

2018 GREEN BOOK

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



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2018 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 27, 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 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 on the key, tangible economic 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, and 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 pages 18 and 19, states that tax income spent 50% more per-resident in 2016 than those without an income tax. Moreover, having low state taxes doesn’t prompt high local taxes. The table on pages 16 and 17 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 showing that they are not hostage to situations beyond their control (climate, resources, etc.) but are instead in charge of their own destinies.

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 Property Tax section shows that Kansas has some of the highest effective tax rates in the nation. Between 1997 and 2017, 60 of Kansas’ 105 counties saw county property tax collections more than double despite a decline in population. City and township property taxes only added to the burden. The size of local government is likely the greatest factor in Kansas’ local property tax problem. On a residents per unit of general purpose government (cities, counties, and townships) basis, Kansas ranks #48 among the fifty states and has more than five times the national average number of local government entities, with 1,459 residents per unit of general purpose government versus a national average of 8,353 residents per unit of GPG. In many Kansas counties, government jobs account for more than a third and sometimes more than half of total jobs. The economic benefits of reducing state taxes will be diminished until substantive action is taken to reduce the local government footprint in Kansas.

Finally, the Economic Peer Group section returns to this year’s Green Book. Our January 2017 study “A Thousand Flowers Blooming: Understanding Job Growth and the Kansas Tax Reforms” gave rise to its addition. The study points—among other things—to the importance of comparing job growth in Kansas to that of states most similar to Kansas in terms of economic and industry makeup. Too often, comparisons stop at just Kansas’ neighboring states without bothering to consider whether those states have anything else in common with Kansas apart from geography. As such, this Green Book continues to offer comparisons across the nation as well as Kansas’ geographic region but also compares Kansas to the seven-state peer group explored in “A Thousand Flowers Blooming” on a host of economic metrics. The peer group states were matched with each other based on the degrees to which their private sector workforces were employed in the same major industry sectors according to the U.S. Bureau of Economic Analysis.

Methodology Statement: All data and ranking sets presented are the most up-to-date available from each respective 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 latest available, 2012 unit counts were paired with 2017 population estimates.

States with low tax burdens and those without an income tax have superior gains in jobs, Gross Domestic Product (GDP), wage and salary disbursement, and domestic migration (US residents moving to a given state from another).



BLS JOBS

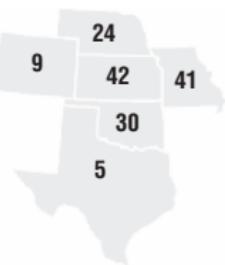
BLS Total Private Sector Jobs (in thousands, seasonally adjusted)

State	Rank	1998	2017	% Change
Alabama ²	44	1,560.8	1,630.6	4.5%
Alaska ^{1,3}	14	201.6	248.0	23.0%
Arizona ²	6	1,732.6	2,360.4	36.2%
Arkansas ²	34	936.9	1,028.3	9.8%
California ^{2,4}	13	11,522.6	14,263.9	23.8%
Colorado ^{2,5}	9	1,734.5	2,222.0	28.1%
Connecticut ^{2,4,6}	46	1,413.1	1,449.1	2.5%
Delaware ²	29	345.9	390.0	12.8%
Florida ¹	7	5,654.2	7,462.8	32.0%
Georgia ²	17	3,163.9	3,765.7	19.0%
Hawaii ²	11	419.2	527.2	25.8%
Idaho ²	3	418.8	593.3	41.7%
Illinois ^{2,4,6}	45	5,076.9	5,232.1	3.1%
Indiana ²	43	2,524.9	2,679.2	6.1%
Iowa ²	38	1,206.6	1,312.9	8.8%
Kansas ²	42	1,074.1	1,147.8	6.9%
Kentucky ²	32	1,460.1	1,605.5	10.0%
Louisiana ^{2,3}	40	1,520.0	1,643.7	8.1%
Maine ^{2,6}	31	474.7	522.8	10.1%
Maryland ^{2,4}	22	1,895.3	2,219.2	17.1%
Massachusetts ²	28	2,764.4	3,156.9	14.2%
Michigan ^{2,6}	50	3,854.7	3,768.3	-2.2%
Minnesota ^{2,4}	25	2,172.7	2,507.9	15.4%
Mississippi ^{2,3,6}	49	911.5	909.5	-0.2%
Missouri ^{2,6}	41	2,269.9	2,433.9	7.2%
Montana ^{2,5}	8	294.6	381.5	29.5%
Nebraska ²	24	728.8	845.3	16.0%
Nevada ^{1,3}	1	814.0	1,180.2	45.0%
New Hampshire ^{1,3}	26	509.1	585.2	15.0%
New Jersey ^{2,4,6}	37	3,228.7	3,514.9	8.9%

State	Rank	1998	2017	% Change
New Mexico ^{2,6}	18	541.6	644.4	19.0%
New York ^{2,4}	20	6,801.1	8,074.4	18.7%
North Carolina ^{2,5}	23	3,154.2	3,682.5	16.7%
North Dakota ^{2,5}	4	248.9	348.2	39.9%
Ohio ^{2,6}	48	4,717.5	4,745.9	0.6%
Oklahoma ^{2,5}	30	1,167.3	1,312.5	12.4%
Oregon ^{2,4,5}	16	1,296.1	1,564.6	20.7%
Pennsylvania ²	35	4,782.3	5,244.6	9.7%
Rhode Island ^{2,4,6}	33	395.0	433.8	9.8%
South Carolina ^{2,3}	21	1,467.0	1,725.7	17.6%
South Dakota ^{1,3,5}	15	290.9	355.6	22.3%
Tennessee ^{1,3}	27	2,257.9	2,580.7	14.3%
Texas ^{1,3,5}	5	7,443.2	10,285.0	38.2%
Utah ^{2,5}	2	846.4	1,225.2	44.7%
Vermont ²	39	238.8	258.6	8.3%
Virginia ²	19	2,720.1	3,235.2	18.9%
Washington ^{1,5}	10	2,155.6	2,739.4	27.1%
West Virginia ²	47	578.7	591.2	2.2%
Wisconsin ^{2,4}	36	2,323.3	2,537.6	9.2%
Wyoming ^{1,3}	12	169.9	211.5	24.5%

State Grouping	1998	2017	% Change
50-State Total	105,480.8	123,384.6	17.0%
No Income Tax States ¹	19,496.5	25,648.4	31.6%
Income-Taxing States ²	85,984.3	97,736.2	13.7%
10 Lowest-Burden States ³	15,585.2	19,725.1	26.6%
10 Highest-Burden States ⁴	36,124.6	41,797.5	15.7%
10 Best Economic Performance ⁵	18,631.7	24,116.5	29.4%
10 Worst Economic Performance ⁶	22,883.5	23,654.7	3.4%

Jobs Ranking in the Region



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Labor Statistics

10 Lowest/10 Highest-Burden States: Tax Foundation, State-Local Tax Burden Rankings (FY 2012)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2005-2015)

Note: 2017 averages used the latest available, December jobs estimate at the time of printing.

BEA JOBS

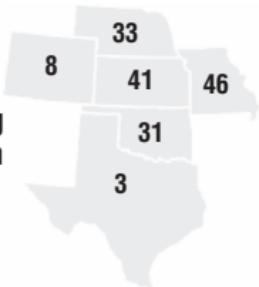
BEA Total Private Sector Jobs (in thousands)

State	Rank	1998	2016	% Change
Alabama ²	39	1,976.3	2,225.3	12.6%
Alaska ^{1,3}	21	286.4	352.9	23.2%
Arizona ²	5	2,251.9	3,195.9	41.9%
Arkansas ²	38	1,244.2	1,403.7	12.8%
California ^{2,4}	14	16,023.2	20,514.0	28.0%
Colorado ^{2,5}	8	2,363.7	3,164.6	33.9%
Connecticut ^{2,4,6}	35	1,790.9	2,046.8	14.3%
Delaware ²	25	413.0	502.9	21.8%
Florida ¹	4	7,260.5	10,531.7	45.1%
Georgia ²	9	3,928.9	5,211.6	32.6%
Hawaii ²	15	571.4	730.9	27.9%
Idaho ²	7	621.5	846.1	36.1%
Illinois ^{2,4,6}	44	6,267.8	6,954.7	11.0%
Indiana ²	47	3,126.6	3,414.1	9.2%
Iowa ²	45	1,629.3	1,806.5	10.9%
Kansas²	41	1,452.3	1,626.8	12.0%
Kentucky ²	37	1,894.6	2,149.6	13.5%
Louisiana ^{2,3}	27	1,929.7	2,322.7	20.4%
Maine ^{2,6}	42	644.9	720.9	11.8%
Maryland ^{2,4}	16	2,425.9	3,094.4	27.6%
Massachusetts ²	22	3,456.0	4,257.3	23.2%
Michigan ^{2,6}	49	4,717.2	5,001.8	6.0%
Minnesota ^{2,4}	30	2,793.2	3,293.8	17.9%
Mississippi ^{2,3,6}	43	1,180.5	1,310.4	11.0%
Missouri ^{2,6}	46	2,938.1	3,242.0	10.3%
Montana ^{2,5}	13	447.5	573.1	28.1%
Nebraska ²	33	977.7	1,139.6	16.6%
Nevada ^{1,3}	1	1,007.7	1,542.2	53.0%
New Hampshire ^{1,3}	29	662.1	781.0	17.9%
New Jersey ^{2,4,6}	24	3,913.1	4,788.3	22.4%
New Mexico ^{2,6}	26	739.5	890.3	20.4%
New York ^{2,4}	12	8,460.1	10,844.6	28.2%
North Carolina ^{2,5}	19	3,991.6	4,963.2	24.3%

State	Rank	1998	2016	% Change
North Dakota ^{2,5}	6	358.6	491.8	37.2%
Ohio ^{2,6}	48	5,796.3	6,155.8	6.2%
Oklahoma ^{2,5}	31	1,618.2	1,907.9	17.9%
Oregon ^{2,4,5}	23	1,759.4	2,166.5	23.1%
Pennsylvania ²	34	5,896.1	6,825.1	15.8%
Rhode Island ^{2,4,6}	32	480.3	561.8	17.0%
South Carolina ^{2,3}	18	1,826.9	2,286.9	25.2%
South Dakota ^{1,3,5}	20	415.3	514.3	23.8%
Tennessee ^{1,3}	28	2,936.1	3,495.3	19.0%
Texas ^{1,3,5}	3	9,882.6	14,597.1	47.7%
Utah ^{2,5}	2	1,117.0	1,677.7	50.2%
Vermont ²	36	331.7	377.4	13.8%
Virginia ²	17	3,391.5	4,262.4	25.7%
Washington ^{1,5}	11	2,842.3	3,670.1	29.1%
West Virginia ²	50	718.9	736.2	2.4%
Wisconsin ^{2,4}	40	2,883.1	3,239.4	12.4%
Wyoming ^{1,3}	10	248.2	320.5	29.2%

State Grouping	1998	2016	% Change
50-State Total	135,889.7	168,730.0	24.2%
No Income Tax States ¹	25,541.3	35,805.2	40.2%
Income-Taxing States ²	110,348.4	132,924.8	20.5%
10 Lowest-Burden States ³	20,375.5	27,523.3	35.1%
10 Highest-Burden States ⁴	46,796.9	57,504.4	22.9%
10 Best Economic Performance ⁵	24,796.1	33,726.3	36.0%
10 Worst Economic Performance ⁶	28,468.8	31,672.9	11.3%

Jobs Ranking in the Region



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

Bureau of Economic Analysis (BEA)

10 Lowest/10 Highest-Burden States: Tax Foundation, State-Local Tax Burden Rankings (FY 2012)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2005-2015)

Note: Unlike BLS employment data, BEA data includes farm employment and most proprietor employment. As such, it is more comprehensive but takes longer to compile, making 2016 data the most recent available.

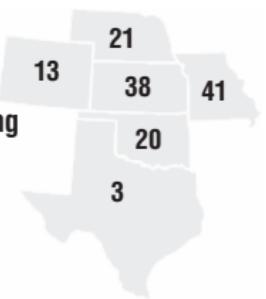
WAGES

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

State	Rank	1998	2016	% Change
Alabama ²	43	42,106,319	71,857,504	71%
Alaska ^{1,3}	14	6,806,107	14,276,760	110%
Arizona ²	7	53,261,845	117,297,865	120%
Arkansas ²	31	23,615,101	44,460,694	88%
California ^{2,4}	9	430,691,868	940,370,475	118%
Colorado ^{2,5}	13	58,566,805	125,774,190	115%
Connecticut ^{2,4,6}	45	59,464,405	98,175,238	65%
Delaware ²	40	11,911,339	20,901,173	75%
Florida ¹	8	166,093,230	362,877,732	118%
Georgia ²	23	101,540,617	198,710,718	96%
Hawaii ²	16	12,352,788	25,114,181	103%
Idaho ²	12	11,207,403	24,278,100	117%
Illinois ^{2,4,6}	44	181,700,059	309,146,064	70%
Indiana ²	46	75,809,973	124,515,762	64%
Iowa ²	29	31,748,954	60,001,537	89%
Kansas²	38	30,586,331	54,905,223	80%
Kentucky ²	35	39,551,512	71,974,143	82%
Louisiana ^{2,3}	33	42,887,178	79,333,396	85%
Maine ^{2,6}	34	12,510,916	22,893,098	83%
Maryland ^{2,4}	17	63,131,023	127,536,014	102%
Massachusetts ²	19	106,894,973	214,546,333	101%
Michigan ^{2,6}	50	135,360,137	192,692,634	42%
Minnesota ^{2,4}	27	71,412,841	137,528,346	93%
Mississippi ^{2,3,6}	48	22,500,426	36,146,905	61%
Missouri ^{2,6}	41	68,054,077	117,641,932	73%
Montana ^{2,5}	4	6,768,890	15,641,082	131%
Nebraska ²	21	19,611,774	38,739,178	98%
Nevada ^{1,3}	11	25,404,678	55,077,992	117%
New Hampshire ^{1,3}	25	16,119,670	31,381,123	95%
New Jersey ^{2,4,6}	42	127,501,140	218,294,059	71%
New Mexico ^{2,6}	22	14,092,536	27,633,169	96%
New York ^{2,4}	26	285,143,051	552,659,977	94%
North Carolina ^{2,5}	24	92,470,605	180,125,613	95%

State	Rank	1998	2016	% Change
North Dakota ^{2,5}	1	5,892,184	17,814,021	202%
Ohio ^{2,6}	49	146,419,653	231,439,127	58%
Oklahoma ^{2,5}	20	29,902,095	59,286,695	98%
Oregon ^{2,4,5}	18	39,998,484	80,690,846	102%
Pennsylvania ²	37	151,285,749	273,450,802	81%
Rhode Island ^{2,4,6}	32	11,736,597	21,907,763	87%
South Carolina ^{2,3}	28	39,590,396	74,997,874	89%
South Dakota ^{1,3,5}	5	6,686,069	15,046,392	125%
Tennessee ^{1,3}	30	65,382,626	123,266,548	89%
Texas ^{1,3,5}	3	244,491,155	568,614,472	133%
Utah ^{2,5}	2	23,687,519	57,349,825	142%
Vermont ²	36	6,434,503	11,651,108	81%
Virginia ²	15	86,495,213	179,105,597	107%
Washington ^{1,5}	10	76,545,353	167,068,508	118%
West Virginia ²	47	14,172,908	23,173,655	64%
Wisconsin ^{2,4}	39	67,439,590	120,175,527	78%
Wyoming ^{1,3}	6	4,459,239	9,824,513	120%
State Grouping		1998	2016	% Change
50-State Total		3,467,497,904	6,747,371,483	95%
No Income Tax States ¹		611,988,127	1,347,434,040	120%
Income-Taxing States ²		2,855,509,777	5,399,937,443	89%
10 Lowest-Burden States ³		474,327,544	1,007,965,975	113%
10 Highest-Burden States ⁴		1,338,219,058	2,606,484,309	95%
10 Best Economic Performance ⁵		585,009,159	1,287,411,644	120%
10 Worst Economic Performance ⁶		779,339,946	1,275,969,989	64%

Wages Ranking in the Region



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Labor Statistics

10 Lowest/10 Highest-Burden States: Tax Foundation, State-Local Tax Burden Rankings (FY 2012)

10 Best/10 Worst Economic Performance: American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2005-2015)

Note: Wages include farm wages and salaries.

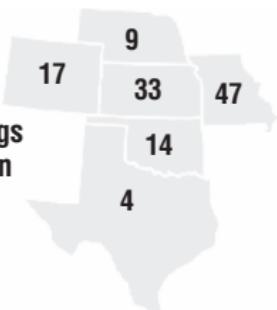
GDP (Gross Domestic Product)

Private Sector GDP (in millions of current dollars)

State	Rank	1998	2016	% Change
Alabama ²	39	91,506	170,893	87%
Alaska ^{1,3}	20	18,776	39,904	113%
Arizona ²	19	124,648	265,341	113%
Arkansas ²	31	54,592	105,647	94%
California ^{2,4}	8	1,007,437	2,303,302	129%
Colorado ^{2,5}	17	130,912	282,321	116%
Connecticut ^{2,4,6}	48	134,034	232,592	74%
Delaware ²	34	34,021	64,593	90%
Florida ¹	18	380,003	817,308	115%
Georgia ²	26	232,254	467,198	101%
Hawaii ²	10	29,587	67,136	127%
Idaho ²	13	26,459	58,986	123%
Illinois ^{2,4,6}	42	396,831	720,004	81%
Indiana ²	38	168,812	315,789	87%
Iowa ²	16	75,553	164,362	118%
Kansas ²	33	68,388	129,935	90%
Kentucky ²	45	95,146	169,113	78%
Louisiana ^{2,3}	28	105,045	209,838	100%
Maine ^{2,6}	41	27,957	50,962	82%
Maryland ^{2,4}	12	135,243	303,219	124%
Massachusetts ²	25	221,378	451,420	104%
Michigan ^{2,6}	50	280,290	437,076	56%
Minnesota ^{2,4}	23	149,354	305,238	104%
Mississippi ^{2,3,6}	46	51,379	89,476	74%
Missouri ^{2,6}	47	151,582	263,290	74%
Montana ^{2,5}	6	16,965	39,294	132%
Nebraska ²	9	45,096	102,664	128%
Nevada ^{1,3}	11	57,669	129,391	124%
New Hampshire ^{1,3}	35	36,134	68,497	90%
New Jersey ^{2,4,6}	44	287,349	512,538	78%
New Mexico ^{2,6}	40	38,349	71,248	86%
New York ^{2,4}	24	654,308	1,336,649	104%
North Carolina ^{2,5}	21	216,086	452,101	109%

State	Rank	1998	2016	% Change
North Dakota ^{2,5}	1	14,149	47,431	235%
Ohio ^{2,6}	49	324,913	556,973	71%
Oklahoma ^{2,5}	14	68,279	151,849	122%
Oregon ^{2,4,5}	15	91,502	202,454	121%
Pennsylvania ²	30	334,166	648,227	94%
Rhode Island ^{2,4,6}	36	26,237	49,633	89%
South Carolina ^{2,3}	29	88,660	176,952	100%
South Dakota ^{1,3,5}	5	17,435	42,777	145%
Tennessee ^{1,3}	27	146,379	294,240	101%
Texas ^{1,3,5}	4	574,968	1,424,302	148%
Utah ^{2,5}	2	52,293	137,529	163%
Vermont ²	37	14,046	26,432	88%
Virginia ²	22	192,097	400,200	108%
Washington ^{1,5}	7	180,184	412,525	129%
West Virginia ²	43	33,720	61,047	81%
Wisconsin ^{2,4}	32	146,045	279,080	91%
Wyoming ^{1,3}	3	12,505	32,076	157%
State Grouping		1998	2016	% Change
50-State Total		7,860,721	16,141,052	105%
No Income Tax States ¹		1,424,053	3,261,020	129%
Income-Taxing States ²		6,436,668	12,880,032	100%
10 Lowest-Burden States ³		1,108,950	2,507,453	126%
10 Highest-Burden States ⁴		3,028,340	6,244,709	106%
10 Best Economic Performance ⁵		1,362,773	3,192,583	134%
10 Worst Economic Performance ⁶		1,718,921	2,983,792	74%

GDP Rankings in the Region



Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Economic Analysis
(Last Revised 11/21/2017)

10 Lowest/10 Highest-Burden States: Tax Foundation, State-Local Tax Burden Rankings (FY 2012)

10 Best/10 Worst Economic Performance:
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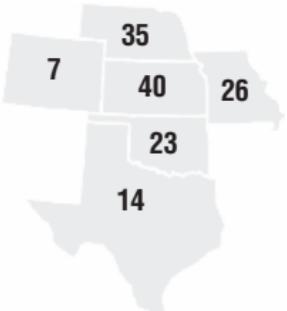
DOMESTIC MIGRATION

2000-2017

State	Rank	Total Domestic Migration	2017 Est. Population	DM % of Pop.
Alabama ²	22	86,863	4,874,747	2%
Alaska ^{1,3}	43	-46,524	739,795	-6%
Arizona ²	2	992,644	7,016,270	14%
Arkansas ²	17	83,667	3,004,279	3%
California ^{2,4}	39	-2,066,418	39,536,653	-5%
Colorado ^{2,5}	7	489,307	5,607,154	9%
Connecticut ^{2,4,6}	44	-249,604	3,588,184	-7%
Delaware ²	9	72,348	961,939	8%
Florida ¹	4	2,208,235	20,984,400	11%
Georgia ²	11	730,671	10,429,379	7%
Hawaii ²	41	-75,564	1,427,538	-5%
Idaho ²	5	173,673	1,716,943	10%
Illinois ^{2,4,6}	49	-1,275,687	12,802,023	-10%
Indiana ²	28	-79,598	6,666,818	-1%
Iowa ²	34	-69,900	3,145,711	-2%
Kansas ²	40	-153,120	2,913,123	-5%
Kentucky ²	24	69,924	4,454,189	2%
Louisiana ^{2,3}	47	-366,512	4,684,333	-8%
Maine ^{2,6}	18	34,693	1,335,907	3%
Maryland ^{2,4}	37	-208,064	6,052,177	-3%
Massachusetts ²	42	-375,716	6,859,819	-5%
Michigan ^{2,6}	46	-766,052	9,962,311	-8%
Minnesota ^{2,4}	30	-76,480	5,576,606	-1%
Mississippi ^{2,3,6}	36	-96,212	2,984,100	-3%
Missouri ^{2,6}	26	-15,334	6,113,532	0%
Montana ^{2,5}	10	77,242	1,050,493	7%
Nebraska ²	35	-53,433	1,920,076	-3%
Nevada ^{1,3}	1	519,893	2,998,039	17%
New Hampshire ^{1,3}	16	37,962	1,342,795	3%
New Jersey ^{2,4,6}	48	-854,963	9,005,644	-9%
New Mexico ^{2,6}	31	-32,688	2,088,070	-2%
New York ^{2,4}	50	-2,708,654	19,849,399	-14%
North Carolina ^{2,5}	6	1,002,647	10,273,419	10%

State	Rank	Total Domestic Migration	2017 Est. Population	DM % of Pop.
North Dakota ^{2,5}	19	19,393	755,393	3%
Ohio ^{2,6}	38	-560,818	11,658,609	-5%
Oklahoma ^{2,5}	23	67,588	3,930,864	2%
Oregon ^{2,4,5}	8	359,799	4,142,776	9%
Pennsylvania ²	33	-254,565	12,805,537	-2%
Rhode Island ^{2,4,6}	45	-78,264	1,059,639	-7%
South Carolina ^{2,3}	3	575,353	5,024,369	11%
South Dakota ^{1,3,5}	21	18,712	869,666	2%
Tennessee ^{1,3}	12	442,695	6,715,984	7%
Texas ^{1,3,5}	14	1,792,720	28,304,596	6%
Utah ^{2,5}	15	102,744	3,101,833	3%
Vermont ²	32	-11,303	623,657	-2%
Virginia ²	25	117,920	8,470,020	1%
Washington ^{1,5}	13	487,598	7,405,743	7%
West Virginia ²	27	-12,362	1,815,857	-1%
Wisconsin ^{2,4}	29	-79,181	5,795,483	-1%
Wyoming ^{1,3}	20	13,544	579,315	2%
State Grouping		Total DM	2017 Est. Pop.	% DM
No Income Tax States ¹		5,474,835	69,940,333	8%
Income-Taxing States ²		-5,464,016	255,084,873	-2%
10 Lowest-Burden States ³		2,891,631	54,242,992	5%
10 Highest-Burden States ⁴		-7,237,516	107,408,584	-7%
10 Best Economic Performance ⁵		4,417,750	65,441,937	7%
10 Worst Economic Performance ⁶		-3,894,929	60,598,019	-6%

**Domestic
Migration
Ranking in
the Region**



Rankings Note:

1 = Highest Migration, 50= Lowest Migration

Sources:

10 Lowest/10 Highest-Burden States: Tax Foundation, State-Local Tax Burden Rankings (FY 2012)

10 Best/10 Worst Economic Performance: American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2005-2015)

Estimates of the Components of Resident Population Change: April 1, 2010 to July 1, 2017, U.S. Census Bureau, Population Division



A look at how Kansas compares to states with a similar economic makeup and mix of industries

ECONOMIC PEER GROUP

BEA Private Sector Jobs (in thousands)

State	1998 Private Sector Employment	2016 Private Sector Employment	'98-'16 Change	Rank
Alabama	1,976.3	2,225.3	12.6%	4
Arkansas	1,244.2	1,403.7	12.8%	3
Iowa	1,629.3	1,806.5	10.9%	6
Kansas	1,452.3	1,626.8	12.0%	5
Kentucky	1,894.6	2,149.6	13.5%	2
Michigan	4,717.2	5,001.8	6.0%	9
Missouri	2,938.1	3,242.0	10.3%	7
Nebraska	977.7	1,139.6	16.6%	1
Ohio	5,796.3	6,155.8	6.2%	8

BLS Private Sector Jobs (in thousands, seasonally adjusted)

State	1998 Private Sector Employment	2017 Private Sector Employment	'98-'16 Change	Rank
Alabama	1,560.8	1,630.6	4.5%	7
Arkansas	936.9	1,028.3	9.8%	3
Iowa	1,206.6	1,312.9	8.8%	4
Kansas	1,074.1	1,147.8	6.9%	6
Kentucky	1,460.1	1,605.5	10.0%	2
Michigan	3,854.7	3,768.3	-2.2%	9
Missouri	2,269.9	2,433.9	7.2%	5
Nebraska	728.8	845.3	16.0%	1
Ohio	4,717.5	4,745.9	0.6%	8

Private Sector Wages (in thousands of current dollars)

State	1998	2016	'98-'16 Change	Rank
Alabama	42,106,319	71,857,504	71%	7
Arkansas	23,615,101	44,460,694	88%	3
Iowa	31,748,954	60,001,537	89%	2
Kansas	30,586,331	54,905,223	80%	5
Kentucky	39,551,512	71,974,143	82%	4
Michigan	135,360,137	192,692,634	42%	9
Missouri	68,054,077	117,641,932	73%	6
Nebraska	19,611,774	38,739,178	98%	1
Ohio	146,419,653	231,439,127	58%	8

Private Sector GDP (in millions of current dollars)

State	1998	2016	'98-'16 Change	Rank
Alabama	91,506	170,893	87%	5
Arkansas	54,592	105,647	94%	3
Iowa	75,553	164,362	118%	2
Kansas	68,388	129,935	90%	4
Kentucky	95,146	169,113	78%	6
Michigan	280,290	437,076	56%	9
Missouri	151,582	263,290	74%	7
Nebraska	45,096	102,664	128%	1
Ohio	324,913	556,973	71%	8

Domestic Migration

State	'00-'17 Total Domestic Migration	2017 Estimate Population	DM % of Population	Rank
Alabama	86,863	4,874,747	2%	2
Arkansas	83,667	3,004,279	3%	1
Iowa	-69,900	3,145,711	-2%	5
Kansas	-153,120	2,913,123	-5%	8
Kentucky	69,924	4,454,189	2%	3
Michigan	-766,052	9,962,311	-8%	9
Missouri	-15,334	6,113,532	0%	4
Nebraska	-53,433	1,920,076	-3%	6
Ohio	-560,818	11,658,609	-5%	7



States with low state tax burdens can 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	2,011	10	1,135	7	3,146	1
Alaska ^{1,3}	1,170	1	2,332	40	3,503	7
Arizona ²	2,070	11	1,423	17	3,493	6
Arkansas ²	3,088	35	783	1	3,871	17
California ^{2,4}	3,873	41	1,985	34	5,858	42
Colorado ^{2,5}	4,606	48	2,251	39	4,606	29
Connecticut ^{2,4,6}	4,515	46	2,889	48	7,403	48
Delaware ²	3,722	40	1,047	5	4,769	33
Florida ¹	1,836	2	1,613	24	3,449	5
Georgia ²	1,934	5	1,586	22	3,520	8
Hawaii ²	4,547	47	1,559	21	6,106	44
Idaho ²	2,410	15	1,034	4	3,444	4
Illinois ^{2,4,6}	3,174	36	2,567	46	5,741	39
Indiana ²	2,632	21	1,209	9	3,841	15
Iowa ²	2,947	30	1,818	29	4,765	32
Kansas ²	2,713	24	1,681	25	4,395	26
Kentucky ²	2,623	20	1,162	8	3,785	13
Louisiana ^{2,3}	2,076	12	1,873	30	3,949	18
Maine ^{2,6}	3,061	34	2,051	36	5,112	37
Maryland ^{2,4}	3,333	37	2,519	45	5,852	41
Massachusetts ²	3,976	43	2,364	41	6,340	45
Michigan ^{2,6}	2,718	25	1,291	12	4,009	19
Minnesota ^{2,4}	4,457	45	1,496	19	5,953	43
Mississippi ^{2,3,6}	3,678	39	1,031	3	3,678	11
Missouri ^{2,6}	1,969	7	1,682	26	3,651	10
Montana ^{2,5}	2,765	26	1,295	14	4,060	20
Nebraska ²	2,686	23	2,371	42	5,058	36
Nevada ^{1,3}	2,613	19	1,497	20	4,110	22
New Hampshire ^{1,3}	1,870	3	2,779	47	4,649	30
New Jersey ^{2,4,6}	3,523	38	3,139	49	6,662	47
New Mexico ^{2,6}	2,886	28	1,271	10	4,157	24
New York ^{2,4}	3,946	42	4,765	50	8,711	49

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
North Carolina ^{2,5}	2,498	18	1,291	11	3,789	14
North Dakota ^{2,5}	7,604	50	1,603	23	9,207	50
Ohio ^{2,6}	2,438	16	1,978	33	4,416	27
Oklahoma ^{2,5}	2,409	14	1,294	13	3,703	12
Oregon ^{2,4,5}	2,633	22	1,741	28	4,374	25
Pennsylvania ²	2,823	27	2,131	38	4,954	35
Rhode Island ^{2,4,6}	3,027	33	2,393	44	5,420	38
South Carolina ^{2,3}	1,969	8	1,459	18	3,428	3
South Dakota ^{1,3,5}	1,960	6	1,895	32	3,855	16
Tennessee ^{1,3}	1,927	4	1,346	15	3,272	2
Texas ^{1,3,5}	2,006	9	2,116	37	4,123	23
Utah ^{2,5}	2,246	13	1,389	16	3,635	9
Vermont ²	4,873	49	942	2	5,815	40
Virginia ²	2,455	17	2,011	35	4,466	28
Washington ^{1,5}	2,886	29	1,891	31	4,777	34
West Virginia ²	3,025	32	1,082	6	4,108	21
Wisconsin ^{2,4}	2,955	31	1,716	27	4,671	31
Wyoming ^{1,3}	4,020	44	2,373	43	6,394	46

State Grouping	State	Local	State+Local
50-State Average	2,844	2,025	4,869
No Income Tax States ¹	2,071	1,856	3,927
Income-Taxing States ²	3,112	2,071	5,122
Variance	50%	12%	30%
10 Lowest-Burden States ³	2,133	1,862	3,937
10 Highest-Burden States ⁴	3,689	2,685	6,374
Variance	73%	44%	62%
10 Best Economic Performance ⁵	2,559	1,842	4,208
10 Worst Economic Performance ⁶	2,978	2,125	5,052
Variance	16%	15%	20%

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

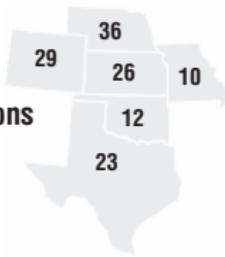
Sources:

U.S. Census Bureau, 2015 Annual Surveys of State and Local Government Finances & 2015 Population Estimates

10 Lowest/Highest-Burden States: Tax Foundation, State-Local Tax Burden Rankings (FY 2012)

10 Best/Worst Economic Performance:
American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2005-2015)

**State +
Local
Tax Collections
Rankings
in the
Region**





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 (2016 Actual)

State	Spending per resident	Rank	State	Spending per resident	Rank
50-State Average	\$3,912	—			
Alabama ²	3,218	14	Montana ^{2,5}	3,865	23
Alaska ^{1,3}	9,100	50	Nebraska ²	4,519	29
Arizona ²	3,683	17	Nevada ^{1,3}	2,776	6
Arkansas ²	5,523	39	New Hampshire ^{1,3}	2,706	3
California ^{2,4}	3,984	25	New Jersey ^{2,4,6}	4,519	28
Colorado ^{2,5}	4,920	35	New Mexico ^{2,6}	5,131	36
Connecticut ^{2,4,6}	6,114	42	New York ^{2,4}	4,914	34
Delaware ²	7,986	49	North Carolina ^{2,5}	3,075	10
Florida ¹	2,196	1	North Dakota ^{2,5}	7,736	48
Georgia ²	3,155	13	Ohio ^{2,6}	4,518	27
Hawaii ²	7,218	47	Oklahoma ^{2,5}	3,771	18
Idaho ²	2,767	4	Oregon ^{2,4,5}	6,561	44
Illinois ^{2,4,6}	2,945	9	Pennsylvania ²	3,814	21
Indiana ²	2,858	8	Rhode Island ^{2,4,6}	5,322	37
Iowa ²	5,351	38	South Carolina ^{2,3}	3,092	11
Kansas²	3,808	19	South Dakota ^{1,3,5}	3,146	12
Kentucky ²	4,625	32	Tennessee ^{1,3}	2,847	7
Louisiana ^{2,3}	3,819	22	Texas ^{1,3,5}	2,691	2
Maine ^{2,6}	4,062	26	Utah ^{2,5}	3,305	15
Maryland ^{2,4}	4,572	31	Vermont ²	5,581	40
Massachusetts ²	6,848	45	Virginia ²	4,534	30
Michigan ^{2,6}	3,356	16	Washington ^{1,5}	3,971	24
Minnesota ^{2,4}	4,634	33	West Virginia ²	6,338	43
Mississippi ^{2,3,6}	3,812	20	Wisconsin ^{2,4}	6,058	41
Missouri ^{2,6}	2,771	5	Wyoming ^{1,3}	7,075	46

State Grouping	Spending per resident
50-State Average	3,912
No Income Tax States ¹	2,808
Income-Taxing States ²	4,212
Variance	50%
10 Lowest-Burden States ³	3,057
10 Highest-Burden States ⁴	4,438
Variance	45%
10 Best Economic Performance ⁵	3,510
10 Worst Economic Performance ⁶	3,903
Variance	11%

Spending per Resident in the Region



Rankings Note:

1 = Lowest Spending, 50= Highest Spending

Sources:

National Association of State Budget Officers,
Note: Spending figure excludes spending from federal
money and the issuance of bonds

10 Lowest/10 Highest-Burden States: Tax Foundation,
State-Local Tax Burden Rankings (FY 2012)

10 Best/10 Worst Economic Performance:
American Legislative Exchange Council, ALEC-Laffer
Economic Performance Rankings (2005-2015)



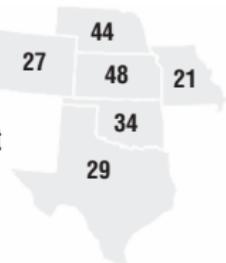
Higher government employment levels and more local government entities increase the overall cost of services in a given city or county.

GOVERNMENT EMPLOYMENT (FTE per 10,000 Residents)

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
50-State Avg.	135.1	--	372.7	--	507.8	--
Alabama	185.5	37	392.0	39	577.5	40
Alaska	338.1	49	372.6	26	710.8	49
Arizona	104.7	4	302.9	7	407.5	2
Arkansas	209.1	42	360.4	19	569.5	38
California	105.5	5	356.3	16	461.8	7
Colorado	158.8	26	372.0	25	530.8	27
Connecticut	175.2	35	363.2	21	538.4	32
Delaware	271.7	48	245.6	2	517.3	20
Florida	86.4	1	342.3	11	428.7	3
Georgia	124.3	10	373.6	27	497.8	17
Hawaii	411.4	50	118.4	1	529.8	26
Idaho	143.0	16	345.9	13	488.9	12
Illinois	96.3	2	395.0	41	491.3	13
Indiana	134.6	13	349.9	15	484.5	11
Iowa	162.9	28	425.8	45	588.7	41
Kansas	179.2	36	502.6	49	681.8	48
Kentucky	193.0	40	359.1	17	552.0	36
Louisiana	157.5	25	393.7	40	551.2	35
Maine	155.2	24	366.7	22	521.9	22
Maryland	142.6	15	362.0	20	504.6	18
Massachusetts	145.5	20	347.0	14	492.5	14
Michigan	145.3	19	296.5	6	441.8	5
Minnesota	149.7	21	378.0	33	527.7	23
Mississippi	190.4	39	449.1	46	639.5	46
Missouri	143.1	18	374.5	29	517.5	21
Montana	196.3	41	359.1	18	555.4	37
Nebraska	167.4	31	459.0	47	626.4	44
Nevada	96.3	3	289.3	4	385.7	1
New Hampshire	143.0	17	384.9	37	527.9	24
New Jersey	154.9	23	378.0	32	532.8	30

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
New Mexico	219.5	43	384.6	36	604.1	43
New York	122.1	9	474.6	48	596.7	42
North Carolina	137.9	14	402.4	42	540.3	33
North Dakota	255.7	47	379.9	34	635.6	45
Ohio	118.6	8	387.8	38	506.4	19
Oklahoma	175.1	34	375.7	30	550.8	34
Oregon	166.7	30	317.1	10	483.8	9
Pennsylvania	127.1	12	312.6	9	439.7	4
Rhode Island	173.1	32	282.8	3	455.8	6
South Carolina	161.1	27	368.0	23	529.1	25
South Dakota	163.7	29	374.1	28	537.8	31
Tennessee	118.2	7	376.6	31	494.8	16
Texas	111.0	6	421.6	44	532.6	29
Utah	189.6	38	293.7	5	483.3	8
Vermont	230.8	45	413.0	43	643.8	47
Virginia	150.6	22	381.3	35	531.9	28
Washington	174.4	33	309.9	8	484.3	10
West Virginia	226.5	44	345.5	12	572.1	39
Wisconsin	125.9	11	368.3	24	494.2	15
Wyoming	230.8	46	640.6	50	871.5	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, Survey of Public Employment and Payroll (2016)

U.S. Census Bureau, 2016 Population Estimates

GENERAL PURPOSE GOVERNMENTS

Cities, Counties, Townships

State	# of GPG	Res. per unit of gov.	Rank	State	# of GPG	Res. per unit of gov.	Rank
50-State Total	38,909	8,353	--				
Alabama	528	9,232	25	Montana	183	5,740	31
Alaska	162	4,567	38	Nebraska	1,040	1,846	47
Arizona	106	66,191	4	Nevada	35	85,658	2
Arkansas	577	5,207	34	New Hampshire	244	5,503	32
California	539	73,352	3	New Jersey	587	15,342	19
Colorado	333	16,838	13	New Mexico	136	15,353	18
Connecticut	179	20,046	10	New York	1,600	12,406	23
Delaware	60	16,032	14	North Carolina	653	15,733	16
Florida	476	44,085	5	North Dakota	1,723	438	50
Georgia	688	15,159	20	Ohio	2,333	4,997	35
Hawaii	4	356,885	1	Oklahoma	667	5,893	30
Idaho	244	7,037	28	Oregon	277	14,956	21
Illinois	2,831	4,522	39	Pennsylvania	2,627	4,875	36
Indiana	1,666	4,002	41	Rhode Island	39	27,170	7
Iowa	1,046	3,007	43	South Carolina	316	15,900	15
Kansas	1,997	1,459	48	South Dakota	1,284	677	49
Kentucky	536	8,310	26	Tennessee	437	15,368	17
Louisiana	364	12,869	22	Texas	1,468	19,281	11
Maine	504	2,651	44	Utah	274	11,321	24
Maryland	180	33,623	6	Vermont	294	2,121	45
Massachusetts	356	19,269	12	Virginia	324	26,142	8
Michigan	1,856	5,368	33	Washington	320	23,143	9
Minnesota	2,724	2,047	46	West Virginia	287	6,327	29
Mississippi	380	7,853	27	Wisconsin	1,923	3,014	42
Missouri	1,380	4,430	40	Wyoming	122	4,748	37

Residents per unit of General Purpose Government in the Region

13	47
48	40
30	11

Rankings Note:

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

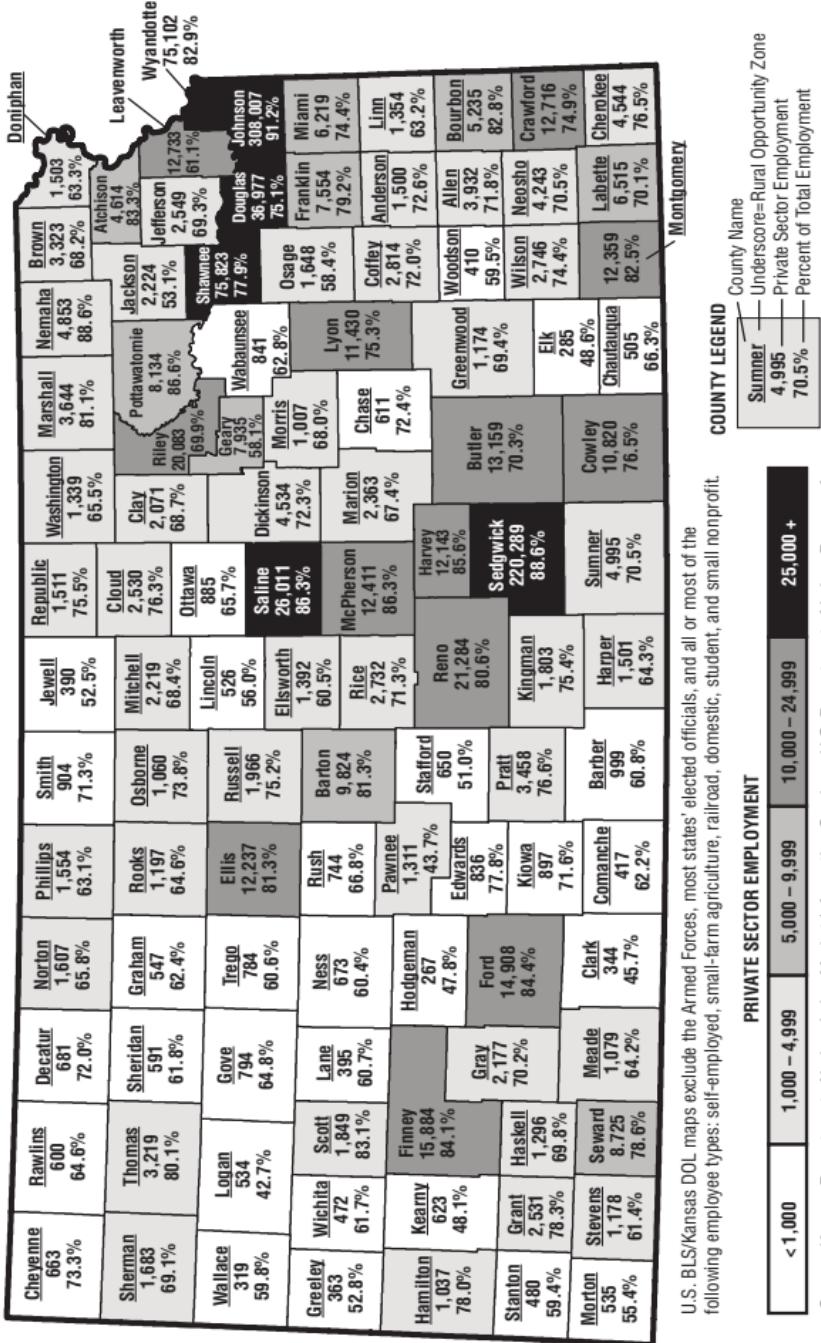
Sources:

U.S. Census Bureau, 2012 Census of Governments:
Organization Component
U.S. Census Bureau, 2017 Population Estimates



In many Kansas counties, government jobs account for more than a third and sometimes more than half of total jobs.

PRIVATE SECTOR EMPLOYMENT (KANSAS 2016)



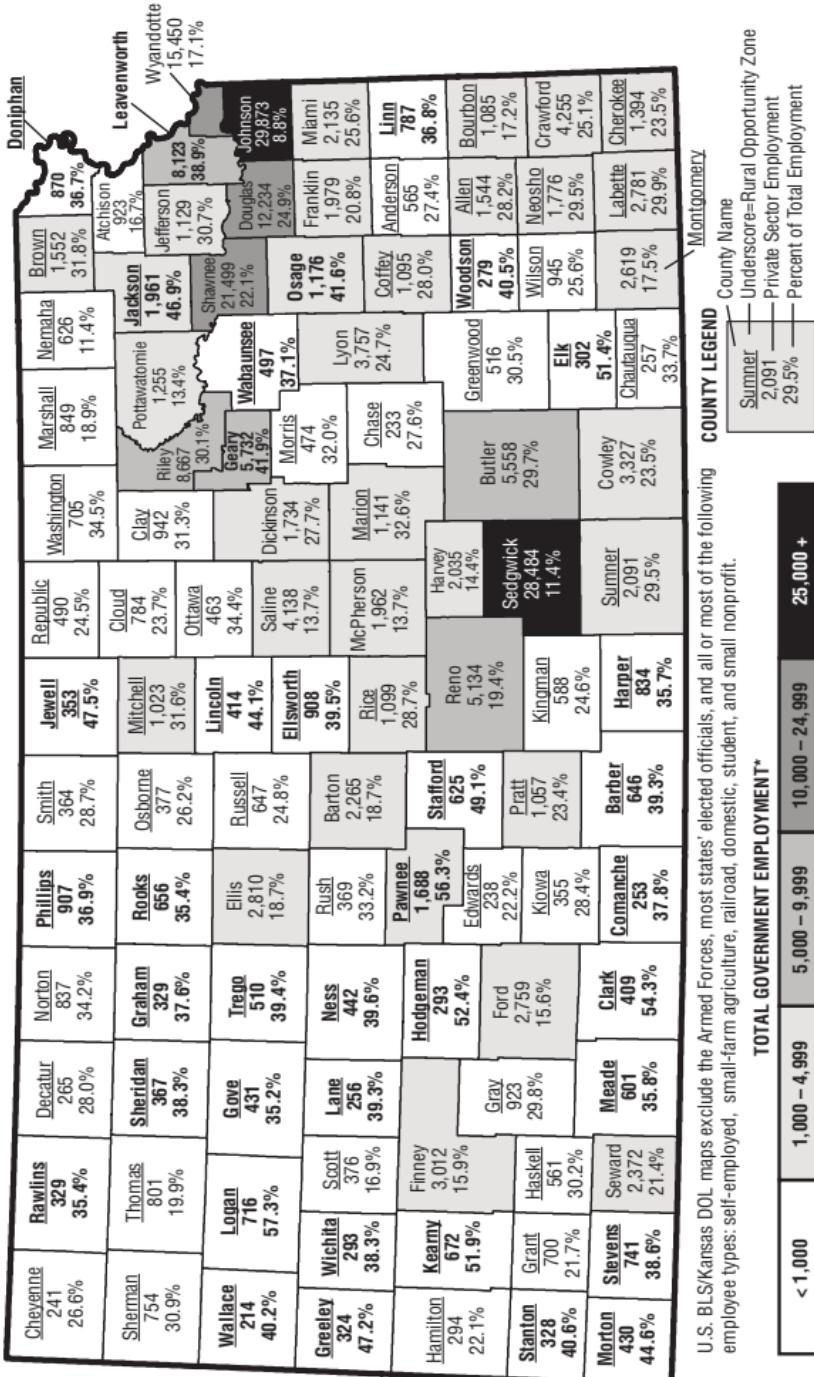
U.S. BLS/Kansas DOL maps exclude the Armed Forces, most states' elected officials, and all or most of the following employee types: self-employed, small-farm agriculture, railroad, domestic, student, and small nonprofit.

PRIVATE SECTOR EMPLOYMENT

< 1,000	1,000 - 4,999	5,000 - 9,999	10,000 - 24,999	25,000 +
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Source: Kansas Department of Labor; Labor Market Information Services, U.S. Department of Labor, Bureau of Labor Statistics, Quarterly Census of Employment, and Wages (QCCEW).

TOTAL GOVERNMENT EMPLOYMENT (KANSAS 2016)



U.S. BLS/Kansas DOL maps exclude the Armed Forces, most states' elected officials, and all or most of the following employee types: self-employed, small-farm agriculture, railroad, domestic, student, and small nonprofit.

TOTAL GOVERNMENT EMPLOYMENT*

< 1,000	1,000 - 4,999	5,000 - 9,999	10,000 - 24,999	25,000 +
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*Total Government Employment includes Local, State, and Federal Government Employment

Sources: Kansas Department of Labor, Labor Market Information Services, U.S. Department of Labor, Bureau of Labor Statistics, Quarterly Census of Employment and Wages (QCEW).

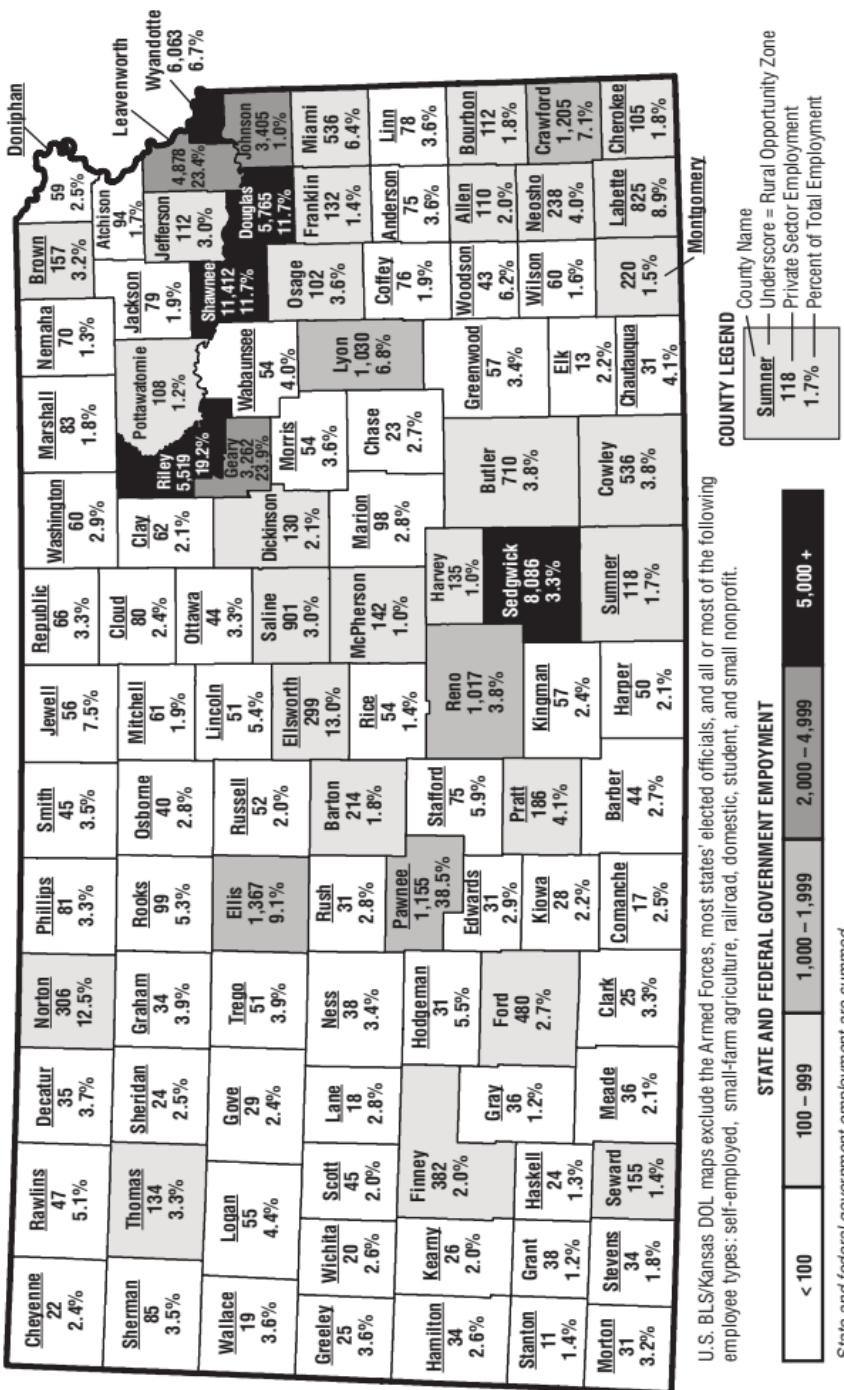
Bold = Counties with Total Government Employment Over 35%

Underline = Rural Opportunity Zone

2,091 = Private Sector Employment

29.5% = Percent of Total Employment

STATE & FEDERAL GOVERNMENT EMP. (KANSAS 2016)



U.S. BLS/Kansas DOL maps exclude the Armed Forces, most states' elected officials, and all or most of the following employee types: self-employed, small-farm agriculture, railroad, domestic, student, and small nonprofit.

STATE AND FEDERAL GOVERNMENT EMPLOYMENT

< 100	100 - 999	1,000 - 1,999	2,000 - 4,999	5,000 +
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State and federal government employment are summed.

Source: Kansas Department of Labor, Labor Market Information Services, U.S. Department of Labor, Bureau of Labor Statistics, Quarterly Census of Employment and Wages (QCEW).

LOCAL GOVERNMENT EMPLOYMENT (KANSAS 2016)



U.S. BLS/Kansas DOJ maps exclude the Armed Forces, most states' elected officials, and all or most of the following employee types: self-employed, small-farm agriculture, railroad, domestic, student, and small nonprofit.

LOCAL GOVERNMENT EMPLOYMENT

<1,000	1,000 - 2,499	2,500 - 4,999	5,000 - 9,999	10,000 +
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Source: Kansas Department of Labor, Labor Market Information Services, U.S. Department of Labor, Bureau of Labor Statistics, Quarterly Census of Employment and Wages (QCEW).



States that adopted income taxes became less competitive.

STATES THAT ENACTED INCOME TAX (Since 1960)

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%
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: © 2014 An Inquiry into The Nature and Causes of the Wealth of States, Dr. Arthur B. Laffer, Stephen Moore, Rex A. Sinquefield, 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

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

1997-2017

Class-A Cities	Property Tax	Mill Rate	Population
Andover	544%	34%	131%
Arkansas City	73%	7%	-9%
Atchison	82%	-6%	0%
Coffeyville	94%	12%	-23%
Derby	254%	21%	32%
Dodge City	99%	20%	20%
El Dorado	134%	25%	-1%
Emporia	85%	21%	0%
Fort Scott	106%	31%	-7%
Garden City	149%	10%	10%
Gardner	474%	-15%	278%
Great Bend	86%	8%	-4%
Hays	72%	-22%	11%
Hutchinson	111%	14%	5%
Junction City	134%	-8%	37%
Kansas City	25%	-32%	8%
Lansing	416%	74%	40%
Lawrence	247%	47%	27%
Leavenworth	8%	-38%	-8%
Leawood	205%	4%	36%
Lenexa	175%	28%	41%
Liberal	168%	78%	14%
Manhattan	270%	16%	28%
McPherson	126%	16%	-1%
Merriam	163%	40%	-8%
Newton	109%	16%	8%
Olathe	243%	-1%	67%
Ottawa	125%	11%	6%
Overland Park	259%	46%	42%
Parsons	93%	33%	-16%
Pittsburg	138%	35%	10%
Prairie Village	140%	18%	-8%
Salina	85%	2%	6%
Shawnee	270%	17%	49%
Topeka	98%	23%	2%
Wichita	107%	5%	19%
Winfield	64%	11%	4%

Note: Inflation grew by 47% from 1997-2017 (Bureau of Labor Statistics, Midwest Urban Cities)

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

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

1997-2017

County	Property Tax	Mill Rate	Population
Allen	313%	85%	-12%
Anderson	234%	72%	-2%
Atchison	173%	31%	0%
Barber	237%	51%	-16%
Barton	170%	59%	-5%
Bourbon	161%	57%	-5%
Brown	151%	-15%	-13%
Butler	199%	19%	12%
Chase	94%	12%	-8%
Chautauqua	147%	69%	-24%
Cherokee	175%	60%	-12%
Cheyenne	249%	111%	-18%
Clark	86%	39%	-16%
Clay	161%	16%	-14%
Cloud	179%	34%	-11%
Coffey	98%	97%	-3%
Comanche	135%	76%	-7%
Cowley	175%	72%	-3%
Crawford	131%	36%	9%
Decatur	125%	11%	-22%
Dickinson	249%	66%	-4%
Doniphan	259%	24%	-1%
Douglas	326%	87%	33%
Edwards	92%	32%	-15%
Elk	125%	73%	-26%
Ellis	167%	19%	9%
Ellsworth	82%	4%	1%
Finney	120%	63%	2%
Ford	124%	28%	15%
Franklin	165%	37%	7%
Geary	285%	58%	35%
Gove	254%	65%	-18%
Graham	91%	5%	-22%
Grant	-42%	30%	-4%
Gray	145%	23%	9%

County	Property Tax	Mill Rate	Population
Greeley	140%	80%	-26%
Greenwood	84%	51%	-25%
Hamilton	36%	74%	14%
Harper	93%	-6%	-14%
Harvey	151%	37%	11%
Haskell	154%	273%	-1%
Hodgeman	86%	15%	-17%
Jackson	218%	46%	10%
Jefferson	123%	20%	6%
Jewell	200%	36%	-29%
Johnson	226%	26%	41%
Kearny	66%	351%	-7%
Kingman	179%	96%	-14%
Kiowa	138%	51%	-30%
Labette	161%	76%	-12%
Lane	179%	71%	-26%
Leavenworth	207%	31%	16%
Lincoln	241%	42%	-10%
Linn	200%	80%	5%
Logan	209%	42%	-7%
Lyon	170%	38%	-1%
Marion	234%	87%	-6%
Marshall	199%	16%	-12%
McPherson	128%	6%	4%
Meade	101%	44%	-6%
Miami	173%	20%	27%
Mitchell	387%	125%	-12%
Montgomery	175%	45%	-13%
Morris	186%	53%	-11%
Morton	55%	267%	-20%
Nemaha	199%	12%	0%
Neosho	153%	34%	-6%
Ness	113%	34%	-20%
Norton	115%	4%	-7%
Osage	394%	170%	-8%
Osborne	196%	39%	-20%
Ottawa	226%	61%	1%
Pawnee	131%	36%	-8%

County	Property Tax	Mill Rate	Population
Phillips	129%	50%	-11%
Pottawatomie	113%	20%	33%
Pratt	171%	20%	-3%
Rawlins	101%	-6%	-20%
Reno	209%	89%	0%
Republic	139%	19%	-24%
Rice	103%	8%	-3%
Riley	238%	14%	13%
Rooks	86%	2%	-13%
Rush	107%	34%	-12%
Russell	129%	39%	-9%
Saline	270%	106%	6%
Scott	246%	105%	2%
Sedgwick	95%	-3%	17%
Seward	109%	68%	11%
Shawnee	122%	30%	8%
Sheridan	127%	8%	-8%
Sherman	157%	32%	-10%
Smith	192%	53%	-23%
Stafford	106%	19%	-18%
Stanton	70%	256%	-11%
Stevens	15%	309%	1%
Sumner	104%	-4%	-15%
Thomas	242%	74%	-4%
Trego	126%	28%	-15%
Wabaunsee	231%	64%	3%
Wallace	276%	119%	-18%
Washington	160%	20%	-16%
Wichita	141%	27%	-23%
Wilson	125%	18%	-17%
Woodson	166%	86%	-19%
Wyandotte	166%	41%	8%
All Counties	154%	N/A	12%

Note: Inflation grew by 47% from 1997-2017 (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 tax rates.

U.S. PROPERTY TAX (Urban Homestead Payable 2016)

\$150,000 Property without Assessment Limits

Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	5,728	3.819%
2	Connecticut	Bridgeport	5,709	3.806%
3	Illinois	Aurora*	5,501	3.667%
4	New Jersey	Newark	4,803	3.202%
5	Wisconsin	Milwaukee	4,071	2.714%
6	Iowa	Des Moines	3,508	2.339%
7	Oregon	Portland	3,427	2.285%
8	New Hampshire	Manchester	3,370	2.247%
9	Vermont	Burlington	3,206	2.137%
10	Maryland	Baltimore	3,130	2.087%
11	New York	Buffalo*	3,111	2.074%
12	Ohio	Columbus	3,067	2.044%
13	Nebraska	Omaha	3,026	2.017%
14	Maine	Portland	2,850	1.900%
15	Tennessee	Memphis	2,756	1.837%
16	Texas	Houston	2,670	1.780%
17	Rhode Island	Providence	2,567	1.712%
18	Mississippi	Jackson	2,467	1.645%
19	Missouri	Kansas City	2,239	1.493%
20	Delaware	Wilmington	2,095	1.397%
21	Illinois	Chicago	2,051	1.367%
22	South Dakota	Sioux Falls	2,031	1.354%
23	Minnesota	Minneapolis	1,916	1.278%
24	Kentucky	Louisville	1,899	1.266%
25	New Mexico	Albuquerque	1,892	1.261%
26	Florida	Jacksonville	1,889	1.260%
27	Alaska	Anchorage	1,885	1.256%
28	Kansas	Wichita	1,834	1.223%
29	Arizona	Phoenix	1,772	1.181%
30	Oklahoma	Oklahoma City	1,763	1.176%

Rank	State	City	Net Tax	ETR
31	Nevada	Las Vegas	1,706	1.138%
32	California	Los Angeles	1,704	1.136%
33	Arkansas	Little Rock	1,693	1.129%
34	North Carolina	Charlotte	1,675	1.117%
35	Indiana	Indianapolis	1,637	1.091%
36	Pennsylvania	Philadelphia	1,628	1.085%
37	New York	New York City	1,604	1.069%
38	North Dakota	Fargo	1,467	0.978%
39	Virginia	Virginia Beach	1,320	0.880%
40	Washington	Seattle	1,316	0.877%
41	Montana	Billings	1,291	0.861%
42	Utah	Salt Lake City	1,238	0.825%
43	Louisiana	New Orleans	1,226	0.817%
44	Georgia	Atlanta	1,215	0.810%
45	Idaho	Boise	1,188	0.792%
46	West Virginia	Charleston	1,155	0.770%
47	South Carolina	Columbia	1,146	0.764%
48	Alabama	Birmingham	1,035	0.690%
49	Wyoming	Cheyenne	971	0.648%
50	Colorado	Denver	934	0.623%
51	DC	Washington	627	0.418%
52	Hawaii	Honolulu	242	0.162%
53	Massachusetts	Boston	157	0.105%
AVERAGE			2,196	1.464%

***Note:** Illinois and New York have two cities included in this table because the tax systems in Chicago and New York City are significantly different from the rest of the state.

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The study uses effective tax rates (ETRs) given their ability to capture “the effects of all statutory tax provisions as well as the effects of local assessment practices...[giving them] the virtue of allowing more meaningful comparisons across states and property types” (Lincoln Land Institute and Minnesota Center for Fiscal Excellence 44).

U.S. PROPERTY TAX (Urban Commercial Payable 2016)

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

Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	49,057	4.088%
2	New York	New York City	47,107	3.926%
3	Illinois	Chicago	46,288	3.857%
4	Connecticut	Bridgeport	45,671	3.806%
5	Rhode Island	Providence	44,572	3.714%
6	Illinois	Aurora*	41,217	3.435%
7	South Carolina	Columbia	38,883	3.240%
8	Iowa	Des Moines	36,151	3.013%
9	Minnesota	Minneapolis	36,026	3.002%
10	Wisconsin	Milwaukee	34,181	2.848%
11	Indiana	Indianapolis	34,178	2.848%
12	Tennessee	Memphis	34,061	2.838%
13	Mississippi	Jackson	33,201	2.767%
14	Missouri	Kansas City	33,077	2.756%
15	Kansas	Wichita	32,611	2.718%
16	Maryland	Baltimore	32,139	2.678%
17	New Jersey	Newark	32,020	2.668%
18	New York	Buffalo*	29,821	2.485%
19	Texas	Houston	28,293	2.358%
20	Vermont	Burlington	27,949	2.329%
21	Oregon	Portland	27,415	2.285%
22	Arizona	Phoenix	27,368	2.281%
23	Colorado	Denver	27,052	2.254%
24	Louisiana	New Orleans	25,803	2.150%
25	Maine	Portland	25,332	2.111%
26	Nebraska	Omaha	25,061	2.088%
27	Pennsylvania	Philadelphia	23,418	1.951%
28	Massachusetts	Boston	23,057	1.921%
29	New Hampshire	Manchester	22,469	1.872%
30	Ohio	Columbus	20,964	1.747%
31	Florida	Jacksonville	20,566	1.714%
32	Georgia	Atlanta	19,948	1.662%
33	West Virginia	Charleston	19,799	1.650%

Rank	State	City	Net Tax	ETR
34	New Mexico	Albuquerque	17,898	1.491%
35	Utah	Salt Lake City	17,521	1.460%
36	Alabama	Birmingham	17,400	1.450%
37	Arkansas	Little Rock	17,231	1.436%
38	Idaho	Boise	17,079	1.423%
39	South Dakota	Sioux Falls	16,915	1.410%
40	Alaska	Anchorage	16,640	1.387%
41	Kentucky	Louisville	15,999	1.333%
42	Oklahoma	Oklahoma City	15,631	1.303%
43	DC	Washington	15,279	1.273%
44	California	Los Angeles	14,302	1.192%
45	North Carolina	Charlotte	13,757	1.146%
46	Nevada	Las Vegas	13,703	1.142%
47	Delaware	Wilmington	13,354	1.113%
48	Virginia	Virginia Beach	12,573	1.048%
49	Montana	Billings	12,303	1.025%
50	North Dakota	Fargo	11,984	0.999%
51	Hawaii	Honolulu	10,892	0.908%
52	Washington	Seattle	10,628	0.886%
53	Wyoming	Cheyenne	7,969	0.664%
AVERAGE			25,166	2.097%

***Note:** Illinois and New York have two cities included in this table because the tax systems in Chicago and New York City are significantly different from the rest of the state.

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U.S. PROPERTY TAX (Urban Industrial Payable 2016)

\$1 Million-Valued Property

(\$500,000 M&E, \$400,000 Inventory, \$100,000 Fixtures)

Rank	State	City	Net Tax	ETR
1	South Carolina	Columbia	84,046	4.202%
2	Michigan	Detroit	59,791	2.990%
3	Mississippi	Jackson	55,335	2.767%
4	Tennessee	Memphis	52,709	2.635%
5	Texas	Houston	50,571	2.529%
6	New York	New York City	47,107	2.355%
7	Indiana	Indianapolis	46,287	2.314%
8	Louisiana	New Orleans	44,016	2.201%
9	Missouri	Kansas City	43,750	2.187%
10	Connecticut	Bridgeport	41,865	2.093%
11	Illinois	Aurora*	41,217	2.061%
12	Arizona	Phoenix	39,305	1.965%
13	Rhode Island	Providence	38,992	1.950%
14	Illinois	Chicago	38,445	1.922%
15	Oregon	Portland	36,553	1.828%
16	Iowa	Des Moines	36,365	1.818%
17	Colorado	Denver	36,115	1.806%
18	Minnesota	Minneapolis	35,098	1.755%
19	Nebraska	Omaha	34,003	1.700%
20	West Virginia	Charleston	32,999	1.650%
21	New Jersey	Newark	32,020	1.601%
22	Vermont	Burlington	31,723	1.586%
23	Wisconsin	Milwaukee	31,325	1.566%
24	Georgia	Atlanta	30,367	1.518%
25	New York	Buffalo*	29,821	1.491%
26	Kansas	Wichita	29,681	1.484%
27	Alaska	Anchorage	28,552	1.428%
28	Arkansas	Little Rock	28,447	1.422%
29	Oklahoma	Oklahoma City	28,108	1.405%
30	DC	Washington	28,029	1.401%
31	Florida	Jacksonville	27,695	1.385%
32	Ohio	Columbus	26,586	1.329%

Rank	State	City	Net Tax	ETR
33	Maryland	Baltimore	26,547	1.327%
34	New Mexico	Albuquerque	24,136	1.207%
35	Idaho	Boise	23,629	1.181%
36	Utah	Salt Lake City	23,522	1.176%
37	Pennsylvania	Philadelphia	23,418	1.171%
38	Massachusetts	Boston	23,325	1.166%
39	Maine	Portland	23,221	1.161%
40	Alabama	Birmingham	23,200	1.160%
41	New Hampshire	Manchester	22,469	1.123%
42	California	Los Angeles	19,070	0.953%
43	North Carolina	Charlotte	18,934	0.947%
44	Nevada	Las Vegas	18,292	0.915%
45	South Dakota	Sioux Falls	16,915	0.846%
46	Montana	Billings	16,417	0.821%
47	Kentucky	Louisville	15,057	0.753%
48	Washington	Seattle	14,335	0.717%
49	Delaware	Wilmington	13,354	0.668%
50	Wyoming	Cheyenne	13,285	0.664%
51	North Dakota	Fargo	11,984	0.599%
52	Hawaii	Honolulu	11,937	0.597%
53	Virginia	Virginia Beach	10,973	0.549%
AVERAGE			30,961	1.548%

***Note:** Illinois and New York have two cities included in this table because the tax systems in Chicago and New York City are significantly different from the rest of the state.

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U.S. PROPERTY TAX (Rural Homestead Payable 2016)

\$150,000-Valued Property

Rank	State	City	Net Tax	ETR
1	New York	Warsaw	4,408	2.939%
2	New Hampshire	Lancaster	4,229	2.820%
3	Pennsylvania	Ridgway	4,128	2.752%
4	New Jersey	Maurice River Twp	3,834	2.556%
5	Vermont	Hartford	3,720	2.480%
6	Wisconsin	Rice Lake	3,388	2.259%
7	Illinois	Galena	3,249	2.166%
8	Michigan	Manistique	3,215	2.144%
9	Massachusetts	Adams	3,176	2.118%
10	Rhode Island	Hopkinton	3,124	2.083%
11	Kansas	Iola	3,025	2.017%
12	Nebraska	Sidney	2,982	1.988%
13	Maine	Rockland	2,932	1.955%
14	Iowa	Hampton	2,932	1.955%
15	Connecticut	Litchfield	2,866	1.911%
16	Texas	Fort Stockton	2,863	1.909%
17	South Dakota	Vermillion*	2,592	1.728%
18	Georgia	Fitzgerald	2,444	1.629%
19	Florida	Moore Haven	2,439	1.626%
20	Ohio	Bryan	2,303	1.535%
21	Maryland	Denton	2,187	1.458%
22	Minnesota	Glencoe	2,087	1.391%
23	Nevada	Fallon	1,889	1.259%
24	Washington	Okanogan	1,834	1.222%
25	Mississippi	Philadelphia	1,804	1.203%
26	Oregon	Tillamook	1,734	1.156%
27	Kentucky	Morehead	1,704	1.136%
28	North Dakota	Devils Lake	1,667	1.112%
29	North Carolina	Edenton	1,643	1.096%
30	Missouri	Boonville	1,631	1.088%
31	Montana	Glasgow	1,590	1.060%
32	Alaska	Ketchican	1,553	1.035%
33	California	Yreka	1,506	1.004%

Rank	State	City	Net Tax	ETR
34	Indiana	North Vernon	1,457	0.971%
35	New Mexico	Santa Rosa	1,289	0.859%
36	Oklahoma	Mangum	1,254	0.836%
37	Idaho	St. Anthony	1,223	0.815%
38	South Carolina	Mullins	1,202	0.801%
39	Utah	Richfield	1,182	0.788%
40	Arizona	Safford	1,124	0.749%
41	Wyoming	Worland	1,039	0.693%
42	Tennessee	Savannah	977	0.651%
43	Delaware	Georgetown	877	0.584%
44	Virginia	Wise	843	0.562%
45	Colorado	Walsenburg	827	0.551%
46	West Virginia	Elkins	784	0.523%
47	Arkansas	Pocahontas	710	0.474%
48	Louisiana	Natchitoches	604	0.403%
49	Alabama	Monroeville	572	0.381%
50	Hawaii	Kauai	75	0.050%
AVERAGE			2,054	1.370%

Note: Rural cities chosen for this study largely have populations between 2,500-10,000, are designated as "county seats," and are classified as rural areas by the U.S. Department of Agriculture.

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U.S. PROPERTY TAX (Rural Commercial Payable 2016)

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

Rank	State	City	Net Tax	ETR
1	Kansas	Iola	42,414	3.534%
2	Minnesota	Glencoe	36,093	3.008%
3	Michigan	Manistique	35,174	2.931%
4	Indiana	North Vernon	34,260	2.855%
5	New York	Warsaw	33,377	2.781%
6	South Carolina	Mullins	32,922	2.744%
7	Iowa	Hampton	32,403	2.700%
8	Wisconsin	Rice Lake	28,512	2.376%
9	Pennsylvania	Ridgway	28,338	2.361%
10	New Hampshire	Lancaster	28,197	2.350%
11	Florida	Moore Haven	26,860	2.238%
12	Maine	Rockland	26,064	2.172%
13	Texas	Fort Stockton	25,821	2.152%
14	Massachusetts	Adams	25,740	2.145%
15	New Jersey	Maurice River Twp	25,561	2.130%
16	Mississippi	Philadelphia	25,250	2.104%
17	Missouri	Boonville	25,105	2.092%
18	Rhode Island	Hopkinton	24,954	2.079%
19	Colorado	Walsenburg	24,727	2.061%
20	Vermont	Hartford	24,657	2.055%
21	Illinois	Galena	24,615	2.051%
22	Maryland	Denton	24,316	2.026%
23	South Dakota	Vermillion*	24,271	2.023%
24	Nebraska	Sidney	24,151	2.013%
25	Connecticut	Litchfield	22,428	1.869%
26	Georgia	Fitzgerald	21,080	1.757%
27	Montana	Glasgow	19,168	1.597%
28	Utah	Richfield	17,972	1.498%
29	Ohio	Bryan	17,316	1.443%
30	Louisiana	Natchitoches	16,271	1.356%
31	Idaho	St. Anthony	16,069	1.339%
32	Nevada	Fallon	15,335	1.278%
33	Arizona	Safford	15,008	1.251%

Rank	State	City	Net Tax	ETR
34	Washington	Okanogan	14,895	1.241%
35	North Dakota	Devils Lake	14,398	1.200%
36	Oregon	Tillamook	13,873	1.156%
37	North Carolina	Edenton	13,205	1.100%
38	California	Yreka	12,636	1.053%
39	West Virginia	Elkins	12,618	1.052%
40	New Mexico	Santa Rosa	12,477	1.040%
41	Kentucky	Morehead	12,431	1.036%
42	Alaska	Ketchican	12,400	1.033%
43	Tennessee	Savannah	12,085	1.007%
44	Oklahoma	Mangum	11,061	0.922%
45	Alabama	Monroeville	9,840	0.820%
46	Virginia	Wise	9,640	0.803%
47	Arkansas	Pocahontas	8,663	0.722%
48	Wyoming	Worland	8,649	0.721%
49	Hawaii	Kauai	8,100	0.675%
50	Delaware	Georgetown	5,877	0.490%
AVERAGE			20,746	1.729%

Note: Rural cities chosen for this study largely have populations between 2,500-10,000, are designated as "county seats," and are classified as rural areas by the U.S. Department of Agriculture.

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The study uses effective tax rates (ETRs) given their ability to capture "the effects of all statutory tax provisions as well as the effects of local assessment practices...[giving them] the virtue of allowing more meaningful comparisons across states and property types" (Lincoln Land Institute and Minnesota Center for Fiscal Excellence 44).

U.S. PROPERTY TAX (Rural Industrial Payable 2016)

\$1 Million-Valued Property (50% Personal Property)
(\$500,000 M&E, \$400,000 Inventory, \$100,000 Fixtures)

Rank	State	City	Net Tax	ETR
1	South Carolina	Mullins	71,616	3.581%
2	Texas	Fort Stockton	51,974	2.599%
3	Indiana	North Vernon	46,260	2.313%
4	Michigan	Manistique	42,153	2.108%
5	Mississippi	Philadelphia	42,084	2.104%
6	Kansas	Iola	37,963	1.898%
7	Minnesota	Glencoe	36,093	1.805%
8	Florida	Moore Haven	36,051	1.803%
9	Missouri	Boonville	33,581	1.679%
10	New York	Warsaw	33,377	1.669%
11	Colorado	Walsenburg	32,969	1.648%
12	Nebraska	Sidney	32,708	1.635%
13	Iowa	Hampton	30,934	1.547%
14	Georgia	Fitzgerald	30,892	1.545%
15	Pennsylvania	Ridgway	28,338	1.417%
16	New Hampshire	Lancaster	28,197	1.410%
17	Louisiana	Natchitoches	27,866	1.393%
18	Wisconsin	Rice Lake	26,130	1.306%
19	Massachusetts	Adams	25,740	1.287%
20	New Jersey	Maurice River Twp	25,561	1.278%
21	Vermont	Hartford	24,657	1.233%
22	Illinois	Galena	24,615	1.231%
23	South Dakota	Vermillion*	24,271	1.214%
24	Utah	Richfield	23,963	1.198%
25	Maine	Rockland	23,892	1.195%
26	Montana	Glasgow	23,888	1.194%
27	Arizona	Safford	23,208	1.160%
28	Idaho	St. Anthony	22,973	1.149%
29	Rhode Island	Hopkinton	22,890	1.144%
30	West Virginia	Elkins	21,270	1.064%
31	Connecticut	Litchfield	20,559	1.028%
32	Nevada	Fallon	20,459	1.023%

Rank	State	City	Net Tax	ETR
33	Ohio	Bryan	20,441	1.022%
34	Maryland	Denton	20,366	1.018%
35	Washington	Okanogan	20,235	1.012%
36	Oklahoma	Mangum	19,910	0.995%
37	Tennessee	Savannah	18,757	0.938%
38	Oregon	Tillamook	18,497	0.925%
39	North Carolina	Edenton	17,705	0.885%
40	Alaska	Ketchican	17,080	0.854%
41	California	Yreka	16,848	0.842%
42	New Mexico	Santa Rosa	16,780	0.839%
43	Virginia	Wise	15,130	0.757%
44	Arkansas	Pocahontas	14,434	0.722%
45	North Dakota	Devils Lake	14,398	0.720%
46	Wyoming	Worland	14,012	0.701%
47	Alabama	Monroeville	13,120	0.656%
48	Kentucky	Morehead	11,732	0.587%
49	Hawaii	Kauai	8,100	0.405%
50	Delaware	Georgetown	5,877	0.294%
AVERAGE			25,611	1.281%

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