

Property Tax Tools and Resources

The property tax is the linchpin of independent local government in the United States and offers key strengths as a local revenue source. The Lincoln Institute of Land Policy is pleased to offer these online resources for policymakers, journalists, researchers, and others.

Residential Property Tax Relief Programs

— TAX TABLE DESCRIPTION

Tax reductions for residential property are a common means for states to ease the tax burden on homeowners and veterans. Many states have mortgage programs, with different levels of benefit available depending on the age, veteran status, and other characteristics of the taxpayer. The most common form of relief is a deduction from assessed value before the property tax rate is applied. Some states also provide tax reductions that are tied to income. The user may narrow the query by selecting applicable eligibility criteria, type of benefit, and whether there is an income ceiling.

Summary tables for 2018 are available for exemptions and credits, circuit breakers, deferrals, and tax freezes.

For estimates of tax savings under each exemption and credit program offered in 2013, click here.

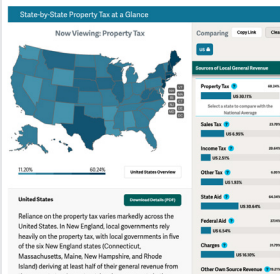
[More Resources](#)

Region	State	Year	Benefit Type
East North Central	Alabama	2018	Assessment Freeze
East South Central	Arkansas	2017	Circuit Breaker
Middle Atlantic	Arkansas	2018	Credit
Mountain	Arkansas	2015	Deferral
New England	California	2014	Exemption
Pacific	California	2013	Other
South Atlantic	Connecticut	2015	Other
West	Selected All	Selected All	Selected All

Significant Features of the Property Tax

Developed in partnership with the George Washington Institute of Public Policy, the Significant Features of the Property Tax database presents information on property tax fundamentals, the property tax base, and property tax relief and incentive programs in all 50 states and the District of Columbia.

Visualization Tool



State-by-State Property Tax at a Glance

The State-by-State Property Tax at a Glance tool uses narratives and visualization to tell the unique story of the property tax in each of the 50 states and the District of Columbia. An interactive map allows users to view and compare key property tax statistics among states.

Access FISC Database

CREATE A TABLE

The Fiscally Standardized Cities (FISC) database allows users to create a custom table with fiscal information for selected cities. To create a table, select one or more cities, one or more years, and one or more fiscal variables. The default display options can be also adjusted, and users can choose whether to display data for FISCs and/or one of the component governments (cities, counties, school districts, and special districts).

Some users may find it easier to download the entire dataset rather than creating a custom table.

[Download Complete Dataset \(Excel\)](#)

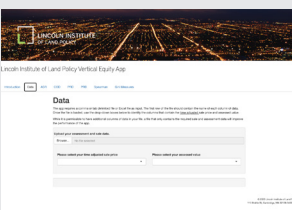
Additional information on the FISC database and related resources is provided in the following documents:

- [User Guide for FISC Database](#)
- [Methodology for FISC Database](#)
- [Market Value of Property for FISC FISCs, 2009-2017 \(Excel\)](#)

CREATE **TABLE** **DOWNLOAD DATASET** **EXPORT TO EXCEL**

Fiscally Standardized Cities

To enable meaningful comparisons of local government finances among 200 of the largest US cities, the Fiscally Standardized Cities database draws on more than 40 years of data across more than 120 categories of municipal revenues, expenditures, debts, and assets.



Lincoln Institute of Land Policy Vertical Equity App

The Lincoln Institute of Land Policy Vertical Equity App is designed to provide assessment offices with the capacity to measure and evaluate the level of vertical equity in assessment rolls, and to communicate the results effectively.

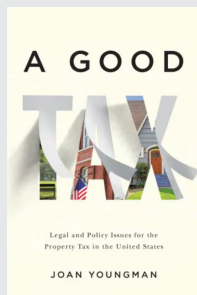
Learn More About the Property Tax

The Lincoln Institute has developed a variety of resources designed to promote understanding of the basic functions of the property tax and its importance as a local revenue source.



Explainer videos

Our explainer videos explore the mechanics of how the property tax works, using real-life examples to demonstrate its significance in government finance.



Books and Policy Reports

Our books and policy reports provide accessible, engaging explanations of property tax relief, the property tax–school funding dilemma, tax increment financing, and other highly relevant topics.



Education

Through courses, webinars, events, and training, we seek to expand knowledge and understanding of the importance of land-based financing and inform active public policy debates in the US and around the globe.



To learn more about the Lincoln Institute's work on efficient and equitable tax systems, scan the QR code.



LINCOLN INSTITUTE
OF LAND POLICY

lincolninst.edu