## **USER GUIDE**

Significant Features of the Property Tax, developed by the Lincoln Institute of Land Policy and the George Washington Institute of Public Policy, presents data on the property tax in all 50 states and the District of Columbia. The data is presented in table format, and all tables can be downloaded in Microsoft Excel format.

*State-by-State Property Tax at a Glance* features an interactive map that allows users to easily view and compare key property tax statistics among states along with companion narratives that summarize highlights, key features, and history of state property tax systems.

SIGNIFICANT FEATURES OF THE PROPERTY TAX®	Organization of Significant Features of the Property Tax
Access Property Tax Database	The navigation bar on the left provides access to information about a variety of property tax topics, the State-by-State Property Tax at a Glance visualization tool and narratives, Government Finance Data, and related resources. Click on <b>Access Property Tax Database</b>
State-by-State Property Tax at a Glance	to see a list of data tables. To view the data, click on the table of interest. For example, under <b>Property Tax Fundamentals</b> , select <u>Tax Limits</u> .
Government Finance Data	Within Access Property Tax Database, select <u>State-by-State Property Tax in Detail</u> to view
Resources	a full profile of the property tax system in a selected state, or use the <u>Property Tax at a</u> <u>Glance</u> visualization tool to compare details by state.

## **Government Finance Data**

The **Government Finance Data** section features data collected from the U.S. Census Bureau for state and local governments combined, and for state and local governments separately. For each year and each type of government, tables show data for each revenue source in nominal dollars, as a share of all revenues, per capita, and as a percent of personal income. Summary tables are also available that display property tax revenue as total dollars, per capita dollars, percentage of general revenue, and percentage of personal income.

## Resources

The **Resources** page provides additional, detailed information organized by topic, through links to articles, working papers, online courses, and other materials. To access this page, click <u>Resources</u> in the navigation bar on the left, or click <u>More Resources</u> from within each topic.

## How to Generate Data Tables in Access Property Tax Database

- 1. Click on Access Property Tax Database in the left navigation bar to see a list of tables and select table you would like to view. Designate region(s), state(s), year(s), and other applicable variable(s) in any of four ways:
  - a. Highlight an individual selection;
  - b. Hold down the Shift key, highlight the first and last selections in a block;
  - c. Hold down the Ctrl key, individually click on multiple selections; or
  - d. Choose "Select All" to view data for all options within a selection box or choose "Select All" for each variable to view the complete data set.
- 2. When selection is complete, click the button. Note that the numbered sources correspond to the sources listed below the table.
- To sort the table alphabetically by variable, or numerically by year, click any of the table headings in bold green text.
  For example, State Year Program Name.
- 4. To change the selection, repeat the steps above in #1 with different choices from the available selection boxes.

5. To download the displayed table into an Excel file, click

# 6. To see a full profile of the property tax system in a state for a given year, choose State-by-State Property Tax in

Detail within Access Property Tax Database. Select a state and year from the drop-down menus and click

SEND FEEDBACK 7. As you navigate the site, you will frequently see the button which can be used to request additional information or to provide feedback on Significant Features of the Property Tax.

## **Organization of State-by-State Property Tax at a Glance**

# STATE-BY-STATE PROPERTY TAX AT A GLANCE

The State-by-State Property Tax at a Glance visualization tool and narratives is a dynamic web-based visualization tool that illustrates the great variety across states in the ways state and local governments use the property tax. Its interactive maps and charts along with its expert-authored narratives tell the unique story of the property tax in each of the 50 states and the District of Columbia.

Access the database by clicking State-by-State Property Tax at a Glance from the left hand navigation bar on the Significant Features homepage. Use the Visualization Tool to compare property tax details across states and against the U.S. Click Glossary to view the definitions of select property tax terms that appear in the narratives and visualization tool. A list of state experts and researchers who contributed to the database is available on the Contributors page. On the homepage, download state narratives summarizing highlights, key features, and history of the property tax in each state.

## How to Use the Property Tax at a Glance Visualization Tool

- 1. Compare property tax details across states and against the U.S. by clicking
- 2. Select any number of states by clicking on the map.
- 3. For additional context, including key features, history, and recent property tax developments, click on the drop down menus below the map.

Property Tax Reliance	•
Administration and Assessment	•
Limits on Property Taxation	•
Property Tax Relief and Incentives	•
Key Property Tax History	•
Recent Developments	•

- 4. Hover over the property tax terms that appear in green text to view definitions of terms featured in the Glossary.
- 5. View numerical values for key property tax system variables in one of two ways:
  - a. Click on the drop down menus from the navigation to the right of the map; or
  - b. Click on the links within the tool that correspond with the drop down menu.

See Sources of Local General Revenue > See Selected Property Tax Statistics > See Property Tax Features >

6. For a comprehensive list of source citations, click

**VIEW THE TUTORIAL VIDEO** Video instructions on how to use the visualization tool are available by clicking on the State-by-State Property Tax at a Glance homepage (in English and Spanish).

**View Sources** 

**USE THE VISUALIZATION TOOL** 

Visualization Tool

Glossary

Contributors

**DOWNLOAD CSV FILE** 

APPLY

## **Property Tax at a Glance Narratives**

For a summary of highlights, key features, and history of the property tax in each state, select a state from the State
 Details drop down menu on the homepage, then

2. To view archived narratives featuring information from previous years, select a state, then

3. Narratives for each state are also available for download within the <u>visualization tool</u> by clicking Download Details (PDF)