

State Rankings of State and Local Property Taxes
(Property Taxes as a Share of Personal Income)

Rank	State	Prop Taxes	Rank	State	Prop Taxes
1	Alabama	1.40	26	Oregon	3.01
2	Oklahoma	1.53	27	North Dakota	3.04
3	Arkansas	1.58	28	Virginia	3.12
4	Delaware	1.65	29	South Carolina	3.13
5	New Mexico	1.67	30	Pennsylvania	3.21
6	Louisiana	1.70	31	Ohio	3.38
7	Kentucky	1.98	32	Kansas	3.41
8	West Virginia	2.14	33	Iowa	3.47
9	Tennessee	2.18	34t	Massachusetts	3.48
10	Hawaii	2.27	34t	Montana	3.48
11	Idaho	2.34	36	Nebraska	3.70
12	North Carolina	2.40	37	Alaska	3.80
13	Maryland	2.51	38	Florida	3.84
14	Utah	2.56	39	Texas	3.87
15	Mississippi	2.65	40	Illinois	3.88
16	California	2.74	41	Dist. of Columbia	4.13
17t	Missouri	2.77	42	Wisconsin	4.14
17t	Washington	2.77	43t	Connecticut	4.20
19	Nevada	2.82	43t	Michigan	4.20
20	Colorado	2.84	45	New York	4.23
21	Minnesota	2.87	46	Maine	4.60
22	South Dakota	2.88	47	Rhode Island	4.68
23	Indiana	2.92	48	Wyoming	4.86
24t	Arizona	2.98	49	New Jersey	5.02
24t	Georgia	2.98	50	Vermont	5.29
			51	New Hampshire	5.33

Data Source: CCH Incorporated, *2010 State Tax Handbook*, and state specific sources.