

Property Tax Index, 2011 – 2012

State	FY 2012		FY 2011		Change from 2011 to 2012	
	Score	Rank	Score	Rank	Score	Rank
Alabama	6.27	6	6.28	6	-0.01	0
Alaska	5.58	13	5.74	9	-0.16	-4
Arizona	6.27	5	6.28	5	-0.01	0
Arkansas	5.42	18	5.48	17	-0.06	-1
California	5.42	17	5.38	18	0.04	1
Colorado	5.72	9	5.71	10	0.01	1
Connecticut	2.88	50	3.03	49	-0.15	-1
Delaware	5.58	14	5.59	15	-0.01	1
Florida	5.10	24	4.94	28	0.17	4
Georgia	4.39	39	4.36	40	0.04	1
Hawaii	5.56	15	5.53	16	0.03	1
Idaho	6.68	2	6.73	2	-0.05	0
Illinois	3.84	44	4.58	32	-0.75	-12
Indiana	5.69	11	5.69	11	0.00	0
Iowa	4.47	36	4.50	35	-0.04	-1
Kansas	4.97	28	4.53	34	0.44	6
Kentucky	5.40	19	5.38	19	0.03	0
Louisiana	5.26	23	5.35	20	-0.08	-3
Maine	4.39	38	4.27	41	0.12	3
Maryland	4.37	40	4.46	38	-0.10	-2
Massachusetts	3.61	47	3.64	46	-0.03	-1
Michigan	4.90	30	4.87	29	0.03	-1
Minnesota	5.06	26	5.12	24	-0.06	-2
Mississippi	4.96	29	4.96	27	0.00	-2
Missouri	6.05	7	6.02	7	0.03	0
Montana	5.93	8	6.00	8	-0.07	0
Nebraska	4.46	37	4.47	37	-0.01	0
Nevada	5.48	16	5.59	14	-0.12	-2
New Hampshire	3.99	41	4.03	42	-0.04	1
New Jersey	2.91	49	2.87	50	0.04	1
New Mexico	7.06	1	7.11	1	-0.04	0
New York	3.74	45	3.72	45	0.02	0
North Carolina	4.49	35	4.48	36	0.01	1
North Dakota	6.30	4	6.30	4	-0.01	0
Ohio	4.69	33	4.54	33	0.15	0
Oklahoma	5.67	12	5.68	12	-0.01	0
Oregon	5.70	10	5.67	13	0.03	3
Pennsylvania	3.97	42	3.91	44	0.07	2
Rhode Island	3.65	46	3.10	48	0.55	2
South Carolina	5.31	21	5.31	22	0.01	1
South Dakota	5.35	20	5.33	21	0.02	1
Tennessee	3.59	48	3.56	47	0.03	-1
Texas	4.78	31	4.84	30	-0.06	-1
Utah	6.64	3	6.62	3	0.01	0
Vermont	3.86	43	3.99	43	-0.13	0
Virginia	4.99	27	5.02	26	-0.03	-1
Washington	5.27	22	5.26	23	0.02	1
West Virginia	5.09	25	5.08	25	0.01	0
Wisconsin	4.72	32	4.71	31	0.01	-1
Wyoming	4.51	34	4.38	39	0.13	5
DC	3.57		3.49		0.08	

Note: The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.
Source: Tax Foundation



Tax Foundation
www.taxfoundation.org