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Date: 10/15/2014 3:01:11 PM

Subject: ED & SALT LSS: More on Property taxes

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COST recently issued a new property tax study; SC, like Ga and NC, received a C Plus; 50 state breakout on taxes on primary residences also found below

## COST-IPTI SCORECARD ON STATE AND INTERNATIONAL PROPERTY TAX ADMINISTRATIVE PRACTICES

<http://www.cost.org/WorkArea/DownloadAsset.aspx?id=88125>

### Jurisdictional Scoring Table

United States	Transparency	Simplicity & Consistency	Procedural Fairness	Overall Grade
Alabama	C	D	C	C-
Alaska	C	C	D	C-
Arizona*	B	C	C	C
Arkansas	C	C	C	C
California	B	C	D	C
Colorado	B	B	C	B-
Connecticut*	C	D	C	D+
Delaware	D	D	C	D+
District of Columbia	B	C	D	C
Florida	B	B	C	B-
Georgia*	B	B	C	C+
Hawaii	D	D	C	D+
Idaho	B	B	C	B-
Illinois	C	C	D	C-
Indiana*	A	B	B	B
Iowa	C	C	D	C-
Kansas*	C	C	B	C
Kentucky	C	B	C	C+
Louisiana*	B	C	C	C
Maine	B	B	C	B-
Maryland	C	B	B	B-
Massachusetts	C	C	D	C-
Michigan*	B	B	B	B-
Minnesota	C	C	C	C
Mississippi	C	C	C	C
Missouri	C	C	B	C+
Montana	B	B	C	B-
Nebraska	B	B	D	C+
Nevada	D	C	D	D+
New Hampshire	C	C	C	C
New Jersey*	B	C	C	C
New Mexico*	B	C	C	C
New York	B	D	D	C-
North Carolina	C	B	C	C+
North Dakota	C	B	D	C
Ohio*	C	C	B	C
Oklahoma*	B	C	B	C+
Oregon	B	B	A	B+
Pennsylvania*	D	D	C	D

Puerto Rico*	D		C		D		D
Rhode Island*	D		C		C		D+
South Carolina	C		C		B		C+
South Dakota	B		B		D		C+
Tennessee	C		C		B		C+
Texas	B		B		C		B-
Utah	C		B		C		C+
Vermont	C		C		C		C
Virginia	D		C		C		C-
Washington	B		B		D		C+
West Virginia	C		C		D		C-
Wisconsin	C		B		D		C
Wyoming	B		C		C		C+

SC rates for property taxes on primary residences are low, according to Taxrate.org:

2014

Tax-Rates.org – The 2014 Tax Resource

Top of Form

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Tax-Rates.org is updated for tax year 2014.  
Try our powerful [Income Tax Calculator](#)!

• Tax-Rates.org - Property Taxes By State

+  
-  
+  
-

LEGEND  
Lowest Tax  
Highest Tax

**Compare by:**Percentage of Home ValueMedian Property Tax in Dollars

A **property tax** is a municipal tax levied by counties, cities, or special tax districts on most types of real estate - including homes, businesses, and parcels of land. The amount of property tax owed depends on the appraised fair market value of the property, as determined by the property tax assessor.

Because the calculations used to determine property taxes vary widely from county to county, the best way to compare property taxes on a large scale is by using aggregate data. On Tax-Rates.org, our data allows you to compare property taxes across states and counties by **median property tax in dollars**, **median property tax as percentage of home value**, and several other benchmarks.

You can use the property tax map above to view the relative yearly property tax burden across the United States, measured as percentage of home value. To estimate your yearly property tax in any county based on these statistics, you can use our [property tax calculator](#). To find more detailed property tax statistics for your area, find your county in the list on your state's page.

Median Property Tax Rates By State  
Ranked highest to lowest by median property tax as percentage of home value <sup>[1]</sup>

1.) New Jersey 1.89%	2.) New Hampshire 1.86%	3.) Texas 1.81%	4.) Nebraska 1.76%	
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5.) Wisconsin 1.76%	6.) Illinois 1.73%	7.) Connecticut 1.63%	8.) Michigan 1.62%	
9.) Vermont 1.59%	10.) North Dakota 1.42%	11.) Ohio 1.36%	12.) Rhode Island 1.35%	
13.) Pennsylvania 1.35%	14.) Iowa 1.29%	15.) Kansas 1.29%	16.) South Dakota 1.28%	
17.) New York 1.23%	18.) Maine 1.09%	19.) Minnesota 1.05%	20.) Massachusetts 1.04%	
21.) Alaska 1.04%	22.) Florida 0.97%	23.) Washington 0.92%	24.) Missouri 0.91%	
25.) Maryland 0.87%	26.) Oregon 0.87%	27.) Indiana 0.85%	28.) Nevada 0.84%	
29.) Georgia 0.83%	30.) Montana 0.83%	31.) North Carolina 0.78%	32.) California 0.74%	
33.) Oklahoma 0.74%	34.) Virginia 0.74%	35.) Arizona 0.72%	36.) Kentucky 0.72%	
37.) Idaho 0.69%	38.) Tennessee 0.68%	39.) Colorado 0.6%	40.) Utah 0.6%	
41.) Wyoming 0.58%	42.) New Mexico 0.55%	43.) Mississippi 0.52%	44.) Arkansas 0.52%	
45.) South Carolina 0.5%	46.) West Virginia 0.49%	47.) District of Columbia 0.46%	48.) Delaware 0.43%	
49.) Alabama 0.33%	50.) Hawaii 0.26%	51.) Louisiana 0.18%		

Tax-Rates.org provides detailed statistics on the property taxes collected in every county in the United States, as well as aggregated data for each of the states. The table above shows the fifty states and the District of Columbia, ranked from highest to lowest by annual property taxes as a percentage of the median home value. Taxes as percentage of home value can be a more useful comparison of the true property tax burden in an area, as any ranking using actual dollar amounts will be biased toward areas with high property values. You can compare the results using both of these methods with the property tax map.

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<sup>1</sup> Median property tax rates displayed as a percentage of property value.

<sup>2</sup> Data sources: The US Census Bureau, The Tax Foundation, and Tax-Rates.org. Most recent property tax surveys available are from 2009.

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