2019 GREEN BOOK

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

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2019 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 page 19, states that tax income spent 54% more per-resident in 2017 than those without an income tax. Moreover, having low state taxes doesn’t prompt high local taxes. The table on page 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.

Kansas is becoming much more competitive on income taxes, but is very uncompetitive on local property tax. The Property Tax section shows that Kansas has some of the highest effective tax rates in the nation. Between 1997 and 2018, 68 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

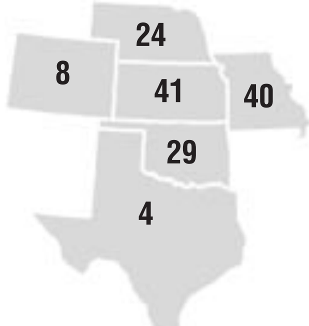
BLS Total Private Sector Jobs (in thousands, seasonally adjusted)

State	Rank	1998	2018	% Change
Alabama[2]	44	1,561.2	1,656.2	6.1%
Alaska[1,3]	16	201.6	246.9	22.5%
Arizona[2]	6	1,733.3	2,440.8	40.8%
Arkansas[2]	36	936.8	1,049.7	12.1%
California[2,4]	13	11,522.7	14,587.8	26.6%
Colorado[2,5]	8	1,735.0	2,280.3	31.4%
Connecticut[2,4,6]	45	1,413.3	1,452.3	2.8%
Delaware[2]	30	345.9	394.8	14.1%
Florida[1]	7	5,656.1	7,669.4	35.6%
Georgia[2]	18	3,165.0	3,846.2	21.5%
Hawaii[2]	11	419.1	531.0	26.7%
Idaho[2]	3	418.9	612.5	46.2%
Illinois[2,4,6]	46	5,077.6	5,291.1	4.2%
Indiana[2]	43	2,525.6	2,714.3	7.5%
Iowa[2]	38	1,206.6	1,323.4	9.7%
Kansas[2]	**41**	**1,074.3**	**1,157.5**	**7.7%**
Kentucky[2]	34	1,460.2	1,617.9	10.8%
Louisiana[2,3]	39	1,519.9	1,653.9	8.8%
Maine[2,6]	33	474.8	528.4	11.3%
Maryland[2,4]	23	1,896.3	2,239.7	18.1%
Massachusetts[2]	28	2,765.2	3,188.4	15.3%
Michigan[2,6]	50	3,856.7	3,812.2	-1.2%
Minnesota[2,4]	26	2,173.1	2,528.9	16.4%
Mississippi[2,3,6]	49	911.9	913.5	0.2%
Missouri[2]	40	2,273.2	2,453.7	7.9%
Montana[2,5]	10	294.6	387.2	31.4%
Nebraska[2]	24	728.9	849.6	16.6%
Nevada[1,3]	2	814.0	1,225.5	50.6%
New Hampshire[1,3]	25	509.1	591.0	16.1%
New Jersey[2,4,6]	35	3,228.8	3,554.2	10.1%

State	Rank	1998	2018	% Change
New Mexico[2,6]	17	541.6	655.4	21.0%
New York[2,4]	20	6,803.2	8,181.0	20.3%
North Carolina[2]	22	3,154.6	3,755.2	19.0%
North Dakota[2,5]	5	249.1	350.9	40.9%
Ohio[2,6]	48	4,718.7	4,780.8	1.3%
Oklahoma[2]	29	1,167.3	1,339.7	14.8%
Oregon[2,4,5]	14	1,296.1	1,614.5	24.6%
Pennsylvania[2]	32	4,783.0	5,303.1	10.9%
Rhode Island[2,4,6]	31	395.1	435.1	10.1%
South Carolina[2,3,5]	21	1,467.8	1,776.3	21.0%
South Dakota[1,3,5]	15	290.8	359.3	23.6%
Tennessee[1,3,5]	27	2,258.8	2,624.8	16.2%
Texas[1,3,5]	4	7,443.7	10,551.6	41.8%
Utah[2,5]	1	846.6	1,268.7	49.9%
Vermont[2]	42	238.8	259.1	8.5%
Virginia[2]	19	2,720.7	3,278.1	20.5%
Washington[1,5]	9	2,155.5	2,819.4	30.8%
West Virginia[2]	47	552.8	573.4	3.7%
Wisconsin[2,4]	37	2,323.6	2,563.7	10.3%
Wyoming[1,3,6]	12	169.9	216.6	27.5%

State Grouping	1998	2018	% Change
50-State Total	105,477.4	125,505.0	19.0%
No Income Tax States[1]	19,499.5	26,304.5	34.9%
Income-Taxing States[2]	85,977.9	99,200.5	15.4%
10 Lowest-Burden States[3]	15,587.5	20,159.4	29.3%
10 Highest-Burden States[4]	36,129.8	42,448.3	17.5%
10 Best Economic Performance[5]	18,038.0	24,033.0	33.2%
10 Worst Economic Performance[6]	20,788.4	21,639.6	4.1%

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 (2006-2016)

BEA JOBS

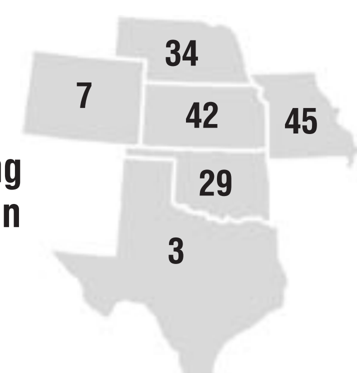
BEA Total Private Sector Jobs (in thousands)

State	Rank	1998	2017	% Change
Alabama[2]	38	1,977.0	2,249.2	13.8%
Alaska[1,3]	25	286.5	351.0	22.5%
Arizona[2]	5	2,252.0	3,279.0	45.6%
Arkansas[2]	39	1,244.3	1,414.5	13.7%
California[2,4]	12	16,023.9	20,803.9	29.8%
Colorado[2,5]	7	2,363.3	3,250.3	37.5%
Connecticut[2,4,6]	35	1,791.0	2,060.1	15.0%
Delaware[2]	24	412.4	509.9	23.6%
Florida[1]	4	7,260.3	10,726.5	47.7%
Georgia[2]	9	3,928.5	5,307.6	35.1%
Hawaii[2]	15	572.0	739.5	29.3%
Idaho[2]	6	621.5	868.9	39.8%
Illinois[2,4,6]	44	6,268.8	6,993.0	11.6%
Indiana[2]	47	3,125.6	3,448.2	10.3%
Iowa[2]	46	1,628.8	1,800.5	10.5%
Kansas[2]	**42**	**1,452.4**	**1,633.1**	**12.4%**
Kentucky[2]	36	1,894.8	2,167.3	14.4%
Louisiana[2,3]	26	1,929.2	2,339.9	21.3%
Maine[2,6]	40	645.0	728.4	12.9%
Maryland[2,4]	16	2,426.7	3,128.5	28.9%
Massachusetts[2]	21	3,456.2	4,314.9	24.8%
Michigan[2,6]	49	4,718.1	5,033.1	6.7%
Minnesota[2,4]	31	2,793.9	3,322.9	18.9%
Mississippi[2,3,6]	43	1,180.6	1,319.0	11.7%
Missouri[2]	45	2,938.9	3,266.8	11.2%
Montana[2,5]	14	447.6	579.8	29.5%
Nebraska[2]	34	977.2	1,143.4	17.0%
Nevada[1,3]	1	1,007.8	1,600.5	58.8%
New Hampshire[1,3]	30	662.2	788.9	19.1%
New Jersey[2,4,6]	23	3,913.9	4,859.9	24.2%
New Mexico[2,6]	28	739.0	891.6	20.6%
New York[2,4]	13	8,460.6	10,977.5	29.7%
North Carolina[2]	19	3,991.8	5,059.6	26.7%

State	Rank	1998	2017	% Change
North Dakota[2,5]	8	358.6	489.7	36.6%
Ohio[2,6]	48	5,796.0	6,189.1	6.8%
Oklahoma[2]	29	1,618.3	1,932.6	19.4%
Oregon[2,4,5]	20	1,758.9	2,213.0	25.8%
Pennsylvania[2]	33	5,895.8	6,912.2	17.2%
Rhode Island[2,4,6]	32	479.7	566.7	18.1%
South Carolina[2,3,5]	17	1,827.6	2,339.5	28.0%
South Dakota[1,3,5]	22	414.7	517.1	24.7%
Tennessee[1,3,5]	27	2,935.6	3,557.9	21.2%
Texas[1,3,5]	3	9,883.3	14,904.4	50.8%
Utah[2,5]	2	1,115.8	1,732.6	55.3%
Vermont[2]	37	331.7	378.9	14.2%
Virginia[2]	18	3,391.1	4,321.4	27.4%
Washington[1,5]	10	2,841.3	3,753.2	32.1%
West Virginia[2]	50	718.9	734.1	2.1%
Wisconsin[2,4]	41	2,883.2	3,256.0	12.9%
Wyoming[1,3,6]	11	247.6	322.9	30.4%

State Grouping	1998	2017	% Change
50-State Total	135,889.9	171,078.5	25.9%
No Income Tax States[1]	25,539.3	36,522.4	43.0%
Income-Taxing States[2]	110,350.6	134,556.1	21.9%
10 Lowest-Burden States[3]	20,375.1	28,041.1	37.6%
10 Highest-Burden States[4]	46,800.6	58,181.5	24.3%
10 Best Economic Performance[5]	23,946.7	33,337.5	39.2%
10 Worst Economic Performance[6]	25,779.7	28,963.8	12.4%

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 (2006-2016)

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 2017 data the most recent available.

WAGES

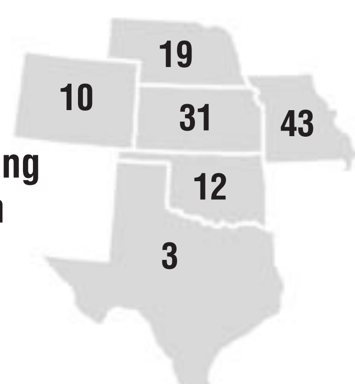
Private Sector Wage & Salary Disbursement (in thousands of current dollars)

State	Rank	1998	2017	% Change
Alabama[2]	43	42,106,319	74,607,697	77%
Alaska[1,3]	19	6,806,107	14,074,627	107%
Arizona[2]	6	53,261,845	124,647,713	134%
Arkansas[2]	30	23,615,101	46,296,643	96%
California[2,4]	7	430,691,868	1,004,425,783	133%
Colorado[2,5]	11	58,566,805	133,864,439	129%
Connecticut[2,4,6]	47	59,464,405	99,601,512	67%
Delaware[2]	40	11,911,339	21,849,854	83%
Florida[1]	10	166,093,230	381,710,558	130%
Georgia[2]	22	101,540,617	208,562,718	105%
Hawaii[2]	16	12,352,788	26,201,361	112%
Idaho[2]	8	11,207,403	26,025,777	132%
Illinois[2,4,6]	44	181,700,059	320,332,730	76%
Indiana[2]	45	75,809,973	130,542,239	72%
Iowa[2]	31	31,748,954	61,588,864	94%
Kansas[2]	**39**	**30,586,331**	**56,227,547**	**84%**
Kentucky[2]	36	39,551,512	74,141,391	87%
Louisiana[2,3]	34	42,887,178	80,916,586	89%
Maine[2,6]	33	12,510,916	23,797,867	90%
Maryland[2,4]	18	63,131,023	132,214,918	109%
Massachusetts[2]	17	106,894,973	226,120,708	112%
Michigan[2,6]	50	135,360,137	200,877,704	48%
Minnesota[2,4]	27	71,412,841	144,277,473	102%
Mississippi[2,3,6]	48	22,500,426	37,075,505	65%
Missouri[2]	41	68,054,077	122,048,243	79%
Montana[2,5]	4	6,768,890	16,306,951	141%
Nebraska[2]	24	19,611,774	39,976,879	104%
Nevada[1,3]	12	25,404,678	57,896,225	128%
New Hampshire[1,3]	25	16,119,670	32,632,756	102%
New Jersey[2,4,6]	42	127,501,140	226,130,360	77%
New Mexico[2,6]	26	14,092,536	28,502,916	102%
New York[2,4]	23	285,143,051	582,764,383	104%
North Carolina[2]	21	92,470,605	189,953,177	105%

State	Rank	1998	2017	% Change
North Dakota[2,5]	1	5,892,184	18,167,930	208%
Ohio[2,6]	49	146,419,653	240,445,432	64%
Oklahoma[2]	20	29,902,095	61,448,970	106%
Oregon[2,4,5]	15	39,998,484	85,108,122	113%
Pennsylvania[2]	35	151,285,749	284,783,552	88%
Rhode Island[2,4,6]	32	11,736,597	22,632,983	93%
South Carolina[2,3,5]	28	39,590,396	79,188,313	100%
South Dakota[1,3,5]	9	6,686,069	15,520,490	132%
Tennessee[1,3,5]	29	65,382,626	128,644,972	97%
Texas[1,3,5]	3	244,491,155	594,913,252	143%
Utah[2,5]	2	23,687,519	60,902,302	157%
Vermont[2]	37	6,434,503	12,036,252	87%
Virginia[2]	14	86,495,213	186,985,301	116%
Washington[1,5]	5	76,545,353	179,689,563	135%
West Virginia[2]	46	14,172,908	24,269,127	71%
Wisconsin[2,4]	38	67,439,590	124,230,567	84%
Wyoming[1,3,6]	13	4,459,239	10,061,267	126%

State Grouping	1998	2017	% Change
50-State Total	3,467,497,904	7,075,222,499	104%
No Income Tax States[1]	611,988,127	1,415,143,710	131%
Income-Taxing States[2]	2,855,509,777	5,660,078,789	98%
10 Lowest-Burden States[3]	474,327,544	1,050,923,993	122%
10 Highest-Burden States[4]	1,338,219,058	2,741,718,831	105%
10 Best Economic Performance[5]	567,609,481	1,312,306,334	131%
10 Worst Economic Performance[6]	715,745,108	1,209,458,276	69%

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 (2006-2016)

Note: Wages include farm wages and salaries.

GDP (Gross Domestic Product)

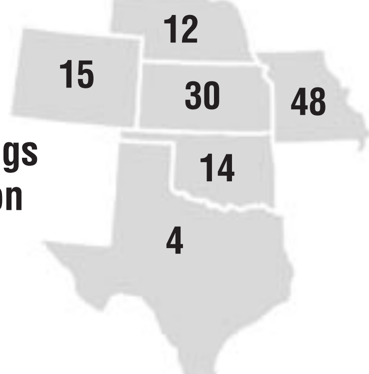
Private Sector GDP (in millions of current dollars)

State	Rank	1998	2017	% Change
Alabama[2]	38	91,523	175,662	92%
Alaska[1,3]	24	18,925	40,703	115%
Arizona[2]	17	124,350	284,972	129%
Arkansas[2]	37	54,787	106,704	95%
California[2,4]	7	1,005,117	2,469,876	146%
Colorado[2,5]	15	130,750	302,935	132%
Connecticut[2,4,6]	46	131,597	237,201	80%
Delaware[2]	36	33,520	65,480	95%
Florida[1]	16	375,804	865,085	130%
Georgia[2]	25	233,384	496,282	113%
Hawaii[2]	9	29,648	70,889	139%
Idaho[2]	10	26,317	62,553	138%
Illinois[2,4,6]	41	393,060	742,532	89%
Indiana[2]	40	166,936	319,425	91%
Iowa[2]	21	74,500	162,597	118%
Kansas[2]	**30**	**67,780**	**138,309**	**104%**
Kentucky[2]	44	95,243	174,527	83%
Louisiana[2,3]	33	105,090	208,387	98%
Maine[2,6]	39	27,734	53,215	92%
Maryland[2,4]	11	135,304	318,704	136%
Massachusetts[2]	18	221,621	489,479	121%
Michigan[2,6]	50	279,669	454,926	63%
Minnesota[2,4]	27	148,715	315,092	112%
Mississippi[2,3,6]	49	51,322	90,239	76%
Missouri[2]	48	150,359	267,361	78%
Montana[2,5]	13	17,037	39,876	134%
Nebraska[2]	12	44,527	104,451	135%
Nevada[1,3]	8	58,333	140,580	141%
New Hampshire[1,3]	31	36,050	73,066	103%
New Jersey[2,4,6]	42	286,091	539,088	88%
New Mexico[2,6]	43	38,548	71,847	86%
New York[2,4]	19	658,862	1,446,576	120%
North Carolina[2]	20	214,737	469,382	119%

State	Rank	1998	2017	% Change
North Dakota[2,5]	1	14,196	46,400	227%
Ohio[2,6]	47	321,758	575,389	79%
Oklahoma[2]	14	67,850	158,372	133%
Oregon[2,4,5]	23	91,205	197,601	117%
Pennsylvania[2]	29	333,248	683,250	105%
Rhode Island[2,4,6]	35	26,195	51,451	96%
South Carolina[2,3,5]	26	88,245	187,533	113%
South Dakota[1,3,5]	3	17,305	44,273	156%
Tennessee[1,3,5]	28	147,450	310,247	110%
Texas[1,3,5]	4	572,809	1,463,695	156%
Utah[2,5]	2	52,902	144,378	173%
Vermont[2]	32	13,963	27,822	99%
Virginia[2]	22	191,229	416,486	118%
Washington[1,5]	6	180,470	455,676	152%
West Virginia[2]	45	33,896	61,963	83%
Wisconsin[2,4]	34	144,853	286,420	98%
Wyoming[1,3,6]	5	12,471	31,785	155%

State Grouping	1998	2017	% Change
50-State Total	7,837,286	16,940,741	116%
No Income Tax States[1]	1,419,619	3,425,112	141%
Income-Taxing States[2]	6,417,667	13,515,630	111%
10 Lowest-Burden States[3]	1,108,001	2,590,509	134%
10 Highest-Burden States[4]	3,020,999	6,604,540	119%
10 Best Economic Performance[5]	1,312,369	3,192,617	143%
10 Worst Economic Performance[6]	1,568,445	2,847,671	82%

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: American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2006-2016)

DOMESTIC MIGRATION

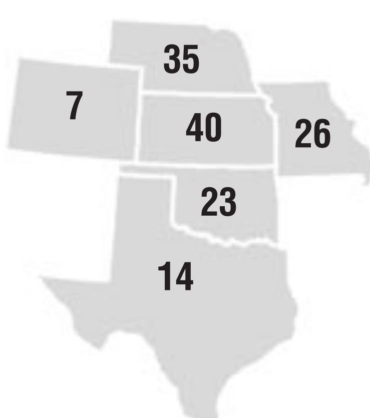
2000-2018

State	Rank	Total Domestic Migration	2018 Est. Population	DM % of Pop.
Alabama[2]	21	90,907	4,887,871	2%
Alaska[1,3]	46	-58,111	737,438	-8%
Arizona[2]	2	1,076,369	7,171,646	15%
Arkansas[2]	18	85,355	3,013,825	3%
California[2,4]	39	-2,220,101	39,557,045	-6%
Colorado[2,5]	7	534,604	5,695,564	9%
Connecticut[2,4,6]	43	-272,258	3,572,665	-8%
Delaware[2]	9	79,135	967,171	8%
Florida[1]	5	2,343,361	21,299,325	11%
Georgia[2]	11	772,540	10,519,475	7%
Hawaii[2]	42	-88,707	1,420,491	-6%
Idaho[2]	4	197,906	1,754,208	11%
Illinois[2,4,6]	49	-1,394,703	12,741,080	-11%
Indiana[2]	28	-76,778	6,691,878	-1%
Iowa[2]	34	-74,030	3,156,145	-2%
Kansas[2]	**40**	**-166,423**	**2,911,505**	**-6%**
Kentucky[2]	24	70,877	4,468,402	2%
Louisiana[2,3]	47	-394,537	4,659,978	-8%
Maine[2,6]	17	38,684	1,338,404	3%
Maryland[2,4]	37	-232,554	6,042,718	-4%
Massachusetts[2]	41	-403,355	6,902,149	-6%
Michigan[2,6]	45	-783,567	9,995,915	-8%
Minnesota[2,4]	29	-70,121	5,611,179	-1%
Mississippi[2,3,6]	36	-101,984	2,986,530	-3%
Missouri[2]	26	-17,967	6,126,452	0%
Montana[2,5]	10	83,290	1,062,305	8%
Nebraska[2]	35	-57,142	1,929,268	-3%
Nevada[1,3]	1	566,363	3,034,392	19%
New Hampshire[1,3]	16	41,902	1,356,458	3%
New Jersey[2,4,6]	48	-902,413	8,908,520	-10%
New Mexico[2,6]	32	-38,836	2,095,428	-2%
New York[2,4]	50	-2,884,183	19,542,209	-15%
North Carolina[2]	6	1,077,405	10,383,620	10%

State	Rank	Total Domestic Migration	2018 Est. Population	DM % of Pop.
North Dakota[2,5]	20	16,143	760,077	2%
Ohio[2,6]	38	-572,868	11,689,442	-5%
Oklahoma[2]	23	63,622	3,943,079	2%
Oregon[2,4,5]	8	385,259	4,190,713	9%
Pennsylvania[2]	33	-277,016	12,807,060	-2%
Rhode Island[2,4,6]	44	-81,146	1,057,315	-8%
South Carolina[2,3,5]	3	625,347	5,084,127	12%
South Dakota[1,3,5]	19	19,333	882,235	2%
Tennessee[1,3,5]	12	483,955	6,770,010	7%
Texas[1,3,5]	14	1,868,136	28,701,845	7%
Utah[2,5]	15	119,164	3,161,105	4%
Vermont[2]	31	-11,238	626,299	-2%
Virginia[2]	25	108,657	8,517,685	1%
Washington[1,5]	13	534,026	7,535,591	7%
West Virginia[2]	27	-18,982	1,805,832	-1%
Wisconsin[2,4]	30	-81,124	5,813,568	-1%
Wyoming[1,3,6]	22	9,870	577,737	2%

State Grouping	Total DM	2018 Est. Pop.	% DM
No Income Tax States[1]	5,808,835	70,895,031	8%
Income-Taxing States[2]	-5,796,769	255,569,948	-2%
10 Lowest-Burden States[3]	3,060,274	54,790,750	6%
10 Highest-Burden States[4]	-7,753,344	107,037,012	-7%
10 Best Economic Performance[5]	4,669,257	63,843,572	7%
10 Worst Economic Performance[6]	-4,099,221	54,963,036	-7%

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 (2006-2016)

Estimates of the Components of Resident Population Change: April 1, 2010 to July 1, 2018, 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	2017 Private Sector Employment	'98-'17 Change	Rank
Alabama	1,977.0	2,249.2	13.8%	3
Arkansas	1,244.3	1,414.5	13.7%	4
Iowa	1,628.8	1,800.5	10.5%	7
Kansas	**1,452.4**	**1,633.1**	**12.4%**	**5**
Kentucky	1,894.8	2,167.3	14.4%	2
Michigan	4,718.1	5,033.1	6.7%	9
Missouri	2,938.9	3,266.8	11.2%	6
Nebraska	977.2	1,143.4	17.0%	1
Ohio	5,796.0	6,189.1	6.8%	8

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

State	1998 Private Sector Employment	2018 Private Sector Employment	'98-'18 Change	Rank
Alabama	1,561.2	1,656.2	6.1%	7
Arkansas	936.8	1,049.7	12.1%	2
Iowa	1,206.6	1,323.4	9.7%	4
Kansas	**1,074.3**	**1,157.5**	**7.7%**	**6**
Kentucky	1,460.2	1,617.9	10.8%	3
Michigan	3,856.7	3,812.2	-1.2%	9
Missouri	2,273.2	2,453.7	7.9%	5
Nebraska	728.9	849.6	16.6%	1
Ohio	4,718.7	4,780.8	1.3%	8

Private Sector Wages *(in thousands of current dollars)*

State	1998	2017	'98-'17 Change	Rank
Alabama	42,106,319	74,607,697	77.2%	7
Arkansas	23,615,101	46,296,643	96.0%	2
Iowa	31,748,954	61,588,864	94.0%	3
Kansas	**30,586,331**	**56,227,547**	**83.8%**	**5**
Kentucky	39,551,512	74,141,391	87.5%	4
Michigan	135,360,137	200,877,704	48.4%	9
Missouri	68,054,077	122,048,243	79.3%	6
Nebraska	19,611,774	39,976,879	103.8%	1
Ohio	146,419,653	240,445,432	64.2%	8

Private Sector GDP *(in millions of current dollars)*

State	1998	2017	'98-'17 Change	Rank
Alabama	91,523	175,662	92%	5
Arkansas	54,787	106,704	95%	4
Iowa	74,500	162,597	118%	2
Kansas	**67,780**	**138,309**	**104%**	**3**
Kentucky	95,243	174,527	83%	6
Michigan	279,669	454,926	63%	9
Missouri	150,359	267,361	78%	8
Nebraska	44,527	104,451	135%	1
Ohio	321,758	575,389	79%	7

Domestic Migration

State	'00-'18 Total Domestic Migraton	2018 Estimate Population	DM % of Population	Rank
Alabama	90,907	4,887,871	2%	2
Arkansas	85,355	3,013,825	3%	1
Iowa	-74,030	3,156,145	-2%	5
Kansas	**-166,423**	**2,911,505**	**-6%**	**8**
Kentucky	70,877	4,468,402	2%	3
Michigan	-783,567	9,995,915	-8%	9
Missouri	-17,967	6,126,452	0%	4
Nebraska	-57,142	1,929,268	-3%	6
Ohio	-572,868	11,689,442	-5%	7

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

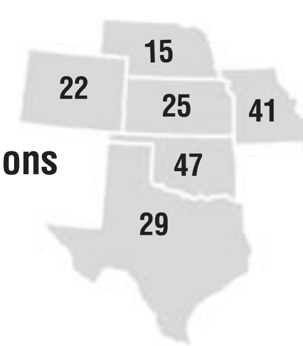
TAX COLLECTIONS (per capita)

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
Alabama[2]	2,040	10	1,165	7	3,205	1
Alaska[1,3]	1,405	1	2,406	42	3,811	12
Arizona[2]	2,117	12	1,452	17	3,570	7
Arkansas[2]	3,163	38	794	1	3,958	21
California[2,4]	3,955	43	2,129	36	6,084	43
Colorado[2,5]	2,309	14	2,303	40	4,613	29
Connecticut[2,4,6]	4,263	46	2,981	48	7,243	49
Delaware[2]	3,700	42	1,061	5	4,760	30
Florida[1]	1,826	2	1,660	23	3,486	5
Georgia[2]	2,081	11	1,580	21	3,661	9
Hawaii[2]	4,843	48	1,624	22	6,468	45
Idaho[2]	2,499	17	1,008	3	3,507	6
Illinois[2,4,6]	3,039	32	2,630	46	5,669	40
Indiana[2]	2,652	23	1,221	9	3,873	15
Iowa[2]	3,049	34	1,829	29	4,878	33
Kansas[2]	**2,772**	**29**	**1,726**	**26**	**4,498**	**26**
Kentucky[2]	2,655	24	1,167	8	3,822	14
Louisiana[2,3]	1,989	6	1,903	31	3,892	16
Maine[2,6]	3,102	37	2,099	35	5,201	37
Maryland[2,4]	3,473	40	2,562	45	6,035	42
Massachusetts[2]	4,004	44	2,476	43	6,480	46
Michigan[2,6]	2,763	28	1,321	14	4,084	23
Minnesota[2,4]	4,563	47	1,533	19	6,096	44
Mississippi[2,3,6]	2,563	20	1,046	4	3,609	8
Missouri[2]	2,010	7	1,671	24	3,681	10
Montana[2,5]	2,521	18	1,292	11	3,812	13
Nebraska[2]	2,683	25	2,405	41	5,089	36
Nevada[1,3]	2,730	27	1,546	20	4,276	24
New Hampshire[1,3]	1,979	5	2,839	47	4,818	32
New Jersey[2,4,6]	3,527	41	3,208	49	6,735	48
New Mexico[2,6]	2,625	22	1,275	10	3,899	17
New York[2,4]	4,120	45	4,878	50	8,998	50

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
North Carolina[2]	2,582	21	1,341	15	3,923	20
North Dakota[2,5]	4,894	49	1,715	25	6,609	47
Ohio[2,6]	2,471	16	2,006	33	4,477	25
Oklahoma[2]	2,164	13	1,292	11	3,456	4
Oregon[2,4,5]	2,698	26	1,802	28	4,500	27
Pennsylvania[2]	2,925	31	2,134	37	5,059	35
Rhode Island[2,4,6]	3,091	36	2,477	44	5,568	39
South Carolina[2,3,5]	1,926	4	1,508	18	3,434	3
South Dakota[1,3,5]	2,019	9	1,901	30	3,920	19
Tennessee[1,3,5]	2,013	8	1,309	13	3,321	2
Texas[1,3,5]	1,871	3	2,155	38	4,026	22
Utah[2,5]	2,321	15	1,413	16	3,735	11
Vermont[2]	4,941	50	952	2	5,892	41
Virginia[2]	2,523	19	2,039	34	4,562	28
Washington[1,5]	3,057	35	1,988	32	5,045	34
West Virginia[2]	2,800	30	1,111	6	3,911	18
Wisconsin[2,4]	3,047	33	1,730	27	4,777	31
Wyoming[1,3,6]	3,268	39	2,271	39	5,539	38

State Grouping	State	Local	State+Local
50-State Total	2,862	2,076	4,938
No Income Tax States[1]	2,044	1,895	3,939
Income-Taxing States[2]	3,084	2,125	5,209
Difference from No Income Tax States	**51%**	**12%**	**32%**
10 Lowest-Burden States[3]	2,004	1,891	3,894
10 Highest-Burden States[4]	3,749	2,779	6,528
Difference from Low Burden States	**87%**	**47%**	**68%**
10 Best Economic Performance[5]	2,195	1,923	4,119
10 Worst Economic Performance[6]	2,992	2,221	5,213
Difference from Best Economic Performance	**36%**	**15%**	**27%**

State + Local Tax Collections Rankings in the Region



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

Sources:

U.S. Census Bureau, 2016 Annual Surveys of State and Local Government Finances & 2016 Population Estimates

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 (2006-2016)

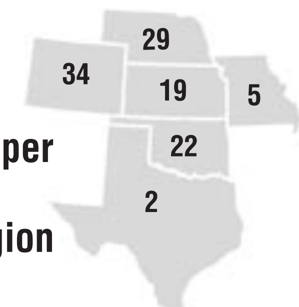
Low-burden states keep their tax burdens low by spending less and finding ways to provide better service at a better price.

SPENDING PER RESIDENT (2017 Actual)

State	Spending per resident	Rank	State	Spending per resident	Rank
50-State Average	**$4,029**	**–**			
Alabama[2]	3,344	13	Montana[2,5]	3,938	20
Alaska[1,3]	8,085	49	Nebraska[2]	4,608	29
Arizona[2]	3,757	17	Nevada[1,3]	3,128	8
Arkansas[2]	5,725	39	New Hampshire[1,3]	2,674	3
California[2,4]	4,151	25	New Jersey[2,4,6]	4,719	31
Colorado[2,5]	4,881	34	New Mexico[2,6]	5,168	36
Connecticut[2,4,6]	6,277	44	New York[2,4]	5,084	35
Delaware[2]	8,470	50	North Carolina[2]	3,198	10
Florida[1]	2,307	1	North Dakota[2,5]	6,851	45
Georgia[2]	3,307	12	Ohio[2,6]	4,547	27
Hawaii[2]	8,014	48	Oklahoma[2]	4,004	22
Idaho[2]	2,787	4	Oregon[2,4,5]	7,166	47
Illinois[2,4,6]	4,052	23	Pennsylvania[2]	3,972	21
Indiana[2]	2,929	6	Rhode Island[2,4,6]	5,472	38
Iowa[2]	5,183	37	South Carolina[2,3,5]	3,260	11
Kansas[2]	**3,923**	**19**	South Dakota[1,3,5]	3,191	9
Kentucky[2]	4,591	28	Tennessee[1,3,5]	3,067	7
Louisiana[2,3]	3,631	16	Texas[1,3,5]	2,554	2
Maine[2,6]	4,144	24	Utah[2,5]	3,356	14
Maryland[2,4]	4,849	33	Vermont[2]	5,755	40
Massachusetts[2]	5,957	41	Virginia[2]	4,611	30
Michigan[2,6]	3,410	15	Washington[1,5]	4,188	26
Minnesota[2,4]	4,745	32	West Virginia[2]	6,950	46
Mississippi[2,3,6]	3,824	18	Wisconsin[2,4]	6,215	43
Missouri[2]	2,816	5	Wyoming[1,3,6]	6,044	42

State Grouping	Spending per resident
50-State Average	4,029
No Income Tax States[1]	2,825
Income-Taxing States[2]	4,360
Difference from No Income Tax States	**54%**
10 Lowest-Burden States[3]	3,003
10 Highest-Burden States[4]	4,741
Difference from Low Burden States	**58%**
10 Best Economic Performance[5]	3,491
10 Worst Economic Performance[6]	4,374
Difference from Best Economic Performance	**25%**

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 (2006-2016)

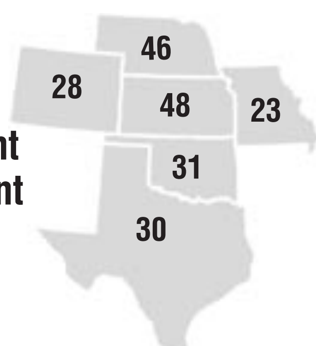
Higher government employment levels and more local government entities increase the overall cost of services in a given city or county.

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**	**--**	**374.5**	**--**	**509.6**	**--**
Alabama	186.1	38	391.3	40	577.4	40
Alaska	329.2	49	371.5	27	700.8	49
Arizona	103.3	4	295.6	6	398.9	2
Arkansas	206.7	42	353.9	17	560.6	38
California	107.7	5	364.7	20	472.4	7
Colorado	156.9	25	375.8	32	532.7	28
Connecticut	164.5	29	356.9	18	521.5	22
Delaware	270.3	48	249.6	2	519.9	20
Florida	85.7	1	339.0	11	424.7	3
Georgia	124.7	9	375.6	31	500.2	16
Hawaii	414.0	50	119.3	1	533.3	29
Idaho	140.6	15	351.4	15	492.1	14
Illinois	95.3	2	388.4	38	483.6	9
Indiana	135.6	13	351.9	16	487.5	11
Iowa	162.8	28	430.6	45	593.4	42
Kansas	**184.9**	**36**	**506.4**	**49**	**691.3**	**48**
Kentucky	188.7	39	357.1	19	545.8	35
Louisiana	157.3	26	397.9	41	555.3	37
Maine	151.1	23	369.7	24	520.8	21
Maryland	141.4	17	367.9	22	509.2	18
Massachusetts	143.1	19	335.6	10	478.7	8
Michigan	147.0	20	287.8	4	434.8	4
Minnesota	149.7	22	378.4	33	528.2	24
Mississippi	185.8	37	445.1	46	630.9	45
Missouri	141.6	18	381.0	35	522.6	23
Montana	198.2	41	345.9	14	544.1	34
Nebraska	165.1	30	468.4	47	633.5	46
Nevada	97.3	3	291.5	5	388.8	1
New Hampshire	140.3	14	388.4	38	528.7	25
New Jersey	156.4	24	380.9	34	537.3	32

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
New Mexico	215.9	43	374.1	29	590.0	41
New York	126.4	11	486.2	48	612.6	43
North Carolina	141.2	16	406.4	42	547.6	36
North Dakota	251.9	47	374.5	30	626.5	44
Ohio	117.9	8	386.8	37	504.8	17
Oklahoma	168.2	32	368.7	23	536.9	31
Oregon	169.2	33	315.5	9	484.6	10
Pennsylvania	128.4	12	314.2	8	442.6	5
Rhode Island	171.8	35	277.9	3	449.7	6
South Carolina	159.0	27	369.8	25	528.8	26
South Dakota	165.5	31	372.9	28	538.4	33
Tennessee	117.4	7	371.3	26	488.7	12
Texas	110.5	6	423.8	43	534.3	30
Utah	195.0	40	302.9	7	497.9	15
Vermont	228.4	46	427.5	44	655.9	47
Virginia	148.4	21	381.8	36	530.2	27
Washington	171.3	34	343.7	12	515.0	19
West Virginia	216.8	44	344.3	13	561.1	39
Wisconsin	125.9	10	365.7	21	491.6	13
Wyoming	226.1	45	639.0	50	865.1	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 (2017)

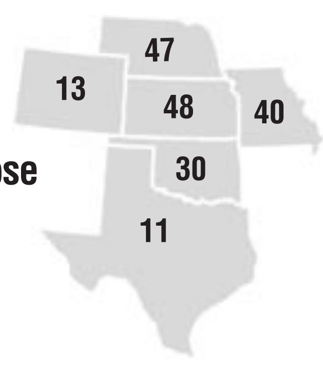
U.S. Census Bureau, 2017 Population Estimates

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



Rankings Note:

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

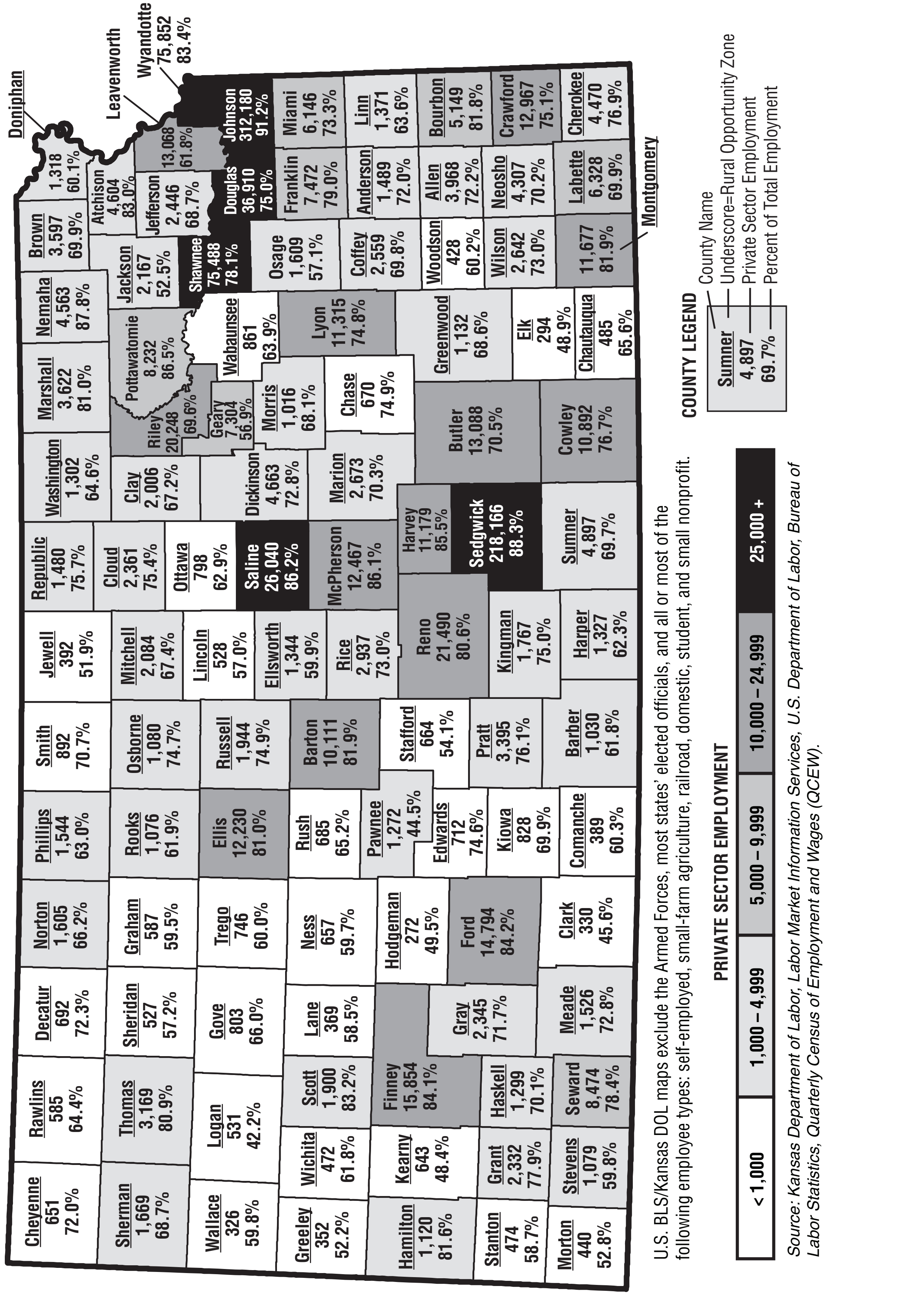
Sources:

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.

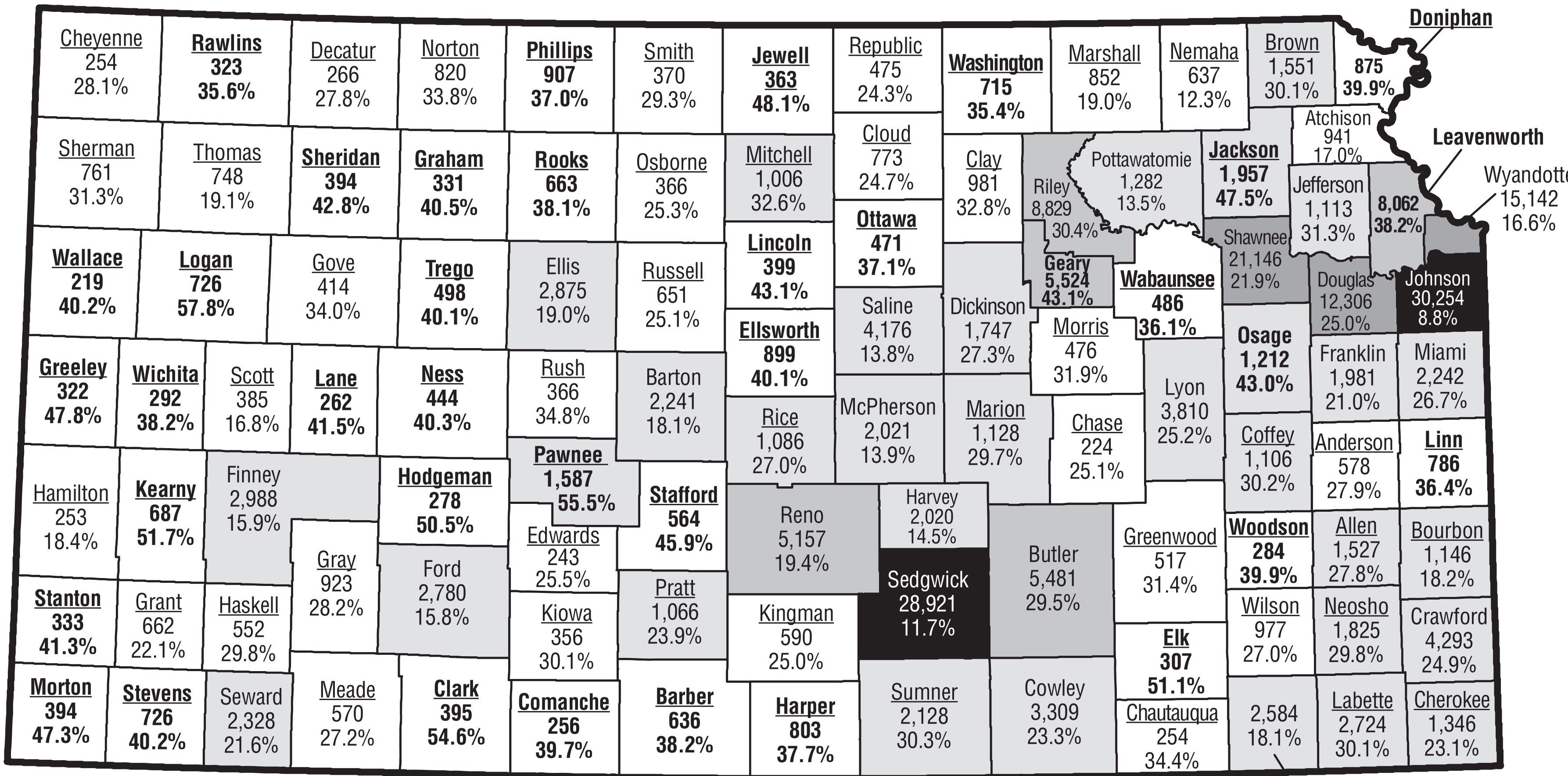
PRIVATE SECTOR EMPLOYMENT (KANSAS 2017)



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.

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).

TOTAL GOVERNMENT EMPLOYMENT (KANSAS 2017)



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 +

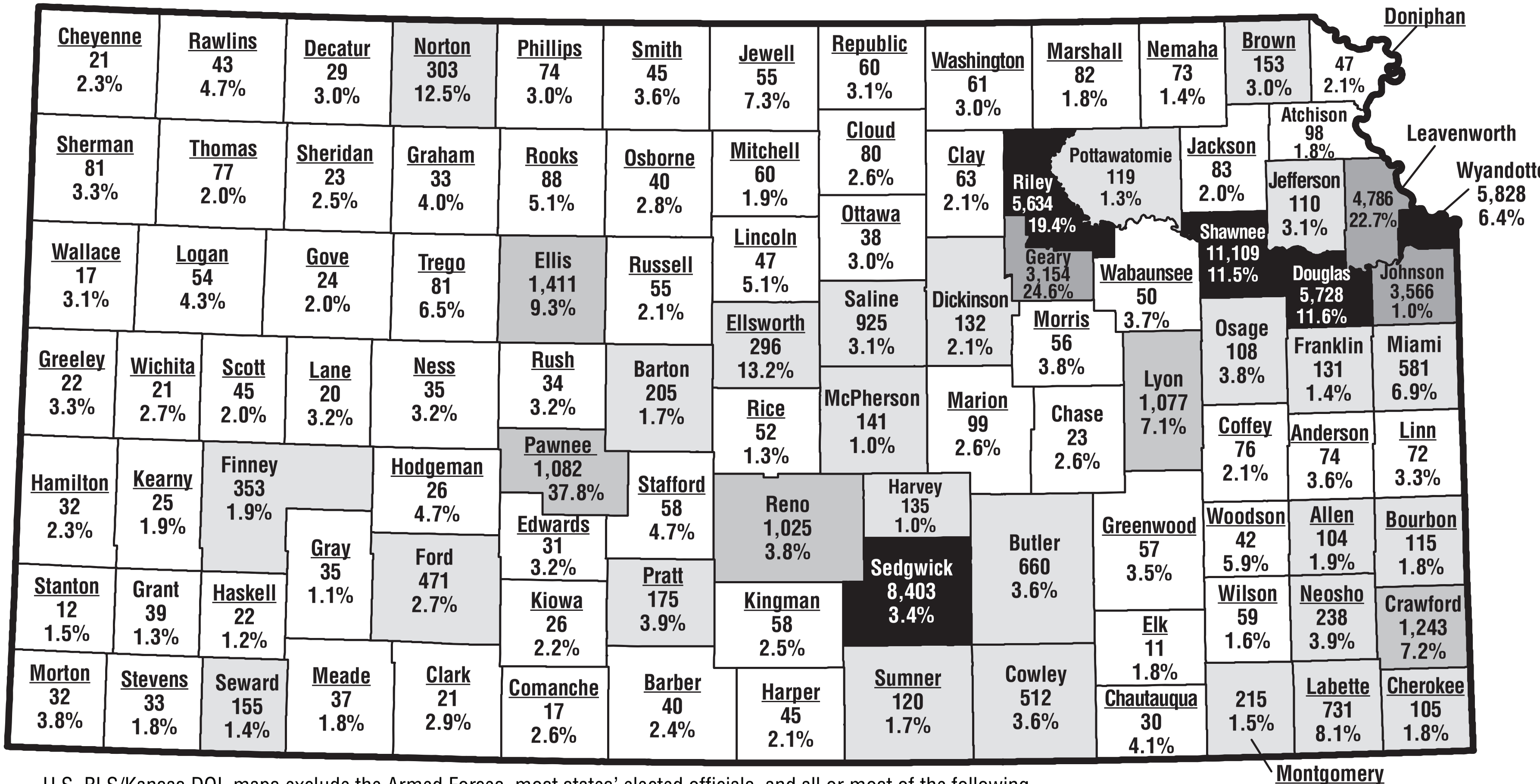
**Total Government Employment includes Local, State, and Federal Government Employment*
Source: Kansas Department of Labor, Labor Market Information Services, U.S. Department of Labor, Bureau of Labor Statistics, Quarterly Census of Employment and Wages (QCEW).

COUNTY LEGEND

Sumner — County Name
Underscore=Rural Opportunity Zone
2,128 — Private Sector Employment
30.3% — Percent of Total Employment

Bold = Counties with Total Government Employment as Percent of Total Employment **Over 35%**

STATE & FEDERAL GOVERNMENT EMP. (KANSAS 2017)



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 EMPOYMENT

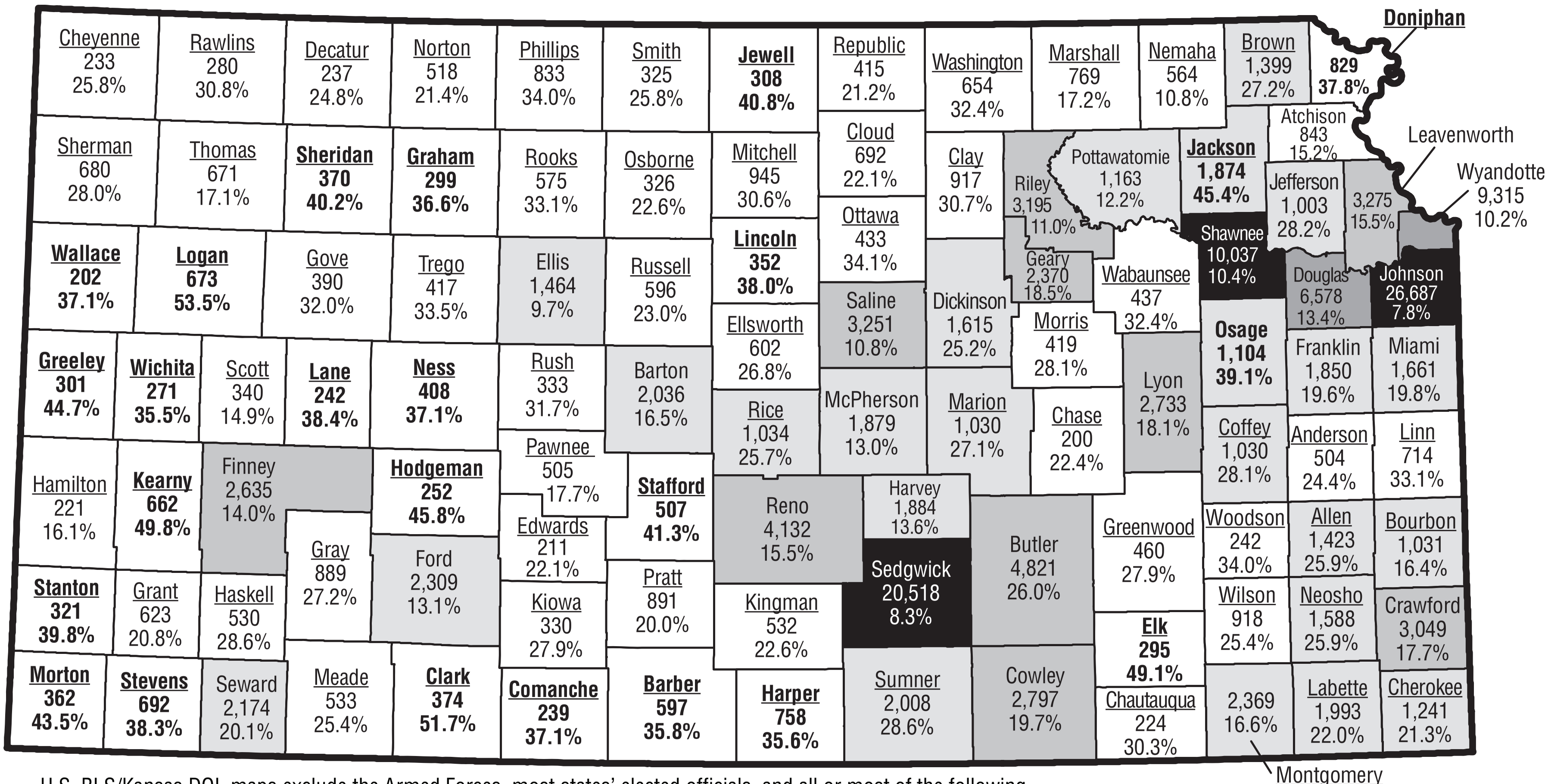
< 100	100 – 999	1,000 – 1,999	2,000 – 4,999	5,000 +

COUNTY LEGEND

Sumner	County Name
	Underscore = Rural Opportunity Zone
118	Private Sector Employment
1.7%	Percent of Total Employment

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 2017)



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.

LOCAL GOVERNMENT EMPLOYMENT

< 1,000	1,000 – 2,499	2,500 – 4,999	5,000 –9,999	10,000 +

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).

COUNTY LEGEND

Sumner — County Name
Underscore=Rural Opportunity Zone
2,008 — Private Sector Employment
28.6% — Percent of Total Employment

Bold = Counties with Local Government Employment as Percent of Total Employment **Over 35%**

States that adopted income taxes became less competitive.

STATES ADOPTING AN INCOME TAX (Since 1960)

State	First Year of Tax	Decline in Shares of 39 Remaining States: 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)

1997-2018

Class-A Cities	Property Tax	Mill Rate	Population*
Andover	584%	35%	134%
Arkansas City	76%	7%	-10%
Atchison	90%	-4%	0%
Coffeyville	100%	27%	-22%
Derby	276%	21%	30%
Dodge City	101%	15%	23%
El Dorado	148%	25%	-2%
Emporia	94%	21%	-1%
Fort Scott	97%	28%	-6%
Garden City	152%	9%	11%
Gardner	528%	-14%	253%
Great Bend	89%	7%	-4%
Hays	71%	-21%	10%
Hutchinson	112%	14%	4%
Junction City	131%	-7%	35%
Kansas City	28%	-35%	8%
Lansing	434%	73%	40%
Lawrence	265%	47%	27%
Leavenworth	12%	-38%	-8%
Leawood	218%	4%	36%
Lenexa	179%	21%	41%
Liberal	170%	78%	14%
Manhattan	287%	18%	30%
McPherson	129%	17%	-2%
Merriam	179%	40%	-8%
Newton	118%	20%	7%
Olathe	270%	-2%	67%
Ottawa	146%	9%	6%
Overland Park	281%	46%	42%
Parsons	99%	33%	-16%
Pittsburg	142%	35%	9%
Prairie Village	164%	18%	-5%
Salina	103%	10%	6%
Shawnee	293%	17%	49%
Topeka	106%	22%	2%
Wichita	116%	5%	19%
Winfield	70%	12%	1%

Note: Inflation grew by 49% from 1997-2018 (Bureau of Labor Statistics, Midwest Urban Cities)
Sources: Kansas Department of Revenue, U.S. Census

*Population is 2017 data

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

1997-2018

County	Property Tax	Mill Rate	Population
Allen	318%	82%	-14%
Anderson	234%	64%	-2%
Atchison	179%	28%	-4%
Barber	245%	59%	-17%
Barton	180%	59%	-10%
Bourbon	171%	57%	-4%
Brown	166%	-17%	-13%
Butler	212%	17%	10%
Chase	99%	5%	-10%
Chautauqua	147%	63%	-25%
Cherokee	180%	58%	-11%
Cheyenne	263%	103%	-17%
Clark	94%	43%	-17%
Clay	167%	12%	-13%
Cloud	190%	30%	-14%
Coffey	102%	95%	-6%
Comanche	150%	79%	-13%
Cowley	186%	72%	-6%
Crawford	135%	34%	7%
Decatur	130%	6%	-18%
Dickinson	267%	68%	-5%
Doniphan	261%	14%	-2%
Douglas	349%	87%	28%
Edwards	98%	28%	-16%
Elk	134%	71%	-26%
Ellis	171%	20%	8%
Ellsworth	94%	4%	-2%
Finney	129%	66%	2%
Ford	130%	25%	16%
Franklin	183%	37%	4%
Geary	280%	54%	30%
Gove	260%	55%	-15%
Graham	88%	-4%	-23%
Grant	-38%	31%	-7%
Gray	155%	20%	10%

County	Property Tax	Mill Rate	Population
Greeley	160%	80%	-29%
Greenwood	90%	48%	-25%
Hamilton	41%	72%	14%
Harper	87%	-6%	-15%
Harvey	160%	38%	1%
Haskell	173%	269%	-1%
Hodgeman	100%	19%	-18%
Jackson	230%	45%	11%
Jefferson	133%	18%	6%
Jewell	209%	28%	-28%
Johnson	244%	24%	43%
Kearny	53%	290%	-6%
Kingman	187%	98%	-15%
Kiowa	141%	48%	-27%
Labette	171%	76%	-14%
Lane	207%	63%	-29%
Leavenworth	224%	30%	15%
Lincoln	238%	35%	-10%
Linn	208%	70%	8%
Logan	217%	36%	-6%
Lyon	177%	37%	-2%
Marion	248%	83%	0%
Marshall	218%	14%	-13%
McPherson	148%	12%	-13%
Meade	115%	47%	-6%
Miami	185%	17%	28%
Mitchell	402%	120%	-12%
Montgomery	183%	51%	-14%
Morris	206%	57%	-11%
Morton	43%	246%	-22%
Nemaha	214%	5%	-1%
Neosho	171%	42%	-5%
Ness	131%	33%	-21%
Norton	107%	-4%	-6%
Osage	417%	169%	-6%
Osborne	238%	49%	-26%
Ottawa	238%	57%	-1%
Pawnee	136%	36%	-10%

County	Property Tax	Mill Rate	Population
Phillips	140%	47%	-13%
Pottawatomie	131%	23%	33%
Pratt	179%	20%	-3%
Rawlins	105%	-12%	-22%
Reno	216%	89%	-1%
Republic	139%	11%	-24%
Rice	75%	-16%	-9%
Riley	265%	20%	14%
Rooks	80%	-8%	-12%
Rush	117%	34%	-10%
Russell	130%	35%	-10%
Saline	289%	112%	5%
Scott	249%	102%	-2%
Sedgwick	103%	-3%	17%
Seward	115%	73%	9%
Shawnee	131%	30%	5%
Sheridan	145%	5%	-8%
Sherman	169%	32%	-10%
Smith	204%	45%	-22%
Stafford	110%	20%	-18%
Stanton	74%	251%	-14%
Stevens	17%	315%	4%
Sumner	108%	-4%	-15%
Thomas	254%	71%	-6%
Trego	137%	25%	-16%
Wabaunsee	242%	59%	3%
Wallace	274%	102%	-17%
Washington	179%	16%	-18%
Wichita	149%	23%	-22%
Wilson	122%	15%	-16%
Woodson	167%	76%	-20%
Wyandotte	186%	42%	8%
All Counties	**154%**	**N/A**	**11%**

Note: Inflation grew by 49% from 1997-2018 (Bureau of Labor Statistics, Midwest Urban Cities)
Sources: Kansas Department of Revenue, U.S. Census Bureau

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

U.S. PROPERTY TAX (Urban Homestead Payable 2017)

$150,000 Property without Assessment Limits

Rank	State	City	Net Tax	ETR
1	Connecticut	Bridgeport	5,709	3.806%
2	Illinois	Aurora*	5,540	3.693%
3	Michigan	Detroit	5,444	3.629%
4	New Jersey	Newark	4,745	3.163%
5	Wisconsin	Milwaukee	3,918	2.612%
6	Oregon	Portland	3,636	2.424%
7	Iowa	Des Moines	3,436	2.291%
8	New Hampshire	Manchester	3,386	2.257%
9	Vermont	Burlington	3,156	2.104%
10	Maryland	Baltimore	3,110	2.073%
11	Ohio	Columbus	3,016	2.010%
12	Nebraska	Omaha	3,014	2.010%
13	New York	Buffalo*	3,010	2.007%
14	Tennessee	Memphis	2,768	1.845%
15	Texas	Houston	2,667	1.778%
16	Maine	Portland	2,646	1.764%
17	Mississippi	Jackson	2,541	1.694%
18	Rhode Island	Providence	2,539	1.692%
19	South Dakota	Sioux Falls	2,322	1.548%
20	Illinois	Chicago	2,270	1.513%
21	Missouri	Kansas City	2,269	1.512%
22	Delaware	Wilmington	2,189	1.459%
23	Alaska	Anchorage	1,947	1.298%
24	New Mexico	Albuquerque	1,893	1.262%
25	Arizona	Phoenix	1,885	1.257%
26	Florida	Jacksonville	1,851	1.234%
27	Minnesota	Minneapolis	1,847	1.231%
28	**Kansas**	**Wichita**	**1,801**	**1.201%**
29	Kentucky	Louisville	1,775	1.183%
30	Oklahoma	Oklahoma City	1,757	1.171%

Rank	State	City	Net Tax	ETR
31	Nevada	Las Vegas	1,711	1.141%
32	California	Los Angeles	1,706	1.137%
33	Arkansas	Little Rock	1,644	1.096%
34	New York	New York City	1,644	1.096%
35	Pennsylvania	Philadelphia	1,642	1.095%
36	North Dakota	Fargo	1,587	1.058%
37	North Carolina	Charlotte	1,553	1.036%
38	Indiana	Indianapolis	1,551	1.034%
39	Montana	Billings	1,420	0.947%
40	Virginia	Virginia Beach	1,351	0.900%
41	Washington	Seattle	1,257	0.838%
42	Utah	Salt Lake City	1,180	0.787%
43	Louisiana	New Orleans	1,175	0.783%
44	Idaho	Boise	1,173	0.782%
45	West Virginia	Charleston	1,141	0.761%
46	Georgia	Atlanta	1,081	0.721%
47	Alabama	Birmingham	1,035	0.690%
48	Colorado	Denver	986	0.658%
49	Wyoming	Cheyenne	975	0.650%
50	South Carolina	Charleston**	752	0.502%
52	Hawaii	Honolulu	242	0.162%
53	Massachusetts	Boston	151	0.101%
	AVERAGE		**2,182**	**1.455%**

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.

** Charleston, SC is now the largest city in the state and replaces Columbia, SC.

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 2017)

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

Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	50,914	4.243%
2	New York	New York City	46,840	3.903%
3	Connecticut	Bridgeport	45,671	3.806%
4	Illinois	Chicago	45,405	3.784%
5	Rhode Island	Providence	44,197	3.683%
6	Illinois	Aurora*	41,180	3.432%
7	Iowa	Des Moines	35,968	2.997%
8	Minnesota	Minneapolis	34,208	2.851%
9	Mississippi	Jackson	34,096	2.841%
10	Tennessee	Memphis	33,954	2.830%
11	Maryland	Baltimore	33,372	2.781%
12	Missouri	Kansas City	33,244	2.770%
13	Wisconsin	Milwaukee	33,014	2.751%
14	**Kansas**	**Wichita**	**32,197**	**2.683%**
15	New Jersey	Newark	31,634	2.636%
16	Indiana	Indianapolis	29,497	2.458%
17	Oregon	Portland	29,086	2.424%
18	Texas	Houston	28,268	2.356%
19	New York	Buffalo*	28,224	2.352%
20	Vermont	Burlington	28,178	2.348%
21	Colorado	Denver	27,740	2.312%
22	Arizona	Phoenix	26,374	2.198%
23	Ohio	Columbus	25,815	2.151%
24	Nebraska	Omaha	24,800	2.067%
25	Maine	Portland	24,681	2.057%
26	Louisiana	New Orleans	24,652	2.054%
27	Pennsylvania	Philadelphia	23,599	1.967%
28	New Hampshire	Manchester	22,574	1.881%
29	Massachusetts	Boston	21,818	1.818%
30	South Carolina	Charleston**	21,265	1.772%
31	Florida	Jacksonville	20,197	1.683%
32	West Virginia	Charleston	19,369	1.614%
33	Georgia	Atlanta	19,025	1.585%

Rank	State	City	Net Tax	ETR
34	New Mexico	Albuquerque	17,928	1.494%
35	South Dakota	Sioux Falls	17,428	1.452%
36	Alabama	Birmingham	17,400	1.450%
37	Alaska	Anchorage	17,240	1.437%
38	Idaho	Boise	17,041	1.420%
39	Arkansas	Little Rock	16,803	1.400%
40	Utah	Salt Lake City	16,638	1.387%
41	Oklahoma	Oklahoma City	15,608	1.301%
43	Kentucky	Louisville	15,124	1.260%
44	California	Los Angeles	14,316	1.193%
45	Nevada	Las Vegas	13,670	1.139%
46	Montana	Billings	13,642	1.137%
47	North Carolina	Charlotte	12,945	1.079%
48	Delaware	Wilmington	12,821	1.068%
49	North Dakota	Fargo	11,500	0.958%
50	Virginia	Virginia Beach	11,499	0.958%
51	Hawaii	Honolulu	10,892	0.908%
52	Washington	Seattle	10,197	0.850%
53	Wyoming	Cheyenne	7,328	0.611%
	AVERAGE		**24,654**	**2.055%**

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 2017)

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

Rank	State	City	Net Tax	ETR
1	Mississippi	Jackson	56,826	2.841%
2	Michigan	Detroit	54,582	2.729%
3	Tennessee	Memphis	51,670	2.583%
4	Texas	Houston	50,527	2.526%
5	New York	New York City	46,840	2.342%
6	South Carolina	Charleston**	45,669	2.283%
7	Illinois	Chicago	45,325	2.266%
8	Missouri	Kansas City	43,857	2.193%
9	Louisiana	New Orleans	42,053	2.103%
10	Connecticut	Bridgeport	41,865	2.093%
11	Illinois	Aurora*	41,180	2.059%
12	Indiana	Indianapolis	39,948	1.997%
13	Arizona	Phoenix	39,062	1.953%
14	Oregon	Portland	38,782	1.939%
15	Rhode Island	Providence	38,617	1.931%
16	Colorado	Denver	37,199	1.860%
17	Minnesota	Minneapolis	35,823	1.791%
18	Iowa	Des Moines	34,639	1.732%
19	Nebraska	Omaha	33,795	1.690%
20	West Virginia	Charleston	32,651	1.633%
21	Vermont	Burlington	32,023	1.601%
22	New Jersey	Newark	31,634	1.582%
23	Wisconsin	Milwaukee	30,257	1.513%
24	Alaska	Anchorage	29,768	1.488%
25	Georgia	Atlanta	29,414	1.471%
26	**Kansas**	**Wichita**	**29,265**	**1.463%**
28	New York	Buffalo*	28,224	1.411%
29	Oklahoma	Oklahoma City	28,077	1.404%
30	Arkansas	Little Rock	28,019	1.401%
31	Maryland	Baltimore	27,781	1.389%
32	Florida	Jacksonville	27,198	1.360%
33	Ohio	Columbus	26,062	1.303%

Rank	State	City	Net Tax	ETR
34	New Mexico	Albuquerque	24,172	1.209%
35	Pennsylvania	Philadelphia	23,599	1.180%
36	Idaho	Boise	23,487	1.174%
37	Alabama	Birmingham	23,200	1.160%
38	New Hampshire	Manchester	22,574	1.129%
39	Maine	Portland	22,516	1.126%
40	Utah	Salt Lake City	22,336	1.117%
41	Massachusetts	Boston	22,072	1.104%
42	California	Los Angeles	19,088	0.954%
43	Nevada	Las Vegas	18,260	0.913%
44	North Carolina	Charlotte	18,123	0.906%
45	Montana	Billings	17,875	0.894%
46	South Dakota	Sioux Falls	17,428	0.871%
47	Kentucky	Louisville	14,188	0.709%
48	Washington	Seattle	13,833	0.692%
49	Wyoming	Cheyenne	13,279	0.664%
50	Delaware	Wilmington	12,821	0.641%
51	Hawaii	Honolulu	11,937	0.597%
52	North Dakota	Fargo	11,500	0.575%
53	Virginia	Virginia Beach	9,899	0.495%
	AVERAGE		**29,984**	**1.499%**

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 44).

U.S. PROPERTY TAX (Rural Homestead Payable 2017)

$150,000-Valued Property

Rank	State	City	Net Tax	ETR
1	New York	Warsaw	4,586	3.057%
2	Pennsylvania	Ridgway	4,300	2.866%
3	New Hampshire	Lancaster	4,077	2.718%
4	New Jersey	Maurice River Twp	3,916	2.611%
5	Wisconsin	Rice Lake	3,327	2.218%
6	Vermont	Hartford	3,289	2.193%
7	Nebraska	Sidney	3,254	2.169%
8	Illinois	Galena	3,242	2.161%
9	Massachusetts	Adams	3,173	2.116%
10	**Kansas**	**Iola**	**3,120**	**2.080%**
11	Michigan	Manistique	3,052	2.035%
12	Connecticut	Litchfield	3,008	2.005%
13	Rhode Island	Hopkinton	2,959	1.973%
14	Maine	Rockland	2,896	1.931%
15	South Dakota	Vermillion	2,863	1.908%
16	Texas	Fort Stockton	2,847	1.898%
17	Iowa	Hampton	2,705	1.803%
18	Georgia	Fitzgerald	2,494	1.663%
19	Florida	Moore Haven	2,406	1.604%
20	Maryland	Denton	2,326	1.550%
21	Ohio	Bryan	2,284	1.523%
22	Minnesota	Glencoe	1,994	1.329%
23	Nevada	Fallon	1,905	1.270%
24	Mississippi	Philadelphia	1,804	1.203%
25	Washington	Okanogan	1,787	1.191%
26	Oregon	Tillamook	1,750	1.167%
27	Missouri	Boonville	1,696	1.131%
28	North Carolina	Edenton	1,668	1.112%
29	Kentucky	Morehead	1,655	1.103%
30	Alaska	Ketchican	1,630	1.087%
31	North Dakota	Devils Lake	1,629	1.086%
32	Montana	Glasgow	1,590	1.060%
33	California	Yreka	1,511	1.007%

Rank	State	City	Net Tax	ETR
34	Indiana	North Vernon	1,443	0.962%
35	South Carolina	Mullins	1,267	0.845%
36	New Mexico	Santa Rosa	1,256	0.837%
37	Idaho	St. Anthony	1,251	0.834%
38	Oklahoma	Mangum	1,241	0.828%
39	Utah	Richfield	1,151	0.767%
40	Arizona	Safford	1,139	0.760%
41	Wyoming	Worland	1,063	0.709%
42	Tennessee	Savannah	972	0.648%
43	Delaware	Georgetown	932	0.621%
44	Colorado	Walsenburg	866	0.577%
45	Virginia	Wise	857	0.571%
46	West Virginia	Elkins	771	0.514%
47	Arkansas	Pocahontas	710	0.474%
48	Alabama	Monroeville	572	0.381%
49	Louisiana	Natchitoches	569	0.379%
50	Hawaii	Kauai	150	0.100%
	AVERAGE		**2,059**	**1.373%**

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U.S. PROPERTY TAX (Rural Commercial Payable 2017)

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

Rank	State	City	Net Tax	ETR
1	**Kansas**	**Iola**	**47,528**	**3.961%**
2	Minnesota	Glencoe	39,720	3.310%
3	Indiana	North Vernon	36,420	3.035%
4	Michigan	Manistique	35,210	2.934%
5	New York	Warsaw	34,643	2.887%
6	South Carolina	Mullins	33,807	2.817%
7	Pennsylvania	Ridgway	29,880	2.490%
8	Iowa	Hampton	29,702	2.475%
9	Wisconsin	Rice Lake	28,218	2.351%
10	New Hampshire	Lancaster	27,183	2.265%
11	Maine	Rockland	26,736	2.228%
12	Florida	Moore Haven	26,466	2.205%
13	Nebraska	Sidney	26,334	2.195%
14	New Jersey	Maurice River Twp	26,109	2.176%
15	Colorado	Walsenburg	26,097	2.175%
16	Texas	Fort Stockton	25,689	2.141%
17	Missouri	Boonville	25,260	2.105%
18	Mississippi	Philadelphia	25,250	2.104%
19	Vermont	Hartford	25,041	2.087%
20	Maryland	Denton	24,699	2.058%
21	Illinois	Galena	24,560	2.047%
22	Massachusetts	Adams	24,305	2.025%
23	Rhode Island	Hopkinton	23,854	1.988%
24	Georgia	Fitzgerald	21,605	1.800%
25	Arizona	Safford	19,720	1.643%
26	Idaho	St. Anthony	19,602	1.633%
27	Montana	Glasgow	19,325	1.610%
28	South Dakota	Vermillion	19,322	1.610%
29	Connecticut	Litchfield	19,053	1.588%
30	Ohio	Bryan	18,628	1.552%
31	Utah	Richfield	17,741	1.478%
32	Nevada	Fallon	15,262	1.272%
33	Louisiana	Natchitoches	15,067	1.256%

Rank	State	City	Net Tax	ETR
34	Washington	Okanogan	14,494	1.208%
35	Oregon	Tillamook	13,998	1.167%
36	Kentucky	Morehead	13,722	1.143%
37	North Carolina	Edenton	13,372	1.114%
38	Alaska	Ketchican	12,916	1.076%
39	North Dakota	Devils Lake	12,794	1.066%
40	California	Yreka	12,682	1.057%
41	West Virginia	Elkins	12,438	1.036%
42	New Mexico	Santa Rosa	12,191	1.016%
43	Tennessee	Savannah	12,033	1.003%
44	Oklahoma	Mangum	10,953	0.913%
45	Alabama	Monroeville	9,840	0.820%
46	Virginia	Wise	9,640	0.803%
47	Wyoming	Worland	9,313	0.776%
48	Arkansas	Pocahontas	8,663	0.722%
49	Hawaii	Kauai	8,100	0.675%
50	Delaware	Georgetown	5,307	0.442%
	AVERAGE		**21,010**	**1.751%**

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U.S. PROPERTY TAX (Rural Industrial Payable 2017)

$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	73,456	3.673%
2	Texas	Fort Stockton	51,708	2.585%
3	Indiana	North Vernon	48,420	2.421%
4	**Kansas**	**Iola**	**42,976**	**2.149%**
5	Mississippi	Philadelphia	42,084	2.104%
6	Minnesota	Glencoe	39,720	1.986%
7	Michigan	Manistique	37,455	1.873%
8	Nebraska	Sidney	35,632	1.782%
9	Florida	Moore Haven	35,476	1.774%
10	Colorado	Walsenburg	34,796	1.740%
11	New York	Warsaw	34,643	1.732%
12	Missouri	Boonville	33,792	1.690%
13	Georgia	Fitzgerald	31,673	1.584%
14	Iowa	Hampton	30,986	1.549%
15	Pennsylvania	Ridgway	29,880	1.494%
16	Arizona	Safford	28,133	1.407%
17	New Hampshire	Lancaster	27,183	1.359%
18	Idaho	St. Anthony	26,561	1.328%
19	Ohio	Bryan	26,177	1.309%
20	New Jersey	Maurice River Twp	26,109	1.305%
21	Wisconsin	Rice Lake	25,860	1.293%
22	Louisiana	Natchitoches	25,703	1.285%
23	Vermont	Hartford	25,041	1.252%
24	Illinois	Galena	24,560	1.228%
25	Maine	Rockland	24,508	1.225%
26	Massachusetts	Adams	24,305	1.215%
27	Montana	Glasgow	24,133	1.207%
28	Utah	Richfield	23,654	1.183%
29	Rhode Island	Hopkinton	21,790	1.089%
30	West Virginia	Elkins	21,090	1.055%
31	Maryland	Denton	20,749	1.037%
32	Nevada	Fallon	20,386	1.019%

Rank	State	City	Net Tax	ETR
33	Oklahoma	Mangum	19,715	0.986%
34	Washington	Okanogan	19,660	0.983%
35	South Dakota	Vermillion	19,322	0.966%
36	Tennessee	Savannah	18,705	0.935%
37	Oregon	Tillamook	18,664	0.933%
38	North Carolina	Edenton	17,872	0.894%
39	Alaska	Ketchican	17,596	0.880%
40	Connecticut	Litchfield	17,184	0.859%
41	California	Yreka	16,909	0.845%
42	New Mexico	Santa Rosa	16,516	0.826%
43	Virginia	Wise	15,130	0.757%
44	Arkansas	Pocahontas	14,434	0.722%
45	Wyoming	Worland	14,012	0.701%
46	Alabama	Monroeville	13,120	0.656%
47	Kentucky	Morehead	13,032	0.652%
48	North Dakota	Devils Lake	12,794	0.640%
49	Hawaii	Kauai	8,100	0.405%
50	Delaware	Georgetown	5,307	0.265%
	AVERAGE		**25,394**	**1.297%**

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

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