

Residential Property Tax Rankings vs. Industrial Property Tax Rankings

Residential Property Taxes Payable 2005				Industrial Property Taxes Payable 2005			
\$150,000 Land and Building				\$25,000,000 Land and Building \$12,500,000 Machinery and Equipment \$10,000,000 Inventories \$2,500,000 Fixtures			
<u>Rank</u>	<u>State</u>	<u>NET TAX</u>	<u>ETR</u>	<u>Rank</u>	<u>State</u>	<u>NET TAX</u>	<u>ETR</u>
1	Michigan	4,850	3.234%	1	Michigan	1,637,238	3.274%
2	New York	3,936	2.624%	2	South Carolina	1,543,500	3.087%
3	Wisconsin	3,669	2.446%	3	Texas	1,533,075	3.066%
4	Texas	3,512	2.341%	4	Arizona	1,386,247	2.772%
5	Illinois	3,469	2.312%	5	Mississippi	1,283,101	2.566%
6	Maryland	3,440	2.294%	6	Louisiana	1,242,236	2.484%
7	Pennsylvania	3,350	2.234%	7	New York	1,160,278	2.321%
8	Nebraska	3,094	2.062%	8	Indiana	1,137,253	2.275%
9	North Dakota	2,983	1.989%	9	Missouri	1,113,444	2.227%
10	New Jersey	2,957	1.971%	10	Kansas	1,089,224	2.178%
11	Tennessee	2,802	1.868%	11	Tennessee	1,083,614	2.167%
12	Maine	2,770	1.846%	12	Ohio	1,034,678	2.069%
13	Connecticut	2,722	1.814%	13	Iowa	1,030,896	2.062%
14	Iowa	2,605	1.736%	14	Rhode Island	1,018,225	2.036%
15	New Hampshire	2,391	1.594%	15	Illinois	977,803	1.956%
16	Vermont	2,339	1.560%	16	Connecticut	977,760	1.956%
17	Indiana	2,235	1.490%	17	D.C.	936,575	1.873%
18	Florida	2,232	1.488%	18	Maine	875,490	1.751%
19	Ohio	2,227	1.485%	19	Pennsylvania	870,540	1.741%
20	Missouri	2,180	1.454%	20	Minnesota	847,834	1.696%
21	Rhode Island	2,150	1.434%	21	Nebraska	842,410	1.685%
22	Alaska	2,132	1.421%	22	West Virginia	836,183	1.672%
23	Mississippi	2,027	1.352%	23	Massachusetts	817,000	1.631%
24	South Dakota	1,878	1.252%	24	Georgia	759,949	1.520%
25	Oregon	1,857	1.238%	25	Colorado	737,725	1.475%
26	Arkansas	1,853	1.235%	26	Maryland	735,950	1.472%
27	Kansas	1,808	1.205%	27	Florida	713,745	1.427%
28	Minnesota	1,790	1.193%	28	Arkansas	691,725	1.383%
29	Nevada	1,698	1.132%	29	Idaho	690,179	1.380%
30	Kentucky	1,697	1.132%	30	Wisconsin	689,651	1.379%
31	Idaho	1,693	1.129%	31	Vermont	684,213	1.368%
32	North Carolina	1,691	1.127%	32	Oklahoma	680,625	1.361%
33	Oklahoma	1,688	1.125%	33	Montana	680,396	1.361%
34	Georgia	1,674	1.116%	34	Alaska	643,182	1.286%
35	California	1,653	1.102%	35	Utah	596,960	1.194%
36	South Carolina	1,635	1.090%	36	Oregon	594,255	1.189%
37	Montana	1,575	1.050%	37	Alabama	553,220	1.106%
38	Arizona	1,561	1.041%	38	North Dakota	552,403	1.105%
39	Delaware	1,545	1.030%	39	New Jersey	542,858	1.086%
40	Washington	1,460	0.973%	40	New Mexico	495,752	0.992%
41	New Mexico	1,451	0.967%	41	California	462,387	0.925%
42	Louisiana	1,363	0.909%	42	Nevada	459,553	0.919%
43	Virginia	1,265	0.844%	43	North Carolina	458,325	0.917%
44	West Virginia	1,233	0.822%	44	South Dakota	430,971	0.862%
45	Utah	1,197	0.798%	45	New Hampshire	398,558	0.797%
46	D.C.	1,003	0.669%	46	Kentucky	389,189	0.778%
47	Alabama	982	0.654%	47	Washington	387,140	0.774%
48	Wyoming	981	0.654%	48	Wyoming	323,232	0.646%
49	Colorado	769	0.513%	49	Virginia	279,318	0.559%
50	Hawaii	434	0.289%	50	Hawaii	270,521	0.541%
51	Massachusetts	242	0.161%	51	Delaware	257,494	0.515%
AVERAGE		2,048	1.365%	AVERAGE		795,687	1.591%

*Minnesota Taxpayers Association, Arizona Tax Research Association.