mandatory, universal levy limits (figure 5).

Maine, which enacted its first ever state-imposed property tax limitation in 2005, provides a modern-day example of a levy limitation.²³ Maine Governor John Baldacci proposed a plan, known as LD1, that included property tax relief, school funding reform, and a property tax levy limit. The plan responded to growing anti-tax sentiment, dissatisfaction with the state’s high overall tax burden relative to other states, the need to implement the school funding referendum passed the previous year, and pressure from the Maine State Chamber of Commerce (Woodbury 2009). An objective of the LD1 levy limit was to reduce the state’s tax burden ranking below the top third of states by 2015. LD1 restricts municipal property tax operating levies by a “growth limitation factor” calculated based on the state’s average personal income growth, growth in property values, and the level of state aid. The limits imposed by LD1 may be circumvented by a simple majority vote of the governing body (State of Maine 2013). In 2013, 65 percent of Maine municipalities did not exceed the levy limit. LD1 also restricts growth in the state’s general fund expenditures by a formula including factors for growth in population and personal income.

Figure 5: Property Tax Levy Limits in the United States, 2013



²³ Me. Rev. Stat. Ann. tit. 30A § 5721-A.

Assessment Limits

Assessment limits are the newest form of property tax limitation. Unlike rate and levy limits, assessment limits restrict assessed value increases. Only Maryland and New York had enacted partial limits²⁴ on property tax assessments prior to California's monumental taxpayer initiative, Proposition 13, in 1978. Proposition 13 passed with overwhelming support and set off a wave of assessment limit enactments across the country. As of 2013, 19 states²⁵ had state-imposed assessment limits of some form, but many applied only to select local governments or geographic areas or were limited in other ways. In 2013, 11 states and the District of Columbia had broad, universal assessment limits (Figure 6).

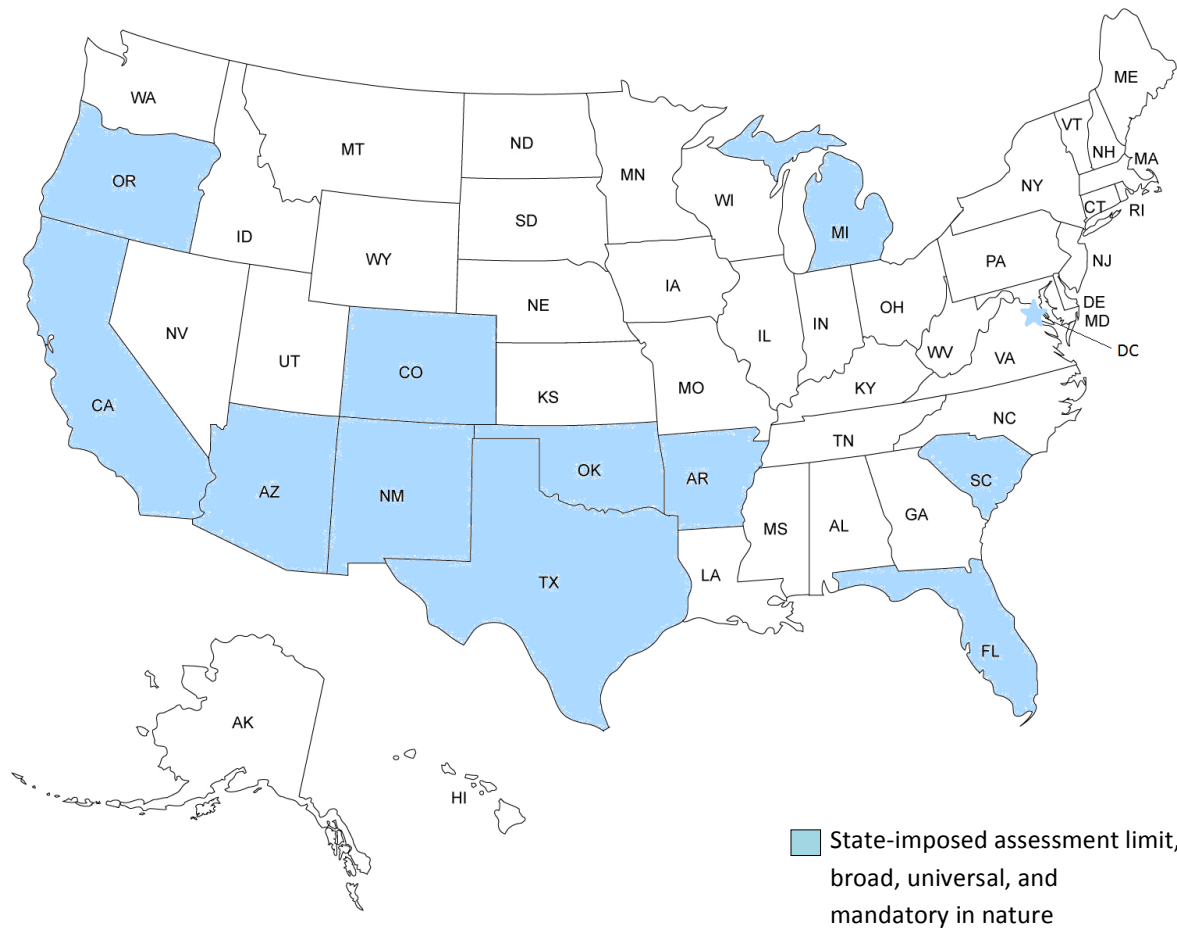
California's assessment limit is the best-known and most influential in the United States. The initiative reset assessed property values to 1975–1976 levels and limited growth in assessed values to inflation, not to exceed 2 percent per year. Under the law, market value reassessment can occur only upon transfer of the property. Proposition 13 also limited property taxation by capping property tax rates at 1 percent.²⁶ A major amendment passed in 1986 further restricted growth in assessed values. It exempted property transfers within families from the market-value reassessment requirement and similarly exempted transfers to property owners over age 55 who are replacing a primary residence of an equal or greater value within the same county or, since 1988, in a county that has agreed to transfer the assessed value (Haveman and Sexton 2008).

²⁴ Maryland enacted assessment phasing in 1957. New York's assessment limit applies only to New York City and Nassau County and caps annual increases in assessments according to property class and provides for phased assessments.

²⁵ Arizona, Arkansas, California, Colorado, Connecticut, District of Columbia, Florida, Georgia, Illinois, Iowa, Maryland, Michigan, Montana, New Mexico, New York, Oklahoma, Oregon, South Carolina, and Texas.

²⁶ Cal. Const. art. XIII A, § 2(b); Cal. Revenue and Taxation Code § 51, § 93 and § 170–171.

Figure 6: Property Tax Assessment Limits in the United States, 2013



Policy Variation

This report classifies limits as either rate limits, levy limits, or assessment limits based on their key features, however the scope and restrictiveness of individual policies vary widely. While the data herein do not capture these nuances of policy, they carry significant ramifications; not all legal limits are effective at restraining property taxation. Variation in design produces a broad spectrum of policy effects.

Scope

State-imposed property tax rate limits may apply only to the specific local governments, such as counties or municipalities, to a statewide property tax rate, or they may apply to the overall rate of all overlying local governments. Downes and Figlio (2015) observe that limits imposed on one type of local governments only may not effectively restrain property taxation for a given taxpayer. They note “spending responsibilities could be shifted from the jurisdictions constrained by the specific limit to overlying jurisdictions that are not constrained and in part because the limits do not control the growth in the taxable value of the property in the jurisdiction” (Downes and Figlio 2015, 394).

Similarly, limits sometimes restrict taxation only for certain types of properties such as homesteads or agricultural property. Ordinarily state-imposed limitations are mandatory, but in some cases, the law merely permits local governments to adopt a limit. Limits often exempt property taxes raised for specific purposes such as debt obligations or retirement system costs. New York's levy limit enacted in 2011 exempts employer contributions to state and local retirement systems, school district capital expenditures, and court orders or judgments.

Georgia's local option assessment limit adopted in 1983, provides an example of a limit that is restricted to certain types of governments, a certain type of property, and is permissive.²⁷ Under its Local Option Homestead Valuation Freeze, counties may freeze or limit homestead assessments for the period of time in which the owner resides on the property. Counties can limit assessments in this way for county, school, and/or municipal taxes.

Restrictiveness

A limit is generally considered binding when it is sufficiently restrictive to effectively constrain property taxes. This report does not analyze the restrictiveness of individual limits.²⁸ In general, levy limits are considered more restrictive than either stand-alone rate limits or assessment limits. A rate limit is considered potentially binding only if combined with a restriction on growth in assessed value, and vice versa, since governments can circumvent a stand-alone rate limit by adjusting assessment practices and can circumvent a stand-alone assessment limit by adjusting property tax rates.

The stringency of property tax limits depends in part on the magnitude of a given limit. States may limit growth in property tax levies to a specific percentage increase or to a factor such as the rate of inflation, growth in population, or growth in personal income. Contrast for example, Wisconsin's levy limit,²⁹ which allows 0 percent growth in the property tax levy except for new construction minus improvements, with Maine's levy limit,³⁰ which restricts growth in municipal property tax levies to the rate of growth in personal income plus growth in the local property tax base with an adjustment for state funding. Similarly, California's assessment limit which restricts growth in assessments to the lesser of 2 percent or inflation, is far more severe than Maryland's limit³¹ which restricts growth in residential assessments to 10 percent per year.

Many property tax limits include an override provision (or similar mechanism) which typically allows the governing body to circumvent the limit by a simple majority or super majority vote.³² New York's levy limit adopted in 2011 restricts growth in the property tax levy to 2 percent or

²⁷ Ga. Const. art VII, § II, cl. 2; Ga. Code Ann. § 48-5-50.1.

²⁸ For analysis of the restrictiveness of limits, see Mullins and Cox (1995), Mullins and Wallin (2004), Pagano et. al (2014), and Shadbegian (1999).

²⁹ Wis. Stat. § 66.0602.

³⁰ Me. Rev. Stat. Ann. tit. 30A § 5721-A.

³¹ Md. Code, Tax-Property § 9-105.

³² The Lincoln Institute of Land Policy's Significant Features of the Property Tax includes data on state-imposed property tax limitations and override requirements at http://www.lincolnst.edu/subcenters/significant-features-property-tax/Report_Tax_Limits.aspx.

inflation, whichever is less, and includes a provision whereby a school district or locality can override the limit by a 60 percent vote of the governing body.³³

States have generally imposed more restrictive limits in recent years. Downes and Figlio (2015, 394) report, “The majority of post-1978 TELs either limit both property tax rates and growth in the assessed value of property or directly limit the growth in property tax revenues.” The most restrictive property tax limitations may effectively constrain the property tax revenue, however because governments may shift reliance to other sources of revenue, Mullins and Cox (1995) conclude, “None of the limits are necessarily binding with respect to the overall revenues or expenditures of local governments.”

An example of a lax limit is North Carolina’s 1973 property tax rate cap,³⁴ its only state-imposed legal limit on property taxation. The law restricts county and municipal taxes to a combined rate of 15 mills. Only taxes for general administration and public services are subject to the limit and it does not apply to taxes raised for courts, debt service, deficits, elections, jails, joint undertakings, schools, or social services. Voters can override the limit by a simple majority vote in a county referendum (Significant Features of the Property Tax). This limit is not considered binding.

Oregon provides an example of how combining limits can make them much more restrictive. The State of Oregon has imposed all three types of limits on property taxes. In 1916 and 1962, the state imposed limits on growth in property tax levies which were eventually repealed.³⁵ In 1990, voters in the State of Oregon passed Measure 5, a property tax rate limit that capped taxes for school operating budgets at \$5 per \$1,000 of market value and capped non-school property taxes at a rate of \$10 per \$1,000 of market value.³⁶ Combined with the 1997 passage of Measure 50 which rolled back assessments to 90 percent of 1995–1996 values, limited growth in assessed value to 3 percent per year,³⁷ and instituted permanent fixed tax rates for operating levies,³⁸ Oregon has significantly restricted property taxation. The permanent rates enacted with Measure 50 apply to operating levies, but tax districts may also have pension levies, gap bonds, local option levies (temporary and must be approved by a double majority of voters), and bond levies. After the consolidated (or aggregate) tax rate for these levies is applied to assessed values the resulting tax liability must then be compressed if the tax rate per \$1,000 of market value exceeds the Measure 5 rate limits (State of Oregon 2000). Oregon permits passage of temporary local option tax above the Measure 5 permanent tax rate with a double majority vote³⁹ but does not permit circumvention of the Measure 5 overall rate limit or the Measure 50 assessment limit.

³³ N.Y. Gen. Mun. Law § 3-c.

³⁴ N.C. Gen. Stat. § 153A-149.

³⁵ Or. Const. art. XI, §11.

³⁶ Or. Const. art. XI; Or. Rev. Stat. § 310.150.

³⁷ Or. Const. art. XI, §11; Or. Rev. Stat. § 308.146.

³⁸ Or. Const. art. XI, §11; Or. Rev. Stat. §310.200 ~ 310.242; Or. Rev. Stat. §280.060.

³⁹ A double majority criterion requires a majority turnout of registered voters to pass the measure by a majority vote.

Methodology

The tables and figures herein provide a chronicle of state-imposed property tax limits in the United States through 2013. In compiling this report, pre-1996 limits were established using legal references, Mullins and Cox (1995),⁴⁰ and other state sources. Data on limits enacted since 1996 came from the Lincoln Institute's property tax database Significant Features of the Property Tax which reports TELs in all 50 states and the District of Columbia. Dates of enactment were added based on legal references cited in Significant Features of the Property Tax as well as research by Anderson (2006), Haveman and Sexton (2008), Mikhailov (1998), Mullins (2002), Shadbegian (1999), Yuan et al. (2007) and various state sources documented in Appendix C.

While this paper provides a comprehensive timeline of state-imposed property tax limitations, it does not evaluate the effectiveness of said limitations, nor does it provide for evaluation of their impact over time. For example, these data do not capture major amendments to the reported limitations. In some cases, amendments fundamentally alter the nature, and thus effectiveness, of a limitation.

Conclusion

This working paper chronicles states' efforts to restrict property taxation by imposing limits on growth in property tax rates, levies, and/or assessments. Initial efforts to restrain property taxation began in the 1800s. States began to enact statutory and constitutional limits on property tax rates, typically limiting rates for specific local governments such as municipalities or school districts. States first enacted limits on growth in property tax levies in the first half of the 20th century. States' use of property tax rate limits and levy limits increased gradually with most states enacting some type of limit by 1950. In the 1970s, property tax revolts and California's passage of Proposition 13 sparked a dramatic surge in property tax limit enactments, with states passing additional restrictions on rates, levies, and for the first time on a large scale, on growth in assessed values. Since 1990, the pace of new enactments has slowed.

⁴⁰ This paper reports dates of enactment while Mullins and Cox (1995) report the effective date of the legislation.

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Appendix A State-Imposed Property Tax Limits: 50 States and District of Columbia, 1855–2013

| | Rate Limit | <i>Adoption Year</i> | Levy Limit | <i>Adoption Year</i> | Assessment Limit | <i>Adoption Year</i> |
|-------------------------------------|-----------------------|---|-----------------------|---|-----------------------------|--|
| Count (# States) | 38 | | 36 | | 19 | |
| Count (# Limits)¹ | 61 | | 43 | | 25 | |
| Alabama | 2 | <i>1875 state, county, & municipality 1916 school</i> | 1 | 1972 | | |
| Alaska | 1 | <i>1972 municipality</i> | 1 | 1972 | | |
| Arizona | 1 | <i>1980 overall</i> | 1 | 1913 | 2 | <i>1980 2012 (eff. 2015)</i> |
| Arkansas | 1 | <i>1883 county & municipality</i> | 1 | 1981 | 1 | <i>2000 (eff. 2001)</i> |
| California | 1 | <i>1978 overall</i> | | | 1 | <i>1978</i> |
| Colorado | 1 | | | <i>1913 1992</i> | 1 | <i>1982</i> |
| Connecticut | 1 | <i>1988 (Hartford – Residential) (eff. 1989; repealed 2006)</i> | | | 1 | <i>1987 (local option)</i> |
| Delaware | 2 | <i>1852 county(Kent only) 1953 vo-tech school</i> | 1 | 1972 | | |
| District of Columbia | | | 2 | <i>2006 (residential) 2010 (commercial)</i> | 1 | <i>2002</i> |
| Florida | 3 | <i>1855 school 1968 county & municipality 2007overall</i> | | | 2 | <i>1992 (eff. 1995) (homestead) 2008 (non-homestead)</i> |

| | Rate Limit | Adoption Year | Levy Limit | Adoption Year | Assessment Limit | Adoption Year |
|-----------|-----------------------|--|-----------------------|------------------------------------|-----------------------------|---|
| Georgia | 3 | 1874 municipality (repealed 1977) 1904 statewide 1920 county 1945 school | | | 2 | 1983 (local option) 2010 forest land |
| Hawaii | | | | | | |
| Idaho | 3 | 1913 county 1963 school 1967 municipality 1978 overall (never took effect) | 1 | 1978 (repealed 1992) 1995 | | 1978 (eff. 1980, repealed 1982) |
| Illinois | 2 | 1939 county 1961 municipality & school | 1 | 1991 | 1 | 2003 |
| Indiana | 1 | 1973 (local) | 2 | 1973 2008 (codified in 2010) | | |
| Iowa | 2 | 1972 municipality 1989 school | | | 1 | 1978 |
| Kansas | | | 1 | 1970 (replaced in 1999) 1999 | | |
| Kentucky | 2 | 1908 county & municipality 1946 school | 2 | 1965 1979 | | |
| Louisiana | 1 | 1974 municipality, parish, school, & statewide | 1 | 1978 | | |
| | Rate Limit | Adoption Year | Levy Limit | Adoption Year | Assessment Limit | Adoption Year |

| | | | | | | |
|---------------|---|---|---|--|---|---|
| Maine | | | 1 | 2005 | | |
| Maryland | | | | | 2 | 1957 1975 |
| Massachusetts | 1 | 1980 (municipality) | 1 | 1980 | | |
| Michigan | 3 | 1932 (effective 1933) overall 1949 city 1994 school | 1 | 1978 | 1 | 1994 |
| Minnesota | | | 1 | 1971 (repealed in 1993) 1997 (eff. 1998–1999) Reenacted 2008 (eff. 2009-2011) 2013 (eff. 2014 only) | | |
| Mississippi | | | 2 | 1980 municipal & county 1983 school district | | |
| Missouri | 1 | 1875 county, municipality, & school | 1 | 1980 | | |
| Montana | 1 | 1931 county (replaced by levy limit) 1965 municipality (repealed 2001) 1971 school | 1 | 1986 (eff. 1987) | 1 | 1975 Major amendments to enact new limits in 2003 and 2009 |
| Nebraska | 2 | 1903 county (repealed) 1921 school (repealed) 1957 municipality 1996 overall (eff. 1998) | 1 | 1978 | | |

| | Rate Limit | Adoption Year | Levy Limit | Adoption Year | Assessment Limit | Adoption Year |
|----------------|-----------------------|--|-----------------------|---|-----------------------------|--|
| Nevada | 4 | 1929 municipality 1936 overall 1956 school 1979 overall | 2 | 1983 2005 | | |
| New Hampshire | | | | | | |
| New Jersey | | | 1 | 1976 | | |
| New Mexico | 2 | 1914 overall 1973 county, municipality, & school | 1 | 1979 | 2 | 2000 |
| New York | 1 | 1894 city, county, village, and school | 1 | 1938 2011 | 2 | 1971 (New York City and Nassau County) 1981 (agricultural) |
| North Carolina | 1 | 1973 county and municipality | | | | |
| North Dakota | 1 | 1929 county, municipality, & school | 1 | 1981 | | |
| Ohio | 1 | 1911 overall | 1 | 1976 | | |
| Oklahoma | 1 | 1933 overall | | | 1 | 1996 |
| Oregon | 2 | 1990 (eff. 1991) overall 1997 overall | | 1916 (repealed 1962) 1962 (repealed and replaced in 1997) 1996 (never took effect, repealed 1997) | 1 | 1980 (repealed 1985) 1997 |
| Pennsylvania | 3 | 1949 school 1955 county 1965 municipality | 2 | 1933 (repealed in part) 1943 (repealed 2010) 2006 | | |

| | Rate Limit | Adoption Year | Levy Limit | Adoption Year | Assessment Limit | Adoption Year |
|----------------|-----------------------|---|-----------------------|---|-----------------------------|----------------------|
| Rhode Island | | | 1 | 1985 | | |
| South Carolina | 1 | 1995 overall | | | 1 | 2006 |
| South Dakota | 1 | 1915 county, municipality, & school | 1 | 1995 (eff. 1997) | | |
| Tennessee | | | | | | |
| Texas | 1 | 1883 municipality, county, and school | 1 | 1979 (eff. 1982) | 1 | 1997 |
| Utah | 2 | 1898 county 1929 municipality & school | 1 | 1969 (repealed 1986) 1987 | | |
| Vermont | | | | | | |
| Virginia | | | 1 | 1975 (eff. 1976) | | |
| Washington | 2 | 1944 overall 1973 county & municipality | 1 | 1971 (declared unconstitutional, then reinstated in 2007) | | |
| West Virginia | 1 | 1932 overall and specific | 1 | 1990 | | |
| Wisconsin | 1 | 1993 (eff. 1994) county (suspended 2012 and 2013) | 1 | 2005 | | |
| Wyoming | 2 | 1890 county & municipality 1911 school | | | | |

¹ The state count is the tally of states with at least one limit of a particular type. The limit count is the total number of statutory and/or constitutional limits of a particular type in all states. If a state has multiple statutes imposing multiple limits of the same type, each limit is counted individually.

Sources: Significant Features of the Property Tax, Mullins and Cox (1995), Anderson (2006), Haveman and Sexton (2008), Mikhailov (1998), Mullins (2002), Shadbegian (1999), Yuan et al. (2007), and various state sources.

Appendix B State Property Tax Limits by Year

| | |
|------|---|
| 1852 | Delaware: County Rate Limit (Kent County only) |
| 1855 | Florida: School Rate Limit |
| 1874 | Georgia: Municipal Rate Limit (repealed in 1977) |
| 1875 | Missouri: County, Municipal, and School Rate Limits Alabama: Statewide, County, and Municipal Rate Limits |
| 1883 | Arkansas: County and Municipal Rate Limits Texas: County, Municipal, and School Rate Limits |
| 1890 | Wyoming: County and Municipal Rate Limits |
| 1894 | New York: County, City, Village, and School Rate Limits |
| 1898 | Utah: County Rate Limit |
| 1903 | Nebraska: County Rate Limit (repealed) |
| 1904 | Georgia: Statewide Rate Limit |
| 1908 | Kentucky: County and Municipal Rate Limit |
| 1911 | Wyoming: School Rate Limit Ohio: Overall Rate Limit |
| 1913 | Arizona: Levy Limit Colorado: Levy Limit Idaho: County Rate Limit |
| 1914 | New Mexico: Rate Limit |
| 1915 | South Dakota: Rate Limit |
| 1916 | Oregon: Levy Limit (repealed in 1962) Alabama: School Rate Limit |
| 1920 | Georgia: County Rate Limit |
| 1921 | Nebraska: School Rate Limit (repealed) |
| 1929 | Nevada: Municipal Rate Limit North Dakota: County, Municipal, and School Rate Limits Utah: Municipal and School Rate Limits |
| 1931 | Montana: County Rate Limit (replaced by levy limit) |
| 1932 | Michigan: Overall Rate Limit (effective 1933) West Virginia: Overall and Specific Rate Limits |
| 1933 | Oklahoma: Overall Rate Limit Pennsylvania: Levy Limit (repealed in part) |
| 1936 | Nevada: Overall Rate Limit |
| 1938 | New York: Levy Limit |
| 1939 | Illinois: County Rate Limit |
| 1943 | Pennsylvania: Levy Limit (repealed in 2010) |
| 1944 | Washington: Overall Rate Limit |
| 1945 | Georgia: School Rate Limit |
| 1946 | Kentucky: School Rate Limit |
| 1949 | Michigan: City Rate Limit Pennsylvania: School Rate Limit |

| | |
|------|--|
| 1953 | Delaware: Vo-Tech School Rate Limit |
| 1955 | Pennsylvania: County Rate Limit |
| 1956 | Nevada: School Rate Limit |
| 1957 | Nebraska: Municipal Rate Limit Maryland: Assessment Limit |
| 1961 | Illinois: Municipal and School Rate Limits |
| 1962 | Oregon: Levy Limit (repealed and replaced in 1997) |
| 1963 | Idaho: School Rate Limit |
| 1965 | Kentucky: Levy Limit Montana: Municipal Rate Limit (repealed in 2001) Pennsylvania: Municipal Rate Limit |
| 1967 | Idaho: Municipal Rate Limit |
| 1968 | Florida: County and Municipal Rate Limits |
| 1969 | Utah: Levy Limit (repealed 1986) |
| 1970 | Kansas: Levy Limit (replaced in 1999) |
| 1971 | Minnesota: Levy Limit (repealed in 1993) Montana: School Rate Limit New York: Assessment Limit (New York City and Nassau County only) Washington: Levy Limit (declared unconstitutional and reinstated in 2007) |
| 1972 | Alabama: Levy Limit Alaska: Municipal Rate Limit and Levy Limit Delaware: Levy Limit Iowa: Municipal Rate Limit |
| 1973 | Indiana: Local Rate Limit and Levy Limit New Mexico: County, Municipal, and School Rate Limits North Carolina: County and Municipal Rate Limits Washington: County and Municipal Rate Limits |
| 1974 | Louisiana: Statewide, Municipal, Parish, and School Rate Limits |
| 1975 | Montana: Assessment Limit Maryland: Assessment Limit Virginia: Levy Limit (effective 1976) |
| 1976 | New Jersey: Levy Limit Ohio: Levy Limit |
| 1978 | California: Assessment Limit and Overall Rate Limit Idaho: Overall Rate Limit (never took effect) and Assessment Limit (effective 1980, repealed 1982) Iowa: Assessment Limit Louisiana: Levy Limit Michigan: Levy Limit Nebraska: Levy Limit |
| 1979 | Idaho: Levy Limit (repealed 1992) Kentucky: Levy Limit Nevada: Overall Rate Limit New Mexico: Levy Limit Texas: Levy Limit (effective 1982) |
| 1980 | Arizona: Assessment Limit and Residential Rate Limit |

| | |
|------|---|
| | Massachusetts: Rate and Levy Limit Mississippi: Municipal and County Levy Limits Missouri: Levy Limit Oregon: Assessment Limit (repealed 1985) |
| 1981 | Arkansas: Levy Limit New York: Assessment Limit (Agricultural) North Dakota: Levy Limit |
| 1982 | Colorado: Assessment Limit |
| 1983 | Mississippi: School District Levy Limit Nevada: Levy Limit Georgia: Local Option Assessment Limit |
| 1985 | Rhode Island: Levy Limit |
| 1986 | Montana: Levy Limit (effective 1987) |
| 1987 | Connecticut: Local Option Assessment Limit |
| 1988 | Connecticut (Hartford): Rate Limit (Residential Property) (effective 1989; repealed 2006) |
| 1989 | Iowa: School Rate Limit |
| 1990 | Oregon: Overall Rate Limit (effective 1991) West Virginia: Levy Limit |
| 1991 | Illinois: Levy Limit |
| 1992 | Colorado: Rate and Levy Limits Florida: Assessment Limit (Homesteads) (effective 1995) |
| 1993 | Wisconsin: Rate Limit (effective 1994) |
| 1994 | Michigan: Assessment Limit and School Rate Limit |
| 1995 | Idaho: Levy Limit South Carolina: Overall Rate Limit South Dakota: Levy Limit (effective 1997) |
| 1996 | Nebraska: Overall Rate Limit (effective 1998) Oklahoma: Assessment Limit Oregon: Levy Limit (never took effect, repealed in 1997) |
| 1997 | Oregon: Assessment Limit and Overall Rate Limit Texas: Assessment Limit Minnesota: Levy Limit (effective 1998–1999 only) |
| 1999 | Kansas: Levy Limit (replaced 1970 levy limit) |
| 2000 | Arkansas: Assessment Limit (effective 2001) New Mexico: Assessment Limit |
| 2002 | District of Columbia: Assessment Limit |
| 2003 | Illinois: Local Option Assessment Limit |
| 2005 | Maine: Levy Limit Nevada: Levy Limit Wisconsin: Levy Limit |
| 2006 | District of Columbia: Levy Limit (Residential Property) Pennsylvania: Levy Limit South Carolina: Assessment Limit |
| 2007 | Florida: Maximum Millage Rates |
| 2008 | Florida: Assessment Limit (Non-Homesteads) |

| | |
|------|--|
| | Indiana: Levy Limit (codified in 2010) Minnesota: Levy Limit (reenacted 1997 limit, effective 2009–2011 only) |
| 2010 | District of Columbia: Levy Limit (Commercial Property) Georgia: Assessment Limit (Forest Land) |
| 2011 | New York: Levy Limit |
| 2012 | Arizona: Assessment Limit (effective 2015) |
| 2013 | Minnesota: Levy Limit (effective 2014 only) |

Appendix C State by State Sources

Alabama

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|--|--------------|------------------------|--|
| Rate Limit | Statewide, County, and Municipal rate limits | 1875 | | Alabama Const. Art. XI, §214 Alabama Const. Art. XI, § 215 Alabama Const. Art. XI, §216 Alabama Const. Art. XIV, §269 Alabama Const. Amendment 373 |
| Rate Limit | School rate limit | 1916 | | Alabama Const. Art. XI, § 260 Alabama Const. Amendment 373 |
| Levy Limit | Levy Lid | 1972 | | Alabama Const. Art. XI, §217 Alabama Const. Amendment 373 Ala. Code § 40-8-1 |

Other State Sources:

Alabama Legislative Fiscal Office. 2015. "A Legislator's Guide to Alabama's Taxes." January.
http://www.lfo.state.al.us/PDFs/TaxGuide/2015_Tax_Guide.pdf.

Guyse, Zachary L. 2013. Alabama's Original Sin: Property Taxes, Racism, and Constitutional Reform in Alabama. *Alabama Law Review* 65(2):519–537.
<http://www.law.ua.edu/pubs/lrarticles/Volume%2065/Issue%202/11%20Guyse%20519-538.pdf>

Flynt, Wayne. 2001. Alabama's Shame: The Historical Origins of the 1901 Constitution. *Alabama Law Review* 53:1: 67.
<https://www.law.ua.edu/pubs/lrarticles/Volume%2053/Issue%201/Flynt.pdf>

Alaska

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|---------------------------------|--------------|------------------------|--|
| Levy Limit | Municipal Property Tax Levy Cap | 1972 | | Alaska Stat. § 29.45.090 |
| Rate Limit | Municipal Property Tax Rate Cap | 1972 | | Alaska Stat. § 29.45.090; Alaska Stat. § 29.45.100; Alaska Stat. § 29.45.590 |

Arizona

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|-----------------------------------|------------------|------------------------|---|
| Levy Limit | Property Tax Levy Cap | 1913 | | A.R.S. Const. Art. IX, § 19; Ariz. Rev. Stat. § 42-17051 |
| Assessment Limit | | 1980 | | Ariz. Rev. Stat. § 42-13301 Ariz. Rev. Stat. § 42-13304 |
| Rate Limit | Residential Property Tax Rate Cap | 1980 | | A.R.S. Const. Art. IX, § 18 Ariz. Rev. Stat. § 42-17152 |
| Assessment Limit | Proposition 117 | 2012 (eff. 2015) | | A.R.S. Const. Art. IX, § 18 |

Arkansas

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|----------------------------------|------------------|------------------------|---|
| Rate Limits | Municipal and county rate limits | 1883 | | Ark. Const. Art. 12, § 4 Ark. Code § 26-25-101 ~ 102 |
| Levy Limit | Property Tax Levy Cap | 1981 | | Ark. Const. Art. XVI, § 14 Ark. Code § 26-26-402 |
| Assessment Limit | Amendment 79 | 2000 (eff. 2001) | | Ark. Const. Amendment 79 |

Other State Source:

State of Arkansas. 2006. Amendment 79: An Assessor's Guide. Assessment Coordination Department. http://www.arkansas.gov/acd/publications/amendment79_assessors-guide.pdf

California

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|---------------------------------|--------------|------------------------|---|
| Assessment Limit | Proposition 13 Assessment Limit | 1978 | | Cal. Const. art. XIII A, § 2 (b) Cal. Revenue and Taxation Code § 51 Cal. Revenue and Taxation Code § 170 ~ 171 |
| Rate Limit | Proposition 13 Rate Limit | 1978 | | Cal Const., Art. XIII A, § 2(b) Cal. Revenue and Taxation Code § 51 Cal. Revenue and Taxation Code § 93 |

Other State Source:

Malme, Jane. Forthcoming. State Property Tax at a Glance: California. Lincoln Institute of Land Policy.

Colorado

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|---------------------|--------------|------------------------|---|
| Levy Limit | Annual Levy Law | 1913 | | Colo. Rev. Stat. § 29-1-301 |
| Assessment Limit | Gallagher Amendment | 1982 | | Colo. Const. Art. X, Section 3; Colo. Rev. Stat. § 39-1-104.2 |
| Rate Limit | TABOR Rate Limits | 1992 | | Colo. Rev. Stat. § 22-54-106(2)(a)(I)~(V); Colo. Const. Art. X, Section 20, cl. 4 and cl.7 |
| Levy Limit | TABOR Levy Limits | 1992 | | Colo. Rev. Stat. § 22-54-106(2)(a)(I)~(V); Colo. Const. Art. X, Section 20, cl. 4 and cl.7 |

Other State Sources:

Colorado Department of Local Affairs. 2001. TABOR, Gallagher and Mill Levies: Are Local Revenues Being Shortchanged? November 26.
<http://www.cde.state.co.us/sites/default/files/documents/cdelib/librarydevelopment/publiclibraries/librarydistrictinformation/download/pdf/tabgall%26mills2001.pdf>

Connecticut

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|--|------------------|------------------------|---------------------------|
| Assessment Limit | Municipal option phased assessment | 1987 | | Conn. Gen. Stat. § 12-62c |
| Rate Limit | Residential Rate Limit (Hartford only) | 1988 (eff. 1989) | 2006 | Conn. Gen. Stat. § 12-62d |

Other State Sources:

Spigel, Saul, John Rappa, and Susan Price-Livingston. 2000. Hartford Tax Classification and Tax Abatements. Office of Legislative Research (OLR) Report 2000-R-0448.
<http://www.cga.ct.gov/2000/rpt/2000-R-0448.htm>

Delaware

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|------------------------------|--------------|------------------------|------------------------------|
| Rate Limit | Kent County rate limit | 1852 | | Del. Code tit. 9, § 8002(b) |
| Rate Limit | Vo-tech school rate ceiling | 1953 | | Del. Code tit. 14, § 2601(a) |
| Levy Limit | County Property Tax Levy Cap | 1972 | | Del. Code tit. 9, § 8002(c) |

District of Columbia

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|-----------------------------|--------------|------------------------|-----------------------------------|
| Assessment Limit | Assessment Cap Credit Limit | 2002 | | DC ST §47-864 ~ §47-864.01 |
| Levy Limit | Class 1 (Residential | 2006 | | DC ST § 47-812 (b-8)(1)(A)(i)(I); |

| | | | | |
|------------|---------------------------------|------|--|-----------------------------------|
| |) Levy Limit | | | |
| Levy Limit | Class 2 (Commercial) Levy Limit | 2010 | | DC ST § 47-812 (b-9)(2)(B)(ii)(I) |

Other State Sources:

Office of the Chief Financial Officer. 2012. D.C. Tax Facts. District of Columbia.

http://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/11_taxfacts_fy_2012_online_version.pdf

Sjoquist, David L. 2013. The Residential Property Tax Credit: An Analysis of the District of Columbia’s Assessment Limitation. Report prepared for the District of Columbia Tax Revision Commission. “

https://aysps.gsu.edu/sites/default/files/documents/NTA_Sjoquist.pdf

Florida

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|---|---------------------|-------------------------------|--|
| Rate Limit | School District Rate Limit | 1855 | | Fla. Cons. art. VII, § 9 Fla. Stat. §236.081 |
| Rate Limits | County and Municipality Rate Limits | 1968 | | Fla. Cons. art. VII, § 9 Fla. Stat. § 200.071 Fla. Stat. § 200.081 |
| Assessment Limit | Save Our Homes – Homestead Assessment Limit | 1992 (eff. 1995) | | Fla. Const. art. VII, §4 Fla. Stat. § 193.155 |
| Rate Limit | Maximum Millage Rates | 2007 | | Fla. Stat. §200.065(5) |
| Assessment Limit | Non-Homestead Assessment Limit | 2008 | 2019 if not renewed | Fla. Const. Art. VII §4(h) Fla. Stat. § 193.1554; Fla. Stat. § 193.1555; Fla. Stat. § 193.092 |

Other State Sources:

Florida Senate. 2011. Property Tax Update. Issue Brief 2012-207. Budget Subcommittee on Finance and Tax.

<http://www.flsenate.gov/PublishedContent/Session/2012/InterimReports/2012-207ft.pdf>

State of Florida. 2007. Florida's Property Tax Structure: An Analysis of Save our Homes and Truth in Millage Pursuant to Chapter 2006-311, L.O.F. Florida Department of Revenue.

January 2. http://edr.state.fl.us/Content/special-research-projects/property-tax-study/DOR-Property-Tax-Structure-Final-Report-Revised_2.pdf

Georgia

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|---|---------------------|-------------------------------|---|
| Rate Limit | Municipal Rate Limit | 1874 | 1977 | GA Laws 1874, pp. 109–110. |
| Rate Limit | Statewide property tax rate limit | 1904 | | GA Laws 1903, pp. 21–22. |
| Rate Limit | County school rate limit | 1920 | | GA Laws 1919, pp. 66–68, ratified 1920 |
| Rate Limit | School district rate limit | 1945 | | Ga. Const. Art. VIII, §VI |
| Assessment Limit | Local option homestead exemption valuation freeze | 1983 | | Ga. Const. art. VII, § II, cl. 2 Ga. Code Ann. § 48-5-50.1 |
| Assessment Limit | Forest land conservation use assessment limit | 2010 | | Ga. Code Ann. §48-5-7.7; Ga. Code Ann. 48-5-271; Ga. Code Ann. 48-5-269 |

Other State Source:

Sjoquist, David. 2008. A Brief History of the Property Tax in Georgia. Fiscal Research Center, Georgia State University, FRC Report No. 182. August.

http://ayspsprodweb.gsu.edu/drupal/sites/default/files/documents/Rpt_182FIN.pdf

Idaho

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|---|------------------|--------------------------|---|
| Rate Limit | County rate limit | 1913 | | Idaho Code Ann. § 63-805 (re-codified in 1996) |
| Rate Limit | School district rate limit | 1963 | | Idaho Code Ann. § 33-802 |
| Rate Limit | Municipal rate limit | 1967 | | Idaho Code Ann. § 50-235 |
| Rate Limit | 1% Initiative Rate Limit (inoperative) | 1978 | <i>Never took effect</i> | Idaho Const. Art. VII, § 9 Idaho Code Ann. § 63-1313 |
| Assessment Limit | 1% Initiative Assessment Limit (2% limit) | 1978 (eff. 1980) | 1982 | Idaho Code Ann. § 63-1313 |
| Levy Limit | | 1979 | 1992 | Idaho Code Ann. § 63-923 and 63-2220 |
| Levy Limit | Levy Cap | 1995 | | Idaho Code Ann. § 63-802 ~ § 63-802A |

Other State Sources:

Dornfest, Alan. 2006. Property Tax Limitations and Initiatives — 1978–present.
http://tax.idaho.gov/pubs/EPB00107_01-01-1998.pdf

Illinois

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------|---|--------------|------------------------|---|
| Rate Limit | County rate limit | 1939 | | Illinois Const., Art. VII, § 6; Art. VII, § 11, cl. B 55 Ill. Comp. Stat §5-1024 |
| Rate Limits | School district and municipal rate limits | 1961 | | 65 Ill. Comp. Stat. §5/8-3-1 105 Ill. Comp. Stat §5/17-2 |

| | | | | |
|------------------|---|------|--|--|
| Levy Limit | Property Tax Extension Limitation Law (PTELL) | 1991 | | 35 Ill. Comp. Stat. § 200/18-185; 35 Ill. Comp. Stat. § 200/18-190; 35 Ill. Comp. Stat. § 200/18-212 |
| Assessment Limit | Local Option Assessment Limit (adopted by Cook County only) | 2003 | | 35 Ill. Comp. Stat. § 200/15-176 |

Other Sources:

State of Illinois. Property Tax Relief – Homestead Exemptions.
<http://tax.illinois.gov/localgovernment/propertytax/taxrelief.htm> (Accessed April 13, 2015).

Indiana

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|------------------|-------------------------|------------------------|--|
| Levy Limit | Maximum Levy | 1973 | | Ind. Code § 6-1.1-18.5 |
| Rate Limit | Local rate limit | 1973 (local) | | Ind. Code § 6-1.1-18-3 |
| Levy Limit | Circuit Breaker | 2008 (codified in 2010) | | Ind. Code § 6-1.1-20.6-1.6; Ind. Code § 6-1.1-20.6-3; Ind. Code § 6-1.1-20.6-7.5 |

Other State Sources:

State of Indiana. 2014. Tax Competitiveness and Simplification Report. Indiana Tax Competitiveness and Simplification Conference. <http://www.in.gov/dor/files/tax-conference-report-final.pdf>

Iowa

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|----------------------------|--------------|------------------------|--|
| Rate Limit | Municipal rate limit | 1972 | | Iowa Code § 384.1 |
| Assessment Limit | Assessment Limitation | 1978 | | Iowa Code § 441.21(4) ~ § 441.21(5) |
| Rate Limit | School district rate limit | 1989 | | Iowa Code § 331.423 - § 331.426 Iowa Code § 257.3 |

Other State Source:

Ross, Justin. Forthcoming. Property Tax at a Glance: Indiana. Lincoln Institute of Land Policy.

Kansas

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|---------------------------------|--------------|-----------------------------|--------------------------------|
| Levy Limit | Levy Lid and Tax Limitation Law | 1970 | replaced by 1999 levy limit | Kan. Stat. Ann. § 79-1945-1970 |
| Levy Limit | “Truth in Taxation” Lid | 1999 | | Kan. Stat. Ann. § 79-2925b |

Other State Sources:

Springer, Job, Aaron K. Lusby, John C. Leatherman, and Allen M. Featherstone. 2007. Property Tax Lids and the Effect on Kansas. Prepared for the Annual Meetings of the Southern Agricultural Economics Association, February 4–7, 2007.
<http://ageconsearch.umn.edu/bitstream/34887/1/sp07sp01.pdf>

Kentucky

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|---------------------------------------|--------------|------------------------|---|
| Rate Limit | Municipal and county rate limit | 1908 | | KY Constitution §157; Ky. Rev. Stat. Ann. § 65.125 |
| Rate Limit | School district rate limit | 1946 | | Ky. Rev. Stat. Ann. § 160.475 |
| Levy Limit | Compensating Tax Rate Levy Limit | 1965 | | Ky. Rev. Stat. Ann. § 132.010; Ky. Rev. Stat. Ann. § 132.023; Ky. Rev. Stat. Ann. § 132.027; Ky. Rev. Stat. Ann. § 160.470 |
| Levy Limit | House Bill 44 Property Tax Levy Limit | 1979 | | Ky. Rev. Stat. Ann. §132.020; Ky. Rev. Stat. Ann. §132.023; Ky. Rev. Stat. Ann. § 132.027; Ky. Rev. Stat. Ann. § 160.470 |

Other State Sources:

Vasek, Stephen J. Jr. 1980. Kentucky Law Survey: Kentucky Taxation. University of Kentucky College of Law. http://uknowledge.uky.edu/law_facpub/207/

Louisiana

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------|--|--------------|--|---|
| Rate limits | Municipal, parish, school, and statewide rate limits | 1974 | <i>Louisiana has not imposed a statewide property tax since 1972</i> | La. Const. Art. VI, § 27 La. Rev. Stat. Ann. § 33:2801 (Municipal) La. Const. Art. VI, § 26 La. Rev. Stat. Ann. § 33:2803 (Parish) La. Const. Art. VIII, § 13 La. Rev. Stat. Ann. § 39:811 ~ 812 (School) Source: La. Const. Art. VII, § 19 (Statewide) |
| Levy Limit | | 1978 | | La. Const. Art. VII, § 18 La. Const. Art. VII, § 23 La. Rev. Stat. Ann. § 47:1705 |

Maine

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|-----------------------------|--------------|------------------------|--|
| Levy Limit | LD1 Property Tax Levy Limit | 2005 | | Me. Rev. Stat. Ann. tit. 30A, § 5721-A |

Other State Source:

Maine Revenue Services. 2007. "LD1: First-Year Impact on Tax Burden." January 17.
<http://maine.gov/economist/ld1/pub/06-LD1-TaxBurden.pdf>

Maryland

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|--|--------------|------------------------|--|
| Assessment Limit | Homestead Property Tax Assessment Freeze | 1957 | | Md. Code Ann. Art. Tax-Property § 9-105 |
| Assessment Limit | Phased Assessments | 1975 | | Md. Code Ann. Art. Tax-Property §1-101 Md. Code Ann. Art. Tax-Property §8-103 |

Other State Source:

Bowman, John H. 2006. Property tax policy responses to rapidly rising home values: District of Columbia, Maryland, and Virginia. *National Tax Journal* 59(3):717–733.
<http://www.ntanet.org/NTJ/59/3/ntj-v59n03p717-33-property-tax-policy-responses.pdf>

Maryland Department of Assessment and Taxation. Homeowner's Guide to Property Taxes and Assessments <http://www.dat.state.md.us/sdatweb/hog.html>

Massachusetts

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|----------------------|--------------|------------------------|-------------------------------|
| Rate Limit | Proposition 2 ½ Rate | 1980 | | Mass. Gen. Laws ch. 59, § 21C |

| | | | | |
|------------|----------------------------------|------|--|-------------------------------|
| | Limit | | | |
| Levy Limit | Proposition 2 ½ Levy Limit | 1980 | | Mass. Gen. Laws ch. 59, § 21C |

Other State Source:

Malme, Jane. Forthcoming. Property Tax at a Glance: Massachusetts. Lincoln Institute of Land Policy.

Michigan

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|---------------------|--|----------------|------------------------|---|
| Rate Limit | Act No. 62 | 1932 (1933) | | Mich. Const. 1908 art. X, § 21 Mich. Const. 1963 Art. IX, § 6 Mich. Comp. Laws §211.203 |
| Rate Limit | Act 317 City Rate Limit | 1949 | | Mich. Comp. Laws §211.107a |
| Levy Limit | Headlee Amendment | 1978 | | Mich. Const. 1963 Art. IX, § 25 Mich. Comp. Laws §211.34d |
| Assessment Limit | Proposal A | 1994 | | Mich. Const. 1963 Art. IX, § 3 Mich. Comp. Laws §211.27a |
| Rate Limit | Proposal A School District Rate Limit | 1994 | | Mich. Const. 1963 Art. IX, § 3 |

Other State Sources:

Citizens Research Council of Michigan. 1989. Local Property Tax Limitations in Michigan, Report No. 295. September. <http://www.crcmich.org/PUBLICAT/1980s/1989/rpt295.pdf>

Fisher. Forthcoming. Property Tax at a Glance: Michigan. Lincoln Institute of Land Policy.

Cullen, Julie Berry and Susanna Loeb. 2004. School finance reform in Michigan: evaluating Proposal A. In John Yinger, ed., *Helping Children Left Behind: State Aid and the Pursuit of Educational Equity* (Cambridge, MA: MIT Press), pp. 215–50

Minnesota

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|--|--|----------------------------|---|
| Levy Limit | Minnesota Miracle | 1971 | 1989 (repeal eff. 1993) | 1971 Laws, Extra Session, Ch. 31, Art. XX, Sec. 8, clause 3 |
| Levy Limit | Counties and cities population > 2,500 | 1997 <i>(effective 1998 – 1999 only)</i> Reenacted 2008 <i>(effective 2009–2011 only)</i> | | Minn. Stat. § 275.70 ~ § 275.76 |
| Levy Limit | Counties with population >5,000 | 2013 | <i>Effective 2014 only</i> | Minnesota Laws 2013, Chapter 143, Article 4, Section 48 (as amended by Chapter 144, Section 18) |

Other State Sources:

Dalton, Pat. 2008. Levy Limits. Minnesota House Research.

<http://www.house.leg.state.mn.us/hrd/pubs/ss/sslvylmt.pdf>

State of Minnesota. 2013. Minnesota Tax Handbook, 2012 Edition. Department of Revenue, Tax Research Division. January.

http://www.revenue.state.mn.us/research_stats/research_reports/2012/2012_handbook_links_2_on_a_page.pdf

State of Minnesota. 2014. Levy Limitations.

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/levylimit.aspx

Mississippi

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|---------------------------------|--------------|------------------------|---|
| Levy Limit | Municipal and county levy limit | 1980 | | Miss. Code Ann. § 27-39-320 ~ § 27-39-321 |

| | | | | |
|------------|----------------------------|------|--|-----------------------------|
| Levy Limit | School district levy limit | 1983 | | Miss. Code Ann. § 37-57-107 |
|------------|----------------------------|------|--|-----------------------------|

Other State Source:

Moule, Ellen Concetta. 2010. The General Equilibrium of Tax and Expenditure Limits. University of California, San Diego. <http://escholarship.org/uc/item/40q548gp.pdf>

Missouri

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|---|--------------|------------------------|---|
| Levy Limit | Hancock Amendment | 1980 | | Mo. Const. Art X. § 22 Mo. Rev. Stat. § 137.073 |
| Rate Limit | County, municipal, and school rate limits | 1875 | | Mo. Const. Art. X, § 11 Mo. Rev. Stat. § 94.250; Mo. Rev. Stat. § 137.065 |

Montana

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|----------------------------|------------------|---|--|
| Rate Limit | County rate limit | 1931 | <i>Replaced by levy limit</i> | Mont. Code Ann. §7-6-2501 |
| Rate Limit | Municipal rate limit | 1965 | 2001 | Mont. Code Ann. §7-6-4452 |
| Rate Limit | School district rate limit | 1971 | | Mont. Code Ann. §20-9-331 Mont. Code Ann. §20-9-353 |
| Assessment Limit | Assessment Phasing | 1975 | <i>New limits enacted by amendment in 2003 and 2009</i> | Mont. Code Ann. §15-6-193 Mont. Code Ann. §15-7-111 |
| Levy Limit | Initiative 105 | 1986 (eff. 1987) | | Mont. Code Ann. § 15-10-420 Mont. Code Ann. § 15-10-425 |

Other State Source:

State of Montana. 2014. Understanding Property Taxes. Montana Department of Revenue. http://revenue.mt.gov/Portals/9/property/forms/understanding_property_taxes_reappraisal-2014.pdf

State of Montana. 2012. Revenue Source Profile: Property Tax. Montana Legislative Fiscal Division. http://leg.mt.gov/content/Publications/fiscal/leg_reference/Brochures/Property-Tax.pdf

Young, Douglas J., 1996. Montana Property Taxes Since Initiative 105 (1996 Update). Montana State University. <http://www.montana.edu/cpa/news/wwwpb-archives/univ/eb129.html>

Nebraska

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|----------------------------|---------------------|--|-----------------------------------|
| Rate Limit | County rate limit | 1903 | <i>Unknown (superseded by 1996 rate limit)</i> | Laws 1903, §77-1063 |
| Rate Limit | School district rate limit | 1921 | <i>Unknown (superseded by 1996 rate limit)</i> | Laws 1921, § 79-432 |
| Rate Limit | Municipal rate limit | 1957 | 1996 | Neb. Rev. Stat. 19-1309 |
| Levy Limit | Budget Limitation | 1978 | | Neb. Rev. Stat. § 77-3402 |
| Rate Limit | Overall rate limit | 1996 (eff. 1998) | | Neb. Rev. Stat. § 77-3442~77-3444 |

Other State Source:

Anderson, John. Forthcoming. Property Tax at a Glance: Nebraska. Lincoln Institute of Land Policy.

Hawkins, Robert B. Jr. 1979. State Tax and Spending Limitations in 1978. In *Publius*, Vol. 9, No. 1.

State of Nebraska. No Date. CHRONOLOGY of changes in property tax policy since 1967. Nebraska Legislature. http://www.nebraskalegislature.gov/app_rev/source/chrono_proptax.htm

Nevada

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|----------------------------|--------------|------------------------|--|
| Rate Limit | Municipal rate limit | 1929 | | Nev. Rev. Stat. §266.605 |
| Rate Limit | Overall rate limit | 1936 | | Nev. Const. Article X, §2 |
| Rate Limit | School district rate limit | 1956 | | Nev. Rev. Stat. § 387.195 |
| Rate Limit | Overall Rate Cap Limit | 1979 | | Nev. Rev. Stat. § 361.453; Nev. Rev. Stat. § 361.4545; Nev. Rev. Stat. § 354.705; Nev. Rev. Stat. § 450.760 |
| Levy Limit | Levy Limit | 1983 | | Nev. Rev. Stat. § 354.59811 et seq. Nev. Rev. Stat. § 354.5982 |
| Levy Limit | Levy Limit | 2005 | | Nev. Rev. Stat. § 361.4722 ~ § 361.4724; Nev. Rev. Stat. §361.4727 ~ §361.4728 |

Other State Source:

Nevada Taxpayers Association. 2008. Understanding Nevada's Property Tax System.
<http://www.nevadataxpayers.org/pdf/property-tax-2007-08.pdf>

State of Nevada. 1983. Nevada Tax Relief: 1978–1983, Background Paper 83-7.
<http://www.leg.state.nv.us/Division/Research/Publications/Bkground/BP83-07.pdf>

New Jersey

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|-----------------------|--------------|------------------------|------------------|
| Levy Limit | Property Tax Levy Cap | 1976 | | §40A:4-45.4 |

Other State Source:

Fuchs, Diane. 1980. The Great Tax Limits Debate. In *State and Local Tax Revolt: New Directions for the 80s*, eds. Dean C. Tipps and Lee Webb. Washington, DC: Conference on Alternative State and Local Policies.

New Mexico

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|--|---------------------|-------------------------------|-------------------------------|
| Rate Limit | Overall rate limit | 1914 | | NM Constitution Article 8, §2 |
| Rate Limit | Municipal, county, and school rate limit | 1973 | | N.M. Stat. § 7-37-7 |
| Levy Limit | Levy Cap (Yield Control) | 1979 | | N.M. Stat. § 7-37-7.1 |
| Assessment Limit | Assessment Limitation | 2000 | | N.M. Stat. § 7-36-21.2 |

New York

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|---|---------------------|-------------------------------|---|
| Rate Limit | City, county, village, and school district rate limits | 1894 | | NY Constitution Article 8, §10 (see current constitution and Fourth Constitution of New York 1894) |
| Levy Limit | Limits on Real Estate Taxes for Local Purposes | 1938 | | NY CLS Const Art VIII, § 10 |
| Assessment Limit | Assessment limit (Nassau County and New York City only) | 1971 | | N.Y. R.P.T Law § 1805 |
| Assessment Limit | Agricultural Assessment Limit | 1981 | | N.Y. A.G.M. Law § 304-A(g) |
| Levy Limit | Property Tax Cap | 2011 | | N.Y. Gen. Mun. Law §3-c |

Other State Sources:

Columbia Land Conservancy. 2005. New York State Property Tax Reductions: Agricultural Assessment. <https://clctrust.org/pdf/Bulletin05.pdf>

New York Times. 1981. Highlights of New State Law on Property Tax Assessment. <http://www.nytimes.com/1981/12/05/nyregion/highlights-of-new-state-law-on-property-tax-assessment.html>

New York State Office of the Comptroller. No Date. Real Property Tax Cap Information. <https://www.osc.state.ny.us/localgov/realprop/>

North Carolina

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|----------------------------------|---------------------|-------------------------------|----------------------------|
| Rate Limit | County and municipal rate limits | 1973 | | N.C. Gen. Stat. § 153A-149 |

North Dakota

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|---|---------------------|-------------------------------|---|
| Rate Limit | County, municipal, and school rate limits | 1929 | | N.D. Cent. Code § 57-15-06 N.D. Cent. Code § 57-15-08 N.D. Cent. Code § 57-15-20 N.D. Cent. Code § 57-17-01 N.D. Cent. Code § 57-17-05 ~ § 57-17-06 |
| Levy Limit | | 1981 | | N.D. Cent. Code § 57-15-14 |

Other State Source:

North Dakota Legislative Council. 2013. Property Tax Restructuring In 1981 — Background Memorandum. <http://www.legis.nd.gov/files/resource/committee-memorandum/15.9096.01000.pdf?20140619135116>

Ohio

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|--|--|------------------------|--|
| Rate Limit | Smith One-Percent Bill or 10-Mill Limitation | 1911 (amended) <i>Codified in 1929</i> | | Oh. Const. Art. XII Ohio Rev. Code § 5705.02 Ohio Rev. Code § 5705.07 |
| Levy Limit | Tax Reduction Levy Limit | 1976 | | Ohio Rev. Code § 319.301 Ohio Rev. Code § 5705.211 Ohio Rev. Code § 5713.041 |

Other State Source:

State of Ohio. 2010. 2010 Annual Report: Property Tax-Real Property. Ohio Department of Taxation.
http://www.tax.ohio.gov/portals/0/communications/publications/annual_reports/2010_annual_report/property_tax_real_property.pdf

State of Ohio. 2009. Local Taxes: Property Tax-Real.
http://www.tax.ohio.gov/portals/0/communications/publications/brief_summaries/2009_brief_summary/property_tax_real.pdf

State of Ohio. 1912. Annual Report of the Attorney General to the Governor of the State of Ohio, Volume 2 Attorney General's Office . Springfield, OH: The Springfield Publishing Company.

Oklahoma

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|--------------------|--------------|------------------------|--|
| Rate Limit | Overall rate limit | 1933 | | Ohio Rev. Code § 319.301 Ohio Rev. Code § 5705.211 Ohio Rev. Code § 5713.041 Amendment 2 (1933) |
| Assessment Limit | | 1996 | | Okl. Const. Art. X, § 8B Okla. Stat. tit. 68, § 2817.1 |

Other State Source:

Oklahoma County Assessor. Helpful Information on the 3% and 5% Limitation.
<http://www.oklahomacounty.org/assessor/5.htm>

Oregon

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|-----------------------------|--------------------------|--------------------------------------|---|
| Levy Limit | | 1916 | 1962 | Or. Const. art. XI, §11 |
| Levy Limit | | 1962 | 1997 | Or. Const. art. XI, §11 |
| Assessment Limit | | 1980 | 1985 | Oregon Laws of 1979, Chapter 241 |
| Rate Limit | Measure 5 Rate Limit | 1990 (eff. 1991) | | Or. Const. art. XI Or. Rev. Stat. § 310.150 |
| Levy Limit | Measure 47 | 1996 (never took effect) | 1997 | Or. Rev. State. §310:237 |
| Assessment Limit | Measure 50 Assessment Limit | 1997 | <i>Replaced previous levy limits</i> | Or. Const. art. XI, §11 Or. Rev. Stat. § 308.146 |
| Rate Limit | Measure 50 Rate Limits | 1997 | | Or. Const. art. XI, §11 Or. Rev. Stat. §310.200 ~ 310.242 Or. Rev. Stat. §280.060 |

Other State Sources:

State of Oregon. 2009. A Brief History of Oregon Property Taxation. Oregon Department of Revenue, Report 250=303-405-1. <http://www.oregon.gov/dor/stats/docs/303-405-1.pdf>

State of Oregon. 2000. How Measure 50 Changed the Property Tax System. <http://www.oregon.gov/dor/stats/docs/303-405-98/pg6-11.pdf>

Pennsylvania

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|----------------------------|--------------|-------------------------|---------------------------------------|
| Levy Limit | | 1933 | <i>repealed in part</i> | 72 P.S. §5020-402(b) |
| Levy Limit | | 1943 | <i>2010</i> | 72 P.S. § 5453.602(b) (repealed 2010) |
| Rate Limit | School district rate limit | 1949 | | 24 P.S. § 6-652 |
| Rate Limit | County rate limit | 1955 | | 16 P.S. § 1770 |

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|------------|-----------------------|------|--|--|
| Rate Limit | Municipal rate limits | 1965 | | 53 P.S. § 6924.320 |
| Levy Limit | Act 1 | 2006 | | 53 P.S. § 6926.327 (school district); 53 P.S. § 6926.333 72 P.S. § 5020-402(b) |

Other State Sources:

Bumbarger, Jaime S. Pennsylvania's Taxpayer Relief Act: Big Gamble Pays Off for Some, But Most Lose Their Shirt. *Penn State Law Review*, 114:3(1003–1046).

<http://www.pennstatelawreview.org/articles/114/114%20Penn%20St.%20L.%20Rev.%201003.pdf>

Pennsylvania General Assembly. 2007. Real Estate Assessment Process in Pennsylvania . . . An Overview. In *Pennsylvania Legislator's Municipal Deskbook, Third Edition*. Local Government Commission.

http://www.lgc.state.pa.us/deskbook06/Issues_Taxation_and_Finance_01_RE_Assessment_Process.pdf

Rhode Island

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|------------|--------------|------------------------|-------------------------|
| Levy Limit | | 1985 | | R.I. Gen. Laws § 44-5-2 |

Other State Source:

Lohman, Judith. 2006. Rhode Island Property Tax Cap. State of Connecticut Office of Legislative Research. <http://cga.ct.gov/2006/rpt/2006-R-0544.htm>

South Carolina

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------------|-----------------------------|--------------|------------------------|---|
| Rate Limit | Rollback Millage Rate Limit | 1995 | | S.C. Code Ann. § 6-1-320 S.C. Code Ann. § 12-37-251(E) |
| Assessment Limit | Act 388 Assessment Limit | 2006 | | S.C. Code Ann. § 12-37-3140(B) S.C. Code Ann. §12-37-3150 S.C. Const. Ann. Art. X § 6 |

Other State Source:

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South Carolina Department of Revenue. 2014. South Carolina Property Tax Manual, 2014 edition. <http://www.sctax.org/NR/rdonlyres/6FDEC068-4A31-4BC2-B89B-60A63836F0E7/0/SCPropertyTax2014Edition.pdf>

South Dakota

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|---|---------------------|-------------------------------|---|
| Rate Limits | County, municipal, and school rate limits | 1915 | | S.D. Const. Article XI §1 SFPT S.D. Codified Laws § 10-12-2 S.D. Codified Laws § 10-12-21 S.D. Codified Laws § 10-12-28 ~ § 10-12-28.1 S.D. Codified Laws § 10-12-32 S.D. Codified Laws § 10-12-36 S.D. Codified Laws § 10-12-42 ~ § 10-12-43 |
| Levy Limit | Property Tax Reduction Act | 1995 (eff. 1997) | | S.D. Codified Laws § 10-13-35 S.D. Codified Laws § 10-13-36 |

Texas

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|---|---------------------|-------------------------------|--|
| Rate Limit | Municipal, county, and school rate limits | 1883 | | Tex. Const. Art. VIII, §9 ; Tex. Const. Art. VII, §3; Tex. Educ. Code § 45.003 (in effect for 2012) |
| Levy Limit | Property Tax Levy Cap | 1979 (eff. 1982) | | Tex. Tax Code § 26.04 (in effect for 2012); Tex. Tax Code § 26.07 ~ § 26.08 (in effect for 2012); Tex. Const. Art. VIII, §21 |
| Assessment Limit | Homestead Cap Assessment Limit | 1997 | | Tex. Tax Code § 23.23 (in effect for 2012); Tex. Const. Art. VIII§1 |

Other State Sources:

Imazeki, Jennifer and Andrew Reschovsky. 2003. School Finance Reform in Texas: A Never Ending Story? San Diego State University. <http://www-rohan.sdsu.edu/~jimazeki/papers/TXSchlFin0503.pdf>

Utah

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|--|---------------------|---|--|
| Rate Limit | County rate limit | 1898 | | Utah Code § 59-2-908 |
| Rate Limit | Municipal and school rate limit | 1929 | | Utah Code § 10-5-112; Utah Code § 10-6-133; Utah Code § 53A-17a-103; Utah Code § 53A-17a-135 ; Utah Code § 53A-17a-143; Utah Code §59-2-908 |
| Levy Limit | 106 Percent Revenue Limitation | 1969 | 1986 (replaced with Levy Limit with Truth in Taxation) | |
| Levy Limit | Levy limit with Truth in Taxation Override | 1987 | Replaced previous levy limit | Utah Code Ann. § 59-2-909 Utah Code Ann. § 59-2-919 Utah Code Ann. §59-2-924(3)(a) |

Other State Source:

State of Utah. 2014. Historical Overview of Utah’s Property Tax. <http://propertytax.utah.gov/library/pdf/taxguide.pdf>

Virginia

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|-------------------|---------------------|-------------------------------|--|
| Levy Limit | | 1975 (eff. 1976) | | Va. Code Ann. § 58.1-3321 Chapter 622 of the Virginia Acts of Assembly (1975) |

Other State Source:

Virginia Association of Assessing Officers. 2011. VAAO Manual.
<http://vaaowebadmin.ipage.com/wp-content/uploads/2011/07/VAAO-MANUAL.pdf>

Washington

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|--------------------------------|---------------------|--|---|
| Rate Limit | 1% Constitutional Rate Limit | 1944 | | Washington Constitution Article 7, §2 Wash. Rev. Code § 84.52.050 Wash Rev. Code § 84.52.043 Wash. Rev. Code § 84.55.010 |
| Rate Limit | Statutory Rate Limit | 1973 | | Wash. Rev. Code § 84.52.043 |
| Levy Limit | Initiative 747 101% Levy Limit | 1971 | Declared unconstitutional in 2007, then reinstated in 2007 | Wash. Rev. Code § 84.55.010 Wash. Rev. Code § 84.55.050 |

West Virginia

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|-------------------|--|---------------------|-------------------------------|---|
| Rate Limit | Overall and specific rate limits | 1932 | | W. Va. Const. Art X §1 W. Va. Const. Art X §10 W. Va. Code § 11-8-6; W. Va. Code § 11-8-16; W. Va. Code § 11-8-17; W. Va. Code § 11-3-9 |
| Levy Limit | Levy Limit with Truth in Taxation Override | 1990 | | W. Va. Code § 11-8-6e |

Other State Source:

Higginbotham, Amy, Arzu Sen, and Tami Gurley-Calvez. 2009. West Virginia Property Tax Briefing Paper. West Virginia University. <http://www.be.wvu.edu/bber/pdfs/bber-2009-04.pdf>

Wisconsin

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|-------------------|------------------|----------------------------|------------------------|
| Levy Limit | Act 25 | 2005 | | Wis. Stat. § 66.0602 |
| Rate Limit | County rate limit | 1993 (eff. 1994) | <i>Suspended 2012–2013</i> | Wis. Stat. § 59.605(6) |

Other State Sources:

Kava, Russ and Rick Olin. 2013. Local Government Expenditure and Revenue Limits Local government expenditure and revenue limits., Information Paper 12, Wisconsin Legislative Fiscal Bureau, January. http://legis.wisconsin.gov/lfb/publications/Informational-Papers/Documents/2009/12_local%20government%20expenditure%20and%20revenue%20limits.pdf

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State of Wisconsin. 2013. Local Government Expenditure and Revenue Limits. Wisconsin Legislative Fiscal Bureau, Informational Paper 12. http://legis.wisconsin.gov/lfb/publications/informational-papers/documents/2013/12_local%20government%20expenditure%20and%20revenue%20limits.pdf

Wyoming

| Limit Type | Limit Name | Date Enacted | Date Repealed (if any) | Legal References |
|------------|--|--------------|------------------------|--|
| Rate Limit | State, county, and municipal rate limits | 1890 | | Wyo. Stat. § 39-13-104 |
| Rate Limit | School rate limit | 1911 | | Wyo. Const. Art. XV §15 Wyo. Const. Art. XV §17 Wyo. Stat. § 21-13-303 |