

2026

GREEN BOOK

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

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2026 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 23, 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! On 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 growth in private-sector jobs, GDP, and wages. 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 page 15, the states that tax income spent 68% more per resident in 2024 than the states without an income tax. Moreover, having low state taxes doesn’t prompt high local taxes. The table on page 13 shows that income-taxing states have 29% higher per-capita state and local tax collections than states without an income tax.

State and local governments should be encouraged by these findings, which show that they are not at the mercy of situations beyond their control (climate, resources, etc.) but are instead in charge of their own destinies. Sustained economic prosperity and job growth are available to states 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 income tax reform Kansas passed in 2024 helped, but income taxes remain uncompetitive. Similarly, high property taxes remain a significant burden on communities. The Property Tax section shows that Kansas has some of the highest effective tax rates in the nation. Between 1997 and 2025, 40 of Kansas’ 105 counties saw county property tax collections more than triple 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 1,493 residents per unit of general-purpose government versus a national average of 8,806 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.

Data Source Changes:

- The 10 highest and lowest tax burdens changed to Tax Foundation 2026 State Tax Competitiveness from their 2022 State & Local Tax Burden rankings.
- U.S. Property Tax residential tables now use a \$300,000 value rather than \$150,000.

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 are used from the same year as the most recent data for tax collections, spending, and employment.

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).



Bureau of Labor Statistics (BLS) JOBS

BLS Total Private Sector Jobs (in thousands, not seasonally adjusted)

State	Rank	1998	2025	% Change
Alabama ²	37	1,561.3	1,769.7	13.3%
Alaska ^{1,3,6}	21	201.6	258.6	28.3%
Arizona ^{2,5}	5	1,733.3	2,832.6	63.4%
Arkansas ²	26	936.9	1,133.1	20.9%
California ^{2,4}	15	11,522.9	15,342.0	33.1%
Colorado ^{2,5}	9	1,735.0	2,472.9	42.5%
Connecticut ^{2,4,6}	46	1,416.4	1,480.6	4.5%
Delaware ²	24	345.7	423.1	22.4%
Florida ^{1,3,5}	6	5,656.5	8,841.2	56.3%
Georgia ^{2,5}	13	3,165.0	4,269.7	34.9%
Hawaii ^{2,4,6}	23	419.4	515.7	23.0%
Idaho ^{2,3,5}	1	418.9	747.8	78.5%
Illinois ^{2,6}	47	5,077.7	5,302.9	4.4%
Indiana ^{2,3}	39	2,526.2	2,834.6	12.2%
Iowa ²	43	1,208.4	1,319.8	9.2%
Kansas²	41	1,075.0	1,203.2	11.9%
Kentucky ²	31	1,460.2	1,716.2	17.5%
Louisiana ^{2,6}	42	1,519.9	1,668.3	9.8%
Maine ²	32	474.8	557.9	17.5%
Maryland ^{2,4,6}	29	1,897.6	2,280.4	20.2%
Massachusetts ^{2,4}	33	2,765.1	3,231.6	16.9%
Michigan ²	50	3,859.6	3,856.7	-0.1%
Minnesota ^{2,4}	30	2,173.0	2,592.3	19.3%
Mississippi ²	45	911.9	953.6	4.6%
Missouri ²	40	2,273.4	2,548.8	12.1%
Montana ^{2,3}	7	294.6	433.5	47.2%
Nebraska ²	28	728.9	881.0	20.9%
Nevada ^{1,5}	3	814.0	1,401.2	72.1%
New Hampshire ^{1,3}	27	507.8	614.0	20.9%
New Jersey ^{2,4}	34	3,229.2	3,752.7	16.2%

State	Rank	1998	2025	% Change
New Mexico ²	17	541.6	700.4	29.3%
New York ^{2,4}	22	6,799.4	8,435.5	24.1%
North Carolina ²	12	3,155.5	4,278.2	35.6%
North Dakota ^{2,6}	8	249.2	360.7	44.7%
Ohio ²	49	4,718.6	4,870.4	3.2%
Oklahoma ²	25	1,167.3	1,417.9	21.5%
Oregon ²	20	1,298.1	1,665.5	28.3%
Pennsylvania ^{2,6}	35	4,782.9	5,465.9	14.3%
Rhode Island ²	36	395.1	449.7	13.8%
South Carolina ^{2,5}	11	1,467.7	1,990.5	35.6%
South Dakota ^{1,3}	14	290.5	387.6	33.4%
Tennessee ^{1,3}	19	2,264.7	2,912.4	28.6%
Texas ^{1,3,5}	4	7,443.6	12,169.0	63.5%
Utah ^{2,5}	2	846.6	1,489.5	75.9%
Vermont ^{2,4}	44	239.0	255.0	6.7%
Virginia ²	18	2,719.4	3,510.7	29.1%
Washington ^{1,4,5}	10	2,155.6	3,017.0	40.0%
West Virginia ^{2,6}	48	550.4	569.4	3.4%
Wisconsin ²	38	2,323.6	2,620.7	12.8%
Wyoming ^{1,3,6}	16	169.9	222.4	30.9%

State Grouping	1998	2025	% Change
50-State Total	105,488.9	134,024.5	27.1%
No Income Tax States ¹	19,504.2	29,823.7	52.9%
Income-Taxing States ²	85,984.7	104,200.8	21.2%
10 Lowest State Ranking ³	19,774.3	29,421.3	48.8%
10 Highest State Ranking ⁴	32,617.6	40,902.9	25.4%
10 Best Economic Performance ⁵	25,436.2	39,231.5	54.2%
10 Worst Economic Performance ⁶	16,285.0	18,125.0	11.3%

Jobs Ranking in the Region



Rankings Note:

1 = Highest Growth, 50 = Lowest Growth

Sources:

U.S. Bureau of Labor Statistics

10 Lowest/10 Highest - State Tax Rankings: Tax Foundation, State Tax Competitiveness (2026)

10 Best/10 Worst Economic Performance: American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2025)

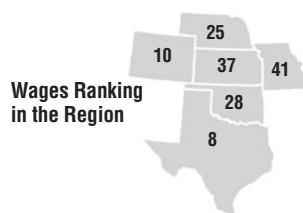
WAGES

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

State	Rank	1998	2024	% Change
Alabama ²	36	42,106,319	110,427,679	162%
Alaska ^{1,3,6}	26	6,806,107	19,586,149	188%
Arizona ^{2,5}	6	53,261,845	209,263,717	293%
Arkansas ²	24	23,615,101	69,252,118	193%
California ^{2,4}	12	430,691,868	1,507,230,702	250%
Colorado ^{2,5}	10	58,566,805	210,756,184	260%
Connecticut ^{2,4,6}	49	59,464,405	133,808,313	125%
Delaware ²	39	11,911,339	30,873,279	159%
Florida ^{1,3,5}	7	166,093,230	647,011,250	290%
Georgia ^{2,5}	16	101,540,617	320,452,001	216%
Hawaii ^{2,4,6}	30	12,352,788	35,143,923	185%
Idaho ^{2,3,5}	3	11,207,403	47,082,618	320%
Illinois ^{2,6}	45	181,700,059	433,907,160	139%
Indiana ^{2,3}	44	75,809,973	187,910,242	148%
Iowa ²	33	31,748,954	84,148,029	165%
Kansas²	37	30,586,331	79,372,919	160%
Kentucky ²	32	39,551,512	107,013,019	171%
Louisiana ^{2,6}	42	42,887,178	107,803,879	151%
Maine ²	23	12,510,916	36,714,064	193%
Maryland ^{2,4,6}	27	63,131,023	180,270,945	186%
Massachusetts ^{2,4}	22	106,894,973	321,333,435	201%
Michigan ²	50	135,360,137	269,778,456	99%
Minnesota ^{2,4}	31	71,412,841	196,130,415	175%
Mississippi ²	48	22,500,426	50,957,109	126%
Missouri ²	41	68,054,077	174,148,448	156%
Montana ^{2,3}	5	6,768,890	26,852,586	297%
Nebraska ²	25	19,611,774	57,040,245	191%
Nevada ^{1,5}	9	25,404,678	94,778,239	273%
New Hampshire ^{1,3}	20	16,119,670	49,110,196	205%
New Jersey ^{2,4}	43	127,501,140	318,432,186	150%
New Mexico ²	21	14,092,536	42,895,840	204%
New York ^{2,4}	29	285,143,051	812,299,693	185%
North Carolina ²	13	92,470,605	308,363,862	233%

State	Rank	1998	2024	% Change
North Dakota ^{2,6}	2	5,892,184	24,818,253	321%
Ohio ²	47	146,419,653	332,633,998	127%
Oklahoma ²	28	29,902,095	85,306,335	185%
Oregon ²	18	39,998,484	124,860,214	212%
Pennsylvania ^{2,6}	35	151,285,749	397,764,709	163%
Rhode Island ²	38	11,736,597	30,428,977	159%
South Carolina ^{2,5}	17	39,590,396	124,520,070	215%
South Dakota ^{1,3}	11	6,686,069	23,584,890	253%
Tennessee ^{1,3}	19	65,382,626	201,003,794	207%
Texas ^{1,3,5}	8	244,491,155	946,266,600	287%
Utah ^{2,5}	1	23,687,519	104,768,654	342%
Vermont ^{2,4}	34	6,434,503	16,993,709	164%
Virginia ²	14	86,495,213	277,639,109	221%
Washington ^{1,4,5}	4	76,545,353	305,101,140	299%
West Virginia ^{2,6}	46	14,172,908	33,507,999	136%
Wisconsin ²	40	67,439,590	173,199,539	157%
Wyoming ^{1,3,6}	15	4,459,239	14,312,691	221%

State Grouping	1998	2024	% Change
50-State Total	3,467,497,904	10,496,859,581	203%
No Income Tax States ¹	611,988,127	2,300,754,949	276%
Income-Taxing States ²	2,855,509,777	8,196,104,632	187%
10 Most Comp. State Tax Ranking ³	603,824,362	2,162,721,016	258%
10 Least Comp. State Tax Ranking ⁴	1,239,571,945	3,826,744,461	209%
10 Best Economic Performance ⁵	800,389,001	3,010,000,473	276%
10 Worst Economic Performance ⁶	542,151,640	1,380,924,021	155%



Note: Wages include farm wages and salaries

Rankings Note:

1 = Highest Growth, 50= Lowest Growth

Sources:

U.S. Bureau of Economic Analysis

10 Most/10 Least Competitive - State Tax Rankings: Tax Foundation, State Tax Competitiveness (2026)

10 Best/10 Worst Economic Performance: American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2025)

GDP (Gross Domestic Product)

Private Sector GDP (in millions of current dollars)

State	Rank	1998	2024	% Change
Alabama ²	35	92,914	276,296	197%
Alaska ^{1,3,6}	29	19,140	58,403	205%
Arizona ^{2,5}	8	125,409	512,149	308%
Arkansas ²	30	55,199	167,564	204%
California ^{2,4}	13	1,000,884	3,611,578	261%
Colorado ^{2,5}	11	129,997	494,483	280%
Connecticut ^{2,4,6}	49	131,423	324,427	147%
Delaware ²	34	33,914	101,318	199%
Florida ^{1,3,5}	6	374,362	1,570,747	320%
Georgia ^{2,5}	18	233,662	791,308	239%
Hawaii ^{2,4,6}	23	29,528	94,811	221%
Idaho ^{2,3,5}	4	26,694	115,343	332%
Illinois ^{2,6}	46	393,436	1,043,311	165%
Indiana ^{2,3}	37	167,729	475,360	183%
Iowa ²	24	74,507	238,819	221%
Kansas ²	32	67,554	203,133	201%
Kentucky ²	41	95,603	260,830	173%
Louisiana ^{2,6}	39	104,891	294,130	180%
Maine ²	27	27,979	87,746	214%
Maryland ^{2,4,6}	22	134,678	433,344	222%
Massachusetts ^{2,4}	21	220,134	711,322	223%
Michigan ²	50	278,152	634,054	128%
Minnesota ^{2,4}	28	150,294	460,287	206%
Mississippi ²	47	51,622	133,611	159%
Missouri ²	45	151,103	401,964	166%
Montana ^{2,3}	9	17,008	68,661	304%
Nebraska ²	12	44,556	168,871	279%
Nevada ^{1,5}	7	58,348	243,280	317%
New Hampshire ^{1,3}	33	36,214	108,204	199%
New Jersey ^{2,4}	42	284,212	768,143	170%
New Mexico ²	31	38,423	115,735	201%
New York ^{2,4}	25	658,450	2,098,998	219%
North Carolina ²	16	215,522	746,801	247%

State	Rank	1998	2024	% Change
North Dakota ^{2,6}	2	14,247	71,635	403%
Ohio ²	48	321,619	829,343	158%
Oklahoma ²	20	68,445	222,011	224%
Oregon ²	26	91,127	288,529	217%
Pennsylvania ^{2,6}	40	334,003	920,913	176%
Rhode Island ²	43	26,337	70,322	167%
South Carolina ^{2,5}	15	88,304	310,731	252%
South Dakota ^{1,3}	10	17,385	68,710	295%
Tennessee ^{1,3}	17	147,957	508,211	243%
Texas ^{1,3,5}	3	575,423	2,521,833	338%
Utah ^{2,5}	1	52,693	268,107	409%
Vermont ^{2,4}	36	14,090	40,195	185%
Virginia ²	19	190,708	635,867	233%
Washington ^{1,4,5}	5	179,595	760,737	324%
West Virginia ^{2,6}	44	34,075	90,909	167%
Wisconsin ²	38	145,348	408,100	181%
Wyoming ^{1,3,6}	14	12,373	43,571	252%

State Grouping	1998	2024	% Change
50-State Total	7,837,263	25,874,756	230%
No Income Tax States ¹	1,420,795	5,883,696	314%
Income-Taxing States ²	6,416,468	19,991,060	212%
10 Most Competitive State Tax Ranking ³	1,394,284	5,539,043	297%
10 Least Competitive State Tax Ranking ⁴	2,803,285	9,303,843	232%
10 Best Economic Performance ⁵	1,844,486	7,588,717	311%
10 Worst Economic Performance ⁶	1,207,792	3,375,455	179%



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

Sources:
U.S. Bureau of Economic Analysis
10 Most/10 Least Competitive - State Tax Rankings:
Tax Foundation, State Tax Competitiveness (2026)
10 Best/10 Worst Economic Performance:
American Legislative Exchange Council, ALEC-Laffer
Economic Performance Rankings (2025)

DOMESTIC MIGRATION

2000-2025

State	Rank	Total Domestic Migration	2025 Est. Population	DM % of Pop.
Alabama ²	20	240,596	5,193,088	5%
Alaska ^{1,3,6}	48	-91,893	737,270	-12%
Arizona ^{2,5}	2	1,450,703	7,623,818	19%
Arkansas ²	17	171,393	3,114,791	6%
California ^{2,4}	44	-4,113,613	39,355,309	-10%
Colorado ^{2,5}	10	582,414	6,012,561	10%
Connecticut ^{2,4,6}	43	-324,538	3,688,496	-9%
Delaware ²	7	139,274	1,059,952	13%
Florida ^{1,3,5}	6	3,362,936	23,462,518	14%
Georgia ^{2,5}	12	1,052,932	11,302,748	9%
Hawaii ^{2,4,6}	45	-162,732	1,432,820	-11%
Idaho ^{2,3,5}	4	365,273	2,029,733	18%
Illinois ^{2,6}	49	-1,955,117	12,719,141	-15%
Indiana ^{2,3}	27	-28,623	6,973,333	0%
Iowa ²	34	-91,478	3,238,387	-3%
Kansas ²	39	-202,034	2,977,220	-7%
Kentucky ²	23	105,065	4,606,864	2%
Louisiana ^{2,6}	46	-564,820	4,618,189	-12%
Maine ²	14	103,456	1,414,874	7%
Maryland ^{2,4,6}	38	-390,735	6,265,347	-6%
Massachusetts ^{2,4}	42	-617,691	7,154,084	-9%
Michigan ²	41	-872,533	10,127,884	-9%
Minnesota ^{2,4}	31	-107,417	5,830,405	-2%
Mississippi ²	36	-139,630	2,954,160	-5%
Missouri ²	26	38,246	6,270,541	1%
Montana ^{2,3}	8	148,806	1,144,694	13%
Nebraska ²	35	-75,433	2,018,006	-4%
Nevada ^{1,5}	1	705,371	3,282,188	21%
New Hampshire ^{1,3}	16	81,174	1,415,342	6%
New Jersey ^{2,4}	47	-1,173,171	9,548,215	-12%
New Mexico ²	32	-50,847	2,125,498	-2%
New York ^{2,4}	50	-4,171,806	20,002,427	-21%
North Carolina ²	5	1,627,445	11,197,968	15%

State	Rank	Total Domestic Migration	2025 Est. Population	DM % of Pop.
North Dakota ^{2,6}	24	8,829	799,358	1%
Ohio ²	37	-616,216	11,900,510	-5%
Oklahoma ²	21	174,671	4,123,288	4%
Oregon ²	11	411,375	4,273,586	10%
Pennsylvania ^{2,6}	33	-351,157	13,059,432	-3%
Rhode Island ²	40	-94,589	1,114,521	-8%
South Carolina ^{2,5}	3	1,056,861	5,570,274	19%
South Dakota ^{1,3}	19	43,559	935,094	5%
Tennessee ^{1,3}	9	816,639	7,315,076	11%
Texas ^{1,3,5}	13	2,807,066	31,709,821	9%
Utah ^{2,5}	18	189,601	3,538,904	5%
Vermont ^{2,4}	29	-6,646	644,663	-1%
Virginia ²	25	71,148	8,880,107	1%
Washington ^{1,4,5}	15	561,818	8,001,020	7%
West Virginia ^{2,6}	28	-10,453	1,766,147	-1%
Wisconsin ²	30	-72,782	5,972,787	-1%
Wyoming ^{1,3,6}	22	17,552	588,753	3%

State Grouping	Total DM	2025 Est. Pop.	% DM
No Income Tax States ¹	8,304,222	77,447,082	11%
Income-Taxing States ²	-8,255,973	263,644,130	-3%
10 Most Competitive State Tax Ranking ³	7,522,489	76,311,634	10%
10 Least Competitive State Tax Ranking ⁴	-10,506,531	101,922,786	-10%
10 Best Economic Performance ⁵	12,134,975	102,533,585	12%
10 Worst Economic Performance ⁶	-3,825,064	45,674,953	-8%

Rankings Note:

1 = Highest Migration, 50= Lowest Migration

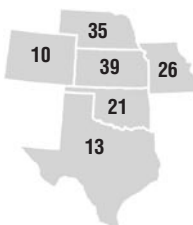
Sources:

10 Most/10 Least Competitive - State Tax Rankings: Tax Foundation, State Tax Competitiveness (2026)

10 Best/10 Worst Economic Performance: American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2025)

Estimates of the Components of Resident Population Change: April 1, 2010 to July 1, 2025, U.S. Census Bureau, Population Division

Domestic Migration Ranking in the Region





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	3,264	10	1,666	10	4,930	3
Alaska ^{1,3,6}	4,453	33	3,065	41	7,518	34
Arizona ^{2,5}	3,131	9	1,857	15	4,988	6
Arkansas ²	4,154	25	1,129	1	5,283	10
California ^{2,4}	5,629	40	3,310	44	8,940	43
Colorado ^{2,5}	3,063	8	3,676	49	6,738	29
Connecticut ^{2,4,6}	6,006	44	3,353	45	9,360	47
Delaware ²	6,326	46	1,333	3	7,659	36
Florida ^{1,3,5}	2,699	2	2,377	26	5,077	7
Georgia ^{2,5}	3,046	7	2,328	25	5,374	13
Hawaii ^{2,4,6}	7,100	49	2,699	35	9,798	48
Idaho ^{2,3,5}	3,747	19	1,233	2	4,980	5
Illinois ^{2,6}	4,973	38	3,365	47	8,338	41
Indiana ^{2,3}	4,381	30	1,567	8	5,947	22
Iowa ²	4,028	23	2,434	28	6,463	26
Kansas²	4,452	32	2,144	21	6,597	27
Kentucky ²	3,772	20	1,654	9	5,426	15
Louisiana ^{2,6}	3,362	13	2,492	30	5,853	20
Maine ²	4,592	34	2,593	33	7,185	33
Maryland ^{2,4,6}	4,780	35	3,358	46	8,139	40
Massachusetts ^{2,4}	5,876	42	3,163	42	9,039	45
Michigan ²	3,688	18	1,728	11	5,416	14
Minnesota ^{2,4}	5,992	43	1,847	14	7,839	38
Mississippi ²	3,509	15	1,359	4	4,868	1
Missouri ²	2,797	3	2,479	29	5,276	8
Montana ^{2,3}	4,114	24	1,736	12	5,850	19
Nebraska ²	3,685	17	2,914	40	6,599	28
Nevada ^{1,5}	4,403	31	1,931	17	6,333	25
New Hampshire ^{1,3}	2,504	1	3,271	43	5,775	18
New Jersey ^{2,4}	5,489	39	3,633	48	9,121	46
New Mexico ²	6,732	47	2,214	22	8,946	44
New York ^{2,4}	6,288	45	6,176	50	12,464	50

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
North Carolina ²	3,582	16	1,759	13	5,341	12
North Dakota ^{2,6}	7,683	50	2,126	20	9,809	49
Ohio ²	3,274	11	2,586	32	5,860	21
Oklahoma ²	3,407	14	1,882	16	5,289	11
Oregon ²	4,904	37	2,700	36	7,604	35
Pennsylvania ^{2,6}	4,220	26	2,644	34	6,864	31
Rhode Island ²	4,279	28	2,564	31	6,843	30
South Carolina ^{2,5}	2,903	6	2,032	19	4,935	4
South Dakota ^{1,3}	2,865	5	2,412	27	5,277	9
Tennessee ^{1,3}	3,318	12	1,561	7	4,879	2
Texas ^{1,3,5}	2,825	4	2,856	38	5,681	16
Utah ^{2,5}	3,911	21	2,270	23	6,181	24
Vermont ^{2,4}	6,945	48	1,526	6	8,471	42
Virginia ²	4,243	27	2,781	37	7,024	32
Washington ^{1,4,5}	4,851	36	2,881	39	7,732	37
West Virginia ^{2,6}	4,312	29	1,406	5	5,717	17
Wisconsin ²	4,004	22	2,013	18	6,017	23
Wyoming ^{1,3,6}	5,701	41	2,320	24	8,021	39

State Grouping	State	Local	State+Local
50-State Total	4,223	2,771	6,994
No Income Tax States ¹	3,144	2,551	5,695
Income-Taxing States ²	4,536	2,834	7,370
Difference from No Income Tax States	44%	11%	29%
10 Most Competitive State Tax Ranking ³	3,054	2,405	5,460
10 Least Competitive State Tax Ranking ⁴	5,714	3,759	9,473
Difference from Most Competitive States	87%	56%	74%
10 Best Economic Performance ⁵	3,127	2,537	5,664
10 Worst Economic Performance ⁶	4,740	2,931	7,671
Difference from Best Economic Performance	52%	16%	35%

State + Local Tax Collections Rankings in the Region



Rankings Note: 1= lowest amount, 50= highest amount
Sources:
 U.S. Census Bureau, 2024 Annual Surveys of State and Local Government Finances & 2023 Population Estimates
 10 Most/10 Least Competitive - State Tax Rankings: Tax Foundation, State Tax Competitiveness (2026)
 10 Best/10 Worst Economic Performance: American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2025)



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 (2024 Actual)

State	Spending per resident	Rank	State	Spending per resident	Rank
50-State Average	\$5,828	–			
Alabama ²	4,338	11	Montana ^{2,3}	5,262	20
Alaska ^{1,3,6}	11,185	48	Nebraska ²	6,469	29
Arizona ^{2,5}	9,309	46	Nevada ^{1,5}	3,710	4
Arkansas ²	7,344	36	New Hampshire ^{1,3}	3,651	3
California ^{2,4}	7,595	37	New Jersey ^{2,4}	6,755	32
Colorado ^{2,5}	4,942	17	New Mexico ²	7,263	35
Connecticut ^{2,4,6}	7,721	39	New York ^{2,4}	6,727	31
Delaware ²	11,227	49	North Carolina ²	3,942	6
Florida ^{1,3,5}	3,520	2	North Dakota ^{2,6}	5,805	24
Georgia ^{2,5}	4,466	12	Ohio ²	4,992	18
Hawaii ^{2,4,6}	10,232	47	Oklahoma ²	4,066	8
Idaho ^{2,3,5}	3,722	5	Oregon ²	9,161	45
Illinois ^{2,6}	8,888	44	Pennsylvania ^{2,6}	5,493	22
Indiana ^{2,3}	4,115	9	Rhode Island ²	6,951	33
Iowa ²	6,444	27	South Carolina ^{2,5}	4,881	16
Kansas²	5,584	23	South Dakota ^{1,3}	4,247	10
Kentucky ²	6,338	26	Tennessee ^{1,3}	4,552	13
Louisiana ^{2,6}	4,727	14	Texas ^{1,3,5}	2,980	1
Maine ²	5,836	25	Utah ^{2,5}	5,364	21
Maryland ^{2,4,6}	7,221	34	Vermont ^{2,4}	8,182	43
Massachusetts ^{2,4}	7,740	40	Virginia ²	6,716	30
Michigan ²	5,105	19	Washington ^{1,4,5}	6,454	28
Minnesota ^{2,4}	7,711	38	West Virginia ^{2,6}	11,282	50
Mississippi ²	4,739	15	Wisconsin ²	8,176	42
Missouri ²	3,981	7	Wyoming ^{1,3,6}	7,809	41

State Grouping

State Grouping	Spending per resident
50-State Average	5,828
No Income Tax States ¹	3,826
Income-Taxing States ²	6,413
Difference from No Income Tax States	68%
10 Most Competitive State Tax Ranking ³	3,601
10 Least Competitive State Tax Ranking ⁴	7,296
Difference from Most Competitive States	103%
10 Best Economic Performance ⁵	4,349
10 Worst Economic Performance ⁶	7,278
Difference from Best Economic Performance	67%

Spending per Resident in the Region



Rankings Note:

1 = Lowest Spending, 50= Highest Spending

Sources:

National Association of State Budget Officers
2025 State Spending Report
Note: Spending figure excludes spending from federal money and the issuance of bonds
U.S. Census Bureau, 2024 Population Estimates
10 Most/10 Least Competitive - State Tax Rankings:
Tax Foundation, State-Local Tax Burden Rankings (2026)
10 Best/10 Worst Economic Performance:
American Legislative Exchange Council, ALEC-Laffer
Economic Performance Rankings (2025)



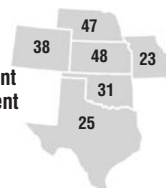
Higher government employment levels and more local government entities increase the overall cost of services in a given city or county.

GOVERNMENT EMPLOYMENT (FTE per 10,000 Residents)

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
50-State Avg.	134.9	--	369.5	--	504.4	--
Alabama	189.2	38	379.7	36	568.9	39
Alaska	335.1	49	369.7	26	704.8	49
Arizona	109.0	5	287.3	6	396.3	2
Arkansas	198.4	39	344.6	15	543.1	37
California	125.8	12	381.3	39	507.1	19
Colorado	171.3	31	378.9	35	550.2	38
Connecticut	160.7	28	348.5	17	509.2	22
Delaware	253.5	48	257.2	3	510.7	24
Florida	78.8	1	319.0	9	397.7	3
Georgia	113.8	7	370.9	30	484.7	11
Hawaii	398.3	50	121.1	1	519.3	27
Idaho	129.3	14	328.1	10	457.4	7
Illinois	99.9	3	399.7	43	499.6	16
Indiana	130.6	15	347.6	16	478.1	9
Iowa	160.4	27	445.0	46	605.3	44
Kansas	204.7	42	494.6	49	699.3	48
Kentucky	176.2	32	351.2	20	527.3	32
Louisiana	161.4	29	380.6	37	542.0	36
Maine	149.3	20	373.7	32	523.0	28
Maryland	167.6	30	370.9	31	538.5	34
Massachusetts	153.3	23	350.5	18	503.7	18
Michigan	149.5	21	287.2	5	436.6	6
Minnesota	146.5	19	370.3	27	516.8	26
Mississippi	180.4	33	430.7	45	611.0	45
Missouri	134.0	17	375.5	34	509.5	23
Montana	188.8	37	336.7	12	525.5	30
Nebraska	182.4	34	456.4	47	638.8	47
Nevada	91.6	2	277.5	4	369.1	1
New Hampshire	132.5	16	356.2	23	488.7	12
New Jersey	138.7	18	360.4	24	499.1	14

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
New Mexico	221.8	45	365.0	25	586.8	41
New York	123.2	11	480.3	48	603.5	43
North Carolina	128.2	13	380.7	38	508.9	21
North Dakota	235.7	47	392.1	42	627.7	46
Ohio	118.7	9	383.9	40	502.6	17
Oklahoma	156.4	26	370.7	29	527.1	31
Oregon	199.8	40	331.5	11	531.3	33
Pennsylvania	115.4	8	301.3	8	416.8	4
Rhode Island	187.6	36	240.6	2	428.2	5
South Carolina	154.4	24	337.8	13	492.2	13
South Dakota	155.0	25	352.1	21	507.1	20
Tennessee	109.9	6	370.6	28	480.6	10
Texas	102.8	4	409.5	44	512.3	25
Utah	201.7	41	297.6	7	499.3	15
Vermont	214.9	43	375.1	33	590.0	42
Virginia	150.7	22	388.0	41	538.7	35
Washington	183.7	35	339.7	14	523.4	29
West Virginia	221.9	46	354.3	22	576.2	40
Wisconsin	121.0	10	351.0	19	472.1	8
Wyoming	215.4	44	652.9	50	868.3	50

State + Local Government Employment Rankings in the Region



Note:

Full-time Equivalent 2024

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 (2024)

U.S. Census Bureau, 2024 Population Estimates



Property tax, mill rate, and population changes in
Kansas' counties and largest cities

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

1997-2025

Class-A Cities	Property Tax	Mill Rate	Population*
Andover	1192%	44%	218%
Arkansas City	147%	-11%	-11%
Atchison	130%	-20%	2%
Augusta	380%	65%	0%
Chanute	-37%	-73%	-5%
Coffeyville	24%	-41%	-30%
Derby	479%	13%	48%
De Soto	1735%	-45%	78%
Dodge City	112%	-12%	24%
El Dorado	281%	36%	-5%
Emporia	218%	30%	-2%
Fort Scott	135%	15%	-9%
Garden City	335%	31%	10%
Gardner	957%	-26%	365%
Great Bend	104%	-14%	-10%
Hays	139%	-23%	12%
Haysville	294%	-5%	30%
Hutchinson	160%	9%	1%
Independence	138%	34%	-18%
Junction City	178%	-13%	30%
Kansas City	109%	-38%	12%
Lansing	760%	75%	33%
Lawrence	466%	49%	29%
Leavenworth	68%	-40%	-5%
Leawood	361%	0%	34%
Lenexa	299%	6%	58%
Liberal	251%	76%	10%
Manhattan	441%	31%	32%
McPherson	190%	19%	6%
Merriam	154%	11%	1%
Mission	1069%	330%	5%
Newton	270%	39%	4%
Olathe	492%	-7%	82%
Ottawa	266%	-1%	9%
Overland Park	521%	56%	52%
Parsons	139%	40%	-21%
Pittsburg	235%	36%	11%
Prairie Village	342%	10%	-3%
Pratt	272%	59%	2%
Roeland Park	313%	9%	-14%
Salina	163%	11%	4%
Shawnee	446%	2%	59%
Topeka	169%	14%	1%
Wellington	147%	31%	-12%
Wichita	251%	4%	22%
Winfield	118%	1%	-2%

Note: Inflation grew by 90.4% from 1997-2025 (Bureau of Labor Statistics, Midwest Urban Cities)

Sources: Kansas Dept. of Rev., U.S. Census *Actual through 2024, 2025 based on the 2023-2024 change

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

1997-2025

County	Property Tax	Mill Rate	Population
Allen	442%	72%	-14%
Anderson	299%	34%	-1%
Atchison	331%	42%	-3%
Barber	239%	40%	-25%
Barton	187%	23%	-15%
Bourbon	207%	34%	-5%
Brown	306%	5%	-18%
Butler	314%	1%	15%
Chase	194%	15%	-16%
Chautauqua	144%	25%	-24%
Cherokee	201%	18%	-15%
Cheyenne	277%	58%	-17%
Clark	71%	15%	-22%
Clay	265%	6%	-13%
Cloud	247%	29%	-16%
Coffey	168%	111%	-5%
Comanche	176%	152%	-15%
Cowley	296%	56%	-9%
Crawford	213%	29%	6%
Decatur	215%	46%	-23%
Dickinson	349%	57%	-5%
Doniphan	291%	14%	-3%
Douglas	526%	65%	29%
Edwards	125%	32%	-20%
Elk	217%	72%	-29%
Ellis	283%	23%	9%
Ellsworth	157%	19%	-1%
Finney	183%	65%	8%
Ford	194%	18%	17%
Franklin	234%	-1%	7%
Geary	297%	23%	42%
Gove	235%	40%	-16%
Graham	94%	8%	-27%
Grant	-11%	122%	-11%
Gray	199%	16%	4%

County	Property Tax	Mill Rate	Population
Greeley	165%	149%	-34%
Greenwood	203%	65%	-27%
Hamilton	38%	74%	10%
Harper	75%	-22%	-16%
Harvey	280%	46%	-1%
Haskell	139%	308%	-12%
Hodgeman	110%	10%	-25%
Jackson	317%	34%	14%
Jefferson	250%	6%	2%
Jewell	249%	33%	-26%
Johnson	378%	13%	53%
Kearny	72%	422%	-9%
Kingman	195%	71%	-20%
Kiowa	199%	65%	-29%
Labette	210%	67%	-15%
Lane	162%	44%	-34%
Leavenworth	462%	31%	21%
Lincoln	252%	26%	-13%
Linn	220%	20%	8%
Logan	257%	59%	-11%
Lyon	261%	28%	-4%
Marion	353%	72%	-16%
Marshall	242%	1%	-11%
McPherson	206%	14%	7%
Meade	206%	81%	-12%
Miami	294%	-12%	38%
Mitchell	425%	106%	-17%
Montgomery	188%	18%	-19%
Morris	278%	49%	-15%
Morton	48%	357%	-30%
Nemaha	279%	-3%	-2%
Neosho	190%	25%	-7%
Ness	161%	47%	-28%
Norton	137%	1%	-8%
Osage	410%	86%	-8%
Osborne	288%	55%	-30%
Ottawa	322%	47%	0%
Pawnee	167%	40%	-18%

County	Property Tax	Mill Rate	Population
Phillips	299%	87%	-23%
Pottawatomie	202%	11%	49%
Pratt	275%	50%	-5%
Rawlins	145%	-9%	-26%
Reno	273%	72%	-3%
Republic	189%	16%	-25%
Rice	113%	-16%	-11%
Riley	336%	12%	14%
Rooks	135%	12%	-17%
Rush	124%	29%	-19%
Russell	162%	30%	-14%
Saline	403%	122%	4%
Scott	244%	73%	-3%
Sedgwick	192%	-9%	23%
Seward	188%	112%	7%
Shawnee	232%	32%	5%
Sheridan	148%	-3%	-13%
Sherman	246%	70%	-12%
Smith	267%	42%	-23%
Stafford	170%	44%	-24%
Stanton	51%	356%	-8%
Stevens	12%	251%	-7%
Sumner	154%	-1%	-17%
Thomas	314%	74%	-5%
Trego	147%	-2%	-16%
Wabaunsee	359%	50%	7%
Wallace	321%	139%	-20%
Washington	187%	-21%	-16%
Wichita	171%	47%	-24%
Wilson	198%	23%	-19%
Woodson	262%	81%	-22%
Wyandotte	356%	30%	13%
All Counties	243%	N/A	14%

Note: Inflation grew by 90.4% from 1997-2025 (Bureau of Labor Statistics, Midwest Urban Cities)

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

*Actual through 2024, 2025 based on the 2023-2024 change



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

U.S. PROPERTY TAX (Urban Homestead Payable 2024)

\$300,000 Property without Assessment Limits

Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	9,057	3.019%
2	Illinois	Aurora*	8,702	2.901%
3	Oregon	Portland	7,779	2.593%
4	Vermont	Burlington	6,947	2.316%
5	Maryland	Baltimore	6,426	2.142%
6	New Jersey	Newark	6,371	2.124%
7	Connecticut	Bridgeport	5,820	1.940%
8	Wisconsin	Milwaukee	5,556	1.852%
9	Nebraska	Omaha	5,340	1.780%
10	Iowa	Des Moines	5,218	1.739%
11	Illinois	Chicago*	4,466	1.489%
12	New Hampshire	Manchester	4,435	1.478%
13	Mississippi	Jackson	4,320	1.440%
14	Florida	Jacksonville	4,280	1.427%
15	New Mexico	Albuquerque	4,247	1.416%
16	Missouri	Kansas City	4,108	1.369%
17	Texas	Houston	4,093	1.364%
18	Oklahoma	Oklahoma City	3,964	1.321%
19	New York	Buffalo*	3,831	1.277%
20	New York	New York City*	3,747	1.249%
21	Maine	Portland	3,715	1.238%
22	South Dakota	Sioux Falls	3,699	1.233%
23	Minnesota	Minneapolis	3,681	1.227%
24	North Dakota	Fargo	3,671	1.224%
25	Indiana	Indianapolis	3,640	1.213%
26	Kentucky	Louisville	3,575	1.192%
27	Delaware	Wilmington	3,551	1.184%
28	California	Los Angeles	3,515	1.172%
29	Arkansas	Little Rock	3,498	1.166%
30	Nevada	Las Vegas	3,413	1.138%

Rank	State	City	Net Tax	ETR
31	Kansas	Wichita	3,410	1.137%
32	Ohio	Columbus	3,075	1.025%
33	Alaska	Anchorage	3,051	1.017%
34	Arizona	Phoenix	2,906	0.969%
35	Pennsylvania	Philadelphia	2,791	0.930%
36	Louisiana	New Orleans	2,601	0.867%
37	West Virginia	Charleston	2,589	0.863%
38	Rhode Island	Providence	2,578	0.859%
39	Washington	Seattle	2,303	0.768%
40	Virginia	Virginia Beach	2,248	0.749%
41	Montana	Billings	2,185	0.728%
42	North Carolina	Charlotte	2,106	0.702%
43	Georgia	Atlanta	2,002	0.667%
44	Wyoming	Cheyenne	1,914	0.638%
45	Tennessee	Nashville	1,743	0.581%
46	DC	Washington	1,667	0.556%
47	Alabama	Huntsville	1,617	0.539%
48	Colorado	Denver	1,557	0.519%
49	Utah	Salt Lake City	1,552	0.517%
50	South Carolina	Charleston	1,481	0.494%
51	Idaho	Boise	1,387	0.462%
52	Hawaii	Honolulu	615	0.205%
53	Massachusetts	Boston	301	0.100%
Average			3,629	1.210%

Notes:

*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 47).

U.S. PROPERTY TAX (Urban Commercial Payable 2024)

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

Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	47,949	3.996%
2	Illinois	Chicago*	43,443	3.620%
3	Rhode Island	Providence	36,845	3.070%
4	Maryland	Baltimore	33,873	2.823%
5	Missouri	Kansas City	32,996	2.750%
6	Mississippi	Jackson	32,934	2.745%
7	Iowa	Des Moines	32,343	2.695%
8	Illinois	Aurora*	31,292	2.608%
9	Oregon	Portland	31,114	2.593%
10	Indiana	Indianapolis	30,595	2.550%
11	Kansas	Wichita	28,640	2.387%
12	Minnesota	Minneapolis	28,264	2.355%
13	Connecticut	Bridgeport	27,712	2.309%
14	Vermont	Burlington	27,137	2.261%
15	Colorado	Denver	25,272	2.106%
16	Massachusetts	Boston	25,270	2.106%
17	Texas	Houston	23,965	1.997%
18	Pennsylvania	Philadelphia	23,720	1.977%
19	Wisconsin	Milwaukee	23,503	1.959%
20	South Carolina	Charleston	23,242	1.937%
21	Ohio	Columbus	22,912	1.909%
22	West Virginia	Charleston	22,276	1.856%
23	Nebraska	Omaha	22,060	1.838%
24	New Jersey	Newark	21,236	1.770%
25	Louisiana	New Orleans	20,567	1.714%
26	New Mexico	Albuquerque	20,218	1.685%
27	New York	Buffalo*	19,676	1.640%
28	Florida	Jacksonville	19,620	1.635%
29	Arizona	Phoenix	19,439	1.620%
30	Georgia	Atlanta	18,063	1.505%
31	Alabama	Huntsville	17,307	1.442%
32	Alaska	Anchorage	17,114	1.426%
33	Oklahoma	Oklahoma City	17,035	1.420%

Rank	State	City	Net Tax	ETR
34	New York	New York City*	17,014	1.418%
35	Maine	Portland	16,511	1.376%
36	Arkansas	Little Rock	16,387	1.366%
37	Kentucky	Louisville	15,390	1.283%
38	New Hampshire	Manchester	14,783	1.232%
39	California	Los Angeles	14,396	1.200%
40	South Dakota	Sioux Falls	14,243	1.187%
41	Nevada	Las Vegas	13,572	1.131%
42	DC	Washington	13,547	1.129%
43	North Dakota	Fargo	13,455	1.121%
44	Hawaii	Honolulu	12,623	1.052%
45	Tennessee	Nashville	11,250	0.937%
46	Utah	Salt Lake City	11,134	0.928%
47	Virginia	Virginia Beach	10,475	0.873%
48	Delaware	Wilmington	10,146	0.846%
49	Montana	Billings	9,432	0.786%
50	Washington	Seattle	9,417	0.785%
51	Idaho	Boise	9,017	0.751%
52	North Carolina	Charlotte	8,533	0.711%
53	Wyoming	Cheyenne	7,188	0.599%
Average			21,059	1.755%

Notes:

*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 2024)

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

Rank	State	City	Net Tax	ETR
1	Mississippi	Jackson	56,132	2.807%
2	South Carolina	Charleston	49,805	2.490%
3	Missouri	Kansas City	43,519	2.176%
4	Indiana	Indianapolis	41,662	2.083%
5	Oregon	Portland	41,486	2.074%
6	Texas	Houston	41,234	2.062%
7	Michigan	Detroit	41,167	2.058%
8	Illinois	Chicago*	40,194	2.010%
9	West Virginia	Charleston	37,336	1.867%
10	Louisiana	New Orleans	35,351	1.768%
11	Colorado	Denver	33,920	1.696%
12	Rhode Island	Providence	31,505	1.575%
13	Illinois	Aurora*	31,292	1.565%
14	Vermont	Burlington	31,200	1.560%
15	Oklahoma	Oklahoma City	30,663	1.533%
16	Alaska	Anchorage	30,377	1.519%
17	Nebraska	Omaha	30,195	1.510%
18	Maryland	Baltimore	28,281	1.414%
19	Georgia	Atlanta	27,893	1.395%
20	Arkansas	Little Rock	27,587	1.379%
21	New Mexico	Albuquerque	27,571	1.379%
22	Florida	Jacksonville	26,480	1.324%
23	DC	Washington	26,297	1.315%
24	Minnesota	Minneapolis	25,940	1.297%
25	Kansas	Wichita	25,788	1.289%
26	Massachusetts	Boston	25,270	1.264%
27	Pennsylvania	Philadelphia	24,841	1.242%
28	Connecticut	Bridgeport	24,671	1.234%
29	Alabama	Huntsville	22,562	1.128%
30	Wisconsin	Milwaukee	21,538	1.077%
31	New Jersey	Newark	21,236	1.062%
32	Ohio	Columbus	20,938	1.047%

Rank	State	City	Net Tax	ETR
33	Arizona	Phoenix	20,672	1.034%
34	New York	Buffalo*	19,676	0.984%
35	Iowa	Des Moines	19,484	0.974%
36	California	Los Angeles	19,195	0.960%
37	Tennessee	Nashville	19,059	0.953%
38	Nevada	Las Vegas	18,161	0.908%
39	Maine	Portland	15,010	0.751%
40	Utah	Salt Lake City	14,945	0.747%
41	New Hampshire	Manchester	14,783	0.739%
42	Kentucky	Louisville	14,423	0.721%
43	South Dakota	Sioux Falls	14,243	0.712%
44	North Dakota	Fargo	13,455	0.673%
45	Washington	Seattle	12,896	0.645%
46	Hawaii	Honolulu	12,623	0.631%
47	Idaho	Boise	12,218	0.611%
48	North Carolina	Charlotte	11,562	0.578%
49	New York	New York City*	10,632	0.532%
50	Delaware	Wilmington	10,146	0.507%
51	Montana	Billings	9,432	0.472%
52	Wyoming	Cheyenne	9,270	0.464%
53	Virginia	Virginia Beach	8,875	0.444%
Average			24,994	1.250%

Notes:

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U.S. PROPERTY TAX (Rural Homestead Payable 2024)

\$300,000-Valued Property

Rank	State	City	Net Tax	ETR
1	Illinois	Galena	6,003	2.873%
2	New York	Warsaw	8,579	2.860%
3	Vermont	Hartford	8,024	2.675%
4	New Jersey	Maurice River Twp	7,131	2.377%
5	Kansas	Iola	6,127	2.042%
6	Nebraska	Sidney	5,901	1.967%
7	New Hampshire	Lancaster	5,731	1.910%
8	South Dakota	Vermillion	5,379	1.793%
9	Pennsylvania	Ridgway	5,204	1.735%
10	Florida	Moore Haven	5,182	1.727%
11	Maine	Rockland	5,116	1.705%
12	Massachusetts	Adams	5,052	1.684%
13	Georgia	Fitzgerald	4,983	1.661%
14	Michigan	Manistique	4,960	1.653%
15	Maryland	Denton	4,872	1.624%
16	Wisconsin	Rice Lake	4,839	1.613%
17	Iowa	Hampton	4,561	1.520%
18	Rhode Island	Hopkinton	4,393	1.464%
19	North Dakota	Devils Lake	4,391	1.464%
20	Mississippi	Philadelphia	3,827	1.276%
21	Nevada	Fallon	3,777	1.259%
22	Minnesota	Glencoe	3,754	1.251%
23	Texas	Fort Stockton	3,560	1.187%
24	Ohio	Bryan	3,428	1.143%
25	Oregon	Tillamook	3,409	1.136%
26	Kentucky	Morehead	3,264	1.088%
27	Alaska	Ketchikan	3,160	1.053%
28	California	Yreka	3,119	1.040%
29	Montana	Glasgow	2,961	0.987%
30	New Mexico	Santa Rosa	2,831	0.944%
31	Oklahoma	Mangum	2,819	0.940%
32	Indiana	North Vernon	2,766	0.922%
33	Missouri	Boonville	2,731	0.910%

Rank	State	City	Net Tax	ETR
34	North Carolina	Edenton	2,570	0.857%
35	Washington	Okanogan	2,509	0.836%
36	South Carolina	Mullins	2,504	0.835%
37	Connecticut	Litchfield	2,478	0.826%
38	Louisiana	Natchitoches	2,050	0.683%
39	Wyoming	Worland	2,040	0.680%
40	Arkansas	Pocahontas	1,985	0.662%
41	Virginia	Wise	1,940	0.647%
42	Tennessee	Savannah	1,838	0.613%
43	Colorado	Walsenburg	1,722	0.574%
44	Utah	Richfield	1,588	0.529%
45	Arizona	Safford	1,585	0.528%
46	West Virginia	Elkins	1,487	0.496%
47	Delaware	Georgetown	1,327	0.442%
48	Alabama	Monroeville	1,164	0.388%
49	Idaho	Saint Anthony	1,015	0.338%
50	Hawaii	Kauai	207	0.069%
Average			3,689	1.230%

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 2024)

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

Rank	State	City	Net Tax	ETR
1	Kansas	Iola	45,697	3.808%
2	South Carolina	Mullins	35,818	2.985%
3	Indiana	North Vernon	34,050	2.838%
4	Iowa	Hampton	33,918	2.827%
5	Michigan	Manistique	32,527	2.711%
6	Illinois	Galena	30,305	2.525%
7	Missouri	Boonville	29,333	2.444%
8	Colorado	Walsenburg	28,966	2.414%
9	New York	Warsaw	28,595	2.383%
10	Vermont	Hartford	28,469	2.372%
11	Minnesota	Glencoe	27,063	2.255%
12	Texas	Fort Stockton	24,787	2.066%
13	Mississippi	Philadelphia	24,764	2.064%
14	Nebraska	Sidney	24,400	2.033%
15	Maryland	Denton	24,276	2.023%
16	Florida	Moore Haven	24,071	2.006%
17	New Jersey	Maurice River Twp	23,770	1.981%
18	Maine	Rockland	23,501	1.958%
19	Massachusetts	Adams	23,261	1.938%
20	Pennsylvania	Ridgeway	22,443	1.870%
21	Wisconsin	Rice Lake	20,681	1.723%
22	Georgia	Fitzgerald	20,065	1.672%
23	New Hampshire	Lancaster	19,103	1.592%
24	South Dakota	Vermillion	17,199	1.433%
25	Ohio	Bryan	17,097	1.425%
26	Rhode Island	Hopkinton	16,843	1.404%
27	North Dakota	Devils Lake	16,443	1.370%
28	Louisiana	Natchitoches	15,772	1.314%
29	Nevada	Fallon	15,079	1.257%
30	West Virginia	Elkins	14,057	1.171%
31	Kentucky	Morehead	14,012	1.168%
32	Oregon	Tillamook	13,635	1.136%
33	New Mexico	Santa Rosa	13,061	1.088%

Rank	State	City	Net Tax	ETR
34	California	Yreka	12,775	1.065%
35	Alaska	Ketchikan	12,519	1.043%
36	Oklahoma	Mangum	12,081	1.007%
37	Connecticut	Litchfield	11,799	0.983%
38	Utah	Richfield	11,573	0.964%
39	Montana	Glasgow	11,479	0.957%
40	Tennessee	Savannah	11,270	0.939%
41	North Carolina	Edenton	10,958	0.913%
42	Virginia	Wise	10,418	0.868%
43	Washington	Okanogan	10,341	0.862%
44	Arkansas	Pocahontas	9,828	0.819%
45	Arizona	Safford	9,727	0.811%
46	Alabama	Monroeville	9,545	0.795%
47	Wyoming	Worland	8,913	0.743%
48	Hawaii	Kauai	8,100	0.675%
49	Idaho	Saint Anthony	8,018	0.668%
50	Delaware	Georgetown	4,346	0.362%
Average			19,135	1.595%

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U.S. PROPERTY TAX (Rural Industrial Payable 2024)

\$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	79,138	3.957%
2	Indiana	North Vernon	46,050	2.303%
3	Texas	Fort Stockton	41,302	2.065%
4	Mississippi	Philadelphia	41,274	2.064%
5	Kansas	Iola	40,487	2.024%
6	Colorado	Walsenburg	38,606	1.930%
7	Missouri	Boonville	38,347	1.917%
8	Iowa	Hampton	33,918	1.696%
9	Nebraska	Sidney	33,432	1.672%
10	Florida	Moore Haven	32,517	1.626%
11	Michigan	Manistique	32,218	1.611%
12	Illinois	Galena	30,305	1.515%
13	Georgia	Fitzgerald	29,457	1.473%
14	New York	Warsaw	28,595	1.430%
15	Vermont	Hartford	28,469	1.423%
16	Louisiana	Natchitoches	27,166	1.358%
17	Minnesota	Glencoe	27,063	1.353%
18	New Jersey	Maurice River Twp	23,770	1.188%
19	Massachusetts	Adams	23,261	1.163%
20	West Virginia	Elkins	22,708	1.135%
21	Oklahoma	Mangum	21,746	1.087%
22	Ohio	Bryan	21,548	1.077%
23	Maine	Rockland	21,053	1.053%
24	Maryland	Denton	20,326	1.016%
25	Nevada	Fallon	20,203	1.010%
26	New Hampshire	Lancaster	19,103	0.955%
27	Wisconsin	Rice Lake	18,951	0.948%
28	Oregon	Tillamook	18,181	0.909%
29	New Mexico	Santa Rosa	17,432	0.872%
30	South Dakota	Vermillion	17,199	0.860%
31	Tennessee	Savannah	17,150	0.858%
32	Alaska	Ketchikan	17,059	0.853%

Rank	State	City	Net Tax	ETR
33	California	Yreka	17,033	0.852%
34	North Dakota	Devils Lake	16,443	0.822%
35	Arkansas	Pocahontas	16,309	0.815%
36	Virginia	Wise	15,818	0.791%
37	North Carolina	Edenton	15,738	0.787%
38	Utah	Richfield	15,531	0.777%
39	Rhode Island	Hopkinton	15,377	0.769%
40	Pennsylvania	Ridgway	14,355	0.718%
41	Washington	Okanogan	14,300	0.715%
42	Wyoming	Worland	14,012	0.701%
43	Kentucky	Morehead	13,045	0.652%
44	Alabama	Monroeville	12,825	0.641%
45	Montana	Glasgow	11,479	0.574%
46	Idaho	Saint Anthony	10,862	0.543%
47	Connecticut	Litchfield	10,504	0.525%
48	Arizona	Safford	10,481	0.524%
49	Hawaii	Kauai	8,100	0.405%
50	Delaware	Georgetown	4,346	0.217%
Average			23,292	1.165%

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