



2014 KANSAS GREEN BOOK

KPI Fact Book
exploring the relationship
between the size of government
and economic growth.



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2014 Kansas Green Book

Exploring the relationship between the size of government and economic growth.



U.S. Supreme Court Justice Louis Brandeis saw states as “laboratories of democracy” conducting “experiments” in public policy. Today, more than eight decades after Brandeis coined the phrase, state experimentation with tax policy makes it abundantly clear that tax policy has a direct impact on economic growth. As shown on page 19, each of the eleven states that enacted an income tax since 1960 now has a smaller share of state GDP relative to the other 39 states and each one also has a smaller share of state and local tax revenue. That is a remarkable statistic; those eleven states enacted a new source of tax revenue and **they lost revenue share** to other states! To the contrary, states with low tax burdens and states without an income tax consistently outshine their higher-burden peers the on the key, tangible measures like private sector job, GDP, and wage growth. What’s more, citizens are taking notice and “voting with their feet” by flocking to low-burden states from higher-burden counterparts. Skeptics try to dismiss this definitive migratory trend by cherry-picking success stories like Texas and Florida and characterizing them as “happy accidents” of favorable geography, climate, and/or resource abundance.

The true secret to having a low tax burden is not geography, climate or availability of natural resources but a simple matter of mathematics – states that spend less are able to tax less. A state could, for example, have all of the oil in the nation but still have a high tax burden if it spent more. Every state offers the same basket of services (e.g., education, social services, highways) but some states provide those services at a better price and pass the savings on to citizens in the form of lower taxes. As shown on page 15, states that tax income spent 49% more per-resident in 2012 than those without an income

tax. And having low state taxes doesn't prompt high local taxes; the table on page 13 shows that income-taxing states have higher per-capita local tax collections than states without an income tax.

State and local governments should be encouraged by these findings; they are not hostage to situations beyond their control (climate, resources, etc.) but are in charge of their own destiny. Sustained economic prosperity and job growth is available to those that adopt a "Better Service, Better Price" culture, where government constantly strives to provide the same or better quality of service at a better price and keeps tax burdens low.

The State of Kansas is becoming much more competitive on income taxes, but is **very uncompetitive** on local property tax. The Property Tax section shows that Kansas has some of the highest effective tax rates in the nation. Between 1997 and 2013, 50 of Kansas' 105 counties saw county property tax collections more than double despite a decline in population; city and township property taxes would only add to the burden. The size of local government is likely the greatest factor in Kansas' local property tax problem. On a residents-per-general-purpose-government (cities, counties and townships) basis, Kansas ranks #48 among the fifty states and has more than five times the national average for number of local government entities, with 1,449 residents per general purpose government versus a national average of 8,108 residents per GPG. The economic benefits of reducing state taxes will be diminished until substantive action is taken to reduce the local government footprint in Kansas.

Methodology Statement: All data presented is the most up-to-date data available from each data source at the time of printing. For most per capita calculations, population estimates were chosen from the year in which the data to be divided by the population estimate was published. Given that unit of government counts are slower to change from year to year, however, the 2012 unit counts were paired with 2013 population estimates.



States with low tax burdens and those without an income tax have superior gains in jobs, GDP, wage and salary disbursement and domestic migration (US residents moving in and out of states).

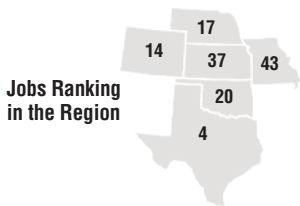
JOBS

Total Private Sector Jobs (in thousands, seasonally adjusted)

State	Rank	1998	2013	% Change
Alabama ^{2,3}	46	1,550.85	1,525.88	-1.61%
Alaska ^{1,3}	3	200.66	253.92	26.54%
Arizona ^{2,5}	9	1,732.52	2,106.93	21.61%
Arkansas ²	42	936.89	961.96	2.68%
California ^{2,4,6}	18	11,528.68	12,782.63	10.88%
Colorado ²	14	1,734.76	1,977.32	13.98%
Connecticut ^{2,4,6}	44	1,415.33	1,417.13	0.13%
Delaware ²	32	345.61	363.83	5.27%
Florida ¹	12	5,654.23	6,503.71	15.02%
Georgia ²	26	3,164.23	3,352.44	5.95%
Hawaii ²	10	419.13	492.88	17.60%
Idaho ^{2,5}	7	418.65	520.03	24.22%
Illinois ^{2,6}	47	5,082.08	4,967.56	-2.25%
Indiana ²	45	2,524.87	2,512.38	-0.49%
Iowa ²	29	1,206.63	1,274.82	5.65%
Kansas ²	37	1,074.15	1,116.24	3.92%
Kentucky ²	40	1,457.87	1,500.11	2.90%
Louisiana ^{2,3}	25	1,520.06	1,610.96	5.98%
Maine ^{2,6}	30	474.68	501.28	5.61%
Maryland ^{2,4}	19	1,892.10	2,092.69	10.60%
Massachusetts ^{2,6}	28	2,761.28	2,918.07	5.68%
Michigan ^{2,6}	50	3,855.46	3,506.28	-9.06%
Minnesota ^{2,4}	22	2,173.47	2,366.24	8.87%
Mississippi ²	49	911.53	866.18	-4.98%
Missouri ²	43	2,269.93	2,278.53	0.38%
Montana ^{2,5}	8	294.57	358.79	21.80%
Nebraska ²	17	728.75	810.09	11.16%
Nevada ^{1,3,5}	5	813.94	1,024.09	25.82%
New Hampshire ^{1,3}	23	509.11	550.14	8.06%
New Jersey ^{2,4,6}	41	3,229.36	3,319.93	2.80%

State	Rank	1998	2013	% Change
New Mexico ²	13	541.58	618.46	14.20%
New York ^{2,4}	21	6,803.30	7,471.58	9.82%
North Carolina ²	27	3,157.49	3,343.00	5.88%
North Dakota ^{2,5}	1	248.94	364.29	46.34%
Ohio ^{2,6}	48	4,717.50	4,495.03	-4.72%
Oklahoma ^{2,5}	20	1,167.25	1,285.06	10.09%
Oregon ²	24	1,296.07	1,385.12	6.87%
Pennsylvania ^{2,4}	35	4,782.31	5,022.93	5.03%
Rhode Island ^{2,4,6}	36	394.98	410.99	4.05%
South Carolina ^{2,3}	34	1,469.38	1,545.23	5.16%
South Dakota ^{1,3}	11	290.86	339.84	16.84%
Tennessee ^{1,3}	39	2,256.01	2,330.48	3.30%
Texas ^{1,3,5}	4	7,439.02	9,380.63	26.10%
Utah ^{2,5}	6	846.41	1,064.29	25.74%
Vermont ^{2,4}	33	238.78	251.13	5.17%
Virginia ²	16	2,720.39	3,055.60	12.32%
Washington ^{1,5}	15	2,154.72	2,444.66	13.46%
West Virginia ²	31	578.16	609.63	5.44%
Wisconsin ^{2,4,6}	38	2,324.58	2,408.97	3.63%
Wyoming ^{1,3,5}	2	169.93	218.55	28.62%

State Grouping	1998	2013	% Change
50-State Total	105,478.97	113,878.49	7.96%
No Income Tax States ¹	19,488.47	23,046.03	18.25%
Income-Taxing States ²	85,990.50	90,832.47	5.63%
10 Lowest-Burden States ³	16,219.80	18,779.73	15.78%
10 Highest-Burden States ⁴	34,782.87	37,544.21	7.94%
10 Best Economic Performance ⁵	15,285.93	18,767.33	22.78%
10 Worst Economic Performance ⁶	35,783.90	36,727.84	2.64%



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Labor Statistics

10 Lowest/10 Highest-Burden States:
Tax Foundation, 2014 Annual State-Local
Tax Burden Rankings (FY 2011)

10 Best/10 Worst Economic Performance:
American Legislative Exchange Council, 2014
ALEC-Laffer Economic Performance Rankings

WAGES

Private Sector Wage & Salary Disbursement (in thousands of current dollars)

State	Rank	1998	2013	% Change
Alabama ^{2,3}	44	41,979,512	64,605,804	53.90%
Alaska ^{1,3}	5	6,799,563	13,815,060	103.18%
Arizona ^{2,5}	8	52,969,019	101,172,947	91.00%
Arkansas ²	26	23,377,146	39,314,761	68.18%
California ^{2,4,6}	15	426,872,185	775,843,985	81.75%
Colorado ²	14	58,266,963	106,217,385	82.29%
Connecticut ^{2,4,6}	45	59,359,642	90,933,358	53.19%
Delaware ²	39	11,880,722	18,998,423	59.91%
Florida ¹	16	165,278,626	300,188,378	81.63%
Georgia ²	32	101,277,512	166,646,676	64.54%
Hawaii ²	20	12,195,967	21,384,382	75.34%
Idaho ^{2,5}	12	10,898,002	19,986,130	83.39%
Illinois ^{2,6}	46	181,353,485	274,059,327	51.12%
Indiana ²	48	75,560,171	109,851,510	45.38%
Iowa ²	27	31,424,691	52,626,777	67.47%
Kansas ²	33	30,276,656	49,786,934	64.44%
Kentucky ²	41	39,361,189	62,294,840	58.26%
Louisiana ^{2,3}	19	42,721,602	74,909,151	75.34%
Maine ^{2,6}	36	12,441,779	20,267,216	62.90%
Maryland ^{2,4}	18	63,022,578	113,332,268	79.83%
Massachusetts ^{2,6}	22	106,805,400	184,466,558	72.71%
Michigan ^{2,6}	50	134,854,276	165,814,520	22.96%
Minnesota ^{2,4}	24	70,958,453	120,312,850	69.55%
Mississippi ²	47	22,329,063	33,630,144	50.61%
Missouri ²	43	67,802,009	104,361,208	53.92%
Montana ^{2,5}	4	6,644,546	13,557,310	104.04%
Nebraska ²	21	19,301,221	33,629,142	74.23%
Nevada ^{1,3,5}	13	25,355,714	46,242,020	82.37%
New Hampshire ^{1,3}	25	16,088,550	27,137,077	68.67%
New Jersey ^{2,4,6}	42	127,347,407	196,709,373	54.47%
New Mexico ²	11	13,931,468	25,757,272	84.89%
New York ^{2,4}	23	284,751,987	482,811,473	69.56%
North Carolina ²	29	92,026,219	153,433,907	66.73%

State	Rank	1998	2013	% Change
North Dakota ^{2,5}	1	5,768,590	18,008,171	212.18%
Ohio ^{2,6}	49	146,106,362	206,954,891	41.65%
Oklahoma ^{2,5}	9	29,734,267	56,641,376	90.49%
Oregon ²	28	39,447,718	65,870,959	66.98%
Pennsylvania ^{2,4}	34	150,872,577	247,719,707	64.19%
Rhode Island ^{2,4,6}	31	11,725,065	19,370,114	65.20%
South Carolina ^{2,3}	38	39,470,999	63,723,143	61.44%
South Dakota ^{1,3}	7	6,571,764	12,862,159	95.72%
Tennessee ^{1,3}	37	65,244,737	105,417,229	61.57%
Texas ^{1,3,5}	3	243,782,262	498,966,888	104.68%
Utah ^{2,5}	6	23,595,735	47,433,097	101.02%
Vermont ^{2,4}	30	6,386,396	10,583,055	65.71%
Virginia ²	10	86,320,735	162,140,346	87.83%
Washington ^{1,5}	17	75,649,799	136,722,247	80.73%
West Virginia ²	35	14,150,835	23,141,086	63.53%
Wisconsin ^{2,4,6}	40	66,880,905	106,062,570	58.58%
Wyoming ^{1,3,5}	2	4,392,835	10,196,272	132.11%

State Grouping	1998	2013	% Change
50-State Total	3,451,614,904	5,855,911,476	69.66%
No Income Tax States ¹	609,163,850	1,151,547,330	89.04%
Income-Taxing States ²	2,842,451,054	4,704,364,146	65.50%
10 Lowest-Burden States ³	492,407,538	917,874,803	86.41%
10 Highest-Burden States ⁴	1,268,177,195	2,163,678,753	70.61%
10 Best Economic Performance ⁵	478,790,769	948,926,458	98.19%
10 Worst Economic Performance ⁶	1,273,746,506	2,040,481,912	60.20%

Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Economic Analysis

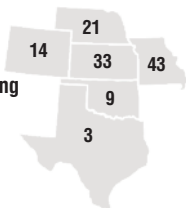
10 Lowest/10 Highest-Burden States:

Tax Foundation, 2014 Annual State-Local Tax Burden Rankings (FY 2011)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, 2014 ALEC-Laffer Economic Performance Rankings

Wages Ranking in the Region



DOMESTIC MIGRATION

2000-2013

State	Rank	Total Domestic Migration	2013 Est. Population	DM % of Pop.
Alabama ^{2,3}	25	85,790	4,833,722	1.77%
Alaska ^{1,3}	37	-14,608	735,132	-1.99%
Arizona ^{2,5}	2	789,058	6,626,624	11.91%
Arkansas ²	16	79,531	2,959,373	2.69%
California ^{2,4,6}	44	-1,663,559	38,332,521	-4.34%
Colorado ²	9	312,774	5,268,367	5.94%
Connecticut ^{2,4,6}	42	-146,828	3,596,080	-4.08%
Delaware ²	7	55,726	925,749	6.02%
Florida ¹	5	1,491,126	19,552,860	7.63%
Georgia ²	8	595,184	9,992,167	5.96%
Hawaii ²	39	-39,212	1,404,054	-2.79%
Idaho ^{2,5}	6	115,910	1,612,136	7.19%
Illinois ^{2,6}	46	-857,570	12,882,135	-6.66%
Indiana ²	31	-48,102	6,570,902	-0.73%
Iowa ²	34	-55,906	3,090,416	-1.81%
Kansas ²	40	-96,911	2,893,957	-3.35%
Kentucky ²	24	78,542	4,395,295	1.79%
Louisiana ^{2,3}	49	-316,320	4,625,470	-6.84%
Maine ^{2,6}	20	27,929	1,328,302	2.10%
Maryland ^{2,4}	35	-110,588	5,928,814	-1.87%
Massachusetts ^{2,6}	43	-290,027	6,692,824	-4.33%
Michigan ^{2,6}	47	-664,386	9,895,622	-6.71%
Minnesota ^{2,4}	33	-61,018	5,420,380	-1.13%
Mississippi ²	36	-56,008	2,991,207	-1.87%
Missouri ²	28	6,380	6,044,171	0.11%
Montana ^{2,5}	11	52,764	1,015,165	5.20%
Nebraska ²	38	-44,179	1,868,516	-2.36%
Nevada ^{1,3,5}	1	391,746	2,790,136	14.04%
New Hampshire ^{1,3}	18	29,321	1,323,459	2.22%
New Jersey ^{2,4,6}	48	-607,953	8,899,339	-6.83%
New Mexico ²	27	7,628	2,085,287	0.37%
New York ^{2,4}	50	-2,015,121	19,651,127	-10.25%
North Carolina ²	4	782,298	9,848,060	7.94%

State	Rank	Total Domestic Migration	2013 Est. Population	DM % of Pop.
North Dakota ^{2,5}	21	14,836	723,393	2.05%
Ohio ^{2,6}	41	-470,633	11,570,808	-4.07%
Oklahoma ^{2,5}	23	70,795	3,850,568	1.84%
Oregon ²	10	214,914	3,930,065	5.47%
Pennsylvania ^{2,4}	32	-95,330	12,773,801	-0.75%
Rhode Island ^{2,4,6}	45	-61,980	1,051,511	-5.89%
South Carolina ^{2,3}	3	385,497	4,774,839	8.07%
South Dakota ^{1,3}	19	18,378	844,877	2.18%
Tennessee ^{1,3}	13	323,561	6,495,978	4.98%
Texas ^{1,3,5}	14	1,252,292	26,448,193	4.73%
Utah ^{2,5}	22	57,573	2,900,872	1.98%
Vermont ^{2,4}	29	-4,104	626,630	-0.65%
Virginia ²	17	195,555	8,260,405	2.37%
Washington ^{1,5}	15	296,748	6,971,406	4.26%
West Virginia ²	26	17,751	1,854,304	0.96%
Wisconsin ^{2,4,6}	30	-38,827	5,742,713	-0.68%
Wyoming ^{1,3,5}	12	30,196	582,658	5.18%

State Grouping	Total DM	2013 Est. Pop.	% DM
No Income Tax States ¹	3,818,760	65,744,699	5.81%
Income-Taxing States ²	-3,798,127	249,737,691	-1.52%
10 Lowest-Burden States ³	2,185,853	53,454,464	4.09%
10 Highest-Burden States ⁴	-4,805,308	102,022,916	-4.71%
10 Best Economic Performance ⁵	3,071,918	53,521,151	5.74%
10 Worst Economic Performance ⁶	-4,773,834	99,991,855	-4.77%

Rankings Note:

1 = Highest Migration, 50 = Lowest Migration

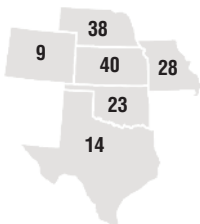
Sources:

10 Lowest/10 Highest-Burden States:
Tax Foundation, 2014 Annual State-Local
Tax Burden Rankings (FY 2011)

10 Best/10 Worst Economic Performance:
American Legislative Exchange Council, 2014
ALEC-Laffer Economic Performance Rankings

Estimates of the Components of Resident Pop-
ulation Change: April 1, 2010 to July 1, 2013,
U.S. Census Bureau, Population Division

Domestic Migration Ranking in the Region



GDP (Gross Domestic Product)

Private Sector GDP (in millions of current dollars)

State	Rank	1998	2013	% Change
Alabama ^{2,3}	32	91,024	161,054	76.94%
Alaska ^{1,3}	3	18,797	49,188	161.68%
Arizona ^{2,5}	19	124,212	241,110	94.11%
Arkansas ²	17	55,497	109,099	96.59%
California ^{2,4,6}	22	1,016,004	1,927,489	89.71%
Colorado ²	14	129,167	258,217	99.91%
Connecticut ^{2,4,6}	45	134,645	224,277	66.57%
Delaware ²	44	33,691	56,194	66.79%
Florida ¹	25	377,416	700,423	85.58%
Georgia ²	40	232,500	395,618	70.16%
Hawaii ²	16	29,458	58,402	98.26%
Idaho ^{2,5}	13	26,378	53,754	103.78%
Illinois ^{2,6}	47	401,046	647,003	61.33%
Indiana ²	39	169,392	288,302	70.20%
Iowa ²	18	75,636	147,246	94.68%
Kansas ²	28	68,014	123,964	82.26%
Kentucky ²	46	95,522	156,510	63.85%
Louisiana ^{2,3}	10	106,231	226,930	113.62%
Maine ^{2,6}	36	27,329	47,206	72.73%
Maryland ^{2,4}	15	136,300	270,561	98.50%
Massachusetts ^{2,6}	31	222,841	394,480	77.02%
Michigan ^{2,6}	50	286,092	383,906	34.19%
Minnesota ^{2,4}	24	150,398	281,481	87.16%
Mississippi ²	41	51,450	87,274	69.63%
Missouri ²	48	151,209	242,670	60.49%
Montana ^{2,5}	8	16,966	37,580	121.50%
Nebraska ²	9	44,950	96,134	113.87%
Nevada ^{1,3,5}	12	56,770	116,857	105.84%
New Hampshire ^{1,3}	43	35,725	59,708	67.13%
New Jersey ^{2,4,6}	42	286,335	484,822	69.32%
New Mexico ²	27	38,373	70,879	84.71%
New York ^{2,4}	29	640,089	1,160,647	81.33%
North Carolina ²	23	214,347	405,913	89.37%

State	Rank	1998	2013	% Change
North Dakota ^{2,5}	1	14,417	50,897	253.03%
Ohio ^{2,6}	49	320,655	501,111	56.28%
Oklahoma ^{2,5}	7	67,416	154,292	128.87%
Oregon ²	11	91,587	195,444	113.40%
Pennsylvania ^{2,4}	35	333,622	577,344	73.05%
Rhode Island ^{2,4,6}	33	25,974	45,545	75.35%
South Carolina ^{2,3}	37	89,069	152,990	71.77%
South Dakota ^{1,3}	6	17,761	41,525	133.80%
Tennessee ^{1,3}	34	146,760	254,075	73.12%
Texas ^{1,3,5}	4	578,343	1,381,850	138.93%
Utah ^{2,5}	5	51,631	122,631	137.51%
Vermont ^{2,4}	30	14,112	25,177	78.41%
Virginia ²	21	191,029	367,004	92.12%
Washington ^{1,5}	20	181,216	350,905	93.64%
West Virginia ²	26	33,751	62,558	85.35%
Wisconsin ^{2,4,6}	38	146,491	250,558	71.04%
Wyoming ^{1,3,5}	2	12,477	39,950	220.19%

State Grouping	1998	2013	% Change
50-State Total	7,860,115	14,538,754	84.97%
No Income Tax States ¹	1,425,265	2,994,481	110.10%
Income-Taxing States ²	6,434,850	11,544,273	79.40%
10 Lowest-Burden States ³	1,152,957	2,484,127	115.46%
10 Highest-Burden States ⁴	2,883,970	5,247,901	81.97%
10 Best Economic Performance ⁵	1,129,826	2,549,826	125.68%
10 Worst Economic Performance ⁶	2,867,412	4,906,397	71.11%



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Economic Analysis

10 Lowest/10 Highest-Burden States:

Tax Foundation, 2014 Annual State-Local Tax Burden Rankings (FY 2011)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, 2014 ALEC-Laffer Economic Performance Rankings



States with low state tax burdens also have lower local tax burdens.

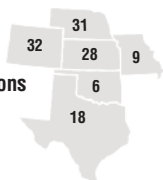
TAX COLLECTIONS (per capita)

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
Alabama ^{2,3}	1,798.46	9	1,091.93	8	2,890.39	1
Alaska ^{1,3}	7,655.34	50	2,425.40	47	10,080.74	50
Arizona ^{2,5}	1,896.06	11	1,451.63	21	3,347.69	12
Arkansas ²	2,706.42	35	679.56	1	3,385.97	13
California ^{2,4,6}	3,097.94	40	1,819.10	36	4,917.03	40
Colorado ²	1,849.74	10	2,407.82	46	4,257.55	32
Connecticut ^{2,4,6}	3,736.17	46	2,606.27	48	6,342.44	46
Delaware ²	3,592.12	45	892.81	3	4,484.93	34
Florida ¹	1,706.12	6	1,713.56	29	3,419.67	14
Georgia ²	1,631.29	1	1,542.22	23	3,173.51	7
Hawaii ²	3,528.03	43	1,245.57	14	4,773.60	38
Idaho ^{2,5}	2,059.26	15	915.25	5	2,974.51	3
Illinois ^{2,6}	2,380.70	29	2,251.54	44	4,632.24	37
Indiana ²	2,288.01	21	1,264.98	15	3,552.99	19
Iowa ²	2,361.70	27	1,766.47	32	4,128.17	29
Kansas²	2,368.84	28	1,728.28	30	4,097.12	28
Kentucky ²	2,335.49	25	997.88	7	3,333.38	11
Louisiana ^{2,3}	1,937.71	12	1,693.25	28	3,630.97	20
Maine ^{2,6}	2,768.25	37	1,791.03	33	4,559.28	36
Maryland ^{2,4}	2,743.64	36	2,228.26	43	4,971.90	41
Massachusetts ^{2,6}	3,343.36	41	2,081.94	40	5,425.30	44
Michigan ^{2,6}	2,382.85	30	1,273.23	17	3,656.08	22
Minnesota ^{2,4}	3,544.52	44	1,471.79	22	5,016.31	43
Mississippi ²	2,199.47	19	913.19	4	3,112.67	5
Missouri ²	1,682.16	4	1,585.99	25	3,268.16	9
Montana ^{2,5}	2,309.06	22	1,133.82	10	3,442.87	15
Nebraska ²	2,254.98	20	1,980.42	39	4,235.40	31
Nevada ^{1,3,5}	2,329.74	24	1,428.35	20	3,758.10	23
New Hampshire ^{1,3}	1,776.20	8	2,253.39	45	4,029.58	27
New Jersey ^{2,4,6}	3,076.14	39	2,938.58	49	6,014.72	45
New Mexico ²	2,350.87	26	1,138.00	11	3,488.87	16
New York ^{2,4}	3,483.88	42	3,937.34	50	7,421.22	49

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
North Carolina ²	2,320.97	23	1,171.86	12	3,492.83	17
North Dakota ^{2,5}	5,581.15	49	1,295.15	18	6,876.30	48
Ohio ^{2,6}	2,166.11	18	1,740.78	31	3,906.90	25
Oklahoma ^{2,5}	2,054.17	14	1,118.58	9	3,172.76	6
Oregon ²	2,098.98	16	1,549.13	24	3,648.12	21
Pennsylvania ^{2,4}	2,539.16	31	1,838.01	37	4,377.17	33
Rhode Island ^{2,4,6}	2,622.46	33	2,214.35	42	4,836.81	39
South Carolina ^{2,3}	1,644.91	2	1,295.88	19	2,940.79	2
South Dakota ^{1,3}	1,674.74	3	1,601.84	26	3,276.58	10
Tennessee ^{1,3}	1,751.65	7	1,230.00	13	2,981.65	4
Texas ^{1,3,5}	1,682.71	5	1,857.66	38	3,540.37	18
Utah ^{2,5}	1,945.41	13	1,272.29	16	3,217.70	8
Vermont ^{2,4}	4,291.62	47	721.98	2	5,013.60	42
Virginia ²	2,147.72	17	1,818.92	35	3,966.64	26
Washington ^{1,5}	2,552.38	32	1,612.35	27	4,164.73	30
West Virginia ²	2,808.85	38	951.03	6	3,759.88	24
Wisconsin ^{2,4,6}	2,688.37	34	1,796.89	34	4,485.26	35
Wyoming ^{1,3,5}	4,339.59	48	2,135.15	41	6,474.75	47

State Grouping	State	Local	State+Local
50-State Total	2,444.85	1,842.05	4,286.90
No Income Tax States ¹	1,909.30	1,721.50	3,630.80
Income-Taxing States ²	2,583.90	1,873.35	4,457.25
Variance	35.33%	8.82%	22.76%
10 Lowest-Burden States ³	1,868.20	1,640.24	3,508.43
10 Highest-Burden States ⁴	3,105.21	2,358.22	5,463.44
Variance	66.21%	43.77%	55.72%
10 Best Economic Performance ⁵	2,001.72	1,620.45	3,622.17
10 Worst Economic Performance ⁶	2,829.43	1,960.11	4,789.54
Variance	41.35%	20.96%	32.23%

State + Local Tax Collections Rankings in the Region



Rankings Note: 1= lowest amount, 50= highest amount

Sources:

U.S. Census Bureau: State and Local Government Finances by Level of Government and by State: 2010-11
 10 Lowest/10 Highest-Burden States: Tax Foundation, 2014 Annual State-Local Tax Burden Rankings (FY 2011)
 10 Best/10 Worst Economic Performance: American Legislative Exchange Council, 2014 ALEC-Laffer Economic Performance Rankings



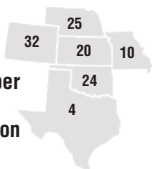
Low-burden states keep their tax burdens low by spending less and finding ways to provide better service at a better price.

SPENDING PER RESIDENT (2012 Actual)

State	Spending per resident	Rank	State	Spending per resident	Rank
50-State Total	\$3,451	—			
Alabama ^{2,3}	3,019	15	Montana ^{2,5}	3,767	27
Alaska ^{1,3}	11,943	50	Nebraska ²	3,713	25
Arizona ^{2,5}	2,363	5	Nevada ^{1,3,5}	1,830	1
Arkansas ²	4,839	38	New Hampshire ^{1,3}	2,455	7
California ^{2,4,6}	3,165	16	New Jersey ^{2,4,6}	4,081	33
Colorado ²	4,063	32	New Mexico ²	4,106	34
Connecticut ^{2,4,6}	6,201	45	New York ^{2,4}	4,563	37
Delaware ²	7,611	47	North Carolina ²	3,221	17
Florida ¹	1,862	3	North Dakota ^{2,5}	5,892	43
Georgia ²	1,835	2	Ohio ^{2,6}	3,751	26
Hawaii ²	6,328	46	Oklahoma ^{2,5}	3,687	24
Idaho ^{2,5}	2,415	6	Oregon ²	4,855	39
Illinois ^{2,6}	3,435	21	Pennsylvania ^{2,4}	3,243	18
Indiana ²	2,605	8	Rhode Island ^{2,4,6}	4,865	40
Iowa ²	3,929	29	South Carolina ^{2,3}	2,685	11
Kansas²	3,409	20	South Dakota ^{1,3}	2,608	9
Kentucky ²	3,873	28	Tennessee ^{1,3}	2,689	12
Louisiana ^{2,3}	3,506	22	Texas ^{1,3,5}	2,293	4
Maine ^{2,6}	4,062	31	Utah ^{2,5}	2,726	13
Maryland ^{2,4}	4,224	36	Vermont ^{2,4}	5,000	41
Massachusetts ^{2,6}	6,162	44	Virginia ²	4,022	30
Michigan ^{2,6}	2,981	14	Washington ^{1,5}	3,624	23
Minnesota ^{2,4}	4,192	35	West Virginia ²	9,525	49
Mississippi ²	3,378	19	Wisconsin ^{2,4,6}	5,372	42
Missouri ²	2,627	10	Wyoming ^{1,3,5}	7,768	48

State Grouping	Spending per resident
50-State Average	3,451
No Income Tax States ¹	2,491
Income-Taxing States ²	3,702
Variance	48.62%
10 Lowest-Burden States ³	2,726
10 Highest-Burden States ⁴	3,901
Variance	43.10%
10 Best Economic Performance ⁵	2,715
10 Worst Economic Performance ⁶	3,727
Variance	37.28%

Spending per Resident in the Region



Rankings Note: 1 =Lowest Spending, 50= Highest Spending

Sources:

National Association of State Budget Officers (2012 Actual Spending) Note: Spending figure excludes spending from federal money and the issuance of bonds

10 Lowest/10 Highest-Burden States: Tax Foundation, 2014 Annual State-Local Tax Burden Rankings (FY 2011)

10 Best/10 Worst Economic Performance: American Legislative Exchange Council, 2014 ALEC-Laffer Economic Performance Rankings



Higher government employment levels and more local government entities increase the cost of services.

GOVERNMENT EMPLOYMENT (FTE per 10,000 Residents)

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
50-State Avg.	137.66	—	379.56	—	517.22	—
Alabama	180.54	36	404.40	40	584.94	40
Alaska	373.68	49	387.43	34	761.10	49
Arizona	105.92	5	327.84	9	433.76	2
Arkansas	215.63	42	371.52	24	587.15	41
California	104.08	4	352.43	16	456.51	4
Colorado	141.55	16	385.08	33	526.63	23
Connecticut	171.44	32	346.96	14	518.40	20
Delaware	289.93	48	247.56	2	537.49	25
Florida	93.82	1	365.18	19	458.99	6
Georgia	129.54	11	395.04	37	524.57	22
Hawaii	412.15	50	109.91	1	522.07	21
Idaho	135.05	13	352.05	15	487.10	9
Illinois	101.18	3	389.23	35	490.42	10
Indiana	136.64	14	367.55	21	504.19	16
Iowa	155.84	24	422.55	42	578.39	38
Kansas	168.06	29	500.45	49	668.50	47
Kentucky	194.80	40	373.24	25	568.04	36
Louisiana	172.48	33	407.34	41	579.82	39
Maine	158.24	25	383.93	31	542.17	27
Maryland	147.80	19	362.57	18	510.38	18
Massachusetts	145.59	18	346.60	13	492.19	11
Michigan	147.90	20	306.79	5	454.69	3
Minnesota	148.21	21	344.00	12	492.21	12
Mississippi	194.51	39	455.27	46	649.78	45
Missouri	142.62	17	384.98	32	527.60	24
Montana	201.40	41	358.83	17	560.23	35
Nebraska	172.98	34	478.71	48	651.69	46
Nevada	95.80	2	278.54	3	374.34	1
New Hampshire	140.65	15	401.18	39	541.83	26
New Jersey	164.89	27	383.73	30	548.61	31

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
New Mexico	217.02	44	377.05	26	594.06	42
New York	123.77	9	476.60	47	600.37	43
North Carolina	154.31	22	424.04	44	578.34	37
North Dakota	269.44	47	366.81	20	636.25	44
Ohio	117.37	6	391.14	36	508.50	17
Oklahoma	170.89	31	383.62	29	554.52	33
Oregon	168.67	30	324.87	8	493.53	13
Pennsylvania	123.85	10	333.98	10	457.84	5
Rhode Island	180.60	37	288.59	4	469.20	7
South Carolina	165.91	28	381.39	27	547.30	29
South Dakota	179.50	35	367.81	22	547.31	30
Tennessee	130.93	12	382.73	28	513.66	19
Texas	119.16	7	423.91	43	543.08	28
Utah	186.54	38	316.81	6	503.35	15
Vermont	240.00	46	437.11	45	677.11	48
Virginia	154.54	23	397.20	38	551.74	32
Washington	162.27	26	323.92	7	486.18	8
West Virginia	216.66	43	342.25	11	558.91	34
Wisconsin	123.77	8	370.36	23	494.12	14
Wyoming	236.65	45	656.54	50	893.20	50

**State +
Local
Government
Employment
Rankings
in the
Region**



Ranking Notes:

FTE = Full-Time Equivalent
1 = Lowest FTE Employees
50= Highest FTE Employees

Sources:

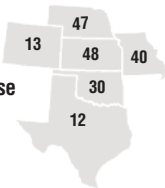
U.S. Census Bureau, 2012 Census of Governments: Employment
U.S. Census Bureau, 2012 Population Estimates

GENERAL PURPOSE GOVERNMENTS

Cities, Counties, Townships

State	# of GPG	Res. per gov. unit	Rank	State	# of GPG	Res. per gov. unit	Rank
50-State Total	38,909	8,108	-				
Alabama	528	9,155	25	Montana	183	5,547	31
Alaska	162	4,538	39	Nebraska	1,040	1,797	47
Arizona	106	62,515	4	Nevada	35	79,718	2
Arkansas	577	5,129	34	New Hampshire	244	5,424	32
California	539	71,118	3	New Jersey	587	15,161	16
Colorado	333	15,821	13	New Mexico	136	15,333	15
Connecticut	179	20,090	10	New York	1,600	12,282	23
Delaware	60	15,429	14	North Carolina	653	15,081	18
Florida	476	41,077	5	North Dakota	1,723	420	50
Georgia	688	14,523	20	Ohio	2,333	4,960	35
Hawaii	4	351,014	1	Oklahoma	667	5,773	30
Idaho	244	6,607	28	Oregon	277	14,188	21
Illinois	2,831	4,550	38	Pennsylvania	2,627	4,863	36
Indiana	1,666	3,944	41	Rhode Island	39	26,962	7
Iowa	1,046	2,955	43	South Carolina	316	15,110	17
Kansas	1,997	1,449	48	South Dakota	1,284	658	49
Kentucky	536	8,200	26	Tennessee	437	14,865	19
Louisiana	364	12,707	22	Texas	1,468	18,016	12
Maine	504	2,636	44	Utah	274	10,587	24
Maryland	180	32,938	6	Vermont	294	2,131	45
Massachusetts	356	18,800	11	Virginia	324	25,495	8
Michigan	1,856	5,332	33	Washington	320	21,786	9
Minnesota	2,724	1,990	46	West Virginia	287	6,461	29
Mississippi	380	7,872	27	Wisconsin	1,923	2,986	42
Missouri	1,380	4,380	40	Wyoming	122	4,776	37

Residents per unit of General Purpose Government in the Region



Rankings Note:

1 = Highest Number of Residents Served Per Unit
50 = Lowest Number of Residents Served Per Unit

Sources:

U.S. Census Bureau, 2012 Census of Governments: Organization Component

U.S. Census Bureau, 2013 Population Estimates



States that adopted income taxes became less competitive.

STATES THAT ENACTED INCOME TAX

Decline in Shares of 39 Remaining States

State	First Year of Tax	Population	Gross State Product	State & Local Tax Revenue
Connecticut	1991	-18%	-20%	-4%
New Jersey	1976	-26%	-21%	-3%
Ohio	1972	-37%	-47%	-27%
Rhode Island	1971	-36%	-33%	-22%
Pennsylvania	1971	-38%	-41%	-28%
Maine	1969	-25%	-23%	-0.2%
Illinois	1969	-34%	-41%	-24%
Nebraska	1968	-30%	-19%	-17%
Michigan	1967	-35%	-57%	-46%
Indiana	1963	-29%	-38%	-32%
West Virginia	1961	-50%	-47%	-37%

Source: An Inquiry into The Nature And Causes of the Wealth of States, Dr. Arthur B. Laffer, Stephen Moore, Rex A. Siquefield, Travis H. Brown, Table 1.1. The authors said that, due to data limitations, shares of personal income were substituted for Indiana and West Virginia's shares of GSP.



Property tax, mill rate, and population changes in Kansas' counties and largest cities (1997-2013)

CITIES (Changes in Property Tax, Mill Rate & Population)

1997-2013

Class-A Cities	Property Tax	Mill Rate	Population
Atchison	79.56%	-5.92%	2.84%
Coffeyville	52.33%	0.10%	-18.44%
Dodge City	91.37%	28.26%	24.51%
Emporia	70.14%	17.69%	-1.01%
Fort Scott	106.46%	33.40%	-4.79%
Garden City	101.81%	14.07%	11.43%
Hutchinson	80.36%	7.54%	6.68%
Junction City	126.94%	-8.40%	49.42%
Kansas City	27.55%	-22.14%	4.84%
Lawrence	170.42%	32.51%	19.40%
Leavenworth	73.82%	4.41%	-8.96%
Leawood	147.31%	4.26%	29.45%
Lenexa	99.93%	19.90%	32.33%
Liberal	136.67%	64.09%	20.11%
Manhattan	186.20%	4.05%	33.38%
Newton	70.96%	-2.03%	8.41%
Olathe	153.40%	-0.72%	60.49%
Overland Park	161.54%	37.96%	34.38%
Parsons	74.41%	18.99%	-12.02%
Pittsburg	93.38%	19.38%	10.16%
Prairie Village	89.31%	18.99%	-7.10%
Salina	79.36%	4.75%	7.87%
Shawnee	172.19%	9.38%	45.90%
Topeka	87.77%	22.55%	3.13%
Wichita	91.67%	-0.96%	17.64%
Class-A Cities Total	98.42%	N/A	18.57%

Note: Inflation grew 41.78% from 1997 to 2013 (Bureau of Labor Statistics, Midwest Urban Cities)

Sources: Kansas Department of Revenue, U.S. Census

COUNTIES (County-only Data per Kansas Dept. of Revenue)**1997-2013**

County	Property Tax	Mill Rate	Population
Allen	215.38%	105.49%	-9.49%
Anderson	169.78%	70.54%	-1.86%
Atchison	121.06%	22.46%	-0.15%
Barber	244.36%	5.85%	-9.23%
Barton	133.73%	29.85%	-4.98%
Bourbon	123.78%	48.52%	-4.36%
Brown	110.76%	-3.42%	-8.87%
Butler	171.95%	20.21%	13.38%
Chase	66.18%	9.18%	-10.71%
Chautauqua	155.45%	68.86%	-19.89%
Cherokee	122.83%	47.51%	-8.03%
Cheyenne	166.69%	101.85%	-15.31%
Clark	79.96%	24.07%	-11.07%
Clay	127.45%	20.81%	-6.65%
Cloud	105.61%	22.21%	-11.45%
Coffey	50.44%	83.00%	-4.85%
Comanche	280.51%	39.66%	-4.31%
Cowley	127.73%	65.33%	-2.41%
Crawford	104.12%	32.42%	3.53%
Decatur	73.84%	25.46%	-19.26%
Dickinson	169.16%	42.40%	0.39%
Doniphan	188.32%	24.95%	-1.94%
Douglas	201.98%	50.65%	19.45%
Edwards	63.39%	26.86%	-17.23%
Elk	98.31%	74.23%	-20.27%
Ellis	175.60%	10.38%	5.02%
Ellsworth	53.87%	8.74%	-2.13%
Finney	87.81%	35.80%	-1.96%
Ford	91.92%	14.06%	12.62%
Franklin	132.43%	31.01%	6.56%
Geary	179.33%	18.31%	34.97%
Gove	145.18%	33.37%	-12.10%
Graham	98.77%	-15.33%	-17.55%
Grant	29.62%	82.67%	0.32%
Gray	91.21%	11.87%	6.00%

County	Property Tax	Mill Rate	Population
Greeley	83.14%	63.52%	-20.81%
Greenwood	66.83%	42.50%	-17.69%
Hamilton	49.61%	72.27%	3.29%
Harper	128.34%	-4.65%	-12.24%
Harvey	90.93%	16.23%	5.34%
Haskell	143.35%	111.73%	-1.12%
Hodgeman	102.18%	-6.00%	-8.19%
Jackson	157.32%	38.85%	8.45%
Jefferson	90.71%	12.07%	4.51%
Jewell	133.95%	67.85%	-23.66%
Johnson	131.91%	15.94%	34.50%
Kearny	103.14%	214.00%	-12.24%
Kingman	159.47%	63.30%	-8.25%
Kiowa	122.97%	22.73%	-27.08%
Labette	129.25%	62.94%	-9.81%
Lane	227.13%	27.86%	-21.43%
Leavenworth	171.04%	28.32%	14.85%
Lincoln	156.96%	64.31%	-11.48%
Linn	128.17%	87.52%	4.05%
Logan	193.95%	31.78%	-10.06%
Lyon	116.64%	28.41%	-5.64%
McPherson	175.63%	70.80%	2.06%
Marion	120.08%	15.11%	-10.02%
Marshall	87.01%	7.82%	-10.42%
Meade	74.24%	30.32%	-4.06%
Miami	128.78%	10.57%	22.52%
Mitchell	292.68%	122.82%	-9.24%
Montgomery	100.77%	19.88%	-7.29%
Morris	139.23%	39.29%	-7.16%
Morton	35.65%	84.05%	-9.48%
Nemaha	154.93%	23.91%	-4.11%
Neosho	235.17%	57.37%	-4.51%
Ness	157.37%	12.11%	-12.65%
Norton	113.47%	28.60%	-7.06%
Osage	336.18%	165.73%	-2.44%
Osborne	118.47%	36.26%	-17.32%
Ottawa	161.15%	54.34%	0.85%
Pawnee	115.00%	45.26%	-5.16%

County	Property Tax	Mill Rate	Population
Phillips	112.76%	63.14%	-9.79%
Pottawatomie	62.90%	6.86%	28.74%
Pratt	162.82%	30.55%	1.12%
Rawlins	56.06%	23.20%	-18.48%
Reno	163.91%	75.30%	0.23%
Republic	91.70%	33.51%	-20.45%
Rice	68.04%	-2.44%	-8.29%
Riley	183.49%	9.73%	17.77%
Rooks	101.13%	-13.04%	-10.04%
Rush	76.16%	22.12%	-11.77%
Russell	135.10%	10.91%	-9.09%
Saline	248.47%	108.93%	4.84%
Scott	226.72%	88.93%	-1.99%
Sedgwick	79.35%	-2.72%	15.06%
Seward	72.89%	35.54%	7.82%
Shawnee	108.36%	29.55%	6.10%
Sheridan	115.74%	34.41%	-10.83%
Sherman	96.82%	32.73%	-9.83%
Smith	144.77%	96.15%	-19.80%
Stafford	116.07%	18.61%	-12.33%
Stanton	97.53%	175.84%	-10.05%
Stevens	48.45%	165.01%	8.45%
Sumner	62.54%	-20.81%	-9.41%
Thomas	106.85%	33.77%	-4.72%
Trego	118.04%	14.90%	-13.42%
Wabaunsee	194.09%	60.48%	2.23%
Wallace	188.72%	83.98%	-13.03%
Washington	122.55%	34.47%	-15.37%
Wichita	76.86%	23.69%	-17.72%
Wilson	73.22%	10.40%	-12.43%
Woodson	155.42%	81.51%	-18.29%
Wyandotte	123.00%	32.62%	1.60%
All Counties	116.92%	N/A	9.82%

Note: Inflation grew 41.78% from 1997 to 2013 (Bureau of Labor Statistics, Midwest Urban Cities)

Sources: Kansas Department of Revenue, U.S. Census



Wichita and Iola represent Kansas among the country's highest respective urban and rural effective tax rates.

U.S. PROPERTY TAX (Urban Homestead payable 2013)

\$150,000 Property without Assessment Limits

Rank	City, State	Net Tax	ETR
1	Bridgeport, Connecticut	6,143	4.095%
2	Aurora, Illinois	5,182	3.455%
3	Detroit, Michigan	4,988	3.325%
4	Philadelphia, Pennsylvania	4,437	2.958%
5	Milwaukee, Wisconsin	4,113	2.742%
6	Manchester, New Hampshire	3,652	2.435%
7	Des Moines, Iowa	3,525	2.350%
8	Portland, Oregon	3,508	2.339%
9	Burlington, Vermont	3,311	2.207%
10	Buffalo, New York	3,289	2.192%
11	Newark, New Jersey	3,279	2.186%
12	Baltimore, Maryland	3,181	2.120%
13	Omaha, Nebraska	3,073	2.048%
14	Columbus, Ohio	3,011	2.008%
15	Memphis, Tennessee	2,918	1.945%
16	Houston, Texas	2,843	1.896%
17	Portland, Maine	2,717	1.812%
18	Providence, Rhode Island	2,674	1.783%
19	Chicago, Illinois	2,311	1.541%
20	Jackson, Mississippi	2,308	1.539%
21	Kansas City, Missouri	2,281	1.521%
22	Minneapolis, Minnesota	2,237	1.491%
23	Jacksonville, Florida	2,078	1.385%
24	Sioux Falls, South Dakota	2,073	1.382%
25	Fargo, North Dakota	2,038	1.359%
26	Wilmington, Delaware	2,007	1.338%
27	Wichita, Kansas	1,987	1.324%
28	Louisville, Kentucky	1,946	1.298%
29	Anchorage, Alaska	1,944	1.296%
30	Albuquerque, New Mexico	1,928	1.285%

Rank	City, State	Net Tax	ETR
31	Charlotte, North Carolina	1,927	1.284%
32	Oklahoma City, Oklahoma	1,800	1.200%
33	Atlanta, Georgia	1,782	1.188%
34	Los Angeles, California	1,751	1.167%
35	Las Vegas, Nevada	1,696	1.131%
36	Little Rock, Arkansas	1,693	1.129%
37	Billings, Montana	1,561	1.041%
38	Indianapolis, Indiana	1,496	0.997%
39	Phoenix, Arizona	1,438	0.959%
40	Seattle, Washington	1,411	0.941%
41	Virginia Beach, Virginia	1,383	0.922%
42	Salt Lake City, Utah	1,368	0.912%
43	Boise, Idaho	1,347	0.898%
44	Charleston, West Virginia	1,132	0.755%
45	New Orleans, Louisiana	1,096	0.731%
46	New York City, New York	1,087	0.724%
47	Denver, Colorado	1,005	0.670%
48	Birmingham, Alabama	985	0.657%
49	Cheyenne, Wyoming	979	0.653%
50	Columbia, South Carolina	915	0.610%
51	Washington, DC	661	0.441%
52	Honolulu, Hawaii	235	0.157%
53	Boston, Massachusetts	175	0.117%
	AVERAGE	2,262	1.508%

U.S. PROPERTY TAX (Urban Commercial payable 2013)

\$1 Million-Valued Property (\$200,000 Fixtures)

Rank	City, State	Net Tax	ETR
1	Detroit, Michigan	48,951	4.079%
2	Des Moines, Iowa	46,894	3.908%
3	Philadelphia, Pennsylvania	46,262	3.855%
4	Providence, Rhode Island	45,191	3.766%
5	Minneapolis, Minnesota	43,434	3.619%
6	Bridgeport, Connecticut	43,006	3.584%
7	Chicago, Illinois	42,313	3.526%
8	New York City, New York	39,796	3.316%
9	Aurora, Illinois	38,668	3.222%
10	Wichita, Kansas	35,879	2.990%
11	Memphis, Tennessee	35,788	2.982%
12	Buffalo, New York	35,180	2.932%
13	Milwaukee, Wisconsin	34,369	2.864%
14	Indianapolis, Indiana	34,230	2.853%
15	Boston, Massachusetts	34,197	2.850%
16	Kansas City, Missouri	33,191	2.766%
17	Baltimore, Maryland	33,015	2.751%
18	Columbia, South Carolina	32,948	2.746%
19	Jackson, Mississippi	31,293	2.608%
20	Phoenix, Arizona	29,581	2.465%
21	Denver, Colorado	29,135	2.428%
22	Houston, Texas	28,999	2.417%
23	Portland, Oregon	28,062	2.339%
24	Burlington, Vermont	26,251	2.188%
25	New Orleans, Louisiana	26,031	2.169%
26	Columbus, Ohio	25,596	2.133%
27	Omaha, Nebraska	24,884	2.074%
28	Manchester, New Hampshire	24,348	2.029%
29	Portland, Maine	23,292	1.941%
30	Jacksonville, Florida	22,036	1.836%
31	Newark, New Jersey	21,861	1.822%
32	Boise, Idaho	20,572	1.714%
33	Atlanta, Georgia	20,137	1.678%

Rank	City, State	Net Tax	ETR
34	Salt Lake City, Utah	19,455	1.621%
35	Charleston, West Virginia	19,337	1.611%
36	Billings, Montana	18,537	1.545%
37	Albuquerque, New Mexico	18,006	1.500%
38	Sioux Falls, South Dakota	17,804	1.484%
39	Little Rock, Arkansas	17,231	1.436%
40	Anchorage, Alaska	17,200	1.433%
41	Birmingham, Alabama	16,624	1.385%
42	Louisville, Kentucky	16,482	1.374%
43	Washington, DC	16,401	1.367%
44	Oklahoma City, Oklahoma	16,024	1.335%
45	Charlotte, North Carolina	15,413	1.284%
46	Los Angeles, California	14,691	1.224%
47	Fargo, North Dakota	14,001	1.167%
48	Wilmington, Delaware	13,679	1.140%
49	Las Vegas, Nevada	13,473	1.123%
50	Virginia Beach, Virginia	12,885	1.074%
51	Seattle, Washington	11,452	0.954%
52	Honolulu, Hawaii	10,725	0.894%
53	Cheyenne, Wyoming	8,116	0.676%
	AVERAGE	26,282	2.190%

U.S. PROPERTY TAX (Urban Industrial payable 2013)

\$1 Million-Valued Property

(\$500,000 M&E, \$400,000 Inventory, \$200,000 Fixtures)

Rank	City, State	Net Tax	ETR
1	Des Moines, Iowa	73,624	3.681%
2	Columbia, South Carolina	72,248	3.612%
3	Detroit, Michigan	60,041	3.002%
4	Memphis, Tennessee	54,460	2.723%
5	Jackson, Mississippi	52,155	2.608%
6	Houston, Texas	51,179	2.559%
7	Philadelphia, Pennsylvania	46,262	2.313%
8	Indianapolis, Indiana	45,000	2.250%
9	Kansas City, Missouri	43,906	2.195%
10	New Orleans, Louisiana	43,823	2.191%
11	Minneapolis, Minnesota	43,434	2.172%
12	Chicago, Illinois	43,031	2.152%
13	Phoenix, Arizona	42,262	2.113%
14	New York City, New York	39,796	1.990%
15	Bridgeport, Connecticut	39,649	1.982%
16	Providence, Rhode Island	39,611	1.981%
17	Denver, Colorado	38,887	1.944%
18	Aurora, Illinois	38,668	1.933%
19	Portland, Oregon	37,416	1.871%
20	Buffalo, New York	35,180	1.759%
21	Omaha, Nebraska	33,683	1.684%
22	Wichita, Kansas	32,864	1.643%
23	Atlanta, Georgia	32,203	1.610%
24	Charleston, West Virginia	32,051	1.603%
25	Columbus, Ohio	31,758	1.588%
26	Milwaukee, Wisconsin	31,498	1.575%
27	Boston, Massachusetts	31,321	1.566%
28	Anchorage, Alaska	29,648	1.482%
29	Burlington, Vermont	29,571	1.479%
30	Jacksonville, Florida	29,406	1.470%
31	Washington, DC	29,151	1.458%
32	Oklahoma City, Oklahoma	28,751	1.438%

Rank	City, State	Net Tax	ETR
33	Little Rock, Arkansas	28,447	1.422%
34	Boise, Idaho	27,984	1.399%
35	Baltimore, Maryland	27,423	1.371%
36	Salt Lake City, Utah	26,125	1.306%
37	Billings, Montana	25,177	1.259%
38	Manchester, New Hampshire	24,348	1.217%
39	Albuquerque, New Mexico	24,292	1.215%
40	Birmingham, Alabama	22,184	1.109%
41	Newark, New Jersey	21,861	1.093%
42	Portland, Maine	21,351	1.068%
43	Charlotte, North Carolina	20,550	1.028%
44	Los Angeles, California	19,588	0.979%
45	Las Vegas, Nevada	18,063	0.903%
46	Sioux Falls, South Dakota	17,804	0.890%
47	Seattle, Washington	15,542	0.777%
48	Louisville, Kentucky	15,540	0.777%
49	Fargo, North Dakota	14,001	0.700%
50	Wilmington, Delaware	13,679	0.684%
51	Cheyenne, Wyoming	12,942	0.647%
52	Honolulu, Hawaii	11,789	0.589%
53	Virginia Beach, Virginia	11,405	0.570%
	AVERAGE	32,691	1.635%

U.S. PROPERTY TAX (Rural Homestead payable 2013)

\$150,000-Valued Property

Rank	City, State	Net Tax	ETR
1	Warsaw, New York	4,665	3.110%
2	Lancaster, New Hampshire	4,539	3.026%
3	Newport, Vermont	3,938	2.625%
4	Ridgway, Pennsylvania	3,731	2.487%
5	Clinton, Illinois	3,578	2.385%
6	Rice Lake, Wisconsin	3,369	2.246%
7	Maurice River Township, New Jersey	3,351	2.234%
8	Sidney, Nebraska	3,285	2.190%
9	Iola, Kansas	3,127	2.085%
10	Manistique, Michigan	3,111	2.074%
11	Hampton, Iowa	2,940	1.960%
12	Hopkinton, Rhode Island	2,874	1.916%
13	Rockland, Maine	2,733	1.822%
14	Litchfield, Connecticut	2,732	1.821%
15	Moore Haven, Florida	2,688	1.792%
16	Fort Stockton, Texas	2,685	1.790%
17	Adams, Massachusetts	2,601	1.734%
18	Glencoe, Minnesota	2,458	1.638%
19	Madison, South Dakota	2,427	1.618%
20	Aberdeen, Mississippi	2,326	1.551%
21	Denton, Maryland	2,321	1.548%
22	Fitzgerald, Georgia	2,218	1.479%
23	Bryan, Ohio	2,038	1.359%
24	Fallon, Nevada	1,867	1.245%
25	Tillamook, Oregon	1,801	1.201%
26	Devils Lake, North Dakota	1,685	1.123%
27	Edenton, North Carolina	1,659	1.106%
28	Boonville, Missouri	1,648	1.098%
29	Ketchikan, Alaska	1,647	1.098%
30	Santa Rosa, New Mexico	1,519	1.013%
31	Yreka, California	1,480	0.987%
32	North Vernon, Indiana	1,455	0.970%
33	London, Kentucky	1,419	0.946%

Rank	City, State	Net Tax	ETR
34	Colville, Washington	1,328	0.885%
35	Mangum, Oklahoma	1,265	0.843%
36	Glasgow, Montana	1,263	0.842%
37	Safford, Arizona	1,249	0.833%
38	Mullins, South Carolina	1,227	0.818%
39	Saint Anthony, Idaho	1,139	0.760%
40	Worland, Wyoming	1,065	0.710%
41	Georgetown, Delaware	956	0.637%
42	Savannah, Tennessee	948	0.632%
43	Walsenburg, Colorado	920	0.614%
44	Elkins, West Virginia	900	0.600%
45	Richfield, Utah	886	0.591%
46	Wise, Virginia	767	0.512%
47	Natchitoches, Louisiana	683	0.455%
48	Pocahontas, Arkansas	653	0.435%
49	Monroeville, Alabama	577	0.385%
50	Kauai, Hawaii	446	0.297%
	AVERAGE	2,044	1.363%

U.S. PROPERTY TAX (Rural Commercial payable 2013)

\$1 Million-Valued Property (\$200,000 Fixtures)

Rank	City, State	Net Tax	ETR
1	Iola, Kansas	54,455	4.538%
2	Glencoe, Minnesota	49,147	4.096%
3	Warsaw, New York	35,446	2.954%
4	Manistique, Michigan	34,491	2.874%
5	North Vernon, Indiana	33,900	2.825%
6	Hampton, Iowa	33,782	2.815%
7	Mullins, South Carolina	32,440	2.703%
8	Aberdeen, Mississippi	31,513	2.626%
9	Lancaster, New Hampshire	30,262	2.522%
10	Fort Stockton, Texas	28,849	2.404%
11	Moore Haven, Florida	28,683	2.390%
12	Rice Lake, Wisconsin	28,116	2.343%
13	Newport, Vermont	27,181	2.265%
14	Clinton, Illinois	27,105	2.259%
15	Sidney, Nebraska	26,544	2.212%
16	Walsenburg, Colorado	25,868	2.156%
17	Ridgway, Pennsylvania	25,682	2.140%
18	Adams, Massachusetts	24,921	2.077%
19	Boonville, Missouri	24,723	2.060%
20	Rockland, Maine	23,424	1.952%
21	Madison, South Dakota	23,200	1.933%
22	Hopkinton, Rhode Island	23,111	1.926%
23	Maurice River Township, New Jersey	22,343	1.862%
24	Denton, Maryland	22,036	1.836%
25	Fitzgerald, Georgia	19,278	1.607%
26	Litchfield, Connecticut	18,887	1.574%
27	Bryan, Ohio	18,421	1.535%
28	Saint Anthony, Idaho	16,743	1.395%
29	Glasgow, Montana	16,549	1.379%
30	Natchitoches, Louisiana	16,333	1.361%
31	Fallon, Nevada	15,761	1.313%
32	Elkins, West Virginia	14,570	1.214%
33	Tillamook, Oregon	14,411	1.201%

Rank	City, State	Net Tax	ETR
34	Santa Rosa, New Mexico	14,310	1.192%
35	Richfield, Utah	14,092	1.174%
36	Ketchikan, Alaska	13,116	1.093%
37	Edenton, North Carolina	13,010	1.084%
38	Devils Lake, North Dakota	12,483	1.040%
39	Yreka, California	12,422	1.035%
40	Savannah, Tennessee	11,631	0.969%
41	London, Kentucky	11,575	0.965%
42	Mangum, Oklahoma	11,162	0.930%
43	Colville, Washington	10,488	0.874%
44	Safford, Arizona	9,959	0.830%
45	Monroeville, Alabama	9,914	0.826%
46	Wise, Virginia	8,956	0.746%
47	Pocahontas, Arkansas	8,196	0.683%
48	Kauai, Hawaii	7,700	0.642%
49	Worland, Wyoming	7,247	0.604%
50	Georgetown, Delaware	6,372	0.531%
	AVERAGE	21,016	1.751%

U.S. PROPERTY TAX (Rural Industrial payable 2013)

\$1 Million-Valued Property

(\$500,000 M&E, \$400,000 Inventory, \$200,000 Fixtures)

Rank	City, State	Net Tax	ETR
1	Mullins, South Carolina	70,304	3.515%
2	Aberdeen, Mississippi	52,521	2.626%
3	Iola, Kansas	49,856	2.493%
4	Glencoe, Minnesota	49,147	2.457%
5	Fort Stockton, Texas	48,082	2.404%
6	North Vernon, Indiana	45,900	2.295%
7	Manistique, Michigan	40,388	2.019%
8	Moore Haven, Florida	37,877	1.894%
9	Sidney, Nebraska	35,838	1.792%
10	Warsaw, New York	35,446	1.772%
11	Walsenburg, Colorado	34,491	1.725%
12	Boonville, Missouri	33,058	1.653%
13	Hampton, Iowa	33,031	1.652%
14	Lancaster, New Hampshire	30,262	1.513%
15	Fitzgerald, Georgia	28,321	1.416%
16	Natchitoches, Louisiana	28,030	1.401%
17	Newport, Vermont	27,181	1.359%
18	Clinton, Illinois	27,105	1.355%
19	Rice Lake, Wisconsin	25,768	1.288%
20	Ridgway, Pennsylvania	25,682	1.284%
21	Glasgow, Montana	25,029	1.251%
22	Elkins, West Virginia	24,855	1.243%
23	Madison, South Dakota	23,200	1.160%
24	Saint Anthony, Idaho	22,832	1.142%
25	Adams, Massachusetts	22,754	1.138%
26	Maurice River Township, New Jersey	22,343	1.117%
27	Rockland, Maine	21,472	1.074%
28	Hopkinton, Rhode Island	21,134	1.057%
29	Fallon, Nevada	20,857	1.043%
30	Mangum, Oklahoma	20,091	1.005%
31	Safford, Arizona	19,556	0.978%
32	Tillamook, Oregon	19,215	0.961%

Rank	City, State	Net Tax	ETR
33	Richfield, Utah	18,789	0.939%
34	Bryan, Ohio	18,612	0.931%
35	Santa Rosa, New Mexico	18,577	0.929%
36	Denton, Maryland	18,186	0.909%
37	Ketchikan, Alaska	17,996	0.900%
38	Savannah, Tennessee	17,699	0.885%
39	Edenton, North Carolina	16,910	0.846%
40	Litchfield, Connecticut	16,778	0.839%
41	Yreka, California	16,563	0.828%
42	Wise, Virginia	14,916	0.746%
43	Pocahontas, Arkansas	13,807	0.690%
44	Colville, Washington	13,760	0.688%
45	Monroeville, Alabama	13,194	0.660%
46	Devils Lake, North Dakota	12,483	0.624%
47	Worland, Wyoming	11,906	0.595%
48	London, Kentucky	11,161	0.558%
49	Kauai, Hawaii	7,700	0.385%
50	Georgetown, Delaware	6,372	0.319%
	AVERAGE	25,741	1.287%

Source: 50-State Property Tax Comparison Study, March 2014, Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence

Note: These tables display an “effective tax rate” (or average tax rate) to account for individuals often-times paying different tax rates on different portions of their properties. Each state is represented by its largest city in the “urban area” tables and its largest rural (as determined by the U.S. Department of Agriculture) county seat in “rural area” tables.

KPI is an independent think-tank that advocates for free market solutions, limited government and the protection of personal freedom. Our work centers on state and local economic policy with primary emphasis on education, tax and fiscal policy and transparency. We empower citizens, legislators, and other government officials with objective research and creative ideas to promote a low-tax, pro-growth environment that preserves the ability of governments to provide high quality services.



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