

2025 GREEN BOOK

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

KANSAS
POLICY
INSTITUTE



www.KansasPolicy.org
www.KansasOpenGov.org

2025 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, states that tax income spent 72% more per resident in 2023 than those 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 40% higher per-capita state and 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 are 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.

While states around the country and region have embraced significant income tax reform in recent years, Kansas continues to fall behind in economic competitiveness by not going further with significant reform. Similarly, high property taxes still serve as a large burden on communities. The Property Tax section shows that Kansas has some of the highest effective tax rates in the nation. In the last quarter century, the vast majority 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 1,475 residents per unit of general-purpose government versus a national average of 8,629 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.

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.

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	2024	% Change
Alabama ²	35	1,561.3	1,797.7	15.1%
Alaska ^{1,3,6}	20	201.6	259.0	28.5%
Arizona ^{2,5}	4	1,733.3	2,827.5	63.1%
Arkansas ²	22	936.9	1,158.2	23.6%
California ^{2,4}	14	11,522.9	15,380.8	33.5%
Colorado ^{2,5}	9	1,735.0	2,498.1	44.0%
Connecticut ^{2,4,6}	47	1,416.4	1,474.7	4.1%
Delaware ^{2,4}	28	345.7	416.9	20.6%
Florida ^{1,5}	6	5,656.5	8,798.5	55.5%
Georgia ^{2,3,5}	13	3,165.0	4,254.1	34.4%
Hawaii ^{2,4,6}	26	419.4	512.0	22.1%
Idaho ^{2,5}	1	418.9	736.4	75.8%
Illinois ^{2,4,6}	45	5,077.7	5,302.1	4.4%
Indiana ²	38	2,526.2	2,859.5	13.2%
Iowa ²	42	1,208.4	1,338.2	10.7%
Kansas²	41	1,075.0	1,204.6	12.1%
Kentucky ²	31	1,460.2	1,727.7	18.3%
Louisiana ^{2,6}	44	1,519.9	1,642.1	8.0%
Maine ^{2,4}	34	474.8	554.0	16.7%
Maryland ^{2,6}	32	1,897.6	2,223.6	17.2%
Massachusetts ²	30	2,765.1	3,274.6	18.4%
Michigan ^{2,3}	50	3,859.6	3,867.8	0.2%
Minnesota ²	29	2,173.0	2,581.6	18.8%
Mississippi ²	46	911.9	951.7	4.4%
Missouri ²	36	2,273.4	2,608.9	14.8%
Montana ²	7	294.6	439.3	49.1%
Nebraska ²	24	728.9	893.6	22.6%
Nevada ^{1,5}	3	814.0	1,396.3	71.5%
New Hampshire ¹	25	507.8	621.9	22.5%
New Jersey ^{2,4}	33	3,229.2	3,773.1	16.8%

State	Rank	1998	2024	% Change
New Mexico ²	17	541.6	697.0	28.7%
New York ^{2,4}	23	6,799.4	8,375.1	23.2%
North Carolina ²	12	3,155.5	4,252.5	34.8%
North Dakota ^{2,3}	8	249.2	359.5	44.3%
Ohio ²	48	4,718.6	4,874.6	3.3%
Oklahoma ^{2,3}	27	1,167.3	1,416.7	21.4%
Oregon ²	18	1,298.1	1,669.4	28.6%
Pennsylvania ^{2,6}	37	4,782.9	5,482.3	14.6%
Rhode Island ^{2,6}	40	395.1	446.0	12.9%
South Carolina ^{2,3,5}	11	1,467.7	1,998.5	36.2%
South Dakota ^{1,3}	15	290.5	384.9	32.5%
Tennessee ^{1,3}	21	2,264.7	2,884.6	27.4%
Texas ^{1,3,5}	5	7,443.6	12,094.0	62.5%
Utah ^{2,5}	2	846.6	1,483.3	75.2%
Vermont ^{2,4}	43	239.0	258.4	8.1%
Virginia ^{2,4}	19	2,719.4	3,494.5	28.5%
Washington ^{1,5}	10	2,155.6	3,053.0	41.6%
West Virginia ^{2,6}	49	550.4	564.6	2.6%
Wisconsin ²	39	2,323.6	2,628.2	13.1%
Wyoming ^{1,3,6}	16	169.9	223.9	31.8%

State Grouping	1998	2024	% Change
50-State Total	105,488.9	134,015.4	27.0%
No Income Tax States ¹	19,504.2	29,716.0	52.4%
Income-Taxing States ²	85,984.7	104,299.4	21.3%
10 Lowest-Burden States ³	20,279.1	27,742.9	36.8%
10 Highest-Burden States ⁴	32,243.9	39,541.5	22.6%
10 Best Economic Performance ⁵	25,436.2	39,139.6	53.9%
10 Worst Economic Performance ⁶	16,430.9	18,130.4	10.3%

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 (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer
Economic Performance Rankings (2012-2022)

Jobs Ranking in the Region



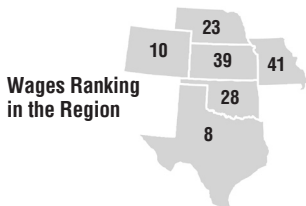
WAGES

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

State	Rank	1998	2023	% Change
Alabama ²	37	42,106,319	104,586,943	148%
Alaska ^{1,3,6}	29	6,806,107	18,352,034	170%
Arizona ^{2,5}	6	53,261,845	194,634,980	265%
Arkansas ²	24	23,615,101	65,271,313	176%
California ^{2,4}	12	430,691,868	1,433,147,372	233%
Colorado ^{2,5}	10	58,566,805	202,025,764	245%
Connecticut ^{2,4,6}	49	59,464,405	126,303,147	112%
Delaware ^{2,4}	40	11,911,339	29,248,860	146%
Florida ^{1,5}	7	166,093,230	605,333,237	264%
Georgia ^{2,3,5}	17	101,540,617	302,897,498	198%
Hawaii ^{2,4,6}	30	12,352,788	33,080,901	168%
Idaho ^{2,5}	3	11,207,403	43,120,813	285%
Illinois ^{2,4,6}	45	181,700,059	418,905,789	131%
Indiana ²	44	75,809,973	178,278,931	135%
Iowa ²	33	31,748,954	80,937,893	155%
Kansas²	39	30,586,331	75,205,546	146%
Kentucky ²	32	39,551,512	101,583,125	157%
Louisiana ^{2,6}	43	42,887,178	102,106,704	138%
Maine ^{2,4}	25	12,510,916	34,454,344	175%
Maryland ^{2,6}	26	63,131,023	171,246,962	171%
Massachusetts ²	22	106,894,973	305,671,850	186%
Michigan ^{2,3}	50	135,360,137	258,455,153	91%
Minnesota ²	31	71,412,841	188,196,660	164%
Mississippi ²	47	22,500,426	48,812,554	117%
Missouri ²	41	68,054,077	165,970,062	144%
Montana ²	5	6,768,890	25,112,505	271%
Nebraska ²	23	19,611,774	54,904,267	180%
Nevada ^{1,5}	9	25,404,678	89,136,697	251%
New Hampshire ¹	18	16,119,670	47,448,765	194%
New Jersey ^{2,4}	42	127,501,140	304,481,562	139%
New Mexico ²	21	14,092,536	40,404,645	187%
New York ^{2,4}	27	285,143,051	770,973,901	170%
North Carolina ²	13	92,470,605	289,536,861	213%

State	Rank	1998	2023	% Change
North Dakota ^{2,3}	2	5,892,184	23,456,209	298%
Ohio ²	48	146,419,653	315,965,083	116%
Oklahoma ^{2,3}	28	29,902,095	80,764,770	170%
Oregon ²	15	39,998,484	120,277,820	201%
Pennsylvania ^{2,6}	34	151,285,749	379,631,017	151%
Rhode Island ^{2,6}	36	11,736,597	29,319,594	150%
South Carolina ^{2,3,5}	19	39,590,396	115,933,411	193%
South Dakota ^{1,3}	11	6,686,069	22,266,161	233%
Tennessee ^{1,3}	20	65,382,626	188,996,258	189%
Texas ^{1,3,5}	8	244,491,155	887,478,939	263%
Utah ^{2,5}	1	23,687,519	99,159,970	319%
Vermont ^{2,4}	35	6,434,503	16,099,209	150%
Virginia ^{2,4}	14	86,495,213	263,024,382	204%
Washington ^{1,5}	4	76,545,353	287,171,077	275%
West Virginia ^{2,6}	46	14,172,908	31,298,595	121%
Wisconsin ²	38	67,439,590	166,431,672	147%
Wyoming ^{1,3,6}	16	4,459,239	13,406,741	201%

State Grouping	1998	2023	% Change
50-State Total	3,467,497,904	9,950,508,546	187%
No Income Tax States ¹	611,988,127	2,159,589,909	253%
Income-Taxing States ²	2,855,509,777	7,790,918,637	173%
10 Lowest-Burden States ³	640,110,625	1,912,007,174	199%
10 Highest-Burden States ⁴	1,214,205,282	3,429,719,467	182%
10 Best Economic Performance ⁵	800,389,001	2,826,892,386	253%
10 Worst Economic Performance ⁶	547,996,053	1,323,651,484	142%



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 (CY'22)
 10 Best/10 Worst Economic Performance:
 American Legislative Exchange Council, ALEC-Laffer
 Economic Performance Rankings (2012-2022)

Note: Wages include farm wages and salaries.

GDP (Gross Domestic Product)

Private Sector GDP (in millions of current dollars)

State	Rank	1998	2023	% Change
Alabama ²	33	92,287	258,436	180%
Alaska ^{1,3,6}	30	18,980	55,642	193%
Arizona ^{2,5}	10	124,318	466,821	276%
Arkansas ²	31	54,744	158,695	190%
California ^{2,4}	14	1,004,725	3,463,178	245%
Colorado ^{2,5}	12	130,672	470,568	260%
Connecticut ^{2,4,6}	49	131,599	315,067	139%
Delaware ^{2,4}	40	33,849	89,210	164%
Florida ^{1,5}	6	374,903	1,456,498	288%
Georgia ^{2,3,5}	19	233,862	747,811	220%
Hawaii ^{2,4,6}	25	29,647	89,025	200%
Idaho ^{2,5}	4	26,401	107,884	309%
Illinois ^{2,4,6}	46	393,469	1,000,781	154%
Indiana ²	34	166,752	457,696	174%
Iowa ²	21	74,521	228,379	206%
Kansas²	26	67,694	202,104	199%
Kentucky ²	41	94,965	246,441	160%
Louisiana ^{2,6}	37	104,861	281,405	168%
Maine ^{2,4}	28	27,723	82,491	198%
Maryland ^{2,6}	23	135,298	410,689	204%
Massachusetts ²	24	221,743	672,858	203%
Michigan ^{2,3}	50	279,751	608,171	117%
Minnesota ²	29	149,331	439,837	195%
Mississippi ²	47	51,230	127,366	149%
Missouri ²	45	150,464	385,431	156%
Montana ²	9	17,023	64,052	276%
Nebraska ²	11	44,528	162,059	264%
Nevada ^{1,5}	8	58,130	223,007	284%
New Hampshire ¹	32	36,033	103,672	188%
New Jersey ^{2,4}	44	285,968	733,239	156%
New Mexico ²	35	38,526	105,090	173%
New York ^{2,4}	27	658,991	1,962,196	198%
North Carolina ²	15	215,691	697,651	223%

State	Rank	1998	2023	% Change
North Dakota ^{2,3}	1	14,221	68,609	382%
Ohio ²	48	321,776	797,768	148%
Oklahoma ^{2,3}	18	67,863	217,329	220%
Oregon ²	22	91,258	279,480	206%
Pennsylvania ^{2,6}	38	334,236	892,701	167%
Rhode Island ^{2,6}	43	26,319	67,615	157%
South Carolina ^{2,3,5}	16	88,072	283,761	222%
South Dakota ^{1,3}	7	17,355	66,830	285%
Tennessee ^{1,3}	17	147,568	473,495	221%
Texas ^{1,3,5}	3	572,322	2,347,693	310%
Utah ^{2,5}	2	52,918	251,664	376%
Vermont ^{2,4}	36	13,973	37,802	171%
Virginia ^{2,4}	20	189,520	602,090	218%
Washington ^{1,5}	5	180,113	717,189	298%
West Virginia ^{2,6}	42	33,830	86,914	157%
Wisconsin ²	39	144,935	385,290	166%
Wyoming ^{1,3,6}	13	12,380	44,557	260%

State Grouping	1998	2023	% Change
50-State Total	7,837,335	24,494,233	213%
No Income Tax States ¹	1,417,782	5,488,583	287%
Income-Taxing States ²	6,419,553	19,005,651	196%
10 Lowest-Burden States ³	1,452,374	4,913,898	238%
10 Highest-Burden States ⁴	2,769,464	8,375,078	202%
10 Best Economic Performance ⁵	1,841,711	7,072,894	284%
10 Worst Economic Performance ⁶	1,220,618	3,244,394	166%



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 (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer
Economic Performance Rankings (2012-2022)

DOMESTIC MIGRATION

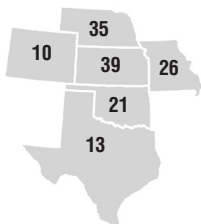
2000-2023

State	Rank	Total Domestic Migration	2023 Est. Population	DM % of Pop.
Alabama ²	20	184,376	5,108,468	4%
Alaska ^{1,3,6}	46	-85,204	733,406	-12%
Arizona ^{2,5}	2	1,394,890	7,431,344	19%
Arkansas ²	18	141,768	3,067,732	5%
California ^{2,4}	44	-3,532,730	38,965,193	-9%
Colorado ^{2,5}	10	597,331	5,877,610	10%
Connecticut ^{2,4,6}	43	-318,956	3,617,176	-9%
Delaware ^{2,4}	8	122,595	1,031,890	12%
Florida ^{1,5}	5	3,249,839	22,610,726	14%
Georgia ^{2,3,5}	12	1,019,674	11,029,227	9%
Hawaii ^{2,4,6}	45	-145,909	1,435,138	-10%
Idaho ^{2,5}	4	325,956	1,964,726	17%
Illinois ^{2,4,6}	49	-1,875,746	12,549,689	-15%
Indiana ²	27	-46,147	6,862,199	-1%
Iowa ²	34	-93,386	3,207,004	-3%
Kansas²	39	-197,492	2,940,546	-7%
Kentucky ²	23	98,912	4,526,154	2%
Louisiana ^{2,6}	47	-534,232	4,573,749	-12%
Maine ^{2,4}	15	84,500	1,395,722	6%
Maryland ^{2,6}	38	-358,637	6,180,253	-6%
Massachusetts ²	40	-586,326	7,001,399	-8%
Michigan ^{2,3}	41	-845,083	10,037,261	-8%
Minnesota ²	31	-110,248	5,737,915	-2%
Mississippi ²	36	-132,204	2,939,690	-4%
Missouri ²	26	13,303	6,196,156	0%
Montana ²	7	136,267	1,132,812	12%
Nebraska ²	35	-70,892	1,978,379	-4%
Nevada ^{1,5}	1	673,028	3,194,176	21%
New Hampshire ¹	17	70,203	1,402,054	5%
New Jersey ^{2,4}	48	-1,099,828	9,290,841	-12%
New Mexico ²	32	-47,820	2,114,371	-2%
New York ^{2,4}	50	-3,988,385	19,571,216	-20%
North Carolina ²	6	1,454,468	10,835,491	13%

State	Rank	Total Domestic Migration	2023 Est. Population	DM % of Pop.
North Dakota ^{2,3}	25	5,041	783,926	1%
Ohio ²	37	-601,877	11,785,935	-5%
Oklahoma ^{2,3}	21	145,394	4,053,824	4%
Oregon ²	11	401,989	4,233,358	9%
Pennsylvania ^{2,6}	33	-370,145	12,961,683	-3%
Rhode Island ^{2,6}	42	-92,568	1,095,962	-8%
South Carolina ^{2,3,5}	3	923,203	5,373,555	17%
South Dakota ^{1,3}	19	39,104	919,318	4%
Tennessee ^{1,3}	9	742,447	7,126,489	10%
Texas ^{1,3,5}	13	2,623,348	30,503,301	9%
Utah ^{2,5}	16	185,028	3,417,734	5%
Vermont ^{2,4}	28	-5,576	647,464	-1%
Virginia ^{2,4}	24	58,086	8,715,698	1%
Washington ^{1,5}	14	565,349	7,812,880	7%
West Virginia ^{2,6}	30	-21,815	1,770,071	-1%
Wisconsin ²	29	-66,636	5,910,955	-1%
Wyoming ^{1,3,6}	22	14,567	584,057	2%

State Grouping	Total DM	2023 Est. Pop.	% DM
No Income Tax States ¹	7,892,681	74,886,407	11%
Income-Taxing States ²	(7,849,857)	259,349,516	-3%
10 Lowest-Burden States ³	4,582,491	71,144,364	6%
10 Highest-Burden States ⁴	(10,701,949)	97,220,027	-11%
10 Best Economic Performance ⁵	11,557,646	99,215,279	12%
10 Worst Economic Performance ⁶	(3,788,645)	45,501,184	-8%

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 (CY'22)

10 Best/10 Worst Economic Performance:
American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2012-2022)

Estimates of the Components of Resident Population Change: April 1, 2010 to July 1, 2023,
U.S. Census Bureau, Population Division



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	3,196	11	1,484	8	4,679	2
Alaska ^{1,3,6}	4,010	24	2,915	40	6,925	32
Arizona ^{2,5}	3,285	13	1,873	16	5,157	10
Arkansas ²	4,162	28	1,074	1	5,236	13
California ^{2,4}	7,270	50	3,096	42	10,366	49
Colorado ^{2,5}	3,758	18	3,449	48	7,207	36
Connecticut ^{2,4,6}	6,296	45	3,408	47	9,705	48
Delaware ^{2,4}	6,116	43	1,435	6	7,551	38
Florida ^{1,5}	2,620	2	2,184	25	4,804	4
Georgia ^{2,3,5}	3,077	7	2,106	24	5,183	11
Hawaii ^{2,4,6}	7,163	49	2,397	31	9,560	47
Idaho ^{2,5}	3,924	20	1,143	2	5,067	9
Illinois ^{2,4,6}	4,986	39	3,235	44	8,221	43
Indiana ²	4,240	31	1,501	9	5,741	20
Iowa ²	4,025	25	2,337	29	6,362	28
Kansas²	4,282	32	2,038	21	6,321	27
Kentucky ²	3,656	16	1,553	10	5,209	12
Louisiana ^{2,6}	3,167	8	2,374	30	5,541	18
Maine ^{2,4}	4,614	36	2,546	34	7,160	35
Maryland ^{2,6}	4,751	38	3,305	45	8,056	41
Massachusetts ²	6,212	44	3,143	43	9,355	45
Michigan ^{2,3}	3,692	17	1,594	11	5,286	15
Minnesota ²	6,084	42	1,940	18	8,025	40
Mississippi ²	3,476	14	1,299	3	4,775	3
Missouri ²	2,725	5	2,237	27	4,962	6
Montana ²	4,094	26	1,652	12	5,747	21
Nebraska ²	3,779	19	2,919	41	6,698	30
Nevada ^{1,5}	4,326	33	1,808	15	6,134	24
New Hampshire ¹	2,504	1	3,403	46	5,907	22
New Jersey ^{2,4}	5,680	40	3,678	49	9,358	46
New Mexico ²	5,764	41	1,992	20	7,756	39
New York ^{2,4}	6,748	46	6,069	50	12,818	50

State	State per capita	Rank	Local per capita	Rank	State+Local per capita	Rank
North Carolina ²	3,551	15	1,686	13	5,237	14
North Dakota ^{2,3}	6,826	48	2,085	23	8,911	44
Ohio ²	3,172	9	2,562	35	5,734	19
Oklahoma ^{2,3}	3,253	12	1,730	14	4,983	7
Oregon ²	4,460	35	2,488	32	6,948	33
Pennsylvania ^{2,6}	4,143	27	2,521	33	6,664	29
Rhode Island ^{2,6}	4,410	34	2,606	37	7,016	34
South Carolina ^{2,3,5}	3,006	6	1,922	17	4,928	5
South Dakota ^{1,3}	2,693	4	2,309	28	5,002	8
Tennessee ^{1,3}	3,178	10	1,478	7	4,656	1
Texas ^{1,3,5}	2,680	3	2,669	38	5,350	16
Utah ^{2,5}	3,947	21	2,233	26	6,181	25
Vermont ^{2,4}	6,820	47	1,340	4	8,160	42
Virginia ^{2,4}	4,217	30	2,593	36	6,810	31
Washington ^{1,5}	4,617	37	2,773	39	7,390	37
West Virginia ^{2,6}	3,982	23	1,382	5	5,364	17
Wisconsin ²	3,953	22	1,982	19	5,934	23
Wyoming ^{1,3,6}	4,179	29	2,050	22	6,229	26

State Grouping	State	Local	State+Local
50-State Total	4,409	2,645	7,054
No Income Tax States ¹	3,004	2,390	5,394
Income-Taxing States ²	4,815	2,719	7,533
Difference from No Income Tax States	60%	14%	40%
10 Lowest-Burden States ³	3,064	2,187	5,251
10 Highest-Burden States ⁴	6,353	3,687	10,040
Difference from Low Burden States	107%	69%	91%
10 Best Economic Performance ⁵	3,111	2,377	5,489
10 Worst Economic Performance ⁶	4,625	2,834	7,459
Difference from Best Economic Performance	49%	19%	36%

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



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

Sources:

U.S. Census Bureau, 2022 Annual Surveys of State and Local Government Finances & 2023 Population Estimates

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer Economic Performance Rankings (2012-2022)

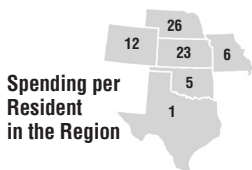


Low-burden states keep their tax burdens low by spending less and finding ways to provide better service at a better price.

SPENDING PER RESIDENT (2023 Actual)

State	Spending per resident	Rank	State	Spending per resident	Rank
50-State Average	\$5,442	—			
Alabama ²	4,513	16	Montana ²	4,727	19
Alaska ^{1,3,6}	13,668	50	Nebraska ²	5,946	26
Arizona ^{2,5}	11,364	49	Nevada ^{1,5}	3,379	4
Arkansas ²	7,020	38	New Hampshire ¹	3,193	2
California ^{2,4}	6,932	36	New Jersey ^{2,4}	6,415	31
Colorado ^{2,5}	4,242	12	New Mexico ²	6,947	37
Connecticut ^{2,4,6}	7,912	44	New York ^{2,4}	6,546	33
Delaware ^{2,4}	10,778	48	North Carolina ²	3,574	8
Florida ^{1,5}	3,255	3	North Dakota ^{2,3}	6,498	32
Georgia ^{2,3,5}	3,925	10	Ohio ²	4,478	15
Hawaii ^{2,4,6}	9,756	47	Oklahoma ^{2,3}	3,523	5
Idaho ^{2,5}	3,561	7	Oregon ²	8,291	45
Illinois ^{2,4,6}	7,572	43	Pennsylvania ^{2,6}	5,126	22
Indiana ²	4,704	17	Rhode Island ^{2,6}	6,622	34
Iowa ²	5,891	25	South Carolina ^{2,3,5}	4,371	14
Kansas²	5,428	23	South Dakota ^{1,3}	4,221	11
Kentucky ²	6,403	30	Tennessee ^{1,3}	3,887	9
Louisiana ^{2,6}	4,725	18	Texas ^{1,3,5}	2,574	1
Maine ^{2,4}	5,755	24	Utah ^{2,5}	4,776	21
Maryland ^{2,6}	6,892	35	Vermont ^{2,4}	7,088	39
Massachusetts ²	7,560	42	Virginia ^{2,4}	6,198	29
Michigan ^{2,3}	4,749	20	Washington ^{1,5}	6,129	28
Minnesota ²	5,961	27	West Virginia ^{2,6}	9,298	46
Mississippi ²	4,283	13	Wisconsin ²	7,241	40
Missouri ²	3,540	6	Wyoming ^{1,3,6}	7,467	41

State Grouping	Spending per resident
50-State Average	5,442
No Income Tax States ¹	3,488
Income-Taxing States ²	6,006
Difference from No Income Tax States	72%
10 Lowest-Burden States ³	3,631
10 Highest-Burden States ⁴	6,925
Difference from Low Burden States	91%
10 Best Economic Performance ⁵	4,135
10 Worst Economic Performance ⁶	6,734
Difference from Best Economic Performance	63%



Rankings Note:

1 = Lowest Spending, 50= Highest Spending

Sources:

National Association of State Budget Officers
2024 State Spending Report

Note: Spending figure excludes spending from federal money and the issuance of bonds

U.S. Census Bureau, 2023 Population Estimates

10 Lowest/10 Highest-Burden States:

Tax Foundation, State-Local Tax Burden Rankings (CY'22)

10 Best/10 Worst Economic Performance:

American Legislative Exchange Council, ALEC-Laffer
Economic Performance Rankings (2012-2022)



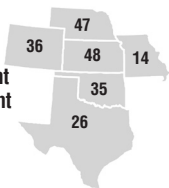
Higher government employment levels and more local government entities increase the overall cost of services in a given city or county.

GOVERNMENT EMPLOYMENT (FTE per 10,000 Residents)

State 50-State Avg.	State Gov. Emp. 132.9	Rank --	Local Gov. Emp. 370.4	Rank --	State+Local Gov. Emp. 503.3	Rank --
Alabama	188.2	40	377.5	35	565.7	39
Alaska	326.5	49	368.1	26	694.6	49
Arizona	103.1	4	286.7	5	389.8	2
Arkansas	205.0	42	346.8	15	551.9	37
California	119.5	11	372.1	30	491.6	13
Colorado	166.2	30	376.0	34	542.2	36
Connecticut	156.4	28	350.4	17	506.8	21
Delaware	248.4	48	254.9	3	503.3	15
Florida	78.4	1	320.7	9	399.1	3
Georgia	113.0	7	368.9	27	481.9	10
Hawaii	387.8	50	117.7	1	505.5	19
Idaho	127.3	13	329.6	11	457.0	7
Illinois	98.8	3	405.7	43	504.5	17
Indiana	130.3	16	346.6	14	476.9	9
Iowa	155.3	27	445.5	46	600.8	43
Kansas	187.1	39	493.9	49	681.0	48
Kentucky	172.6	31	352.8	19	525.4	33
Louisiana	174.1	32	386.0	39	560.1	38
Maine	148.6	22	374.4	32	523.0	32
Maryland	157.0	29	365.7	24	522.7	31
Massachusetts	150.5	23	358.2	22	508.6	22
Michigan	146.7	20	287.7	6	434.4	6
Minnesota	145.5	19	375.3	33	520.8	29
Mississippi	175.3	33	438.1	45	613.4	45
Missouri	129.1	14	373.5	31	502.6	14
Montana	187.0	38	331.5	12	518.5	28
Nebraska	186.0	37	461.7	47	647.7	47
Nevada	90.1	2	275.7	4	365.8	1
New Hampshire	129.2	15	356.2	21	485.4	12
New Jersey	139.0	18	371.0	28	510.1	23

State	State Gov. Emp.	Rank	Local Gov. Emp.	Rank	State+Local Gov. Emp.	Rank
New Mexico	218.3	46	365.6	23	583.9	41
New York	122.6	12	487.2	48	609.8	44
North Carolina	131.2	17	382.4	38	513.7	25
North Dakota	233.9	47	399.7	42	633.6	46
Ohio	117.9	10	388.4	41	506.2	20
Oklahoma	154.8	26	381.4	37	536.2	35
Oregon	185.0	35	328.0	10	513.0	24
Pennsylvania	115.1	8	304.2	8	419.2	4
Rhode Island	185.9	36	246.2	2	432.1	5
South Carolina	154.5	25	350.2	16	504.6	18
South Dakota	153.4	24	367.6	25	520.9	30
Tennessee	111.4	6	371.4	29	482.8	11
Texas	103.3	5	410.5	44	513.8	26
Utah	203.2	41	300.4	7	503.6	16
Vermont	210.7	44	381.2	36	591.8	42
Virginia	147.6	21	386.5	40	534.1	34
Washington	178.0	34	340.5	13	518.5	27
West Virginia	216.3	45	352.4	18	568.7	40
Wisconsin	117.0	9	354.1	20	471.1	8
Wyoming	210.1	43	645.2	50	855.2	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 (2023)

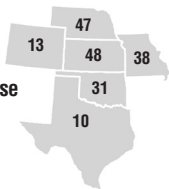
U.S. Census Bureau, 2023 Population Estimates

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	38,735	8,629	--				
Alabama	529	9,657	25	Montana	182	6,224	29
Alaska	164	4,472	39	Nebraska	971	2,037	47
Arizona	106	70,107	4	Nevada	35	91,262	2
Arkansas	575	5,335	34	New Hampshire	244	5,746	32
California	539	72,292	3	New Jersey	585	15,882	19
Colorado	334	17,598	13	New Mexico	138	15,322	21
Connecticut	179	20,208	11	New York	1,582	12,371	23
Delaware	60	17,198	14	North Carolina	652	16,619	16
Florida	478	47,303	5	North Dakota	1,714	457	50
Georgia	689	16,008	18	Ohio	2,322	5,076	35
Hawaii	4	358,785	1	Oklahoma	669	6,060	31
Idaho	243	8,085	27	Oregon	276	15,338	20
Illinois	2,822	4,447	40	Pennsylvania	2,625	4,938	36
Indiana	1,662	4,129	41	Rhode Island	39	28,102	7
Iowa	1,039	3,087	42	South Carolina	317	16,951	15
Kansas	1,994	1,475	48	South Dakota	1,273	722	49
Kentucky	535	8,460	26	Tennessee	437	16,308	17
Louisiana	364	12,565	22	Texas	1,479	20,624	10
Maine	500	2,791	44	Utah	283	12,077	24
Maryland	180	34,335	6	Vermont	291	2,225	45
Massachusetts	356	19,667	12	Virginia	323	26,984	8
Michigan	1,856	5,408	33	Washington	320	24,415	9
Minnesota	2,720	2,110	46	West Virginia	286	6,189	30
Mississippi	380	7,736	28	Wisconsin	1,922	3,075	43
Missouri	1,340	4,624	38	Wyoming	122	4,787	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:

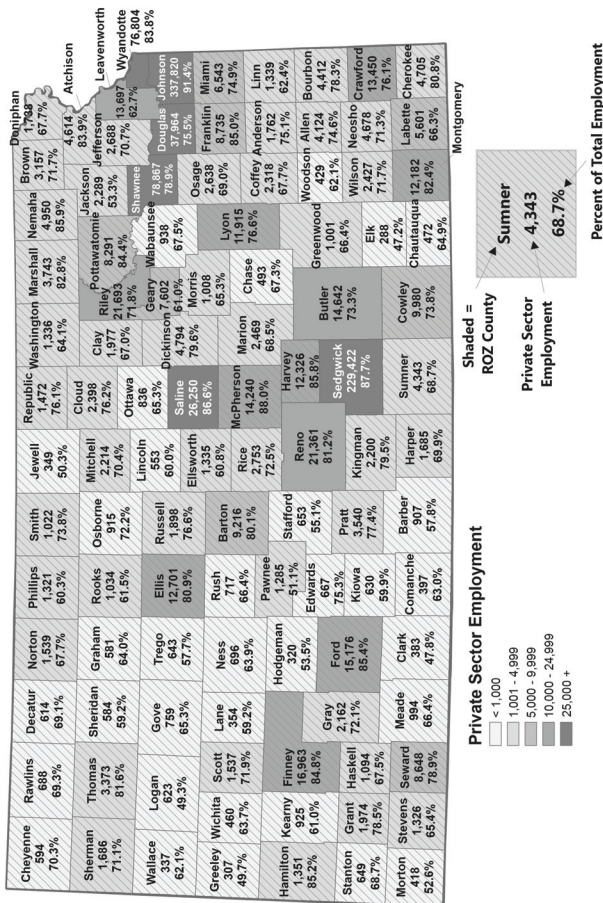
U.S. Census Bureau, 2022 Census of Governments:
Organization Component Estimates

U.S. Census Bureau, 2023 Population Estimates

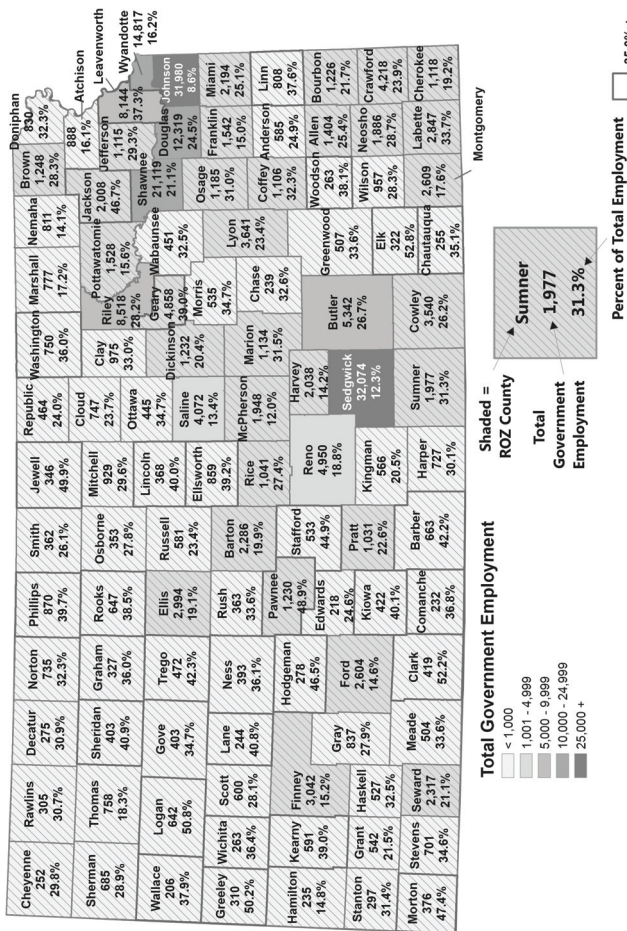


In many Kansas counties, government jobs account for more than a third and sometimes more than half of total jobs.

PRIVATE SECTOR EMPLOYMENT (KANSAS 2023)



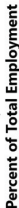
TOTAL GOVERNMENT EMPLOYMENT (KANSAS 2023)



*Total Government Employment includes Local, State, and Federal Government Employment

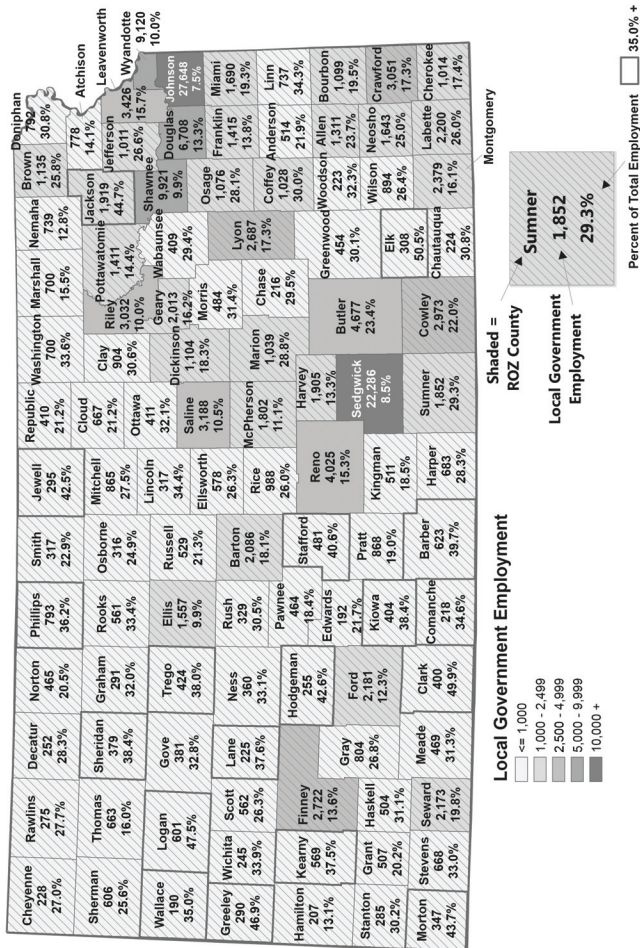
Source: Kansas Department of Labor, Labor Market Information Services and the Bureau of Labor Statistics; Quarterly Census of Employment and Wages (QCEW). Created 2/14/25

Source: Kansas Department of Labor, Labor Market Information Services and the Bureau of Labor Statistics; Quarterly Census of Employment and Wages (QCEW). Created 2/14/25



*State and Federal Government Employment are summed

LOCAL GOVERNMENT EMPLOYMENT (KANSAS 2023)



Source: Kansas Department of Labor, Labor Market Information Services and the Bureau of Labor Statistics; Quarterly Census of Employment and Wages (QCEW). Created 2/14/25



States that adopted income taxes became less competitive.

STATES ADOPTING AN INCOME TAX (Since 1960)

Decline in Shares of 39 Remaining States

State	First Year of Tax	Population	Gross State Product	State & Local Tax Revenue
Connecticut	1991	-18%	-20%	-4%
New Jersey	1976	-26%	-21%	-3%
Ohio	1972	-37%	-47%	-27%
Rhode Island	1971	-36%	-33%	-22%
Pennsylvania	1971	-38%	-41%	-28%
Maine	1969	-25%	-23%	0%
Illinois	1969	-34%	-41%	-24%
Nebraska	1968	-30%	-19%	-17%
Michigan	1967	-35%	-57%	-46%
Indiana	1963	-29%	-38%	-32%
West Virginia	1961	-50%	-47%	-37%

Source: © 2014 An Inquiry into The Nature and Causes of the Wealth of States, Dr. Arthur B. Laffer, Stephen Moore, Rex A. Siquefield, Travis H. Brown, Table 1.1. The authors said that, due to data limitations, shares of personal income were substituted for Indiana and West Virginia's shares of GSP.



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

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

1997-2023

Class-A Cities	Property Tax	Mill Rate	Population*
Andover	987%	42%	176%
Arkansas City	124%	-4%	-10%
Atchison	110%	-16%	0%
Augusta	348%	69%	3%
Chanute	-31%	-70%	-7%
Coffeyville	120%	26%	-28%
Derby	847%	-16%	77%
De Soto	421%	16%	44%
Dodge City	99%	-6%	21%
El Dorado	247%	37%	-3%
Emporia	184%	26%	-4%
Fort Scott	120%	20%	-7%
Garden City	280%	30%	6%
Gardner	829%	-24%	331%
Great Bend	100%	-5%	-10%
Hays	130%	-21%	12%
Haysville	248%	-1%	28%
Hutchinson	126%	5%	1%
Independence	110%	36%	-17%
Junction City	179%	-5%	29%
Kansas City	87%	-34%	7%
Lansing	513%	37%	31%
Lawrence	392%	46%	27%
Leavenworth	44%	-43%	-6%
Leawood	319%	0%	32%
Lenexa	269%	11%	53%
Liberal	199%	82%	8%
Manhattan	351%	17%	27%
McPherson	173%	21%	3%
Merriam	206%	15%	-11%
Mission	806%	261%	2%
Newton	214%	39%	4%
Olathe	417%	-7%	78%
Ottawa	237%	1%	8%
Overland Park	465%	56%	47%
Parsons	133%	45%	-20%
Pittsburg	191%	33%	12%
Prairie Village	299%	12%	-3%
Pratt	229%	58%	0%
Roeland Park	278%	12%	-13%
Salina	159%	15%	4%
Shawnee	391%	1%	61%
Topeka	145%	13%	1%
Wellington	116%	25%	-11%
Wichita	194%	2%	20%
Winfield	106%	5%	-3%

Note: Inflation grew by 80.5% from 1997-2023 (Bureau of Labor Statistics, Midwest Urban Cities)

Sources: Kansas Dept. of Rev., U.S. Census *Actual through 2022, 2023 based on 2021-2022 change applied to 2022

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

1997-2023

County	Property Tax	Mill Rate	Population
Allen	380%	74%	-14%
Anderson	300%	40%	-3%
Atchison	251%	24%	-5%
Barber	245%	52%	-24%
Barton	187%	35%	-14%
Bourbon	195%	41%	-5%
Brown	253%	-9%	-16%
Butler	282%	3%	13%
Chase	136%	1%	-11%
Chautauqua	115%	18%	-24%
Cherokee	149%	6%	-16%
Cheyenne	250%	53%	-18%
Clark	84%	17%	-24%
Clay	247%	1%	-13%
Cloud	221%	21%	-13%
Coffey	154%	121%	-6%
Comanche	181%	130%	-18%
Cowley	283%	65%	-9%
Crawford	168%	25%	6%
Decatur	179%	27%	-23%
Dickinson	366%	70%	-7%
Doniphan	273%	5%	-4%
Douglas	504%	79%	27%
Edwards	125%	23%	-20%
Elk	164%	46%	-27%
Ellis	250%	18%	8%
Ellsworth	147%	19%	1%
Finney	169%	65%	4%
Ford	178%	28%	17%
Franklin	225%	8%	6%
Geary	273%	24%	40%
Gove	306%	59%	-11%
Graham	115%	5%	-26%
Grant	8%	120%	-9%
Gray	200%	17%	5%

County	Property Tax	Mill Rate	Population
Greeley	166%	114%	-32%
Greenwood	180%	64%	-27%
Hamilton	39%	74%	6%
Harper	106%	-4%	-16%
Harvey	228%	42%	-1%
Haskell	167%	247%	-10%
Hodgeman	112%	8%	-26%
Jackson	304%	38%	11%
Jefferson	223%	9%	2%
Jewell	239%	19%	-28%
Johnson	335%	15%	48%
Kearny	105%	356%	-9%
Kingman	220%	83%	-17%
Kiowa	154%	52%	-31%
Labette	189%	65%	-15%
Lane	169%	37%	-30%
Leavenworth	391%	26%	18%
Lincoln	269%	32%	-13%
Linn	221%	41%	9%
Logan	256%	45%	-12%
Lyon	245%	31%	-5%
Marion	354%	87%	119%
Marshall	235%	0%	5%
McPherson	171%	6%	-65%
Meade	197%	74%	-11%
Miami	258%	-12%	35%
Mitchell	425%	104%	-18%
Montgomery	188%	30%	-18%
Morris	271%	56%	-14%
Morton	60%	247%	-25%
Nemaha	239%	-12%	-1%
Neosho	217%	41%	-8%
Ness	162%	33%	-27%
Norton	116%	-7%	-8%
Osage	439%	113%	-7%
Osborne	257%	42%	-27%
Ottawa	238%	28%	0%
Pawnee	165%	36%	-16%

County	Property Tax	Mill Rate	Population
Phillips	208%	71%	-22%
Pottawatomie	200%	20%	44%
Pratt	269%	33%	-6%
Rawlins	136%	-14%	-23%
Reno	227%	62%	-2%
Republic	166%	4%	-25%
Rice	77%	-32%	-11%
Riley	327%	17%	10%
Rooks	109%	-9%	-16%
Rush	121%	28%	-18%
Russell	151%	25%	-12%
Saline	377%	120%	3%
Scott	275%	81%	-1%
Sedgwick	163%	-4%	20%
Seward	105%	58%	5%
Shawnee	204%	31%	5%
Sheridan	149%	-2%	-12%
Sherman	229%	54%	-11%
Smith	267%	46%	-22%
Stafford	148%	20%	-23%
Stanton	61%	248%	-18%
Stevens	41%	284%	-5%
Sumner	168%	3%	-17%
Thomas	287%	64%	-4%
Trego	145%	-1%	-18%
Wabaunsee	308%	47%	6%
Wallace	294%	129%	-17%
Washington	206%	-13%	-17%
Wichita	174%	34%	-23%
Wilson	165%	23%	-19%
Woodson	202%	59%	-22%
Wyandotte	301%	36%	8%
All Counties	221%	N/A	11%

Note: Inflation grew by 80.5% from 1997-2023 (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 2023)

\$150,000 Property without Assessment Limits

Rank	State	City	Net Tax	ETR
1	Michigan	Detroit	4,698	3.132%
2	New Jersey	Newark	4,576	3.051%
3	Connecticut	Bridgeport	4,562	3.042%
4	Illinois	Aurora*	4,223	2.815%
5	Oregon	Portland	3,852	2.568%
6	Vermont	Burlington	3,250	2.166%
7	Maryland	Baltimore	3,065	2.043%
8	Nebraska	Omaha	2,975	1.983%
9	Wisconsin	Milwaukee	2,968	1.979%
10	Iowa	Des Moines	2,625	1.750%
11	New Hampshire	Manchester	2,495	1.663%
12	Ohio	Columbus	2,117	1.411%
13	New Mexico	Albuquerque	2,059	1.372%
14	New York	Buffalo*	2,047	1.365%
15	Missouri	Kansas City	2,009	1.340%
16	Mississippi	Jackson	1,999	1.332%
17	South Dakota	Sioux Falls	1,960	1.307%
18	Illinois	Chicago*	1,950	1.300%
19	Oklahoma	Oklahoma City	1,904	1.269%
20	Alaska	Anchorage	1,837	1.225%
21	Florida	Jacksonville	1,832	1.221%
22	New York	New York City*	1,808	1.205%
23	North Dakota	Fargo	1,788	1.192%
24	Kentucky	Louisville	1,776	1.184%
25	Delaware	Wilmington	1,751	1.168%
26	California	Los Angeles	1,715	1.143%
27	Nevada	Las Vegas	1,701	1.134%
28	Maine	Portland	1,701	1.134%
29	Kansas	Wichita	1,668	1.112%
30	Indiana	Indianapolis	1,635	1.090%

Rank	State	City	Net Tax	ETR
31	Arizona	Phoenix	1,625	1.084%
32	Minnesota	Minneapolis	1,589	1.059%
33	Arkansas	Little Rock	1,586	1.058%
34	Texas	Houston	1,509	1.006%
35	Rhode Island	Providence	1,375	0.917%
36	West Virginia	Charleston	1,271	0.847%
37	Montana	Billings	1,261	0.841%
38	Virginia	Virginia Beach	1,236	0.824%
39	Washington	Seattle	1,125	0.750%
40	North Carolina	Charlotte	1,063	0.709%
41	Alabama	Birmingham	1,027	0.685%
42	Louisiana	New Orleans	966	0.644%
43	Wyoming	Cheyenne	957	0.638%
44	Tennessee	Nashville	872	0.581%
45	Pennsylvania	Philadelphia	843	0.562%
46	Colorado	Denver	809	0.539%
47	Utah	Salt Lake City	781	0.520%
48	South Carolina	Charleston	712	0.475%
49	Idaho	Boise	650	0.434%
50	DC	Washington	533	0.355%
51	Hawaii	Honolulu	300	0.200%
52	Georgia	Atlanta	209	0.140%
53	Massachusetts	Boston	148	0.099%
Average			1,830	1.220%

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.

Copyright © August 2023 Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence. From the 50-State Property Tax Comparison Study. www.lincolninstitute.edu.

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 2023)

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

Rank	State	City	Net Tax	ETR
1	Illinois	Chicago*	48,911	4.076%
2	Michigan	Detroit	48,550	4.046%
3	Rhode Island	Providence	41,445	3.454%
4	Indiana	Indianapolis	34,171	2.848%
5	Mississippi	Jackson	32,771	2.731%
6	Missouri	Kansas City	32,725	2.727%
7	Illinois	Aurora*	31,693	2.641%
8	Iowa	Des Moines	31,230	2.602%
9	Maryland	Baltimore	31,148	2.596%
10	Oregon	Portland	30,815	2.568%
11	New Jersey	Newark	30,506	2.542%
12	Kansas	Wichita	29,315	2.443%
13	Minnesota	Minneapolis	28,503	2.375%
14	Connecticut	Bridgeport	28,234	2.353%
15	Wisconsin	Milwaukee	26,199	2.183%
16	Colorado	Denver	25,693	2.141%
17	Vermont	Burlington	25,074	2.089%
18	Alabama	Birmingham	24,259	2.022%
19	Nebraska	Omaha	24,063	2.005%
20	Texas	Houston	23,035	1.920%
21	South Carolina	Charleston	22,471	1.873%
22	Louisiana	New Orleans	22,459	1.872%
23	Pennsylvania	Philadelphia	22,178	1.848%
24	Arizona	Phoenix	22,115	1.843%
25	Ohio	Columbus	21,952	1.829%
26	West Virginia	Charleston	21,649	1.804%
27	Massachusetts	Boston	21,472	1.789%
28	New Mexico	Albuquerque	19,979	1.665%
29	Florida	Jacksonville	19,944	1.662%
30	New York	Buffalo*	19,883	1.657%
31	Alaska	Anchorage	18,375	1.531%
32	Georgia	Atlanta	18,018	1.502%
33	New York	New York City*	18,007	1.501%

Rank	State	City	Net Tax	ETR
34	Oklahoma	Oklahoma City	16,888	1.407%
35	New Hampshire	Manchester	16,635	1.386%
36	Arkansas	Little Rock	16,387	1.366%
37	Maine	Portland	16,332	1.361%
38	Kentucky	Louisville	15,648	1.304%
39	South Dakota	Sioux Falls	14,538	1.211%
40	California	Los Angeles	14,393	1.199%
41	DC	Washington	14,306	1.192%
42	Nevada	Las Vegas	13,572	1.131%
43	North Dakota	Fargo	12,821	1.068%
44	Hawaii	Honolulu	12,226	1.019%
45	Montana	Billings	11,420	0.952%
46	Virginia	Virginia Beach	11,399	0.950%
47	Tennessee	Nashville	11,250	0.937%
48	Utah	Salt Lake City	11,221	0.935%
49	Delaware	Wilmington	10,007	0.834%
50	Idaho	Boise	9,351	0.779%
51	Washington	Seattle	9,053	0.754%
52	North Carolina	Charlotte	8,553	0.713%
53	Wyoming	Cheyenne	7,792	0.649%
Average			21,710	1.809%

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.

Copyright © August 2023 Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence. From the 50-State Property Tax Comparison Study. www.lincolninst.edu.

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 Industrial Payable 2023)

\$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	55,853	2.793%
2	Illinois	Chicago*	49,117	2.456%
3	South Carolina	Charleston	48,394	2.420%
4	Michigan	Detroit	45,390	2.270%
5	Missouri	Kansas City	43,149	2.157%
6	Indiana	Indianapolis	42,735	2.137%
7	Oregon	Portland	41,087	2.054%
8	Louisiana	New Orleans	38,602	1.930%
9	Texas	Houston	38,435	1.922%
10	West Virginia	Charleston	37,651	1.883%
11	Rhode Island	Providence	36,105	1.805%
12	Colorado	Denver	34,568	1.728%
13	Nebraska	Omaha	32,948	1.647%
14	Alaska	Anchorage	31,999	1.600%
15	Illinois	Aurora*	31,693	1.585%
16	Arizona	Phoenix	31,611	1.581%
17	New Jersey	Newark	30,506	1.525%
18	Oklahoma	Oklahoma City	30,398	1.520%
19	Vermont	Burlington	28,528	1.426%
20	Georgia	Atlanta	27,850	1.393%
21	Arkansas	Little Rock	27,587	1.379%
22	New Mexico	Albuquerque	27,354	1.368%
23	DC	Washington	27,056	1.353%
24	Florida	Jacksonville	26,839	1.342%
25	Kansas	Wichita	26,435	1.322%
26	Maryland	Baltimore	25,556	1.278%
27	Connecticut	Bridgeport	25,193	1.260%
28	Wisconsin	Milwaukee	24,009	1.200%
29	Alabama	Birmingham	23,467	1.173%
30	Pennsylvania	Philadelphia	22,178	1.109%
31	Ohio	Columbus	22,023	1.101%
32	Massachusetts	Boston	21,472	1.074%

Rank	State	City	Net Tax	ETR
33	New York	Buffalo*	19,883	0.994%
34	Minnesota	Minneapolis	19,700	0.985%
35	Iowa	Des Moines	19,651	0.983%
36	California	Los Angeles	19,190	0.960%
37	Tennessee	Nashville	19,059	0.953%
38	Nevada	Las Vegas	18,161	0.908%
39	New Hampshire	Manchester	16,635	0.832%
40	Utah	Salt Lake City	15,175	0.759%
41	Maine	Portland	14,971	0.749%
42	Kentucky	Louisville	14,654	0.733%
43	Montana	Billings	14,562	0.728%
44	South Dakota	Sioux Falls	14,538	0.727%
45	Wyoming	Cheyenne	13,986	0.699%
46	North Dakota	Fargo	12,821	0.641%
47	Idaho	Boise	12,718	0.636%
48	Hawaii	Honolulu	12,226	0.611%
49	Washington	Seattle	12,154	0.608%
50	North Carolina	Charlotte	11,487	0.574%
51	New York	New York City*	10,591	0.530%
52	Delaware	Wilmington	10,007	0.500%
53	Virginia	Virginia Beach	9,799	0.490%
Average			25,807	1.290%

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.

Copyright © August 2023 Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence. From the 50-State Property Tax Comparison Study. www.lincolnst.edu.

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 (Rural Homestead Payable 2023)

\$150,000-Valued Property

Rank	State	City	Net Tax	ETR
1	New York	Warsaw	4,300	2.866%
2	New Jersey	Maurice River Twp	3,690	2.460%
3	Illinois	Galena	3,327	2.218%
4	Kansas	Iola	3,202	2.134%
5	Vermont	Hartford	3,179	2.119%
6	Nebraska	Sidney	3,121	2.080%
7	Maine	Rockland	3,034	2.023%
8	Iowa	Hampton	2,882	1.922%
9	Massachusetts	Adams	2,699	1.799%
10	Wisconsin	Rice Lake	2,683	1.789%
11	South Dakota	Vermillion	2,663	1.775%
12	Michigan	Manistique	2,570	1.713%
13	Pennsylvania	Ridgway	2,489	1.659%
14	Maryland	Denton	2,302	1.535%
15	Florida	Moore Haven	2,282	1.521%
16	Georgia	Fitzgerald	2,263	1.508%
17	Ohio	Bryan	2,240	1.493%
18	Rhode Island	Hopkinton	2,032	1.355%
19	Texas	Fort Stockton	1,996	1.330%
20	North Dakota	Devils Lake	1,981	1.321%
21	Connecticut	Litchfield	1,934	1.289%
22	Nevada	Fallon	1,911	1.274%
23	Mississippi	Philadelphia	1,771	1.181%
24	Oregon	Tillamook	1,739	1.159%
25	New Hampshire	Lancaster	1,737	1.158%
26	Alaska	Ketchikan	1,657	1.104%
27	Montana	Glasgow	1,611	1.074%
28	Minnesota	Glencoe	1,607	1.071%
29	Kentucky	Morehead	1,528	1.018%
30	California	Yreka	1,496	0.997%
31	New Mexico	Santa Rosa	1,418	0.945%
32	Oklahoma	Mangum	1,381	0.921%
33	Missouri	Boonville	1,364	0.909%

Rank	State	City	Net Tax	ETR
34	Indiana	North Vernon	1,364	0.909%
35	North Carolina	Edenton	1,331	0.888%
36	Washington	Okanogan	1,275	0.850%
37	South Carolina	Mullins	1,247	0.831%
38	Wyoming	Worland	1,053	0.702%
39	Virginia	Wise	976	0.651%
40	Tennessee	Savannah	923	0.615%
41	Colorado	Walsenburg	869	0.579%
42	Arkansas	Pocahontas	830	0.553%
43	Utah	Richfield	793	0.529%
44	Arizona	Safford	752	0.502%
45	West Virginia	Elkins	744	0.496%
46	Alabama	Monroeville	694	0.463%
47	Louisiana	Natchitoches	669	0.446%
48	Delaware	Georgetown	635	0.423%
49	Idaho	Saint Anthony	567	0.378%
50	Hawaii	Kauai	150	0.100%
Average			1,819	1.213%

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.

Copyright © August 2023 Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence. From the 50-State Property Tax Comparison Study. www.lincolninstitute.edu.

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 (Rural Commercial Payable 2023)

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

Rank	State	City	Net Tax	ETR
1	Kansas	Iola	55,447	4.621%
2	South Carolina	Mullins	35,281	2.940%
3	Indiana	North Vernon	35,280	2.940%
4	Iowa	Hampton	31,451	2.621%
5	Michigan	Manistique	30,240	2.520%
6	Minnesota	Glencoe	29,718	2.477%
7	Missouri	Boonville	29,295	2.441%
8	Maine	Rockland	29,124	2.427%
9	Colorado	Walsenburg	28,959	2.413%
10	New York	Warsaw	28,664	2.389%
11	Vermont	Hartford	25,955	2.163%
12	Nebraska	Sidney	25,549	2.129%
13	Illinois	Galena	25,205	2.100%
14	Florida	Moore Haven	25,113	2.093%
15	Massachusetts	Adams	24,881	2.073%
16	Mississippi	Philadelphia	24,854	2.071%
17	New Jersey	Maurice River Twp	24,603	2.050%
18	Wisconsin	Rice Lake	24,181	2.015%
19	Maryland	Denton	24,036	2.003%
20	Texas	Fort Stockton	23,433	1.953%
21	Connecticut	Litchfield	20,596	1.716%
22	Ohio	Bryan	19,929	1.661%
23	Georgia	Fitzgerald	19,724	1.644%
24	Kentucky	Morehead	17,626	1.469%
25	South Dakota	Vermillion	17,060	1.422%
26	Pennsylvania	Ridgway	16,595	1.383%
27	Rhode Island	Hopkinton	16,478	1.373%
28	Louisiana	Natchitoches	15,772	1.314%
29	Nevada	Fallon	15,116	1.260%
30	North Dakota	Devils Lake	14,673	1.223%
31	Montana	Glasgow	14,514	1.209%
32	Oregon	Tillamook	13,914	1.159%
33	West Virginia	Elkins	13,339	1.112%

Rank	State	City	Net Tax	ETR
34	New Mexico	Santa Rosa	13,151	1.096%
35	Alaska	Ketchikan	13,110	1.092%
36	California	Yreka	12,552	1.046%
37	Oklahoma	Mangum	12,186	1.016%
38	Utah	Richfield	11,697	0.975%
39	New Hampshire	Lancaster	11,580	0.965%
40	Tennessee	Savannah	11,316	0.943%
41	North Carolina	Edenton	11,206	0.934%
42	Arizona	Safford	11,042	0.920%
43	Washington	Okanogan	10,586	0.882%
44	Virginia	Wise	10,166	0.847%
45	Wyoming	Worland	9,926	0.827%
46	Arkansas	Pocahontas	9,828	0.819%
47	Alabama	Monroeville	8,807	0.734%
48	Hawaii	Kauai	8,100	0.675%
49	Delaware	Georgetown	4,161	0.347%
50	Idaho	Saint Anthony	3,966	0.330%
Average			19,400	1.617%

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.

Copyright © August 2023 Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence. From the 50-State Property Tax Comparison Study. www.lincolninst.edu.

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 (Rural Industrial Payable 2023)

\$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	77,869	3.893%
2	Kansas	Iola	50,304	2.515%
3	Indiana	North Vernon	47,280	2.364%
4	Mississippi	Philadelphia	41,424	2.071%
5	Texas	Fort Stockton	38,964	1.948%
6	Colorado	Walsenburg	38,572	1.929%
7	Missouri	Boonville	38,296	1.915%
8	Nebraska	Sidney	35,040	1.752%
9	Florida	Moore Haven	33,583	1.679%
10	Minnesota	Glencoe	29,718	1.486%
11	Georgia	Fitzgerald	29,106	1.455%
12	New York	Warsaw	28,664	1.433%
13	Louisiana	Natchitoches	27,166	1.358%
14	Maine	Rockland	26,697	1.335%
15	Vermont	Hartford	25,955	1.298%
16	Michigan	Manistique	25,739	1.287%
17	Ohio	Bryan	25,593	1.280%
18	Illinois	Galena	25,205	1.260%
19	Massachusetts	Adams	24,881	1.244%
20	New Jersey	Maurice River Twp	24,603	1.230%
21	Iowa	Hampton	23,528	1.176%
22	Wisconsin	Rice Lake	22,159	1.108%
23	Oklahoma	Mangum	21,935	1.097%
24	West Virginia	Elkins	21,631	1.082%
25	Nevada	Fallon	20,240	1.012%
26	Maryland	Denton	20,086	1.004%
27	Connecticut	Litchfield	18,727	0.936%
28	Oregon	Tillamook	18,552	0.928%
29	Montana	Glasgow	18,381	0.919%
30	Alaska	Ketchikan	17,830	0.891%
31	New Mexico	Santa Rosa	17,458	0.873%
32	Tennessee	Savannah	17,220	0.861%

Rank	State	City	Net Tax	ETR
33	Arizona	Safford	17,060	0.853%
34	South Dakota	Vermillion	17,060	0.853%
35	California	Yreka	16,736	0.837%
36	Kentucky	Morehead	16,603	0.830%
37	Pennsylvania	Ridgway	16,595	0.830%
38	Arkansas	Pocahontas	16,309	0.815%
39	North Carolina	Edenton	15,866	0.793%
40	Utah	Richfield	15,697	0.785%
41	Virginia	Wise	15,566	0.778%
42	Rhode Island	Hopkinton	15,012	0.751%
43	Washington	Okanogan	14,762	0.738%
44	North Dakota	Devils Lake	14,673	0.734%
45	Wyoming	Worland	14,012	0.701%
46	Alabama	Monroeville	13,120	0.656%
47	New Hampshire	Lancaster	11,580	0.579%
48	Hawaii	Kauai	8,100	0.405%
49	Idaho	Saint Anthony	7,033	0.352%
50	Delaware	Georgetown	4,161	0.208%
Average			23,647	1.182%

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.

Copyright © August 2023 Lincoln Institute of Land Policy and Minnesota Center for Fiscal Excellence. From the 50-State Property Tax Comparison Study. www.lincolninst.edu.

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).



We engage citizens and policymakers with research and information to enact public policy solutions that protect the constitutional right to freedom of all Kansans, give them greater access to better educational opportunities, and allow them to keep more of what they earn. By protecting and promoting freedom, we will improve everyone's quality of life, make Kansas more competitive with other states, and attract new citizens and businesses.

www.kansaspolicy.org

WICHITA OFFICE:

250 N. Water, Suite 216 • Wichita, KS 67202
316-634-0218

OVERLAND PARK OFFICE:

12980 Metcalf, Suite 130 • Overland Park, KS 66213
913-213-5038