

Government of the
District of Columbia



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Tax Rates and Tax Burdens
in the District of Columbia -
A Nationwide Comparison

2005

Issued August 2006

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2005
\$25,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY ^{2/}	SALES	AUTO	AMOUNT	PERCENT
1	Philadelphia	PA	1,833	1,577	535	186	4,130	16.5%
2	Detroit	MI	1,157	1,562	554	172	3,445	13.8%
3	Chicago	IL	506	1,666	826	273	3,271	13.1%
4	Birmingham	AL	907	1,426	724	196	3,253	13.0%
5	Louisville	KY	1,207	1,303	560	183	3,253	13.0%
6	Atlanta	GA	559	1,783	711	184	3,238	13.0%
7	Bridgeport	CT	0	2,227	588	362	3,178	12.7%
8	WASHINGTON	DC	569	1,805	563	215	3,152	12.6%
9	Columbus	OH	818	1,512	619	185	3,133	12.5%
10	Boston	MA	241	2,424	298	168	3,131	12.5%
11	Little Rock	AR	381	1,478	1,016	228	3,104	12.4%
12	Kansas City	MO	501	1,555	729	314	3,099	12.4%
13	Indianapolis	IN	825	1,536	624	102	3,087	12.3%
14	Honolulu	HI	557	1,829	470	214	3,069	12.3%
15	Minneapolis	MN	308	1,970	568	216	3,062	12.2%
16	Portland	OR	1,239	1,656	0	162	3,057	12.2%
17	Salt Lake City	UT	313	1,706	762	257	3,038	12.2%
18	Charlotte	NC	460	1,670	691	214	3,035	12.1%
19	Oklahoma City	OK	513	1,464	878	178	3,033	12.1%
20	Virginia Beach	VA	555	1,663	559	227	3,005	12.0%
21	Charleston	WV	662	1,370	673	294	2,999	12.0%
22	New York City	NY	78	1,975	731	133	2,917	11.7%
23	Phoenix	AZ	160	1,642	923	163	2,887	11.5%
24	Denver	CO	218	1,783	659	225	2,885	11.5%
25	Seattle	WA	0	1,793	726	315	2,834	11.3%
26	Memphis	TN	0	1,574	1,031	183	2,788	11.2%
27	New Orleans	LA	305	1,466	875	131	2,778	11.1%
28	Providence	RI	0	1,726	627	408	2,760	11.0%
29	Jackson	MS	142	1,361	859	383	2,744	11.0%
30	Columbia	SC	102	1,625	689	328	2,744	11.0%
31	Los Angeles	CA	0	1,843	604	268	2,715	10.9%
32	Newark	NJ	191	1,769	557	146	2,663	10.7%
33	Omaha	NE	246	1,510	673	211	2,639	10.6%
34	Des Moines	IA	349	1,332	631	280	2,592	10.4%
35	Wilmington	DE	559	1,894	0	135	2,588	10.4%
36	Las Vegas	NV	0	1,687	498	292	2,478	9.9%
37	Houston	TX	0	1,555	755	160	2,470	9.9%
38	Albuquerque	NM	0	1,373	970	124	2,466	9.9%
39	Jacksonville	FL	0	1,709	562	174	2,444	9.8%
40	Portland	ME	100	1,711	419	214	2,443	9.8%
41	Wichita	KS	130	1,356	714	228	2,428	9.7%
42	Boise	ID	103	1,459	568	217	2,347	9.4%
43	Milwaukee	WI	5	1,512	625	201	2,343	9.4%
44	Cheyenne	WY	0	1,378	792	167	2,337	9.3%
45	Manchester	NH	0	1,968	226	139	2,333	9.3%
46	Sioux Falls	SD	0	1,344	814	168	2,326	9.3%
47	Burlington	VT	0	1,639	521	150	2,310	9.2%
48	Anchorage	AK	0	2,136	0	90	2,226	8.9%
49	Baltimore	MD	7	1,464	574	182	2,226	8.9%
50	Fargo	ND	114	1,176	597	184	2,071	8.3%
51	Billings	MT	238	1,351	0	245	1,834	7.3%
AVERAGE ^{1/}			\$390	\$1,633	\$663	\$211	\$2,792	11.2%
MEDIAN			\$218	\$1,625	\$625	\$196	\$2,788	11.2%

1/ Based on cities actually levying tax.

2/ Based on 20 percent of estimated annual rent.

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2005
\$50,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY	SALES	AUTO	AMOUNT	PERCENT
1	Bridgeport	CT	500	9,484	798	544	11,327	22.7%
2	Philadelphia	PA	3,589	2,303	714	232	6,838	13.7%
3	Providence	RI	585	4,163	830	860	6,438	12.9%
4	Newark	NJ	607	4,913	738	168	6,425	12.9%
5	Manchester	NH	0	5,840	324	234	6,399	12.8%
6	Indianapolis	IN	2,002	3,137	844	129	6,113	12.2%
7	Boston	MA	1,701	3,478	424	271	5,878	11.8%
8	Detroit	MI	2,757	1,834	748	233	5,571	11.1%
9	Burlington	VT	661	3,897	724	180	5,463	10.9%
10	Chicago	IL	1,169	2,678	1,120	310	5,277	10.6%
11	Milwaukee	WI	1,335	2,686	861	245	5,127	10.3%
12	Baltimore	MD	2,013	1,999	790	217	5,020	10.0%
13	Des Moines	IA	1,191	2,570	874	366	5,001	10.0%
14	Los Angeles	CA	0	3,727	827	401	4,955	9.9%
15	Columbus	OH	2,158	1,579	832	224	4,793	9.6%
16	New York City	NY	1,496	2,099	981	175	4,751	9.5%
17	Louisville	KY	2,512	1,196	771	271	4,750	9.5%
18	Minneapolis	MN	1,083	2,558	772	233	4,646	9.3%
19	Portland	ME	739	2,970	574	344	4,627	9.3%
20	Seattle	WA	0	3,048	995	451	4,495	9.0%
21	Kansas City	MO	1,445	1,573	984	486	4,488	9.0%
22	Atlanta	GA	1,033	2,198	947	286	4,465	8.9%
23	Jackson	MS	685	1,979	1,170	582	4,416	8.8%
24	Omaha	NE	869	2,256	908	352	4,385	8.8%
25	Portland	OR	1,948	2,166	0	203	4,317	8.6%
26	Charlotte	NC	1,327	1,681	930	297	4,235	8.5%
27	WASHINGTON	DC	1,345	1,704	781	245	4,076	8.2%
28	Charleston	WV	1,817	761	900	427	3,906	7.8%
29	Boise	ID	1,099	1,732	762	255	3,848	7.7%
30	Virginia Beach	VA	1,169	1,584	782	309	3,843	7.7%
31	Salt Lake City	UT	1,250	1,271	1,027	294	3,842	7.7%
32	Little Rock	AR	1,121	1,009	1,342	342	3,815	7.6%
33	Wilmington	DE	1,251	2,361	0	170	3,782	7.6%
34	Phoenix	AZ	537	1,648	1,234	271	3,690	7.4%
35	Birmingham	AL	1,874	459	985	280	3,598	7.2%
36	Oklahoma City	OK	1,235	945	1,177	204	3,561	7.1%
37	New Orleans	LA	1,235	919	1,193	165	3,511	7.0%
38	Albuquerque	NM	383	1,691	1,266	165	3,506	7.0%
39	Denver	CO	838	1,370	890	357	3,455	6.9%
40	Sioux Falls	SD	0	2,032	1,077	201	3,311	6.6%
41	Fargo	ND	496	1,766	819	219	3,300	6.6%
42	Houston	TX	0	2,053	1,034	190	3,277	6.6%
43	Columbia	SC	1,266	559	908	501	3,234	6.5%
44	Wichita	KS	1,005	872	954	349	3,181	6.4%
45	Las Vegas	NV	0	2,045	680	391	3,116	6.2%
46	Memphis	TN	0	1,496	1,384	215	3,095	6.2%
47	Billings	MT	860	1,736	0	321	2,917	5.8%
48	Anchorage	AK	0	2,423	0	102	2,525	5.0%
49	Jacksonville	FL	0	1,344	784	216	2,344	4.7%
50	Cheyenne	WY	0	870	1,051	287	2,208	4.4%
51	Honolulu	HI	140	1,134	628	275	2,177	4.4%
AVERAGE ^{1/}			\$1,189	\$2,231	\$897	\$295	\$4,379	8.8%
MEDIAN			\$1,083	\$1,979	\$844	\$271	\$4,235	8.5%

^{1/} Based on cities actually levying tax.

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2005
\$75,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY	SALES	AUTO	AMOUNT	PERCENT
1	Bridgeport	CT	2,665	10,445	1,253	996	15,360	20.5%
2	Philadelphia	PA	5,410	2,532	1,145	357	9,444	12.6%
3	Providence	RI	1,437	4,647	1,241	1,497	8,822	11.8%
4	Indianapolis	IN	3,102	3,720	1,304	195	8,321	11.1%
5	Newark	NJ	1,105	5,612	1,105	285	8,107	10.8%
6	Detroit	MI	4,357	2,128	1,157	407	8,049	10.7%
7	Boston	MA	3,044	3,761	650	521	7,976	10.6%
8	New York City	NY	3,935	2,240	1,442	266	7,882	10.5%
9	Des Moines	IA	2,641	3,156	1,375	656	7,828	10.4%
10	Baltimore	MD	3,912	2,261	1,223	352	7,748	10.3%
11	Portland	ME	2,486	3,562	915	645	7,608	10.1%
12	Burlington	VT	1,442	4,721	1,123	290	7,576	10.1%
13	Manchester	NH	0	6,557	480	428	7,465	10.0%
14	Milwaukee	WI	2,907	2,787	1,354	387	7,435	9.9%
15	Louisville	KY	4,419	1,316	1,200	483	7,418	9.9%
16	Columbus	OH	3,849	1,838	1,336	356	7,380	9.8%
17	Kansas City	MO	2,768	2,082	1,542	874	7,265	9.7%
18	Atlanta	GA	2,359	2,875	1,465	544	7,244	9.7%
19	Chicago	IL	1,919	3,028	1,744	534	7,226	9.6%
20	Los Angeles	CA	652	4,448	1,318	736	7,153	9.5%
21	WASHINGTON	DC	3,107	2,428	1,230	377	7,142	9.5%
22	Jackson	MS	1,833	2,342	1,788	1,095	7,058	9.4%
23	Omaha	NE	2,194	2,798	1,416	632	7,039	9.4%
24	Portland	OR	4,059	2,604	0	311	6,974	9.3%
25	Charlotte	NC	2,930	1,952	1,383	660	6,926	9.2%
26	Minneapolis	MN	2,514	2,875	1,082	389	6,861	9.1%
27	Little Rock	AR	2,486	1,382	2,110	597	6,576	8.8%
28	Boise	ID	2,812	2,077	1,236	421	6,546	8.7%
29	Charleston	WV	3,362	931	1,396	757	6,447	8.6%
30	Oklahoma City	OK	2,862	1,257	1,847	348	6,314	8.4%
31	Salt Lake City	UT	2,821	1,405	1,541	542	6,309	8.4%
32	Columbia	SC	2,811	1,166	1,342	943	6,262	8.3%
33	Virginia Beach	VA	2,468	1,836	1,238	548	6,090	8.1%
34	Seattle	WA	0	3,612	1,575	791	5,978	8.0%
35	New Orleans	LA	2,493	1,184	1,885	381	5,943	7.9%
36	Birmingham	AL	3,049	743	1,525	492	5,809	7.7%
37	Wilmington	DE	2,802	2,667	0	259	5,728	7.6%
38	Wichita	KS	2,421	1,257	1,463	537	5,679	7.6%
39	Albuquerque	NM	1,612	1,865	1,940	251	5,668	7.6%
40	Denver	CO	1,885	1,528	1,388	675	5,475	7.3%
41	Phoenix	AZ	1,180	1,862	1,889	512	5,443	7.3%
42	Billings	MT	2,371	1,983	0	682	5,036	6.7%
43	Houston	TX	0	2,778	1,636	310	4,724	6.3%
44	Fargo	ND	974	2,188	1,230	317	4,709	6.3%
45	Sioux Falls	SD	0	2,701	1,682	325	4,708	6.3%
46	Memphis	TN	0	2,084	2,111	355	4,550	6.1%
47	Honolulu	HI	1,542	1,279	978	425	4,224	5.6%
48	Las Vegas	NV	0	2,416	1,021	610	4,046	5.4%
49	Jacksonville	FL	0	1,869	1,252	333	3,455	4.6%
50	Cheyenne	WY	0	1,047	1,610	564	3,221	4.3%
51	Anchorage	AK	0	2,872	0	176	3,048	4.1%
AVERAGE ^{1/}			\$2,523	\$2,641	\$1,387	\$518	\$6,614	8.8%
MEDIAN			\$2,486	\$2,261	\$1,336	\$483	\$6,861	9.1%

^{1/} Based on cities actually levying tax.

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2005
\$100,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY	SALES	AUTO	AMOUNT	PERCENT
1	Bridgeport	CT	4,158	11,753	1,467	1,215	18,593	18.6%
2	Philadelphia	PA	7,219	2,840	1,333	449	11,841	11.8%
3	Providence	RI	2,691	4,998	1,449	1,993	11,130	11.1%
4	New York City	NY	6,687	2,342	1,685	339	11,053	11.1%
5	Des Moines	IA	4,408	3,694	1,579	776	10,457	10.5%
6	Indianapolis	IN	4,202	4,431	1,501	250	10,385	10.4%
7	Baltimore	MD	5,835	2,600	1,424	423	10,283	10.3%
8	Portland	ME	4,543	3,878	1,054	806	10,281	10.3%
9	Detroit	MI	5,957	2,441	1,322	495	10,215	10.2%
10	WASHINGTON	DC	5,191	2,876	1,446	438	9,951	10.0%
11	Louisville	KY	6,348	1,582	1,372	596	9,898	9.9%
12	Columbus	OH	5,777	2,131	1,521	436	9,865	9.9%
13	Milwaukee	WI	4,552	3,237	1,549	476	9,813	9.8%
14	Burlington	VT	2,701	5,382	1,292	351	9,727	9.7%
15	Boston	MA	4,401	3,882	772	646	9,701	9.7%
16	Portland	OR	6,498	2,784	0	393	9,676	9.7%
17	Atlanta	GA	3,733	3,549	1,620	657	9,558	9.6%
18	Omaha	NE	3,808	3,188	1,638	817	9,451	9.5%
19	Charlotte	NC	4,779	2,226	1,581	801	9,387	9.4%
20	Newark	NJ	1,978	5,659	1,299	329	9,265	9.3%
21	Kansas City	MO	4,112	2,323	1,718	1,076	9,229	9.2%
22	Minneapolis	MN	4,227	3,195	1,352	451	9,226	9.2%
23	Los Angeles	CA	2,146	4,650	1,521	895	9,213	9.2%
24	Jackson	MS	3,001	2,842	1,974	1,321	9,139	9.1%
25	Boise	ID	4,659	2,497	1,343	498	8,997	9.0%
26	Chicago	IL	2,649	3,416	2,011	608	8,684	8.7%
27	Little Rock	AR	4,028	1,611	2,284	744	8,668	8.7%
28	Charleston	WV	4,987	1,124	1,534	931	8,576	8.6%
29	Columbia	SC	4,441	1,395	1,457	1,139	8,433	8.4%
30	Oklahoma City	OK	4,346	1,659	1,992	400	8,397	8.4%
31	Salt Lake City	UT	4,443	1,510	1,706	617	8,276	8.3%
32	Manchester	NH	0	7,165	554	547	8,266	8.3%
33	Wichita	KS	3,974	1,531	1,576	880	7,961	8.0%
34	Virginia Beach	VA	3,920	1,992	1,390	658	7,960	8.0%
35	New Orleans	LA	3,733	1,499	2,104	497	7,833	7.8%
36	Wilmington	DE	4,423	2,986	0	329	7,738	7.7%
37	Birmingham	AL	4,255	1,014	1,765	605	7,639	7.6%
38	Albuquerque	NM	2,872	2,116	2,149	322	7,458	7.5%
39	Denver	CO	3,019	1,657	1,603	834	7,113	7.1%
40	Phoenix	AZ	1,926	2,155	2,187	641	6,910	6.9%
41	Billings	MT	3,966	2,100	0	799	6,865	6.9%
42	Seattle	WA	0	3,632	1,847	975	6,454	6.5%
43	Fargo	ND	1,801	2,664	1,426	407	6,298	6.3%
44	Honolulu	HI	3,261	1,361	1,098	546	6,267	6.3%
45	Houston	TX	0	3,287	1,915	371	5,573	5.6%
46	Sioux Falls	SD	0	3,210	1,827	393	5,430	5.4%
47	Memphis	TN	0	2,406	2,329	420	5,156	5.2%
48	Las Vegas	NV	0	2,828	1,176	759	4,763	4.8%
49	Jacksonville	FL	0	2,321	1,463	420	4,203	4.2%
50	Cheyenne	WY	0	1,249	1,774	698	3,721	3.7%
51	Anchorage	AK	0	3,257	0	201	3,457	3.5%
AVERAGE ^{1/}			\$3,992	\$2,983	\$1,574	\$641	\$8,518	8.5%
MEDIAN			\$3,974	\$2,664	\$1,521	\$596	\$8,684	8.7%

^{1/} Based on cities actually levying tax.

TABLE 1
ESTIMATED BURDEN OF MAJOR TAXES FOR A HYPOTHETICAL FAMILY OF THREE, 2005
\$150,000

RANK	CITY	ST	TAXES				BURDEN	
			INCOME	PROPERTY	SALES	AUTO	AMOUNT	PERCENT
1	Bridgeport	CT	6,925	14,184	1,988	1,641	24,738	16.5%
2	New York City	NY	12,826	2,524	2,230	332	17,911	11.9%
3	Philadelphia	PA	10,920	3,490	1,795	440	16,645	11.1%
4	Providence	RI	5,820	5,724	1,928	3,141	16,614	11.1%
5	Des Moines	IA	8,201	4,844	2,108	930	16,083	10.7%
6	WASHINGTON	DC	9,481	3,751	1,978	438	15,649	10.4%
7	Portland	ME	8,569	4,534	1,442	1,010	15,555	10.4%
8	Baltimore	MD	9,614	3,184	1,915	417	15,129	10.1%
9	Portland	OR	11,452	3,222	0	386	15,060	10.0%
10	Columbus	OH	9,881	2,708	2,035	428	15,052	10.0%
11	Louisville	KY	10,277	2,000	1,848	781	14,907	9.9%
12	Los Angeles	CA	6,329	5,281	2,078	1,207	14,895	9.9%
13	Detroit	MI	9,157	3,037	1,773	746	14,714	9.8%
14	Burlington	VT	5,844	6,724	1,779	346	14,693	9.8%
15	Indianapolis	IN	6,402	5,830	2,041	245	14,517	9.7%
16	Omaha	NE	7,100	4,069	2,217	1,098	14,484	9.7%
17	Milwaukee	WI	7,748	4,014	2,115	467	14,345	9.6%
18	Atlanta	GA	6,382	4,823	2,196	926	14,328	9.6%
19	Kansas City	MO	7,285	2,956	2,347	1,489	14,077	9.4%
20	Charlotte	NC	8,122	2,736	2,112	983	13,953	9.3%
21	Minneapolis	MN	7,850	3,811	1,825	440	13,926	9.3%
22	Boise	ID	8,272	3,242	1,861	490	13,866	9.2%
23	Jackson	MS	5,283	3,849	2,670	1,831	13,633	9.1%
24	Little Rock	AR	7,184	2,156	3,061	957	13,358	8.9%
25	Columbia	SC	7,713	2,064	1,972	1,582	13,331	8.9%
26	Boston	MA	7,058	4,208	1,067	810	13,143	8.8%
27	Charleston	WV	8,235	1,487	2,087	1,199	13,008	8.7%
28	Newark	NJ	4,707	5,980	1,724	325	12,735	8.5%
29	Oklahoma City	OK	7,309	2,020	2,717	382	12,428	8.3%
30	Wichita	KS	7,040	2,124	2,114	941	12,218	8.1%
31	Salt Lake City	UT	7,437	1,735	2,256	610	12,038	8.0%
32	Virginia Beach	VA	6,724	2,322	1,939	803	11,788	7.9%
33	Wilmington	DE	7,817	3,615	0	322	11,754	7.8%
34	Chicago	IL	4,111	4,179	2,733	601	11,623	7.7%
35	New Orleans	LA	5,956	2,140	2,875	510	11,482	7.7%
36	Birmingham	AL	6,460	1,556	2,404	765	11,185	7.5%
37	Albuquerque	NM	5,353	2,548	2,886	316	11,103	7.4%
38	Honolulu	HI	6,966	1,561	1,507	548	10,583	7.1%
39	Billings	MT	7,142	2,415	0	871	10,428	7.0%
40	Denver	CO	5,221	1,953	2,155	1,050	10,379	6.9%
41	Phoenix	AZ	3,503	2,702	2,924	824	9,953	6.6%
42	Manchester	NH	0	8,476	748	679	9,903	6.6%
43	Fargo	ND	3,556	3,568	1,921	400	9,445	6.3%
44	Seattle	WA	0	3,955	2,516	1,235	7,707	5.1%
45	Houston	TX	0	4,342	2,515	365	7,222	4.8%
46	Sioux Falls	SD	0	4,310	2,458	386	7,153	4.8%
47	Memphis	TN	0	3,124	3,148	414	6,685	4.5%
48	Las Vegas	NV	0	3,516	1,592	886	5,994	4.0%
49	Jacksonville	FL	0	3,314	2,024	411	5,749	3.8%
50	Cheyenne	WY	0	1,659	2,395	928	4,983	3.3%
51	Anchorage	AK	0	4,076	0	198	4,274	2.8%
AVERAGE 1/			\$7,028	\$3,679	\$2,128	\$775	\$12,479	8.3%
MEDIAN			\$6,966	\$3,314	\$2,041	\$679	\$13,143	8.8%

1/ Based on cities actually levying tax.

TABLE 3
INCOME TAX BURDEN AS PERCENT OF INCOME IN THE LARGEST CITIES BY
TYPE OF INCOME TAX FOR A FAMILY OF THREE
2005

CITIES WITH:	ST	INCOME LEVELS:				
		\$25,000	\$50,000	\$75,000	\$100,000	\$150,000
GRADUATED STATE AND LOCAL TAX RATES						
New York City	NY	0.3%	3.0%	5.2%	6.7%	8.6%
GRADUATED STATE AND FLAT LOCAL RATES						
Birmingham	AL	3.6%	3.7%	4.1%	4.3%	4.3%
Wilmington	DE	2.2%	2.5%	3.7%	4.4%	5.2%
Louisville	KY	4.8%	5.0%	5.9%	6.3%	6.9%
Baltimore	MD	0.0%	4.0%	5.2%	5.8%	6.4%
Kansas City	MO	2.0%	2.9%	3.7%	4.1%	4.9%
Columbus	OH	3.3%	4.3%	5.1%	5.8%	6.6%
Portland	OR	5.0%	3.9%	5.4%	6.5%	7.6%
FLAT STATE AND LOCAL TAX RATES						
Indianapolis	IN	3.3%	4.0%	4.1%	4.2%	4.3%
Detroit	MI	4.6%	5.5%	5.8%	6.0%	6.1%
Philadelphia	PA	7.3%	7.2%	7.2%	7.2%	7.3%
GRADUATED STATE TAX						
Phoenix	AZ	0.6%	1.1%	1.6%	1.9%	2.3%
Little Rock	AR	1.5%	2.2%	3.3%	4.0%	4.8%
Los Angeles	CA	0.0%	0.0%	0.9%	2.1%	4.2%
Bridgeport	CT	0.0%	1.0%	3.6%	4.2%	4.6%
WASHINGTON	DC	2.3%	2.7%	4.1%	5.2%	6.3%
Atlanta	GA	2.2%	2.1%	3.1%	3.7%	4.3%
Honolulu	HI	2.2%	0.3%	2.1%	3.3%	4.6%
Boise	ID	0.4%	2.2%	3.7%	4.7%	5.5%
Des Moines	IA	1.4%	2.4%	3.5%	4.4%	5.5%
Wichita	KS	0.5%	2.0%	3.2%	4.0%	4.7%
New Orleans	LA	1.2%	2.5%	3.3%	3.7%	4.0%
Portland	ME	0.4%	1.5%	3.3%	4.5%	5.7%
Minneapolis	MN	1.2%	2.2%	3.4%	4.2%	5.2%
Jackson	MS	0.6%	1.4%	2.4%	3.0%	3.5%
Billings	MT	1.0%	1.7%	3.2%	4.0%	4.8%
Omaha	NE	1.0%	1.7%	2.9%	3.8%	4.7%
Newark	NJ	0.8%	1.2%	1.5%	2.0%	3.1%
Albuquerque	NM	0.0%	0.8%	2.1%	2.9%	3.6%
Charlotte	NC	1.8%	2.7%	3.9%	4.8%	5.4%
Fargo	ND	0.5%	1.0%	1.3%	1.8%	2.4%
Oklahoma City	OK	2.1%	2.5%	3.8%	4.3%	4.9%
Providence	RI	0.0%	1.2%	1.9%	2.7%	3.9%
Columbia	SC	0.4%	2.5%	3.7%	4.4%	5.1%
Salt Lake City	UT	1.3%	2.5%	3.8%	4.4%	5.0%
Virginia Beach	VA	2.2%	2.3%	3.3%	3.9%	4.5%
Burlington	VT	0.0%	1.3%	1.9%	2.7%	3.9%
Charleston	WV	2.6%	3.6%	4.5%	5.0%	5.5%
Milwaukee	WI	0.0%	2.7%	3.9%	4.6%	5.2%
FLAT STATE TAX RATE WITH EXEMPTIONS						
Denver	CO	0.9%	1.7%	2.5%	3.0%	3.5%
Chicago	IL	2.0%	2.3%	2.6%	2.6%	2.7%
Boston	MA	1.0%	3.4%	4.1%	4.4%	4.7%
Manchester	NH	0.0%	0.0%	0.0%	0.0%	0.0%
Memphis	TN	0.0%	0.0%	0.0%	0.0%	0.0%
No income tax: Anchorage, AK; Jacksonville, FL; Las Vegas, NV; Sioux Falls, SD; Houston, TX; Seattle, WA; Cheyenne, WY						
AVERAGE	1/	1.6%	2.4%	3.4%	4.0%	4.7%

Chapter III: Comparing Specific Tax Burdens for a Hypothetical Family of Three in the Largest City in Each State

**TABLE 7
STATE AND LOCAL GENERAL SALES TAX
RATES IN EACH OF THE 51 CITIES
AS OF DECEMBER 31, 2005**

CITY	ST	TOTAL RATE	STATE	CITY	COUNTY	SCHOOL	TRANSIT
Memphis	TN	9.25	7.0		2.25		
New Orleans	LA	9.0	4.0	3.5		1.5	
Seattle	WA	8.8	6.5	0.85	0.25		1.2
Chicago	IL	8.75	6.25	1.0	0.75		0.75
Los Angeles	CA	8.50	6.25	1.0	0.25		1.0
New York City	NY	8.375	4.0	4.0			0.375
Oklahoma City	OK	8.375	4.5	3.875			
Houston	TX	8.25	6.25	1.0			1.0
Phoenix	AZ	8.1	5.6	1.8	0.7		
Birmingham	AL	8.0	4.0	3.0	1.0		
Little Rock	AR	7.5	6.0	0.5	1.0		
Charlotte	NC	7.5	4.5		2.5		0.5
Las Vegas	NV	7.5	2.0		3.0	2.25	
Denver	CO	7.2	2.9	3.5			0.8
Jacksonville	FL	7.0	6.0		0.5		0.5
Atlanta	GA	7.0	4.0		1.0	1.0	1.0
Minneapolis	MN	7.0	6.5	0.5			
Jackson	MS	7.0	7.0				
Omaha	NE	7.0	5.5	1.5			
Philadelphia	PA	7.0	6.0		1.0		
Providence	RI	7.0	7.0				
Kansas City	MO	6.975	4.225	1.5	0.750		0.5
Albuquerque	NM	6.75	5.0	1.50	0.25		
Columbus	OH	6.75	6.0		0.5		0.25
Salt Lake City	UT	6.6	4.75	1.0	0.35		0.5
Fargo	ND	6.5	5.0	1.5			
Wichita	KS	6.3	5.3		1.0		
Bridgeport	CT	6.0	6.0				
Des Moines	IA	6.0	5.0			1.0	
Louisville	KY	6.0	6.0				
Detroit	MI	6.0	6.0				
Newark	NJ	6.0	6.0				
Sioux Falls	SD	6.0	4.0	2.0			
Boise	ID	6.0	6.0				
Burlington	VT	6.0	6.0				
Charleston	WV	6.0	6.0				
Cheyenne	WY	6.0	4.0		2.0		
WASHINGTON	DC	5.75	5.75				
Milwaukee	WI	5.6	5.0		0.6		
Indianapolis	IN	5.0	5.0				
Boston	MA	5.0	5.0				
Baltimore	MD	5.0	5.0				
Portland	ME	5.0	5.0				
Columbia	SC	5.0	5.0				
Virginia Beach	VA	5.0	4.0	1.0			
Honolulu	HI	4.0	4.0				
UNWEIGHTED AVERAGE		6.72	5.23				
MEDIAN		6.75	5.15				

Cities with no state general sales tax: Anchorage, AK; Billings, MT; Portland, OR; and Wilmington, DE.

NOTE: Unweighted average and median include only those cities with a sales tax.

TABLE 8
GASOLINE TAX RATES IN THE 51 CITIES AS OF DECEMBER 31, 2005
(STATE AND LOCAL RATES)

CITY	ST	TOTAL RATE	STATE RATE	LOCAL RATE
Las Vegas	NV	33.0	24.0	09.0
Honolulu	HI	32.6	16.1	16.5
Providence	RI	31.0	31.0	00.0
Seattle	WA	31.0	31.0	00.0
Philadelphia	PA	30.0	30.0	00.0
Charleston	WV	27.0	27.0	00.0
Milwaukee	WI	29.1	29.1	00.0
Jacksonville	FL	28.2	14.3	13.9
Billings	MT	27.0	27.0	00.0
Portland	OR	27.0	24.0	03.0
Charlotte	NC	26.85	26.85	00.0
Los Angeles	CA	26.2	26.2	00.0
Columbus	OH	26.0	26.0	00.0
Portland	ME	25.9	25.9	00.0
Omaha	NE	25.3	25.3	00.0
Bridgeport	CT	25.0	25.0	00.0
Boise	ID	25.0	25.0	00.0
Salt Lake City	UT	24.5	24.5	00.0
Chicago	IL	24.0	19.0	05.0
Wichita	KS	24.0	24.0	00.0
Kansas City	MO	24.0	24.0	00.0
Baltimore	MD	23.5	23.5	00.0
New York City	NY	23.2	23.2	00.0
Wilmington	DE	23.0	23.0	00.0
Fargo	ND	23.0	23.0	00.0
Denver	CO	22.0	22.0	00.0
Sioux Falls	SD	22.0	22.0	00.0
Little Rock	AR	21.8	21.8	00.0
Boston	MA	21.0	21.0	00.0
Des Moines	IA	20.5	20.5	00.0
WASHINGTON	DC	20.0	20.0	00.0
New Orleans	LA	20.0	20.0	00.0
Minneapolis	MN	20.0	20.0	00.0
Memphis	TN	20.0	20.0	00.0
Houston	TX	20.0	20.0	00.0
Burlington	VT	20.0	20.0	00.0
Manchester	NH	19.5	19.5	00.0
Albuquerque	NM	19.5	19.5	00.0
Detroit	MI	19.0	19.0	00.0
Jackson	MS	18.4	18.4	00.0
Oklahoma City	OK	18.4	18.4	00.0
Birmingham	AL	18.3	18.3	01.0
Phoenix	AZ	18.0	18.0	00.0
Indianapolis	IN	18.0	18.0	00.0
Virginia Beach	VA	17.5	17.5	00.0
Louisville	KY	16.4	16.4	00.0
Columbia	SC	16.0	16.0	00.0
Cheyenne	WY	14.0	14.0	00.0
Newark	NJ	10.5	10.5	00.0
Anchorage	AK	08.0	08.0	00.0
Atlanta	GA	07.5	07.5	00.0
UNWEIGHTED AVERAGE		22.0		
MEDIAN		21.8		

TABLE 23
STATE CIGARETTE TAX RATES
(Per Pack of 20)

DISTRICT OF COLUMBIA: \$ 1.00

LOWER THAN THE DISTRICT 33 STATES			
Kentucky	\$.03	Indiana	\$.55
North Carolina	.05	Ohio	.55
South Carolina	.07	West Virginia	.55
Missouri	.17	Idaho	.57
Mississippi	.18	Arkansas	.59
VIRGINIA	.20	Wyoming	.60
Tennessee	.20	Nebraska	.64
Florida	.339	Utah	.695
Iowa	.36	Wisconsin	.77
Louisiana	.36	Kansas	.79
Georgia	.37	Nevada	.80
Texas	.41	New Hampshire	.80
Alabama	.425	Colorado	.84
North Dakota	.44	California	.87
Minnesota	.48	New Mexico	.91
South Dakota	.53	Illinois	.98
Delaware	.55		
SAME AS THE DISTRICT 1 STATE			
MARYLAND	\$1.00		
HIGHER THAN THE DISTRICT 16 STATES			
Oklahoma	\$1.03	Connecticut	\$1.51
Arizona	1.18	Massachusetts	1.51
Vermont	1.19	Alaska	1.60
Michigan	1.25	Montana	1.70
Oregon	1.28	Rhode Island	1.71
Pennsylvania	1.35	Maine	2.00
Hawaii	1.40	Washington	2.025
New York	1.50	New Jersey	2.40

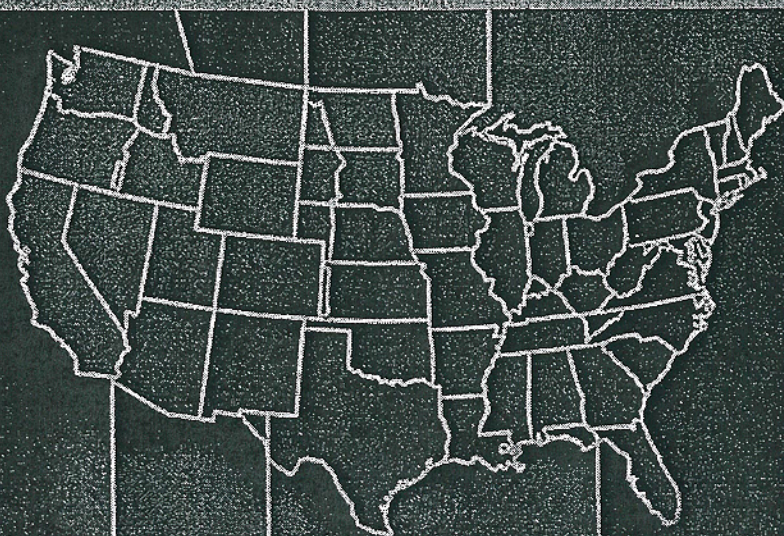
50-State Property Tax Comparison Study

Payable Year 2005

A Report Produced
Cooperatively by
Member States of the

National Taxpayers
Conference

NTC
State Tax Network



April 2006

III. Findings

Table 11: Average Homestead Property Taxes for Selected Small Cities By Region, Taxes Payable 2004-2005

Value of Real Property	\$70,000				\$150,000				\$300,000			
Tax Year	Payable 2004		Payable 2005		Payable 2004		Payable 2005		Payable 2004		Payable 2005	
Region	Total Tax	ETR	Total Tax	ETR	Total Tax	ETR	Total Tax	ETR	Total Tax	ETR	Total Tax	ETR
New England	\$976	1.394%	\$1,238	1.769%	\$2,114	1.410%	\$2,675	1.783%	\$4,240	1.413%	\$5,367	1.789%
Mid-Atlantic	1,206	1.723%	1,143	1.633%	2,898	1.932%	2,693	1.795%	6,132	2.044%	5,639	1.880%
South	542	0.774%	528	0.755%	1,343	0.895%	1,338	0.892%	2,911	0.970%	2,882	0.961%
Midwest	1,157	1.652%	1,160	1.658%	2,602	1.735%	2,644	1.763%	5,326	1.775%	5,436	1.812%
Southwest	714	1.020%	707	1.011%	1,625	1.083%	1,615	1.077%	3,337	1.112%	3,317	1.106%
West	701	1.002%	671	0.959%	1,553	1.035%	1,496	0.997%	3,222	1.074%	3,110	1.037%
U.S. Total	\$857	1.224%	\$872	1.246%	\$1,962	1.308%	\$2,004	1.336%	\$4,075	1.358%	\$4,154	1.385%

Note: No median home values were available for rural cities.

The Highest and Lowest Homestead Tax States – Urban

Highest

The states whose largest cities had the highest property tax for all homestead values for taxes payable in 2005 are shown in Table 12.

Table 12: Largest City in Each State with Homestead Tax Rankings among the Top Ten for Both Values

State	City	\$150,000		\$300,000	
		Tax	Rank	Tax	Rank
Michigan	Detroit	\$4,850	1	\$9,701	1
New York	Buffalo	\$3,936	2	\$8,067	2
Wisconsin	Milwaukee	\$3,669	3	\$7,431	3
Texas	Houston	\$3,512	4	\$7,217	5
Illinois	Aurora	\$3,469	5	\$7,294	4
Maryland	Baltimore City	\$3,440	6	\$6,881	6
Pennsylvania	Philadelphia	\$3,350	7	\$6,701	7
Nebraska	Omaha	\$3,094	8	\$6,187	9
North Dakota	Fargo	\$2,983	9	\$5,966	10
New Jersey	Newark	\$2,957	10	\$6,514	8

Lowest

The states whose largest cities had the lowest homestead taxes for all values of homes are shown in Table 13.

Table 13: Largest City in Each State with Homestead Tax Rankings among the Bottom Ten for Both Values

State	City	\$150,000 Home		\$300,000 Home	
		Tax	Rank	Tax	Rank
Massachusetts	Boston	\$242	53	\$1,706	51
Hawaii	Honolulu	\$434	52	\$1,018	53
New York	New York City	\$691	51	\$1,782	50
Colorado	Denver	\$769	50	\$1,538	52
Wyoming	Cheyenne	\$981	49	\$1,963	49
Alabama	Birmingham	\$982	48	\$2,016	48
District of Columbia	Washington	\$1,003	47	\$2,371	47
Utah	Salt Lake City	\$1,197	46	\$2,394	46
West Virginia	Charleston	\$1,233	45	\$2,466	45
Virginia	Virginia Beach	\$1,265	44	\$2,531	44

Most of these states ranked near the bottom simply due to low property tax rates. Some cities ranked low because they also offered sizable homestead exemptions. The District of Columbia

V. Rankings Tables – Urban

Table 28: Urban Homestead Property Taxes
Payable 2005

\$150,000 VALUED PROPERTY					\$300,000 VALUED PROPERTY				
Rank	State	City	Net Tax	ETR	Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	\$4,850	3.234%	1	Michigan	Detroit	\$9,701	3.234%
2	New York	Buffalo	3,936	2.624%	2	New York	Buffalo	8,067	2.689%
3	Wisconsin	Milwaukee	3,669	2.446%	3	Wisconsin	Milwaukee	7,431	2.477%
4	Texas	Houston	3,512	2.341%	4	Illinois	Aurora	7,294	2.431%
5	Illinois	Aurora	3,469	2.312%	5	Texas	Houston	7,217	2.406%
6	Maryland	Baltimore City	3,440	2.294%	6	Maryland	Baltimore City	6,881	2.294%
7	Pennsylvania	Philadelphia	3,350	2.234%	7	Pennsylvania	Philadelphia	6,701	2.234%
8	Nebraska	Omaha	3,094	2.062%	8	New Jersey	Newark	6,514	2.171%
9	North Dakota	Fargo	2,983	1.989%	9	Nebraska	Omaha	6,187	2.062%
10	New Jersey	Newark	2,957	1.971%	10	North Dakota	Fargo	5,966	1.989%
11	Tennessee	Memphis	2,802	1.868%	11	Maine	Portland	5,683	1.894%
12	Maine	Portland	2,770	1.846%	12	Tennessee	Memphis	5,605	1.868%
13	Connecticut	Bridgeport	2,722	1.814%	13	Connecticut	Bridgeport	5,443	1.814%
14	Iowa	Des Moines	2,605	1.736%	14	Iowa	Des Moines	5,429	1.810%
15	New Hampshire	Manchester	2,391	1.594%	15	Indiana	Indianapolis	5,191	1.730%
16	Vermont	Burlington	2,339	1.560%	16	Florida	Jacksonville	4,909	1.636%
17	Indiana	Indianapolis	2,235	1.490%	17	New Hampshire	Manchester	4,783	1.594%
18	Florida	Jacksonville	2,232	1.488%	18	Vermont	Burlington	4,679	1.560%
19	Ohio	Columbus	2,227	1.485%	19	Illinois	Chicago	4,534	1.511%
20	Missouri	Kansas City	2,180	1.454%	20	Ohio	Columbus	4,455	1.485%
21	Rhode Island	Providence	2,150	1.434%	21	Alaska	Anchorage	4,412	1.471%
22	Alaska	Anchorage	2,132	1.421%	22	Missouri	Kansas City	4,361	1.454%
23	Illinois	Chicago	2,110	1.407%	23	Mississippi	Jackson	4,355	1.452%
AVERAGE			2,048	1.365%	24	Rhode Island	Providence	4,301	1.434%
24	Mississippi	Jackson	2,027	1.352%	AVERAGE			4,286	1.429%
25	South Dakota	Sioux Falls	1,878	1.252%	25	Idaho	Boise	4,269	1.423%
26	Oregon	Portland	1,857	1.238%	26	Arkansas	Little Rock	4,006	1.335%
27	Arkansas	Little Rock	1,853	1.235%	27	Georgia	Atlanta	3,953	1.318%
28	Kansas	Wichita	1,808	1.205%	28	Minnesota	Minneapolis	3,952	1.317%
29	Minnesota	Minneapolis	1,790	1.193%	29	Louisiana	New Orleans	3,933	1.311%
30	Nevada	Las Vegas	1,698	1.132%	30	South Dakota	Sioux Falls	3,756	1.252%
31	Kentucky	Louisville	1,697	1.132%	31	South Carolina	Columbia	3,730	1.243%
32	Idaho	Boise	1,693	1.129%	32	Oregon	Portland	3,713	1.238%
33	North Carolina	Charlotte	1,691	1.127%	33	Kansas	Wichita	3,662	1.221%
34	Oklahoma	Oklahoma City	1,688	1.125%	34	Oklahoma	Oklahoma City	3,485	1.162%
35	Georgia	Atlanta	1,674	1.116%	35	Nevada	Las Vegas	3,396	1.132%
36	California	Los Angeles	1,653	1.102%	36	Kentucky	Louisville	3,395	1.132%
37	South Carolina	Columbia	1,635	1.090%	37	California	Los Angeles	3,387	1.129%
38	Montana	Billings	1,575	1.050%	38	North Carolina	Charlotte	3,382	1.127%
39	Arizona	Phoenix	1,561	1.041%	39	Montana	Billings	3,150	1.050%
40	Delaware	Wilmington	1,545	1.030%	40	Arizona	Phoenix	3,122	1.041%
41	Washington	Seattle	1,460	0.973%	41	Delaware	Wilmington	3,090	1.030%
42	New Mexico	Albuquerque	1,451	0.967%	42	New Mexico	Albuquerque	2,979	0.993%
43	Louisiana	New Orleans	1,363	0.909%	43	Washington	Seattle	2,920	0.973%
44	Virginia	Virginia Beach	1,265	0.844%	44	Virginia	Virginia Beach	2,531	0.844%
45	West Virginia	Charleston	1,233	0.822%	45	West Virginia	Charleston	2,466	0.822%
46	Utah	Salt Lake City	1,197	0.798%	46	Utah	Salt Lake City	2,394	0.798%
47	District of Columbia	Washington	1,003	0.669%	47	District of Columbia	Washington	2,371	0.790%
48	Alabama	Birmingham	982	0.654%	48	Alabama	Birmingham	2,016	0.672%
49	Wyoming	Cheyenne	981	0.654%	49	Wyoming	Cheyenne	1,963	0.654%
50	Colorado	Denver	769	0.513%	50	New York	New York City	1,782	0.594%
51	New York	New York City	691	0.461%	51	Massachusetts	Boston	1,706	0.569%
52	Hawaii	Honolulu	434	0.289%	52	Colorado	Denver	1,538	0.513%
53	Massachusetts	Boston	242	0.161%	53	Hawaii	Honolulu	1,018	0.339%

V. Ranking Tables – Urban

Table 29: Urban Homestead Property Taxes for a Median-Value Home – Listed by Net Tax Payable 2005

State	City	2005 2nd Quarter Median Sales Price*	Net Tax	Tax Rank	Effective Tax Rate	Rate Rank
New Jersey	Newark	414,400	8,998	1	2.171%	8
Connecticut	Bridgeport	487,300	8,842	2	1.814%	13
Illinois	Aurora	265,400	6,411	3	2.416%	4
Maryland	Baltimore City	264,700	6,071	4	2.294%	6
Michigan	Detroit	169,200	5,471	5	3.234%	1
California	Los Angeles	474,800	5,408	6	1.139%	32
Wisconsin	Milwaukee	216,800	5,344	7	2.465%	3
Pennsylvania	Philadelphia	211,000	4,713	8	2.234%	7
Maine	Portland	247,200	4,626	9	1.872%	11
Rhode Island	Providence	291,600	4,180	10	1.434%	21
Illinois	Chicago	265,400	3,975	11	1.498%	18
District of Columbia	Washington	429,200	3,550	12	0.827%	45
Nevada	Las Vegas	300,100	3,397	13	1.132%	33
Texas	Houston	142,500	3,326	14	2.334%	5
Minnesota	Minneapolis	237,700	3,054	15	1.285%	25
Washington	Seattle	310,300	3,020	16	0.973%	42
Oregon	Portland	238,000	2,946	17	1.238%	27
New York	New York City	452,700	2,893	18	0.639%	51
Massachusetts	Boston	418,500	2,863	19	0.684%	48
Nebraska	Omaha	137,300	2,832	20	2.062%	9
Tennessee	Memphis	150,100	2,804	21	1.868%	12
Alaska	Anchorage	195,700	2,781	22	1.421%	22
Vermont	Burlington	172,800**	2,695	23	1.560%	16
North Dakota	Fargo	132,600	2,637	24	1.989%	10
Arizona	Phoenix	243,400**	2,533	25	1.041%	39
Florida	Jacksonville	166,600	2,528	26	1.517%	17
Iowa	Des Moines	145,100	2,512	27	1.732%	14
New York	Buffalo	97,500	2,490	28	2.554%	2
Ohio	Columbus	155,900	2,315	29	1.485%	19
Missouri	Kansas City	157,100	2,284	30	1.454%	20
New Hampshire	Manchester	136,500**	2,176	31	1.594%	15
Delaware	Wilmington	211,000	2,173	32	1.030%	40
Hawaii	Honolulu	577,800	2,100	33	0.364%	53
North Carolina	Charlotte	179,600	2,025	34	1.127%	35
Georgia	Atlanta	166,500	1,924	35	1.156%	31
Idaho	Boise	161,800	1,896	36	1.172%	30
Mississippi	Jackson	131,700	1,743	37	1.324%	24
Indiana	Indianapolis	124,600	1,735	38	1.392%	23
South Dakota	Sioux Falls	137,700	1,724	39	1.252%	26
New Mexico	Albuquerque	171,700	1,672	40	0.974%	41
Montana	Billings	154,500	1,622	41	1.050%	38
Virginia	Virginia Beach	192,000	1,620	42	0.844%	44
Kentucky	Louisville	136,800	1,548	43	1.132%	34
Louisiana	New Orleans	152,600	1,408	44	0.923%	43
South Carolina	Columbia	133,700	1,407	45	1.052%	37
Arkansas	Little Rock	118,900	1,406	46	1.183%	29
Utah	Salt Lake City	169,900	1,356	47	0.798%	47
Oklahoma	Oklahoma City	115,700	1,277	48	1.104%	36
Colorado	Denver	248,400	1,273	49	0.513%	52
Kansas	Wichita	106,300	1,268	50	1.193%	28
Alabama	Birmingham	156,100	1,024	51	0.656%	49
West Virginia	Charleston	121,700	1,000	52	0.822%	46
Wyoming	Cheyenne	132,300**	866	53	0.654%	50
AVERAGE		217,523	2,901		1.390%	

Median Sales Price Sources: National Association of REALTORS (www.realtor.org), Homegain.com (marked as **) and Billings Association of REALTORS (Billings data only).

Calculations by the Minnesota Taxpayers Association.

*Before calculating the tax, the median value was adjusted for differences in assessment practices using the area's reported median sales ratio.

50-State Property Tax Study 2005 National Taxpayers Conference

Table 30: Urban Commercial Property Taxes
Payable 2005

\$100,000 VALUED PROPERTY

\$20,000 Fixtures

Rank	State	City	Net Tax	ETR
1	New York	New York City	\$4,641	3.868%
2	Michigan	Detroit	4,612	3.843%
3	Rhode Island	Providence	4,568	3.807%
4	New York	Buffalo	4,399	3.666%
5	Iowa	Des Moines	4,124	3.436%
6	Illinois	Chicago	3,911	3.259%
7	Massachusetts	Boston	3,562	2.968%
8	Maryland	Baltimore City	3,521	2.934%
9	Pennsylvania	Philadelphia	3,482	2.902%
10	Tennessee	Memphis	3,438	2.865%
11	Missouri	Kansas City	3,399	2.833%
12	Texas	Houston	3,350	2.791%
13	Arizona	Phoenix	3,254	2.712%
14	Kansas	Wichita	3,223	2.686%
15	Mississippi	Jackson	3,079	2.566%
16	South Carolina	Columbia	3,027	2.523%
17	Wisconsin	Milwaukee	3,009	2.508%
18	Indiana	Indianapolis	2,959	2.466%
19	Louisiana	New Orleans	2,913	2.428%
20	Connecticut	Bridgeport	2,782	2.318%
21	Minnesota	MINNEAPOLIS	2,578	2.149%
22	Illinois	Aurora	2,550	2.125%
23	Nebraska	Omaha	2,510	2.092%
24	Maine	Portland	2,441	2.034%
AVERAGE			2,428	2.023%
25	North Dakota	Fargo	2,210	1.841%
26	New Jersey	Newark	2,171	1.810%
27	Colorado	Denver	2,166	1.805%
28	Florida	Jacksonville	2,142	1.785%
29	Vermont	Burlington	2,127	1.773%
30	Idaho	Boise	2,055	1.712%
31	West Virginia	Charleston	1,984	1.653%
32	Georgia	Atlanta	1,855	1.546%
33	Ohio	Columbus	1,820	1.517%
34	Utah	Salt Lake City	1,791	1.492%
35	Alaska	Anchorage	1,778	1.482%
36	South Dakota	Sioux Falls	1,724	1.437%
37	District of Columbia	Washington	1,713	1.428%
38	Montana	Billings	1,680	1.400%
39	Alabama	Birmingham	1,657	1.381%
40	Arkansas	Little Rock	1,656	1.380%
41	Oregon	Portland	1,618	1.348%
42	New Hampshire	Manchester	1,594	1.329%
43	Oklahoma	Oklahoma City	1,503	1.252%
44	New Mexico	Albuquerque	1,416	1.180%
45	Kentucky	Louisville	1,393	1.160%
46	California	Los Angeles	1,387	1.156%
47	Nevada	Las Vegas	1,376	1.147%
48	North Carolina	Charlotte	1,363	1.136%
49	Washington	Seattle	1,165	0.971%
50	Virginia	Virginia Beach	1,100	0.917%
51	Hawaii	Honolulu	1,054	0.878%
52	Delaware	Wilmington	1,030	0.858%
53	Wyoming	Cheyenne	798	0.665%

\$1 MILLION-VALUED PROPERTY

\$200,000 Fixtures

Rank	State	City	Net Tax	ETR
1	New York	New York City	\$46,411	3.868%
2	Michigan	Detroit	46,117	3.843%
3	Rhode Island	Providence	45,679	3.807%
4	New York	Buffalo	43,993	3.666%
5	Iowa	Des Moines	41,236	3.436%
6	Illinois	Chicago	39,112	3.259%
7	Arizona	Phoenix	38,048	3.171%
8	Massachusetts	Boston	35,621	2.968%
9	Maryland	Baltimore City	35,208	2.934%
10	Pennsylvania	Philadelphia	34,822	2.902%
11	Tennessee	Memphis	34,377	2.865%
12	Missouri	Kansas City	33,993	2.833%
13	Texas	Houston	33,496	2.791%
14	Minnesota	Minneapolis	32,736	2.728%
15	Kansas	Wichita	32,230	2.686%
16	Mississippi	Jackson	30,787	2.566%
17	South Carolina	Columbia	30,275	2.523%
18	Wisconsin	Milwaukee	30,094	2.508%
19	Indiana	Indianapolis	29,591	2.466%
20	Louisiana	New Orleans	29,135	2.428%
21	Connecticut	Bridgeport	27,821	2.318%
22	Illinois	Aurora	25,501	2.125%
23	Nebraska	Omaha	25,105	2.092%
AVERAGE			24,669	2.056%
24	Maine	Portland	24,408	2.034%
25	District of Columbia	Washington	22,231	1.853%
26	North Dakota	Fargo	22,096	1.841%
27	New Jersey	Newark	21,714	1.810%
28	Colorado	Denver	21,665	1.805%
29	Ohio	Columbus	21,495	1.791%
30	Florida	Jacksonville	21,417	1.785%
31	Vermont	Burlington	21,273	1.773%
32	Idaho	Boise	20,549	1.712%
33	West Virginia	Charleston	19,842	1.653%
34	Georgia	Atlanta	18,555	1.546%
35	Utah	Salt Lake City	17,909	1.492%
36	Alaska	Anchorage	17,779	1.482%
37	South Dakota	Sioux Falls	17,239	1.437%
38	Montana	Billings	16,803	1.400%
39	Alabama	Birmingham	16,569	1.381%
40	Arkansas	Little Rock	16,561	1.380%
41	Oregon	Portland	16,176	1.348%
42	New Hampshire	Manchester	15,942	1.329%
43	Oklahoma	Oklahoma City	15,028	1.252%
44	New Mexico	Albuquerque	14,164	1.180%
45	Kentucky	Louisville	13,925	1.160%
46	California	Los Angeles	13,872	1.156%
47	Nevada	Las Vegas	13,762	1.147%
48	North Carolina	Charlotte	13,626	1.136%
49	Washington	Seattle	11,650	0.971%
50	Virginia	Virginia Beach	11,003	0.917%
51	Hawaii	Honolulu	10,539	0.878%
52	Delaware	Wilmington	10,300	0.858%
53	Wyoming	Cheyenne	7,983	0.665%

50-State Property Tax Study 2005 National Taxpayers Conference

VII. Rankings Tables – Rural

Table 40: Rural Homestead Property Taxes
Payable 2005

\$70,000 VALUED PROPERTY				\$150,000 VALUED PROPERTY			
Rank	State	City	Net Tax ETR	Rank	State	City	Net Tax ETR
1	Connecticut	Windham	\$2,099 2.999%	1	New York	Plattsburgh	\$4,869 3.246%
2	New York	Plattsburgh	1,916 2.737%	2	Connecticut	Windham	4,498 2.999%
3	Wisconsin	Mayville	1,501 2.144%	3	New Jersey	Maurice River Township	3,570 2.380%
4	North Dakota	Bottineau	1,463 2.090%	4	Illinois	Carlinville	3,406 2.270%
5	Kansas	Larned	1,460 2.086%	5	Wisconsin	Mayville	3,320 2.213%
6	New Jersey	Maurice River Township	1,456 2.080%	6	Texas	Fort Stockton	3,256 2.171%
7	Vermont	Morristown	1,456 2.079%	7	Kansas	Larned	3,182 2.121%
8	Texas	Fort Stockton	1,392 1.989%	8	North Dakota	Bottineau	3,134 2.090%
9	Illinois	Carlinville	1,388 1.982%	9	Vermont	Morristown	3,119 2.079%
10	Nebraska	Mullen	1,335 1.907%	10	Iowa	Hampton	2,894 1.929%
11	Michigan	Escanaba	1,334 1.905%	11	Nebraska	Mullen	2,861 1.907%
12	Iowa	Hampton	1,235 1.765%	12	Michigan	Escanaba	2,858 1.905%
13	Pennsylvania	Williamsport	1,204 1.720%	13	Alaska	Fairbanks	2,665 1.777%
14	South Dakota	Sisseton	1,184 1.691%	14	Florida	Moore Haven	2,648 1.765%
15	Alaska	Fairbanks	1,137 1.624%	15	Pennsylvania	Williamsport	2,580 1.720%
16	Rhode Island	Hopkinton	1,077 1.539%	16	South Dakota	Sisseton	2,537 1.691%
17	New Hampshire	Auburn	989 1.413%	17	Indiana	North Vernon	2,322 1.548%
18	Massachusetts	Holliston	976 1.395%	18	Rhode Island	Hopkinton	2,308 1.539%
19	Florida	Moore Haven	927 1.324%	19	New Hampshire	Auburn	2,120 1.413%
20	Oregon	Coos Bay	918 1.311%	20	Massachusetts	Holliston	2,092 1.395%
21	Washington	Rock Island	909 1.299%	AVERAGE			
AVERAGE			872 1.246%	21	Oregon	Coos Bay	1,967 1.311%
22	Ohio	Marion	865 1.236%	22	Georgia	Fitzgerald	1,961 1.307%
23	Nevada	Fallon	860 1.229%	23	Washington	Rock Island	1,948 1.299%
24	Maine	Hudson	832 1.188%	24	Mississippi	Tylertown	1,916 1.277%
25	Maryland	Hampstead	831 1.187%	25	Maine	Hudson	1,914 1.276%
26	Georgia	Fitzgerald	822 1.174%	26	Ohio	Marion	1,854 1.236%
27	Missouri	Boonville	770 1.100%	27	Nevada	Fallon	1,844 1.229%
28	Montana	Dillon	765 1.093%	28	Maryland	Hampstead	1,780 1.187%
29	Mississippi	Tylertown	750 1.071%	29	Minnesota	Glencoe	1,714 1.142%
30	North Carolina	Asheboro	741 1.059%	30	Missouri	Boonville	1,649 1.100%
31	Indiana	North Vernon	724 1.034%	31	Montana	Dillon	1,639 1.093%
32	Kentucky	Lawrenceburg	682 0.974%	32	North Carolina	Asheboro	1,588 1.059%
33	Virginia	Lynchburg	681 0.973%	33	Idaho	Saint Anthony	1,571 1.047%
34	Idaho	Saint Anthony	679 0.970%	34	Kentucky	Lawrenceburg	1,461 0.974%
35	Minnesota	Glencoe	666 0.952%	35	Virginia	Lynchburg	1,460 0.973%
36	California	Red Bluff	632 0.903%	36	California	Red Bluff	1,435 0.957%
37	Wyoming	Lovell	526 0.751%	37	South Carolina	Mullins	1,266 0.844%
38	South Carolina	Mullins	520 0.743%	38	Wyoming	Lovell	1,127 0.751%
39	Arizona	Winslow	518 0.740%	39	Oklahoma	Hollis	1,115 0.743%
40	Utah	Richfield	491 0.701%	40	Arizona	Winslow	1,111 0.740%
41	Oklahoma	Hollis	486 0.695%	41	Utah	Richfield	1,052 0.701%
42	Tennessee	Savannah	438 0.626%	42	New Mexico	Clayton	979 0.653%
43	New Mexico	Clayton	433 0.618%	43	Tennessee	Savannah	939 0.626%
44	West Virginia	Parsons	368 0.525%	44	Arkansas	Jonesboro	850 0.566%
45	Colorado	Walsenburg	334 0.478%	45	Louisiana	Natchitoches	790 0.526%
46	Delaware	Smyrna	310 0.443%	46	West Virginia	Parsons	788 0.525%
47	Arkansas	Jonesboro	236 0.338%	47	Colorado	Walsenburg	717 0.478%
48	Alabama	Millbrook	158 0.225%	48	Delaware	Smyrna	665 0.443%
49	Hawaii	Kauai	134 0.191%	49	Hawaii	Kauai	491 0.328%
50	Louisiana	Natchitoches	17 0.024%	50	Alabama	Millbrook	387 0.258%

Total State Tax Collections Per Capita - Fiscal Year 2005

<u>Rank</u>	<u>State</u>	<u>Per Capita Total State Tax Collections</u>
1	Vermont	\$3,600
2	Hawaii	\$3,478
3	Wyoming	\$3,418
4	Connecticut	\$3,300
5	Delaware	\$3,229
6	Minnesota	\$3,094
7	Massachusetts	\$2,815
8	Alaska	\$2,799
9	California	\$2,724
10	New Jersey	\$2,631
11	New York	\$2,607
12	Rhode Island	\$2,443
13	Wisconsin	\$2,430
14	Maryland	\$2,410
15	West Virginia	\$2,367
16	Washington	\$2,360
17	Arkansas	\$2,358
18	Michigan	\$2,324
19	Maine	\$2,323
20	New Mexico	\$2,319
21	NORTH DAKOTA	\$2,203
22	Pennsylvania	\$2,193
23	Kentucky	\$2,179
24	Nebraska	\$2,158
25	North Carolina	\$2,147
26	Virginia	\$2,104
27	Ohio	\$2,094
28	Nevada	\$2,075
29	Illinois	\$2,069
30	Idaho	\$2,054
31	Indiana	\$2,049
32	Kansas	\$2,040
33	Montana	\$2,004
34	Iowa	\$1,939
35	Oklahoma	\$1,933
36	Louisiana	\$1,910
37	Florida	\$1,905
38	Utah	\$1,897
39	Mississippi	\$1,860
40	Arizona	\$1,854
41	Oregon	\$1,791
42	Georgia	\$1,728
43	South Carolina	\$1,720
44	Alabama	\$1,711
45	Tennessee	\$1,678
46	Missouri	\$1,645
47	Colorado	\$1,640
48	New Hampshire	\$1,544
49	Texas	\$1,434
50	South Dakota	\$1,430
	US Average	\$2,190

Total State Taxes Except Severance Taxes Per Capita - Fiscal Year 2005

<u>Rank</u>	<u>State</u>	<u>Total Tax Less Severance Tax</u>
1	Vermont	\$3,600
2	Hawaii	\$3,478
3	Connecticut	\$3,300
4	Delaware	\$3,229
5	Minnesota	\$3,088
6	Massachusetts	\$2,815
7	California	\$2,724
8	New Jersey	\$2,631
9	New York	\$2,607
10	Rhode Island	\$2,443
11	Wisconsin	\$2,429
12	Maryland	\$2,410
13	Washington	\$2,353
14	Arkansas	\$2,351
15	Maine	\$2,323
16	Michigan	\$2,318
17	West Virginia	\$2,198
18	Pennsylvania	\$2,193
19	Nebraska	\$2,157
20	North Carolina	\$2,146
21	Kentucky	\$2,124
22	Virginia	\$2,103
23	Ohio	\$2,093
24	Illinois	\$2,069
25	Nevada	\$2,058
26	Idaho	\$2,052
27	Indiana	\$2,049
28	Kansas	\$1,997
29	New Mexico	\$1,950
30	Iowa	\$1,939
31	Florida	\$1,902
32	Utah	\$1,868
33	Arizona	\$1,849
34	Mississippi	\$1,837
35	Wyoming	\$1,835
36	Montana	\$1,810
37	NORTH DAKOTA	\$1,791
38	Oregon	\$1,788
39	Louisiana	\$1,752
40	Georgia	\$1,728
41	South Carolina	\$1,720
42	Oklahoma	\$1,718
43	Alabama	\$1,679
44	Tennessee	\$1,678
45	Missouri	\$1,645
46	Colorado	\$1,608
47	New Hampshire	\$1,544
48	South Dakota	\$1,427
49	Alaska	\$1,405
50	Texas	\$1,331
	US Average	\$2,162

SOURCE: US Department of Commerce, Census Bureau.

SOURCE: US Department of Commerce, Census Bureau.

Per Capita State & Local Property Taxes 2004

Rank	State	Amount
1	New Jersey	\$2,099
2	Connecticut	1,944
3	New Hampshire	1,940
4	District of Columbia	1,856
5	New York	1,677
6	Rhode Island	1,629
7	Maine	1,596
8	Massachusetts	1,532
9	Vermont	1,531
10	Illinois	1,407
11	Wyoming	1,352
12	Wisconsin	1,350
13	Alaska	1,306
14	Texas	1,254
15	Kansas	1,187
16	Michigan	1,186
17	Nebraska	1,148
18	Maryland	1,082
19	Iowa	1,080
20	Florida	1,064
21	Montana	1,034
22	Virginia	1,031
23	Washington	1,029
24	Colorado	1,026
25	Pennsylvania	1,010
26	Ohio	981
27	Indiana	975
28	Minnesota	965
29	Oregon	963
30	California	963
31	Nevada	920
32	NORTH DAKOTA	919
33	South Dakota	915
34	South Carolina	882
35	Georgia	880
36	Arizona	848
37	Idaho	777
38	Missouri	747
39	North Carolina	713
40	Utah	689
41	Mississippi	641
42	Tennessee	608
43	Hawaii	571
44	Delaware	546
45	West Virginia	540
46	Kentucky	516
47	Louisiana	502
48	Oklahoma	465
49	New Mexico	441
50	Arkansas	400
51	Alabama	367
	US	\$1,084

SOURCE: US Census Bureau - State & Local Government
Finances by Level of Government and by State 2003-2004, as of
July 19, 2006, www.census.gov/govs/www/estimate04.html

Department of Commerce, Bureau of Economic Analysis, Annual
State Personal Income, March 2006, [www.bea.gov/bea/regional/spi/
default.cfm?satable=summary](http://www.bea.gov/bea/regional/spi/default.cfm?satable=summary)

Per \$1,000 of Personal Income State & Local Property Taxes 2004

Rank	State	Amount
1	Maine	\$53.00
2	New Hampshire	53.00
3	New Jersey	50.00
4	Vermont	48.00
5	Rhode Island	48.00
6	New York	44.00
7	Connecticut	43.00
8	Wisconsin	42.00
9	Texas	41.00
10	Illinois	41.00
11	Wyoming	39.00
12	Alaska	38.00
13	Kansas	38.00
14	Montana	37.00
15	Michigan	37.00
16	Massachusetts	36.00
17	District of Columbia	36.00
18	Nebraska	36.00
19	Iowa	35.00
20	Florida	34.00
21	South Carolina	32.00
22	Indiana	32.00
23	Oregon	32.00
24	Ohio	31.00
25	NORTH DAKOTA	31.00
26	Pennsylvania	30.00
27	South Dakota	30.00
28	Arizona	30.00
29	Georgia	30.00
30	Washington	29.00
31	Idaho	29.00
32	Virginia	29.00
33	Colorado	28.00
34	California	27.00
35	Maryland	27.00
36	Nevada	27.00
37	Minnesota	27.00
38	Mississippi	26.00
39	Utah	26.00
40	Missouri	25.00
41	North Carolina	24.00
42	West Virginia	21.00
43	Tennessee	20.00
44	Kentucky	19.00
45	Louisiana	18.00
46	Hawaii	18.00
47	New Mexico	17.00
48	Oklahoma	17.00
49	Arkansas	16.00
50	Delaware	15.00
51	Alabama	13.00
	US	\$33.00

SOURCE: US Census Bureau - State & Local Government
Finances by level of Government & by State 2003-04, July 19, 2006,
www.census.gov/govs/www/estimate04.html

Department of Commerce, Bureau of Economic Analysis, Annual
State Personal Income, March 2006, [www.bea.gov/bea/regional/spi/
default.cfm?satable=summary](http://www.bea.gov/bea/regional/spi/default.cfm?satable=summary)