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PROPERTY TAXATION IN THE UNITED STATES

by

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The property tax is one of the world's oldest forms of taxation-- and perhaps the most disliked. Probably no major tax has been subjected to more intensive and sustained criticism. Modern-day tax authorities still quote with approval the scathing charge made in 1895 that "the general property tax as actually administered is beyond all doubt one of the worst taxes known in the civilized world."¹ Yet, property taxes persist as an important source of government revenue. Today, property taxes account for nearly one out of every six tax dollars collected in the United States. Property tax collections have more than doubled in the past 10 years and are likely to exceed \$70 billion by 1980.

The principal reason for property tax levies is to raise revenue to finance local units of government. But property taxes also influence the economic decisions and well-being of households and businesses. Property taxes may distort, or be purposely used to influence, the way in which land and other natural resources are used, the location of economic activity, the character of residential neighborhoods, and the way in which entire communities develop.

¹ Edwin R. A. Seligman, "The General Property Tax," in Essays in Taxation, 9th ed. (New York: Macmillan, 1921), p. 62.

Major Taxes Affecting Property

Several kinds of taxes may be imposed as a condition of continued property ownership or when property rights are transferred. By far the most important tax on property in the United States is the ad valorem (according to value) property tax levied by state and local governments. However, certain classes of property may be subject to special or selective property taxes or to taxes imposed in lieu of property taxes. In addition, some kinds of local public improvements may be financed by special assessments against property. The transfer of property rights may involve capital gains taxes, inheritance and estate taxes, gift taxes, and documentary or recording taxes.

The ad valorem property tax is essentially an annual charge levied against the assessed value of all taxable property. Property taxes generally constitute a claim against the value of taxed property, and continued failure to pay property taxes usually leads to a loss of property rights.

A tax imposed on all forms of wealth, both tangible and intangible, levied at a uniform rate, and based on the prevailing market value of all property would be a "general" property tax. While the term general property tax is frequently used, no state in this country has a truly general property tax. In every state, some types of property are completely or partially exempt from taxation or are taxed at rates which differ from the rates applied to other classes of property.

In addition to ad valorem property taxes, real estate may also be subject to special assessments. A special assessment is a benefit tax imposed to help finance public improvements that are likely to

increase property values. Special assessments are widely used by municipalities to finance sewers, water mains, streets, sidewalks, parks, and other improvements. Special-purpose units of government also rely heavily on special assessment to finance irrigation, drainage, flood protection, and other projects.

While the ad valorem property tax is principally a local tax, certain classes of property are often assessed and sometimes taxed at the state level rather than the local level. States typically assess airline and railroad property, pipelines, electric distribution lines, and deposits of coal, petroleum, and metallic ore. In some states, the assessed value of these properties becomes a part of the local tax base and subject to local taxation. Other states impose special state taxes on such property. These state-collected taxes may then either be retained by the state or turned over to the localities that are affected.

States also may impose certain taxes either in lieu of property taxes or in addition to them. Registration and license fees on automobiles, trucks, boats, recreational vehicles, and mobile homes are examples. Several states levy severance taxes in connection with the mining, extraction, or harvesting of natural resources such as metallic ores, coal, petroleum, natural gas, and timber.

Evolution of Property Taxes

Property taxation in the United States dates from the colonial period. Although initially influenced to some extent by the tax systems of England and Europe, property taxes as they exist today in this country

are largely an American invention.² In the colonies, property taxes were used to supplement poll taxes and other sources of public revenue. Initially, the property tax was a "classified" tax in which only certain classes of property were subject to taxation and tax rates often varied according to the type of property. The property tax slowly evolved into a more general tax that was applied to more classes of property which were taxed at a uniform rate according to market value.

The trend toward a general property tax was reversed long ago. States have increasingly turned away from the rules of uniformity of property tax rates and universal taxation of property and moved toward providing differential tax treatment based on the type, use, and ownership of property.

For more than a century, property taxes have been exclusively a source of state and local government. The federal government has levied a property tax on only three occasions, the most recent during the Civil War. Use of the property tax as a source of federal revenue has been effectively barred by the constitutional requirement that all direct federal taxes be levied on the states in proportion to their population.

State and local property tax collections increased from under \$1 billion in 1902 to over \$51 billion by 1975 (table 1). However, other taxes have increased even faster. In the early 1900's, property taxes accounted for more than half of the total tax revenue of federal, state,

² For a brief history of property taxation in the United States, see Jens P. Jensen, Property Taxation in the United States (Chicago: University of Chicago Press, 1931), chapter 2.

Table 1. Property Tax Collections in the United States, Selected Years, 1902 to 1975

Year	Amount			Percent of Total	
	State and Local Mil. Dol.	State Mil. Dol.	Local Mil. Dol.	State Percent	Local Percent
1902	706	82	624	11.6	88.4
1913	1,332	140	1,192	10.5	89.5
1927	4,730	370	4,360	7.8	92.2
1936	4,093	228	3,865	5.6	94.4
1946	4,986	249	4,737	5.0	95.0
1956	11,749	467	11,282	4.0	96.0
1966	24,670	834	23,836	3.4	96.6
1975	51,491	1,451	50,040	2.8	97.2

SOURCE: U.S. Bureau of the Census, Census of Governments: 1967, Vol. 6, No. 5, Historical Statistics on Governmental Finances and Employment, tables 4, 5, and 6; and U.S. Bureau of the Census, Governmental Finances in 1974-75, GF 75, No. 5, table 4.

and local governments (table 2). At that time, local governments were fiscally more important than either the federal or state governments, and they received most of their tax revenue from property taxes.

The relative importance of the property tax declined considerably in the 1930's as states began to rely more heavily on other tax sources. During the 1930's, 24 states adopted general sales taxes and 16 states adopted individual income taxes. The proportion of total tax revenue generated by property taxes fell still further as federal taxes shot upward during World War II. Until 1942, the property tax was the single most important source of tax revenue in the nation. By 1952, property taxes accounted for only about 11 percent of the nation's total tax revenue. In recent years, the over-all importance of property taxes has increased to around 15 percent of all taxes.

Property Taxation and Local Government Finance

The property tax in the United States is now almost exclusively imposed and administered by local units of government. State governments have largely withdrawn from the property tax field. Nationally, less than 2 percent of all state tax revenue comes from property taxes, and only two states -- Arizona (10.4 percent) and Washington (10.1 percent) -- received as much as 5 percent of their tax revenue from property taxes in 1975. Local governments levy nearly all property taxes, and local officials assess most property available for local taxation. According to the 1972 Census of Governments, approximately 66,000 units of local government have legal authority to levy property taxes.

Table 2. Importance of Property Taxes in the United States,
Selected Years, 1902 to 1975

Year	Property Tax Revenue as a Percentage of:			
	Federal, State and Local Tax Revenue Percent	State and Local Tax Revenue Percent	State Tax Revenue Percent	Local Tax Revenue Percent
1902	51.4	82.1	52.6	88.6
1913	58.7	82.8	46.5	91.1
1927	50.0	77.7	23.0	97.3
1936	38.7	61.1	8.7	94.7
1946	10.8	49.4	5.0	91.9
1956	12.8	44.6	3.5	86.8
1966	15.3	43.6	2.8	87.1
1975	15.5	36.4	1.8	81.6

SOURCE: U.S. Bureau of the Census, Census of Governments: 1967, Vol. 6, No. 5, Historical Statistics on Governmental Finances and Employment, tables 4, 5, and 6; and U.S. Bureau of the Census, Governmental Finances in 1974-75, GF 75, No. 5, table 4.

The general revenue of local governments come from two major sources: (1) intergovernmental transfers (state and federal grants-in-aid); and local sources, including local taxes, charges for public services (special assessments, toll charges, tuition fees, etc.), and miscellaneous sources such as interest earnings on deposits and securities.³ Nationwide, the property tax is the largest single source of revenue for local governments. However, the overall importance of local property taxes has declined. Many states have attempted to slow down increases in local property taxes by limiting local property tax levies, increasing state aid to local units, and providing alternative local taxes. In addition, federal aid--including federal general revenue payments--is now more important in the budgets of local governments.

Between 1965 and 1975, the total general revenue of all local governments in the United States climbed from around \$48 billion to \$146 billion, an increase of over 200 percent in 10 years (table 3). Some major changes in the relative importance of different revenue sources accompanied this sharp rise. The share of local government revenue from local sources dropped from 68 percent in 1965 to 58 percent in 1975, and the share from state and federal aid increased from 32 percent to 42 percent. States still provide most of the intergovernmental revenue received by local governments, but the share coming from the federal government has been increasing. Partly because of the federal general revenue sharing program initiated in 1972, the pro-

³ General revenue includes all revenue except the receipts of publically operated utilities, liquor stores, and insurance trust funds.

Table 3. General Revenue of Local Governments by Source,
United States, 1965 and 1975

Source	Amount		Percentage Distribution	
	1965 Mil. Dol.	1975 Mil. Dol.	1965 Percent	1975 Percent
All Sources				
State and Federal Aid	15,232.0	61,974.2	31.8	42.4
Local Sources	32,702.8	84,356.9	68.2	57.6
Total	<u>47,934.9</u>	<u>146,331.1</u>	<u>100.0</u>	<u>100.0</u>
State and Federal Aid				
State Aid ^a	14,076.7	51,068.0	92.4	82.4
Federal Aid	1,155.3	10,906.2	7.6	17.6
Total	<u>15,232.0</u>	<u>61,974.2</u>	<u>100.0</u>	<u>100.0</u>
Local Sources				
Taxes	25,451.4	61,310.1	77.8	72.7
Charges and Misc.	7,251.4	23,046.8	22.2	27.3
Total	<u>32,702.8</u>	<u>84,356.9</u>	<u>100.0</u>	<u>100.0</u>
Local Taxes				
Property Taxes	22,151.9	50,039.8	87.0	81.6
Other Taxes	3,299.5	11,270.3	13.0	18.4
Total	<u>25,451.4</u>	<u>61,310.1</u>	<u>100.0</u>	<u>100.0</u>

^a Includes federal grants-in-aids that are paid to state governments and then passed on to local units.

SOURCE: U. S. Bureau of the Census, Governmental Finances in 1964-65, GF No. 6, table 17, and U. S. Bureau of the Census, Governmental Finances in 1974-75, GF 75, No. 5, table 17.

portion of intergovernment revenue received by local governments that came directly from the federal government increased from around 8 percent in 1965 to 18 percent in 1975.

Taxes accounted for about 73 percent of all general revenue from local sources in 1975, and nontax sources for about 27 percent. Local nontax sources of revenue have been increasing in importance. Local property taxes have declined in importance as a source of local tax revenue as local governments have increased their reliance on other taxes.

The extent to which local governments depend on property taxes varies among states and by type of local government. Based on state-wide averages for 1975 for all units of local government, property taxes accounted for 90 percent or more of all local tax revenue in 23 states (table 4). In only 15 states did property taxes account for less than 80 percent of all local tax revenue.

Among local governments, school districts receive the largest share of property tax revenue, more than two-fifths of the total in 1975 (table 5). The dependence of local governments on the property tax varies by type of government (table 6). School districts receive most of their revenue from local property taxes and state school aids. Counties and municipalities rely on property taxes for a little less than one-third of their total general revenue. Townships, found in only 21 states, receive more than half of their revenue from property taxes. Property taxes are much less important to special districts. More than half of the special districts in the country do not have legal authority to levy property taxes.

Table 4. Importance of Property Taxes as a Source of Tax Revenue for State and Local Governments, by State, United States, 1975

State	Property Tax Revenue as a Percentage of:		
	State and Local Tax Revenue	State Tax Revenue	Local Tax Revenue
	Percent	Percent	Percent
New England States			
Maine	40.4	2.8	99.2
New Hampshire	60.0	3.3	98.0
Vermont	42.8	0.2	98.8
Massachusetts	52.9	a	99.4
Rhode Island	41.9	1.3	99.0
Connecticut	50.5	--	99.1
Middle Atlantic States			
New York	36.0	0.3	69.1
New Jersey	56.9	3.9	91.6
Pennsylvania	25.7	1.0	67.4
East North Central States			
Ohio	37.9	3.0	77.1
Indiana	39.9	1.7	97.6
Illinois	38.5	0.1	83.9
Michigan	42.8	3.3	92.7
Wisconsin	37.7	4.3	98.7
West North Central States			
Minnesota	30.6	0.1	96.3
Iowa	41.2	a	98.3
Missouri	35.2	0.3	73.4
North Dakota	31.2	0.6	95.6
South Dakota	49.1	--	91.2
Nebraska	48.6	a	92.8
Kansas	42.3	1.7	95.5

Table 4. Continued

State	Property Tax Revenue as a Percentage of:		
	State and Local Tax Revenue	State Tax Revenue	Local Tax Revenue
	Percent	Percent	Percent
South Atlantic States			
Delaware	17.6	0.4	85.6
Maryland	29.2	3.0	65.4
District of Columbia	25.9	--	--
Virginia	28.0	1.2	67.3
West Virginia	18.9	0.1	83.1
North Carolina	24.2	1.5	82.1
South Carolina	22.6	0.4	93.6
Georgia	32.0	0.4	83.2
Florida	31.2	1.9	83.4
East South Central States			
Kentucky	19.1	2.8	71.0
Tennessee	25.9	--	66.5
Alabama	12.8	2.6	42.0
Mississippi	21.8	0.4	90.4
West South Central States			
Arkansas	22.1	0.2	91.8
Louisiana	15.0	a	52.2
Oklahoma	24.3	--	75.0
Texas	37.2	1.2	86.2

Table 4. Continued

State	Property Tax Revenue as a Percentage of:		
	State and Local Tax Revenue	State Tax Revenue	Local Tax Revenue
	Percent	Percent	Percent
Mountain States			
Montana	49.6	4.6	96.2
Idaho	30.3	0.1	97.1
Wyoming	40.6	3.8	94.2
Colorado	33.9	0.2	73.9
New Mexico	17.4	2.7	87.6
Arizona	35.5	10.4	80.3
Utah	30.0	0.1	86.5
Nevada	32.9	6.6	70.0
Pacific States			
Washington	34.0	10.1	78.3
Oregon	43.6	a	96.1
California	43.0	3.4	85.8
Alaska	25.6	3.3	74.1
Hawaii	17.6	--	80.4
United States	36.4	1.8	81.6

-- Represents zero.

^a Less than 0.05 percent.

SOURCE: U.S. Bureau of the Census, Governmental Finances in 1974-75, GF 75, No. 5, table 17.

Table 5. General Revenue of Local Governments from Property Taxes,
by Type of Government, United States, 1975

Type of Government	Amount	Percentage Distribution
	Mil. Dol.	Percent
School Districts	22,315.4	44.6
Municipalities	13,046.2	26.1
Counties	10,315.8	20.6
Townships	3,153.6	6.3
Special Districts	<u>1,208.8</u>	<u>2.4</u>
All Local Governments	50,039.8	100.0

SOURCE: U.S. Bureau of the Census, Governmental Finances
in 1974-75, GF 75, No. 5, table 16.

Table 6. Percentage Distribution of the General Revenue of Local Governments by Source, by Type of Government, United States, 1975

Source	School Districts		Municipalities		Counties		Townships		Special Districts		All Local Governments	
	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent
Property Taxes	42.2	26.2	31.4	56.5	14.5	34.2						
Other Local Taxes	1.0	16.2	7.1	4.7	0.7	7.7						
Local Nontax Sources	7.5	18.2	16.7	9.2	47.8	15.7						
State and Federal Aid	49.3	39.4	44.9	29.6	37.0	42.4						
All Sources	100.0	100.0	100.0	100.0	100.0	100.0						

Note: Details may not add to totals because of rounding.

SOURCE: U.S. Bureau of the Census, Governmental Finances in 1974-75, GF 75, No. 5, table 16.

Local governments usually overlap one another, but their decisions concerning the amount of property taxes to levy are usually made independently. Thus, the property tax statement received by an individual taxpayer typically includes an aggregation of taxes levied separately by the county, the city or township, the local school district, and perhaps a number of special districts.

For most local governments, the property tax is a residual tax used to fill the gap between the amount of revenue available from other sources and the total revenue needed to meet local budget requirements. When the growth of revenue from other sources fails to keep pace with increasing demands for local public services and inflation, property taxes almost inevitably rise unless increases are legally restricted. Without other sources of local tax revenue available, the choices available to local officials are to increase property taxes, cut planned expenditures, or increase charges for public services. As demands for local services increase, the effect on local property tax levies is largely determined by decisions at the state and federal level concerning grants-in-aid to local governments, availability of non-property tax sources of local revenue, and limitations on local property tax levies.

Recent Trends

Many states have attempted to improve their property tax systems in recent years and to de-emphasize property taxes as a source of state-local revenue. Between 1965 and 1975, the proportion of state and local general revenue originating from property taxes fell from 30.8 percent

to 22.6 percent. This reduction reflects both an increase in the relative importance of federal grants-in-aid to state and local governments and an increase in the reliance of state and local governments on non-property tax sources of revenue.

States have increasingly turned to non-property tax sources of revenue to finance state and local public services. From 1965 to 1975, state and local taxes other than property taxes increased at an average annual rate of 12.1 percent per year, while property taxes increased an average of only 8.4 percent per year (table 7). During this period, property taxes increased less rapidly than other state and local taxes in all but four states (Alaska, Georgia, Vermont, and Washington). De-emphasis of property taxes has been particularly striking in some states. In Minnesota, state and local taxes other than property taxes increased more than three times as fast as property taxes between 1965 and 1975. In eight other states, the rate of increase in non-property tax revenue was at least twice the rate of increase in property tax collections.⁴

States also have moved to improve property tax administration. Efforts to improve property tax administration have included:

1. Appointment rather than election of property tax assessors.
2. Requirements for the training and certification of property tax assessors.
3. Use of assessment-sales ratio studies as a check on the quality of local assessments.

⁴ These states were Colorado, Idaho, Iowa, Kansas, Nebraska, North Dakota, Ohio, and Utah.

Table 7. Change in State and Local Government Revenue from Property Taxes and Other Taxes, by State, United States, 1965 to 1975

State	Average Annual Rate of Change, 1965-75		Change in Other Tax Revenue Relative to Change in Property Tax Revenue ^a
	Property Tax Revenue	Other Tax Revenue	
	Percent	Percent	Percent
New England States			
Maine	7.8	12.0	154
New Hampshire	10.5	12.6	120
Vermont	11.9	11.3	95
Massachusetts	10.4	12.5	120
Rhode Island	8.8	10.6	120
Connecticut	9.7	10.5	108
Middle Atlantic States			
New York	8.8	11.9	135
New Jersey	9.9	13.4	135
Pennsylvania	7.3	11.6	159
East North Central States			
Ohio	6.2	12.4	200
Indiana	7.1	11.2	158
Illinois	8.2	13.5	165
Michigan	9.7	10.4	107
Wisconsin	7.9	11.4	144
West North Central States			
Minnesota	4.9	15.2	310
Iowa	5.8	12.4	214
Missouri	8.1	10.4	128
North Dakota	4.3	12.6	293
South Dakota	6.4	10.3	161
Nebraska	6.5	17.2	265
Kansas	5.2	11.4	219

Table 7. Continued

State	Average Annual Rate of Change, 1965-75		Change in Other Tax Revenue Relative to Change in Property Tax Revenue ^a
	Property Tax Revenue	Other Tax Revenue	
	Percent	Percent	Percent
South Atlantic States			
Delaware	9.8	10.9	111
Maryland	8.7	14.6	168
District of Columbia	6.0	10.2	170
Virginia	10.0	14.1	141
West Virginia	6.7	11.9	178
North Carolina	10.1	11.4	113
South Carolina	11.7	11.9	102
Georgia	12.1	11.4	94
Florida	10.4	13.5	130
East South Central States			
Kentucky	7.9	12.9	163
Tennessee	8.5	11.6	136
Alabama	6.2	10.6	171
Mississippi	7.9	11.0	139
West South Central States			
Arkansas	7.9	11.5	146
Louisiana	6.3	11.6	184
Oklahoma	6.6	10.4	158
Texas	9.1	12.6	138

Table 7. Continued

State	Average Annual Rate of Change, 1965-75		Change in Other Tax Revenue Relative to Change in Property Tax Revenue ^a
	Property Tax Revenue	Other Tax Revenue	
	Percent	Percent	Percent
Mountain States			
Montana	7.8	11.3	145
Idaho	4.9	13.1	267
Wyoming	7.2	14.0	194
Colorado	6.7	13.7	204
New Mexico	6.8	10.4	153
Arizona	9.8	15.4	157
Utah	5.4	11.5	213
Nevada	10.4	13.6	131
Pacific States			
Washington	11.1	10.3	93
Oregon	9.9	11.1	112
California	8.0	11.9	149
Alaska	18.7	16.1	86
Hawaii	12.1	13.6	112
United States	8.4	12.1	144

^a Calculated as the average annual rate of change of "other" tax revenue as a percentage of the average annual rate of change of property tax revenue. The larger the increase in other tax revenue relative to property tax revenue, the larger this figure will be.

SOURCE: U.S. Bureau of the Census, Governmental Finances in 1964-65, GF No. 6, table 17; and U.S. Bureau of the Census, Governmental Finances in 1974-75, GF 75, No. 5, table 17.

4. Use of tax maps, uniform appraisal manuals, and data processing equipment.
5. Measures to streamline the process for property tax appeals.

Two major changes in state property tax systems are especially notable: (1) the adoption of "circuit breaker" property tax relief programs and (2) provisions for the differential assessment of farm and open space land.

Maryland was the first state to adopt provisions for the preferential tax treatment of farmland (1956). Maryland's original use-value assessment law provided that land "actively devoted to farm or agricultural use will be assessed on the basis of such use, and shall not be assessed as if subdivided or on any other basis."⁵ Provisions for use-value assessment and deferred taxation of farm and open space land have proven popular. As of July 1, 1976, 42 states had adopted provisions for differential assessment of farmland.⁶

Every state provides some type of property tax relief for the elderly, and many states have extended property tax relief to all low-income homeowners and renters through "circuit breakers" provisions. First enacted by Wisconsin in 1964, a circuit breaker is designed to prevent residential property taxes from exceeding a certain percentage

⁵ 1956 Maryland Laws, Chapter 9, Section 1, as cited in Raleigh Barlowe and Theodore R. Alter, Use-Value Assessment of Farm and Open Space Lands, Research Report 308 (East Lansing, Michigan: Michigan State University, Agricultural Experiment Station, September 1976), p. 4.

⁶ Advisory Commission on Intergovernmental Relations, Significant Features of Fiscal Federalism, 1976-77 Edition, Vol. 2--Revenue and Debt (Washington: U.S. Government Printing Office, March 1977), p. 126.

of household income. By 1976, 24 states and the District of Columbia had implemented circuit-breaker property tax relief programs.⁷

⁷ Ibid., pp. 117-120.

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