

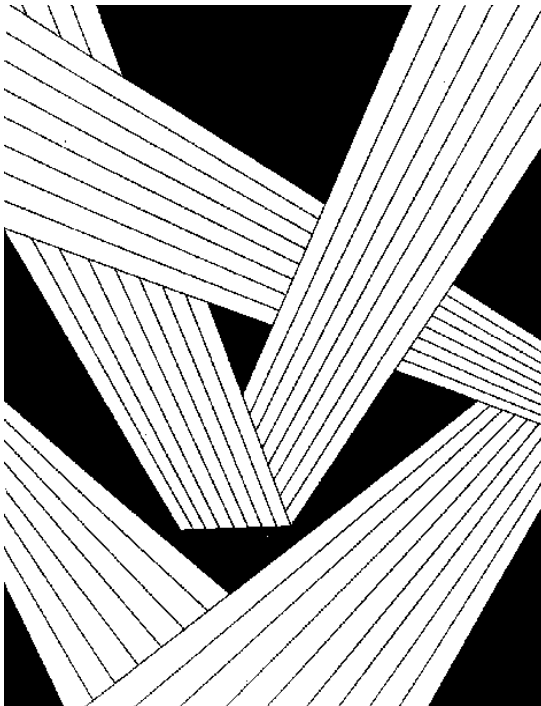
1992

Census of Governments

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Volume 2
TAXABLE PROPERTY VALUES

Number 1
**Assessed Valuations for Local
General Property Taxation**



Acknowledgments

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Census of Governments

INTRODUCTION

A census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 1992 census, similar to those taken since 1957, covers four major subject fields—government organization, taxable property values, public employment, and government finances.

Volume 2, *Taxable Property Values*, includes two parts, as follows: No. 1, *Assessed Valuations for Local General Property Taxation*, and No. 2, *Taxable Real Property Assessment/Sales Price Ratios*.

This report, No. 1, contains statistics on the value of property officially set in 1991 for 1992 tax purposes.

ORGANIZATION OF THIS REPORT

This introductory text describes the nature of Census Bureau statistics on taxable property values. It also explains the data and notes the limitations of the data as well as their relationship to data in other reports. Summary tables A, B, C, and D, presenting United States totals, appear at the rear of this introductory text.

Following this introductory text are three statistical tables. Table 1 shows gross and net assessed value of property subject to local general property taxation by class of property and State. Table 2 presents the property tax revenue of State and local governments during Fiscal Year 1991 by State. Finally, table 3 presents the assessed value of property subject to local general property taxation for each county or county-type geographic area and for selected cities.

Following the tables are eight appendices. Appendix A presents the legal basis, by State, for assessed value of real property. Appendix B shows the legal basis, by State, for assessed value of tangible personal property. Provisions by State for assessment of property for agricultural, open space, and associated benefited uses appear in appendix C. Real property assessment cycles appear in appendix D. Appendix E shows definitions of pertinent terms. Appendix F presents, by State, the taxable status of various types of tangible personal property for purposes of local general property taxation. Appendix G shows the valuation dates applicable to the assessed valuation data in this report. Finally, appendix H shows the types of primary assessing areas for purposes of local general property taxation in each State.

Changes in Content

The data presented in this report correspond to Volume 2, *Taxable Property Values* (Tables 1, 2, 3, and 11) of the 1987 Census of Governments, except that the breakdown of the value of State assessed property between railroads, other public utilities, and other State assessed property is no longer presented. Fewer than half the States were able to provide this breakdown. In addition, the assessed values for locally assessed real property presented in this report do not include a breakdown by property use class. The breakdown of assessed values by property use class is done every 10 years, most recently as part of the 1987 Census of Governments.

SCOPE

“Taxable property values” are assessed values. Survey data reported here consist of aggregates of individual official determinations by more than 13,500 local assessors of the value, officially set in 1991 for 1992 tax purposes. Statistics for this report were obtained by contacting appropriate officials of each State and the District of Columbia to obtain values officially assessed in 1991 for property subject to local general property taxation, for each State, individual county (or equivalent geographic area), and for each municipal government having a population of 50,000 or more as of April 1, 1990.

BASIC CONCEPTS

The Property Inventory

To the extent that it provides consistent nationwide data on taxable property value, survey results amount to a taxable real and personal property inventory of the United States. Taxable property amounts to more than \$6 trillion in assessed value for more than 100 million parcels of real property, and an unknown number of State assessed properties and personal property accounts. It does not include the sizable components of totally exempt real property, such as governmental, religious, educational, and charitable property, or the substantial amounts of tangible and intangible personal property that are not subject to taxation.

Quantifying totally taxable assessed values and totally exempt amounts on a common basis such as market value is a major effort. Assessed values exhibit much variation,

both legal and economic. The real estate market in recent times has been subject to inflation, recession, varying interest rates, and various financing arrangements. Each of these factors influences how assessed values may realistically relate to market values.

Legal standards for assessed values vary greatly from one State to another. In States that have different standards for various use categories of property, a growing number of standards affecting these use categories now exist, as outlined in appendix A of this report.

California adopted a dual standard for assessment on June 8, 1978. With their approval of proposition 13, California voters mandated, for each property affected, retention of the assessed value determined as of the lien date (March 1) in the base year, 1975. The only exception is for annual increases of no more than 2 percent of assessed value until such time as any qualifying "change of ownership" (commonly a sale) or new construction takes place. Those latter events, under the new law, immediately trigger mandatory reassessment at market value. In California, therefore, two properties identical in market value, and even in physical characteristics, can have substantially different, yet legally impeccable, assessed values, if one of them has sold since 1978 and the other has not.

Other legal variations in assessed values include the following examples: concurrent use in Arizona of "limited property value" and "full cash value" for "primary" and "secondary" taxes, respectively; use of market value but with differential property tax rates in the District of Columbia, and Massachusetts; and use of market value but with differential percentage adjustments in Minnesota.

The influence of book value, with respect to personal property valuation, provides an additional reason for wariness in drawing conclusions about the magnitude of the property inventory from assessed values alone. Without assessed values as a starting point, however, conclusions become totally elusive.

Law, technology, and other factors have affected assessed value magnitudes. In a number of States, as shown in appendices A, B, and C, different legal assessment levels apply to particular categories of property.

One profound influence on assessment methods has been the computer. With computer assistance, assessors can accomplish mass appraisal every year. Mass appraisal was not possible in the past. Local assessments, therefore, are now more likely to be reflective of current market trends, especially for residential property.

Property Tax Yield

State and local revenues from property taxes were approximately \$168 billion for the fiscal year ended June 30, 1991. Most of this revenue was creditable to local governments. The history of property tax revenue since 1957 has been one of steady growth in revenue collected, as table A indicates.

Property taxes continue to be the single most important source of local government revenue. However, because of public pressure for alternative revenue sources, other types of taxes, as well as service fees and charges, interest earnings, and intergovernmental revenue have become increasingly important, as table B illustrates.

The Property Tax Base—Description

Between 1961 and 1991, the assessed value of real and personal property subject to local general property taxation has increased over 1782 percent, from \$366 billion to \$6.924 trillion. The rate of increase has grown dramatically, especially since 1971, as table C shows.

All of the above amounts constitute "gross" assessed values, prior to the deduction of components of assessed value (partial exemptions) in connection with age, income, or other legally specified status of affected property owners. These partial exemptions amounted to \$242.6 billion in 1991. Corresponding amounts of partial exemptions for earlier years were \$198.1 billion in 1986, \$120.7 billion in 1981, \$23.1 billion in 1971, and \$11.9 billion in 1961. The tax base (net assessed value, after deduction of partial exemptions) in 1991 was \$6.681 trillion, as shown in table 1.

The Property Tax Base—Distribution

The net assessed value of \$6.681 trillion includes \$285.8 billion in State assessed property, up by 17.7 percent from the total in 1986. The remainder, locally assessed property, approximates \$6.396 trillion, of which all but \$589.0 billion represents real property. State assessed property, in most States, includes railroads and other utilities—assets that often require special expertise for appraisal. The terms "real property," "personal property," and "State assessed property" are defined under the headings "Real Property," "Personal Property," and "State Assessed Property," respectively, on p. VIII. The percent distribution of net assessed valuation by type of property appears in table D.

The Property Tax Base—Composition

The gross assessed value of locally assessed real property in 1991 amounted to \$6.044 trillion, 46.4 percent greater than the corresponding amount in 1986. The taxable value of locally assessed real property in 1991, after deduction of partial exemptions, was \$5.806 trillion. Locally assessed real property accounted for 86.9 percent of the total net assessed value for all taxable property. Corresponding shares in 1986, 1981, 1971, and 1961 were 84.6, 84.8, 79.6, and 76.2 percent, respectively. Legal assessment standards for real property appear in appendix A.

Over the past decade, there have been substantial increases in assessed value of real property within individual States, primarily because of reassessments to keep abreast of market values in Connecticut, the District of

Columbia, Hawaii, Indiana, Maine, New Hampshire, New Jersey, Rhode Island, South Dakota, and Virginia. On the other hand, there was a decrease in assessed value in Minnesota, because of 1989 legislation changing the legal standard of valuation.

The following 15 States reported locally assessed values of real property in excess of \$100 billion in 1991:

California	New York
Connecticut	North Carolina
Florida	Oregon
Hawaii	Texas
Illinois	Virginia
Massachusetts	Washington
Michigan	Wisconsin
New Jersey	

Assessed values represent varying percentages of market value, a factor that must be recognized when any comparisons are made.

The separate amounts for the “land” and “improvements” components of real property assessed value provided by 18 States and the District of Columbia and shown in table 1 should be used cautiously. Among these jurisdictions, assessed value for land (improved or unimproved) ranges from 25.1 percent of total real property assessed value, in Ohio, to 63.1 percent of total real property assessed value, in Hawaii. The land component is 35 percent or less in 10 of these States, and 50 percent or more in 3 of these States.

Although no breakdown of locally assessed real property by use category as of 1991 appears in this report, information of that type is available for 1986 in the 1987 Census of Governments, Volume 2, *Taxable Property Values*, for the following use categories: single-family nonfarm residential, multifamily nonfarm residential, acreage, vacant platted lots, commercial, industrial, and other and unallocable.

The gross assessed value of locally assessed personal property in 1991 amounted to \$594.7 billion, 26.3 percent greater than the corresponding amount in 1986. The taxable value of locally assessed personal property in 1991, after deduction of partial exemptions, was \$589.0 billion. Locally assessed personal property accounted for 8.8 percent of the total net assessed value for all taxable property. Corresponding shares in 1986, 1981, 1971, and 1961 were 10.1, 9.6, 12.7, and 16.0 percent, respectively. Several States have abandoned the assessment of all personal property in recent years, but a considerable taxable base remains. Legal assessment standards for personal property appear in appendix B.

There are nine States that do not subject personal property to the general property tax—Delaware, Hawaii, Illinois, Iowa, New Hampshire, New York, North Dakota, Pennsylvania, and South Dakota. By contrast, two States—California and Texas—each reported locally assessed values of personal property in excess of \$100 billion.

As appendix F indicates, inventories in 1991 were totally exempt in 32 States and the District of Columbia. Commercial and industrial personal property other than business inventories remained taxable in 41 States and the District of Columbia. Agricultural personal property was subject to taxation in 32 States, several of which exempt dollar amounts or specified property types. Of the 17 States still taxing household personal property, a similar reduction of the base often applies. Motor vehicles are exempt from general property taxation in 32 States and the District of Columbia, but some of these States subject motor vehicles to special property taxes.

Only 9 States subject intangible personal property to local general property taxation, all of which exempt certain types of intangibles. However, several States tax intangibles by means of separate levies. In its report, *State Government Tax Collections in 1992* (Series GF92-1), the Bureau of the Census lists identifiable State revenue from intangibles taxes and from special property taxes (taxes on a specified type of property at a special rate, rather than at the general property tax rate).

A large portion of the \$285.8 billion in gross assessed value of State assessed property (see table 1) is that of public utilities. The definition of “public utility” for purposes of property tax administration depends on the laws of a particular State, but frequently includes railroads, water companies, electric power companies, gas companies, transit companies, telephone and telegraph companies, pipeline companies, and the like. A public utility, though privately owned, has property of a highly specialized type, difficult to value. Much is nevertheless subject to local general property taxation.

Some States exempt public utilities from local general property taxation. In most such States, public utilities may be subject to special property, excise, or other taxation, often based on gross receipts, franchise value, or property value. Furthermore, in some States, some types of public utility property may be subject to local general property taxation, whereas other types may be subject to special property taxes or may be exempt from property taxation.

In States where utilities are subject to local general property taxation, the appraisal responsibility is generally vested in a State agency—the department of revenue, the tax commission, or a similar body. The assessment of utility property by a State agency reflects the inherent complexity and the special character of utility property, plus the fact that utility property generally extends beyond the boundaries of a single county or municipal government.

Because utility property is situated in many locations, but forms part of a unitary system, the most common valuation technique for utility property is the “unit rule”—appraisal on the basis of what the entire system is worth on the applicable valuation date. Thus, portions of the value of a system are allocated to all county or county-type geographic areas in which the system is located. The unit rule also implies adherence to definitions about which utility property is part of the system, and which, if any, is not.

Thus, application of the unit rule may be restricted in many States to “operating” property (property directly associated with the operation of the utility), and separate treatment of property that is “nonoperating” in character. Unit appraisal of operating property may proceed on the basis of approaches to value common to utilities: capitalization of earnings, value of stock and debt, and original cost less reasonable depreciation. In States that restrict application of the unit rule to operating property, taxable nonoperating property of utilities may be locally assessed.

The following 10 States reported no State assessed public utility property for purposes of local general property taxation: Alaska, Connecticut, Delaware, Hawaii, Maine, Michigan, New Hampshire, New Jersey, Pennsylvania, and Rhode Island. Some of these 10 States exempt some or all public utility property from local general property taxation, as mentioned earlier. In Alaska, Connecticut, Delaware, and Maine, taxable public utility property is locally assessed. Special property taxes apply to types of utility property that are specified by statute in Maine, Michigan, New Hampshire, New Jersey, and Pennsylvania.

Furthermore, State assessment of public utilities for purposes of local general property taxation may apply to only a few types of utilities in some States. In Florida and Illinois, State assessment applies only to railroads. Other types of utilities in these two States may be subject to special property taxes. In Texas, taxable public utility property is locally assessed, except for the “intangible value” of railroads and other transportation companies.

Real Property

Real property consists of land plus any improvements permanently attached to the land, as well as all rights and benefits from ownership of any lifetime or greater interests therein.

Personal Property

Personal property is every kind of property other than real property. It is either tangible, such as inventories that can be seen, touched, or moved about, or intangible. Intangible personal property has no physical existence other than certificates or accounts that represent its value. Fixtures may be either personal or real property, depending on whether or not they can be removed without damaging the real property to which they are attached.

State Assessed Property

The term “State assessed property,” as used in this report, refers to property for which the initial valuation for purposes of local general property taxation is set by a State agency, rather than by a local assessor. Although a large portion of State assessed property consists of the property of public utilities, some States may specify other types of property that are subject to State assessment;

examples include oil and gas production property (in Alaska), mining property (in Arizona, Montana, New Mexico, Utah, and Wyoming) and manufacturing industries (in South Carolina).

In Maryland, the supervisors of assessments in each county are State officials. Similarly, in Montana, the county assessors are agents of the State department of revenue. However, valuations of property in those two States are shown as “locally assessed” in this report for comparability with data for other States, except for centrally assessed public utility property (plus, in Montana, centrally assessed mining property).

Assessing Procedures and Standards

Assessing is the responsibility of an appointed or elected local official for determining the value of property subject to local general property taxation, as of the specified valuation date (shown in appendix G). Because its essentials are discovery, listing, and valuation of each taxable property in the jurisdiction, assessing also carries with it the responsibility for maintaining property records that are sufficiently accurate and comprehensive to accomplish essential valuation work uniformly and on time.

Two ultimate assessed value characteristics condition and reflect assessment performance: conformance with the value levels (at market or other specified value level prescribed in State law), and uniformity with the assessed value of each of the other taxable properties subject to the prescribed legal level. Thus, property records are essential—a comprehensive inventory of accounts for personal property, and parcel-oriented tax maps and associated appraisal files for each parcel of real property.

The use of individual property records systems by assessors has led to reliance by the public and by State and local officials on the assessor’s office for complete, accurate data on property in the jurisdiction. Use of computers has improved the effectiveness of assessment administration, by expediting access to individual property records. Moreover, computers make possible swift mass appraising, at least for residential property, by means of statistical techniques such as multiple regression analysis and adaptive feedback. Use of computer technology also has made possible annual assessment cycles.

Each State, in its constitution or statutes or both, prescribes one legal standard for all assessed values, or a group of standards each specified for a particular type of property. The legal standard may be the same for real and personal property, or there may be specified differences. All of the standards have a basis in or a relationship to market value, as the information in appendices A and B indicates. However, compliance with the standard does not necessarily indicate the amount of property tax billed against a given property. The amount of property tax owed is only partially influenced by the interaction between assessed value and tax rate. Taxpayer characteristics (income level, age, disability, and the like) or use of the property for a particular purpose (for farming, open space,

preservation of historic structures, and the like), where specified by statute, may also influence the amount of property taxes billed against a particular property.

Legal assessment standards nevertheless remain important. Numerous variations in these standards existed in 1991. With respect to real property, 20 States and the District of Columbia called for assessments at market value or at some equivalent. An additional 15 States specified a single percentage of market value, or a way of calculating a single percentage annually.

For 14 States, the single assessment level for real property has disappeared, and "classified property taxation" prevailed in 1991. These States are as follows (in Michigan, the classifications apply to equalization categories):

Alabama	3 classes
Arizona	13 classes
Colorado	3 classes
Kansas	4 classes
Louisiana	5 classes
Michigan	6 classes
Mississippi	5 classes
Missouri	3 classes (not including subclasses)
Montana	9 classes
North Dakota	4 classes
South Carolina	7 classes
Tennessee	3 classes
Utah	2 classes
Wyoming	2 classes

Since passage of proposition 13 in 1978, California has had two standards of assessment. For any property that has not sold since 1978, the assessed value is that for the base year, 1975, subject to increases of no more than 2 percent annually. Whenever a qualifying "change of ownership" or new construction occurs, however, reappraisal is mandatory and the new assessment must be at the market value level. Effective in 1983, that new assessment is placed on a supplemental roll immediately, and a supplemental tax becomes due. Its amount is the product of the current rate times the difference between old and new assessed values, prorated according to the months affected by the change in value.

Although Massachusetts and the District of Columbia provide for assessment at market value, differential tax rates apply in those two jurisdictions. Minnesota initially values property at market value, but applies differential percentage adjustments for various classes of property. West Virginia specifies a 60 percent assessment level with rate limitations for each of its four classes.

A similar pattern of level variation prevails for personal property assessments, as shown in appendix B. Percentages of market value range from the 100 percent, or full level, down to 1 percent.

Benefited use (or "current use") laws are an additional variety of legal standards affecting real property. These laws are summarized in appendix C. In 1991, this kind of

legislation was present in all States except Wisconsin, which uses an income tax credit. The essential characteristic of these laws is an instruction to assessors to estimate value for the real property involved on the basis of specified use or uses. Conventional appraisal theory rests on estimating the value of a property on the basis of "highest and best use"—the use naturally suited to the site, and likely to maximize the monetary return possible from the property. Appraising for assessing purposes has an identical goal, except that actual use often is accepted as the highest and best use, especially when it conforms to local zoning regulations.

The purpose of benefited use laws is to benefit the particular use or uses specified, frequently agricultural, open space, or historical. There are three types of such legislation: preferential use, deferred taxation, and contracts and agreements. In some instances, a single State may exhibit two or even all three of the possible varieties.

"Preferential use" laws (termed "use value assessment only" in appendix C) direct assessment on the basis of the use or uses specified, without providing any tax consequence in the event such uses change. In 1991, 27 States had such laws. Often, eligibility for such assessment depends on preexisting benefited use for a specified number of years. There also may be minimum requirements for property size and for income attributable to what the property produces (crops, for example).

In contrast, "deferred taxation" provisions existed in 31 States in 1991. This alternative prescribes "benefited use assessing" so long as the qualifying use continues. With any change, however (for example, from the sale of the property), a "deferred tax" is imposed; its amount generally is the difference in property taxes levied on the value of the benefited use and those levied on the value of the "highest and best" use. In the States affected, the assessment rolls may show both values for each affected parcel (the benefited use assessment and the conventional estimated assessment).

Provisions for "contracts and agreements" exist in 14 States and the District of Columbia. Laws of this type provide for contractual arrangements, by means of which taxpayers agree to use the subject property for purposes and under conditions specified, for a stated period of time, in exchange for assessment of the property on a benefited use basis so long as the contract is in effect.

After the assessed valuation has been initially set, there is a period of time during which the assessing official is required, by law or regulation, to review in detail each taxable property in the jurisdiction. Nominally, there is an assessed valuation made to each taxable property as of each annual valuation date. That value is likely to be the same as it was on the valuation date for the previous year, unless there was a reassessment or a change in the property, as a result of new construction, remodeling, or structure removal. In order to assure that properties are reassessed periodically, the laws of some States may specify that properties be reassessed every few years, or

that a specified percentage of properties in the jurisdiction be reassessed in a particular year. Appendix D indicates the requirements for periodic valuation of real property by State.

Assessment Jurisdictions

For survey purposes, the Census Bureau classifies assessing jurisdictions within three groups; namely, county, township–municipal–county, and township–municipal. Appendix G shows valuation dates; appendix H shows the type of assessing jurisdiction that is prevalent in each State.

County assessor system (type CO). Under this system, the county assessor or similar official (called “property valuation administrator” in Kentucky and “county auditor” in Ohio) has initial responsibility for determining the assessed value of taxable property. This system also encompasses certain county type geographic areas where no separate county government exists (areas with a consolidated city-county government, for example). The county assessor system prevails totally in 35 States and in the District of Columbia. The assessing official is elected in some localities, and appointed in others.

Among some of the other 15 States, the county assessor system applies in most areas in Iowa and Minnesota, in a minority of areas in Illinois, in a few counties in New York, and in Kenosha County in Wisconsin.

In Maryland, all assessing personnel, including the supervisor of assessments in each county, are State employees. In Montana, each county assessor is an agent of the State department of revenue.

In a few States, county assessors coexist with assessors for overlapping municipal and other governments. The latter officials determine separate assessed values for the particular local governments they serve. Such values exist independently of those determined for county purposes by the county assessor for the geographic area that includes the overlapping territory.

Township–municipal–county organization (type TMC). This system makes it possible, sometimes mandatory, for township or municipal assessors to accomplish initially the official assessing function, within guidelines, supervisory direction, or equalization action from county or State officials. Township–municipal–county organization occurs throughout Indiana and North Dakota. It is evident as well in those parts of Illinois, Iowa, and Minnesota not within the county organization described earlier.

Township–municipal assessing (type TM). This kind of assessing organization exists in the following 10 States: Connecticut, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York (except in New York City and in a few counties), Rhode Island, Vermont, and Wisconsin (except Kenosha County).

In township–municipal States, the initial township or municipal assessors, elected or appointed, perform the initial assessing function. There may be consultative or other assistance from the State, but not in the manner or to the extent demonstrated in States with the township–municipal–county type of organization.

In all States, the primary assessing jurisdiction is one of the contiguous areas (counties, municipalities, or townships) that, together, encompass the entire geographic area of the State. The assessing official in each of the primary assessing jurisdictions has initial responsibility for determining the valuation used as the basis for local general property taxes.

There has been little change in the organizational pattern of assessing jurisdictions in the past 30 years. State involvement in local assessing, however, has increased, as exemplified by developments such as those in South Carolina, where all assessing of manufacturing property is done by the State.

Assessed Values and Taxable Values

In order to assure comparability of data between States, the Bureau of the Census defines the terms “assessed valuation” and “assessed value” as the officially determined value of a property for purposes of local general property taxation, subject to the legal assessment standards shown in appendices A and B.

The term “gross assessed value” refers to the assessed value prior to the deduction of any partial exemptions. The term “net assessed value” or “taxable value” refers to the assessed value after the deduction of partial exemptions.

In a few States where the same piece of property may be differently valued by different types of local governments, the assessed value data presented in this report refer to the valuations set for county government taxes.

Furthermore, in some States, the assessed value may result from the application of prescribed procedures that inflate, deflate, or otherwise adjust the original appraised value set by the assessor. These adjustments are made so that the resulting assessed value reflects a desired level, accommodates deliberately paced change, or accomplishes some other policy purpose.

Arizona assessors establish two assessed values for each property, as noted in appendix A—“limited property value” and “full cash value.” Full cash value assessed values are used for Arizona in this report. As noted under “Assessing Procedures and Standards” on p. VIII, California has had two standards of assessment since 1978.

Connecticut assessed values are set by statute at 70 percent of the market value after revaluation.

In Illinois, assessed values reflect use of the applicable State determined county multiplier to inflate or deflate the initial valuation set by the local assessor, in order to equalize valuations between counties.

Maryland uses triennial reassessment. The assessed value each year is the applicable value at the time of the previous triennial reassessment, increased in one-third increments in each year of a 3-year cycle.

In Michigan, the assessed value is the "State equalized value" adjusted by the equalization factor applicable to a particular category of property.

Montana and North Dakota each have two values—"assessed value" as estimated by the assessor, and "taxable value" incorporating the application of the prescribed statutory percentage for the assessment involved. In this report, taxable values are used for Montana and North Dakota.

In Vermont, the "listers," or assessors, estimate "listed values" based on appraisal values. However, the "grand list" value, which is used as the basis of property tax levies, is 1 percent of the "listed value." The "grand list value" is used for Vermont in this report.

Value Excluded or Removed from the Property Tax Base

Considerable property value does not appear in summations of assessed value ultimately subject to local general property taxation, but is either fully or partially exempt from property taxation.

Fully exempt property—property excluded from the tax base—may be classified as follows:

1. Property for publicly beneficial purposes—religious, educational, charitable, or governmental. To qualify for exemption, such properties must meet both ownership and use requirements.
2. Property of a specific type that is exempt from the general property tax, but is subject to a special property tax or to a type of tax other than property taxes. Examples of property that may be subject, in some States, to this type of exemption include public utility property and intangible personal property.
3. Qualifying property of new industrial plants in some States, usually for a specified period of not more than 10 years. The purpose of this type of exemption is to attract industry to locate within the State. This type of exemption may result in exclusion of this type of property from the roll, or to removal of part of the value of such property from gross assessed value.
4. Specific legislative action that exempts particular property within individual jurisdictions. This type of exemption is specific to an individual property rather than for an entire category of property.
5. Property used for pollution control and abatement, energy conservation, and property rehabilitation, and exempt by State law from property taxes. This type of exemption may result in exclusion of this type of property from the roll, or to removal of part of the value of such property from gross assessed value.

No attempt is made in this report to present the value of fully exempt property. The availability of such data varies widely from one State to another. Only 10 States were able to report the value of fully exempt properties by type of exemption.

Partial exemptions—property value removed from the tax base—reflect the amount of otherwise taxable assessed value that are removed from property tax liability by constitutional or statutory action. Examples of partial exemptions are those for qualifying homesteads, veterans, and senior citizens. For 1991, such assessed value components, removed from the property tax base, exceeded \$242.6 billion. Partial exemptions were applied to locally assessed real property in 31 States and the District of Columbia, to locally assessed personal property in 10 States, and to State assessed property in one State (Ohio).

In most of the States to which partial exemptions were applied in 1991, the exempt portion of the gross assessed valuation was less than 5 percent of the total gross assessed valuation. However, in the following 12 States, the exempt portion was more than 5 percent of the total gross assessed valuation: Alabama (12.3 percent), Florida (14.1 percent), Hawaii (13.4 percent), Idaho (15.0 percent), Illinois (7.6 percent), Indiana (10.6 percent), Louisiana (27.5 percent), New York (6.4 percent), Oklahoma (6.2 percent), Rhode Island (6.0 percent), Texas (7.3 percent), and West Virginia (7.1 percent).

No attempt is made in this report to present the value of partial exemptions by type of exemption, as some States were unable to provide a breakdown by type of exemption. One of the most frequently reported partial exemptions, however, was the homestead exemption (reported by 16 States and the District of Columbia), which lowers the property tax for those who own and occupy their own homesteads in those States where homestead exemptions are authorized.¹ Some States also reported partial exemptions for veterans, disabled or blind persons, senior citizens, new industries, pollution control facilities, properties being redeveloped, and the like. However, the maximum exempt amount per parcel for properties subject to homestead, veterans', and similar exemptions varies widely from one State to another, according to provisions of the applicable State law.

Not included in this discussion of partial exemptions are "circuit breakers" in some States—State-financed rebates of specified amounts of property taxes due (or rent equivalents) whenever such payments exceed specified amounts of household income. Also not included in this discussion are tax credits applied against the amount of the property tax bill, rather than against the assessed value, in some States.

RELATION TO OTHER CLASSIFICATIONS AND LISTINGS

Local Areas for Population Statistics

The county or county type geographic areas for which assessed valuation statistics are presented in table 3 of this report correspond, in most cases, to those used for

¹In addition to the District of Columbia, States reporting homestead exemptions in 1991 included Alabama, California, Florida, Hawaii, Idaho, Illinois, Indiana, Kentucky, Louisiana, Nebraska, New Mexico, North Carolina, North Dakota, Oklahoma, Texas, and West Virginia.

presenting statistics on population and other subjects. However, two areas that have no local governments are excluded, as follows: Kalawao County, Hawaii (administered by the State department of health); and the Montana portion of Yellowstone National Park (administered by the Federal Government). Data presented for New York City are combined figures covering all five boroughs—Bronx, Brooklyn, Manhattan, Queens, and Staten Island. These five boroughs correspond to Bronx, Kings, New York, Queens, and Richmond Counties, respectively. In Louisiana, the county type geographic areas are officially designated as parishes.

For purposes of population statistics, Alaska is divided into 26 “county equivalents.” Each area served by a borough or consolidated city–borough government constitutes a separate county equivalent. However, large portions of the State are not served by borough (or consolidated city–borough) governments, but are located in the “unorganized borough.” The unorganized borough is divided into 11 census areas, each of which is classified as a county equivalent for purposes of population statistics. The boundaries for each of these 11 census areas conform, where feasible, to the boundaries of the Alaska Native Regional Corporations established under the Alaska Native Claims Settlement Act, a 1971 Federal law.

All borough and consolidated city–borough governments in Alaska may levy property taxes. Similarly, Alaska cities located in the unorganized borough may levy property taxes. However, not all Alaska governments with the power to levy property taxes exercise that power. Of the 15 borough and consolidated city–borough governments in Alaska, 11 exercised the power to levy property taxes as of 1991. Only 14 Alaska cities located in the unorganized borough exercised the power to levy property taxes as of 1991. Those Alaska boroughs (and cities located in the unorganized borough) that do not levy property taxes are shown with zero amounts in table 3 of this report; they receive their revenue through locally–imposed sales taxes and through contributions from the State government.²

RELATION TO OTHER CENSUS REPORTS

The findings in this report relate to the assessed value of property for taxation purposes. By contrast, data in Volume 2, No. 2, *Taxable Real Property Assessment/ Sales Price Ratios*, relate to the relationship between the assessed value and the market value of a sample of properties in selected States.

SOURCES OF DATA

Procedures throughout the survey incorporate the use of public records. It should be noted, however, that, in many cases, data in effectively usable format become available for survey use only with the authorization of the local officials concerned.

²Alaska boroughs that do not levy property taxes are Aleutians East, Denali, Lake and Peninsula, and Northwest Arctic. In addition, most Alaska cities in the unorganized borough do not levy property taxes.

Revenue data appearing in table 2 and elsewhere in this introductory material are contained in *Government Finances in 1990-91*, and in earlier editions of that publication.

Assessed value data shown in tables 1 and 3 came primarily from State officials having responsibilities for State assistance to and/or supervision of local property tax and assessment administration. A canvass of such officials by means of a mail questionnaire produced most of the information for those tables.

Information concerning legal assessment levels, valuation standards, classified property taxation, exemptions, taxability, and similar matters resulted from review and analysis of State constitutional and statutory provisions, court cases, and administrative regulations. These were augmented where necessary by telephone consultation or correspondence with officials concerned.

LIMITATIONS OF DATA

Any use of statistics contained in this report is subject to limitations and qualifications specified elsewhere in this text, in footnotes and similar references pertaining to any of the tables and to any material in the appendices, and to the material that follows.

Nonresponse

Tables 1 and 3 of this report are based on assessed valuations reported by State agencies that are responsible for property tax administration in each of the 50 States and the District of Columbia. Response from these agencies was 100 percent. Those States that did not return a completed questionnaire (showing the assessed valuations in that State) supplied printed reports that Census Bureau staff were able to use to compile the data on assessed valuations in that State.

Table 2 of this report, covering property tax revenue in Fiscal Year 1991, is based on an annual survey of the tax collections of all State governments and an annual survey of government finances covering a sample of local governments.³ Each of the State governments supplied either a completed questionnaire, printed reports, or data in electronic format showing the amount of State government property tax revenue. For the local governments, data on property tax revenue were obtained, in most cases, either through a mail survey or through central collection of the data from a State agency, although in the case of the larger and more complex governments, these data were obtained by trained Census Bureau representatives from official records or reports or from data in electronic format. Where necessary, special tabulations in other State offices, printed reports, secondary sources, or followup correspondence were used to obtain information. In cases where returns of acceptable data could not be obtained by mail

³For a description of the sample used in the annual survey of government finances, see Bureau of the Census, *Government Finances: 1990-91*, series GF/91-5, pp. xix-xv.

canvass, by central data collection, or by available published sources, Census Bureau agents visited county and municipal government offices to obtain the basic statistics or important missing information. Through these efforts, only 17 percent of the local governments sample remained incomplete.

Diversity in Law and Administration

The 1992 survey of assessed valuations reflects continued variation in property taxation and assessment from one locality to another. The effect of proposition 13 in California, approved in 1978, has been noted under “Assessing Procedures and Standards,” on p. 8. The notion of limits on assessments or tax rates, or both, also has gained acceptance elsewhere. Thus, one encounters differences within and among the individual States and local assessing jurisdictions that affect how much in property taxes people actually pay. The following influences are noteworthy:

Owner and occupant status influences. Age, household income, total or partial disability, and veteran status may influence property tax bills by means of “circuit breakers” tied to household income levels, or by removal of all or part of the assessed value of the property involved.

Benefited use influences. Instead of arriving at a value estimate based on “highest and best use,” assessors in any benefited use situation determine value on the basis of the current or otherwise specified use. A common example is the group of assessment laws governing agricultural property in many States (see appendix C).

Assessment cycle influences. Assessment cycles (see appendix D) refer to the time periods required for review of each assessed value within a jurisdiction, whether or not changes have occurred in the particular property. Computer technology has made annual review possible in

some jurisdictions. Where assessment cycles exist, the individual assessed values for a particular parcel may reflect the current market unevenly, unless a noticeable modification in property value (resulting from remodeling or some other cause) stimulated a separate reappraisal.

Appeals and equalization. Unless otherwise noted, this report only includes those assessed values that are deemed as “final” for the 1991 assessment period, following any local administrative appeal. Moreover, the assessed values incorporate any equalization activity resulting in revised assessed values.

AVAILABILITY OF DATA

Copies of Volume 2, No. 1, *Assessed Valuations for Local General Property Taxation* and other volumes of the 1992 Census of Governments are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402 and U.S. Department of Commerce District Offices. This report, as well as the Taxable Property Gross and Net Assessed Value file, will also be available in electronic form. For details, contact the Governments Division, Bureau of the Census, Washington DC 20233, or telephone 301-763-5074.

MEANING OF ABBREVIATIONS AND SYMBOLS

The abbreviations and symbols in the tables have the following meanings:

- Represents zero or rounds to zero.
- (NA) Not available.
- (X) Not applicable.
- (Z) Less than 0.05 percent.

Table A. Revenue from Property Taxes: 1956-1957 to 1990-1991

(Dollar amounts in millions)

Fiscal year	State and local governments		Local governments only	
	Property tax revenue	Percent of total tax revenue	Property tax revenue	Percent of total tax revenue
1990-91.....	167,999	32.0	161,772	75.3
1989-90.....	155,613	31.0	149,765	74.5
1988-89.....	142,525	30.4	137,107	74.3
1987-88.....	132,240	30.4	127,191	74.1
1986-87.....	121,227	29.9	116,618	73.7
1981-82.....	81,918	30.8	78,805	76.0
1976-77.....	62,527	35.5	60,267	80.5
1971-72.....	42,133	38.7	40,876	83.5
1966-67.....	26,047	42.7	25,186	86.6
1961-62.....	19,056	45.9	18,416	87.9
1956-57.....	13,097	45.1	12,618	87.0

Table B. Percent Distribution, State and Local Government Revenue Sources: 1971-72, 1981-82, 1986-87, and 1990-91

Item	Percent of local government revenue			
	1990-91	1986-87	1981-82	1971-72
Revenue from all sources	100.0	100.0	100.0	100.0
Intergovernmental revenue.....	33.0	33.3	37.0	34.5
From Federal Government.....	3.1	4.2	6.7	3.9
From State governments.....	29.8	29.1	30.4	30.5
Taxes, all types.....	35.1	33.7	33.1	43.2
Property taxes.....	26.4	24.8	25.2	36.1
Income, individual and corporate.....	1.9	2.1	1.9	2.0
Sales and gross receipts.....	5.2	5.2	4.7	3.7
Other.....	1.5	1.6	1.2	1.4
Current charges.....	12.7	11.6	11.2	9.6
Miscellaneous general revenue.....	7.7	8.8	7.9	4.1
Other.....	11.5	12.6	10.8	8.6

Table C. Summary Gross and Net Assessed Values and Percent Change: 1961, 1971, 1981, 1986, and 1991

(Dollar amounts in billions)

Assessed value type	1961	1971	1981	1986	1991	Percent change			
						1961 to 1971	1971 to 1981	1981 to 1986	1986 to 1991
Total gross assessed value...	365.9	717.8	2,958.2	4,817.8	6,924.2	96.2	312.2	62.9	43.7
Tax exempt portion of gross assessed value.....	11.9	23.1	120.7	198.1	242.6	94.1	422.5	64.1	22.5
Total net assessed value (net locally taxable).....	354.0	694.6	2,837.5	4,619.7	6,681.6	96.2	308.5	62.8	44.6
State assessed property.....	27.8	53.5	159.0	242.8	285.8	92.4	197.2	52.7	17.7
Locally assessed property.....	326.1	641.1	2,678.4	4,376.9	6,395.8	96.6	317.8	63.4	46.1
Real property.....	269.7	552.7	2,406.7	3,910.7	5,806.7	104.9	335.4	62.4	48.5
Personal property.....	56.5	88.3	271.7	466.2	589.0	56.2	207.7	71.6	26.3

Table D. Percent Distribution of Net Taxable Property Assessed Value: 1961, 1971, 1981, 1986, and 1991

Assessed value type	1961	1971	1981	1986	1991
Total net assessed value (net locally taxable) ..	100.0	100.0	100.0	100.0	100.0
State assessed property	7.9	7.7	5.6	5.3	4.3
Locally assessed property	92.1	92.3	94.4	94.7	95.7
Real property.....	76.2	79.6	84.8	84.6	86.9
Personal property.....	16.0	12.7	9.6	10.1	8.8

Table 1. Gross and Net Assessed Value of Property Subject to Local General Property Taxation by Class of Property and State: 1991

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross assessed value before partial exemptions						
	Total	State assessed	Locally assessed				Personal
			Total	Real			
				Total	Land	Improvements	
1	2	3	4	5	6	7	
United States	6 924 198 042	285 872 591	6 638 325 451	6 043 600 916	(NA)	(NA)	594 724 535
Alabama ¹	19 724 515	2 669 306	17 055 209	12 035 672	(NA)	(NA)	5 019 537
Alaska ²	34 283 776	14 551 817	19 731 959	17 297 540	(NA)	(NA)	2 434 419
Arizona ³	22 193 298	4 898 020	17 295 278	15 139 226	(NA)	(NA)	2 156 052
Arkansas	15 200 450	1 461 756	13 738 694	10 230 549	(NA)	(NA)	3 508 145
California ^{1 4}	1 702 878 751	73 928 262	1 628 950 489	1 528 106 557	(NA)	(NA)	100 843 932
Colorado	28 285 238	2 113 568	26 171 670	23 213 794	8 472 575	14 741 219	2 957 876
Connecticut ¹	140 172 526	—	140 172 526	120 079 761	(NA)	(NA)	20 092 765
Delaware ¹	17 010 182	—	17 010 182	17 010 182	(NA)	(NA)	—
District of Columbia	54 440 716	—	54 440 716	52 185 910	23 299 965	28 885 945	2 254 806
Florida	555 197 264	612 619	554 584 645	496 581 167	(NA)	(NA)	58 003 478
Georgia	118 352 937	17 292 809	101 060 128	82 042 019	26 688 734	55 353 285	19 018 109
Hawaii	113 341 679	—	113 341 679	113 341 679	71 496 634	41 845 045	—
Idaho	35 036 848	2 434 964	32 601 884	28 253 015	9 504 353	18 748 662	4 348 869
Illinois ¹	127 252 182	258 230	126 993 952	126 993 952	(NA)	(NA)	—
Indiana ¹	45 352 778	2 179 091	43 173 687	33 372 287	(NA)	(NA)	9 801 400
Iowa ^{5 6}	75 147 494	7 400 597	67 746 897	67 746 897	(NA)	(NA)	—
Kansas ⁶	14 623 209	2 381 285	12 241 924	9 775 378	(NA)	(NA)	2 466 546
Kentucky ⁷	106 337 405	8 039 530	98 297 875	74 974 455	(NA)	(NA)	23 323 420
Louisiana	15 317 450	2 244 260	13 073 190	9 112 363	2 557 333	6 555 030	3 960 827
Maine ¹	57 549 784	—	57 549 784	51 691 143	19 848 814	31 842 329	5 858 641
Maryland ⁸	94 397 171	14 220 134	80 177 037	79 440 232	(NA)	(NA)	736 805
Massachusetts ⁶	376 409 451	1 533 762	374 875 689	366 148 191	(NA)	(NA)	8 727 498
Michigan ¹	150 860 258	—	150 860 258	132 309 621	(NA)	(NA)	18 550 637
Minnesota ^{1 9}	3 234 838	251 959	2 982 879	2 952 140	(NA)	(NA)	30 739
Mississippi	9 416 747	1 172 153	8 244 594	5 361 613	(NA)	(NA)	2 882 981
Missouri	40 817 839	2 843 732	37 974 107	29 773 044	(NA)	(NA)	8 201 063
Montana ^{8 10}	1 595 222	480 267	1 114 955	828 593	315 326	513 267	286 362
Nebraska	54 302 691	2 319 239	51 983 452	44 724 446	19 630 397	25 094 049	7 259 006
Nevada ^{1 11}	21 616 176	2 797 073	18 819 103	16 808 646	(NA)	(NA)	2 010 457
New Hampshire ¹	60 024 127	—	60 024 127	60 024 127	20 755 638	39 268 489	—
New Jersey ¹	366 051 976	—	366 051 976	363 543 464	144 167 407	219 376 057	2 508 512
New Mexico ¹²	14 869 283	2 587 372	12 281 911	11 631 842	(NA)	(NA)	650 069
New York	252 717 505	8 017 794	244 699 711	244 699 711	(NA)	(NA)	—
North Carolina ¹³	271 471 281	17 272 799	254 198 482	198 851 479	(NA)	(NA)	55 347 003
North Dakota ¹	950 810	78 127	872 683	872 683	476 743	395 940	—
Ohio ¹⁴	134 812 578	27 919 862	106 892 716	99 859 936	25 026 457	74 833 479	7 032 780
Oklahoma ¹⁵	11 507 778	1 905 965	9 601 813	7 680 133	(NA)	(NA)	1 921 680
Oregon ¹	112 410 033	6 375 887	106 034 146	100 853 650	34 316 233	66 537 417	5 180 496
Pennsylvania ¹	78 065 866	—	78 065 866	78 065 866	(NA)	(NA)	—
Rhode Island ¹	37 001 503	—	37 001 503	31 320 502	(NA)	(NA)	5 681 001
South Carolina ^{1 6 16}	7 595 159	1 369 139	6 226 020	4 225 618	(NA)	(NA)	2 000 402
South Dakota ¹⁷	17 567 727	827 636	16 740 091	16 740 091	8 569 606	8 170 485	—
Tennessee ¹⁸	43 109 471	2 840 262	40 269 209	36 364 386	(NA)	(NA)	3 904 823
Texas	658 933 837	182 589	658 751 248	531 740 102	(NA)	(NA)	127 011 146
Utah	54 878 680	13 154 209	41 724 471	33 836 077	10 182 602	23 653 475	7 888 394
Vermont ^{1 6 19}	284 569	—	284 569	268 605	(NA)	(NA)	15 964
Virginia ⁶	341 372 938	18 845 243	322 527 695	293 923 676	102 059 100	191 864 576	28 604 019
Washington	238 510 764	8 783 290	229 727 474	216 008 477	(NA)	(NA)	13 718 997
West Virginia ¹	26 154 443	3 091 054	23 063 389	12 433 652	(NA)	(NA)	10 629 737
Wisconsin ²⁰	139 171 857	—	139 171 857	131 962 966	37 287 259	94 675 707	7 208 891
Wyoming ¹	6 386 982	4 536 930	1 850 052	1 163 801	389 656	774 145	686 251

See appendix I for footnotes.

Table 1. Gross and Net Assessed Value of Property Subject to Local General Property Taxation by Class of Property and State: 1991—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Tax-exempt portion of gross assessed value					Assessed value subject to tax after deduction of partial exemptions	
	Total	State assessed	Locally assessed			Total	State assessed
			Total	Real	Personal		
	8	9	10	11	12	13	14
United States	242 643 607	82 622	242 560 985	236 859 679	5 701 306	6 681 554 435	285 789 969
Alabama ¹	2 425 027	—	2 425 027	2 425 027	—	17 299 488	2 669 306
Alaska ²	—	—	—	—	—	34 283 776	14 551 817
Arizona ³	(NA)	—	(NA)	(NA)	(NA)	22 193 298	4 898 020
Arkansas	—	—	—	—	—	15 200 450	1 461 756
California ^{1 4}	32 939 972	—	32 939 972	32 939 972	—	1 669 938 779	73 928 262
Colorado	—	—	—	—	—	28 285 238	2 113 568
Connecticut ¹	1 752 682	—	1 752 682	1 726 939	25 743	138 419 844	—
Delaware ¹	805 520	—	805 520	805 520	—	16 204 662	—
District of Columbia	2 343 450	—	2 343 450	2 343 450	—	52 097 266	—
Florida	77 994 013	—	77 994 013	75 976 913	2 017 100	477 203 251	612 619
Georgia	2 268 034	—	2 268 034	736 549	1 531 485	116 084 903	17 292 809
Hawaii	15 156 181	—	15 156 181	15 156 181	—	98 185 498	—
Idaho	5 264 462	—	5 264 462	5 175 179	89 283	29 772 386	2 434 964
Illinois ¹	9 708 849	—	9 708 849	9 708 849	—	117 543 333	258 230
Indiana ¹	4 818 569	—	4 818 569	3 906 361	912 208	40 534 209	2 179 091
Iowa ^{5 6}	(NA)	—	(NA)	(NA)	—	75 147 494	7 400 597
Kansas ⁶	(NA)	—	(NA)	(NA)	(NA)	14 623 209	2 381 285
Kentucky ⁷	4 350 598	—	4 350 598	4 350 598	—	101 986 807	8 039 530
Louisiana	4 216 264	—	4 216 264	4 216 264	—	11 101 186	2 244 260
Maine ¹	228 500	—	228 500	228 500	—	57 321 284	—
Maryland ⁸	138 809	—	138 809	138 809	—	94 258 362	14 220 134
Massachusetts ⁵	(NA)	—	(NA)	(NA)	—	376 409 451	1 533 762
Michigan ¹	—	—	—	—	—	150 860 258	—
Minnesota ^{1 9}	—	—	—	—	—	3 234 838	251 959
Mississippi	—	—	—	—	—	9 416 747	1 172 153
Missouri	—	—	—	—	—	40 817 839	2 843 732
Montana ^{8 10}	—	—	—	—	—	1 595 222	480 267
Nebraska	1 156 546	—	1 156 546	1 156 546	—	53 146 145	2 319 239
Nevada ^{1 11}	23 708	—	23 708	23 708	—	21 592 468	2 797 073
New Hampshire ¹	926 863	—	926 863	926 863	—	59 097 264	—
New Jersey ¹	395 554	—	395 554	395 554	—	365 656 422	—
New Mexico ¹²	445 551	—	445 551	445 551	—	14 423 732	2 587 372
New York	16 122 563	—	16 122 563	16 122 563	—	236 594 942	8 017 794
North Carolina ¹³	1 749 871	—	1 749 871	1 749 871	—	269 721 410	17 272 799
North Dakota ¹	5 053	—	5 053	5 053	—	945 757	78 127
Ohio ¹⁴	1 058 177	82 622	975 555	—	975 555	133 754 401	27 837 240
Oklahoma ¹⁵	710 233	—	710 233	710 233	(NA)	10 797 545	1 905 965
Oregon ¹	251 388	—	251 388	231 973	19 415	112 158 645	6 375 887
Pennsylvania ¹	—	—	—	—	—	78 065 866	—
Rhode Island ¹	2 221 880	—	2 221 880	2 167 672	54 208	34 779 623	—
South Carolina ^{1 6 16}	(NA)	—	(NA)	(NA)	—	7 595 159	1 369 139
South Dakota ¹⁷	272 356	—	272 356	272 356	—	17 295 371	827 636
Tennessee ¹⁸	—	—	—	—	—	43 109 471	2 840 262
Texas	48 362 590	—	48 362 590	48 362 590	—	610 571 247	182 589
Utah	107 760	—	107 760	107 760	—	54 770 920	13 154 209
Vermont ^{1 6 19}	(NA)	—	(NA)	(NA)	(NA)	284 569	—
Virginia ⁶	(NA)	—	(NA)	(NA)	(NA)	341 372 938	18 845 243
Washington	2 573 705	—	2 573 705	2 518 025	55 680	235 937 059	8 783 290
West Virginia ¹	1 844 941	—	1 844 941	1 824 312	20 629	24 309 502	3 091 054
Wisconsin ²⁰	—	—	—	—	—	139 171 857	—
Wyoming ¹	3 938	—	3 938	3 938	—	6 383 044	4 536 930

See appendix I for footnotes.

Table 1. Gross and Net Assessed Value of Property Subject to Local General Property Taxation by Class of Property and State: 1991—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Assessed value subject to tax after deduction of partial exemptions—Con.			Distribution of assessed value subject to tax				
	Locally assessed			Total	State assessed	Locally assessed		
	Total	Real	Personal			Total	Real	Personal
	15	16	17	18	19	20	21	22
United States	6 395 764 466	5 806 741 237	589 023 229	100.0	4.3	95.7	86.9	8.8
Alabama ¹	14 630 182	9 610 645	5 019 537	100.0	15.4	84.6	55.6	29.0
Alaska ²	19 731 959	17 297 540	2 434 419	100.0	42.4	57.6	50.5	7.1
Arizona ³	17 295 278	15 139 226	2 156 052	100.0	22.1	77.9	68.2	9.7
Arkansas	13 738 694	10 230 549	3 508 145	100.0	9.6	90.4	67.3	23.1
California ^{1 4}	1 596 010 517	1 495 166 585	100 843 932	100.0	4.4	95.6	89.5	6.0
Colorado	26 171 670	23 213 794	2 957 876	100.0	7.5	92.5	82.1	10.5
Connecticut ¹	138 419 844	118 352 822	20 067 022	100.0	—	100.0	85.5	14.5
Delaware ¹	16 204 662	16 204 662	—	100.0	—	100.0	100.0	—
District of Columbia	52 097 266	49 842 460	2 254 806	100.0	—	100.0	95.7	4.3
Florida	476 590 632	420 604 254	55 986 378	100.0	0.1	99.9	88.1	11.7
Georgia	98 792 094	81 305 470	17 486 624	100.0	14.9	85.1	70.0	15.1
Hawaii	98 185 498	98 185 498	—	100.0	—	100.0	100.0	—
Idaho	27 337 422	23 077 836	4 259 586	100.0	8.2	91.8	77.5	14.3
Illinois ¹	117 285 103	117 285 103	—	100.0	0.2	99.8	99.8	—
Indiana ¹	38 355 118	29 465 926	8 889 192	100.0	5.4	94.6	72.7	21.9
Iowa ^{5 6}	67 746 897	67 746 897	—	100.0	9.8	90.2	90.2	—
Kansas ⁶	12 241 924	9 775 378	2 466 546	100.0	16.3	83.7	66.8	16.9
Kentucky ⁷	93 947 277	70 623 857	23 323 420	100.0	7.9	92.1	69.2	22.9
Louisiana	8 856 926	4 896 099	3 960 827	100.0	20.2	79.8	44.1	35.7
Maine ¹	57 321 284	51 462 643	5 858 641	100.0	—	100.0	89.8	10.2
Maryland ⁸	80 038 228	79 301 423	736 805	100.0	15.1	84.9	84.1	0.8
Massachusetts ⁶	374 875 689	366 148 191	8 727 498	100.0	0.4	99.6	97.3	2.3
Michigan ¹	150 860 258	132 309 621	18 550 637	100.0	—	100.0	87.7	12.3
Minnesota ^{1 9}	2 982 879	2 952 140	30 739	100.0	7.8	92.2	91.3	1.0
Mississippi	8 244 594	5 361 613	2 882 981	100.0	12.4	87.6	56.9	30.6
Missouri	37 974 107	29 773 044	8 201 063	100.0	7.0	93.0	72.9	20.1
Montana ^{8 10}	1 114 955	828 593	286 362	100.0	30.1	69.9	51.9	18.0
Nebraska	50 826 906	43 567 900	7 259 006	100.0	4.4	95.6	82.0	13.7
Nevada ^{1 11}	18 795 395	16 784 938	2 010 457	100.0	13.0	87.0	77.7	9.3
New Hampshire ¹	59 097 264	59 097 264	—	100.0	—	100.0	100.0	—
New Jersey ¹	365 656 422	363 147 910	2 508 512	100.0	—	100.0	99.3	0.7
New Mexico ¹²	11 836 360	11 186 291	650 069	100.0	17.9	82.1	77.6	4.5
New York	228 577 148	228 577 148	—	100.0	3.4	96.6	96.6	—
North Carolina ¹³	252 448 611	197 101 608	55 347 003	100.0	6.4	93.6	73.1	20.5
North Dakota ¹	867 630	867 630	—	100.0	8.3	91.7	91.7	—
Ohio ¹⁴	105 917 161	99 859 936	6 057 225	100.0	20.8	79.2	74.7	4.5
Oklahoma ¹⁵	8 891 580	6 969 900	1 921 680	100.0	17.7	82.3	64.6	17.8
Oregon ¹	105 782 758	100 621 677	5 161 081	100.0	5.7	94.3	89.7	4.6
Pennsylvania ¹	78 065 866	78 065 866	—	100.0	—	100.0	100.0	—
Rhode Island ¹	34 779 623	29 152 830	5 626 793	100.0	—	100.0	83.8	16.2
South Carolina ^{1 6 16}	6 226 020	4 225 618	2 000 402	100.0	18.0	82.0	55.6	26.3
South Dakota ¹⁷	16 467 735	16 467 735	—	100.0	4.8	95.2	95.2	—
Tennessee ¹⁸	40 269 209	36 364 386	3 904 823	100.0	6.6	93.4	84.4	9.1
Texas	610 388 658	483 377 512	127 011 146	100.0	0.0	100.0	79.2	20.8
Utah	41 616 711	33 728 317	7 888 394	100.0	24.0	76.0	61.6	14.4
Vermont ^{1 6 19}	284 569	268 605	15 964	100.0	—	100.0	94.4	5.6
Virginia ⁶	322 527 695	293 923 676	28 604 019	100.0	5.5	94.5	86.1	8.4
Washington	227 153 769	213 490 452	13 663 317	100.0	3.7	96.3	90.5	5.8
West Virginia ¹	21 218 448	10 609 340	10 609 108	100.0	12.7	87.3	43.6	43.6
Wisconsin ²⁰	139 171 857	131 962 966	7 208 891	100.0	—	100.0	94.8	5.2
Wyoming ¹	1 846 114	1 159 863	686 251	100.0	71.1	28.9	18.2	10.8

See appendix I for footnotes.

Table 2. Property Tax Revenue of State and Local Governments in Relation to Personal Income, Population, and Other Revenue Amounts by State: Fiscal Year 1991

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Amount (thousands dollars)									
	Total	State governments	Local governments						Special districts	School districts
			Total	County	Subcounty general purpose governments			Townships		
					Total	Municipalities				
1	2	3	4	5	6	7	8	9		
United States	167 999 489	6 227 751	161 771 738	38 609 936	48 133 243	37 654 478	10 478 765	5 359 463	69 669 096	
Alabama	698 323	94 215	604 108	193 645	132 202	132 202	(X)	8 062	270 199	
Alaska	691 205	85 007	606 198	378 880	227 318	227 318	(X)	(X)	(X)	
Arizona	2 474 405	278 945	2 195 460	551 096	236 712	236 712	(X)	122 788	1 284 864	
Arkansas	580 114	8 854	571 260	113 911	48 746	48 746	(X)	1 751	406 852	
California	19 424 311	2 233 393	17 190 918	6 511 107	4 000 031	4 000 031	(X)	1 162 799	5 516 981	
Colorado	2 329 354	7 493	2 321 861	492 300	233 759	233 759	(X)	204 014	1 391 788	
Connecticut	3 743 873	12	3 743 861	(X)	3 724 012	1 449 040	2 274 972	19 849	(X)	
Delaware	211 512	(X)	211 512	53 376	32 350	32 350	(X)	287	125 499	
District of Columbia	881 878	(X)	881 878	(X)	881 878	881 878	(X)	(X)	(X)	
Florida	9 123 248	430 334	8 692 914	2 993 959	1 227 920	1 227 920	(X)	541 612	3 929 423	
Georgia	3 353 923	26 923	3 327 000	1 238 574	368 202	368 202	(X)	1 667	1 718 557	
Hawaii	488 573	(X)	488 573	145 527	343 046	343 046	(X)	(X)	(X)	
Idaho	443 456	99	443 357	109 182	87 739	87 739	(X)	33 566	212 870	
Illinois	9 065 821	228 436	8 837 385	1 072 643	1 584 293	1 357 990	226 303	1 050 651	5 129 798	
Indiana	3 202 249	4 910	3 197 339	461 211	837 034	763 931	73 103	88 329	1 810 765	
Iowa	1 918 163	(X)	1 918 163	498 958	484 384	484 384	(X)	2 466	932 355	
Kansas	1 725 196	32 961	1 692 235	462 471	325 675	299 274	26 401	21 823	882 266	
Kentucky	1 026 615	323 373	703 242	168 757	146 152	146 152	(X)	27 845	360 488	
Louisiana	1 171 418	47 394	1 124 024	431 502	291 907	291 907	(X)	5 465	395 150	
Maine	983 587	44 558	939 029	46 734	692 410	289 894	402 516	678	199 207	
Maryland	2 996 266	179 901	2 816 365	2 205 645	608 779	608 779	(X)	1 941	(X)	
Massachusetts	4 976 097	616	4 975 481	35 010	4 926 864	2 006 807	2 920 057	13 607	(X)	
Michigan	8 373 385	327 607	8 045 778	836 071	1 561 282	1 293 247	268 035	29 017	5 619 408	
Minnesota	3 181 698	7 625	3 174 073	938 426	759 619	697 995	61 624	166 767	1 309 261	
Mississippi	885 805	22 221	863 584	316 335	160 967	160 967	(X)	5 191	381 091	
Missouri	1 946 458	12 669	1 933 789	225 917	226 119	217 907	8 212	206 950	1 274 803	
Montana	506 787	77 405	429 382	115 685	78 532	78 532	(X)	11 812	223 353	
Nebraska	1 185 066	2 142	1 182 924	181 638	166 380	158 175	8 205	56 170	778 736	
Nevada	585 192	34 221	550 971	202 395	68 096	68 096	(X)	36 174	244 306	
New Hampshire	1 482 058	335	1 481 723	97 483	718 913	360 255	358 658	4 743	660 584	
New Jersey	9 749 071	16 722	9 732 349	2 231 440	2 725 526	1 655 858	1 069 668	10 488	4 764 895	
New Mexico	343 606	21 118	322 488	110 949	61 818	61 818	(X)	9 079	140 642	
New York	19 875 087	(X)	19 875 087	2 727 514	10 225 533	8 650 770	1 574 763	219 253	6 702 787	
North Carolina	2 574 769	92 478	2 482 291	1 790 018	691 746	691 746	(X)	527	(X)	
North Dakota	320 847	2 133	318 714	78 386	55 536	47 199	8 337	14 305	170 487	
Ohio	5 916 257	10 501	5 905 756	1 016 066	728 274	473 374	254 900	186 763	3 974 653	
Oklahoma	796 022	(X)	796 022	209 209	75 284	75 284	(X)	1 362	510 167	
Oregon	2 563 813	142	2 563 671	307 602	410 848	410 848	(X)	145 073	1 700 148	
Pennsylvania	6 719 724	157 714	6 562 010	1 098 041	1 131 021	813 765	317 256	900	4 332 048	
Rhode Island	883 146	9 835	873 311	(X)	865 254	467 181	398 073	8 057	(X)	
South Carolina	1 507 382	11 954	1 495 428	392 740	193 403	193 403	(X)	53 197	856 088	
South Dakota	407 209	(X)	407 209	85 892	57 591	49 049	8 542	1 436	262 290	
Tennessee	1 630 034	(X)	1 630 034	963 140	666 891	666 891	(X)	3	(X)	
Texas	11 786 765	(X)	11 786 765	2 288 193	2 224 387	2 224 387	(X)	450 110	6 824 075	
Utah	736 697	278	736 419	211 756	112 048	112 048	(X)	53 243	359 372	
Vermont	524 477	9 785	514 692	2 649	154 661	43 118	111 543	608	356 774	
Virginia	4 012 596	17 271	3 995 325	2 613 631	1 381 694	1 381 694	(X)	(X)	(X)	
Washington	3 136 786	1 235 137	1 901 649	532 590	344 683	344 683	(X)	276 362	748 014	
West Virginia	491 508	1 694	489 814	117 781	36 558	36 558	(X)	858	334 617	
Wisconsin	3 948 035	49 225	3 898 810	644 139	800 013	692 416	107 597	80 086	2 374 572	
Wyoming	419 622	80 115	339 507	109 762	9 153	9 153	(X)	21 729	198 863	

See footnotes at end of table.

Table 2. Property Tax Revenue of State and Local Governments in Relation to Personal Income, Population and Other Revenue Amounts by State: Fiscal Year 1991—Con.

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total amount per \$1,000 of personal income (dollars)	Per capita amounts (dollars)		As a percent of total tax revenue		As a percent of total general revenue	
		Total State and local governments	Local governments	State governments	Local governments	State governments	Local governments
		10	11	12	13	14	15
United States	36.03	666.20	641.50	2.0	75.3	1.1	29.9
Alabama	11.49	170.78	147.74	2.4	36.9	1.2	10.7
Alaska	57.81	1 212.64	1 063.51	4.7	85.6	1.5	26.6
Arizona	41.98	659.84	585.46	5.9	78.5	3.7	27.7
Arkansas	17.37	244.57	240.83	0.4	70.9	0.2	20.4
California	31.36	639.38	565.86	5.0	70.3	3.1	20.3
Colorado	37.34	689.77	687.55	0.2	68.2	0.1	30.6
Connecticut	44.65	1 137.61	1 137.61	(Z)	98.7	(Z)	56.6
Delaware	15.79	311.05	311.05	(X)	84.8	(X)	21.5
District of Columbia	62.79	1 474.71	1 474.71	(X)	36.5	(X)	18.5
Florida	37.74	687.15	654.73	3.1	82.5	1.9	29.1
Georgia	30.25	506.41	502.34	0.4	70.1	0.2	25.2
Hawaii	21.56	430.46	430.46	(X)	79.5	(X)	44.5
Idaho	28.75	426.81	426.72	(Z)	96.0	(Z)	27.7
Illinois	38.80	785.40	765.61	1.7	78.0	1.0	38.3
Indiana	34.14	570.81	569.94	(Z)	89.5	(Z)	32.5
Iowa	40.07	686.28	686.28	(X)	96.1	(X)	36.7
Kansas	38.30	691.46	678.25	1.2	83.8	0.7	36.0
Kentucky	18.55	276.49	189.40	6.4	51.1	3.7	14.5
Louisiana	19.13	275.50	264.35	1.1	41.3	0.5	15.2
Maine	46.51	796.43	760.35	2.9	98.6	1.5	48.0
Maryland	28.64	616.52	579.50	2.8	60.0	1.7	31.4
Massachusetts	36.63	829.90	829.80	(Z)	97.2	(Z)	42.2
Michigan	48.97	893.83	858.86	3.0	93.3	1.6	41.2
Minnesota	38.70	717.89	716.17	0.1	94.6	(Z)	26.7
Mississippi	26.84	341.75	333.17	0.9	94.5	0.4	21.7
Missouri	21.73	377.37	374.91	0.3	59.8	0.1	25.8
Montana	41.52	627.21	531.41	9.5	94.9	4.1	32.2
Nebraska	42.73	743.92	742.58	0.1	87.8	(Z)	39.4
Nevada	25.12	455.76	429.11	2.0	67.9	1.4	18.4
New Hampshire	64.03	1 341.23	1 340.93	(Z)	99.4	(Z)	73.5
New Jersey	50.54	1 256.32	1 254.17	0.1	98.2	(Z)	52.6
New Mexico	15.85	221.97	208.33	1.0	55.6	0.5	11.8
New York	49.99	1 100.63	1 100.63	(X)	62.2	(X)	29.5
North Carolina	23.75	382.18	368.46	1.2	72.6	0.7	20.5
North Dakota	33.12	505.27	501.91	0.3	92.2	0.1	31.2
Ohio	31.02	540.84	539.88	(Z)	67.9	(Z)	28.6
Oklahoma	16.37	250.72	250.72	(X)	55.1	(X)	16.9
Oregon	52.11	877.42	877.37	(Z)	89.5	(Z)	41.9
Pennsylvania	30.24	561.80	548.62	1.2	68.7	0.7	29.6
Rhode Island	46.74	879.63	869.83	0.8	98.8	0.4	57.0
South Carolina	28.44	423.42	420.06	0.3	92.1	0.2	28.7
South Dakota	37.03	579.24	579.24	(X)	78.6	(X)	41.4
Tennessee	21.02	329.10	329.10	(X)	61.0	(X)	22.1
Texas	41.34	679.39	679.39	(X)	81.4	(X)	37.0
Utah	30.44	416.21	416.06	(Z)	75.7	(Z)	26.4
Vermont	53.04	925.00	907.75	1.4	99.3	0.6	56.6
Virginia	32.83	638.34	635.59	0.3	73.1	0.1	34.5
Washington	34.03	625.11	378.97	15.5	58.8	9.7	17.8
West Virginia	19.96	272.91	271.97	(Z)	80.6	(Z)	20.9
Wisconsin	45.83	796.78	786.84	0.7	97.1	0.4	35.9
Wyoming	56.87	912.22	738.06	12.6	85.1	4.6	25.7

Note: Financial data were derived from data assembled for the Bureau of the Census report, Government Finances in 1990-91, GF91 No. 5. Per capita figures are based on the population as of July 1, 1991. Local government amounts are estimates subject to sampling variation. Because of rounding, detail may not add to totals.

¹Amounts shown are mainly from local general property taxes but also include collections of local special property taxes in some States. Such collections (for which separate estimates are not available) make up a very minor percentage of all local property tax revenue.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Alabama^{2 3}	19 724 515	12 035 672	(NA)	(NA)	5 019 537	2 425 027	-	17 299 488	2 669 306	14 630 182
Autauga	141 434	84 254	(NA)	(NA)	41 109	15 475	-	125 959	16 071	109 888
Baldwin	701 676	555 942	(NA)	(NA)	101 292	58 785	-	642 891	44 442	598 449
Barbour	102 659	58 877	(NA)	(NA)	33 876	10 299	-	92 360	9 906	82 454
Bibb	71 468	30 703	(NA)	(NA)	24 503	8 161	-	63 307	16 262	47 045
Blount	121 432	76 968	(NA)	(NA)	28 777	22 658	-	98 774	15 687	83 087
Bullock	35 228	23 884	(NA)	(NA)	5 839	4 071	-	31 157	5 505	25 652
Butler	81 104	49 104	(NA)	(NA)	21 362	9 258	-	71 846	10 638	61 208
Calhoun	396 877	253 085	(NA)	(NA)	98 737	63 744	-	333 133	45 055	288 078
Chambers	138 494	81 148	(NA)	(NA)	46 423	18 951	-	119 543	10 923	108 620
Cherokee	82 256	55 778	(NA)	(NA)	11 381	11 401	-	70 855	15 097	55 758
Chilton	141 500	65 311	(NA)	(NA)	19 812	18 855	-	122 645	56 377	66 268
Choctaw	150 477	40 359	(NA)	(NA)	96 641	33 582	-	116 895	13 477	103 418
Clarke	108 647	70 401	(NA)	(NA)	27 272	11 442	-	97 205	10 974	86 231
Clay	41 224	25 470	(NA)	(NA)	8 773	6 222	-	35 002	6 981	28 021
Cleburne	47 533	27 895	(NA)	(NA)	7 613	6 666	-	40 867	12 025	28 842
Coffee	147 789	106 934	(NA)	(NA)	29 457	22 765	-	125 024	11 398	113 626
Colbert	209 558	129 952	(NA)	(NA)	54 860	33 898	-	175 660	24 746	150 914
Conecuh	65 466	39 423	(NA)	(NA)	18 373	8 382	-	57 084	7 670	49 414
Coosa	53 861	25 582	(NA)	(NA)	15 759	7 007	-	46 854	12 520	34 334
Covington	160 271	93 575	(NA)	(NA)	47 289	19 512	-	140 759	19 407	121 352
Crenshaw	38 621	26 493	(NA)	(NA)	8 464	6 330	-	32 291	3 664	28 627
Cullman	258 627	170 046	(NA)	(NA)	72 417	46 018	-	212 609	16 164	196 445
Dale	150 460	89 802	(NA)	(NA)	43 348	27 636	-	122 824	17 310	105 514
Dallas	163 840	102 840	(NA)	(NA)	38 842	20 319	-	143 521	22 158	121 363
De Kalb	156 388	98 879	(NA)	(NA)	41 559	29 788	-	126 600	15 950	110 650
Elmore	206 282	130 571	(NA)	(NA)	35 837	23 884	-	182 398	39 874	142 524
Escambia	175 286	84 819	(NA)	(NA)	65 806	20 219	-	155 067	24 661	130 406
Etowah	381 661	224 948	(NA)	(NA)	116 069	68 403	-	313 258	40 644	272 614
Fayette	74 676	38 801	(NA)	(NA)	23 907	15 090	-	59 586	11 968	47 618
Franklin	94 404	60 463	(NA)	(NA)	23 218	17 067	-	77 337	10 723	66 614
Geneva	69 813	48 527	(NA)	(NA)	14 193	14 917	-	54 896	7 093	47 803
Greene	58 386	24 744	(NA)	(NA)	5 692	4 231	-	54 155	27 950	26 205
Hale	53 577	31 693	(NA)	(NA)	8 929	6 053	-	47 524	12 955	34 569
Henry	61 434	41 140	(NA)	(NA)	13 664	9 154	-	52 280	6 630	45 650
Houston	674 415	267 208	(NA)	(NA)	102 371	40 581	-	633 834	304 836	328 998
Dothan city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Jackson	160 847	102 257	(NA)	(NA)	43 470	28 848	-	131 999	15 120	116 879
Jefferson	3 900 233	2 316 622	(NA)	(NA)	933 321	405 543	-	3 494 690	650 290	2 844 400
Birmingham city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Lamar	71 261	37 671	(NA)	(NA)	21 912	11 673	-	59 588	11 678	47 910
Lauderdale	294 452	213 993	(NA)	(NA)	67 257	60 898	-	233 554	13 202	220 352
Lawrence	100 792	61 734	(NA)	(NA)	30 409	17 801	-	82 991	8 649	74 342
Lee	397 896	256 293	(NA)	(NA)	108 115	60 055	-	337 841	33 488	304 353
Limestone	176 782	127 567	(NA)	(NA)	39 089	29 962	-	146 820	10 126	136 694
Lowndes	43 710	28 636	(NA)	(NA)	7 396	4 926	-	38 784	7 678	31 106
Macon	69 505	51 566	(NA)	(NA)	10 798	10 157	-	59 348	7 141	52 207
Madison	1 453 088	1 063 286	(NA)	(NA)	341 089	203 148	-	1 249 940	48 713	1 201 227
Huntsville city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Marengo	123 634	60 141	(NA)	(NA)	46 484	11 411	-	112 223	17 009	95 214
Marion	115 206	66 946	(NA)	(NA)	34 262	17 959	-	97 247	13 998	83 249
Marshall	288 105	199 362	(NA)	(NA)	71 093	39 854	-	248 251	17 650	230 601
Mobile	1 824 761	1 137 234	(NA)	(NA)	481 184	182 495	-	1 642 266	206 343	1 435 923
Mobile city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Monroe	111 380	72 597	(NA)	(NA)	27 773	19 877	-	91 503	11 010	80 493
Montgomery	1 124 492	767 178	(NA)	(NA)	268 806	100 628	-	1 023 864	88 508	935 356
Montgomery city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Morgan	473 551	291 252	(NA)	(NA)	159 488	75 012	-	398 539	22 811	375 728
Perry	40 772	28 239	(NA)	(NA)	5 218	6 014	-	34 758	7 315	27 443
Pickens	75 681	48 708	(NA)	(NA)	13 934	15 098	-	60 583	13 039	47 544
Pike	102 328	59 996	(NA)	(NA)	32 606	12 205	-	90 123	9 726	80 397
Randolph	111 664	47 541	(NA)	(NA)	15 314	14 375	-	97 289	48 809	48 480
Russell	151 957	101 773	(NA)	(NA)	34 315	19 001	-	132 956	15 869	117 087
St. Clair	213 632	125 125	(NA)	(NA)	55 597	25 772	-	187 860	32 910	154 950
Shelby	713 184	452 163	(NA)	(NA)	136 756	54 202	-	658 982	124 265	534 717
Sumter	70 484	41 579	(NA)	(NA)	14 275	6 728	-	63 756	14 630	49 126
Talladega	300 677	167 610	(NA)	(NA)	101 732	46 053	-	254 624	31 335	223 289
Tallapoosa	192 746	102 316	(NA)	(NA)	68 480	18 743	-	174 003	21 950	152 053
Tuscaloosa	740 716	403 169	(NA)	(NA)	271 426	91 719	-	648 997	66 121	582 876
Tuscaloosa city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Walker	321 458	121 806	(NA)	(NA)	107 722	30 824	-	290 634	91 930	198 704
Washington	210 729	59 645	(NA)	(NA)	87 967	46 495	-	164 234	63 117	101 117
Wilcox	49 387	32 842	(NA)	(NA)	9 564	4 796	-	44 591	6 981	37 610
Winston	82 581	53 206	(NA)	(NA)	19 221	11 931	-	70 650	10 154	60 496

See footnotes at end of table.

6 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property	
		Real								
		Total	Land	Improvements						Personal
1	2	3	4	5	6	7	8	9	10	
Alaska⁴ -----	34 283 776	17 297 540	(NA)	(NA)	2 434 419	--	--	34 283 776	14 551 817	19 731 959
Boroughs										
Aleutians East-----	--	--	--	--	--	--	--	--	--	--
City and Borough of Anchorage ⁵ ---	9 129 862	7 857 667	(NA)	(NA)	1 208 878	--	--	9 129 862	63 317	9 066 545
Bristol Bay-----	151 282	65 869	(NA)	(NA)	85 413	--	--	151 282	--	151 282
Denali-----	--	--	--	--	--	--	--	--	--	--
Fairbanks North Star-----	2 611 546	2 157 617	(NA)	(NA)	--	--	--	2 611 546	453 929	2 157 617
Haines-----	103 551	81 687	(NA)	(NA)	21 864	--	--	103 551	--	103 551
City and Borough of Juneau ⁵ -----	1 277 085	1 120 460	(NA)	(NA)	156 625	--	--	1 277 085	--	1 277 085
Kenai Peninsula-----	3 181 088	2 174 336	(NA)	(NA)	328 032	--	--	3 181 088	678 720	2 502 368
Ketchikan Gateway-----	737 784	682 363	(NA)	(NA)	55 421	--	--	737 784	--	737 784
Kodiak Island-----	516 305	439 710	(NA)	(NA)	76 595	--	--	516 305	--	516 305
Lake and Peninsula-----	--	--	--	--	--	--	--	--	--	--
Matanuska-Susitna-----	1 618 421	1 444 335	(NA)	(NA)	162 053	--	--	1 618 421	12 033	1 606 388
North Slope-----	12 471 108	96 281	(NA)	(NA)	84 154	--	--	12 471 108	12 290 673	180 435
Northwest Arctic-----	--	--	--	--	--	--	--	--	--	--
City and Borough of Sitka ⁵ -----	432 157	375 230	(NA)	(NA)	56 927	--	--	432 157	--	432 157
Cities⁶										
Cordova-----	74 575	72 136	(NA)	(NA)	--	--	--	74 575	2 439	72 136
Craig-----	32 766	32 766	(NA)	(NA)	--	--	--	32 766	--	32 766
Dillingham-----	114 985	73 518	(NA)	(NA)	41 467	--	--	114 985	--	114 985
Eagle-----	6 916	6 916	(NA)	(NA)	--	--	--	6 916	--	6 916
Nenana-----	11 077	8 963	(NA)	(NA)	2 114	--	--	11 077	--	11 077
Nome-----	119 538	103 735	(NA)	(NA)	15 803	--	--	119 538	--	119 538
Pelican-----	9 974	7 758	(NA)	(NA)	2 216	--	--	9 974	--	9 974
Petersburg-----	125 698	113 102	(NA)	(NA)	12 596	--	--	125 698	--	125 698
Skagway-----	55 833	55 833	(NA)	(NA)	--	--	--	55 833	--	55 833
Unalaska-----	232 109	124 471	(NA)	(NA)	107 604	--	--	232 109	34	232 075
Valdez-----	1 145 933	96 056	(NA)	(NA)	--	--	--	1 145 933	1 049 877	96 056
Whittier-----	16 523	10 117	(NA)	(NA)	5 611	--	--	16 523	795	15 728
Wrangell-----	93 889	82 843	(NA)	(NA)	11 046	--	--	93 889	--	93 889
Yakutat-----	13 771	13 771	(NA)	(NA)	--	--	--	13 771	--	13 771
Arizona^{7 8} -----	22 193 298	15 139 226	(NA)	(NA)	2 156 052	(NA)	(NA)	22 193 298	4 898 020	17 295 278
Apache-----	439 227	61 485	(NA)	(NA)	8 200	(NA)	(NA)	439 227	369 542	69 685
Cochise-----	386 032	229 692	(NA)	(NA)	28 016	(NA)	(NA)	386 032	128 324	257 708
Coconino-----	643 644	396 566	(NA)	(NA)	51 806	(NA)	(NA)	643 644	195 272	448 372
Gila-----	256 744	123 600	(NA)	(NA)	14 592	(NA)	(NA)	256 744	118 552	138 192
Graham-----	61 775	44 390	(NA)	(NA)	7 668	(NA)	(NA)	61 775	9 717	52 058
Greenlee-----	147 163	11 791	(NA)	(NA)	2 405	(NA)	(NA)	147 163	132 967	14 196
La Paz-----	105 209	46 845	(NA)	(NA)	14 138	(NA)	(NA)	105 209	44 226	60 983
Maricopa-----	14 235 176	9 968 484	(NA)	(NA)	1 569 693	(NA)	(NA)	14 235 176	2 696 999	11 538 177
Chandler city-----	487 643	478 034	(NA)	(NA)	(NA)	(NA)	(NA)	487 643	9 609	478 034
Glendale city-----	540 029	519 582	(NA)	(NA)	(NA)	(NA)	(NA)	540 029	20 447	519 582
Mesa city-----	1 232 510	1 218 438	(NA)	(NA)	(NA)	(NA)	(NA)	1 232 510	14 072	1 218 438
Peoria city-----	216 994	200 276	(NA)	(NA)	(NA)	(NA)	(NA)	216 994	16 718	200 276
Phoenix city-----	5 499 778	5 150 471	(NA)	(NA)	(NA)	(NA)	(NA)	5 499 778	349 307	5 150 471
Scottsdale city-----	1 425 379	1 378 603	(NA)	(NA)	(NA)	(NA)	(NA)	1 425 379	46 776	1 378 603
Tempe city-----	892 584	849 340	(NA)	(NA)	(NA)	(NA)	(NA)	892 584	43 244	849 340
Mohave-----	626 206	486 418	(NA)	(NA)	51 391	(NA)	(NA)	626 206	88 397	537 809
Navajo-----	515 141	207 434	(NA)	(NA)	31 813	(NA)	(NA)	515 141	275 894	239 247
Pima-----	2 998 164	2 336 804	(NA)	(NA)	224 252	(NA)	(NA)	2 998 164	437 108	2 561 056
Tucson city-----	1 501 957	1 395 555	(NA)	(NA)	(NA)	(NA)	(NA)	1 501 957	106 402	1 395 555
Pinal-----	573 708	341 178	(NA)	(NA)	45 824	(NA)	(NA)	573 708	186 706	387 002
Santa Cruz-----	148 542	120 915	(NA)	(NA)	8 250	(NA)	(NA)	148 542	19 377	129 165
Yavapai-----	658 109	494 354	(NA)	(NA)	46 937	(NA)	(NA)	658 109	116 818	541 291
Yuma-----	398 458	269 270	(NA)	(NA)	51 067	(NA)	(NA)	398 458	78 121	320 337
Yuma city-----	179 459	165 308	(NA)	(NA)	(NA)	(NA)	(NA)	179 459	14 151	165 308
Arkansas -----	15 200 450	10 230 549	(NA)	(NA)	3 508 145	--	--	15 200 450	1 461 756	13 738 694
Arkansas-----	180 643	130 654	(NA)	(NA)	39 488	--	--	180 643	10 501	170 142
Ashley-----	178 013	91 799	(NA)	(NA)	74 481	--	--	178 013	11 733	166 280
Baxter-----	217 104	153 053	(NA)	(NA)	52 551	--	--	217 104	11 500	205 604
Benton-----	810 423	544 696	(NA)	(NA)	203 785	--	--	810 423	61 942	748 481
Boone-----	174 016	126 717	(NA)	(NA)	37 121	--	--	174 016	10 178	163 838
Bradley-----	70 021	51 674	(NA)	(NA)	13 642	--	--	70 021	4 705	65 316
Calhoun-----	59 622	40 912	(NA)	(NA)	12 943	--	--	59 622	5 767	53 855
Carroll-----	148 291	114 019	(NA)	(NA)	25 422	--	--	148 291	8 850	139 441
Chicot-----	86 106	61 975	(NA)	(NA)	14 894	--	--	86 106	9 237	76 869
Clark-----	131 052	87 870	(NA)	(NA)	28 137	--	--	131 052	15 045	116 007
Clay-----	100 068	71 667	(NA)	(NA)	20 257	--	--	100 068	8 144	91 924
Cleburne-----	139 005	103 436	(NA)	(NA)	28 787	--	--	139 005	6 782	132 223
Cleveland-----	43 618	32 984	(NA)	(NA)	5 602	--	--	43 618	5 032	38 586
Columbia-----	197 403	123 885	(NA)	(NA)	60 377	--	--	197 403	13 141	184 262
Conway-----	106 618	66 255	(NA)	(NA)	29 247	--	--	106 618	11 116	95 502
Craighead-----	434 506	304 190	(NA)	(NA)	110 534	--	--	434 506	19 782	414 724
Crawford-----	214 373	137 627	(NA)	(NA)	50 801	--	--	214 373	25 945	188 428
Crittenden-----	274 192	200 416	(NA)	(NA)	58 324	--	--	274 192	15 452	258 740
Cross-----	118 977	85 482	(NA)	(NA)	23 664	--	--	118 977	9 831	109 146
Dallas-----	64 158	47 453	(NA)	(NA)	12 243	--	--	64 158	4 462	59 696

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real		Personal						
		Total	Land							
1	2	3	4	5	6	7	8	9	10	
Arkansas—Con.										
Desha -----	116 537	73 199	(NA)	(NA)	35 030	—	—	116 537	8 308	108 229
Drew -----	99 412	67 171	(NA)	(NA)	24 275	—	—	99 412	7 966	91 446
Faulkner -----	324 381	226 107	(NA)	(NA)	82 629	—	—	324 381	15 645	308 736
Franklin -----	85 588	54 079	(NA)	(NA)	17 804	—	—	85 588	13 705	71 883
Fulton -----	55 455	44 346	(NA)	(NA)	6 837	—	—	55 455	4 272	51 183
Garland -----	587 839	456 722	(NA)	(NA)	110 516	—	—	587 839	20 601	567 238
Grant -----	86 996	58 902	(NA)	(NA)	19 569	—	—	86 996	8 525	78 471
Greene -----	159 187	112 112	(NA)	(NA)	38 164	—	—	159 187	8 911	150 276
Hempstead -----	124 667	88 220	(NA)	(NA)	26 368	—	—	124 667	10 079	114 588
Hot Spring -----	152 158	86 450	(NA)	(NA)	35 950	—	—	152 158	29 758	122 400
Howard -----	89 266	53 668	(NA)	(NA)	27 295	—	—	89 266	8 303	80 963
Independence -----	298 402	109 338	(NA)	(NA)	54 020	—	—	298 402	135 044	163 358
Izard -----	60 531	41 587	(NA)	(NA)	13 389	—	—	60 531	5 555	54 976
Jackson -----	127 071	84 550	(NA)	(NA)	28 788	—	—	127 071	13 733	113 338
Jefferson -----	575 331	285 984	(NA)	(NA)	162 410	—	—	575 331	126 937	448 394
Pine Bluff city -----	276 489	181 786	(NA)	(NA)	79 065	—	—	276 489	15 638	260 851
Johnson -----	101 373	68 593	(NA)	(NA)	23 630	—	—	101 373	9 150	92 223
Lafayette -----	58 249	43 174	(NA)	(NA)	7 521	—	—	58 249	5 695	52 554
Lawrence -----	92 249	59 297	(NA)	(NA)	22 146	—	—	92 249	10 806	81 443
Lee -----	64 348	45 654	(NA)	(NA)	10 784	—	—	64 348	7 910	56 438
Lincoln -----	60 727	40 486	(NA)	(NA)	14 714	—	—	60 727	5 527	55 200
Little River -----	131 349	50 635	(NA)	(NA)	72 244	—	—	131 349	8 470	122 879
Logan -----	98 433	64 094	(NA)	(NA)	20 043	—	—	98 433	14 296	84 137
Lonoke -----	219 259	151 756	(NA)	(NA)	49 648	—	—	219 259	17 855	201 404
Madison -----	56 177	38 265	(NA)	(NA)	12 070	—	—	56 177	5 842	50 335
Marion -----	69 149	51 351	(NA)	(NA)	13 959	—	—	69 149	3 839	65 310
Miller -----	216 112	143 897	(NA)	(NA)	55 366	—	—	216 112	16 849	199 263
Mississippi -----	282 806	168 361	(NA)	(NA)	91 620	—	—	282 806	22 825	259 981
Monroe -----	68 712	50 185	(NA)	(NA)	12 901	—	—	68 712	5 626	63 086
Montgomery -----	43 591	33 192	(NA)	(NA)	8 253	—	—	43 591	2 146	41 445
Nevada -----	60 864	43 511	(NA)	(NA)	8 834	—	—	60 864	8 519	52 345
Newton -----	30 389	21 588	(NA)	(NA)	5 336	—	—	30 389	3 465	26 924
Ouachita -----	166 756	110 270	(NA)	(NA)	42 219	—	—	166 756	14 267	152 489
Perry -----	37 175	25 055	(NA)	(NA)	6 213	—	—	37 175	5 907	31 268
Phillips -----	155 079	99 748	(NA)	(NA)	29 882	—	—	155 079	25 449	129 630
Pike -----	64 503	43 629	(NA)	(NA)	12 875	—	—	64 503	7 999	56 504
Poinsett -----	141 008	102 633	(NA)	(NA)	29 379	—	—	141 008	8 996	132 012
Polk -----	91 665	60 874	(NA)	(NA)	20 159	—	—	91 665	10 632	81 033
Pope -----	442 928	172 083	(NA)	(NA)	58 945	—	—	442 928	211 900	231 028
Prairie -----	76 030	56 514	(NA)	(NA)	15 327	—	—	76 030	4 189	71 841
Pulaski -----	2 564 228	1 871 903	(NA)	(NA)	568 626	—	—	2 564 228	123 699	2 440 529
Little Rock city -----	1 555 258	1 102 057	(NA)	(NA)	384 769	—	—	1 555 258	68 432	1 486 826
N. Little Rock city -----	435 063	315 442	(NA)	(NA)	99 119	—	—	435 063	20 502	414 561
Randolph -----	81 489	56 914	(NA)	(NA)	16 326	—	—	81 489	8 249	73 240
St. Francis -----	144 781	99 297	(NA)	(NA)	28 905	—	—	144 781	16 579	128 202
Saline -----	327 020	248 457	(NA)	(NA)	63 297	—	—	327 020	15 266	311 754
Scott -----	49 163	36 475	(NA)	(NA)	9 083	—	—	49 163	3 605	45 558
Searcy -----	34 901	25 892	(NA)	(NA)	6 214	—	—	34 901	2 795	32 106
Sebastian -----	744 069	503 047	(NA)	(NA)	198 041	—	—	744 069	42 981	701 088
Fort Smith city -----	583 069	399 464	(NA)	(NA)	157 822	—	—	583 069	25 783	557 286
Sevier -----	76 533	51 318	(NA)	(NA)	18 263	—	—	76 533	6 952	69 581
Sharp -----	89 523	71 824	(NA)	(NA)	12 425	—	—	89 523	5 274	84 249
Stone -----	41 854	30 194	(NA)	(NA)	9 389	—	—	41 854	2 271	39 583
Union -----	329 524	231 395	(NA)	(NA)	77 851	—	—	329 524	20 278	309 246
Van Buren -----	90 431	72 096	(NA)	(NA)	13 280	—	—	90 431	5 055	85 376
Washington -----	681 105	478 761	(NA)	(NA)	166 342	—	—	681 105	36 002	645 103
White -----	279 646	189 912	(NA)	(NA)	60 836	—	—	279 646	28 898	250 748
Woodruff -----	59 062	42 037	(NA)	(NA)	8 028	—	—	59 062	8 997	50 065
Yell -----	87 160	56 983	(NA)	(NA)	21 827	—	—	87 160	8 350	78 810
California^{2 9} -----	1 702 878 751	1 528 106 557	(NA)	(NA)	100 843 932	32 939 972	—	1 669 938 779	73 928 262	1 596 010 517
Alameda -----	70 471 145	63 143 976	(NA)	(NA)	4 322 110	1 576 801	—	68 894 344	3 005 059	65 889 285
Alameda city -----	3 513 576	3 310 229	(NA)	(NA)	203 347	85 400	—	3 428 176	(NA)	3 428 176
Berkeley city -----	4 396 142	4 150 053	(NA)	(NA)	246 089	120 089	—	4 276 053	(NA)	4 276 053
Fremont city -----	12 126 006	11 473 349	(NA)	(NA)	652 657	240 667	—	11 885 339	(NA)	11 885 339
Hayward city -----	5 522 877	5 445 913	(NA)	(NA)	476 964	116 684	—	5 806 193	(NA)	5 806 193
Livermore city -----	3 426 240	3 308 883	(NA)	(NA)	117 357	87 654	—	3 338 586	(NA)	3 338 586
Oakland city -----	14 850 511	13 357 916	(NA)	(NA)	1 492 595	371 926	—	14 478 585	(NA)	14 478 585
Pleasanton city -----	4 964 169	4 733 815	(NA)	(NA)	230 354	83 675	—	4 880 494	(NA)	4 880 494
San Leandro city -----	4 086 237	3 799 048	(NA)	(NA)	287 189	106 151	—	3 980 086	(NA)	3 980 086
Union city -----	2 532 655	2 410 126	(NA)	(NA)	122 529	59 189	—	2 473 466	(NA)	2 473 466
Alpine -----	174 673	155 304	(NA)	(NA)	4 858	1 285	—	173 388	14 511	158 877
Amador -----	1 785 002	1 519 313	(NA)	(NA)	55 416	43 892	—	1 741 110	210 273	1 530 837
Butte -----	7 517 201	6 422 475	(NA)	(NA)	401 768	264 361	—	7 252 840	692 958	6 559 882
Calaveras -----	2 128 165	1 942 743	(NA)	(NA)	66 424	56 847	—	2 071 318	118 998	1 952 320
Colusa -----	1 295 072	1 065 705	(NA)	(NA)	113 420	21 637	—	1 273 435	115 947	1 157 488

See footnotes at end of table.

8 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
California²—Con.										
Contra Costa	58 422 186	53 387 964	(NA)	(NA)	2 130 773	1 315 150	—	57 107 036	2 903 449	54 203 587
Antioch city	2 975 986	2 903 776	(NA)	(NA)	72 210	60 047	—	2 915 939	(NA)	2 915 939
Concord city	6 007 329	5 746 032	(NA)	(NA)	261 297	163 772	—	5 843 557	(NA)	5 843 557
Richmond city	5 324 268	4 863 431	(NA)	(NA)	460 837	110 880	—	5 213 388	(NA)	5 213 388
Walnut Creek city	5 516 496	5 208 846	(NA)	(NA)	307 650	132 238	—	5 384 258	(NA)	5 384 258
Del Norte	721 082	643 543	(NA)	(NA)	42 498	28 367	—	692 715	35 041	657 674
El Dorado	8 437 695	7 891 809	(NA)	(NA)	246 704	200 375	—	8 237 320	299 182	7 938 138
Fresno	26 485 438	21 877 185	(NA)	(NA)	1 966 355	701 262	—	25 784 176	2 641 898	23 142 278
Clovis city	1 753 782	1 668 174	(NA)	(NA)	85 608	58 260	—	1 695 522	(NA)	1 695 522
Fresno city	11 374 010	10 402 883	(NA)	(NA)	971 127	352 324	—	11 021 686	(NA)	11 021 686
Glenn	1 201 037	949 629	(NA)	(NA)	142 977	32 938	—	1 168 099	108 431	1 059 668
Humboldt	4 619 267	4 032 798	(NA)	(NA)	328 338	163 312	—	4 455 955	258 131	4 197 824
Imperial	4 978 189	4 374 252	(NA)	(NA)	354 303	103 882	—	4 874 307	249 634	4 624 673
Inyo	2 142 414	2 007 647	(NA)	(NA)	44 548	23 819	—	2 118 595	90 219	2 028 376
Kern	34 305 436	31 099 973	(NA)	(NA)	1 546 857	600 395	—	33 705 041	1 658 606	32 046 435
Bakersfield city	6 911 251	6 521 037	(NA)	(NA)	390 214	207 968	—	6 703 283	(NA)	6 703 283
Kings	3 223 324	2 734 623	(NA)	(NA)	254 191	94 207	—	3 129 117	234 510	2 894 607
Lake	3 060 680	2 719 127	(NA)	(NA)	92 011	85 092	—	2 975 588	249 542	2 726 046
Lassen	1 121 535	988 284	(NA)	(NA)	58 354	34 886	—	1 086 649	74 897	1 011 752
Los Angeles	475 717 609	432 081 540	(NA)	(NA)	28 412 079	7 728 870	—	467 988 739	15 223 990	452 764 749
Alhambra city	2 989 327	2 916 618	(NA)	(NA)	72 709	64 865	—	2 924 462	(NA)	2 924 462
Baldwin Park city	1 631 792	1 578 447	(NA)	(NA)	53 345	48 585	—	1 583 207	(NA)	1 583 207
Bellflower city	1 877 966	1 819 600	(NA)	(NA)	58 366	47 205	—	1 830 761	(NA)	1 830 761
Burbank city	7 405 932	6 232 958	(NA)	(NA)	1 172 974	106 862	—	7 299 070	(NA)	7 299 070
Carson city	6 527 466	5 955 677	(NA)	(NA)	571 789	89 393	—	6 438 073	(NA)	6 438 073
Cerritos city	3 291 679	3 164 215	(NA)	(NA)	127 464	73 534	—	3 218 145	(NA)	3 218 145
Compton city	2 070 217	1 914 859	(NA)	(NA)	155 358	60 424	—	2 009 793	(NA)	2 009 793
Diamond Bar city	3 315 244	3 275 884	(NA)	(NA)	39 360	69 905	—	3 245 339	(NA)	3 245 339
Downey city	3 836 929	3 637 416	(NA)	(NA)	199 513	100 299	—	3 736 630	(NA)	3 736 630
El Monte city	2 700 277	2 522 876	(NA)	(NA)	177 401	50 960	—	2 649 317	(NA)	2 649 317
Gardena city	2 341 899	2 192 695	(NA)	(NA)	149 204	46 224	—	2 295 675	(NA)	2 295 675
Glendale city	10 131 344	9 755 237	(NA)	(NA)	376 107	151 089	—	9 980 255	(NA)	9 980 255
Hawthorne city	3 165 536	2 758 874	(NA)	(NA)	406 662	36 854	—	3 128 682	(NA)	3 128 682
Huntington Park city	1 218 704	1 169 028	(NA)	(NA)	49 676	18 858	—	1 199 846	(NA)	1 199 846
Inglewood city	3 287 289	3 124 172	(NA)	(NA)	163 117	65 446	—	3 221 843	(NA)	3 221 843
Lakewood city	2 947 590	2 879 067	(NA)	(NA)	68 523	113 218	—	2 834 372	(NA)	2 834 372
Lancaster city	4 138 655	4 266 310	(NA)	(NA)	172 345	96 971	—	4 341 684	(NA)	4 341 684
Long Beach city	20 332 427	18 672 294	(NA)	(NA)	1 660 133	363 768	—	19 968 659	(NA)	19 968 659
Los Angeles city	181 586 357	169 207 471	(NA)	(NA)	12 378 886	2 619 292	—	178 967 065	(NA)	178 967 065
Lynwood city	1 125 530	1 070 338	(NA)	(NA)	55 192	31 583	—	1 093 947	(NA)	1 093 947
Montebello city	2 108 588	2 006 018	(NA)	(NA)	102 570	50 557	—	2 058 031	(NA)	2 058 031
Monterey Park city	2 590 227	2 507 859	(NA)	(NA)	82 368	62 727	—	2 527 500	(NA)	2 527 500
Norwalk city	2 547 159	2 467 704	(NA)	(NA)	79 455	92 937	—	2 454 222	(NA)	2 454 222
Palmdale city	4 326 747	4 135 796	(NA)	(NA)	190 951	69 279	—	4 257 468	(NA)	4 257 468
Pasadena city	8 084 910	7 500 355	(NA)	(NA)	584 555	129 191	—	7 955 719	(NA)	7 955 719
Pico Rivera city	2 054 619	1 756 244	(NA)	(NA)	298 375	61 159	—	1 993 460	(NA)	1 993 460
Pomona city	4 287 790	3 983 934	(NA)	(NA)	303 856	96 623	—	4 191 167	(NA)	4 191 167
Redondo Beach city	4 980 422	4 615 954	(NA)	(NA)	364 468	71 235	—	4 909 187	(NA)	4 909 187
Rosemead city	1 497 100	1 448 262	(NA)	(NA)	48 838	36 061	—	1 461 039	(NA)	1 461 039
Santa Clarita city	7 112 983	6 889 796	(NA)	(NA)	223 187	157 361	—	6 955 622	(NA)	6 955 622
Santa Monica city	8 613 678	8 195 162	(NA)	(NA)	418 516	66 581	—	8 547 097	(NA)	8 547 097
South Gate city	2 201 985	2 082 365	(NA)	(NA)	119 620	54 571	—	2 147 414	(NA)	2 147 414
Torrance city	11 077 048	10 283 327	(NA)	(NA)	793 721	168 225	—	10 908 823	(NA)	10 908 823
West Covina city	3 715 046	3 622 227	(NA)	(NA)	92 819	111 308	—	3 603 738	(NA)	3 603 738
Whittier city	3 249 736	3 128 090	(NA)	(NA)	121 646	92 572	—	3 157 164	(NA)	3 157 164
Madera	4 113 099	3 449 914	(NA)	(NA)	214 875	101 173	—	4 011 926	448 310	3 563 616
Marin	19 384 937	18 338 182	(NA)	(NA)	563 415	363 504	—	19 021 433	483 340	18 538 093
Mariposa	863 274	709 184	(NA)	(NA)	38 676	23 090	—	840 184	115 414	724 770
Mendocino	3 789 471	3 379 546	(NA)	(NA)	184 624	106 001	—	3 683 470	225 301	3 458 169
Merced	6 617 519	5 887 443	(NA)	(NA)	338 017	177 444	—	6 440 075	392 059	6 048 016
Merced city	1 602 898	1 518 298	(NA)	(NA)	84 600	50 591	—	1 552 307	(NA)	1 552 307
Modoc	544 922	448 879	(NA)	(NA)	28 546	18 352	—	526 570	67 497	461 073
Mono	1 500 988	1 382 410	(NA)	(NA)	52 951	11 396	—	1 489 592	65 627	1 423 965
Monterey	18 297 837	16 557 650	(NA)	(NA)	717 475	331 614	—	17 966 223	1 022 712	16 943 511
Salinas city	3 403 551	3 192 384	(NA)	(NA)	211 167	89 391	—	3 314 160	(NA)	3 314 160
Napa	7 707 258	7 117 636	(NA)	(NA)	372 840	146 888	—	7 560 370	216 782	7 343 588
Napa city	2 862 819	2 756 082	(NA)	(NA)	106 737	84 417	—	2 778 402	(NA)	2 778 402
Nevada	5 165 436	4 764 859	(NA)	(NA)	124 083	130 057	—	5 035 379	276 494	4 758 885
Orange	170 283 947	154 939 359	(NA)	(NA)	10 372 947	2 828 926	—	167 455 021	4 971 641	162 483 380
Anaheim city	15 324 018	13 884 935	(NA)	(NA)	1 439 083	236 149	—	15 087 869	(NA)	15 087 869
Buena Park city	3 430 712	3 184 396	(NA)	(NA)	246 316	72 360	—	3 358 352	(NA)	3 358 352
Costa Mesa city	7 074 060	6 460 488	(NA)	(NA)	613 572	85 775	—	6 988 285	(NA)	6 988 285
Fountain Valley city	3 126 483	2 948 877	(NA)	(NA)	177 606	79 187	—	3 047 296	(NA)	3 047 296
Fullerton city	6 648 981	6 075 152	(NA)	(NA)	573 829	130 159	—	6 518 822	(NA)	6 518 822
Garden Grove city	5 662 427	5 324 631	(NA)	(NA)	337 796	147 476	—	5 514 951	(NA)	5 514 951

See footnotes at end of table.

GOVERNMENTS—TAXABLE PROPERTY VALUES

COUNTY AREAS 9

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
California²—Con.										
Huntington Beach city.....	11 796 815	11 237 091	(NA)	(NA)	559 724	229 735	—	11 567 080	(NA)	11 567 080
Irvine city.....	15 273 994	13 788 766	(NA)	(NA)	1 485 228	147 608	—	15 126 386	(NA)	15 126 386
La Habra city.....	2 177 813	2 040 760	(NA)	(NA)	137 053	55 580	—	2 122 233	(NA)	2 122 233
Mission Viejo city.....	5 426 019	5 286 050	(NA)	(NA)	139 969	122 685	—	5 303 334	(NA)	5 303 334
Newport Beach city.....	11 595 211	10 839 557	(NA)	(NA)	755 654	96 566	—	11 498 645	(NA)	11 498 645
Orange city.....	7 351 156	6 814 333	(NA)	(NA)	536 823	130 525	—	7 220 631	(NA)	7 220 631
Santa Ana city.....	11 230 090	10 278 804	(NA)	(NA)	951 286	167 240	—	11 062 850	(NA)	11 062 850
Tustin city.....	3 422 301	3 128 981	(NA)	(NA)	293 320	41 723	—	3 380 578	(NA)	3 380 578
Westminster city.....	3 162 357	3 061 811	(NA)	(NA)	100 546	80 072	—	3 082 285	(NA)	3 082 285
Yorba Linda city.....	4 092 378	4 037 058	(NA)	(NA)	55 320	85 350	—	4 007 028	(NA)	4 007 028
Placer.....	13 610 044	12 206 961	(NA)	(NA)	647 669	282 591	—	13 327 453	755 414	12 572 039
Plumas.....	1 699 459	1 127 190	(NA)	(NA)	32 788	34 485	—	1 664 974	539 481	1 125 493
Riverside.....	68 099 889	63 691 107	(NA)	(NA)	1 882 340	1 360 193	—	66 739 696	2 526 442	64 213 254
Corona city.....	4 912 917	4 728 044	(NA)	(NA)	184 873	81 701	—	4 831 216	(NA)	4 831 216
Moreno Valley city.....	5 092 301	5 038 012	(NA)	(NA)	54 289	126 132	—	4 966 169	(NA)	4 966 169
Riverside city.....	9 150 072	8 707 046	(NA)	(NA)	443 026	232 376	—	8 917 696	(NA)	8 917 696
Sacramento.....	47 688 547	43 659 567	(NA)	(NA)	2 299 471	1 405 220	—	46 283 327	1 729 509	44 553 818
Sacramento city.....	15 556 128	14 661 294	(NA)	(NA)	894 834	464 123	—	15 092 007	(NA)	15 092 007
San Benito.....	2 086 172	1 869 235	(NA)	(NA)	111 004	41 839	—	2 044 333	105 933	1 938 400
San Bernardino.....	67 506 601	60 634 453	(NA)	(NA)	2 872 957	1 535 650	—	65 970 951	3 999 191	61 971 760
Chino city.....	2 704 291	2 589 196	(NA)	(NA)	115 095	56 084	—	2 648 207	(NA)	2 648 207
Fontana city.....	3 731 472	3 570 569	(NA)	(NA)	160 903	83 685	—	3 647 787	(NA)	3 647 787
Hesperia city.....	1 802 687	1 763 649	(NA)	(NA)	39 038	67 136	—	1 735 551	(NA)	1 735 551
Ontario city.....	7 055 688	6 259 879	(NA)	(NA)	795 809	118 995	—	6 936 693	(NA)	6 936 693
Rancho Cucamonga city.....	6 461 573	6 226 735	(NA)	(NA)	234 838	129 106	—	6 332 467	(NA)	6 332 467
Redlands city.....	2 608 506	2 511 606	(NA)	(NA)	96 900	78 415	—	2 530 091	(NA)	2 530 091
Rialto city.....	2 358 295	2 277 984	(NA)	(NA)	80 311	73 893	—	2 284 402	(NA)	2 284 402
San Bernardino city.....	5 064 604	4 755 251	(NA)	(NA)	309 353	146 994	—	4 917 610	(NA)	4 917 610
Upland city.....	3 080 451	2 965 105	(NA)	(NA)	115 346	77 372	—	3 003 079	(NA)	3 003 079
San Diego.....	139 653 884	124 905 956	(NA)	(NA)	6 748 473	2 741 163	—	136 912 721	7 999 455	128 913 266
Carlsbad city.....	6 250 921	5 906 815	(NA)	(NA)	344 106	90 728	—	6 160 193	(NA)	6 160 193
Chula Vista city.....	5 214 498	4 974 745	(NA)	(NA)	239 753	138 580	—	5 076 440	(NA)	5 076 440
El Cajon city.....	3 286 770	3 080 916	(NA)	(NA)	205 854	74 231	—	3 212 539	(NA)	3 212 539
Encinitas city.....	3 780 540	3 722 233	(NA)	(NA)	58 307	77 462	—	3 703 078	(NA)	3 703 078
Escondido city.....	5 123 314	4 954 644	(NA)	(NA)	168 670	109 835	—	5 013 479	(NA)	5 013 479
La Mesa city.....	2 098 466	2 034 613	(NA)	(NA)	63 853	70 431	—	2 028 035	(NA)	2 028 035
National city.....	1 257 944	1 176 816	(NA)	(NA)	81 128	28 552	—	1 229 392	(NA)	1 229 392
Oceanside city.....	6 238 762	6 094 912	(NA)	(NA)	143 850	153 839	—	6 084 923	(NA)	6 084 923
San Diego city.....	61 576 919	57 047 787	(NA)	(NA)	4 529 132	1 185 425	—	60 391 494	(NA)	60 391 494
Santee city.....	1 753 972	1 698 803	(NA)	(NA)	55 169	64 669	—	1 689 303	(NA)	1 689 303
Vista city.....	3 352 757	3 271 905	(NA)	(NA)	80 852	72 141	—	3 280 616	(NA)	3 280 616
San Francisco ⁵	53 753 705	48 494 124	(NA)	(NA)	2 587 557	693 936	—	53 059 769	2 672 024	50 387 745
San Joaquin.....	20 233 857	17 583 204	(NA)	(NA)	1 478 205	542 795	—	19 691 062	1 172 448	18 518 614
Lodi city.....	2 111 772	1 931 215	(NA)	(NA)	180 557	63 795	—	2 047 977	(NA)	2 047 977
Stockton city.....	7 178 698	6 570 207	(NA)	(NA)	608 491	205 872	—	6 972 826	(NA)	6 972 826
San Luis Obispo.....	16 452 076	12 034 530	(NA)	(NA)	457 967	266 514	—	16 185 562	3 959 579	12 225 983
San Mateo.....	50 639 669	44 450 044	(NA)	(NA)	4 832 705	930 125	—	49 709 544	1 356 920	48 352 624
Daly City.....	3 266 156	3 181 289	(NA)	(NA)	84 867	106 112	—	3 160 044	(NA)	3 160 044
Redwood City city.....	4 909 581	4 589 692	(NA)	(NA)	319 889	81 852	—	4 827 729	(NA)	4 827 729
San Mateo city.....	5 900 948	5 579 376	(NA)	(NA)	321 572	122 998	—	5 777 950	(NA)	5 777 950
So. San Francisco city.....	4 363 137	3 760 383	(NA)	(NA)	602 754	71 698	—	4 291 439	(NA)	4 291 439
Santa Barbara.....	22 668 920	20 534 991	(NA)	(NA)	1 334 400	400 845	—	22 268 075	799 529	21 468 546
Santa Barbara city.....	5 585 987	5 235 904	(NA)	(NA)	350 083	88 545	—	5 497 442	(NA)	5 497 442
Santa Maria city.....	2 372 701	2 105 143	(NA)	(NA)	267 558	58 496	—	2 314 205	(NA)	2 314 205
Santa Clara.....	105 962 535	88 767 307	(NA)	(NA)	14 674 185	1 807 504	—	104 155 031	2 521 043	101 633 988
Milpitas city.....	4 617 128	3 680 428	(NA)	(NA)	936 700	58 110	—	4 559 018	(NA)	4 559 018
Mountain View city.....	5 665 073	4 619 870	(NA)	(NA)	1 045 203	65 633	—	5 599 440	(NA)	5 599 440
Palo Alto city.....	6 935 764	5 626 990	(NA)	(NA)	1 308 774	89 249	—	6 846 515	(NA)	6 846 515
San Jose city.....	41 651 742	36 888 472	(NA)	(NA)	4 763 270	881 363	—	40 770 379	(NA)	40 770 379
Santa Clara city.....	9 563 596	7 229 642	(NA)	(NA)	2 333 954	108 689	—	9 454 907	(NA)	9 454 907
Sunnyvale city.....	10 299 775	8 221 897	(NA)	(NA)	2 077 878	128 416	—	10 171 359	(NA)	10 171 359
Santa Cruz.....	12 739 508	11 827 237	(NA)	(NA)	606 390	278 908	—	12 460 600	305 881	12 154 719
Shasta.....	6 889 379	5 615 483	(NA)	(NA)	364 256	214 275	—	6 675 104	909 640	5 765 464
Redding city.....	2 904 661	2 706 503	(NA)	(NA)	198 158	85 308	—	2 819 353	(NA)	2 819 353
Sierra.....	309 509	256 895	(NA)	(NA)	8 725	5 842	—	303 667	43 889	259 778
Siskiyou.....	1 889 656	1 579 909	(NA)	(NA)	106 489	72 539	—	1 817 117	203 258	1 613 859
Solano.....	15 914 209	14 348 129	(NA)	(NA)	980 347	395 886	—	15 518 323	585 733	14 932 590
Fairfield city.....	3 584 831	3 324 330	(NA)	(NA)	260 501	83 207	—	3 501 624	(NA)	3 501 624
Vacaville city.....	3 121 675	2 969 504	(NA)	(NA)	152 171	81 484	—	3 040 191	(NA)	3 040 191
Vallejo city.....	3 789 558	3 612 916	(NA)	(NA)	176 642	126 467	—	3 663 091	(NA)	3 663 091
Sonoma.....	24 045 099	21 868 147	(NA)	(NA)	983 129	530 311	—	23 514 788	1 193 823	22 320 965
Santa Rosa city.....	6 568 115	6 240 471	(NA)	(NA)	327 644	155 829	—	6 412 286	(NA)	6 412 286
Stanislaus.....	15 555 665	14 258 363	(NA)	(NA)	832 100	460 685	—	15 094 980	465 202	14 629 778
Modesto city.....	6 195 483	5 895 011	(NA)	(NA)	300 472	212 028	—	5 983 455	(NA)	5 983 455
Sutter.....	3 193 958	2 853 532	(NA)	(NA)	160 449	83 879	—	3 110 079	179 977	2 930 102

See footnotes at end of table.

10 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
California²—Con.										
Tehama.....	1 908 951	1 601 811	(NA)	(NA)	100 196	78 641	—	1 830 310	206 944	1 623 366
Trinity.....	595 464	515 258	(NA)	(NA)	27 412	20 739	—	574 725	52 794	521 931
Tulare.....	10 612 353	9 368 674	(NA)	(NA)	616 951	346 547	—	10 265 806	626 728	9 639 078
Visalia city.....	2 835 072	2 667 790	(NA)	(NA)	167 280	94 622	—	2 740 450	(NA)	2 740 450
Tuolumne.....	2 710 120	2 393 715	(NA)	(NA)	166 113	74 317	—	2 635 803	150 292	2 485 511
Ventura.....	41 731 664	38 152 842	(NA)	(NA)	1 830 387	795 708	—	40 935 956	1 748 435	39 187 521
Camarillo city.....	3 646 004	3 407 137	(NA)	(NA)	238 867	77 412	—	3 568 592	(NA)	3 568 592
Oxnard city.....	5 525 063	5 232 230	(NA)	(NA)	292 833	109 030	—	5 416 033	(NA)	5 416 033
San Buenaventura city.....	5 113 799	4 816 388	(NA)	(NA)	297 411	113 129	—	5 000 670	(NA)	5 000 670
Simi Valley city.....	5 495 479	5 311 875	(NA)	(NA)	183 604	139 269	—	5 356 210	(NA)	5 356 210
Thousand Oaks city.....	8 135 060	7 842 794	(NA)	(NA)	292 266	156 135	—	7 978 925	(NA)	7 978 925
Yolo.....	6 737 256	5 998 561	(NA)	(NA)	368 253	163 130	—	6 574 126	370 442	6 203 684
Yuba.....	1 914 764	1 496 380	(NA)	(NA)	140 581	61 882	—	1 852 882	277 803	1 575 079
Colorado¹⁰	28 285 238	23 213 794	8 472 575	14 741 219	2 957 876	—	—	28 285 238	2 113 568	26 171 670
Adams.....	1 677 251	1 304 177	424 226	879 951	217 044	—	—	1 677 251	156 030	1 521 221
Arvada city (part).....	13 143	12 857	(NA)	(NA)	(NA)	—	—	13 143	286	12 857
Aurora city (part).....	179 146	172 930	(NA)	(NA)	(NA)	—	—	179 146	6 216	172 930
Thornton city.....	236 951	224 677	(NA)	(NA)	(NA)	—	—	236 951	12 274	224 677
Westminster city (part).....	262 617	245 406	(NA)	(NA)	(NA)	—	—	262 617	17 211	245 406
Alamosa.....	65 648	54 098	18 955	35 143	3 202	—	—	65 648	8 348	57 300
Arapahoe.....	3 217 307	2 721 603	1 017 652	1 703 951	363 982	—	—	3 217 307	131 722	3 085 585
Aurora city (part).....	1 131 947	1 083 935	(NA)	(NA)	(NA)	—	—	1 131 947	48 012	1 083 935
Archuleta.....	84 078	77 601	42 990	34 611	2 388	—	—	84 078	4 089	79 989
Baca.....	48 210	34 953	23 088	11 865	1 199	—	—	48 210	12 058	36 152
Bent.....	28 533	19 958	12 974	6 984	576	—	—	28 533	7 999	20 534
Boulder.....	2 102 415	1 787 477	635 705	1 151 772	245 506	—	—	2 102 415	69 432	2 032 983
Boulder city.....	957 577	937 910	(NA)	(NA)	(NA)	—	—	957 577	19 667	937 910
Longmont city.....	338 623	332 056	(NA)	(NA)	(NA)	—	—	338 623	6 567	332 056
Chaffee.....	79 780	70 502	29 162	41 340	2 568	—	—	79 780	6 710	73 070
Cheyenne.....	148 453	135 255	127 409	7 846	5 157	—	—	148 453	8 041	140 412
Clear Creek.....	96 501	75 705	30 642	45 063	8 604	—	—	96 501	12 192	84 309
Conejos.....	27 865	24 207	11 780	12 427	801	—	—	27 865	2 857	25 008
Costilla.....	59 791	55 346	48 261	7 085	1 307	—	—	59 791	3 138	56 653
Crowley.....	14 983	10 638	3 892	6 746	441	—	—	14 983	3 904	11 079
Custer.....	32 796	31 264	19 749	11 515	321	—	—	32 796	1 211	31 585
Delta.....	87 669	72 905	21 142	51 763	4 476	—	—	87 669	10 288	77 381
Denver city and county ⁵	4 321 224	3 352 651	1 033 394	2 319 257	552 321	—	—	4 321 224	416 252	3 904 972
Dolores.....	17 132	12 877	8 401	4 476	583	—	—	17 132	3 672	13 460
Douglas.....	671 829	597 182	222 392	374 790	35 588	—	—	671 829	39 059	632 770
Eagle.....	728 214	664 160	224 315	439 845	40 523	—	—	728 214	23 531	704 683
Elbert.....	86 737	76 316	35 929	40 387	2 393	—	—	86 737	8 028	78 709
El Paso.....	2 473 447	2 111 710	667 048	1 444 662	262 140	—	—	2 473 447	99 597	2 373 850
Colorado Springs city.....	1 939 505	1 871 781	(NA)	(NA)	(NA)	—	—	1 939 505	67 724	1 871 781
Fremont.....	155 699	133 899	48 899	85 000	10 186	—	—	155 699	11 614	144 085
Garfield.....	323 175	212 614	92 629	119 985	72 224	—	—	323 175	38 337	284 838
Gilpin.....	34 839	32 465	15 597	16 868	705	—	—	34 839	1 669	33 170
Grand.....	216 231	189 339	64 806	124 533	14 635	—	—	216 231	12 257	203 974
Gunnison.....	130 727	115 592	49 597	65 995	7 798	—	—	130 727	7 337	123 390
Hinsdale.....	17 989	17 045	8 322	8 723	336	—	—	17 989	608	17 381
Huerfano.....	78 974	53 842	29 300	24 542	9 935	—	—	78 974	15 197	63 777
Jackson.....	22 743	19 546	12 705	6 841	1 746	—	—	22 743	1 451	21 292
Jefferson.....	3 234 388	2 769 136	770 403	1 998 733	338 955	—	—	3 234 388	126 297	3 108 091
Arvada city (part).....	463 270	445 230	(NA)	(NA)	(NA)	—	—	463 270	18 040	445 230
Lakewood city.....	838 861	800 022	(NA)	(NA)	(NA)	—	—	838 861	38 839	800 022
Westminster city (part).....	178 491	173 619	(NA)	(NA)	(NA)	—	—	178 491	4 872	173 619
Kiowa.....	32 070	23 410	18 905	4 505	651	—	—	32 070	8 009	24 061
Kit Carson.....	69 878	59 239	34 691	24 548	2 185	—	—	69 878	8 454	61 424
Lake.....	59 304	35 517	9 643	25 874	17 128	—	—	59 304	6 659	52 645
La Plata.....	430 053	315 915	177 289	138 626	58 199	—	—	430 053	55 939	374 114
Larimer.....	1 388 060	1 152 965	354 092	798 873	192 566	—	—	1 388 060	42 529	1 345 531
Fort Collins city.....	659 919	645 263	(NA)	(NA)	(NA)	—	—	659 919	14 656	645 263
Las Animas.....	87 264	59 221	27 672	31 549	7 134	—	—	87 264	20 909	66 355
Lincoln.....	44 764	35 523	21 583	13 940	1 356	—	—	44 764	7 885	36 879
Logan.....	111 532	85 039	37 889	47 150	5 889	—	—	111 532	20 604	90 928
Mesa.....	480 118	391 530	95 229	296 301	37 688	—	—	480 118	50 900	429 218
Mineral.....	15 288	13 186	5 079	8 107	631	—	—	15 288	1 471	13 817
Moffat.....	274 968	96 627	63 922	32 705	19 674	—	—	274 968	158 667	116 301
Montezuma.....	207 172	164 005	23 077	140 928	25 198	—	—	207 172	17 969	189 203
Montrose.....	137 811	101 789	32 993	68 796	9 070	—	—	137 811	26 952	110 859
Morgan.....	217 130	99 546	34 683	64 863	13 741	—	—	217 130	103 843	113 287
Otero.....	67 126	55 597	15 357	40 240	3 701	—	—	67 126	7 828	59 298
Ouray.....	33 869	31 847	17 111	14 736	631	—	—	33 869	1 391	32 478
Park.....	105 156	99 068	53 456	45 612	1 099	—	—	105 156	4 989	100 167
Phillips.....	37 435	33 107	16 408	16 699	982	—	—	37 435	3 346	34 089

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Colorado¹⁰—Con.										
Pitkin	803 488	766 950	378 674	388 276	27 256	—	—	803 488	9 282	794 206
Prowers	69 054	56 578	28 418	28 160	3 703	—	—	69 054	8 773	60 281
Pueblo	604 319	460 237	110 470	349 767	66 668	—	—	604 319	77 414	526 905
Pueblo city	377 755	356 263	(NA)	(NA)	(NA)	—	—	377 755	21 492	356 263
Rio Blanco	353 511	296 365	258 537	37 828	32 631	—	—	353 511	24 515	328 996
Rio Grande	85 026	67 275	22 437	44 838	9 761	—	—	85 026	7 990	77 036
Routt	270 210	205 999	82 332	123 667	26 296	—	—	270 210	37 915	232 295
Saguache	39 057	34 151	21 618	12 533	814	—	—	39 057	4 092	34 965
San Juan	17 299	12 415	6 629	5 786	3 040	—	—	17 299	1 844	15 455
San Miguel	148 153	140 219	96 143	44 076	3 106	—	—	148 153	4 828	143 325
Sedgwick	23 321	16 238	10 122	6 116	677	—	—	23 321	6 406	16 915
Summit	442 672	397 585	131 063	266 522	30 263	—	—	442 672	14 824	427 848
Teller	111 557	103 965	44 447	59 518	2 962	—	—	111 557	4 630	106 927
Washington	81 363	72 432	58 848	7 206	2 056	—	—	81 363	6 875	74 488
Weld	1 058 451	816 774	382 412	434 362	139 032	—	—	1 058 451	102 645	955 806
Greeley city	292 210	274 415	(NA)	(NA)	(NA)	—	—	292 210	17 795	274 415
Yuma	94 131	79 417	49 982	29 435	4 448	—	—	94 131	10 266	83 865
Connecticut²	140 172 526	120 079 761	(NA)	(NA)	20 092 765	1 726 939	25 743	138 419 844	—	138 419 844
Fairfield	45 002 199	39 543 973	(NA)	(NA)	5 458 226	183 733	984	44 817 482	—	44 817 482
Bridgeport city	2 359 978	1 860 578	(NA)	(NA)	499 400	58 061	—	2 301 917	—	2 301 917
Danbury city	4 317 748	3 853 815	(NA)	(NA)	463 933	7 715	—	4 310 033	—	4 310 033
Norwalk city	3 235 386	2 676 861	(NA)	(NA)	558 525	31 833	107	3 203 446	—	3 203 446
Stamford city	6 052 779	5 010 392	(NA)	(NA)	1 042 387	11 552	29	6 041 198	—	6 041 198
Bethel town	1 082 692	985 694	(NA)	(NA)	96 998	2 247	—	1 080 445	—	1 080 445
Darien town	2 720 476	2 599 680	(NA)	(NA)	120 796	2 429	12	2 718 035	—	2 718 035
Fairfield town	2 344 851	2 057 637	(NA)	(NA)	287 214	9 760	116	2 334 975	—	2 334 975
Greenwich town	3 702 953	3 209 993	(NA)	(NA)	492 960	7 082	126	3 695 745	—	3 695 745
Monroe town	1 136 573	1 049 343	(NA)	(NA)	87 230	2 253	43	1 134 277	—	1 134 277
New Canaan town	2 693 613	2 592 304	(NA)	(NA)	101 309	2 091	—	2 691 522	—	2 691 522
Newtown town	949 892	836 339	(NA)	(NA)	113 553	2 370	481	947 041	—	947 041
Redding town	873 491	830 728	(NA)	(NA)	42 763	945	—	872 546	—	872 546
Ridgefield town	2 021 082	1 871 645	(NA)	(NA)	149 437	2 494	—	2 018 588	—	2 018 588
Stratford town	1 046 898	704 817	(NA)	(NA)	342 081	10 664	—	1 036 234	—	1 036 234
Trumbull town	2 309 613	2 086 839	(NA)	(NA)	222 774	12 434	—	2 297 179	—	2 297 179
Weston town	1 101 437	1 054 530	(NA)	(NA)	46 907	2 984	—	1 098 453	—	1 098 453
Westport town	2 842 060	2 644 942	(NA)	(NA)	197 118	3 341	—	2 838 719	—	2 838 719
Hartford	38 676 850	32 721 947	(NA)	(NA)	5 954 903	989 234	4 390	37 683 226	—	37 683 226
Bristol city	2 524 734	2 216 037	(NA)	(NA)	308 697	13 098	90	2 511 546	—	2 511 546
Hartford city	6 494 378	5 417 957	(NA)	(NA)	1 076 421	27 386	—	6 466 992	—	6 466 992
New Britain city	1 482 800	1 191 246	(NA)	(NA)	291 554	53 216	—	1 429 584	—	1 429 584
Avon town	1 351 558	1 232 174	(NA)	(NA)	119 384	2 057	—	1 349 501	—	1 349 501
Berlin town	883 396	729 840	(NA)	(NA)	153 556	3 554	123	879 719	—	879 719
Bloomfield town	1 352 743	1 179 961	(NA)	(NA)	172 782	6 256	—	1 346 487	—	1 346 487
Burlington town	472 150	445 551	(NA)	(NA)	26 599	934	—	471 216	—	471 216
East Hartford town	1 541 173	1 061 778	(NA)	(NA)	479 395	8 952	—	1 532 221	—	1 532 221
Enfield town	1 142 448	894 054	(NA)	(NA)	248 344	25 678	373	1 116 397	—	1 116 397
Glastonbury town	1 362 645	1 190 110	(NA)	(NA)	172 535	4 158	402	1 358 085	—	1 358 085
Granby town	527 825	489 452	(NA)	(NA)	38 373	1 254	365	526 206	—	526 206
Newington town	859 279	665 016	(NA)	(NA)	194 263	6 404	—	852 875	—	852 875
Rocky Hill town	1 085 234	962 227	(NA)	(NA)	123 007	4 975	—	1 080 259	—	1 080 259
Simsbury town	891 559	747 362	(NA)	(NA)	144 197	3 147	169	888 243	—	888 243
South Windsor town	823 266	650 890	(NA)	(NA)	172 376	5 971	330	816 965	—	816 965
Suffield town	688 225	614 630	(NA)	(NA)	73 595	3 658	796	683 771	—	683 771
West Hartford town	3 684 358	3 410 894	(NA)	(NA)	273 464	30 365	—	3 653 993	—	3 653 993
Litchfield	9 521 252	8 499 791	(NA)	(NA)	1 021 461	59 577	3 429	9 458 246	—	9 458 246
Torrington city	1 515 354	1 348 782	(NA)	(NA)	166 572	17 388	—	1 497 966	—	1 497 966
Cornwall town	81 991	73 316	(NA)	(NA)	8 675	237	337	81 417	—	81 417
Harwinton town	347 437	325 557	(NA)	(NA)	21 880	1 010	—	346 427	—	346 427
New Milford town	798 262	606 354	(NA)	(NA)	191 908	2 490	—	795 772	—	795 772
Warren town	99 766	93 718	(NA)	(NA)	6 048	235	214	99 317	—	99 317
Winchester town	273 922	221 823	(NA)	(NA)	52 099	2 634	17	271 271	—	271 271
Middlesex	7 445 877	6 298 130	(NA)	(NA)	1 147 747	34 458	1 156	7 410 263	—	7 410 263
Cromwell town	695 967	630 159	(NA)	(NA)	65 808	1 751	201	694 015	—	694 015
East Haddam town	232 624	203 004	(NA)	(NA)	29 620	1 104	—	231 520	—	231 520
New Haven	21 190 287	17 137 795	(NA)	(NA)	4 052 492	288 869	1 714	20 899 704	—	20 899 704
Meriden city	943 463	685 572	(NA)	(NA)	257 891	25 461	107	917 895	—	917 895
New Haven city	1 600 394	1 105 980	(NA)	(NA)	494 414	61 745	—	1 538 649	—	1 538 649
Waterbury city	1 520 162	1 093 660	(NA)	(NA)	426 502	46 146	—	1 474 016	—	1 474 016
Milford city	1 614 245	1 264 667	(NA)	(NA)	349 578	10 313	—	1 603 932	—	1 603 932
Cheshire town	1 456 971	1 292 842	(NA)	(NA)	164 129	3 945	—	1 453 026	—	1 453 026
Hamden town	1 145 602	923 859	(NA)	(NA)	221 743	11 000	96	1 134 506	—	1 134 506
Oxford town	414 087	372 944	(NA)	(NA)	41 143	2 330	165	411 592	—	411 592
Prospect town	317 008	282 856	(NA)	(NA)	34 152	2 893	—	314 115	—	314 115
Southbury town	1 420 711	1 263 669	(NA)	(NA)	157 042	2 516	298	1 417 897	—	1 417 897
Wallingford town	1 193 428	914 043	(NA)	(NA)	279 385	6 933	515	1 185 980	—	1 185 980
New London	11 668 766	10 230 836	(NA)	(NA)	1 437 930	99 076	4 806	11 564 884	—	11 564 884
Norwich city	1 390 455	1 227 153	(NA)	(NA)	163 302	16 818	—	1 373 637	—	1 373 637
East Lyme town	452 516	389 410	(NA)	(NA)	63 106	2 946	1	449 569	—	449 569

See footnotes at end of table.

12 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Connecticut²—Con.										
Groton town	1 114 639	868 007	(NA)	(NA)	246 632	6 346	—	1 108 293	—	1 108 293
Ledyard town	360 311	288 002	(NA)	(NA)	72 309	3 213	195	356 903	—	356 903
Waterford town	3 501 299	3 345 000	(NA)	(NA)	156 299	4 301	89	3 496 909	—	3 496 909
Tolland	3 762 417	3 235 690	(NA)	(NA)	526 727	38 200	4 146	3 720 071	—	3 720 071
Coventry town	221 485	183 914	(NA)	(NA)	37 571	1 789	549	219 147	—	219 147
Vernon town	632 728	508 588	(NA)	(NA)	124 140	4 563	—	628 165	—	628 165
Windham	2 904 878	2 411 599	(NA)	(NA)	493 279	33 792	5 118	2 865 968	—	2 865 968
Pomfret town	66 595	49 483	(NA)	(NA)	17 112	464	472	65 659	—	65 659
Woodstock town	141 797	110 699	(NA)	(NA)	31 098	985	1 582	139 230	—	139 230
Delaware²	17 010 182	17 010 182	(NA)	(NA)	—	805 520	—	16 204 662	—	16 204 662
Kent	1 582 730	1 582 730	(NA)	(NA)	—	24 000	—	1 558 730	—	1 558 730
New Castle	14 086 152	14 086 152	3 199 391	10 886 761	—	757 322	—	13 328 830	—	13 328 830
Wilmington city	2 223 201	2 223 201	456 114	1 782 088	—	(NA)	—	(NA)	—	(NA)
Sussex	1 341 300	1 341 300	(NA)	(NA)	—	24 198	—	1 317 102	—	1 317 102
District of Columbia	54 440 716	52 185 910	23 299 965	28 885 945	2 254 806	2 343 450	—	52 097 266	—	52 097 266
Washington, D.C.	54 440 716	52 185 910	23 299 965	28 885 945	2 254 806	2 343 450	—	52 097 266	—	52 097 266
Florida	555 197 264	496 581 167	(NA)	(NA)	58 003 478	75 976 913	2 017 100	477 203 251	612 619	476 590 632
Alachua	4 236 584	3 755 231	(NA)	(NA)	464 258	844 120	—	3 392 464	17 095	3 375 369
Gainesville city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Baker	273 701	232 142	(NA)	(NA)	36 395	83 516	—	190 185	5 164	185 021
Bay	4 407 642	3 815 133	(NA)	(NA)	587 979	670 801	24 574	3 712 267	4 530	3 707 737
Bradford	402 947	338 688	(NA)	(NA)	55 793	115 156	1	287 790	8 466	279 324
Brevard	15 727 826	14 337 916	(NA)	(NA)	1 363 077	2 610 119	14 007	13 103 700	26 833	13 076 867
Melbourne city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Palm Bay city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Broward	57 751 444	52 533 540	(NA)	(NA)	5 203 482	8 042 788	194	49 708 462	14 422	49 694 040
Coral Springs city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Fort Lauderdale city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Hollywood city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pembroke Pines city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Plantation city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pompano Beach city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Sunrise city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Calhoun	196 835	168 952	(NA)	(NA)	27 883	51 505	482	144 848	—	144 848
Charlotte	6 791 574	6 309 262	(NA)	(NA)	481 514	874 423	158	5 916 993	798	5 916 195
Citrus	4 520 278	3 310 394	(NA)	(NA)	1 208 484	768 375	337 968	3 413 935	1 400	3 412 535
Clay	3 096 047	2 756 812	(NA)	(NA)	337 299	635 283	1	2 460 763	1 936	2 458 827
Collier	15 250 881	14 564 081	(NA)	(NA)	686 800	943 057	48	14 307 776	—	14 307 776
Columbia	858 101	732 019	(NA)	(NA)	119 873	210 298	5	647 798	6 209	641 589
Dade	75 548 795	68 551 508	(NA)	(NA)	6 957 727	8 672 008	63 977	66 812 810	39 560	66 773 250
Hialeah city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Miami city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Miami Beach city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
De Soto	674 518	598 139	(NA)	(NA)	74 603	117 673	20	556 825	1 776	555 049
Dixie	219 399	195 749	(NA)	(NA)	23 650	53 314	—	166 085	—	166 085
Duval ⁵	22 819 912	19 215 662	(NA)	(NA)	3 531 922	3 677 853	512 264	18 629 795	72 328	18 557 467
Escambia	6 659 368	5 257 580	(NA)	(NA)	1 389 339	1 452 371	332 777	4 874 220	12 449	4 861 771
Pensacola city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Flagler	2 167 029	2 028 116	(NA)	(NA)	129 937	207 887	1	1 959 141	8 976	1 950 165
Franklin	347 103	324 928	(NA)	(NA)	17 894	50 524	—	296 579	4 281	292 298
Gadsden	611 641	496 824	(NA)	(NA)	104 591	173 311	—	438 330	10 226	428 104
Gilchrist	203 135	180 089	(NA)	(NA)	21 827	54 368	—	148 767	1 219	147 548
Glades	374 032	337 111	(NA)	(NA)	32 216	43 631	1	330 400	4 705	325 695
Gulf	534 912	344 180	(NA)	(NA)	186 768	67 874	1	467 037	3 964	463 073
Hamilton	467 391	201 392	(NA)	(NA)	265 115	40 826	—	426 565	884	425 681
Hardee	616 353	528 830	(NA)	(NA)	85 016	90 307	7	526 039	2 507	523 532
Hendry	1 135 047	929 753	(NA)	(NA)	203 947	106 834	5	1 028 208	1 347	1 026 861
Hernando	3 927 227	3 485 610	(NA)	(NA)	437 745	817 167	25 919	3 084 141	3 872	3 080 269
Highlands	2 409 470	2 167 681	(NA)	(NA)	232 574	459 225	85	1 950 160	9 215	1 940 945
Hillsborough	29 228 487	24 594 250	(NA)	(NA)	4 593 002	4 574 612	128 926	24 524 949	41 235	24 483 714
Tampa city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Holmes	245 577	210 143	(NA)	(NA)	32 209	88 575	217	156 785	3 225	153 560
Indian River	5 610 023	5 262 335	(NA)	(NA)	340 907	588 952	248	5 020 823	6 781	5 014 042
Jackson	705 697	591 083	(NA)	(NA)	105 493	193 048	4 252	508 397	9 121	499 276
Jefferson	242 249	200 690	(NA)	(NA)	35 388	56 925	—	185 324	6 171	179 153
Lafayette	103 946	88 639	(NA)	(NA)	15 307	24 043	—	79 903	—	79 903
Lake	5 094 277	4 455 458	(NA)	(NA)	635 993	976 192	365	4 117 720	2 826	4 114 894
Lee	20 570 234	19 238 358	(NA)	(NA)	1 329 119	2 200 848	8 856	18 360 530	2 757	18 357 773
Cape Coral city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Leon	5 557 754	5 057 489	(NA)	(NA)	494 371	945 758	4	4 611 992	5 894	4 606 098
Tallahassee city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Levy	697 933	630 572	(NA)	(NA)	64 067	157 275	—	540 658	3 294	537 364

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Florida—Con.										
Liberty	99 943	70 912	(NA)	(NA)	23 664	21 861	—	78 082	5 367	72 715
Madison	284 780	232 724	(NA)	(NA)	44 203	72 286	772	211 722	7 853	203 869
Manatee	9 245 699	8 102 801	(NA)	(NA)	1 138 862	1 240 180	16 092	7 989 427	4 036	7 985 391
Marion	5 991 237	5 356 366	(NA)	(NA)	624 691	1 206 964	212	4 784 061	10 180	4 773 881
Martin	7 916 664	7 177 483	(NA)	(NA)	720 315	726 148	84	7 190 432	18 866	7 171 566
Monroe	6 822 942	6 517 870	(NA)	(NA)	305 072	386 824	11	6 436 107	—	6 436 107
Nassau	1 731 025	1 504 717	(NA)	(NA)	213 819	264 011	—	1 467 014	12 489	1 454 525
Okaloosa	4 171 114	3 847 412	(NA)	(NA)	320 320	753 659	30	3 417 425	3 382	3 414 043
Okeechobee	908 630	820 671	(NA)	(NA)	84 191	146 773	7	761 850	3 768	758 082
Orange	34 780 391	30 175 925	(NA)	(NA)	4 597 546	3 408 693	3 616	31 368 082	6 920	31 361 162
Orlando city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Osceola	4 893 436	4 471 937	(NA)	(NA)	419 447	528 756	51	4 364 629	2 052	4 362 577
Palm Beach	57 565 468	53 603 247	(NA)	(NA)	3 929 479	6 041 861	9 767	51 513 840	32 742	51 481 098
Boca Raton city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
West Palm Beach city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pasco	9 028 283	8 109 853	(NA)	(NA)	911 763	2 108 071	28 134	6 892 078	6 667	6 885 411
Pinellas	35 591 820	32 466 198	(NA)	(NA)	3 120 271	5 838 939	1 821	29 751 060	5 351	29 745 709
Clearwater city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Largo city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
St. Petersburg city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Polk	12 895 962	9 992 194	(NA)	(NA)	2 858 015	2 110 677	176 542	10 608 743	45 753	10 562 990
Lakeland city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Putnam	2 541 541	1 455 731	(NA)	(NA)	1 075 776	375 351	296 751	1 869 439	10 034	1 859 405
St. Johns	4 238 139	3 918 252	(NA)	(NA)	307 892	518 309	10	3 719 820	11 995	3 707 825
St. Lucie	7 611 479	6 389 535	(NA)	(NA)	1 203 806	907 452	402	6 703 625	18 138	6 685 487
Port St. Lucie city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Santa Rosa	2 544 766	2 265 439	(NA)	(NA)	276 033	503 474	5 581	2 035 711	3 294	2 032 417
Sarasota	16 307 228	15 092 405	(NA)	(NA)	1 213 302	2 038 127	403	14 268 698	1 521	14 267 177
Sarasota city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Seminole	11 507 059	10 666 816	(NA)	(NA)	833 715	1 769 312	40	9 737 707	6 528	9 731 179
Sumter	635 424	504 830	(NA)	(NA)	123 637	170 780	22	464 622	6 957	457 665
Suwannee	543 582	432 276	(NA)	(NA)	102 133	149 436	—	394 146	9 173	384 973
Taylor	633 694	416 740	(NA)	(NA)	212 372	92 465	—	541 229	4 582	536 647
Union	109 401	85 058	(NA)	(NA)	22 768	30 026	—	79 375	1 575	77 800
Volusia	14 191 399	12 971 195	(NA)	(NA)	1 196 725	2 481 801	18 362	11 691 236	23 479	11 667 757
Daytona Beach city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wakulla	315 448	259 107	(NA)	(NA)	56 341	82 019	—	233 429	—	233 429
Walton	1 467 528	1 364 730	(NA)	(NA)	100 085	160 401	673	1 306 454	2 713	1 303 741
Washington	337 813	282 404	(NA)	(NA)	53 671	101 415	2 354	234 044	1 738	232 306
Georgia	118 352 937	82 042 019	26 688 734	55 353 285	19 018 109	736 549	1 531 485	116 084 903	17 292 809	98 792 094
Appling	612 120	137 272	53 481	83 791	25 991	3 961	2 558	605 601	448 857	156 744
Atkinson	63 771	48 362	24 983	23 379	5 053	2 990	—	60 781	10 356	50 425
Bacon	127 412	93 357	39 439	53 918	13 107	(NA)	—	127 412	20 948	106 464
Baker	87 314	70 554	55 028	15 526	6 528	2 075	5	85 234	10 232	75 002
Baldwin	368 714	242 712	65 121	177 591	49 120	4 436	12 308	351 970	76 882	275 088
Banks	224 643	169 993	88 572	81 421	25 408	3 142	1 452	220 049	29 242	190 807
Barrow	455 117	325 847	126 963	198 884	60 787	4 504	—	450 613	68 483	382 130
Bartow	1 132 959	693 553	265 421	428 132	196 060	(NA)	—	1 132 959	243 346	889 613
Ben Hill	192 719	141 094	56 703	84 391	29 751	1 160	9 026	182 533	21 874	160 659
Berrien	194 074	133 147	61 264	71 883	34 379	2 186	—	191 888	26 548	165 340
Bibb	2 461 028	1 538 339	365 916	1 172 423	601 536	(NA)	—	2 461 028	321 153	2 139 875
Macon city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bleckley	103 196	75 222	28 791	46 431	8 330	2 314	2	100 880	19 644	81 236
Brantley	132 058	98 454	53 074	45 380	6 831	2 143	35	129 880	26 773	103 107
Brooks	174 808	127 789	69 421	58 368	21 398	4 913	3 121	166 683	25 621	141 062
Bryan	229 982	180 916	78 307	102 609	16 300	2 108	—	227 874	32 766	195 108
Bulloch	476 704	336 808	134 328	202 480	70 618	7 653	1 518	467 533	69 278	398 255
Burke	1 922 679	180 970	96 946	84 024	17 020	6 085	781	1 915 813	1 724 689	191 124
Butts	212 297	156 378	59 540	96 838	20 139	3 857	2 932	205 508	35 780	169 728
Calhoun	78 496	55 787	36 580	19 207	11 240	(NA)	—	78 496	11 469	67 027
Camden	459 586	343 094	142 922	200 172	57 121	(NA)	—	459 586	59 371	400 215
Candler	92 423	66 272	34 394	31 878	11 358	2 831	—	88 938	14 793	74 145
Carroll	1 002 431	699 192	265 851	433 341	151 197	8 060	35 860	958 511	152 042	806 469
Catoosa	577 064	423 240	136 838	286 402	83 401	8 753	35	568 276	70 423	497 853
Charlton	148 792	117 765	45 598	72 167	8 259	2 732	102	145 958	22 768	123 190
Chatham	3 687 989	2 491 597	636 710	1 854 887	811 366	75 577	369	3 612 043	385 026	3 227 017
Savannah city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Chattahoochee	24 824	15 005	7 528	7 477	2 744	324	3	24 497	7 075	17 422
Chattooga	258 615	155 943	51 261	104 682	63 839	5 421	8	253 186	38 833	214 353
Cherokee	1 286 562	999 192	274 344	724 848	82 255	10 665	12 038	1 263 859	205 115	1 058 744
Clarke ⁵	1 240 570	820 962	193 321	627 641	278 027	6 939	35 358	1 198 273	141 581	1 056 692
Clay	46 623	38 162	24 040	14 122	3 659	1 216	53	45 354	4 802	40 552
Clayton	4 098 265	2 340 507	637 102	1 703 405	916 863	(NA)	—	4 098 265	840 895	3 257 370
Clinch	101 825	80 055	61 782	18 273	7 610	1 958	1 851	98 016	14 160	83 856
Cobb	10 089 650	7 999 405	2 367 350	5 632 055	1 051 273	19 560	261 262	9 808 828	1 038 972	8 769 856

See footnotes at end of table.

14 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Georgia—Con.										
Coffee	415 591	253 399	106 305	147 094	96 144	4 577	25 386	385 628	66 048	319 580
Colquitt	414 466	274 785	116 047	158 738	71 746	7 291	51	407 124	67 935	339 189
Columbia	1 131 470	906 067	297 203	608 864	78 411	12 214	20 702	1 098 554	146 992	951 562
Cook	144 974	96 635	41 175	55 460	22 750	3 243	36	141 695	25 589	116 106
Coweta	1 111 601	762 868	298 034	464 834	179 009	7 962	68	1 103 571	169 724	933 847
Crawford	88 689	67 763	36 093	31 670	2 687	1 061	41	87 587	18 239	69 348
Crisp	269 867	191 108	79 786	111 322	47 620	6 062	4 882	258 923	31 139	227 784
Dade	133 011	100 916	38 220	62 696	12 144	1 909	1 690	129 412	19 951	109 461
Dawson	222 956	189 103	108 071	81 032	23 052	1 692	—	221 264	23 801	197 463
Decatur	441 691	283 432	137 862	145 570	104 093	6 311	20 129	415 251	54 166	361 085
De Kalb	11 895 468	9 219 791	2 323 488	6 896 303	1 532 060	24 799	284 798	11 585 871	1 143 617	10 442 254
Atlanta city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Dodge	178 067	125 558	54 257	71 301	10 758	4 651	2 866	170 550	41 751	128 799
Dooly	144 279	99 016	54 178	44 838	23 530	2 163	4 193	137 923	21 733	116 190
Dougherty	1 129 565	701 929	211 258	490 671	268 714	9 286	38 606	1 081 673	158 922	922 751
Albany city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Douglas	1 142 952	848 822	254 454	594 368	104 200	7 695	7 095	1 128 162	189 930	938 232
Early	244 787	124 051	58 694	65 357	87 022	3 186	—	241 601	33 714	207 887
Echols	64 277	54 806	30 545	24 261	1 358	1 310	—	62 967	8 113	54 854
Effingham	350 621	217 165	102 517	114 648	24 677	3 498	5 637	341 486	108 779	232 707
Elbert	247 594	175 634	75 034	100 600	34 126	5 514	2 037	240 043	37 834	202 209
Emanuel	224 363	148 560	67 518	81 042	41 694	4 600	2 752	217 011	34 109	182 902
Evans	99 806	67 426	23 489	43 937	17 030	1 338	2 794	95 674	15 350	80 324
Fannin	197 668	158 517	60 147	98 370	10 504	5 162	1 078	191 428	28 647	162 781
Fayette	1 321 475	1 048 281	274 974	773 307	122 929	4 459	56 235	1 260 871	150 265	1 110 606
Floyd	1 446 689	831 078	260 280	570 798	351 060	14 161	57 871	1 374 657	264 551	1 110 106
Forsyth	1 262 466	1 018 583	522 770	495 813	120 427	10 094	22 085	1 230 287	123 456	1 106 831
Franklin	242 323	141 863	46 127	95 736	59 006	3 507	3 082	235 734	41 454	194 280
Fulton	15 889 888	11 288 567	2 809 612	8 478 955	3 153 041	(NA)	(NA)	15 889 888	1 448 280	14 441 608
Atlanta city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Gilmer	201 974	145 087	76 714	68 373	28 642	3 510	—	198 464	28 245	170 219
Glascock	41 386	24 724	12 015	12 709	10 981	931	—	40 455	5 681	34 774
Glynn	1 350 373	998 647	390 847	607 800	184 080	(NA)	—	1 350 373	167 646	1 182 727
Gordon	524 214	305 559	141 563	163 996	164 030	5 661	—	518 553	54 625	463 928
Grady	259 718	191 051	95 306	95 745	35 560	5 923	35	253 760	33 107	220 653
Greene	191 025	137 192	71 473	65 719	27 263	1 928	1 551	187 546	26 570	160 976
Gwinnett	9 003 358	6 733 206	2 458 332	4 274 874	1 462 728	(NA)	—	9 003 358	807 424	8 195 934
Habersham	485 734	336 927	138 211	198 716	70 148	5 482	15 872	464 380	78 659	385 721
Hall	1 697 116	1 104 530	415 523	689 007	390 432	13 470	—	1 683 646	202 154	1 481 492
Hancock	144 092	99 462	57 214	42 248	3 519	5 241	44	138 807	41 111	97 696
Haralson	274 671	183 460	76 314	107 146	39 657	5 789	—	268 882	51 554	217 328
Harris	351 616	252 299	127 272	125 027	14 799	4 070	557	346 989	84 518	262 471
Hart	361 387	247 361	98 627	148 734	72 063	6 141	4 757	350 489	41 963	308 526
Heard	224 215	77 519	44 288	33 231	7 706	2 484	—	221 731	138 990	82 741
Henry	1 150 484	868 990	314 720	554 270	125 248	(NA)	—	1 150 484	156 246	994 238
Houston	1 073 152	781 582	223 443	558 139	133 341	6 558	4 135	1 062 459	158 229	904 230
Irwin	120 252	90 619	52 698	37 921	7 438	6 856	60	113 336	22 195	91 141
Jackson	487 818	329 693	156 479	173 214	85 143	5 727	15 083	467 008	72 982	394 026
Jasper	129 730	91 961	44 998	46 963	8 385	2 569	—	127 161	29 384	97 777
Jeff Davis	170 997	98 139	36 115	62 024	42 058	(NA)	—	170 997	30 800	140 197
Jefferson	221 100	135 754	51 399	84 355	50 668	5 080	9 231	206 789	34 678	172 111
Jenkins	88 362	62 516	34 128	28 388	9 243	2 527	1 907	86 603	16 603	67 325
Johnson	74 076	57 522	28 632	28 890	4 201	2 068	—	72 008	12 353	59 655
Jones	262 724	180 684	72 769	107 915	16 955	2 529	—	260 195	65 085	195 110
Macon city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lamar	173 037	117 184	42 818	74 366	27 966	3 797	11 217	158 023	27 887	130 136
Lanier	59 776	45 339	19 047	26 292	4 023	1 230	8	58 538	10 414	48 124
Laurens	544 482	329 088	110 247	218 841	132 950	4 778	12 982	526 722	82 444	444 278
Lee	189 034	139 809	64 061	75 748	15 919	2 858	650	185 526	33 306	152 220
Liberty	331 010	242 803	82 315	160 488	28 411	2 980	—	328 030	59 796	268 234
Lincoln	91 328	68 256	29 959	38 297	8 302	2 077	983	88 268	14 770	73 498
Long	75 614	56 697	40 357	16 340	3 761	1 693	—	73 921	15 156	58 765
Lowndes	987 287	672 111	187 975	484 136	178 992	4 614	40 912	941 761	136 184	805 577
Lumpkin	213 699	159 231	82 786	76 445	19 766	1 918	3 636	208 145	34 702	173 443
McDuffie	259 642	172 901	65 829	107 072	48 154	9 518	5 882	244 242	38 587	205 655
McIntosh	119 499	94 297	57 607	36 690	8 199	1 770	—	117 729	17 003	100 726
Macon	209 826	112 882	51 600	61 282	70 855	3 623	—	206 203	26 089	180 114
Madison	248 202	155 688	58 667	97 021	37 186	4 519	—	243 683	55 328	188 355
Marion	71 511	56 126	37 066	19 060	4 084	(NA)	—	71 511	11 301	60 210
Meriwether	230 458	161 552	75 834	85 718	30 004	5 927	2 226	222 305	38 902	183 403
Miller	107 061	87 648	56 118	31 530	7 196	1 966	—	105 095	12 217	92 878
Mitchell	274 827	191 518	98 474	93 044	45 316	(NA)	—	274 827	37 993	236 834
Monroe	765 210	212 742	99 401	113 341	26 862	3 251	—	761 959	525 606	236 353
Montgomery	77 143	58 462	32 843	25 619	3 972	(NA)	—	77 143	14 709	62 434
Morgan	270 834	196 496	93 449	103 047	41 601	6 052	8	264 774	32 737	232 037

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Georgia—Con.										
Murray	354 623	207 526	62 445	145 081	95 334	6 967	23	347 633	51 763	295 870
Muscogee-Columbus ⁵	2 364 924	1 651 454	379 839	1 271 615	446 734	18 571	92 781	2 253 572	266 736	1 986 836
Newton	605 195	437 690	129 226	308 464	105 718	8 588	19 150	577 457	61 787	515 670
Oconee	309 619	257 954	99 278	158 676	10 840	3 985	—	305 634	40 825	264 809
Oglethorpe	113 720	88 555	48 927	39 628	4 573	3 354	—	110 366	20 592	89 774
Paulding	557 856	441 123	156 143	284 980	25 205	1 604	1 558	554 694	91 528	463 166
Peach	220 607	144 881	39 343	105 538	41 344	1 376	—	219 231	34 382	184 849
Pickens	232 408	177 299	86 224	91 075	13 057	2 792	—	229 615	42 052	187 563
Pierce	145 879	102 983	43 324	59 659	14 181	4 150	2 169	139 560	28 715	110 845
Pike	118 543	91 457	39 668	51 789	6 614	2 185	661	115 697	20 472	95 225
Polk	388 718	268 969	80 867	188 102	59 446	(NA)	—	388 718	60 303	328 415
Pulaski	106 495	75 619	36 427	39 192	14 828	1 623	1 830	103 042	16 048	86 994
Putnam	388 137	229 904	115 519	114 385	25 329	2 904	7 754	377 479	132 904	244 575
Quitman	27 830	24 039	16 967	7 072	715	648	—	27 182	3 076	24 106
Rabun	491 652	333 730	161 611	172 119	40 365	6 319	—	485 333	117 557	367 776
Randolph	84 985	61 024	37 663	23 361	11 485	1 699	10	83 276	12 476	70 800
Richmond	2 874 004	1 792 723	408 829	1 383 894	747 558	21 617	110 546	2 741 841	333 723	2 408 118
Augusta city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Rockdale	1 124 230	836 564	243 509	593 055	146 830	(NA)	—	1 124 230	140 836	983 394
Schley	42 885	30 529	15 192	15 337	5 278	719	—	42 166	7 078	35 088
Screven	200 159	141 398	81 657	59 741	31 559	6 641	11 745	181 773	27 202	154 571
Seminole	127 921	96 266	49 082	47 184	14 556	3 902	11	124 008	17 099	106 909
Spalding	659 473	471 725	128 969	342 756	98 335	8 370	21 529	629 574	89 413	540 161
Stephens	359 127	231 741	76 456	155 285	77 292	(NA)	—	359 127	50 094	309 033
Stewart	73 529	60 680	31 494	29 186	3 457	1 540	80	71 909	9 392	62 517
Sumter	346 694	217 493	78 294	139 199	69 891	2 868	19 633	324 193	59 310	264 883
Talbot	88 844	68 963	40 384	28 579	6 261	2 852	—	85 992	13 620	72 372
Taliaferro	37 888	31 683	25 287	6 396	1 381	710	—	37 178	4 824	32 354
Tattnall	193 153	143 621	71 594	72 027	15 448	5 437	155	187 561	34 084	153 477
Taylor	95 443	71 167	39 993	31 174	8 632	(NA)	—	95 443	15 644	79 799
Telfair	156 257	106 609	53 868	52 741	29 368	3 575	8 283	144 399	20 280	124 119
Terrell	117 159	78 545	41 200	37 345	21 326	2 499	262	114 398	17 288	97 110
Thomas	536 255	390 358	165 281	225 077	77 872	8 472	32	527 751	68 025	459 726
Tift	453 260	268 484	79 917	188 567	100 320	4 802	22 813	425 645	84 456	341 189
Toombs	244 762	151 804	44 160	107 644	49 249	3 331	9 076	232 355	43 709	188 646
Towns	148 272	126 545	62 648	63 897	3 836	2 328	14	145 930	17 891	128 039
Treutlen	51 567	39 589	21 910	17 679	3 034	7 908	—	51 567	8 944	42 623
Troup	918 710	566 956	175 840	391 116	255 203	7 908	71 697	839 105	96 551	742 554
Turner	113 421	75 765	43 667	32 098	20 786	(NA)	—	113 421	16 870	96 551
Twiggs	159 629	67 452	35 679	31 773	70 441	1 948	—	157 681	21 736	135 945
Union	237 873	200 882	109 429	91 453	12 036	2 894	6	234 973	24 955	210 018
Upson	338 622	220 163	59 339	160 824	74 438	5 941	23 609	309 072	44 021	265 051
Walker	685 445	471 634	123 810	347 824	111 647	(NA)	—	685 445	102 164	583 281
Walton	645 527	498 049	223 664	274 385	62 965	13 643	12 595	619 289	84 513	534 776
Ware	393 177	250 087	74 563	175 524	51 695	8 620	10 150	374 407	91 395	283 012
Warren	87 132	56 912	35 414	21 498	15 307	2 907	—	84 225	14 913	69 312
Washington	333 851	179 710	80 053	99 657	98 796	3 779	2 230	327 842	55 345	272 497
Wayne	360 121	199 544	63 527	136 017	105 732	(NA)	—	360 121	54 845	305 276
Webster	45 404	32 603	28 984	5 619	2 739	(NA)	—	45 404	10 062	35 342
Wheeler	55 585	44 388	29 932	14 456	1 566	1 817	—	53 768	9 631	44 137
White	346 538	281 923	146 601	135 322	25 283	3 752	11	342 775	39 332	303 443
Whitfield	1 463 672	807 696	174 335	633 361	474 917	8 237	—	1 455 435	181 059	1 274 376
Wilcox	85 550	62 546	37 517	25 029	9 973	2 294	—	83 256	13 031	70 225
Wilkes	183 483	127 447	68 063	59 384	35 009	4 841	—	178 642	21 027	157 615
Wilkinson	204 084	115 120	51 776	63 344	63 121	2 832	—	201 252	25 843	175 409
Worth	242 072	174 466	102 756	71 710	26 037	6 285	3 799	231 988	41 569	190 419
Hawaii	113 341 679	113 341 679	71 496 634	41 845 045	—	15 156 181	—	98 185 498	—	98 185 498
Hawaii	8 717 907	8 717 907	4 631 446	4 086 461	—	1 355 032	—	7 362 875	—	7 362 875
Honolulu ⁵	84 566 885	84 566 885	55 815 819	28 751 066	—	12 024 388	—	72 542 497	—	72 542 497
Kauai	6 059 467	6 059 467	3 759 225	2 300 242	—	6 705 842	—	5 383 625	—	5 383 625
Maui	13 997 420	13 997 420	7 290 144	6 707 276	—	1 100 919	—	12 896 501	—	12 896 501
Idaho¹¹	35 036 848	28 253 015	9 504 353	18 748 662	4 348 869	5 175 179	89 283	29 772 386	2 434 964	27 337 422
Ada	7 864 395	6 708 967	1 632 443	5 076 524	788 036	1 462 436	—	6 401 959	367 392	6 034 567
Boise city	4 787 701	4 568 273	1 137 584	3 430 689	74 801	855 556	—	3 932 145	144 627	3 787 518
Adams	149 104	98 512	45 630	52 882	23 798	12 494	20	136 590	26 794	109 796
Bannock	1 498 048	1 223 981	277 163	946 818	151 337	298 619	112	1 199 317	122 730	1 076 587
Bear Lake	197 692	142 236	61 431	80 805	9 708	20 718	—	176 974	45 748	131 226
Benewah	275 198	197 291	102 601	94 690	59 792	27 252	2 119	245 827	18 115	227 712
Bingham	925 760	681 314	238 488	442 826	173 337	140 279	7 056	778 425	71 109	707 316
Blaine	2 055 213	1 953 405	974 468	978 937	52 478	98 267	—	1 956 946	49 330	1 907 616
Boise	213 725	176 879	92 015	84 864	24 031	19 318	53	194 354	12 815	181 539
Bonner	1 311 449	1 055 136	512 233	542 903	110 070	126 396	1 667	1 183 386	146 243	1 037 143
Bonneville	2 073 848	1 819 020	398 117	1 420 903	191 124	431 162	22	1 642 664	63 704	1 578 960
Boundary	300 530	198 163	81 130	117 033	42 486	30 476	198	269 856	59 881	209 975
Butte	121 925	73 128	32 726	40 402	38 174	11 190	50	110 685	10 623	100 062
Camas	43 083	35 556	21 369	14 187	5 014	2 993	—	40 090	2 513	37 577
Canyon	2 278 108	1 867 091	588 946	1 278 145	308 443	342 735	470	1 934 903	102 574	1 832 329

See footnotes at end of table.

16 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Idaho¹¹—Con.										
Caribou	483 463	321 006	98 528	222 478	110 183	74 755	1 161	407 547	52 274	355 273
Cassia	635 125	489 636	206 171	283 465	107 838	72 965	11 177	550 983	37 651	513 332
Clark	63 694	40 338	25 742	14 596	10 508	1 982	—	61 712	12 848	48 864
Clearwater	281 286	227 720	120 274	107 446	34 727	30 555	157	250 574	18 839	231 735
Custer	270 415	144 692	66 080	78 612	120 253	15 558	27 425	227 432	5 470	221 962
Elmore	510 202	365 290	110 344	254 946	38 862	77 988	—	432 214	106 050	326 164
Franklin	248 897	194 539	66 299	128 240	16 606	38 699	—	210 198	37 752	172 446
Fremont	360 029	308 534	117 997	190 537	33 373	43 000	235	316 794	18 122	298 672
Gem	282 739	226 669	65 012	161 657	38 075	51 401	—	231 338	17 995	213 343
Gooding	327 288	234 065	84 454	149 611	36 376	39 586	2 829	284 873	56 847	228 026
Idaho	472 360	360 635	172 237	188 398	88 507	54 061	200	418 099	23 218	394 881
Jefferson	420 100	340 100	124 335	215 765	48 724	75 143	792	344 165	31 276	312 889
Jerome	414 711	296 684	101 998	194 686	47 966	52 934	—	361 777	70 061	291 716
Kootenai	2 763 527	2 424 970	958 175	1 466 795	176 336	414 155	4 791	2 344 581	162 221	2 182 360
Latah	783 956	663 957	219 594	444 363	76 492	132 989	923	650 044	43 507	606 537
Lemhi	243 464	208 683	85 677	123 006	18 180	34 001	235	209 228	16 601	192 627
Lewis	151 102	124 048	76 543	47 505	20 435	10 578	1	139 523	6 619	132 904
Lincoln	117 498	66 214	31 000	35 214	12 597	10 675	4	106 819	38 687	68 132
Madison	471 302	397 766	110 292	287 474	53 463	81 803	1 150	388 349	20 073	368 276
Minidoka	472 745	350 235	112 658	237 577	91 449	74 637	—	398 108	31 061	367 047
Nez Perce	1 517 580	974 260	289 903	684 357	485 360	190 769	24 729	1 302 082	57 960	1 244 122
Oneida	117 993	96 255	50 221	46 034	10 408	14 241	—	103 752	11 330	92 422
Owyhee	262 451	188 651	99 632	89 019	38 728	20 825	—	241 626	35 072	206 554
Payette	389 892	318 794	99 951	218 843	42 544	66 386	—	323 506	28 554	294 952
Power	572 813	288 457	100 515	187 942	181 598	79 054	—	493 759	102 758	391 001
Shoshone	429 257	268 510	90 378	178 132	114 150	45 351	5	383 901	46 597	337 304
Teton	157 440	137 537	64 519	73 018	9 013	13 784	112	143 544	10 890	132 654
Twin Falls	1 504 305	1 194 719	340 717	854 002	193 392	254 957	6	1 249 342	116 194	1 133 148
Valley	699 806	577 908	281 006	296 902	92 118	42 519	1 539	655 748	29 780	625 968
Washington	303 330	191 464	75 341	116 123	22 780	34 493	45	268 792	89 086	179 706
Illinois^{2 12}	127 252 182	126 993 952	(NA)	(NA)	—	9 708 849	—	117 543 333	258 230	117 285 103
Adams	401 982	400 589	(NA)	(NA)	—	59 267	—	342 715	1 393	341 322
Alexander	38 095	37 294	(NA)	(NA)	—	7 994	—	30 101	801	29 300
Bond	87 042	85 461	(NA)	(NA)	—	14 050	—	72 992	1 581	71 411
Boone	275 549	275 217	(NA)	(NA)	—	28 254	—	247 295	332	246 963
Brown	32 305	32 305	(NA)	(NA)	—	4 624	—	27 681	—	27 681
Bureau	284 987	281 598	(NA)	(NA)	—	33 590	—	251 397	3 389	248 008
Calhoun	27 810	27 810	(NA)	(NA)	—	5 360	—	22 450	—	22 450
Carroll	139 866	137 746	(NA)	(NA)	—	16 359	—	123 507	2 120	121 387
Cass	75 974	75 241	(NA)	(NA)	—	11 376	—	64 598	733	63 865
Champaign	1 456 524	1 451 711	(NA)	(NA)	—	124 788	—	1 331 736	4 813	1 326 923
Champaign city	480 618	480 618	(NA)	(NA)	—	(NA)	—	480 618	(NA)	480 618
Christian	272 915	270 512	(NA)	(NA)	—	39 727	—	233 188	2 403	230 785
Clark	85 673	84 884	(NA)	(NA)	—	17 645	—	68 028	789	67 239
Clay	73 355	72 681	(NA)	(NA)	—	12 401	—	60 954	674	60 280
Clinton	226 122	223 325	(NA)	(NA)	—	32 665	—	193 457	2 797	190 660
Coles	345 015	344 387	(NA)	(NA)	—	42 288	—	302 727	628	302 099
Cook	59 705 212	59 645 233	(NA)	(NA)	—	3 734 988	—	55 970 224	59 979	55 910 245
Arlington Heights village(part)	1 279 332	1 279 332	(NA)	(NA)	—	(NA)	—	1 279 332	(NA)	1 279 332
Chicago city (part)	23 104 106	23 104 106	(NA)	(NA)	—	(NA)	—	23 104 106	(NA)	23 104 106
Cicero town	394 173	394 173	(NA)	(NA)	—	(NA)	—	394 173	(NA)	394 173
Des Plaines city	1 049 996	1 049 996	(NA)	(NA)	—	(NA)	—	1 049 996	(NA)	1 049 996
Elgin city (part)	141 822	141 822	(NA)	(NA)	—	(NA)	—	141 822	(NA)	141 822
Evanston city	861 756	861 756	(NA)	(NA)	—	(NA)	—	861 756	(NA)	861 756
Mount Prospect village	775 783	775 783	(NA)	(NA)	—	(NA)	—	775 783	(NA)	775 783
Oak Lawn village	583 695	583 695	(NA)	(NA)	—	(NA)	—	583 695	(NA)	583 695
Oak Park village	533 171	533 171	(NA)	(NA)	—	(NA)	—	533 171	(NA)	533 171
Schaumburg village (part)	1 727 737	1 727 737	(NA)	(NA)	—	(NA)	—	1 727 737	(NA)	1 727 737
Skokie village	1 059 403	1 059 403	(NA)	(NA)	—	(NA)	—	1 059 403	(NA)	1 059 403
Crawford	182 473	182 078	(NA)	(NA)	—	20 193	—	162 280	395	161 885
Cumberland	58 029	57 351	(NA)	(NA)	—	11 040	—	46 989	678	46 311
De Kalb	706 588	705 032	(NA)	(NA)	—	59 332	—	647 256	1 556	645 700
De Witt	886 065	885 126	(NA)	(NA)	—	15 907	—	870 158	939	869 219
Douglas	189 409	187 834	(NA)	(NA)	—	19 382	—	170 027	1 575	168 452
Du Page	14 479 306	14 473 429	(NA)	(NA)	—	829 891	—	13 649 415	5 877	13 643 538
Aurora city (part)	286 034	286 034	(NA)	(NA)	—	(NA)	—	286 034	(NA)	286 034
Chicago city (part)	4 057	4 057	(NA)	(NA)	—	(NA)	—	4 057	(NA)	4 057
Naperville city	1 706 077	1 706 077	(NA)	(NA)	—	(NA)	—	1 706 077	(NA)	1 706 077
Schaumburg village (part)	1 622	1 622	(NA)	(NA)	—	(NA)	—	1 622	(NA)	1 622
Wheaton city	769 357	769 357	(NA)	(NA)	—	(NA)	—	769 357	(NA)	769 357
Edgar	161 573	160 267	(NA)	(NA)	—	16 639	—	144 934	1 306	143 628
Edwards	40 502	39 982	(NA)	(NA)	—	7 844	—	32 658	520	32 138
Effingham	234 390	232 564	(NA)	(NA)	—	30 166	—	204 224	1 826	202 398
Fayette	113 944	112 720	(NA)	(NA)	—	18 167	—	95 777	1 224	94 553
Ford	133 709	132 268	(NA)	(NA)	—	14 528	—	119 181	1 441	117 740
Franklin	175 403	172 885	(NA)	(NA)	—	38 138	—	137 265	2 518	134 747

See footnotes at end of table.

GOVERNMENTS—TAXABLE PROPERTY VALUES

COUNTY AREAS 17

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Illinois² 12—Con.										
Fulton	192 281	189 841	(NA)	(NA)	—	16 741	—	175 540	2 440	173 100
Gallatin	43 767	43 767	(NA)	(NA)	—	6 928	—	36 839	—	36 839
Greene	97 954	97 922	(NA)	(NA)	—	10 662	—	87 292	32	87 260
Grundy	740 143	738 903	(NA)	(NA)	—	29 614	—	710 529	1 240	709 289
Hamilton	47 504	47 151	(NA)	(NA)	—	9 377	—	38 127	353	37 774
Hancock	150 623	150 019	(NA)	(NA)	—	19 492	—	131 131	604	130 527
Hardin	17 388	17 388	(NA)	(NA)	—	4 553	—	12 835	—	12 835
Henderson	68 034	66 750	(NA)	(NA)	—	6 522	—	61 512	1 284	60 228
Henry	332 355	330 396	(NA)	(NA)	—	40 659	—	291 696	1 959	289 737
Iroquois	253 029	249 935	(NA)	(NA)	—	21 542	—	231 487	3 094	228 393
Jackson	292 302	290 291	(NA)	(NA)	—	46 382	—	245 920	2 011	243 909
Jasper	146 388	145 351	(NA)	(NA)	—	10 730	—	135 658	1 037	134 621
Jefferson	243 718	239 950	(NA)	(NA)	—	62 228	—	181 490	3 768	177 722
Jersey	123 471	123 449	(NA)	(NA)	—	21 627	—	101 844	22	101 822
Jo Daviess	231 275	229 358	(NA)	(NA)	—	22 318	—	208 957	1 917	207 040
Johnson	42 538	41 764	(NA)	(NA)	—	9 003	—	33 535	774	32 761
Kane	3 734 302	3 731 494	(NA)	(NA)	—	262 258	—	3 472 044	2 808	3 469 236
Aurora city (part)	550 353	550 353	(NA)	(NA)	—	(NA)	—	550 353	(NA)	550 353
Elgin city (part)	550 315	550 315	(NA)	(NA)	—	(NA)	—	550 315	(NA)	550 315
Kankakee	627 456	623 779	(NA)	(NA)	—	77 559	—	549 897	3 677	546 220
Kendall	492 824	491 714	(NA)	(NA)	—	40 101	—	452 723	1 110	451 613
Knox	370 682	358 960	(NA)	(NA)	—	35 198	—	335 484	11 722	323 762
Lake	9 271 740	9 269 382	(NA)	(NA)	—	528 136	—	8 743 604	2 358	8 741 246
Waukegan city	523 554	523 554	(NA)	(NA)	—	(NA)	—	523 554	(NA)	523 554
La Salle	1 258 381	1 252 965	(NA)	(NA)	—	113 916	—	1 144 465	5 416	1 139 049
Lawrence	79 020	78 662	(NA)	(NA)	—	13 773	—	65 247	358	64 889
Lee	300 727	299 942	(NA)	(NA)	—	30 230	—	270 497	785	269 712
Livingston	327 338	324 310	(NA)	(NA)	—	32 828	—	294 510	3 028	291 482
Logan	258 274	257 438	(NA)	(NA)	—	27 523	—	230 751	836	229 915
McDonough	180 330	178 635	(NA)	(NA)	—	18 876	—	161 454	1 695	159 759
McHenry	2 575 402	2 574 637	(NA)	(NA)	—	206 695	—	2 368 707	765	2 367 942
McLean	1 347 609	1 344 182	(NA)	(NA)	—	103 969	—	1 243 640	3 427	1 240 213
Bloomington city	490 648	490 648	(NA)	(NA)	—	(NA)	—	490 648	(NA)	490 648
Macon	839 046	831 548	(NA)	(NA)	—	99 636	—	739 410	7 498	731 912
Decatur city	457 219	457 219	(NA)	(NA)	—	(NA)	—	457 219	(NA)	457 219
Macoupin	275 500	273 882	(NA)	(NA)	—	53 323	—	222 177	1 618	220 559
Madison	1 980 100	1 967 903	(NA)	(NA)	—	259 800	—	1 720 300	12 197	1 708 103
Marion	186 222	183 217	(NA)	(NA)	—	40 918	—	145 304	3 005	142 299
Marshall	107 645	107 008	(NA)	(NA)	—	12 563	—	95 082	637	94 445
Mason	109 839	108 626	(NA)	(NA)	—	10 088	—	99 751	1 213	98 538
Massac	95 299	94 331	(NA)	(NA)	—	15 600	—	79 699	968	78 731
Menard	96 450	95 715	(NA)	(NA)	—	10 488	—	85 962	735	85 227
Mercer	114 616	114 616	(NA)	(NA)	—	11 045	—	103 571	—	103 571
Monroe	191 472	190 320	(NA)	(NA)	—	23 130	—	168 342	1 152	167 190
Montgomery	229 399	226 677	(NA)	(NA)	—	29 496	—	199 903	2 722	197 181
Morgan	278 439	276 161	(NA)	(NA)	—	32 819	—	245 620	2 278	243 342
Moultrie	127 602	126 966	(NA)	(NA)	—	12 983	—	114 619	636	113 983
Ogle	935 980	933 367	(NA)	(NA)	—	45 393	—	890 587	2 613	887 974
Peoria	1 199 415	1 196 927	(NA)	(NA)	—	114 890	—	1 084 525	2 488	1 082 037
Peoria city	638 220	638 220	(NA)	(NA)	—	(NA)	—	638 220	(NA)	638 220
Perry	117 051	115 369	(NA)	(NA)	—	22 156	—	94 895	1 682	93 213
Piatt	183 537	181 164	(NA)	(NA)	—	17 371	—	166 166	2 373	163 793
Pike	103 122	101 482	(NA)	(NA)	—	11 413	—	91 709	1 640	90 069
Pope	17 571	17 467	(NA)	(NA)	—	3 443	—	14 128	104	14 024
Pulaski	21 266	20 728	(NA)	(NA)	—	5 741	—	15 525	538	14 987
Putnam	64 074	63 615	(NA)	(NA)	—	5 252	—	58 822	459	58 363
Randolph	224 618	221 606	(NA)	(NA)	—	30 865	—	193 753	3 012	190 741
Richland	88 176	87 702	(NA)	(NA)	—	17 913	—	70 263	474	69 789
Rock Island	970 510	968 711	(NA)	(NA)	—	124 956	—	845 554	1 799	843 755
St. Clair	1 599 603	1 586 625	(NA)	(NA)	—	203 105	—	1 396 498	12 978	1 383 520
Saline	143 257	142 861	(NA)	(NA)	—	27 810	—	115 447	396	115 051
Sangamon	1 710 333	1 705 560	(NA)	(NA)	—	319 216	—	1 391 117	4 773	1 386 344
Springfield city	827 363	827 363	(NA)	(NA)	—	(NA)	—	827 363	(NA)	827 363
Schuyler	49 610	49 253	(NA)	(NA)	—	6 372	—	43 238	357	42 881
Scott	37 370	36 757	(NA)	(NA)	—	5 311	—	32 059	613	31 446
Shelby	152 184	151 165	(NA)	(NA)	—	22 257	—	129 927	1 019	128 908
Stark	52 151	52 109	(NA)	(NA)	—	3 612	—	48 539	42	48 497
Stephenson	358 721	357 813	(NA)	(NA)	—	48 136	—	310 585	908	309 677
Tazewell	821 886	818 684	(NA)	(NA)	—	71 727	—	750 159	3 202	746 957
Union	78 888	77 800	(NA)	(NA)	—	17 907	—	60 981	1 088	59 893
Vermilion	533 158	528 386	(NA)	(NA)	—	75 144	—	458 014	4 772	453 242
Wabash	83 176	82 040	(NA)	(NA)	—	13 117	—	70 059	1 136	68 923
Warren	153 311	151 881	(NA)	(NA)	—	12 113	—	141 198	1 430	139 768
Washington	117 593	115 695	(NA)	(NA)	—	19 843	—	97 750	1 898	95 852
Wayne	93 686	92 485	(NA)	(NA)	—	15 009	—	78 677	1 201	77 476

See footnotes at end of table.

18 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Illinois² 12—Con.										
White	104 726	104 384	(NA)	(NA)	—	17 948	—	86 778	342	86 436
Whiteside	391 882	390 492	(NA)	(NA)	—	58 035	—	333 847	1 390	332 457
Will	4 928 915	4 924 034	(NA)	(NA)	—	349 983	—	4 578 932	4 881	4 574 051
Joliet city	481 882	481 882	(NA)	(NA)	—	(NA)	—	481 882	(NA)	481 882
Williamson	347 474	346 155	(NA)	(NA)	—	60 188	—	287 286	1 319	285 967
Winnebago	1 942 797	1 941 559	(NA)	(NA)	—	226 977	—	1 715 820	1 238	1 714 582
Rockford city	896 653	896 653	(NA)	(NA)	—	(NA)	—	896 653	(NA)	896 653
Woodford	257 840	257 241	(NA)	(NA)	—	27 714	—	230 126	599	229 527
Indiana² 13	45 352 778	33 372 287	(NA)	(NA)	9 801 400	3 906 361	912 208	40 534 209	2 179 091	38 355 118
Adams	251 306	184 428	(NA)	(NA)	59 931	26 021	2 013	223 272	6 947	216 325
Allen	2 705 571	2 016 188	(NA)	(NA)	585 170	228 525	74 086	2 402 960	104 213	2 298 747
Fort Wayne city	1 433 040	1 009 121	(NA)	(NA)	370 679	47 935	40 175	1 344 930	53 240	1 291 690
Bartholomew	636 178	472 825	(NA)	(NA)	148 512	56 752	12 208	567 218	14 841	552 377
Benton	110 137	91 495	(NA)	(NA)	15 400	5 754	—	104 382	3 242	101 140
Blackford	95 538	69 357	(NA)	(NA)	23 053	10 547	4 187	80 804	3 128	77 676
Boone	329 102	282 849	(NA)	(NA)	36 637	25 176	68	303 858	9 616	294 242
Brown	96 500	88 121	(NA)	(NA)	4 390	8 357	2	88 141	3 989	84 152
Carroll	167 964	137 842	(NA)	(NA)	24 411	12 561	146	155 257	5 711	149 546
Cass	287 523	217 580	(NA)	(NA)	59 977	26 766	2 466	258 291	9 966	248 325
Clark	546 357	424 872	(NA)	(NA)	100 759	60 165	3 451	482 741	20 726	462 015
Clay	159 556	126 121	(NA)	(NA)	26 046	16 310	263	142 983	7 389	135 594
Clinton	230 275	178 219	(NA)	(NA)	45 299	20 108	6	210 161	6 757	203 404
Crawford	52 303	38 989	(NA)	(NA)	4 997	5 875	2	46 426	8 317	38 109
Daviess	197 498	148 756	(NA)	(NA)	41 465	17 213	5	180 280	7 277	173 003
Dearborn	270 854	204 874	(NA)	(NA)	63 758	26 856	1 073	242 925	29 222	213 703
Decatur	212 347	141 183	(NA)	(NA)	36 741	20 445	8 075	183 827	7 423	176 404
De Kalb	294 851	208 829	(NA)	(NA)	73 823	31 503	8 795	254 553	12 199	242 354
Delaware	704 149	511 959	(NA)	(NA)	166 446	70 123	29 457	604 569	25 744	578 825
Muncie city	386 116	256 444	(NA)	(NA)	116 883	14 303	28 406	343 407	12 789	330 618
Dubois	389 285	299 982	(NA)	(NA)	76 859	23 906	—	365 379	12 444	352 935
Elkhart	1 535 465	1 125 425	(NA)	(NA)	367 303	89 333	3 997	1 442 135	42 737	1 399 398
Fayette	199 402	129 656	(NA)	(NA)	64 091	15 763	19 325	164 314	5 655	158 659
Floyd	424 285	361 011	(NA)	(NA)	44 164	48 231	1 923	374 131	19 110	355 021
Fountain	126 342	106 209	(NA)	(NA)	15 828	11 070	135	115 137	4 305	110 832
Franklin	122 103	103 924	(NA)	(NA)	12 943	11 379	25	110 699	5 236	105 463
Fulton	157 893	118 583	(NA)	(NA)	31 976	12 634	86	145 173	7 334	137 839
Gibson	307 446	174 670	(NA)	(NA)	54 716	21 577	9	285 860	78 060	207 800
Grant	512 946	355 188	(NA)	(NA)	143 294	48 651	36 063	428 232	14 464	413 768
Greene	173 531	132 212	(NA)	(NA)	28 904	19 152	502	153 877	12 415	141 462
Hamilton	1 238 088	1 073 943	(NA)	(NA)	133 619	79 995	—	1 158 093	30 526	1 127 567
Hancock	350 387	289 366	(NA)	(NA)	47 289	30 743	8	319 636	13 732	305 904
Harrison	186 796	149 672	(NA)	(NA)	27 319	20 789	3 508	162 499	9 805	152 694
Hendricks	561 013	491 429	(NA)	(NA)	46 644	49 564	2	511 447	22 940	488 507
Henry	279 426	217 920	(NA)	(NA)	50 517	32 099	2 212	245 115	10 989	234 126
Howard	840 382	535 493	(NA)	(NA)	284 185	66 326	48 175	725 881	20 704	705 177
Huntington	260 060	193 058	(NA)	(NA)	57 901	27 694	5 180	227 186	9 101	218 085
Jackson	319 969	227 129	(NA)	(NA)	81 101	37 363	9 067	273 539	11 739	261 800
Jasper	338 977	200 584	(NA)	(NA)	41 073	14 620	113	324 244	97 320	226 924
Jay	162 126	122 333	(NA)	(NA)	32 587	16 800	2 453	142 873	7 206	135 667
Jefferson	226 698	157 002	(NA)	(NA)	44 525	20 545	3 837	202 316	25 171	177 145
Jennings	135 110	110 481	(NA)	(NA)	19 082	15 039	2 595	117 476	5 547	111 929
Johnson	704 607	591 679	(NA)	(NA)	87 006	56 636	2	647 969	25 922	622 047
Knox	216 494	161 460	(NA)	(NA)	37 905	23 905	7 350	191 835	17 129	174 706
Kosciusko	640 855	475 240	(NA)	(NA)	140 708	40 111	9 541	591 394	24 907	566 487
Lagrange	240 634	186 509	(NA)	(NA)	44 016	19 018	2 400	219 216	10 109	209 107
Lake	3 085 374	1 937 117	(NA)	(NA)	1 015 010	327 744	157 832	2 599 798	133 247	2 466 551
Gary city	649 677	354 284	(NA)	(NA)	261 401	26 743	52 604	570 330	33 992	536 338
Hammond city	366 558	219 121	(NA)	(NA)	112 314	21 513	23 011	322 034	35 123	286 911
La Porte	778 472	581 517	(NA)	(NA)	140 933	75 304	21 947	681 221	56 022	625 199
Lawrence	225 084	163 180	(NA)	(NA)	49 819	28 313	2 314	194 457	12 085	182 372
Madison	798 501	609 966	(NA)	(NA)	168 246	90 774	17 999	689 728	20 289	669 439
Anderson city	396 867	270 929	(NA)	(NA)	118 329	13 529	15 968	367 370	7 618	359 752
Marion ⁵	7 703 136	5 857 265	(NA)	(NA)	1 601 984	583 305	69 510	7 050 321	243 887	6 806 434
Indianapolis city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Marshall	369 072	274 525	(NA)	(NA)	75 946	28 028	9 109	331 935	18 601	313 334
Martin	60 144	46 383	(NA)	(NA)	10 287	7 301	1 112	51 731	3 474	48 257
Miami	202 275	162 677	(NA)	(NA)	31 818	21 972	365	179 938	7 780	172 158
Monroe	691 954	557 381	(NA)	(NA)	108 745	56 344	6 267	629 343	25 828	603 515
Bloomington city	322 170	263 250	(NA)	(NA)	48 743	7 284	2 838	312 048	10 177	301 871
Montgomery	380 838	242 819	(NA)	(NA)	127 242	33 517	29 391	317 930	10 777	307 153
Morgan	342 396	287 064	(NA)	(NA)	35 460	32 515	930	308 951	19 872	289 079
Newton	125 515	99 945	(NA)	(NA)	20 548	8 613	3	116 899	5 022	111 877
Noble	296 346	214 607	(NA)	(NA)	66 711	24 884	6 111	265 351	15 028	250 323
Ohio	22 774	19 451	(NA)	(NA)	1 296	3 713	—	19 061	2 027	17 034

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Indiana² 13—Con.										
Orange	120 695	97 444	(NA)	(NA)	16 853	11 789	915	107 991	6 398	101 593
Owen	88 347	73 216	(NA)	(NA)	8 633	9 899	—	78 448	6 498	71 950
Parke	102 900	86 539	(NA)	(NA)	8 611	9 382	2	93 516	7 750	85 766
Perry	106 413	86 359	(NA)	(NA)	15 990	13 828	114	92 471	4 064	88 407
Pike	192 351	104 161	(NA)	(NA)	29 892	7 496	10	184 845	58 298	126 547
Porter	1 300 225	907 465	(NA)	(NA)	333 317	100 256	40 670	1 159 299	59 443	1 099 856
Posey	486 050	284 429	(NA)	(NA)	159 531	17 102	2 514	466 434	42 090	424 344
Pulaski	133 874	100 045	(NA)	(NA)	28 051	11 264	—	122 610	5 778	116 832
Putnam	214 655	167 883	(NA)	(NA)	36 679	22 103	6 438	186 114	10 093	176 021
Randolph	210 044	160 365	(NA)	(NA)	39 133	16 837	3	193 204	10 546	182 658
Ripley	176 952	137 206	(NA)	(NA)	32 458	16 031	453	160 468	7 288	153 180
Rush	158 427	124 605	(NA)	(NA)	27 841	12 106	4	146 317	5 981	140 336
St. Joseph	1 849 885	1 372 730	(NA)	(NA)	410 699	199 001	83 076	1 567 808	66 456	1 501 352
South Bend city	770 652	563 745	(NA)	(NA)	181 616	38 147	25 472	707 033	25 291	681 742
Scott	122 070	97 864	(NA)	(NA)	19 369	16 270	980	104 820	4 837	99 983
Shelby	350 762	257 911	(NA)	(NA)	78 410	39 488	18 345	292 929	14 441	278 488
Spencer	328 802	130 782	(NA)	(NA)	39 962	11 184	9	317 609	158 058	159 551
Starke	129 269	105 390	(NA)	(NA)	15 612	13 145	614	115 510	8 267	107 243
Steuben	306 467	233 884	(NA)	(NA)	63 716	20 839	15	285 613	8 867	276 746
Sullivan	203 838	107 429	(NA)	(NA)	32 530	13 101	1	190 736	63 879	126 857
Switzerland	45 366	35 077	(NA)	(NA)	4 392	4 501	4	40 861	5 897	34 964
Tippecanoe	1 198 663	807 853	(NA)	(NA)	361 672	100 504	54 688	1 043 471	29 138	1 014 333
Tipton	126 076	102 879	(NA)	(NA)	19 587	11 014	6	115 056	3 610	111 446
Union	50 504	41 070	(NA)	(NA)	6 689	3 985	1	46 518	2 745	43 773
Vanderburgh	1 194 069	886 954	(NA)	(NA)	275 539	118 084	28 442	1 047 543	31 576	1 015 967
Evansville city	859 461	615 730	(NA)	(NA)	224 994	34 642	24 488	800 331	18 737	781 594
Vermillion	173 760	84 043	(NA)	(NA)	70 322	11 662	3 629	158 469	19 395	139 074
Vigo	750 436	530 189	(NA)	(NA)	173 782	68 612	24 510	657 314	46 465	610 849
Terre Haute city	372 624	251 062	(NA)	(NA)	104 515	18 439	13 898	340 287	17 047	323 240
Wabash	244 161	180 637	(NA)	(NA)	54 715	22 239	1 048	220 874	8 809	212 065
Warren	81 924	69 613	(NA)	(NA)	9 570	5 329	5	76 590	2 741	73 849
Warrick	509 387	305 700	(NA)	(NA)	186 557	31 266	135	477 986	17 130	460 856
Washington	147 705	116 106	(NA)	(NA)	20 595	14 531	763	132 411	11 004	121 407
Wayne	478 686	364 516	(NA)	(NA)	98 716	53 740	13 889	411 057	15 454	395 603
Wells	207 238	158 836	(NA)	(NA)	42 291	18 425	3 684	185 129	6 111	179 018
White	256 106	190 556	(NA)	(NA)	51 841	15 327	6 326	234 453	13 709	220 744
Whitley	226 461	174 009	(NA)	(NA)	41 430	21 694	—	204 767	11 022	193 745
Iowa¹⁴ 15	75 147 494	67 746 897	(NA)	(NA)	—	(NA)	—	75 147 494	7 400 597	67 746 897
Adair	320 876	276 623	(NA)	(NA)	—	(NA)	—	320 876	44 253	276 623
Adams	180 039	145 541	(NA)	(NA)	—	(NA)	—	180 039	34 498	145 541
Allamakee	431 202	333 945	(NA)	(NA)	—	(NA)	—	431 202	97 257	333 945
Appanoose	249 804	212 914	(NA)	(NA)	—	(NA)	—	249 804	36 890	212 914
Audubon	274 846	250 193	(NA)	(NA)	—	(NA)	—	274 846	24 653	250 193
Benton	607 733	554 376	(NA)	(NA)	—	(NA)	—	607 733	53 357	554 376
Black Hawk	2 369 333	2 179 448	(NA)	(NA)	—	(NA)	—	2 369 333	189 885	2 179 448
Waterloo city	(NA)	(NA)	(NA)	(NA)	—	(NA)	—	(NA)	(NA)	(NA)
Boone	640 498	560 023	(NA)	(NA)	—	(NA)	—	640 498	80 475	560 023
Bremer	541 446	504 343	(NA)	(NA)	—	(NA)	—	541 446	37 103	504 343
Buchanan	514 480	477 085	(NA)	(NA)	—	(NA)	—	514 480	37 395	477 085
Buena Vista	615 721	568 017	(NA)	(NA)	—	(NA)	—	615 721	47 704	568 017
Butler	431 087	393 736	(NA)	(NA)	—	(NA)	—	431 087	37 351	393 736
Calhoun	465 146	427 658	(NA)	(NA)	—	(NA)	—	465 146	37 488	427 658
Carroll	668 549	623 067	(NA)	(NA)	—	(NA)	—	668 549	45 482	623 067
Cass	443 216	394 573	(NA)	(NA)	—	(NA)	—	443 216	48 643	394 573
Cedar	562 370	522 176	(NA)	(NA)	—	(NA)	—	562 370	40 194	522 176
Cerro Gordo	1 308 052	1 195 672	(NA)	(NA)	—	(NA)	—	1 308 052	112 380	1 195 672
Cherokee	448 626	415 352	(NA)	(NA)	—	(NA)	—	448 626	33 274	415 352
Chickasaw	390 556	362 715	(NA)	(NA)	—	(NA)	—	390 556	27 841	362 715
Clarke	214 659	182 288	(NA)	(NA)	—	(NA)	—	214 659	32 371	182 288
Clay	575 944	534 133	(NA)	(NA)	—	(NA)	—	575 944	41 811	534 133
Clayton	531 124	480 371	(NA)	(NA)	—	(NA)	—	531 124	50 753	480 371
Clinton	1 273 617	1 141 768	(NA)	(NA)	—	(NA)	—	1 273 617	131 849	1 141 768
Crawford	485 302	449 164	(NA)	(NA)	—	(NA)	—	485 302	36 138	449 164
Dallas	869 519	729 190	(NA)	(NA)	—	(NA)	—	869 519	140 329	729 190
Davis	162 450	149 835	(NA)	(NA)	—	(NA)	—	162 450	12 615	149 835
Decatur	168 668	144 874	(NA)	(NA)	—	(NA)	—	168 668	23 794	144 874
Delaware	529 625	486 624	(NA)	(NA)	—	(NA)	—	529 625	43 001	486 624
Des Moines	991 017	884 186	(NA)	(NA)	—	(NA)	—	991 017	106 831	884 186
Dickinson	728 689	686 053	(NA)	(NA)	—	(NA)	—	728 689	42 636	686 053
Dubuque	1 810 101	1 673 229	(NA)	(NA)	—	(NA)	—	1 810 101	136 872	1 673 229
Dubuque city	978 015	978 015	(NA)	(NA)	—	(NA)	—	978 015	(NA)	978 015
Emmet	342 630	323 540	(NA)	(NA)	—	(NA)	—	342 630	19 090	323 540
Fayette	587 693	538 335	(NA)	(NA)	—	(NA)	—	587 693	49 358	538 335
Floyd	461 901	419 613	(NA)	(NA)	—	(NA)	—	461 901	42 288	419 613
Franklin	493 224	433 977	(NA)	(NA)	—	(NA)	—	493 224	59 247	433 977
Fremont	337 567	306 350	(NA)	(NA)	—	(NA)	—	337 567	31 217	306 350
Greene	417 219	388 495	(NA)	(NA)	—	(NA)	—	417 219	28 724	388 495
Grundy	447 838	414 352	(NA)	(NA)	—	(NA)	—	447 838	33 486	414 352

See footnotes at end of table.

20 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Iowa^{14 15}—Con.										
Guthrie	370 041	333 609	(NA)	(NA)	—	(NA)	—	370 041	36 432	333 609
Hamilton	609 316	562 944	(NA)	(NA)	—	(NA)	—	609 316	46 372	562 944
Hancock	577 916	474 060	(NA)	(NA)	—	(NA)	—	577 916	103 856	474 060
Hardin	571 083	514 277	(NA)	(NA)	—	(NA)	—	571 083	56 806	514 277
Harrison	453 272	404 350	(NA)	(NA)	—	(NA)	—	453 272	48 922	404 350
Henry	465 130	439 227	(NA)	(NA)	—	(NA)	—	465 130	25 903	439 227
Howard	298 629	280 801	(NA)	(NA)	—	(NA)	—	298 629	17 828	280 801
Humboldt	412 345	368 020	(NA)	(NA)	—	(NA)	—	412 345	44 325	368 020
Ida	317 344	293 467	(NA)	(NA)	—	(NA)	—	317 344	23 877	293 467
Iowa	517 431	467 026	(NA)	(NA)	—	(NA)	—	517 431	50 405	467 026
Jackson	443 857	406 761	(NA)	(NA)	—	(NA)	—	443 857	37 096	406 761
Jasper	933 587	856 670	(NA)	(NA)	—	(NA)	—	933 587	76 917	856 670
Jefferson	417 395	378 331	(NA)	(NA)	—	(NA)	—	417 395	39 064	378 331
Johnson	2 386 201	2 188 675	(NA)	(NA)	—	(NA)	—	2 386 201	197 526	2 188 675
Iowa city	1 242 365	1 242 365	(NA)	(NA)	—	(NA)	—	1 242 365	(NA)	1 242 365
Jones	486 599	440 979	(NA)	(NA)	—	(NA)	—	486 599	45 620	440 979
Keokuk	371 150	312 944	(NA)	(NA)	—	(NA)	—	371 150	58 206	312 944
Kossuth	844 834	756 284	(NA)	(NA)	—	(NA)	—	844 834	88 550	756 284
Lee	851 579	740 247	(NA)	(NA)	—	(NA)	—	851 579	111 332	740 247
Linn	4 531 006	4 125 747	(NA)	(NA)	—	(NA)	—	4 531 006	405 259	4 125 747
Cedar Rapids City city	2 877 706	2 877 706	(NA)	(NA)	—	(NA)	—	2 877 706	(NA)	2 877 706
Louisa	416 645	273 449	(NA)	(NA)	—	(NA)	—	416 645	143 196	273 449
Lucas	193 498	169 480	(NA)	(NA)	—	(NA)	—	193 498	24 018	169 480
Lyon	376 416	347 390	(NA)	(NA)	—	(NA)	—	376 416	29 026	347 390
Madison	346 269	277 218	(NA)	(NA)	—	(NA)	—	346 269	69 051	277 218
Mahaska	553 833	477 780	(NA)	(NA)	—	(NA)	—	553 833	76 053	477 780
Marion	658 076	600 534	(NA)	(NA)	—	(NA)	—	658 076	57 542	600 534
Marshall	910 832	800 041	(NA)	(NA)	—	(NA)	—	910 832	110 791	800 041
Mills	419 299	329 257	(NA)	(NA)	—	(NA)	—	419 299	90 042	329 257
Mitchell	358 124	334 516	(NA)	(NA)	—	(NA)	—	358 124	23 608	334 516
Monona	374 294	326 947	(NA)	(NA)	—	(NA)	—	374 294	47 347	326 947
Monroe	289 111	267 205	(NA)	(NA)	—	(NA)	—	289 111	21 906	267 205
Montgomery	343 781	290 438	(NA)	(NA)	—	(NA)	—	343 781	53 343	290 438
Muscatine	1 147 488	1 057 514	(NA)	(NA)	—	(NA)	—	1 147 488	89 974	1 057 514
O'Brien	526 483	490 583	(NA)	(NA)	—	(NA)	—	526 483	35 900	490 583
Osceola	289 039	270 611	(NA)	(NA)	—	(NA)	—	289 039	18 428	270 611
Page	412 531	375 788	(NA)	(NA)	—	(NA)	—	412 531	36 743	375 788
Palo Alto	431 972	406 426	(NA)	(NA)	—	(NA)	—	431 972	25 546	406 426
Plymouth	738 628	667 607	(NA)	(NA)	—	(NA)	—	738 628	71 021	667 607
Pocahontas	441 704	404 092	(NA)	(NA)	—	(NA)	—	441 704	37 612	404 092
Polk	8 988 613	8 365 033	(NA)	(NA)	—	(NA)	—	8 988 613	623 580	8 365 033
Des Moines city	4 215 335	4 215 335	(NA)	(NA)	—	(NA)	—	4 215 335	(NA)	4 215 335
Pottawattamie	1 978 268	1 676 883	(NA)	(NA)	—	(NA)	—	1 978 268	301 385	1 676 883
Council Bluffs city	(NA)	(NA)	(NA)	(NA)	—	(NA)	—	(NA)	(NA)	(NA)
Poweshiek	553 683	499 666	(NA)	(NA)	—	(NA)	—	553 683	54 017	499 666
Ringgold	166 914	148 187	(NA)	(NA)	—	(NA)	—	166 914	18 727	148 187
Sac	421 118	389 600	(NA)	(NA)	—	(NA)	—	421 118	31 518	389 600
Scott	3 722 545	3 352 256	(NA)	(NA)	—	(NA)	—	3 722 545	370 289	3 352 256
Davenport city	1 824 582	1 824 582	(NA)	(NA)	—	(NA)	—	1 824 582	(NA)	1 824 582
Shelby	436 645	406 410	(NA)	(NA)	—	(NA)	—	436 645	30 235	406 410
Sioux	814 137	752 606	(NA)	(NA)	—	(NA)	—	814 137	61 531	752 606
Story	1 628 261	1 559 171	(NA)	(NA)	—	(NA)	—	1 628 261	69 090	1 559 171
Tama	546 875	500 319	(NA)	(NA)	—	(NA)	—	546 875	46 556	500 319
Taylor	181 362	166 060	(NA)	(NA)	—	(NA)	—	181 362	15 302	166 060
Union	274 293	232 114	(NA)	(NA)	—	(NA)	—	274 293	42 179	232 114
Van Buren	162 734	147 602	(NA)	(NA)	—	(NA)	—	162 734	15 132	147 602
Wapello	657 793	527 496	(NA)	(NA)	—	(NA)	—	657 793	130 297	527 496
Warren	761 295	659 507	(NA)	(NA)	—	(NA)	—	761 295	101 788	659 507
Washington	561 225	502 906	(NA)	(NA)	—	(NA)	—	561 225	58 319	502 906
Wayne	198 256	164 603	(NA)	(NA)	—	(NA)	—	198 256	33 653	164 603
Webster	1 043 329	913 109	(NA)	(NA)	—	(NA)	—	1 043 329	130 220	913 109
Winnebago	389 625	364 687	(NA)	(NA)	—	(NA)	—	389 625	24 938	364 687
Winneshiek	508 444	470 581	(NA)	(NA)	—	(NA)	—	508 444	37 863	470 581
Woodbury	2 286 400	1 869 978	(NA)	(NA)	—	(NA)	—	2 286 400	416 422	1 869 978
Sioux City city	1 342 303	1 342 303	(NA)	(NA)	—	(NA)	—	1 342 303	(NA)	1 342 303
Worth	311 478	273 085	(NA)	(NA)	—	(NA)	—	311 478	38 393	273 085
Wright	575 096	529 909	(NA)	(NA)	—	(NA)	—	575 096	45 187	529 909
Kansas¹⁵	14 623 209	9 775 378	(NA)	(NA)	2 466 546	(NA)	(NA)	14 623 209	2 381 285	12 241 924
Allen	53 749	35 664	(NA)	(NA)	7 287	(NA)	(NA)	53 749	10 798	42 951
Anderson	37 301	24 603	(NA)	(NA)	2 951	(NA)	(NA)	37 301	9 747	27 554
Atchison	58 705	42 522	(NA)	(NA)	7 805	(NA)	(NA)	58 705	8 378	50 327
Barber	55 473	26 530	(NA)	(NA)	20 250	(NA)	(NA)	55 473	8 693	46 780
Barton	150 855	89 725	(NA)	(NA)	36 889	(NA)	(NA)	150 855	24 241	126 614
Bourbon	51 266	38 933	(NA)	(NA)	3 912	(NA)	(NA)	51 266	8 421	42 845
Brown	50 002	36 785	(NA)	(NA)	3 079	(NA)	(NA)	50 002	10 138	39 864
Butler	219 362	151 621	(NA)	(NA)	29 691	(NA)	(NA)	219 362	38 050	181 312
Chase	21 976	14 189	(NA)	(NA)	1 014	(NA)	(NA)	21 976	6 773	15 203
Chautauqua	21 386	11 816	(NA)	(NA)	4 549	(NA)	(NA)	21 386	5 021	16 365

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Kansas¹⁵—Con.										
Cherokee	69 698	46 734	(NA)	(NA)	7 263	(NA)	(NA)	69 698	15 701	53 997
Cheyenne	28 300	22 501	(NA)	(NA)	1 768	(NA)	(NA)	28 300	4 031	24 269
Clark	30 743	14 548	(NA)	(NA)	7 616	(NA)	(NA)	30 743	8 579	22 164
Clay	40 294	31 813	(NA)	(NA)	2 100	(NA)	(NA)	40 294	6 381	33 913
Cloud	44 130	30 709	(NA)	(NA)	1 907	(NA)	(NA)	44 130	11 514	32 616
Coffey	544 770	27 280	(NA)	(NA)	3 200	(NA)	(NA)	544 770	514 290	30 480
Comanche	27 200	12 423	(NA)	(NA)	9 624	(NA)	(NA)	27 200	5 153	22 047
Cowley	143 068	100 607	(NA)	(NA)	26 325	(NA)	(NA)	143 068	16 136	126 932
Crawford	103 414	77 915	(NA)	(NA)	10 180	(NA)	(NA)	103 414	15 319	88 095
Decatur	27 089	19 697	(NA)	(NA)	3 352	(NA)	(NA)	27 089	4 040	23 049
Dickinson	80 867	58 988	(NA)	(NA)	4 728	(NA)	(NA)	80 867	17 151	63 716
Doniphan	33 627	27 289	(NA)	(NA)	3 084	(NA)	(NA)	33 627	3 254	30 373
Douglas	363 039	288 998	(NA)	(NA)	30 088	(NA)	(NA)	363 039	43 953	319 086
Lawrence city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Edwards	36 102	22 914	(NA)	(NA)	6 773	(NA)	(NA)	36 102	6 415	29 687
Elk	17 916	11 759	(NA)	(NA)	2 426	(NA)	(NA)	17 916	3 731	14 185
Ellis	149 580	86 105	(NA)	(NA)	46 009	(NA)	(NA)	149 580	17 466	132 114
Ellsworth	41 213	22 124	(NA)	(NA)	9 933	(NA)	(NA)	41 213	9 156	32 057
Finney	282 772	120 358	(NA)	(NA)	97 571	(NA)	(NA)	282 772	64 843	217 929
Ford	152 184	112 834	(NA)	(NA)	14 254	(NA)	(NA)	152 184	25 096	127 088
Franklin	81 545	56 755	(NA)	(NA)	6 743	(NA)	(NA)	81 545	18 047	63 498
Geary	86 118	68 445	(NA)	(NA)	6 190	(NA)	(NA)	86 118	11 483	74 635
Gove	34 490	20 187	(NA)	(NA)	10 241	(NA)	(NA)	34 490	4 062	30 428
Graham	38 731	16 318	(NA)	(NA)	16 718	(NA)	(NA)	38 731	5 695	33 036
Grant	256 379	32 769	(NA)	(NA)	201 738	(NA)	(NA)	256 379	21 872	234 507
Gray	45 698	36 200	(NA)	(NA)	3 331	(NA)	(NA)	45 698	6 167	39 531
Greeley	27 564	17 236	(NA)	(NA)	7 298	(NA)	(NA)	27 564	3 030	24 534
Greenwood	43 921	23 982	(NA)	(NA)	7 309	(NA)	(NA)	43 921	12 630	31 291
Hamilton	42 335	20 389	(NA)	(NA)	17 005	(NA)	(NA)	42 335	4 941	37 394
Harper	53 809	34 590	(NA)	(NA)	10 936	(NA)	(NA)	53 809	8 283	45 526
Harvey	123 625	95 633	(NA)	(NA)	12 757	(NA)	(NA)	123 625	15 235	108 390
Haskell	116 405	27 543	(NA)	(NA)	80 715	(NA)	(NA)	116 405	8 147	108 258
Hodgeman	26 354	16 698	(NA)	(NA)	6 871	(NA)	(NA)	26 354	2 785	23 569
Jackson	39 112	29 343	(NA)	(NA)	2 445	(NA)	(NA)	39 112	7 324	31 788
Jefferson	61 262	45 533	(NA)	(NA)	6 426	(NA)	(NA)	61 262	9 303	51 959
Jewell	26 511	21 753	(NA)	(NA)	1 185	(NA)	(NA)	26 511	3 573	22 938
Johnson	2 725 876	2 404 622	(NA)	(NA)	196 091	(NA)	(NA)	2 725 876	125 163	2 600 713
Olathe city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Overland Park city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kearny	185 166	22 515	(NA)	(NA)	148 670	(NA)	(NA)	185 166	13 981	171 185
Kingman	73 134	38 509	(NA)	(NA)	22 178	(NA)	(NA)	73 134	12 447	60 687
Kiowa	50 434	18 878	(NA)	(NA)	16 281	(NA)	(NA)	50 434	15 275	35 159
Labette	70 873	47 209	(NA)	(NA)	6 424	(NA)	(NA)	70 873	17 240	53 633
Lane	26 874	16 375	(NA)	(NA)	7 915	(NA)	(NA)	26 874	2 584	24 290
Leavenworth	200 110	166 601	(NA)	(NA)	10 876	(NA)	(NA)	200 110	22 633	177 477
Lincoln	22 838	17 010	(NA)	(NA)	1 003	(NA)	(NA)	22 838	4 825	18 013
Linn	130 051	26 422	(NA)	(NA)	4 240	(NA)	(NA)	130 051	99 389	30 662
Logan	25 649	19 340	(NA)	(NA)	2 632	(NA)	(NA)	25 649	3 677	21 972
Lyon	125 823	96 450	(NA)	(NA)	11 047	(NA)	(NA)	125 823	18 326	107 497
McPherson	156 100	107 598	(NA)	(NA)	22 294	(NA)	(NA)	156 100	26 208	129 892
Marion	57 946	43 536	(NA)	(NA)	5 567	(NA)	(NA)	57 946	8 843	49 103
Marshall	53 254	40 961	(NA)	(NA)	3 196	(NA)	(NA)	53 254	9 097	44 157
Meade	65 142	28 170	(NA)	(NA)	14 925	(NA)	(NA)	65 142	22 047	43 095
Miami	96 259	61 640	(NA)	(NA)	7 242	(NA)	(NA)	96 259	27 377	68 882
Mitchell	34 514	28 231	(NA)	(NA)	1 941	(NA)	(NA)	34 514	4 342	30 172
Montgomery	144 881	92 511	(NA)	(NA)	27 283	(NA)	(NA)	144 881	25 087	119 794
Morris	33 162	22 437	(NA)	(NA)	3 292	(NA)	(NA)	33 162	7 433	25 729
Morton	117 399	16 075	(NA)	(NA)	86 887	(NA)	(NA)	117 399	14 437	102 962
Nemaha	50 521	38 916	(NA)	(NA)	5 161	(NA)	(NA)	50 521	6 444	44 077
Neosho	54 991	42 381	(NA)	(NA)	5 446	(NA)	(NA)	54 991	7 164	47 827
Ness	52 073	22 828	(NA)	(NA)	23 243	(NA)	(NA)	52 073	6 002	46 071
Norton	27 693	19 344	(NA)	(NA)	3 418	(NA)	(NA)	27 693	4 931	22 762
Osage	56 568	42 184	(NA)	(NA)	3 584	(NA)	(NA)	56 568	10 800	45 768
Osborne	26 977	19 971	(NA)	(NA)	2 772	(NA)	(NA)	26 977	4 234	22 743
Ottawa	32 424	23 005	(NA)	(NA)	890	(NA)	(NA)	32 424	8 529	23 895
Pawnee	49 417	34 520	(NA)	(NA)	6 647	(NA)	(NA)	49 417	8 250	41 167
Phillips	41 055	25 362	(NA)	(NA)	10 220	(NA)	(NA)	41 055	5 473	35 582
Pottawatomie	265 896	50 885	(NA)	(NA)	6 149	(NA)	(NA)	265 896	208 862	57 034
Pratt	70 757	43 269	(NA)	(NA)	12 508	(NA)	(NA)	70 757	14 980	55 777
Rawlins	29 737	20 548	(NA)	(NA)	4 008	(NA)	(NA)	29 737	5 181	24 556
Reno	292 495	218 735	(NA)	(NA)	29 019	(NA)	(NA)	292 495	44 741	247 754
Republic	35 256	28 247	(NA)	(NA)	1 743	(NA)	(NA)	35 256	5 266	29 990
Rice	71 720	34 933	(NA)	(NA)	14 436	(NA)	(NA)	71 720	22 351	49 369
Riley	169 198	143 789	(NA)	(NA)	12 652	(NA)	(NA)	169 198	12 757	156 441
Rooks	53 380	21 625	(NA)	(NA)	25 028	(NA)	(NA)	53 380	6 727	46 653

See footnotes at end of table.

22 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Kansas¹⁵—Con.										
Rush	32 429	19 662	(NA)	(NA)	6 853	(NA)	(NA)	32 429	5 914	26 515
Russell	65 585	28 999	(NA)	(NA)	28 781	(NA)	(NA)	65 585	7 805	57 780
Saline	223 369	176 311	(NA)	(NA)	24 109	(NA)	(NA)	223 369	22 949	200 420
Scott	42 047	28 068	(NA)	(NA)	4 092	(NA)	(NA)	42 047	9 887	32 160
Sedgwick	1 962 205	1 563 388	(NA)	(NA)	244 738	(NA)	(NA)	1 962 205	154 079	1 808 126
Wichita city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Seward	164 837	75 361	(NA)	(NA)	69 551	(NA)	(NA)	164 837	19 925	144 912
Shawnee	814 051	650 446	(NA)	(NA)	85 596	(NA)	(NA)	814 051	78 009	736 042
Topeka city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Sheridan	28 328	20 323	(NA)	(NA)	3 422	(NA)	(NA)	28 328	4 583	23 745
Sherman	46 776	39 633	(NA)	(NA)	1 891	(NA)	(NA)	46 776	5 252	41 524
Smith	28 408	23 587	(NA)	(NA)	1 367	(NA)	(NA)	28 408	3 454	24 954
Stafford	60 894	30 672	(NA)	(NA)	20 417	(NA)	(NA)	60 894	9 805	51 089
Stanton	67 314	20 205	(NA)	(NA)	43 341	(NA)	(NA)	67 314	3 768	63 546
Stevens	294 337	26 678	(NA)	(NA)	245 004	(NA)	(NA)	294 337	22 655	271 682
Sumner	109 985	81 854	(NA)	(NA)	12 947	(NA)	(NA)	109 985	15 184	94 801
Thomas	60 853	44 679	(NA)	(NA)	6 060	(NA)	(NA)	60 853	10 114	50 739
Trego	31 779	17 672	(NA)	(NA)	8 998	(NA)	(NA)	31 779	5 109	26 670
Wabaunsee	32 719	23 262	(NA)	(NA)	2 480	(NA)	(NA)	32 719	6 977	25 742
Wallace	21 372	16 341	(NA)	(NA)	2 259	(NA)	(NA)	21 372	2 772	18 600
Washington	41 200	29 096	(NA)	(NA)	1 711	(NA)	(NA)	41 200	10 393	30 807
Wichita	26 143	21 096	(NA)	(NA)	2 072	(NA)	(NA)	26 143	2 975	23 168
Wilson	40 736	28 316	(NA)	(NA)	4 450	(NA)	(NA)	40 736	7 970	32 766
Woodson	23 373	14 279	(NA)	(NA)	4 123	(NA)	(NA)	23 373	4 971	18 402
Wyandotte	588 886	478 460	(NA)	(NA)	71 840	(NA)	(NA)	588 886	38 586	550 300
Kansas city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kentucky¹⁶	106 337 405	74 974 455	(NA)	(NA)	23 323 420	4 350 598	—	101 986 807	8 039 530	93 947 277
Adair	297 101	212 150	(NA)	(NA)	56 981	20 013	—	277 088	27 970	249 118
Allen	280 992	190 573	(NA)	(NA)	71 591	17 089	—	263 903	18 828	245 075
Anderson	470 600	345 770	(NA)	(NA)	104 050	18 850	—	451 750	20 780	430 970
Ballard	201 985	131 662	(NA)	(NA)	46 064	10 760	—	191 225	24 259	166 966
Barren	872 168	622 633	(NA)	(NA)	192 419	43 759	—	828 409	57 116	771 293
Bath	171 125	107 862	(NA)	(NA)	30 158	11 526	—	159 599	33 105	126 494
Bell	560 753	380 040	(NA)	(NA)	120 148	48 120	—	512 633	60 565	452 068
Boone	3 019 836	1 876 148	(NA)	(NA)	831 935	42 492	—	2 977 344	311 753	2 665 591
Bourbon	572 805	427 133	(NA)	(NA)	114 530	22 508	—	550 297	31 142	519 155
Boyd	1 518 893	985 985	(NA)	(NA)	407 706	85 148	—	1 433 745	125 202	1 308 543
Boyle	845 752	608 945	(NA)	(NA)	185 257	36 833	—	808 919	51 550	757 369
Bracken	166 679	116 300	(NA)	(NA)	27 666	8 173	—	158 506	22 713	135 793
Breathitt	271 782	166 060	(NA)	(NA)	80 049	13 698	—	258 084	25 673	232 411
Breckinridge	370 021	264 917	(NA)	(NA)	65 900	19 411	—	350 610	39 204	311 406
Bullitt	1 147 425	891 485	(NA)	(NA)	206 119	34 189	—	1 113 236	49 821	1 063 415
Butler	216 724	151 908	(NA)	(NA)	52 713	9 005	—	207 719	12 103	195 616
Caldwell	281 880	189 846	(NA)	(NA)	65 372	23 930	—	257 950	26 662	231 288
Calloway	757 965	557 095	(NA)	(NA)	165 667	43 906	—	714 059	35 203	678 856
Campbell	2 201 166	1 749 410	(NA)	(NA)	356 633	104 451	—	2 096 715	95 123	2 001 592
Carlisle	104 727	70 664	(NA)	(NA)	20 124	7 455	—	97 272	13 939	83 333
Carroll	351 018	182 703	(NA)	(NA)	63 094	10 886	—	340 132	105 221	234 911
Carter	388 449	267 661	(NA)	(NA)	79 261	21 949	—	366 500	41 527	324 973
Casey	265 704	187 028	(NA)	(NA)	48 282	14 857	—	250 847	30 394	220 453
Christian	1 148 456	848 075	(NA)	(NA)	237 583	49 570	—	1 098 886	62 798	1 036 088
Clark	876 294	636 019	(NA)	(NA)	156 072	32 069	—	844 225	84 203	760 022
Clay	305 611	195 559	(NA)	(NA)	81 063	17 967	—	287 644	28 989	258 655
Clinton	129 351	92 023	(NA)	(NA)	28 298	10 104	—	119 247	9 030	110 217
Crittenden	205 051	143 952	(NA)	(NA)	42 730	12 983	—	192 068	18 369	173 699
Cumberland	124 772	89 548	(NA)	(NA)	26 304	5 129	—	119 643	8 920	110 723
Daviess	2 505 801	1 778 321	(NA)	(NA)	570 790	105 287	—	2 400 514	156 690	2 243 824
Owensboro city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Edmonson	156 712	118 582	(NA)	(NA)	29 296	12 172	—	144 540	8 834	135 706
Elliott	95 208	69 508	(NA)	(NA)	16 444	3 302	—	91 906	9 256	82 650
Estill	222 616	159 749	(NA)	(NA)	41 190	19 432	—	203 184	21 677	181 507
Fayette Co.—Lexington ⁵	10 895 741	8 119 706	(NA)	(NA)	2 351 560	212 855	—	10 682 886	424 475	10 258 411
Fleming	277 293	201 464	(NA)	(NA)	50 750	13 162	—	264 131	25 079	239 052
Floyd	821 829	499 930	(NA)	(NA)	221 011	62 303	—	759 526	100 888	658 638
Franklin	1 435 463	1 078 931	(NA)	(NA)	309 146	51 733	—	1 383 730	47 386	1 336 344
Fulton	185 384	123 737	(NA)	(NA)	44 964	13 486	—	171 898	16 683	155 215
Gallatin	144 130	102 727	(NA)	(NA)	27 630	4 905	—	139 225	13 773	125 452
Garrard	304 411	232 076	(NA)	(NA)	42 828	15 796	—	288 615	29 507	259 108
Grant	380 504	255 297	(NA)	(NA)	72 073	13 897	—	366 607	53 134	313 473
Graves	736 282	494 122	(NA)	(NA)	191 003	46 417	—	689 865	51 157	638 708
Grayson	452 869	323 309	(NA)	(NA)	98 720	24 464	—	428 405	30 840	397 565
Green	197 023	135 128	(NA)	(NA)	37 301	13 777	—	183 246	24 594	158 652
Greenup	955 696	604 345	(NA)	(NA)	247 125	51 224	—	904 472	104 226	800 246
Hancock	311 124	154 379	(NA)	(NA)	123 919	6 215	—	304 909	32 826	272 083
Hardin	2 206 853	1 643 855	(NA)	(NA)	441 064	67 050	—	2 139 803	121 934	2 017 869
Harlan	601 990	343 084	(NA)	(NA)	204 705	53 994	—	547 996	54 201	493 795
Harrison	392 015	287 392	(NA)	(NA)	74 788	17 532	—	374 483	29 835	344 648

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real		Personal						
		Total	Land							
1	2	3	4	5	6	7	8	9	10	
Kentucky¹⁶—Con.										
Hart	288 345	201 799	(NA)	(NA)	53 695	18 538	—	269 807	32 851	236 956
Henderson	1 363 617	994 690	(NA)	(NA)	300 112	49 099	—	1 314 518	68 815	1 245 703
Henry	350 411	260 993	(NA)	(NA)	65 496	14 810	—	335 601	23 922	311 679
Hickman	120 637	79 912	(NA)	(NA)	25 109	7 297	—	113 340	15 616	97 724
Hopkins	1 270 354	804 961	(NA)	(NA)	339 710	64 639	—	1 205 715	125 683	1 080 032
Jackson	145 501	100 161	(NA)	(NA)	31 033	8 842	—	136 659	14 307	122 352
Jefferson	24 447 696	18 078 093	(NA)	(NA)	5 042 909	974 554	—	23 473 142	1 326 694	22 146 448
Louisville city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Jessamine	1 007 591	792 120	(NA)	(NA)	172 168	24 778	—	982 813	43 303	939 510
Johnson	393 270	256 188	(NA)	(NA)	90 839	25 301	—	367 969	46 243	321 726
Kenton	4 052 024	3 137 411	(NA)	(NA)	739 624	163 711	—	3 888 313	174 989	3 713 324
Knott	324 820	204 415	(NA)	(NA)	88 003	17 318	—	307 502	32 402	275 100
Knox	453 440	310 427	(NA)	(NA)	105 032	28 422	—	425 018	37 981	387 037
Larue	257 494	194 806	(NA)	(NA)	42 892	15 786	—	241 708	19 796	221 912
Laurel	957 153	659 779	(NA)	(NA)	233 448	40 723	—	916 430	63 926	852 504
Lawrence	260 641	151 019	(NA)	(NA)	52 512	11 492	—	249 149	57 110	192 039
Lee	129 524	85 297	(NA)	(NA)	27 683	6 751	—	122 773	16 544	106 229
Leslie	275 329	152 196	(NA)	(NA)	92 360	13 196	—	262 133	30 773	231 360
Letcher	476 721	291 788	(NA)	(NA)	147 407	47 451	—	429 270	37 526	391 744
Lewis	224 374	120 856	(NA)	(NA)	38 021	11 703	—	212 671	65 497	147 174
Lincoln	367 082	258 211	(NA)	(NA)	59 413	19 848	—	347 234	49 458	297 776
Livingston	239 521	146 947	(NA)	(NA)	65 193	9 651	—	229 870	27 381	202 489
Logan	645 732	456 980	(NA)	(NA)	163 826	27 473	—	618 259	24 926	593 333
Lyon	207 863	149 387	(NA)	(NA)	40 046	9 881	—	197 982	18 430	179 552
McCracken	1 744 208	1 158 130	(NA)	(NA)	474 218	91 054	—	1 653 154	111 860	1 541 294
McCreary	169 398	111 985	(NA)	(NA)	32 840	19 927	—	149 471	24 573	124 898
McLean	252 721	182 919	(NA)	(NA)	43 515	11 348	—	241 373	26 287	215 086
Madison	1 338 186	975 229	(NA)	(NA)	286 930	54 190	—	1 283 996	76 027	1 207 969
Magoffin	166 017	102 559	(NA)	(NA)	48 999	10 400	—	155 617	14 459	141 158
Marion	350 457	266 165	(NA)	(NA)	57 969	19 779	—	330 678	26 323	304 355
Marshall	862 667	556 758	(NA)	(NA)	256 100	45 255	—	817 412	49 809	767 603
Martin	371 612	199 491	(NA)	(NA)	133 467	13 036	—	358 576	38 654	319 922
Mason	582 168	345 410	(NA)	(NA)	128 622	22 991	—	559 177	108 136	451 041
Meade	403 506	276 745	(NA)	(NA)	91 698	15 339	—	388 167	35 063	353 104
Menifee	83 171	62 413	(NA)	(NA)	13 743	5 287	—	77 884	7 015	70 869
Mercer	532 233	380 925	(NA)	(NA)	104 548	27 256	—	504 977	46 760	458 217
Metcalfe	168 436	112 075	(NA)	(NA)	31 166	8 552	—	159 884	25 195	134 689
Monroe	209 709	142 197	(NA)	(NA)	44 505	14 461	—	195 248	23 007	172 241
Montgomery	437 724	304 151	(NA)	(NA)	102 965	23 721	—	414 003	30 608	383 395
Morgan	164 236	113 089	(NA)	(NA)	36 161	10 011	—	154 225	14 986	139 239
Muhlenberg	769 879	439 330	(NA)	(NA)	183 766	46 299	—	723 580	146 783	576 797
Nelson	727 415	549 419	(NA)	(NA)	145 326	30 809	—	696 606	32 670	663 936
Nicholas	148 781	108 058	(NA)	(NA)	25 413	8 332	—	140 449	15 310	125 139
Ohio	544 918	328 873	(NA)	(NA)	109 419	25 500	—	519 418	106 626	412 792
Oldham	1 302 431	1 067 797	(NA)	(NA)	184 774	21 414	—	1 281 017	49 860	1 231 157
Owen	205 290	140 148	(NA)	(NA)	35 578	8 982	—	196 308	29 564	166 744
Owsley	62 890	40 993	(NA)	(NA)	13 439	4 856	—	58 034	8 458	49 576
Pendleton	258 944	177 864	(NA)	(NA)	50 200	11 195	—	247 749	30 880	216 869
Perry	731 399	408 188	(NA)	(NA)	261 792	43 508	—	687 891	61 419	626 472
Pike	1 650 072	1 022 220	(NA)	(NA)	463 813	80 652	—	1 569 420	164 039	1 405 381
Powell	187 198	127 122	(NA)	(NA)	35 621	10 783	—	176 415	24 455	151 960
Pulaski	1 255 234	901 943	(NA)	(NA)	258 887	57 859	—	1 197 375	94 404	1 102 971
Robertson	42 131	27 282	(NA)	(NA)	5 851	2 046	—	40 085	8 998	31 087
Rockcastle	225 928	161 428	(NA)	(NA)	43 226	13 074	—	212 854	21 274	191 580
Rowan	391 028	267 496	(NA)	(NA)	81 033	17 590	—	373 438	42 499	330 939
Russell	312 832	206 260	(NA)	(NA)	89 923	8 361	—	304 471	16 649	287 822
Scott	1 230 991	615 869	(NA)	(NA)	566 197	19 499	—	1 211 492	48 925	1 162 567
Shelby	941 536	728 860	(NA)	(NA)	168 705	28 037	—	913 499	43 971	869 528
Simpson	460 924	343 952	(NA)	(NA)	97 959	19 606	—	441 318	19 013	422 305
Spencer	164 699	131 314	(NA)	(NA)	27 563	6 088	—	158 611	5 822	152 789
Taylor	498 406	344 991	(NA)	(NA)	112 133	28 261	—	470 145	41 282	428 863
Todd	209 004	142 730	(NA)	(NA)	42 678	12 428	—	196 576	23 596	172 980
Trigg	282 726	217 050	(NA)	(NA)	51 043	16 877	—	265 849	14 633	251 216
Trimble	200 540	95 393	(NA)	(NA)	23 786	5 433	—	195 107	81 361	113 746
Union	442 068	262 625	(NA)	(NA)	156 344	16 133	—	425 935	23 099	402 836
Warren	2 256 906	1 679 590	(NA)	(NA)	484 193	82 459	—	2 174 447	93 123	2 081 324
Washington	241 895	187 370	(NA)	(NA)	40 286	12 487	—	229 408	14 239	215 169
Wayne	259 369	181 432	(NA)	(NA)	60 501	16 401	—	242 968	17 436	225 532
Webster	403 986	225 064	(NA)	(NA)	117 225	19 021	—	384 965	61 697	323 268
Whitley	644 433	402 445	(NA)	(NA)	164 141	42 491	—	601 942	77 847	524 095
Wolfe	89 523	62 436	(NA)	(NA)	19 978	4 991	—	84 532	7 109	77 423
Woodford	960 325	785 440	(NA)	(NA)	138 574	19 422	—	940 903	36 311	904 592

See footnotes at end of table.

24 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Louisiana	15 317 450	9 112 363	2 557 333	6 555 030	3 960 827	4 216 264	—	11 101 186	2 244 260	8 856 926
Acadia	132 178	61 147	19 430	41 717	34 985	33 887	—	98 291	36 046	62 245
Aller	56 079	31 289	25 508	5 781	9 654	16 452	—	39 627	15 136	24 491
Ascension	289 032	100 170	26 181	73 989	156 224	55 695	—	233 337	32 638	200 699
Assumption	72 764	29 114	8 142	20 972	33 942	18 025	—	54 739	9 708	45 031
Avoyelles	80 201	58 004	18 256	39 748	9 799	36 122	—	44 079	12 398	31 681
Beauregard	108 855	45 187	15 950	29 237	43 043	22 394	—	86 461	20 625	65 836
Bienville	106 464	21 861	8 226	13 635	34 196	10 086	—	96 378	50 407	45 971
Bossier	250 499	172 238	37 843	134 395	51 341	80 618	—	169 881	26 920	142 961
Bossier City city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Shreveport city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Caddo	869 228	557 856	124 403	433 453	204 029	258 639	—	610 589	107 343	503 246
Shreveport city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Calcasieu	765 961	543 627	93 758	449 869	129 838	170 765	—	595 196	92 496	502 700
Lake Charles city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Caldwell	24 869	14 246	5 456	8 790	4 571	7 870	—	16 999	6 052	10 947
Cameron	110 646	16 643	8 756	7 887	50 628	6 475	—	104 171	43 375	60 796
Catahoula	27 792	17 817	8 754	9 063	5 015	7 989	—	19 803	4 960	14 843
Claiborne	61 361	27 655	9 407	18 248	23 797	14 537	—	46 824	9 909	36 915
Concordia	58 159	39 486	15 105	24 381	11 003	19 183	—	38 976	7 670	31 306
DeSoto	79 091	39 787	12 292	27 495	18 856	22 621	—	56 470	20 448	36 022
East Baton Rouge ⁵	1 552 187	1 006 136	230 030	776 106	358 006	447 911	—	1 104 276	188 045	916 231
East Carroll	27 017	16 364	7 625	8 739	2 171	6 029	—	20 988	8 482	12 506
East Feliciana	49 198	23 805	10 710	13 095	3 414	13 093	—	36 105	21 979	14 126
Evangeline	102 155	45 336	14 101	31 235	27 425	26 174	—	75 981	29 394	46 587
Franklin	51 015	34 075	11 642	22 433	6 961	19 989	—	31 026	9 979	21 047
Grant	33 072	17 015	5 044	11 971	7 913	12 452	—	20 620	8 144	12 476
Iberia	207 147	121 764	31 623	90 141	58 390	65 781	—	141 366	26 993	114 373
Iberville	217 658	52 978	19 959	33 019	109 965	23 950	—	193 708	54 715	138 993
Jackson	49 863	22 635	7 223	15 412	19 154	11 736	—	38 127	8 074	30 053
Jefferson	1 863 607	1 412 249	479 000	933 249	301 125	637 170	—	1 226 437	150 233	1 076 204
Kenner city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Jefferson Davis	103 367	56 105	20 437	35 668	21 956	26 328	—	77 039	25 306	51 733
Lafayette	458 219	285 941	70 853	215 088	121 455	142 697	—	315 522	50 823	264 699
Lafayette city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Lafourche	271 615	126 966	31 935	95 031	94 150	87 611	—	184 004	50 499	133 505
La Salle	41 335	19 434	6 308	13 126	9 654	11 189	—	30 146	12 247	17 899
Lincoln	129 593	68 161	8 939	59 222	31 226	32 116	—	97 477	30 206	67 271
Livingston	120 931	85 005	18 352	66 653	12 406	61 285	—	59 646	23 520	36 126
Madison	34 766	24 180	15 930	8 250	3 383	8 983	—	25 783	7 203	18 580
Morehouse	106 871	54 589	18 368	36 221	34 561	24 913	—	81 958	17 721	64 237
Natchitoches	97 465	59 796	17 807	41 989	18 021	28 676	—	68 789	19 648	49 141
Orleans ⁵	1 760 238	1 305 528	345 441	960 087	273 887	437 721	—	1 322 517	180 823	1 141 694
Ouachita	531 919	308 964	74 007	234 957	155 219	137 202	—	394 717	67 736	326 981
Monroe city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Plaquemines	395 783	67 738	31 997	35 741	254 745	21 121	—	374 662	73 300	301 362
Pointe Coupee	96 201	44 862	20 387	24 475	21 326	21 053	—	75 148	30 013	45 135
Rapides	370 782	246 726	67 467	179 259	65 121	117 627	—	253 155	58 935	194 220
Red River	31 759	15 927	6 099	9 828	7 292	7 819	—	23 940	8 540	15 400
Richland	57 166	32 985	10 767	22 218	11 195	17 138	—	40 028	12 986	27 042
Sabine	70 310	43 781	15 794	27 987	11 805	19 391	—	50 919	14 724	36 195
St. Bernard	223 221	143 047	48 318	94 729	56 210	98 029	—	125 192	23 964	101 228
St. Charles	369 681	118 174	33 805	84 369	182 748	58 227	—	311 454	68 759	242 695
St. Helena	32 123	15 210	5 989	9 221	3 017	10 240	—	21 883	13 896	7 987
St. James	156 427	29 488	7 795	21 693	92 661	18 025	—	138 402	34 278	104 124
St. John the Baptist	169 504	76 375	19 703	56 672	76 089	51 242	—	118 262	17 040	101 222
St. Landry	249 754	132 481	38 620	93 861	61 377	66 881	—	182 873	55 896	126 977
St. Martin	108 696	58 655	21 113	37 542	34 361	38 469	—	70 227	15 680	54 547
St. Mary	227 388	82 956	24 494	58 462	100 555	34 720	—	192 668	43 877	148 791
St. Tammany	460 608	367 270	111 649	255 621	41 995	206 198	—	254 410	51 343	203 067
Tangipahoa	201 104	140 962	40 317	100 645	33 201	79 670	—	121 434	26 941	94 493
Tensas	26 949	19 773	10 549	9 224	4 687	6 504	—	20 445	2 489	17 956
Terrebonne ⁵	345 920	165 090	46 460	118 630	130 223	88 778	—	257 142	50 607	206 535
Union	64 723	35 857	11 181	24 676	17 846	19 359	—	45 364	11 020	34 344
Vermilion	203 882	84 666	26 545	58 121	88 795	49 298	—	154 584	30 421	124 163
Vernon	78 449	53 528	15 831	37 697	7 848	27 698	—	50 751	17 073	33 678
Washington	88 644	48 216	11 562	36 654	17 705	30 947	—	57 697	22 723	34 974
Webster	111 151	60 128	12 025	48 103	34 509	32 509	—	78 642	16 514	62 128
West Baton Rouge	144 807	44 038	15 548	28 490	83 046	21 078	—	123 729	17 723	106 006
West Carroll	39 851	17 494	6 056	11 438	2 886	11 539	—	28 312	19 471	8 841
West Feliciana	46 028	19 852	6 234	13 618	16 591	7 088	—	38 940	9 585	29 355
Winn	44 122	23 931	8 227	15 704	11 630	11 252	—	32 870	8 561	24 309

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Maine^{2 3}	57 549 784	51 691 143	19 848 814	31 842 329	5 858 641	228 500	—	57 321 284	—	57 321 284
Androscoggin	3 539 680	3 229 569	664 099	2 565 470	310 111	17 149	—	3 522 531	—	3 522 531
Auburn city	980 070	887 648	41 243	846 405	92 422	4 006	—	976 064	—	976 064
Lewiston city	1 266 783	1 135 982	222 312	913 670	130 801	6 773	—	1 260 010	—	1 260 010
Durham town	50 468	50 152	15 337	34 185	316	264	—	50 204	—	50 204
Greene town	145 699	143 612	54 969	88 643	2 087	476	—	145 223	—	145 223
Lisbon town	300 561	279 106	97 186	181 920	21 455	1 665	—	298 896	—	298 896
Minot town	45 591	45 517	13 901	31 556	74	221	—	45 370	—	45 370
Wales town	19 339	19 252	6 148	13 104	87	198	—	19 141	—	19 141
Aroostook	1 891 026	1 524 539	431 911	1 092 628	366 487	12 503	—	1 878 523	—	1 878 523
Presque Isle city	202 705	174 125	35 294	138 831	28 580	1 567	—	2 734 208	—	2 734 208
Bancroft town	3 286	3 260	2 647	613	26	10	—	3 276	—	3 276
Houlton town	149 883	137 146	35 514	101 632	12 737	1 332	—	148 551	—	148 551
Madawaska town	352 624	147 862	24 982	122 880	204 762	617	—	352 007	—	352 007
Cumberland	12 519 200	11 659 209	4 149 216	7 509 993	859 991	41 929	—	12 477 271	—	12 477 271
Portland city	2 744 374	2 494 323	686 562	1 807 761	250 051	9 566	—	2 734 808	—	2 734 808
S. Portland city	993 988	860 789	225 453	635 336	133 199	5 395	—	988 593	—	988 593
Bridgton town	283 350	274 367	101 117	173 250	8 983	822	—	282 528	—	282 528
Brunswick town	865 506	817 284	261 531	555 753	48 222	3 840	—	861 666	—	861 666
Cape Elizabeth town	578 228	576 339	295 246	281 093	1 889	2 139	—	576 089	—	576 089
Falmouth town	612 408	600 095	258 281	341 814	12 313	1 912	—	610 496	—	610 496
Freeport town	441 182	397 944	153 318	244 626	43 238	973	—	440 209	—	440 209
Gray town	252 067	245 583	97 128	148 455	6 484	941	—	251 126	—	251 126
Naples town	220 648	218 240	110 722	107 518	2 408	703	—	219 945	—	219 945
New Gloucester town	147 763	146 447	59 830	86 617	1 316	486	—	147 277	—	147 277
Raymond town	324 855	316 982	164 373	152 609	7 873	583	—	324 272	—	324 272
Scarborough town	1 005 703	969 119	484 210	484 909	36 584	2 487	—	1 003 216	—	1 003 216
Standish town	319 055	310 650	82 551	228 099	8 405	890	—	318 165	—	318 165
Windham town	490 307	482 448	183 343	299 105	7 859	1 580	—	488 727	—	488 727
Yarmouth town	550 377	532 451	92 624	439 827	17 926	1 149	—	549 228	—	549 228
Franklin	1 794 714	1 251 762	485 885	765 877	542 952	5 262	—	1 789 452	—	1 789 452
Rangley town	173 488	171 858	112 124	59 734	1 630	3 020	—	170 468	—	170 468
Sandy River Plantation	22 902	21 885	10 536	11 349	1 017	15	—	22 887	—	22 887
Hancock	3 486 563	3 200 036	1 551 699	1 648 337	286 527	10 987	—	3 475 576	—	3 475 576
Amherst town	6 676	6 515	3 548	2 967	161	47	—	6 629	—	6 629
Brooksville town	143 246	143 231	106 654	36 577	15	212	—	143 034	—	143 034
Orland town	71 926	70 853	24 862	45 991	1 073	436	—	71 490	—	71 490
Winter Harbor town	58 684	57 787	31 168	26 619	897	277	—	58 407	—	58 407
Kennebec	3 920 155	3 647 404	1 237 033	2 410 371	272 751	21 293	—	3 898 862	—	3 898 862
Augusta city	878 834	778 025	204 188	573 837	100 809	4 465	—	874 369	—	874 369
Waterville city	369 413	321 803	73 511	248 292	47 610	3 218	—	366 195	—	366 195
Chelsea town	44 533	42 647	9 987	32 660	1 886	352	—	44 181	—	44 181
Farmingdale town	93 284	91 521	28 515	63 006	1 763	730	—	92 554	—	92 554
Sidney town	112 115	109 696	59 143	50 553	2 419	320	—	111 795	—	111 795
Knox	2 319 540	2 259 028	1 064 606	1 194 422	60 512	9 203	—	2 310 337	—	2 310 337
Rockland city	292 686	267 232	76 430	190 802	25 454	1 883	—	290 803	—	290 803
Camden	478 995	472 301	237 431	234 870	6 694	1 392	—	477 603	—	477 603
Friendship town	111 219	110 874	71 825	39 049	345	273	—	110 946	—	110 946
Rockport town	348 005	343 262	172 799	170 463	4 743	870	—	347 135	—	347 135
Lincoln	2 696 538	2 619 663	1 217 336	1 402 327	76 875	7 627	—	2 688 911	—	2 688 911
Boothbay town	378 732	375 827	207 842	167 985	2 905	647	—	378 085	—	378 085
Nobleboro town	94 787	94 509	42 070	52 439	278	358	—	94 429	—	94 429
Oxford	2 594 148	2 145 629	840 467	1 305 162	448 519	12 320	—	2 581 828	—	2 581 828
Bethel town	127 547	122 394	38 890	83 504	5 153	676	—	126 871	—	126 871
Denmark town	90 639	89 694	50 687	39 007	945	147	—	90 492	—	90 492
Hiram town	37 540	37 061	14 997	22 064	479	239	—	37 301	—	37 301
Norway town	200 354	193 632	83 868	109 764	6 722	996	—	199 358	—	199 358
Oxford town	190 112	181 208	76 674	104 534	8 904	570	—	189 542	—	189 542
Paris town	125 187	115 973	29 527	86 446	9 214	855	—	124 332	—	124 332
Penobscot	5 239 776	4 129 795	1 214 172	2 915 623	1 109 981	25 867	—	5 213 909	—	5 213 909
Bangor city	1 241 554	1 137 729	250 815	886 914	103 825	5 709	—	1 235 845	—	1 235 845
Dexter town	112 467	107 845	32 112	75 733	4 622	1 112	—	111 355	—	111 355
Piscataquis	664 316	627 511	266 925	360 586	36 805	4 062	—	660 254	—	660 254
Atkinson town	8 179	8 171	4 417	3 754	8	20	—	8 159	—	8 159
Greenville town	132 188	123 146	60 961	62 185	9 042	481	—	131 707	—	131 707
Kingsbury Plantation	4 705	4 705	3 704	1 001	—	5	—	4 700	—	4 700
Sagadahoc	1 667 018	1 580 243	577 842	1 002 401	86 775	5 437	—	1 661 581	—	1 661 581
Bath city	526 256	456 241	86 757	369 484	70 015	1 648	—	524 608	—	524 608
Somerset	2 280 813	1 629 297	634 513	994 784	651 516	9 176	—	2 271 637	—	2 271 637
Skowhegan town	902 457	406 882	91 463	315 419	495 575	1 804	—	900 653	—	900 653
Waldo	1 342 814	1 310 928	605 894	705 034	31 886	6 993	—	1 335 821	—	1 335 821
Swanville town	40 004	39 680	20 824	18 856	324	172	—	39 832	—	39 832
Thorndike town	15 313	15 060	7 443	7 617	253	70	—	15 243	—	15 243
Washington	1 284 565	936 735	390 313	546 422	347 830	8 826	—	1 275 739	—	1 275 739
Harrington town	21 404	21 401	7 086	14 315	3	301	—	21 103	—	21 103
Jonesport town	50 372	49 784	20 960	28 824	588	436	—	49 936	—	49 936

See footnotes at end of table.

26 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Maine^{2 3}—Con.										
York	10 308 918	9 939 795	4 516 903	5 422 892	369 123	29 866	—	10 279 052	—	10 279 052
Biddeford city	1 128 218	1 077 578	460 418	617 160	50 640	3 542	—	1 124 676	—	1 124 676
Saco city	732 679	698 309	326 114	372 195	34 370	2 547	—	730 132	—	730 132
Acton town	186 719	185 646	122 107	63 539	1 073	382	—	186 337	—	186 337
Alfred town	73 954	72 778	29 009	43 769	1 176	889	—	73 065	—	73 065
Berwick town	238 425	227 552	92 307	135 245	10 873	628	—	237 797	—	237 797
Buxton town	150 895	148 706	56 093	92 613	2 189	895	—	150 000	—	150 000
Hollis town	107 007	106 138	40 745	65 393	869	397	—	106 610	—	106 610
Kennebunk town	594 551	576 049	200 892	375 157	18 502	1 675	—	592 876	—	592 876
Kittery town	632 263	603 121	326 352	276 769	29 142	2 174	—	630 089	—	630 089
Lebanon town	135 465	131 087	56 903	74 184	4 378	547	—	134 918	—	134 918
Arundel town	133 646	131 523	57 023	74 498	2 125	429	—	133 217	—	133 217
Old Orchard Beach town	610 229	597 820	270 751	327 069	12 409	1 443	—	608 786	—	608 786
Sanford town	811 702	757 664	314 102	443 562	54 038	3 794	—	807 908	—	807 908
South Berwick town	244 557	242 761	109 993	132 768	1 796	748	—	243 809	—	243 809
Wells town	1 047 750	1 017 890	561 263	456 627	29 860	1 794	—	1 045 956	—	1 045 956
York town	1 182 573	1 178 065	498 463	679 602	4 508	2 444	—	1 180 129	—	1 180 129
Ogunquit town	355 011	350 204	221 375	128 829	4 807	248	—	354 763	—	354 763
Maryland¹⁷	94 397 171	79 440 232	(NA)	(NA)	736 805	138 809	—	94 258 362	14 220 134	80 038 228
Allegany	991 313	554 231	(NA)	(NA)	10 847	1 393	—	989 920	426 235	563 685
Anne Arundel	9 040 740	7 494 019	(NA)	(NA)	38 737	8 299	—	9 032 441	1 507 984	7 524 457
Baltimore	13 186 273	11 272 004	(NA)	(NA)	82 207	11 238	—	13 175 035	1 832 062	11 342 973
Calvert	1 583 514	830 216	(NA)	(NA)	10 753	1 424	—	1 582 090	742 545	839 545
Caroline	319 577	252 340	(NA)	(NA)	2 349	274	—	319 303	64 888	254 415
Carroll	2 124 456	1 848 186	(NA)	(NA)	7 520	1 358	—	2 123 098	268 750	1 854 348
Cecil	1 098 540	942 744	(NA)	(NA)	3 765	4 495	—	1 094 045	152 031	942 014
Charles	1 941 410	1 512 387	(NA)	(NA)	11 891	2 183	—	1 939 227	417 132	1 522 095
Dorchester	483 322	350 556	(NA)	(NA)	3 286	678	—	482 644	129 480	353 164
Frederick	2 707 785	2 495 365	(NA)	(NA)	—	2 219	—	2 705 566	212 420	2 493 146
Garrett	514 638	378 018	(NA)	(NA)	7 414	328	—	514 310	129 206	385 104
Harford	2 822 214	2 426 930	(NA)	(NA)	15 505	5 334	—	2 816 880	379 779	2 437 101
Howard	4 930 171	4 270 069	(NA)	(NA)	22 336	2 194	—	4 927 977	637 766	4 290 211
Kent	346 114	313 406	(NA)	(NA)	—	269	—	345 845	32 708	313 137
Montgomery	23 766 395	20 826 767	(NA)	(NA)	192 004	61 096	—	23 705 299	2 747 624	20 957 675
Prince Georges	12 877 804	10 753 927	(NA)	(NA)	82 958	20 841	—	12 856 963	2 040 919	10 816 044
Queen Annes	712 416	659 699	(NA)	(NA)	—	2 104	—	710 312	52 717	657 595
St. Mary's	1 139 930	993 950	(NA)	(NA)	5 660	963	—	1 138 967	140 320	998 647
Somerset	233 752	177 441	(NA)	(NA)	4 905	256	—	233 496	51 406	182 090
Talbot	925 469	886 070	(NA)	(NA)	—	655	—	924 814	39 399	885 415
Washington	1 619 816	1 337 185	(NA)	(NA)	13 319	2 725	—	1 617 091	269 312	1 347 779
Wicomico	1 177 806	867 646	(NA)	(NA)	14 769	1 251	—	1 176 555	295 391	881 164
Worcester	1 962 131	1 750 568	(NA)	(NA)	42 821	814	—	1 961 317	168 742	1 792 575
Baltimore city	7 891 585	6 246 508	(NA)	(NA)	163 759	6 418	—	7 885 167	1 481 318	6 403 849
Massachusetts¹⁵	376 409 451	366 148 191	(NA)	(NA)	8 727 498	(NA)	—	376 409 451	1 533 762	374 875 689
Barnstable	26 489 728	25 683 622	(NA)	(NA)	735 801	(NA)	—	26 489 728	70 305	26 419 423
Barnstable town	4 982 172	4 853 527	(NA)	(NA)	112 794	(NA)	—	4 982 172	15 851	4 966 321
Brewster town	1 132 478	1 104 477	(NA)	(NA)	25 178	(NA)	—	1 132 478	2 823	1 129 655
Falmouth town	3 709 750	3 638 078	(NA)	(NA)	62 991	(NA)	—	3 709 750	8 681	3 701 069
Orleans town	1 264 510	1 245 241	(NA)	(NA)	16 892	(NA)	—	1 264 510	2 397	1 262 113
Sandwich town	1 552 343	1 349 972	(NA)	(NA)	197 310	(NA)	—	1 552 343	5 061	1 547 282
Berkshire	8 543 920	8 145 550	(NA)	(NA)	357 562	(NA)	—	8 543 920	40 808	8 503 112
Pittsfield city	2 283 990	2 119 106	(NA)	(NA)	154 136	(NA)	—	2 283 990	10 748	2 273 242
Hancock town	87 677	82 817	(NA)	(NA)	4 762	(NA)	—	87 677	98	87 579
New Ashford town	20 175	19 420	(NA)	(NA)	675	(NA)	—	20 175	80	20 095
Bristol	24 725 626	23 899 664	(NA)	(NA)	734 628	(NA)	—	24 725 626	91 334	24 634 292
Attleboro city	2 025 156	1 993 015	(NA)	(NA)	26 829	(NA)	—	2 025 156	5 312	2 019 844
Dartmouth town	1 815 370	1 786 240	(NA)	(NA)	23 579	(NA)	—	1 815 370	5 551	1 809 819
Easton town	1 130 184	1 111 609	(NA)	(NA)	15 071	(NA)	—	1 130 184	3 504	1 126 680
Dukes	4 114 025	4 027 616	(NA)	(NA)	76 618	(NA)	—	4 114 025	9 791	4 104 234
Essex	41 404 451	40 472 462	(NA)	(NA)	787 565	(NA)	—	41 404 451	144 424	41 260 027
Beverly city	2 285 728	2 248 376	(NA)	(NA)	30 180	(NA)	—	2 285 728	7 172	2 278 556
Gloucester city	2 262 807	2 224 620	(NA)	(NA)	32 714	(NA)	—	2 262 807	5 473	2 257 334
Lynn city	3 077 337	3 006 143	(NA)	(NA)	58 778	(NA)	—	3 077 337	12 416	3 064 921
Peabody city	2 821 480	2 793 010	(NA)	(NA)	27 812	(NA)	—	2 821 480	10 898	2 810 582
Salem city	2 260 002	2 003 678	(NA)	(NA)	247 932	(NA)	—	2 260 002	8 392	2 251 610
Andover town	2 803 015	2 760 563	(NA)	(NA)	31 841	(NA)	—	2 803 015	10 611	2 792 404
Manchester town	761 186	749 796	(NA)	(NA)	9 807	(NA)	—	761 186	1 583	759 603
Franklin	3 891 522	3 535 898	(NA)	(NA)	339 906	(NA)	—	3 891 522	15 718	3 875 804
Erving town	166 083	177 863	(NA)	(NA)	94 314	(NA)	—	166 083	166	165 917
Hampden	20 083 013	19 567 651	(NA)	(NA)	397 266	(NA)	—	20 083 013	118 096	19 964 917
Chicopee city	2 287 925	2 250 418	(NA)	(NA)	28 815	(NA)	—	2 287 925	8 692	2 279 233
Springfield city	5 108 568	4 929 244	(NA)	(NA)	143 448	(NA)	—	5 108 568	35 876	5 072 692
Westfield city	1 634 057	1 610 986	(NA)	(NA)	15 450	(NA)	—	1 634 057	7 621	1 626 436
Brimfield town	181 232	177 863	(NA)	(NA)	1 845	(NA)	—	181 232	1 524	179 708

See footnotes at end of table.

GOVERNMENTS—TAXABLE PROPERTY VALUES

COUNTY AREAS 27

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Massachusetts¹⁵—Con.										
Russell town	66 406	64 811	(NA)	(NA)	725	(NA)	—	66 406	870	65 536
Hampshire	6 758 168	6 621 237	(NA)	(NA)	113 610	(NA)	—	6 758 168	23 321	6 734 847
Southampton town.....	253 541	249 667	(NA)	(NA)	3 419	(NA)	—	253 541	455	253 086
South Hadley town	748 102	738 508	(NA)	(NA)	7 045	(NA)	—	748 102	2 549	745 553
Ware town	437 758	431 218	(NA)	(NA)	5 941	(NA)	—	437 758	599	437 159
Middlesex	96 962 736	95 055 483	(NA)	(NA)	1 532 991	(NA)	—	96 962 736	374 262	96 588 474
Cambridge city	7 813 974	7 621 874	(NA)	(NA)	152 704	(NA)	—	7 813 974	39 396	7 774 578
Lowell city	3 668 771	3 595 794	(NA)	(NA)	53 958	(NA)	—	3 668 771	19 019	3 649 752
Malden city	2 305 491	2 253 862	(NA)	(NA)	38 877	(NA)	—	2 305 491	12 752	2 292 739
Medford city	3 024 888	2 986 408	(NA)	(NA)	29 951	(NA)	—	3 024 888	8 529	3 016 359
Newton city	8 228 707	8 125 131	(NA)	(NA)	75 058	(NA)	—	8 228 707	28 518	8 200 189
Somerville city	2 988 966	2 926 544	(NA)	(NA)	49 877	(NA)	—	2 988 966	12 545	2 976 421
Waltham city	4 073 648	3 943 057	(NA)	(NA)	109 854	(NA)	—	4 073 648	20 737	4 052 911
Woburn city	2 696 642	2 580 146	(NA)	(NA)	104 201	(NA)	—	2 696 642	12 295	2 684 347
Acton town	1 450 663	1 430 431	(NA)	(NA)	15 144	(NA)	—	1 450 663	5 088	1 445 575
Arlington town	2 863 869	2 827 390	(NA)	(NA)	27 752	(NA)	—	2 863 869	8 727	2 855 142
Ayer town	503 660	402 369	(NA)	(NA)	98 125	(NA)	—	503 660	3 166	500 494
Billerica town	2 295 027	2 251 039	(NA)	(NA)	33 284	(NA)	—	2 295 027	10 690	2 284 337
Burlington town	2 129 524	2 083 596	(NA)	(NA)	35 281	(NA)	—	2 129 524	10 647	2 118 877
Framingham town	3 694 525	3 617 649	(NA)	(NA)	55 849	(NA)	—	3 694 525	21 027	3 673 498
Lexington town	2 351 399	2 297 346	(NA)	(NA)	40 340	(NA)	—	2 351 399	13 713	2 337 686
Lincoln town	783 415	774 676	(NA)	(NA)	5 132	(NA)	—	783 415	3 607	779 808
Tewksbury town	1 708 373	1 664 028	(NA)	(NA)	38 644	(NA)	—	1 708 373	5 701	1 702 672
Wakefield town	1 652 453	1 642 837	(NA)	(NA)	4 291	(NA)	—	1 652 453	5 325	1 647 128
Watertown town	2 194 893	2 162 651	(NA)	(NA)	23 437	(NA)	—	2 194 893	8 805	2 186 088
Weston town	1 894 414	1 882 954	(NA)	(NA)	8 731	(NA)	—	1 894 414	2 729	1 891 685
Nantucket	3 259 894	3 183 967	(NA)	(NA)	69 632	(NA)	—	3 259 894	6 295	3 253 599
Nantucket town	3 259 894	3 183 967	(NA)	(NA)	69 632	(NA)	—	3 259 894	6 295	3 253 599
Norfolk	44 241 083	43 526 061	(NA)	(NA)	561 074	(NA)	—	44 241 083	153 948	44 087 135
Quincy city	4 714 215	4 625 349	(NA)	(NA)	68 857	(NA)	—	4 714 215	20 009	4 694 206
Brookline town	4 348 505	4 300 949	(NA)	(NA)	34 187	(NA)	—	4 348 505	13 369	4 335 136
Canton town	1 720 527	1 688 219	(NA)	(NA)	24 520	(NA)	—	1 720 527	7 788	1 712 739
Millis town	555 573	548 918	(NA)	(NA)	5 726	(NA)	—	555 573	929	554 644
Milton town	1 823 631	1 802 083	(NA)	(NA)	14 300	(NA)	—	1 823 631	7 248	1 816 383
Needham town	2 939 249	2 891 033	(NA)	(NA)	40 831	(NA)	—	2 939 249	7 385	2 931 864
Norwood town	2 243 941	2 221 005	(NA)	(NA)	15 772	(NA)	—	2 243 941	7 164	2 236 777
Sharon town	1 087 483	1 069 831	(NA)	(NA)	14 132	(NA)	—	1 087 483	3 520	1 083 963
Wellesley town	3 065 445	3 045 460	(NA)	(NA)	11 761	(NA)	—	3 065 445	8 224	3 057 221
Weymouth town	2 816 495	2 758 841	(NA)	(NA)	45 439	(NA)	—	2 816 495	12 215	2 804 280
Plymouth	27 429 143	26 317 576	(NA)	(NA)	1 010 717	(NA)	—	27 429 143	100 850	27 328 293
Brockton city	3 441 136	3 354 836	(NA)	(NA)	68 160	(NA)	—	3 441 136	18 140	3 422 996
Hull town	640 444	628 197	(NA)	(NA)	9 192	(NA)	—	640 444	3 055	637 389
Marshfield town	1 564 156	1 542 243	(NA)	(NA)	16 280	(NA)	—	1 564 156	5 633	1 558 523
Mattapoisett town	635 719	622 122	(NA)	(NA)	12 071	(NA)	—	635 719	1 526	634 193
Plymouth town	3 410 835	2 757 332	(NA)	(NA)	637 800	(NA)	—	3 410 835	15 703	3 395 132
Suffolk	33 891 479	32 303 148	(NA)	(NA)	1 361 495	(NA)	—	33 891 479	226 836	33 664 643
Boston city	29 784 758	28 265 659	(NA)	(NA)	1 305 092	(NA)	—	29 784 758	214 007	29 570 751
Chelsea city	993 931	967 197	(NA)	(NA)	21 905	(NA)	—	993 931	4 829	989 102
Winthrop town	895 244	884 745	(NA)	(NA)	8 896	(NA)	—	895 244	1 603	893 641
Worcester	34 614 663	33 808 256	(NA)	(NA)	648 633	(NA)	—	34 614 663	157 774	34 456 889
Leominster city	1 864 014	1 833 572	(NA)	(NA)	24 632	(NA)	—	1 864 014	5 810	1 858 204
Worcester city	6 542 180	6 343 800	(NA)	(NA)	158 105	(NA)	—	6 542 180	40 275	6 501 905
Clinton town	556 139	547 631	(NA)	(NA)	6 577	(NA)	—	556 139	1 931	554 208
Northborough town	853 603	836 860	(NA)	(NA)	14 602	(NA)	—	853 603	2 141	851 462
Sutton town	521 770	512 150	(NA)	(NA)	6 325	(NA)	—	521 770	3 295	518 475
Westborough town	1 457 848	1 428 188	(NA)	(NA)	22 506	(NA)	—	1 457 848	7 154	1 450 694
West Brookfield	188 816	184 628	(NA)	(NA)	3 544	(NA)	—	188 816	644	188 172
Winchendon town	355 906	348 022	(NA)	(NA)	6 834	(NA)	—	355 906	1 050	354 856
Michigan²	150 860 258	132 309 621	(NA)	(NA)	18 550 637	—	—	150 860 258	—	150 860 258
Alcona	306 090	296 498	(NA)	(NA)	9 592	—	—	306 090	—	306 090
Alger	122 630	104 671	(NA)	(NA)	17 959	—	—	122 630	—	122 630
Allegan	1 422 403	1 230 859	(NA)	(NA)	191 544	—	—	1 422 403	—	1 422 403
Alpena	385 070	345 267	(NA)	(NA)	39 803	—	—	385 070	—	385 070
Antrim	568 491	547 880	(NA)	(NA)	20 611	—	—	568 491	—	568 491
Arenac	241 366	221 826	(NA)	(NA)	19 540	—	—	241 366	—	241 366
Standish city	20 364	19 545	(NA)	(NA)	819	—	—	20 364	—	20 364
Baraga	90 930	80 669	(NA)	(NA)	10 261	—	—	90 930	—	90 930
Baraga township	24 880	21 515	(NA)	(NA)	3 365	—	—	24 880	—	24 880
Barry	651 589	608 861	(NA)	(NA)	42 728	—	—	651 589	—	651 589
Bay	1 513 410	1 359 567	(NA)	(NA)	153 843	—	—	1 513 410	—	1 513 410
Midland city (part)	5 240	4 764	(NA)	(NA)	476	—	—	5 240	—	5 240
Benzie	306 199	294 099	(NA)	(NA)	12 100	—	—	306 199	—	306 199
Berrien	2 871 632	2 596 378	(NA)	(NA)	275 254	—	—	2 871 632	—	2 871 632
Benton township	211 106	158 939	(NA)	(NA)	52 167	—	—	211 106	—	211 106

See footnotes at end of table.

28 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Michigan²—Con.										
Lincoln township	226 585	207 839	(NA)	(NA)	18 746	—	—	226 585	—	226 585
St. Joseph township	175 965	163 555	(NA)	(NA)	12 410	—	—	175 965	—	175 965
Branch	480 764	433 469	(NA)	(NA)	47 295	—	—	480 764	—	480 764
Calhoun	1 656 036	1 377 256	(NA)	(NA)	278 780	—	—	1 656 036	—	1 656 036
Battle Creek city	731 393	560 633	(NA)	(NA)	170 760	—	—	731 393	—	731 393
Cass	671 821	620 124	(NA)	(NA)	51 697	—	—	671 821	—	671 821
Silver Creek township	77 245	73 274	(NA)	(NA)	3 971	—	—	77 245	—	77 245
Charlevoix	642 852	591 058	(NA)	(NA)	51 794	—	—	642 852	—	642 852
Hayes township	66 953	61 385	(NA)	(NA)	5 568	—	—	66 953	—	66 953
Cheboygan	443 906	415 960	(NA)	(NA)	27 946	—	—	443 906	—	443 906
Chippewa	361 971	327 789	(NA)	(NA)	34 182	—	—	361 971	—	361 971
Raber township	11 165	10 509	(NA)	(NA)	656	—	—	11 165	—	11 165
Clare	383 356	320 107	(NA)	(NA)	63 249	—	—	383 356	—	383 356
Harrison city	21 418	19 668	(NA)	(NA)	1 750	—	—	21 418	—	21 418
Clinton	809 134	747 672	(NA)	(NA)	61 462	—	—	809 134	—	809 134
St. Johns city	98 926	85 088	(NA)	(NA)	13 838	—	—	98 926	—	98 926
Lansing city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	—	(NA)
Bingham township	38 698	35 024	(NA)	(NA)	3 674	—	—	38 698	—	38 698
Crawford	223 350	190 093	(NA)	(NA)	33 257	—	—	223 350	—	223 350
Delta	438 681	352 445	(NA)	(NA)	86 236	—	—	438 681	—	438 681
Gladstone city	35 252	31 921	(NA)	(NA)	3 331	—	—	35 252	—	35 252
Garden township	11 122	9 919	(NA)	(NA)	1 203	—	—	11 122	—	11 122
Dickinson	361 641	302 828	(NA)	(NA)	58 813	—	—	361 641	—	361 641
Iron Mountain city	100 086	89 765	(NA)	(NA)	10 321	—	—	100 086	—	100 086
Eaton	1 395 703	1 270 469	(NA)	(NA)	125 234	—	—	1 395 703	—	1 395 703
Lansing city (part)	29 308	28 753	(NA)	(NA)	555	—	—	29 308	—	29 308
Emmet	768 573	703 922	(NA)	(NA)	64 651	—	—	768 573	—	768 573
Genesee	5 501 542	4 697 753	(NA)	(NA)	803 789	—	—	5 501 542	—	5 501 542
Flint city	1 544 253	1 123 599	(NA)	(NA)	420 654	—	—	1 544 253	—	1 544 253
Flushing city	111 598	107 192	(NA)	(NA)	4 406	—	—	111 598	—	111 598
Grand Blanc city	137 848	131 403	(NA)	(NA)	6 445	—	—	137 848	—	137 848
Mount Morris township	24 318	22 549	(NA)	(NA)	1 769	—	—	24 318	—	24 318
Gladwin	326 725	304 469	(NA)	(NA)	22 256	—	—	326 725	—	326 725
Buckeye township	14 120	11 255	(NA)	(NA)	2 865	—	—	14 120	—	14 120
Gogebic	192 552	154 625	(NA)	(NA)	37 927	—	—	192 552	—	192 552
Grand Traverse	1 316 962	1 203 540	(NA)	(NA)	113 422	—	—	1 316 962	—	1 316 962
Gratiot	421 036	366 441	(NA)	(NA)	54 595	—	—	421 036	—	421 036
Seville township	16 526	15 856	(NA)	(NA)	670	—	—	16 526	—	16 526
Hillsdale	534 595	477 997	(NA)	(NA)	56 598	—	—	534 595	—	534 595
Wheatland township	14 551	14 144	(NA)	(NA)	407	—	—	14 551	—	14 551
Houghton	260 372	230 040	(NA)	(NA)	30 332	—	—	260 372	—	260 372
Huron	754 594	702 364	(NA)	(NA)	52 230	—	—	754 594	—	754 594
Caseville township	80 903	77 435	(NA)	(NA)	3 468	—	—	80 903	—	80 903
Ingham	3 735 245	3 294 694	(NA)	(NA)	440 551	—	—	3 735 245	—	3 735 245
Lansing city (part)	1 439 407	1 215 456	(NA)	(NA)	223 951	—	—	1 439 407	—	1 439 407
Vevay township	50 758	44 386	(NA)	(NA)	6 372	—	—	50 758	—	50 758
Ionia	544 297	491 622	(NA)	(NA)	52 675	—	—	544 297	—	544 297
Belding city	52 708	39 619	(NA)	(NA)	13 089	—	—	52 708	—	52 708
Iosco	473 965	443 276	(NA)	(NA)	30 689	—	—	473 965	—	473 965
Au Sable township	50 070	46 973	(NA)	(NA)	3 097	—	—	50 070	—	50 070
Iron	190 520	147 586	(NA)	(NA)	42 934	—	—	190 520	—	190 520
Isabella	587 761	516 061	(NA)	(NA)	71 700	—	—	587 761	—	587 761
Mt. Pleasant city	202 118	178 469	(NA)	(NA)	23 649	—	—	202 118	—	202 118
Jackson	1 710 561	1 490 772	(NA)	(NA)	219 789	—	—	1 710 561	—	1 710 561
Kalamazoo	3 446 158	2 915 033	(NA)	(NA)	531 125	—	—	3 446 158	—	3 446 158
Portage city	857 289	683 368	(NA)	(NA)	173 921	—	—	857 289	—	857 289
Ross township	113 839	109 462	(NA)	(NA)	4 377	—	—	113 839	—	113 839
Kalkaska	306 179	214 423	(NA)	(NA)	91 756	—	—	306 179	—	306 179
Kent	8 523 946	7 463 399	(NA)	(NA)	1 060 547	—	—	8 523 946	—	8 523 946
Grand Rapids city	2 402 045	2 073 222	(NA)	(NA)	328 823	—	—	2 402 045	—	2 402 045
Wyoming city	707 556	534 106	(NA)	(NA)	173 450	—	—	707 556	—	707 556
Walker city	368 588	294 025	(NA)	(NA)	74 563	—	—	368 588	—	368 588
Bowne township	40 613	38 654	(NA)	(NA)	1 959	—	—	40 613	—	40 613
Grand Rapids township	250 156	233 465	(NA)	(NA)	16 691	—	—	250 156	—	250 156
Keweenaw	34 187	29 999	(NA)	(NA)	4 188	—	—	34 187	—	34 187
Lake	183 921	175 461	(NA)	(NA)	8 460	—	—	183 921	—	183 921
Lapeer	1 078 962	1 000 127	(NA)	(NA)	78 835	—	—	1 078 962	—	1 078 962
North Branch township	32 485	30 588	(NA)	(NA)	1 897	—	—	32 485	—	32 485
Leelanau	629 248	610 363	(NA)	(NA)	18 885	—	—	629 248	—	629 248
Lenawee	1 320 416	1 175 023	(NA)	(NA)	145 393	—	—	1 320 416	—	1 320 416
Livingston	2 390 684	2 218 547	(NA)	(NA)	172 137	—	—	2 390 684	—	2 390 684
Luce	60 593	56 976	(NA)	(NA)	3 617	—	—	60 593	—	60 593
Mackinac	327 660	269 376	(NA)	(NA)	58 284	—	—	327 660	—	327 660
Garfield township	33 104	22 593	(NA)	(NA)	10 511	—	—	33 104	—	33 104
Macomb	12 873 017	11 340 848	(NA)	(NA)	1 532 169	—	—	12 873 017	—	12 873 017

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Michigan²—Con.										
East Detroit city	423 807	404 103	(NA)	(NA)	19 704	—	—	423 807	—	423 807
St. Clair Shores city	1 126 346	1 081 169	(NA)	(NA)	45 177	—	—	1 126 346	—	1 126 346
Warren city	2 800 999	2 299 303	(NA)	(NA)	501 696	—	—	2 800 999	—	2 800 999
Sterling Heights city	2 429 591	2 066 433	(NA)	(NA)	363 158	—	—	2 429 591	—	2 429 591
Clinton township	1 401 853	1 316 239	(NA)	(NA)	85 614	—	—	1 401 853	—	1 401 853
Lake township	7 174	7 152	(NA)	(NA)	22	—	—	7 174	—	7 174
Macomb township	414 374	392 874	(NA)	(NA)	21 500	—	—	414 374	—	414 374
Shelby township	1 029 172	937 668	(NA)	(NA)	91 504	—	—	1 029 172	—	1 029 172
Manistee	412 754	316 006	(NA)	(NA)	96 748	—	—	412 754	—	412 754
Marquette	734 200	670 997	(NA)	(NA)	63 203	—	—	734 200	—	734 200
Ewing township	3 084	2 767	(NA)	(NA)	317	—	—	3 084	—	3 084
Mason	680 468	620 744	(NA)	(NA)	59 724	—	—	680 468	—	680 468
Eden township	8 238	7 857	(NA)	(NA)	381	—	—	8 238	—	8 238
Mecosta	491 418	425 599	(NA)	(NA)	65 819	—	—	491 418	—	491 418
Morton township	82 985	79 847	(NA)	(NA)	3 138	—	—	82 985	—	82 985
Wheatland township	15 784	14 854	(NA)	(NA)	930	—	—	15 784	—	15 784
Menominee	290 689	261 778	(NA)	(NA)	28 911	—	—	290 689	—	290 689
Midland	2 191 209	1 188 903	(NA)	(NA)	1 002 306	—	—	2 191 209	—	2 191 209
Midland city (part)	1 716 576	776 954	(NA)	(NA)	939 622	—	—	1 716 576	—	1 716 576
Homer township	48 805	45 622	(NA)	(NA)	3 183	—	—	48 805	—	48 805
Lee township	28 518	25 839	(NA)	(NA)	2 679	—	—	28 518	—	28 518
Missaukee	212 947	180 004	(NA)	(NA)	32 943	—	—	212 947	—	212 947
Monroe	3 249 432	2 941 012	(NA)	(NA)	308 420	—	—	3 249 432	—	3 249 432
Exeter township	47 896	43 615	(NA)	(NA)	4 281	—	—	47 896	—	47 896
Frenchtown township	1 170 176	1 065 152	(NA)	(NA)	105 024	—	—	1 170 176	—	1 170 176
Montcalm	619 324	534 725	(NA)	(NA)	84 599	—	—	619 324	—	619 324
Montmorency	189 585	177 912	(NA)	(NA)	11 673	—	—	189 585	—	189 585
Muskegon	1 841 139	1 623 508	(NA)	(NA)	217 631	—	—	1 841 139	—	1 841 139
Fruitland township	76 759	73 244	(NA)	(NA)	3 515	—	—	76 759	—	76 759
Newaygo	546 179	488 223	(NA)	(NA)	57 956	—	—	546 179	—	546 179
Oakland	27 639 942	25 084 983	(NA)	(NA)	2 554 959	—	—	27 639 942	—	27 639 942
Birmingham city	910 677	870 646	(NA)	(NA)	40 031	—	—	910 677	—	910 677
Huntington Woods city	150 423	148 400	(NA)	(NA)	2 023	—	—	150 423	—	150 423
Madison Heights city	745 758	602 075	(NA)	(NA)	143 683	—	—	745 758	—	745 758
Pontiac city	806 484	617 632	(NA)	(NA)	188 852	—	—	806 484	—	806 484
Royal Oak city	1 155 227	1 081 154	(NA)	(NA)	74 073	—	—	1 155 227	—	1 155 227
Troy city	3 083 853	2 643 052	(NA)	(NA)	440 801	—	—	3 083 853	—	3 083 853
Rochester Hills city	1 648 173	1 534 394	(NA)	(NA)	113 779	—	—	1 648 173	—	1 648 173
Novi city	1 112 349	1 007 605	(NA)	(NA)	104 744	—	—	1 112 349	—	1 112 349
Southfield city	2 255 703	1 865 078	(NA)	(NA)	390 625	—	—	2 255 703	—	2 255 703
Auburn Hills city	407 329	327 806	(NA)	(NA)	79 523	—	—	407 329	—	407 329
Farmington Hills city	2 352 777	2 183 691	(NA)	(NA)	169 086	—	—	2 352 777	—	2 352 777
Bloomfield township	1 954 855	1 903 017	(NA)	(NA)	51 838	—	—	1 954 855	—	1 954 855
Southfield township	581 240	554 487	(NA)	(NA)	26 753	—	—	581 240	—	581 240
Waterford township	1 191 580	1 108 016	(NA)	(NA)	83 564	—	—	1 191 580	—	1 191 580
West Bloomfield township	1 779 569	1 737 938	(NA)	(NA)	41 631	—	—	1 779 569	—	1 779 569
Oceana	358 817	339 733	(NA)	(NA)	19 084	—	—	358 817	—	358 817
Ogemaw	324 543	282 412	(NA)	(NA)	42 131	—	—	324 543	—	324 543
Ontonagon	121 067	102 297	(NA)	(NA)	18 770	—	—	121 067	—	121 067
Osceola	296 701	234 811	(NA)	(NA)	61 890	—	—	296 701	—	296 701
Oscoda	147 916	135 424	(NA)	(NA)	12 492	—	—	147 916	—	147 916
Otsego	477 198	363 291	(NA)	(NA)	113 907	—	—	477 198	—	477 198
Ottawa	3 514 428	3 218 824	(NA)	(NA)	295 604	—	—	3 514 428	—	3 514 428
Allendale township	77 504	73 045	(NA)	(NA)	4 459	—	—	77 504	—	77 504
Park township	310 827	305 615	(NA)	(NA)	5 212	—	—	310 827	—	310 827
Robinson township	57 935	55 771	(NA)	(NA)	2 164	—	—	57 935	—	57 935
Presque Isle	254 126	227 567	(NA)	(NA)	26 559	—	—	254 126	—	254 126
Roscommon	488 395	456 805	(NA)	(NA)	31 590	—	—	488 395	—	488 395
Saginaw	2 643 819	2 276 011	(NA)	(NA)	367 808	—	—	2 643 819	—	2 643 819
St. Clair	2 827 701	2 533 924	(NA)	(NA)	293 777	—	—	2 827 701	—	2 827 701
China township	414 124	390 963	(NA)	(NA)	23 161	—	—	414 124	—	414 124
Clyde township	60 572	57 966	(NA)	(NA)	2 606	—	—	60 572	—	60 572
East China township	298 708	277 546	(NA)	(NA)	21 162	—	—	298 708	—	298 708
St. Joseph	742 097	641 218	(NA)	(NA)	100 879	—	—	742 097	—	742 097
Sanilac	582 352	545 575	(NA)	(NA)	36 777	—	—	582 352	—	582 352
Schoolcraft	110 200	88 874	(NA)	(NA)	21 326	—	—	110 200	—	110 200
Shiawassee	751 469	689 899	(NA)	(NA)	61 570	—	—	751 469	—	751 469
Tuscola	667 773	608 154	(NA)	(NA)	59 619	—	—	667 773	—	667 773
Van Buren	950 585	863 404	(NA)	(NA)	87 181	—	—	950 585	—	950 585
Washtenaw	5 882 227	5 225 041	(NA)	(NA)	657 186	—	—	5 882 227	—	5 882 227
Ann Arbor city	2 340 297	2 150 797	(NA)	(NA)	189 500	—	—	2 340 297	—	2 340 297
Dexter township	107 493	101 059	(NA)	(NA)	6 434	—	—	107 493	—	107 493
Wayne	25 430 935	21 323 347	(NA)	(NA)	4 107 588	—	—	25 430 935	—	25 430 935
Allen Park city	539 491	467 124	(NA)	(NA)	72 367	—	—	539 491	—	539 491
Dearborn city	2 709 869	1 890 375	(NA)	(NA)	819 494	—	—	2 709 869	—	2 709 869

See footnotes at end of table.

30 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property	
		Real								
		Total	Land	Improvements						Personal
1	2	3	4	5	6	7	8	9	10	
Michigan²—Con.										
Detroit city	5 654 796	4 417 351	(NA)	(NA)	1 237 445	—	—	5 654 796	—	5 654 796
Grosse Pointe city	232 255	227 612	(NA)	(NA)	4 643	—	—	232 255	—	232 255
Grosse Pointe Park city	466 192	462 538	(NA)	(NA)	3 654	—	—	466 192	—	466 192
Livonia city	2 774 144	2 410 826	(NA)	(NA)	363 318	—	—	2 774 144	—	2 774 144
Trenton city	490 156	336 546	(NA)	(NA)	153 610	—	—	490 156	—	490 156
Westland city	1 011 359	945 163	(NA)	(NA)	66 196	—	—	1 011 359	—	1 011 359
Northville township	448 556	431 394	(NA)	(NA)	17 162	—	—	448 556	—	448 556
Plymouth township	746 528	658 915	(NA)	(NA)	87 613	—	—	746 528	—	746 528
Wexford	345 327	308 034	(NA)	(NA)	37 293	—	—	345 327	—	345 327
Minnesota^{2 18}	3 234 838	2 952 140	(NA)	(NA)	30 739	—	—	3 234 838	251 959	2 982 879
Aitkin	9 166	8 732	(NA)	(NA)	17	—	—	9 166	417	8 749
Anoka	144 177	136 312	(NA)	(NA)	576	—	—	144 177	7 289	136 888
Coon Rapids city	30 622	28 836	(NA)	(NA)	—	—	—	30 622	1 786	28 836
Becker	13 794	13 073	(NA)	(NA)	47	—	—	13 794	674	13 120
Beltrami	12 079	10 579	(NA)	(NA)	54	—	—	12 079	1 446	10 633
Benton	14 853	13 173	(NA)	(NA)	21	—	—	14 853	1 659	13 194
Big Stone	2 820	2 555	(NA)	(NA)	42	—	—	2 820	223	2 597
Blue Earth	31 275	28 366	(NA)	(NA)	38	—	—	31 275	2 871	28 404
Brown	13 539	13 309	(NA)	(NA)	33	—	—	13 539	197	13 342
Carlton	12 886	9 257	(NA)	(NA)	30	—	—	12 886	3 599	9 287
Carver	38 933	37 350	(NA)	(NA)	17	—	—	38 933	1 566	37 367
Cass	18 568	16 448	(NA)	(NA)	189	—	—	18 568	1 931	16 637
Chippewa	7 198	6 319	(NA)	(NA)	63	—	—	7 198	816	6 382
Chisago	14 956	13 370	(NA)	(NA)	34	—	—	14 956	1 552	13 404
Clay	19 818	18 834	(NA)	(NA)	242	—	—	19 818	742	19 076
Clearwater	3 797	1 799	(NA)	(NA)	12	—	—	3 797	1 986	1 811
Cook	4 856	4 612	(NA)	(NA)	96	—	—	4 856	148	4 708
Cottonwood	8 850	7 446	(NA)	(NA)	14	—	—	8 850	1 390	7 460
Crow Wing	34 109	32 730	(NA)	(NA)	146	—	—	34 109	1 233	32 876
Dakota	242 017	225 515	(NA)	(NA)	247	—	—	242 017	16 255	225 762
Burnsville city	55 759	49 162	(NA)	(NA)	11	—	—	55 759	6 586	49 173
Dodge	7 055	6 716	(NA)	(NA)	9	—	—	7 055	330	6 725
Douglas	15 820	15 099	(NA)	(NA)	115	—	—	15 820	606	15 214
Faribault	11 691	11 236	(NA)	(NA)	11	—	—	11 691	444	11 247
Fillmore	7 762	7 273	(NA)	(NA)	1	—	—	7 762	488	7 274
Freeborn	17 266	15 766	(NA)	(NA)	20	—	—	17 266	1 480	15 786
Goodhue	41 692	22 110	(NA)	(NA)	49	—	—	41 692	19 533	22 159
Grant	3 781	3 358	(NA)	(NA)	68	—	—	3 781	355	3 426
Hennepin	1 157 018	1 111 085	(NA)	(NA)	12 809	—	—	1 157 018	33 124	1 123 894
Bloomington city	121 814	119 597	(NA)	(NA)	5	—	—	121 814	2 212	119 602
Brooklyn Park city	37 005	35 708	(NA)	(NA)	25	—	—	37 005	1 272	35 733
Minneapolis city	370 163	353 633	(NA)	(NA)	561	—	—	370 163	15 969	354 194
Plymouth city	72 608	70 975	(NA)	(NA)	—	—	—	72 608	1 633	70 975
Houston	5 987	5 588	(NA)	(NA)	1	—	—	5 987	398	5 589
Hubbard	10 850	9 558	(NA)	(NA)	37	—	—	10 850	1 255	9 595
Isanti	9 866	9 045	(NA)	(NA)	70	—	—	9 866	751	9 115
Itasca	32 774	16 634	(NA)	(NA)	155	—	—	32 774	15 985	16 789
Jackson	9 726	8 842	(NA)	(NA)	71	—	—	9 726	813	8 913
Kanabec	4 499	4 374	(NA)	(NA)	27	—	—	4 499	98	4 401
Kandiyohi	19 738	18 832	(NA)	(NA)	74	—	—	19 738	832	18 906
Kittson	6 080	4 102	(NA)	(NA)	131	—	—	6 080	1 847	4 233
Koochiching	8 268	7 494	(NA)	(NA)	147	—	—	8 268	627	7 641
Lac Qui Parle	5 115	4 844	(NA)	(NA)	39	—	—	5 115	232	4 883
Lake	4 601	4 050	(NA)	(NA)	42	—	—	4 601	509	4 092
Lake of the Woods	1 893	1 767	(NA)	(NA)	25	—	—	1 893	101	1 792
Le Sueur	10 397	9 730	(NA)	(NA)	10	—	—	10 397	657	9 740
Lincoln	3 667	2 580	(NA)	(NA)	1	—	—	3 667	1 086	2 581
Lyon	14 214	12 536	(NA)	(NA)	119	—	—	14 214	1 559	12 655
McLeod	13 157	12 838	(NA)	(NA)	31	—	—	13 157	288	12 869
Mahnomen	1 880	1 698	(NA)	(NA)	62	—	—	1 880	120	1 760
Marshall	7 733	6 007	(NA)	(NA)	133	—	—	7 733	1 593	6 140
Martin	16 991	14 275	(NA)	(NA)	10	—	—	16 991	2 706	14 285
Meeke	9 625	8 959	(NA)	(NA)	126	—	—	9 625	540	9 085
Millie Lacs	7 022	6 626	(NA)	(NA)	24	—	—	7 022	372	6 650
Morrison	12 095	10 300	(NA)	(NA)	45	—	—	12 095	1 750	10 345
Mower	16 680	15 951	(NA)	(NA)	75	—	—	16 680	654	16 026
Murray	6 943	6 215	(NA)	(NA)	3	—	—	6 943	725	6 218
Nicollet	12 230	11 767	(NA)	(NA)	2	—	—	12 230	461	11 769
Nobles	11 557	11 291	(NA)	(NA)	42	—	—	11 557	224	11 333
Norman	5 685	5 326	(NA)	(NA)	87	—	—	5 685	272	5 413
Olmsted	66 719	64 943	(NA)	(NA)	187	—	—	66 719	1 589	65 130
Rochester city	50 597	49 829	(NA)	(NA)	174	—	—	50 597	594	50 003
Otter Tail	24 331	21 560	(NA)	(NA)	84	—	—	24 331	2 687	21 644
Pennington	4 356	3 670	(NA)	(NA)	83	—	—	4 356	603	3 753
Pine	10 031	8 747	(NA)	(NA)	23	—	—	10 031	1 261	8 770

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Minnesota² 18—Con.										
Pipestone	4 767	4 301	(NA)	(NA)	83	—	—	4 767	383	4 384
Polk	19 177	16 826	(NA)	(NA)	346	—	—	19 177	2 005	17 172
Pope	5 250	4 733	(NA)	(NA)	48	—	—	5 250	469	4 781
Ramsey	372 340	346 044	(NA)	(NA)	11 729	—	—	372 340	14 567	357 773
St. Paul city	178 993	158 358	(NA)	(NA)	11 662	—	—	178 993	8 973	170 020
Red Lake	2 050	1 314	(NA)	(NA)	44	—	—	2 050	692	1 358
Redwood	10 910	10 625	(NA)	(NA)	6	—	—	10 910	279	10 631
Renville	13 620	12 928	(NA)	(NA)	12	—	—	13 620	680	12 940
Rice	20 978	19 584	(NA)	(NA)	23	—	—	20 978	1 371	19 607
Rock	5 772	5 591	(NA)	(NA)	21	—	—	5 772	160	5 612
Roseau	6 384	5 770	(NA)	(NA)	72	—	—	6 384	542	5 842
St. Louis	75 300	61 798	(NA)	(NA)	444	—	—	75 300	13 058	62 242
Duluth city	32 898	29 238	(NA)	(NA)	95	—	—	32 898	3 565	29 333
Scott	40 022	37 678	(NA)	(NA)	7	—	—	40 022	2 337	37 685
Sherburne	54 113	18 911	(NA)	(NA)	52	—	—	54 113	35 150	18 963
Sibley	7 240	6 974	(NA)	(NA)	2	—	—	7 240	264	6 976
Stearns	57 394	54 471	(NA)	(NA)	229	—	—	57 394	2 694	54 700
Steele	15 831	14 782	(NA)	(NA)	13	—	—	15 831	1 036	14 795
Stevens	4 835	4 320	(NA)	(NA)	66	—	—	4 835	449	4 386
Swift	5 430	4 624	(NA)	(NA)	139	—	—	5 430	667	4 763
Todd	6 891	6 252	(NA)	(NA)	5	—	—	6 891	634	6 257
Traverse	3 838	3 529	(NA)	(NA)	16	—	—	3 838	293	3 545
Wabasha	8 639	8 230	(NA)	(NA)	5	—	—	8 639	404	8 235
Wadena	3 960	3 075	(NA)	(NA)	37	—	—	3 960	848	3 112
Waseca	9 686	9 054	(NA)	(NA)	19	—	—	9 686	613	9 073
Washington	110 226	101 082	(NA)	(NA)	136	—	—	110 226	9 008	101 218
Watonwan	6 926	6 587	(NA)	(NA)	8	—	—	6 926	331	6 595
Wilkin	5 494	5 110	(NA)	(NA)	92	—	—	5 494	292	5 202
Winona	18 902	17 981	(NA)	(NA)	23	—	—	18 902	898	18 004
Wright	47 784	31 181	(NA)	(NA)	61	—	—	47 784	16 542	31 242
Yellow Medicine	6 593	6 214	(NA)	(NA)	35	—	—	6 593	344	6 249
Mississippi	9 416 747	5 361 613	(NA)	(NA)	2 882 981	—	—	9 416 747	1 172 153	8 244 594
Adams	146 513	81 204	(NA)	(NA)	51 033	—	—	146 513	14 276	132 237
Alcorn	104 922	57 484	(NA)	(NA)	39 780	—	—	104 922	7 658	97 264
Amite	51 804	28 467	(NA)	(NA)	15 616	—	—	51 804	7 721	44 083
Attala	65 553	33 013	(NA)	(NA)	16 597	—	—	65 553	15 943	49 610
Benton	20 763	12 798	(NA)	(NA)	5 323	—	—	20 763	2 642	18 121
Bolivar	133 712	78 658	(NA)	(NA)	34 159	—	—	133 712	20 895	112 817
Calhoun	42 104	25 170	(NA)	(NA)	15 341	—	—	42 104	1 593	40 511
Carroll	31 762	19 107	(NA)	(NA)	8 211	—	—	31 762	4 444	27 318
Chicksaw	55 445	30 545	(NA)	(NA)	22 408	—	—	55 445	2 492	52 953
Choctaw	23 909	14 691	(NA)	(NA)	7 040	—	—	23 909	2 178	21 731
Claiborne	35 508	14 578	(NA)	(NA)	15 638	—	—	35 508	5 292	30 216
Clarke	62 661	30 014	(NA)	(NA)	19 439	—	—	62 661	13 208	49 453
Clay	64 099	33 519	(NA)	(NA)	24 926	—	—	64 099	5 654	58 445
Coahoma	97 962	61 816	(NA)	(NA)	26 857	—	—	97 962	9 289	88 673
Copiah	73 221	41 621	(NA)	(NA)	23 178	—	—	73 221	8 422	64 799
Covington	63 801	24 697	(NA)	(NA)	17 046	—	—	63 801	22 058	41 743
De Soto	327 551	212 818	(NA)	(NA)	99 130	—	—	327 551	15 603	311 948
Forrest	244 321	144 601	(NA)	(NA)	71 781	—	—	244 321	27 939	216 382
Franklin	29 744	15 274	(NA)	(NA)	7 278	—	—	29 744	7 192	22 552
George	44 540	26 115	(NA)	(NA)	13 619	—	—	44 540	4 806	39 734
Greene	28 917	19 268	(NA)	(NA)	7 367	—	—	28 917	2 282	26 635
Grenada	78 255	38 952	(NA)	(NA)	30 065	—	—	78 255	9 238	69 017
Hancock	141 976	96 724	(NA)	(NA)	29 439	—	—	141 976	15 813	126 163
Harrison	729 499	445 283	(NA)	(NA)	171 421	—	—	729 499	112 795	616 704
Hinds	1 097 202	676 533	(NA)	(NA)	294 896	—	—	1 097 202	125 773	971 429
Jackson city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Holmes	48 654	25 138	(NA)	(NA)	14 196	—	—	48 654	9 320	39 334
Humphreys	42 605	26 797	(NA)	(NA)	11 210	—	—	42 605	4 598	38 007
Issaquena	16 490	12 055	(NA)	(NA)	2 034	—	—	16 490	2 401	14 089
Itawamba	51 191	30 418	(NA)	(NA)	18 426	—	—	51 191	2 347	48 844
Jackson	534 106	251 146	(NA)	(NA)	167 493	—	—	534 106	115 467	418 639
Jasper	55 788	28 023	(NA)	(NA)	15 699	—	—	55 788	12 066	43 722
Jefferson	23 553	15 130	(NA)	(NA)	4 432	—	—	23 553	3 991	19 562
Jefferson Davis	44 743	24 059	(NA)	(NA)	10 471	—	—	44 743	10 213	34 530
Jones	197 833	108 943	(NA)	(NA)	65 198	—	—	197 833	23 692	174 141
Kemper	26 231	17 122	(NA)	(NA)	5 762	—	—	26 231	3 347	22 884
Lafayette	86 880	54 194	(NA)	(NA)	26 384	—	—	86 880	6 302	80 578
Lamar	107 637	63 932	(NA)	(NA)	34 317	—	—	107 637	9 388	98 249
Lauderdale	284 244	148 417	(NA)	(NA)	95 052	—	—	284 244	40 775	243 469
Lawrence	56 684	27 252	(NA)	(NA)	24 706	—	—	56 684	4 726	51 958
Leake	51 972	32 948	(NA)	(NA)	15 052	—	—	51 972	3 972	48 000
Lee	325 901	163 197	(NA)	(NA)	146 650	—	—	325 901	16 054	309 847
Leflore	124 337	79 243	(NA)	(NA)	31 415	—	—	124 337	13 679	110 658
Lincoln	103 234	56 374	(NA)	(NA)	35 575	—	—	103 234	11 285	91 949
Lowndes	211 389	120 696	(NA)	(NA)	74 506	—	—	211 389	16 187	195 202

See footnotes at end of table.

32 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property	
		Real								
		Total	Land	Improvements						Personal
1	2	3	4	5	6	7	8	9	10	
Mississippi—Con.										
Madison	259 795	162 675	(NA)	(NA)	77 432	—	—	259 795	19 688	240 107
Marion	83 232	46 888	(NA)	(NA)	27 066	—	—	83 232	9 278	73 954
Marshall	75 970	44 647	(NA)	(NA)	24 103	—	—	75 970	7 220	68 750
Monroe	127 653	60 842	(NA)	(NA)	42 431	—	—	127 653	24 380	103 273
Montgomery	31 729	19 074	(NA)	(NA)	8 986	—	—	31 729	3 669	28 060
Neshoba	57 534	37 368	(NA)	(NA)	16 806	—	—	57 534	3 360	54 174
Newton	58 220	31 882	(NA)	(NA)	21 078	—	—	58 220	5 260	52 960
Noxubee	35 287	21 120	(NA)	(NA)	9 217	—	—	35 287	4 950	30 337
Oktoberfest	109 860	65 728	(NA)	(NA)	37 033	—	—	109 860	7 099	102 761
Panola	86 988	45 105	(NA)	(NA)	26 819	—	—	86 988	15 064	71 924
Pearl River	114 242	74 105	(NA)	(NA)	25 660	—	—	114 242	14 477	99 765
Perry	31 663	16 497	(NA)	(NA)	10 230	—	—	31 663	4 936	26 727
Pike	121 326	67 428	(NA)	(NA)	39 345	—	—	121 326	14 553	106 773
Pontotoc	66 517	38 420	(NA)	(NA)	24 508	—	—	66 517	3 589	62 928
Prentiss	51 273	32 002	(NA)	(NA)	15 910	—	—	51 273	3 361	47 912
Quitman	34 067	21 406	(NA)	(NA)	8 065	—	—	34 067	4 596	29 471
Rankin	377 287	203 049	(NA)	(NA)	142 494	—	—	377 287	31 744	345 543
Jackson city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Scott	70 905	37 614	(NA)	(NA)	27 621	—	—	70 905	5 670	65 235
Sharkey	29 776	18 635	(NA)	(NA)	6 182	—	—	29 776	4 959	24 817
Simpson	71 001	38 657	(NA)	(NA)	23 103	—	—	71 001	9 241	61 760
Smith	49 246	26 012	(NA)	(NA)	18 235	—	—	49 246	4 999	44 247
Stone	31 689	18 198	(NA)	(NA)	10 344	—	—	31 689	3 147	28 542
Sunflower	97 163	58 717	(NA)	(NA)	28 911	—	—	97 163	9 535	87 628
Tallahatchie	49 363	32 424	(NA)	(NA)	10 698	—	—	49 363	6 241	43 122
Tate	62 180	33 459	(NA)	(NA)	20 162	—	—	62 180	8 559	53 621
Tippah	53 986	31 207	(NA)	(NA)	19 257	—	—	53 986	3 522	50 464
Tishomingo	54 526	32 044	(NA)	(NA)	19 025	—	—	54 526	3 457	51 069
Tunica	31 462	19 513	(NA)	(NA)	6 848	—	—	31 462	5 101	26 361
Union	68 433	37 245	(NA)	(NA)	26 825	—	—	68 433	4 363	64 070
Walthall	47 453	24 086	(NA)	(NA)	11 683	—	—	47 453	11 684	35 769
Warren	228 179	111 127	(NA)	(NA)	64 394	—	—	228 179	52 658	175 521
Washington	246 873	129 990	(NA)	(NA)	64 681	—	—	246 873	52 202	194 671
Wayne	56 759	31 863	(NA)	(NA)	20 614	—	—	56 759	4 282	52 477
Webster	34 486	19 354	(NA)	(NA)	13 685	—	—	34 486	1 447	33 039
Wilkinson	32 826	21 965	(NA)	(NA)	7 708	—	—	32 826	3 153	29 673
Winston	61 945	34 124	(NA)	(NA)	21 944	—	—	61 945	5 877	56 068
Yalobusha	31 374	17 411	(NA)	(NA)	8 782	—	—	31 374	5 181	26 193
Yazoo	95 263	51 698	(NA)	(NA)	28 930	—	—	95 263	14 635	80 628
Missouri	40 817 839	29 773 044	(NA)	(NA)	8 201 063	—	—	40 817 839	2 843 732	37 974 107
Adair	139 279	89 943	(NA)	(NA)	25 466	—	—	139 279	23 870	115 409
Andrew	80 726	51 137	(NA)	(NA)	17 317	—	—	80 726	12 272	68 454
Atchison	55 155	34 087	(NA)	(NA)	12 959	—	—	55 155	8 109	47 046
Audrain	157 750	94 790	(NA)	(NA)	37 757	—	—	157 750	25 203	132 547
Barry	159 824	113 282	(NA)	(NA)	38 883	—	—	159 824	7 659	152 165
Barton	73 440	44 462	(NA)	(NA)	16 714	—	—	73 440	12 264	61 176
Bates	105 148	66 239	(NA)	(NA)	23 471	—	—	105 148	15 438	89 710
Benton	90 689	65 137	(NA)	(NA)	16 681	—	—	90 689	8 871	81 818
Bollinger	52 016	30 977	(NA)	(NA)	11 691	—	—	52 016	9 348	42 668
Boone	716 381	576 978	(NA)	(NA)	118 584	—	—	716 381	20 819	695 562
Columbia city	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Buchanan	542 894	357 711	(NA)	(NA)	155 769	—	—	542 894	29 414	513 480
St. Joseph city	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Butler	212 235	144 959	(NA)	(NA)	46 307	—	—	212 235	20 969	191 266
Caldwell	47 209	25 274	(NA)	(NA)	9 762	—	—	47 209	12 173	35 036
Callaway	409 658	314 648	(NA)	(NA)	71 374	—	—	409 658	23 636	386 022
Camden	449 608	371 382	(NA)	(NA)	47 098	—	—	449 608	31 128	418 480
Cape Girardeau	449 348	322 376	(NA)	(NA)	82 486	—	—	449 348	44 486	404 862
Carroll	87 041	42 634	(NA)	(NA)	12 645	—	—	87 041	31 762	55 279
Carter	21 641	15 487	(NA)	(NA)	4 250	—	—	21 641	1 904	19 737
Cass	432 517	308 915	(NA)	(NA)	79 489	—	—	432 517	44 113	388 404
Cedar	58 837	41 260	(NA)	(NA)	13 851	—	—	58 837	3 726	55 111
Chariton	94 354	40 407	(NA)	(NA)	25 063	—	—	94 354	28 884	65 470
Christian	163 526	120 657	(NA)	(NA)	29 862	—	—	163 526	13 007	150 519
Clark	50 088	30 503	(NA)	(NA)	9 893	—	—	50 088	9 692	40 396
Clay	1 375 863	987 263	(NA)	(NA)	323 692	—	—	1 375 863	64 908	1 310 955
Independence city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Kansas City city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Clinton	97 219	65 904	(NA)	(NA)	21 106	—	—	97 219	10 209	87 010
Cole	480 235	336 200	(NA)	(NA)	109 103	—	—	480 235	34 932	445 303
Cooper	92 865	52 993	(NA)	(NA)	17 480	—	—	92 865	22 392	70 473
Crawford	101 214	68 570	(NA)	(NA)	22 766	—	—	101 214	9 878	91 336
Dade	49 372	25 783	(NA)	(NA)	12 617	—	—	49 372	10 972	38 400
Dallas	57 832	36 969	(NA)	(NA)	13 172	—	—	57 832	7 691	50 141
Daviss	43 445	29 766	(NA)	(NA)	8 653	—	—	43 445	5 026	38 419

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property	
		Real								
		Total	Land	Improvements						Personal
1	2	3	4	5	6	7	8	9	10	
Missouri—Con.										
De Kalb.....	48 444	29 647	(NA)	(NA)	11 449	—	—	48 444	7 348	41 096
Dent.....	68 541	46 858	(NA)	(NA)	15 611	—	—	68 541	6 072	62 469
Douglas.....	50 465	32 594	(NA)	(NA)	12 410	—	—	50 465	5 461	45 004
Dunklin.....	162 384	111 604	(NA)	(NA)	33 690	—	—	162 384	17 090	145 294
Franklin.....	590 138	378 754	(NA)	(NA)	106 106	—	—	590 138	105 278	484 860
Gasconade.....	82 276	49 403	(NA)	(NA)	18 423	—	—	82 276	14 450	67 826
Gentry.....	40 721	27 182	(NA)	(NA)	9 720	—	—	40 721	3 819	36 902
Greene.....	1 424 846	1 115 660	(NA)	(NA)	267 311	—	—	1 424 846	41 875	1 382 971
Springfield city.....	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Grundy.....	57 372	37 120	(NA)	(NA)	13 635	—	—	57 372	6 617	50 755
Harrison.....	56 271	37 944	(NA)	(NA)	14 070	—	—	56 271	4 257	52 014
Henry.....	134 136	89 479	(NA)	(NA)	27 973	—	—	134 136	16 684	117 452
Hickory.....	42 044	29 688	(NA)	(NA)	8 744	—	—	42 044	3 612	38 432
Holt.....	50 732	31 865	(NA)	(NA)	9 207	—	—	50 732	9 660	41 072
Howard.....	57 178	31 859	(NA)	(NA)	12 047	—	—	57 178	13 272	43 906
Howell.....	133 380	91 719	(NA)	(NA)	32 773	—	—	133 380	8 888	124 492
Iron.....	133 848	107 882	(NA)	(NA)	19 088	—	—	133 848	6 878	126 970
Jackson.....	4 973 000	3 635 992	(NA)	(NA)	1 147 844	—	—	4 973 000	189 164	4 783 836
Independence city (part).....	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Kansas City city (part).....	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Jasper.....	554 186	355 175	(NA)	(NA)	154 312	—	—	554 186	44 699	509 487
Jefferson.....	1 168 787	786 600	(NA)	(NA)	232 637	—	—	1 168 787	149 550	1 019 237
Johnson.....	205 008	144 954	(NA)	(NA)	35 070	—	—	205 008	24 984	180 024
Knox.....	40 741	24 727	(NA)	(NA)	7 042	—	—	40 741	8 972	31 769
Laclede.....	147 151	101 369	(NA)	(NA)	35 555	—	—	147 151	10 227	136 924
Lafayette.....	172 916	110 516	(NA)	(NA)	35 977	—	—	172 916	26 423	146 493
Lawrence.....	165 088	104 000	(NA)	(NA)	38 916	—	—	165 088	22 172	142 916
Lewis.....	60 794	35 043	(NA)	(NA)	14 661	—	—	60 794	11 090	49 704
Lincoln.....	182 745	117 596	(NA)	(NA)	26 483	—	—	182 745	38 666	144 079
Linn.....	70 240	39 866	(NA)	(NA)	17 636	—	—	70 240	12 738	57 502
Livingston.....	85 215	57 465	(NA)	(NA)	19 351	—	—	85 215	8 399	76 816
McDonald.....	80 689	51 993	(NA)	(NA)	20 400	—	—	80 689	8 296	72 393
Macon.....	91 386	50 939	(NA)	(NA)	21 601	—	—	91 386	18 846	72 540
Madison.....	53 368	32 625	(NA)	(NA)	10 429	—	—	53 368	10 314	43 054
Maries.....	48 670	27 772	(NA)	(NA)	9 422	—	—	48 670	11 476	37 194
Marion.....	145 871	94 659	(NA)	(NA)	41 771	—	—	145 871	9 441	136 430
Mercer.....	25 223	17 045	(NA)	(NA)	6 053	—	—	25 223	2 125	23 098
Miller.....	173 171	106 188	(NA)	(NA)	26 249	—	—	173 171	40 734	132 437
Mississippi.....	86 701	59 801	(NA)	(NA)	14 647	—	—	86 701	12 253	74 448
Monteau.....	74 525	42 729	(NA)	(NA)	18 861	—	—	74 525	12 935	61 590
Monroe.....	63 698	41 725	(NA)	(NA)	13 709	—	—	63 698	8 264	55 434
Montgomery.....	87 905	50 119	(NA)	(NA)	11 941	—	—	87 905	25 845	62 060
Morgan.....	168 582	119 103	(NA)	(NA)	27 220	—	—	168 582	22 259	146 323
New Madrid.....	282 941	165 717	(NA)	(NA)	96 216	—	—	282 941	21 008	261 933
Newton.....	267 022	182 058	(NA)	(NA)	55 608	—	—	267 022	29 356	237 666
Nodaway.....	143 202	89 115	(NA)	(NA)	42 819	—	—	143 202	11 268	131 934
Oregon.....	39 792	26 108	(NA)	(NA)	8 679	—	—	39 792	5 005	34 787
Osage.....	81 064	45 293	(NA)	(NA)	14 489	—	—	81 064	21 282	59 782
Ozark.....	41 477	27 120	(NA)	(NA)	10 323	—	—	41 477	4 034	37 443
Pemiscot.....	89 474	63 377	(NA)	(NA)	13 900	—	—	89 474	12 197	77 277
Perry.....	111 594	67 209	(NA)	(NA)	30 003	—	—	111 594	14 382	97 212
Pettis.....	218 675	142 857	(NA)	(NA)	51 007	—	—	218 675	24 811	193 864
Phelps.....	162 661	125 732	(NA)	(NA)	26 708	—	—	162 661	10 221	152 440
Pike.....	141 581	73 644	(NA)	(NA)	27 168	—	—	141 581	40 769	100 812
Platte.....	650 628	437 430	(NA)	(NA)	148 143	—	—	650 628	65 055	585 573
Kansas City city (part).....	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Polk.....	92 823	65 899	(NA)	(NA)	16 812	—	—	92 823	10 112	82 711
Pulaski.....	108 660	77 868	(NA)	(NA)	22 718	—	—	108 660	8 074	100 586
Putnam.....	27 746	17 599	(NA)	(NA)	8 079	—	—	27 746	2 068	25 678
Ralls.....	78 903	51 871	(NA)	(NA)	13 137	—	—	78 903	13 895	65 008
Randolph.....	277 049	194 216	(NA)	(NA)	58 192	—	—	277 049	24 641	252 408
Ray.....	125 977	80 212	(NA)	(NA)	23 280	—	—	125 977	22 485	103 492
Reynolds.....	92 757	79 546	(NA)	(NA)	10 308	—	—	92 757	2 903	89 854
Ripley.....	44 486	33 598	(NA)	(NA)	8 008	—	—	44 486	2 880	41 606
St. Charles.....	2 069 179	1 557 758	(NA)	(NA)	395 663	—	—	2 069 179	115 758	1 953 421
St. Charles city.....	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
St. Clair.....	50 444	31 705	(NA)	(NA)	11 848	—	—	50 444	6 891	43 553
St. Francois.....	243 367	135 777	(NA)	(NA)	45 958	—	—	243 367	61 632	181 735
St. Louis.....	11 955 231	9 587 023	(NA)	(NA)	1 995 837	—	—	11 955 231	372 371	11 582 860
Florissant city.....	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
St. Louis City city.....	2 467 327	1 736 300	(NA)	(NA)	651 746	—	—	2 467 327	79 281	2 388 046
Ste. Genevieve.....	140 919	95 430	(NA)	(NA)	26 418	—	—	140 919	19 071	121 848
Saline.....	134 254	80 732	(NA)	(NA)	23 564	—	—	134 254	29 958	104 296
Schuyler.....	27 652	13 645	(NA)	(NA)	6 816	—	—	27 652	7 191	20 461
Scotland.....	32 550	21 620	(NA)	(NA)	6 409	—	—	32 550	4 521	28 029

See footnotes at end of table.

34 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Missouri—Con.										
Scott	235 943	158 266	(NA)	(NA)	43 656	—	—	235 943	34 021	201 922
Shannon	34 747	21 942	(NA)	(NA)	9 185	—	—	34 747	3 620	31 127
Shelby	50 484	31 441	(NA)	(NA)	12 226	—	—	50 484	6 817	43 667
Stoddard	189 924	118 689	(NA)	(NA)	40 004	—	—	189 924	31 231	158 693
Stone	139 590	107 803	(NA)	(NA)	24 276	—	—	139 590	7 511	132 079
Sullivan	35 249	22 041	(NA)	(NA)	9 433	—	—	35 249	3 775	31 474
Taney	201 459	164 202	(NA)	(NA)	27 353	—	—	201 459	9 904	191 555
Texas	91 368	60 005	(NA)	(NA)	22 697	—	—	91 368	8 666	82 702
Vernon	121 276	69 795	(NA)	(NA)	30 792	—	—	121 276	20 689	100 587
Warren	171 222	124 134	(NA)	(NA)	23 515	—	—	171 222	23 573	147 649
Washington	93 577	58 832	(NA)	(NA)	16 871	—	—	93 577	17 874	75 703
Wayne	53 766	32 380	(NA)	(NA)	11 356	—	—	53 766	10 030	43 736
Webster	107 361	75 136	(NA)	(NA)	24 027	—	—	107 361	8 198	99 163
Worth	17 434	11 193	(NA)	(NA)	4 020	—	—	17 434	2 221	15 213
Wright	69 159	46 774	(NA)	(NA)	15 791	—	—	69 159	6 594	62 565
Montana^{17 19}	1 595 222	828 593	315 326	513 267	286 362	—	—	1 595 222	480 267	1 114 955
Beaverhead	15 238	7 797	3 501	4 296	4 562	—	—	15 238	2 879	12 359
Big Horn	26 495	9 528	4 285	5 243	11 747	—	—	26 495	5 220	21 275
Blaine	13 475	6 623	4 110	2 513	2 634	—	—	13 475	4 218	9 257
Broadwater	12 857	3 622	1 474	2 148	2 439	—	—	12 857	6 796	6 061
Carbon	17 025	10 026	3 927	6 099	2 458	—	—	17 025	4 541	12 484
Carter	7 554	2 414	1 766	648	1 567	—	—	7 554	3 573	3 981
Cascade	94 664	69 066	16 878	52 188	9 578	—	—	94 664	16 020	78 644
Great Falls	63 087	52 380	9 618	42 762	5 356	—	—	63 087	5 351	57 736
Chouteau	25 239	17 103	13 018	4 085	5 323	—	—	25 239	2 813	22 426
Custer	14 414	8 544	3 423	5 121	2 410	—	—	14 414	3 460	10 954
Daniels	6 338	3 986	2 524	1 462	1 493	—	—	6 338	859	5 479
Dawson	18 362	9 292	4 183	5 109	3 037	—	—	18 362	6 033	12 329
Anaconda/ Deer Lodge ⁵	8 784	5 859	1 097	4 762	859	—	—	8 784	2 066	6 718
Fallon	10 331	3 106	1 587	1 519	3 690	—	—	10 331	3 535	6 796
Fergus	21 636	12 874	7 064	5 810	5 903	—	—	21 636	2 859	18 777
Flathead	99 265	73 223	26 362	46 861	14 450	—	—	99 265	11 592	87 673
Gallatin	75 357	53 247	13 627	39 620	10 607	—	—	75 357	11 503	63 854
Garfield	5 419	3 577	2 840	737	1 731	—	—	5 419	111	5 308
Glacier	19 244	8 135	4 009	4 126	3 121	—	—	19 244	7 988	11 256
Golden Valley	5 067	1 750	1 157	593	687	—	—	5 067	2 630	2 437
Granite	7 533	2 516	1 005	1 511	1 446	—	—	7 533	3 571	3 962
Hill	29 901	18 326	8 402	9 924	5 274	—	—	29 901	6 301	23 600
Jefferson	24 195	6 876	1 478	5 398	8 795	—	—	24 195	8 524	15 671
Judith Basin	8 928	4 709	3 283	1 426	1 841	—	—	8 928	2 378	6 550
Lake	30 530	22 941	10 965	11 976	3 740	—	—	30 530	3 849	26 681
Lewis and Clark	67 576	44 934	10 307	34 627	7 967	—	—	67 576	14 675	52 901
Liberty	9 590	5 661	3 795	1 866	2 097	—	—	9 590	1 832	7 758
Lincoln	30 464	14 809	6 016	8 793	8 144	—	—	30 464	7 511	22 953
McCone	7 935	5 068	3 572	1 496	2 316	—	—	7 935	551	7 384
Madison	19 922	10 355	4 334	6 021	4 627	—	—	19 922	4 940	14 982
Meagher	8 111	2 808	1 627	1 181	1 374	—	—	8 111	3 929	4 182
Mineral	8 107	2 191	732	1 459	1 281	—	—	8 107	4 635	3 472
Missoula	120 119	79 316	27 891	51 425	23 327	—	—	120 119	17 476	102 643
Musselshell	6 780	3 991	1 915	2 076	1 568	—	—	6 780	1 221	5 559
Park	23 656	13 946	4 074	9 872	3 733	—	—	23 656	5 977	17 679
Petroleum	1 812	1 051	851	200	659	—	—	1 812	102	1 710
Phillips	19 533	6 678	4 116	2 562	5 083	—	—	19 533	7 772	11 761
Pondera	14 855	9 183	5 366	3 817	3 284	—	—	14 855	2 388	12 467
Powder River	6 145	2 966	1 944	1 022	2 526	—	—	6 145	653	5 492
Powell	12 346	4 662	1 696	2 966	2 125	—	—	12 346	5 559	6 787
Prairie	4 296	1 844	1 178	666	1 167	—	—	4 296	1 285	3 011
Ravalli	31 039	23 162	7 981	15 181	4 316	—	—	31 039	3 561	27 478
Richland	22 202	4 687	5 895	7 653	3 967	—	—	22 202	3 967	18 235
Roosevelt	25 005	7 501	4 087	3 414	3 810	—	—	25 005	13 694	11 311
Rosebud	177 796	7 817	4 016	3 801	21 917	—	—	177 796	148 062	29 734
Sanders	24 127	6 348	2 688	3 660	1 711	—	—	24 127	16 068	8 059
Sheridan	12 303	6 627	3 860	2 767	4 315	—	—	12 303	1 361	10 942
Butte/ Silver Bow ⁵	50 046	25 495	4 169	21 326	9 778	—	—	50 046	14 773	35 273
Stillwater	19 462	7 718	3 604	4 114	4 591	—	—	19 462	7 153	12 309
Sweet Grass	8 331	4 320	1 939	2 381	1 370	—	—	8 331	2 641	5 690
Teton	15 424	9 617	5 518	4 099	3 562	—	—	15 424	2 245	13 179
Toole	17 669	8 987	5 369	3 618	4 051	—	—	17 669	4 631	13 038
Treasure	4 907	1 181	801	380	771	—	—	4 907	2 955	1 952
Valley	25 694	9 931	5 356	4 575	3 607	—	—	25 694	12 156	13 538
Wheatland	7 649	2 505	1 403	1 102	1 089	—	—	7 649	4 055	3 594
Wibaux	4 195	1 740	1 185	555	1 415	—	—	4 195	1 040	3 155
Yellowstone	190 275	120 459	37 284	83 175	31 736	—	—	190 275	38 080	152 195
Billings city	111 611	88 984	25 730	63 254	10 709	—	—	111 611	11 918	99 693

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Nebraska	54 302 691	44 724 446	19 630 397	25 094 049	7 259 006	1 156 546	—	53 146 145	2 319 239	50 826 906
Adams	970 420	792 384	321 107	471 277	142 368	26 576	—	943 844	35 668	908 176
Antelope	394 739	354 386	260 230	94 156	32 016	6 610	—	388 129	8 337	379 792
Arthur	39 637	36 209	32 350	3 859	2 918	114	—	39 523	510	39 013
Banner	92 548	78 871	56 948	21 923	11 312	266	—	92 282	2 365	89 917
Blaine	49 728	40 796	34 022	6 774	2 999	256	—	49 472	5 933	43 539
Boone	369 057	334 269	235 241	99 028	26 721	5 557	—	363 500	8 067	355 433
Box Butte	396 912	307 387	150 379	157 008	52 838	9 504	—	387 408	36 687	350 721
Boyd	83 941	72 520	52 552	19 968	10 228	2 272	—	81 669	1 193	80 476
Brown	163 616	146 765	99 776	46 989	12 764	4 438	—	159 178	4 087	155 091
Buffalo	1 185 791	956 305	395 185	561 120	172 420	24 665	—	1 161 126	57 066	1 104 060
Burt	335 508	290 122	207 912	82 210	27 903	6 583	—	328 925	17 483	311 442
Butler	414 018	371 277	265 163	106 114	28 869	6 476	—	407 542	13 872	393 670
Cass	728 816	613 920	274 125	339 795	77 573	15 247	—	713 569	37 323	676 246
Cedar	327 365	282 185	187 852	94 333	38 888	8 417	—	318 948	6 292	312 656
Chase	269 277	241 949	169 611	72 338	22 409	3 561	—	265 716	4 919	260 797
Cherry	372 388	338 011	260 142	77 869	21 320	4 817	—	367 571	13 057	354 514
Cheyenne	454 323	347 765	196 138	151 627	56 373	7 499	—	446 824	50 185	396 639
Clay	416 030	375 577	275 596	99 981	18 972	4 385	—	411 645	21 481	390 164
Colfax	354 921	309 477	186 586	122 891	32 045	10 225	—	344 896	13 399	331 497
Cuming	484 236	433 534	285 310	148 224	44 335	10 045	—	473 991	6 367	467 624
Custer	578 358	500 576	362 679	137 897	53 815	10 765	—	567 593	23 967	543 626
Dakota	454 466	364 247	114 174	250 073	79 229	13 007	—	441 459	10 990	430 469
Dawes	217 693	169 641	92 488	77 153	22 445	7 301	—	210 392	25 607	184 785
Dawson	832 948	693 743	402 243	291 500	93 748	17 739	—	815 209	45 457	769 752
Deuel	146 039	111 118	80 586	30 532	9 565	1 585	—	144 544	25 356	119 098
Dixon	225 591	200 411	130 557	69 854	22 023	5 394	—	220 197	3 157	217 040
Dodge	1 035 744	858 560	360 988	497 572	139 527	35 669	—	1 000 075	37 657	962 418
Douglas	12 660 903	9 864 716	1 878 259	7 986 457	2 299 928	261 776	—	12 399 127	496 259	11 902 868
Omaha city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Dundy	181 177	161 689	131 473	30 216	11 090	1 379	—	179 798	8 398	171 400
Fillmore	434 156	374 587	270 356	104 231	34 432	5 058	—	429 098	25 137	403 961
Franklin	217 858	198 046	157 406	40 640	14 584	3 112	—	214 746	5 228	209 518
Frontier	199 880	178 726	138 620	40 106	10 747	1 986	—	197 894	10 407	187 487
Furnas	212 670	184 890	138 159	46 731	16 564	3 606	—	209 064	11 216	197 848
Gage	709 262	561 372	272 511	288 861	87 683	24 256	—	685 006	60 207	624 799
Garden	161 602	138 338	110 613	27 725	12 012	2 346	—	159 256	11 252	148 004
Garfield	73 219	64 722	42 891	21 831	6 720	2 446	—	70 773	1 777	68 996
Gosper	179 900	161 026	120 550	40 476	8 468	1 775	—	178 125	10 406	167 719
Grant	55 951	40 736	32 954	7 782	4 420	336	—	55 615	10 795	44 820
Greeley	136 646	120 903	90 286	30 617	12 527	2 223	—	134 423	3 216	131 207
Hall	1 361 486	1 084 993	393 227	691 766	199 200	41 241	—	1 320 245	77 293	1 242 952
Hamilton	544 330	482 923	322 946	159 977	44 502	5 591	—	538 739	16 905	521 834
Harlan	217 058	194 289	140 064	54 225	15 879	3 945	—	213 113	6 890	206 223
Hayes	113 625	105 858	84 330	21 528	6 079	516	—	113 109	1 688	111 421
Hitchcock	200 806	179 706	108 106	71 600	12 039	2 388	—	198 418	9 061	189 357
Holt	464 225	408 408	277 102	131 306	42 243	9 051	—	455 174	13 574	441 600
Hooker	47 561	36 117	28 287	7 830	2 328	1 076	—	46 485	9 116	37 369
Howard	248 016	219 772	144 485	75 287	20 513	6 301	—	241 715	7 731	233 984
Jefferson	321 781	268 753	174 328	94 425	35 444	8 490	—	313 291	17 584	295 707
Johnson	163 698	136 688	89 094	47 594	17 097	5 029	—	158 669	9 913	148 756
Kearney	393 873	353 032	253 778	99 254	25 446	4 004	—	389 869	15 395	374 474
Keith	387 791	303 591	152 919	150 672	40 219	8 435	—	379 356	43 981	335 375
Keya Paha	74 726	69 120	59 700	9 420	5 515	453	—	74 273	91	74 182
Kimball	245 195	188 650	99 185	89 465	24 890	3 283	—	241 912	31 655	210 257
Knox	290 592	260 172	164 722	95 450	25 799	8 955	—	281 637	4 621	277 016
Lancaster	6 478 130	5 160 570	1 371 615	3 788 955	1 108 583	140 755	—	6 337 375	208 977	6 128 398
Lincoln city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Lincoln	1 032 168	782 927	368 237	414 690	133 854	25 455	—	1 006 713	115 387	891 326
Logan	50 939	47 251	38 946	8 305	3 097	553	—	50 386	591	49 795
Loup	47 427	44 676	39 329	5 347	2 324	265	—	47 162	427	46 735
McPherson	47 707	44 765	40 832	3 933	2 243	207	—	47 500	699	46 801
Madison	1 038 197	852 696	309 188	543 508	155 874	28 838	—	1 009 359	29 627	979 732
Merrick	361 998	304 305	192 260	112 045	28 991	7 169	—	354 829	28 702	326 127
Morrill	265 444	208 712	132 755	75 957	25 453	6 291	—	259 153	31 279	227 874
Nance	186 131	165 496	117 884	47 612	14 892	3 713	—	182 418	5 743	176 675
Nemaha	262 058	224 899	133 312	91 587	25 836	7 868	—	254 190	11 323	242 867
Nuckolls	245 716	218 355	158 947	59 408	19 193	4 873	—	240 843	8 168	232 675
Otoe	529 253	449 257	228 973	220 284	45 171	13 882	—	515 371	34 825	480 546
Pawnee	139 293	120 801	89 379	31 422	11 950	3 114	—	136 179	6 542	129 637
Perkins	266 529	230 331	187 578	42 753	18 831	2 693	—	263 836	17 367	246 469
Phelps	553 054	455 531	291 529	164 002	78 314	6 196	—	546 858	19 209	527 649
Pierce	324 819	289 115	193 895	95 220	28 954	8 157	—	316 662	6 750	309 912
Platte	1 104 769	903 741	410 924	492 817	170 267	27 079	—	1 077 690	30 761	1 046 929
Polk	336 538	309 053	231 398	77 655	18 911	4 396	—	332 142	8 574	323 568
Red Willow	388 074	321 676	144 752	176 924	53 247	9 254	—	378 820	13 151	365 669

See footnotes at end of table.

36 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Nebraska—Con.										
Richardson	333 193	275 464	179 187	96 277	33 411	10 476	—	322 717	24 318	298 399
Rock	130 550	117 553	93 540	24 013	9 338	1 583	—	128 967	3 659	125 308
Saline	497 970	425 444	229 715	195 729	53 595	13 094	—	484 876	18 931	465 945
Sarpy	2 431 693	2 070 697	397 740	1 672 957	310 997	29 959	—	2 401 734	49 999	2 351 735
Saunders	717 294	627 876	364 016	263 860	69 479	20 342	—	696 952	19 939	677 013
Scotts Bluff	874 880	684 715	228 648	456 067	147 918	36 210	—	838 670	42 247	796 423
Seward	589 871	508 017	266 239	241 778	61 028	13 097	—	576 774	20 826	555 948
Sheridan	273 528	232 535	152 674	79 861	22 139	5 938	—	267 590	18 854	248 736
Sherman	144 859	129 543	101 293	28 250	9 721	2 610	—	142 249	5 595	136 654
Sioux	111 832	94 480	78 020	16 460	7 346	709	—	111 123	10 006	101 117
Stanton	285 452	227 205	147 936	79 269	53 495	3 645	—	281 807	4 752	277 055
Thayer	331 696	289 923	207 116	82 807	26 046	6 075	—	325 621	15 727	309 894
Thomas	48 030	33 050	25 410	7 640	3 510	4 300	—	47 600	11 470	36 130
Thurston	158 626	136 153	96 672	39 481	16 203	3 174	—	155 452	6 270	149 182
Valley	188 785	166 480	110 649	55 831	18 443	4 923	—	183 862	3 862	180 000
Washington	584 748	496 025	205 899	290 126	73 238	14 380	—	570 368	15 485	554 883
Wayne	290 311	257 634	148 476	109 158	27 262	7 330	—	282 981	5 415	277 566
Webster	189 281	167 049	126 810	40 239	14 885	3 854	—	185 427	7 347	178 080
Wheeler	88 018	85 267	68 375	16 892	2 319	353	—	87 665	432	87 233
York	681 733	601 351	353 958	247 393	60 657	9 576	—	672 157	19 725	652 432
Nevada^{2 3 20}	21 616 176	16 808 646	(NA)	(NA)	2 010 457	23 708	—	21 592 468	2 797 073	18 795 395
Churchill	275 738	159 274	(NA)	(NA)	50 678	972	—	274 766	65 786	208 980
Clark	11 805 139	10 163 616	(NA)	(NA)	915 502	10 017	—	11 795 122	726 021	11 069 101
Henderson city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Las Vegas city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
North Las Vegas city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Douglas	832 865	752 529	(NA)	(NA)	47 707	708	—	832 157	32 629	799 528
Elko	621 614	284 179	(NA)	(NA)	71 881	752	—	620 862	265 554	355 308
Esmeralda	39 488	10 159	(NA)	(NA)	4 058	37	—	39 451	25 271	14 180
Eureka	564 888	16 797	(NA)	(NA)	147 610	55	—	564 833	400 481	164 352
Humboldt	454 205	112 542	(NA)	(NA)	87 662	478	—	453 727	254 001	199 726
Lander	223 653	24 028	(NA)	(NA)	27 552	147	—	223 506	172 073	51 433
Lincoln	51 660	26 906	(NA)	(NA)	5 033	183	—	51 477	19 721	31 756
Lyon	300 098	204 961	(NA)	(NA)	35 227	814	—	299 284	59 910	239 374
Mineral	105 346	45 347	(NA)	(NA)	20 755	359	—	104 987	39 244	65 743
Nye	629 872	234 525	(NA)	(NA)	91 997	384	—	629 488	303 350	326 138
Pershing	132 949	36 987	(NA)	(NA)	24 024	177	—	132 772	71 938	60 834
Storey	56 306	37 450	(NA)	(NA)	8 138	84	—	56 222	10 718	45 504
Washoe	4 855 091	4 173 772	(NA)	(NA)	421 660	6 693	—	4 848 398	259 659	4 588 739
Sparks city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Reno city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
White Pine	126 740	52 770	(NA)	(NA)	7 561	669	—	126 071	66 409	59 662
Carson City city	540 524	472 804	(NA)	(NA)	43 412	1 179	—	539 345	24 308	515 037
New Hampshire²	60 024 127	60 024 127	20 755 638	39 268 489	—	926 863	—	59 097 264	—	59 097 264
Belknap	4 005 292	4 005 292	1 762 133	2 243 159	—	32 751	—	3 972 541	—	3 972 541
Laconia city	1 078 807	1 078 807	355 169	723 638	—	1 889	—	1 076 918	—	1 076 918
Alton town	598 343	598 343	341 874	256 470	—	903	—	597 440	—	597 440
Gilford town	542 756	542 756	252 135	290 621	—	5 296	—	537 460	—	537 460
Meredith town	586 400	586 400	317 695	268 705	—	2 124	—	584 276	—	584 276
Carroll	4 103 307	4 103 307	1 953 866	2 149 441	—	14 065	—	4 089 242	—	4 089 242
Chatham town	16 874	16 874	7 222	9 652	—	12	—	16 862	—	16 862
Conway town	866 293	866 293	345 204	521 089	—	5 685	—	860 608	—	860 608
Moultonborough town	719 371	719 371	443 141	276 230	—	1 023	—	718 348	—	718 348
Ossipee town	146 001	146 001	47 167	98 834	—	1 183	—	144 818	—	144 818
Wakefield town	393 935	393 935	215 040	178 895	—	1 064	—	392 871	—	392 871
Wolfeboro town	711 733	711 733	354 434	357 299	—	1 507	—	710 226	—	710 226
Cheshire	3 225 493	3 225 493	1 104 283	2 121 210	—	34 075	—	3 191 418	—	3 191 418
Keene city	1 006 915	1 006 915	238 309	768 606	—	7 917	—	998 998	—	998 998
Jaffrey town	214 282	214 282	67 983	146 299	—	956	—	213 326	—	213 326
Rindge town	285 100	285 100	139 486	145 614	—	3 026	—	282 074	—	282 074
Stoddard town	116 631	116 631	77 201	39 430	—	390	—	116 241	—	116 241
Winchester town	55 549	55 549	13 470	42 079	—	1 077	—	54 472	—	54 472
Coos	1 222 437	1 222 437	347 620	874 817	—	25 747	—	1 196 690	—	1 196 690
Colebrook town	92 235	92 235	20 952	71 283	—	130	—	92 105	—	92 105
Lancaster town	149 193	149 193	48 806	100 387	—	1 112	—	148 081	—	148 081
Randolph town	17 310	17 310	5 440	11 870	—	70	—	17 240	—	17 240
Grafton	4 961 955	4 961 955	1 844 407	3 117 548	—	37 892	—	4 924 063	—	4 924 063
Lebanon city	550 658	550 658	157 460	440 362	—	5 928	—	544 730	—	544 730
Hanover town	678 694	678 694	238 332	440 362	—	1 651	—	677 043	—	677 043
Holderness town	302 382	302 382	190 436	111 946	—	8 241	—	294 141	—	294 141
Landaff town	10 812	10 812	3 590	7 222	—	10	—	10 802	—	10 802
Lincoln town	442 262	442 262	167 909	274 352	—	1 777	—	440 485	—	440 485
Littleton town	222 612	222 612	42 246	180 366	—	1 750	—	220 862	—	220 862
Monroe town	92 943	92 943	8 641	84 302	—	5	—	92 938	—	92 938

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
New Hampshire²—Con.										
Plymouth town	193 318	193 318	47 163	146 155	—	1 026	—	192 292	—	192 292
Waterville Valley town.....	168 376	168 376	30 740	137 636	—	—	—	168 376	—	168 376
Hillsborough	15 274 822	15 274 822	5 293 780	9 981 042	—	131 898	—	15 142 924	—	15 142 924
Manchester city	3 972 650	3 972 650	1 532 069	2 440 581	—	56 801	—	3 915 849	—	3 915 849
Nashua city	2 265 382	2 265 382	524 269	1 741 113	—	26 608	—	2 238 774	—	2 238 774
Amherst town	425 358	425 358	107 103	318 255	—	1 177	—	424 181	—	424 181
Bedford town	1 160 652	1 160 652	393 952	766 700	—	1 394	—	1 159 258	—	1 159 258
Goffstown town	670 935	670 935	253 255	417 680	—	3 092	—	667 843	—	667 843
Hollis town	440 943	440 943	187 534	253 409	—	1 919	—	439 024	—	439 024
Merrimack town	1 637 747	1 637 747	613 031	1 024 716	—	6 209	—	1 631 538	—	1 631 538
Milford town	726 828	726 828	276 406	450 422	—	3 026	—	723 802	—	723 802
Merrimack	6 351 611	6 351 611	2 166 590	4 185 021	—	81 574	—	6 270 037	—	6 270 037
Concord city	1 858 910	1 858 910	619 336	1 239 574	—	24 004	—	1 834 906	—	1 834 906
Allenstown town	137 203	137 203	40 130	97 073	—	2 195	—	135 008	—	135 008
Epsom town	76 717	76 717	18 380	58 338	—	421	—	76 296	—	76 296
Hooksett town	661 648	661 648	263 551	398 097	—	7 380	—	654 268	—	654 268
New London town	446 785	446 785	194 991	251 794	—	1 090	—	445 695	—	445 695
Pembroke town	278 292	278 292	119 170	159 122	—	1 900	—	276 392	—	276 392
Rockingham	16 162 025	16 162 025	4 689 979	11 472 046	—	531 066	—	15 630 959	—	15 630 959
Portsmouth city.....	864 353	864 353	186 103	678 250	—	20 127	—	844 226	—	844 226
Atkinson town	350 835	350 835	140 953	209 882	—	2 668	—	348 167	—	348 167
Brentwood town	130 670	130 670	54 707	75 963	—	390	—	130 280	—	130 280
Danville town	132 380	132 380	61 832	70 548	—	2 282	—	130 098	—	130 098
Derry town	1 450 848	1 450 848	545 064	905 784	—	21 165	—	1 429 683	—	1 429 683
Epping town	239 878	239 878	113 776	126 102	—	4 841	—	235 037	—	235 037
Exeter town	768 402	768 402	228 014	540 388	—	5 583	—	762 819	—	762 819
Greenland town	230 717	230 717	84 116	146 601	—	1 035	—	229 682	—	229 682
Hampstead town	473 696	473 696	195 654	278 042	—	4 850	—	468 846	—	468 846
Hampton town	1 242 535	1 242 535	476 240	766 295	—	2 865	—	1 239 670	—	1 239 670
Kingston town	339 211	339 211	157 540	181 671	—	5 860	—	333 351	—	333 351
Londonderry town	630 664	630 664	141 747	488 917	—	2 415	—	628 249	—	628 249
New Castle town	155 978	155 978	83 359	72 619	—	20	—	155 958	—	155 958
Newfields town	78 686	78 686	35 823	42 863	—	208	—	78 478	—	78 478
Newmarket town	169 725	169 725	39 034	130 691	—	2 205	—	167 520	—	167 520
Nottingham town	159 880	159 880	61 349	98 531	—	1 913	—	157 967	—	157 967
Plaistow town	525 347	525 347	233 116	292 231	—	5 070	—	520 277	—	520 277
Rye town	494 402	494 402	284 428	209 974	—	673	—	493 729	—	493 729
Salem town	733 198	733 198	218 823	514 375	—	4 243	—	728 955	—	728 955
Sandown town	211 442	211 442	100 296	111 146	—	1 880	—	209 562	—	209 562
Seabrook town	4 047 524	4 047 524	226 516	3 821 008	—	424 175	—	3 623 349	—	3 623 349
Windham town	323 286	323 286	97 170	226 116	—	935	—	322 351	—	322 351
Stafford	2 707 195	2 707 195	862 477	1 844 718	—	17 946	—	2 689 249	—	2 689 249
Dover city	504 599	504 599	100 725	403 874	—	2 895	—	501 704	—	501 704
Rochester city	494 596	494 596	104 644	389 952	—	7 153	—	487 443	—	487 443
Durham town	401 505	401 505	171 424	230 081	—	371	—	401 134	—	401 134
Lee town	178 467	178 467	61 287	117 180	—	649	—	177 818	—	177 818
Milton town	169 055	169 055	77 539	91 516	—	1 383	—	167 672	—	167 672
Sullivan	2 009 990	2 009 990	730 503	1 279 487	—	19 849	—	1 990 141	—	1 990 141
Grantham town	191 181	191 181	74 757	116 424	—	110	—	191 071	—	191 071
Plainfield town	41 941	41 941	12 394	29 547	—	1 658	—	40 283	—	40 283
Sunapee town	492 174	492 174	262 931	229 243	—	1 092	—	491 082	—	491 082
New Jersey²-----	366 051 976	363 543 464	144 167 407	219 376 057	2 508 512	395 554	—	365 656 422	—	365 656 422
Atlantic	16 007 913	15 887 474	5 979 303	9 908 171	120 439	11 080	—	15 996 833	—	15 996 833
Atlantic City city	6 339 125	6 319 271	2 280 801	4 038 470	19 854	7	—	6 339 118	—	6 339 118
Egg Harbor city	126 459	122 125	28 495	93 630	4 334	—	—	126 459	—	126 459
Margate city	1 303 282	1 301 374	659 186	642 188	1 908	—	—	1 303 282	—	1 303 282
Bergen	67 646 139	67 351 408	30 896 668	36 454 740	294 731	6 850	—	67 639 289	—	67 639 289
Allendale borough	485 979	485 018	211 304	273 714	961	—	—	485 979	—	485 979
Carlstadt borough	1 084 559	1 082 287	529 566	552 721	2 272	227	—	1 084 332	—	1 084 332
Cliffside Park borough.....	1 542 807	1 535 844	637 890	897 954	6 963	—	—	1 542 807	—	1 542 807
Cresskill borough	694 811	693 963	354 527	339 436	848	—	—	694 811	—	694 811
Dumont borough	1 095 973	1 086 937	369 572	717 365	9 036	—	—	1 095 973	—	1 095 973
Elmwood Park borough	1 225 730	1 222 414	669 341	553 073	3 316	—	—	1 225 730	—	1 225 730
Englewood city	2 115 040	2 096 606	986 221	1 110 385	18 434	334	—	2 114 706	—	2 114 706
Englewood Cliffs borough	1 252 646	1 250 974	720 866	530 108	1 672	—	—	1 252 646	—	1 252 646
Fair Lawn borough	2 396 739	2 382 452	1 148 586	1 233 866	14 287	—	—	2 396 739	—	2 396 739
Fort Lee borough	2 939 831	2 928 387	876 216	2 052 171	11 444	13	—	2 939 818	—	2 939 818
Franklin Lakes borough	2 035 592	2 033 392	970 085	1 063 307	2 200	—	—	2 035 592	—	2 035 592
Garfield city	1 444 551	1 442 194	583 385	858 809	2 357	—	—	1 444 551	—	1 444 551
Hackensack city	2 513 340	2 488 519	1 114 250	1 374 269	24 821	—	—	2 513 340	—	2 513 340
Harrington Park borough	440 188	439 681	232 664	207 017	507	—	—	440 188	—	440 188
Hillsdale borough	631 890	622 631	314 335	308 296	9 259	—	—	631 890	—	631 890
Maywood borough	683 338	682 108	368 076	314 032	1 230	—	—	683 338	—	683 338
New Milford borough	963 001	962 113	494 455	467 658	888	—	—	963 001	—	963 001
North Arlington borough	785 185	784 393	289 882	494 511	792	—	—	785 185	—	785 185
Paramus borough	3 024 150	3 016 586	778 105	2 238 481	7 564	—	—	3 024 150	—	3 024 150
Park Ridge borough	847 633	844 764	386 111	458 653	2 869	—	—	847 633	—	847 633

See footnotes at end of table.

38 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
New Jersey²—Con.										
Ridgewood village	2 607 019	2 593 070	1 256 233	1 336 837	13 949	—	—	2 607 019	—	2 607 019
Tenafly borough	824 236	823 189	357 830	465 359	1 047	—	—	824 236	—	824 236
Westwood borough	642 169	640 978	317 075	323 903	1 191	—	—	642 169	—	642 169
Mahwah township	1 968 492	1 953 613	986 593	967 020	14 879	—	—	1 968 492	—	1 968 492
Teaneck township	2 888 099	2 881 695	1 426 376	1 455 319	6 404	—	—	2 888 099	—	2 888 099
Burlington	16 930 035	16 771 403	5 084 520	11 686 883	158 632	9 658	—	16 920 377	—	16 920 377
Pemberton borough	29 672	28 748	6 758	21 990	924	—	—	29 672	—	29 672
Burlington township	690 032	686 073	208 237	477 836	3 959	—	—	690 032	—	690 032
Delran township	651 532	649 128	153 462	495 666	2 404	981	—	650 551	—	650 551
Evesham township	2 012 555	1 988 439	589 781	1 398 658	24 116	—	—	2 012 555	—	2 012 555
Medford township	1 343 896	1 335 787	505 197	830 590	8 109	—	—	1 343 896	—	1 343 896
Mount Laurel township	11 680 396	11 669 066	497 894	11 171 172	11 330	—	—	11 680 396	—	11 680 396
Pemberton township	814 618	806 638	232 308	574 330	7 980	—	—	814 618	—	814 618
Riverside township	265 976	262 345	88 244	174 101	3 631	—	—	265 976	—	265 976
Shamong township	298 151	295 614	122 822	172 792	2 537	—	—	298 151	—	298 151
Willingboro township	979 138	972 580	189 607	782 973	6 558	405	—	978 733	—	978 733
Camden	9 516 001	9 417 983	2 352 679	7 065 304	98 018	16 487	—	9 499 514	—	9 499 514
Camden city	238 399	222 520	35 144	187 376	15 879	3 621	—	234 778	—	234 778
Clementon borough	182 414	181 391	54 830	126 561	1 023	615	—	181 799	—	181 799
Collingswood borough	265 442	260 582	53 468	207 114	4 860	824	—	264 618	—	264 618
Haddonfield borough	449 747	442 899	124 209	318 690	6 848	—	—	449 747	—	449 747
Haddon Heights borough	230 923	230 159	46 940	183 219	764	608	—	230 315	—	230 315
Magnolia borough	53 892	53 755	13 948	39 807	137	—	—	53 892	—	53 892
Runnemede borough	323 421	320 211	95 981	224 230	3 210	—	—	323 421	—	323 421
Cherry Hill township	1 447 491	1 439 653	337 532	1 102 121	7 838	1 104	—	1 446 387	—	1 446 387
Gloucester township	651 261	645 210	140 672	504 538	6 051	—	—	651 261	—	651 261
Cape May	11 891 896	11 829 733	6 540 587	5 289 146	62 163	127	—	11 891 769	—	11 891 769
Avalon borough	1 678 843	1 675 004	1 244 208	430 796	3 839	—	—	1 678 843	—	1 678 843
Ocean City city	3 369 916	3 361 140	2 126 253	1 234 887	8 776	—	—	3 369 916	—	3 369 916
Stone Harbor borough	862 664	861 925	586 268	275 657	739	—	—	862 664	—	862 664
Wildwood Crest borough	850 686	849 403	406 395	443 008	1 283	—	—	850 686	—	850 686
Cumberland	3 314 223	3 269 573	787 274	2 482 299	44 650	66 486	—	3 247 737	—	3 247 737
Vineland city	1 563 935	1 534 153	375 981	1 158 172	19 782	46 679	—	1 507 256	—	1 507 256
Essex	16 508 143	16 376 417	5 874 886	10 501 531	131 726	13 884	—	16 494 259	—	16 494 259
East Orange city	375 311	368 079	99 294	268 785	7 232	2 330	—	372 981	—	372 981
Newark city	1 024 837	988 063	249 320	738 743	36 774	8 494	—	1 016 343	—	1 016 343
Livingston township	885 093	880 144	293 671	586 473	4 949	—	—	885 093	—	885 093
Montclair township	2 963 477	2 946 241	1 528 908	1 417 333	17 236	—	—	2 963 477	—	2 963 477
West Orange township	1 463 112	1 455 362	442 242	1 013 120	7 750	—	—	1 463 112	—	1 463 112
West Caldwell township	1 182 016	1 180 124	431 798	748 326	1 892	—	—	1 182 016	—	1 182 016
Verona township	533 838	532 910	169 651	363 259	928	—	—	533 838	—	533 838
Irvington township	298 005	293 811	82 983	210 828	4 194	—	—	298 005	—	298 005
Gloucester	7 278 415	7 210 285	2 034 807	5 175 478	68 130	18 194	—	7 260 221	—	7 260 221
Glassboro borough	540 337	525 834	181 436	344 398	14 503	1 726	—	538 611	—	538 611
Franklin township	349 629	346 198	94 538	251 660	3 431	60	—	349 569	—	349 569
Monroe township	527 257	519 956	129 773	390 183	7 301	—	—	527 257	—	527 257
Hudson	18 076 937	17 968 256	6 527 641	11 440 615	108 681	39 420	—	18 037 517	—	18 037 517
Bayonne city	2 578 426	2 565 753	1 132 610	1 433 143	12 673	—	—	2 578 426	—	2 578 426
East Newark borough	40 304	39 540	9 983	29 557	764	—	—	40 304	—	40 304
Guttenberg town	240 260	239 880	40 568	199 312	380	67	—	240 193	—	240 193
Hoboken city	1 743 225	1 740 060	740 463	999 597	3 165	980	—	1 742 245	—	1 742 245
Jersey City city	6 052 679	5 992 249	1 783 781	4 208 468	60 430	35 516	—	6 017 163	—	6 017 163
Secaucus town	2 609 160	2 600 252	914 926	1 685 326	8 908	2 017	—	2 607 143	—	2 607 143
Union City city	291 544	286 766	79 010	207 756	4 778	300	—	291 244	—	291 244
Hunterdon	9 313 462	9 274 157	4 009 378	5 264 779	39 305	—	—	9 313 462	—	9 313 462
Frenchtown borough	80 138	79 432	26 517	52 915	706	—	—	80 138	—	80 138
Clinton township	1 159 323	1 152 509	495 108	657 401	6 814	—	—	1 159 323	—	1 159 323
Mercer	6 597 568	6 540 845	1 744 298	4 796 547	56 723	18 475	—	6 579 093	—	6 579 093
Hopewell borough	65 667	64 462	14 112	50 350	1 205	—	—	65 667	—	65 667
Trenton city	319 962	313 862	62 065	251 797	6 100	18 016	—	301 946	—	301 946
East Windsor township	1 145 673	1 140 894	350 736	790 158	4 779	—	—	1 145 673	—	1 145 673
Hamilton township	1 310 242	1 296 108	278 534	1 017 574	14 134	—	—	1 310 242	—	1 310 242
Middlesex	32 709 941	32 420 284	11 459 727	20 960 557	289 657	46 946	—	32 662 995	—	32 662 995
New Brunswick city	1 366 632	1 282 098	403 126	878 972	84 534	3 892	—	1 362 740	—	1 362 740
Perth Amboy city	1 651 195	1 643 169	609 088	1 034 081	8 026	500	—	1 650 695	—	1 650 695
Sayreville borough	732 693	728 894	180 799	548 115	3 799	2 229	—	730 464	—	730 464
South Plainfield borough	1 391 128	1 381 879	410 460	971 419	9 249	1 294	—	1 389 834	—	1 389 834
East Brunswick township	1 855 601	1 842 580	515 749	1 326 831	13 021	346	—	1 855 255	—	1 855 255
Old Bridge township	2 937 323	2 922 705	1 333 602	1 589 103	14 618	23 721	—	2 913 602	—	2 913 602
Piscataway township	2 348 319	2 306 784	565 270	1 741 514	41 535	131	—	2 348 188	—	2 348 188
Plainsboro township	913 783	908 249	211 247	697 002	5 534	2 311	—	911 472	—	911 472
Edison township	7 206 707	7 171 748	3 198 352	3 973 396	34 959	5 249	—	7 201 458	—	7 201 458
South Brunswick township	3 052 004	3 033 500	1 107 298	1 926 202	18 504	4 908	—	3 047 096	—	3 047 096
Woodbridge township	3 396 090	3 375 783	993 463	2 382 320	20 307	—	—	3 396 090	—	3 396 090
Monmouth	34 854 028	34 552 072	14 940 439	19 611 633	301 956	61 124	—	34 792 904	—	34 792 904

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
New Jersey²—Con.										
Asbury Park city	418 558	406 660	94 053	312 607	11 898	10 024	—	408 534	—	408 534
Belmar borough	506 443	505 647	265 933	239 714	796	—	—	506 443	—	506 443
Brielle borough	595 735	595 032	354 793	240 239	703	—	—	595 735	—	595 735
Highlands borough	309 976	309 461	153 303	156 158	515	227	—	309 749	—	309 749
Long Branch city	1 373 998	1 363 206	626 686	736 520	10 792	33 647	—	1 340 351	—	1 340 351
Tinton Falls borough	930 711	927 050	379 125	547 925	3 661	—	—	930 711	—	930 711
Shrewsbury borough	434 946	431 644	200 253	231 391	3 302	—	—	434 946	—	434 946
Colts Neck township	943 076	938 698	412 562	526 136	4 378	—	—	943 076	—	943 076
Freehold township	1 680 732	1 592 040	549 821	1 042 219	88 692	—	—	1 680 732	—	1 680 732
Howell township	2 263 870	2 250 656	987 933	1 262 723	13 214	15	—	2 263 855	—	2 263 855
Middletown township	4 607 009	4 583 242	2 004 467	2 578 775	23 767	11 701	—	4 595 308	—	4 595 308
Neptune township	1 526 764	1 516 645	702 517	814 128	10 119	—	—	1 526 764	—	1 526 764
Ocean township	892 669	890 321	268 181	622 140	2 348	—	—	892 669	—	892 669
Wall township	1 940 713	1 931 693	847 407	1 084 286	9 202	—	—	1 940 713	—	1 940 713
Morris	26 251 672	26 046 141	9 830 127	16 216 014	205 531	460	—	26 251 212	—	26 251 212
Dover town	325 050	319 684	74 475	245 209	5 366	—	—	325 050	—	325 050
Florham Park borough	1 165 895	1 162 048	324 319	837 729	3 847	—	—	1 165 895	—	1 165 895
Madison borough	885 075	848 788	382 957	465 831	36 287	—	—	885 075	—	885 075
Mount Arlington borough	220 691	219 822	93 994	125 828	869	—	—	220 691	—	220 691
Chester township	365 760	364 921	122 749	242 172	839	—	—	365 760	—	365 760
Mine Hill township	205 251	204 403	77 779	126 624	848	—	—	205 251	—	205 251
Morris township	2 798 756	2 788 770	1 140 488	1 648 282	9 986	—	—	2 798 756	—	2 798 756
Parsippany-Troy Hills Twp	2 470 101	2 459 118	633 603	1 825 515	10 983	340	—	2 469 761	—	2 469 761
Pequannock township	611 671	610 262	239 946	370 316	1 409	—	—	611 671	—	611 671
Rockaway township	1 051 365	1 048 524	388 730	659 794	2 841	—	—	1 051 365	—	1 051 365
Washington township	577 028	574 665	158 258	416 407	2 363	20	—	577 028	—	577 028
Ocean	24 763 695	24 621 948	11 535 225	13 086 723	141 747	74 684	—	24 689 011	—	24 689 011
Beachwood borough	396 677	395 506	188 281	207 225	1 171	—	—	396 677	—	396 677
Harvey Cedars borough	392 637	391 887	290 411	101 476	750	—	—	392 637	—	392 637
Mantoloking borough	433 483	433 202	320 380	112 822	281	—	—	433 483	—	433 483
Point Pleasant borough	1 303 608	1 295 919	694 049	601 870	7 689	—	—	1 303 608	—	1 303 608
Seaside Park borough	485 224	484 273	321 712	162 561	951	—	—	485 224	—	485 224
Berkeley township	2 120 336	2 109 554	794 876	1 314 678	10 782	—	—	2 120 336	—	2 120 336
Brick township	1 796 152	1 786 308	507 886	1 278 422	9 844	—	—	1 796 152	—	1 796 152
Dover township	2 897 014	2 878 590	1 118 426	1 760 164	18 424	14 971	—	2 882 043	—	2 882 043
Lakewood township	1 306 357	1 291 847	250 320	1 041 527	14 510	59 591	—	1 246 766	—	1 246 766
Little Egg Harbor township	430 241	425 947	128 401	297 546	4 294	116	—	430 125	—	430 125
Long Beach township	2 309 280	2 304 509	1 727 055	577 454	4 771	—	—	2 309 280	—	2 309 280
Manchester township	1 577 154	1 565 897	466 736	1 099 161	11 257	—	—	1 577 154	—	1 577 154
Stafford township	1 343 584	1 334 567	637 538	697 029	9 017	—	—	1 343 584	—	1 343 584
Passaic	16 171 584	16 086 763	6 783 743	9 303 020	84 821	2 807	—	16 168 777	—	16 168 777
Clifton city	5 196 075	5 174 741	2 424 305	2 750 436	21 334	221	—	5 195 854	—	5 195 854
Passaic city	280 653	275 539	62 963	212 576	5 114	1 325	—	279 328	—	279 328
Paterson city	640 453	634 358	106 908	527 450	6 095	—	—	640 453	—	640 453
Little Falls township	762 112	752 664	331 548	421 116	9 448	—	—	762 112	—	762 112
Salem	1 498 823	1 477 630	315 637	1 161 993	21 193	77	—	1 498 746	—	1 498 746
Salem city	126 621	121 742	18 032	103 710	4 879	—	—	126 621	—	126 621
Somerset	16 395 360	16 288 712	5 933 305	10 355 407	106 648	3 384	—	16 391 976	—	16 391 976
Raritan borough	495 532	493 919	153 915	340 004	1 613	78	—	495 454	—	495 454
Bernards township	2 145 597	2 133 596	833 366	1 300 230	12 001	—	—	2 145 597	—	2 145 597
Branchburg township	1 164 689	1 158 320	520 797	637 523	6 369	—	—	1 164 689	—	1 164 689
Bridgewater township	2 368 999	2 361 323	750 531	1 610 792	7 676	—	—	2 368 999	—	2 368 999
Franklin township	1 465 228	1 453 212	362 178	1 091 034	12 016	2 462	—	1 462 766	—	1 462 766
Sussex	6 205 767	6 178 346	2 293 836	3 884 510	27 421	448	—	6 205 319	—	6 205 319
Lafayette township	89 009	88 696	23 714	64 982	313	—	—	89 009	—	89 009
Union	18 671 821	18 563 509	7 176 361	11 387 148	108 312	136	—	18 671 685	—	18 671 685
Elizabeth city	964 437	955 587	291 239	664 348	8 850	—	—	964 437	—	964 437
Linden city	3 024 062	3 011 662	1 141 023	1 870 639	12 400	—	—	3 024 062	—	3 024 062
Rahway city	1 376 958	1 360 822	526 091	834 731	16 136	—	—	1 376 958	—	1 376 958
Westfield town	1 795 371	1 786 236	779 190	1 007 046	9 135	—	—	1 795 371	—	1 795 371
Cranford township	1 655 832	1 639 386	743 917	895 469	16 446	136	—	1 655 696	—	1 655 696
Springfield township	1 055 440	1 053 139	415 265	637 874	2 301	—	—	1 055 440	—	1 055 440
Union township	1 032 666	1 025 800	407 197	618 603	6 866	—	—	1 032 666	—	1 032 666
Winfield township	1 389	1 384	220	1 164	5	—	—	1 389	—	1 389
Warren	5 448 553	5 410 525	2 066 966	3 343 559	38 028	4 827	—	5 443 726	—	5 443 726
Harmony township	366 254	365 227	97 495	267 732	1 027	—	—	366 254	—	366 254
Hope township	98 507	97 795	28 813	68 982	712	—	—	98 507	—	98 507
New Mexico²¹	14 869 283	11 631 842	(NA)	(NA)	650 069	445 551	—	14 423 732	2 587 372	11 836 360
Bernalillo	5 157 187	4 670 847	(NA)	(NA)	201 232	155 801	—	5 001 386	285 108	4 716 278
Albuquerque city	4 145 193	3 923 422	(NA)	(NA)	(NA)	(NA)	—	4 145 193	3 923 422	3 923 422
Catron	59 471	21 428	(NA)	(NA)	5 064	1 150	—	58 321	32 979	25 342
Chaves	405 892	312 537	(NA)	(NA)	29 032	17 874	—	388 018	64 323	323 695
Colfax	158 438	122 993	(NA)	(NA)	11 884	4 968	—	153 470	23 561	129 909
Curry	305 663	259 081	(NA)	(NA)	12 677	10 235	—	295 428	33 905	261 523
De Baca	25 515	12 128	(NA)	(NA)	4 642	1 190	—	24 325	8 745	15 580
Dona Ana	1 047 648	921 356	(NA)	(NA)	54 423	33 719	—	1 013 929	71 869	942 060
Las Cruces city	530 130	511 739	(NA)	(NA)	(NA)	(NA)	—	530 130	18 391	511 739
Eddy	465 425	235 656	(NA)	(NA)	34 841	16 777	—	448 648	194 928	253 720

See footnotes at end of table.

40 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
New Mexico²¹—Con.										
Grant	168 525	138 208	(NA)	(NA)	8 664	9 932	—	158 593	21 653	136 940
Guadalupe	50 292	26 844	(NA)	(NA)	5 368	1 555	—	48 737	18 080	30 657
Harding	16 143	5 566	(NA)	(NA)	5 560	498	—	15 645	5 017	10 628
Hidalgo	48 047	24 168	(NA)	(NA)	5 457	1 606	—	46 441	18 422	28 019
Lea	394 174	249 712	(NA)	(NA)	42 934	14 496	—	379 678	101 528	278 150
Lincoln	247 590	215 836	(NA)	(NA)	8 268	4 036	—	243 554	23 486	220 068
Los Alamos	273 118	260 629	(NA)	(NA)	6 191	5 624	—	267 494	6 298	261 196
Luna	153 791	110 469	(NA)	(NA)	9 451	6 489	—	147 302	33 871	113 431
McKinley	534 430	204 522	(NA)	(NA)	22 381	6 393	—	528 037	307 527	220 510
Mora	26 016	17 924	(NA)	(NA)	4 755	2 086	—	23 930	3 337	20 593
Otero	323 239	282 926	(NA)	(NA)	12 526	14 782	—	308 457	27 787	280 670
Quay	89 808	58 212	(NA)	(NA)	10 191	4 359	—	85 449	21 405	64 044
Rio Arriba	158 113	83 396	(NA)	(NA)	2 986	7 939	—	150 174	71 731	78 443
Roosevelt	137 296	93 300	(NA)	(NA)	15 065	4 519	—	132 777	28 931	103 846
Sandoval	544 058	471 969	(NA)	(NA)	14 759	22 442	—	521 616	57 330	464 286
San Juan	1 315 939	379 715	(NA)	(NA)	45 227	14 893	—	1 301 046	890 997	410 049
San Miguel	184 826	156 572	(NA)	(NA)	14 000	9 742	—	175 084	14 254	160 830
Santa Fe	1 506 244	1 418 056	(NA)	(NA)	26 946	29 684	—	1 476 560	61 242	1 415 318
Santa Fe city	958 241	928 144	(NA)	(NA)	(NA)	(NA)	—	958 241	30 097	928 144
Sierra	108 058	87 159	(NA)	(NA)	5 342	3 848	—	104 210	15 557	88 653
Socorro	91 018	65 540	(NA)	(NA)	4 552	4 997	—	86 021	20 926	65 095
Taos	269 014	236 945	(NA)	(NA)	4 105	9 238	—	259 776	27 964	231 812
Torrance	98 418	67 235	(NA)	(NA)	5 660	2 971	—	95 447	25 523	69 924
Union	54 652	28 842	(NA)	(NA)	7 847	1 739	—	52 913	17 963	34 950
Valencia	356 042	324 595	(NA)	(NA)	5 581	16 042	—	340 000	25 866	314 134
Cibola	95 193	67 476	(NA)	(NA)	2 458	3 927	—	91 266	25 259	66 007
New York	252 717 505	244 699 711	(NA)	(NA)	—	16 122 563	—	236 594 942	8 017 794	228 577 148
Albany	2 243 676	2 185 283	(NA)	(NA)	—	107 827	—	2 135 849	58 393	2 077 456
Albany city	307 285	290 553	(NA)	(NA)	—	14 479	—	292 806	16 732	276 074
Colonie town	212 807	207 702	(NA)	(NA)	—	9 424	—	203 383	5 105	198 278
Guilderland town	1 521 705	1 492 923	(NA)	(NA)	—	72 739	—	1 448 966	28 782	1 420 184
Allegany	489 854	469 809	(NA)	(NA)	—	12 693	—	477 161	20 045	457 116
Almond town	28 529	27 118	(NA)	(NA)	—	357	—	28 172	1 411	26 761
Broome	592 449	574 045	(NA)	(NA)	—	25 037	—	567 412	18 404	549 008
Binghamton city	133 011	126 852	(NA)	(NA)	—	5 855	—	127 156	6 159	120 997
Union town	159 158	154 963	(NA)	(NA)	—	6 300	—	152 858	4 195	148 663
Cattaraugus	765 019	727 892	(NA)	(NA)	—	21 550	—	743 469	37 127	706 342
Cayuga	1 507 342	1 460 934	(NA)	(NA)	—	85 599	—	1 421 743	46 408	1 375 335
Chautauqua	2 290 448	2 213 847	(NA)	(NA)	—	60 513	—	2 229 935	76 601	2 153 334
Busti town	243 381	236 137	(NA)	(NA)	—	5 258	—	238 123	7 244	230 879
Chautauqua town	376 169	372 110	(NA)	(NA)	—	1 095	—	375 074	4 059	371 015
Pomfret town	111 223	107 233	(NA)	(NA)	—	3 372	—	107 851	3 990	103 861
Chemung	609 874	585 203	(NA)	(NA)	—	16 469	—	593 405	24 671	568 734
Southport town	205 419	199 197	(NA)	(NA)	—	4 347	—	201 072	6 222	194 850
Chenango	973 574	940 470	(NA)	(NA)	—	52 936	—	920 638	33 104	887 534
Clinton	2 193 032	2 134 866	(NA)	(NA)	—	52 840	—	2 140 192	58 166	2 082 026
Columbia	730 593	715 345	(NA)	(NA)	—	55 343	—	675 250	15 248	660 002
Ancram town	68 708	68 134	(NA)	(NA)	—	15 589	—	53 119	574	52 545
Cortland	893 120	868 543	(NA)	(NA)	—	34 738	—	858 382	24 577	833 805
Delaware	1 086 406	1 061 362	(NA)	(NA)	—	31 292	—	1 055 114	25 044	1 030 070
Dutchess	10 590 694	10 434 002	(NA)	(NA)	—	460 901	—	10 129 793	156 692	9 973 101
Dover town	259 044	254 904	(NA)	(NA)	—	9 973	—	249 071	4 140	244 931
East Fishkill town	457 469	452 502	(NA)	(NA)	—	50 147	—	407 322	4 967	402 355
Fishkill town	815 811	802 645	(NA)	(NA)	—	19 878	—	795 933	13 166	782 767
Hyde Park town	899 182	885 437	(NA)	(NA)	—	47 718	—	851 464	13 745	837 719
Pawling town	387 243	382 874	(NA)	(NA)	—	14 315	—	372 928	4 369	368 559
Poughkeepsie town	2 151 009	2 115 862	(NA)	(NA)	—	83 310	—	2 067 699	35 147	2 032 552
Rhinebeck town	510 862	499 874	(NA)	(NA)	—	20 599	—	490 263	10 988	479 275
Wappinger town	886 201	872 495	(NA)	(NA)	—	27 806	—	858 395	13 706	844 689
Erie	23 006 356	22 159 905	(NA)	(NA)	—	1 885 224	—	21 121 132	846 451	20 274 681
Buffalo city	4 227 596	3 915 116	(NA)	(NA)	—	322 223	—	3 905 373	312 480	3 592 893
Amherst town	3 983 534	3 912 283	(NA)	(NA)	—	238 480	—	3 745 054	71 251	3 673 803
Cheektowaga town	2 363 669	2 288 714	(NA)	(NA)	—	261 533	—	2 102 136	74 955	2 027 181
Eden town	182 493	175 328	(NA)	(NA)	—	15 116	—	167 377	7 165	160 212
Grand Island town	532 442	519 141	(NA)	(NA)	—	28 978	—	503 464	13 301	490 163
Hamburg town	1 805 879	1 752 168	(NA)	(NA)	—	136 318	—	1 669 561	53 711	1 615 850
Newstead town	197 662	191 619	(NA)	(NA)	—	17 428	—	180 234	6 043	174 191
Tonawanda town	2 221 897	2 158 167	(NA)	(NA)	—	274 300	—	1 947 597	63 730	1 883 867
West Seneca town	1 131 101	1 100 243	(NA)	(NA)	—	111 990	—	1 019 111	30 858	988 253
Essex	2 430 566	2 043 297	(NA)	(NA)	—	77 974	—	2 352 592	387 269	1 965 323
Franklin	922 418	760 592	(NA)	(NA)	—	14 443	—	907 975	161 826	746 149
Fulton	1 550 273	1 463 182	(NA)	(NA)	—	63 649	—	1 486 624	87 091	1 399 533
Gloversville city	285 581	274 732	(NA)	(NA)	—	16 868	—	268 713	10 849	257 864
Genesee	1 600 422	1 540 755	(NA)	(NA)	—	103 057	—	1 497 365	59 667	1 437 698
Greene	245 310	235 095	(NA)	(NA)	—	7 102	—	238 208	10 215	227 993
Durham town	9 723	9 443	(NA)	(NA)	—	385	—	9 338	280	9 058
Hamilton	163 300	76 194	(NA)	(NA)	—	2 740	—	160 560	87 106	73 454

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real		Personal						
		Total	Land							
1	2	3	4	5	6	7	8	9	10	
New York—Con.										
Herkimer	878 950	814 018	(NA)	(NA)	—	17 745	—	861 205	64 932	796 273
Jefferson	2 733 545	2 636 030	(NA)	(NA)	—	188 631	—	2 544 914	97 515	2 447 399
Clayton town	201 660	198 375	(NA)	(NA)	—	7 562	—	194 098	3 285	190 813
Theresa town	49 770	48 572	(NA)	(NA)	—	1 437	—	48 333	1 198	47 135
Lewis	226 165	213 865	(NA)	(NA)	—	12 941	—	213 224	12 300	200 924
Livingston	1 766 854	1 713 348	(NA)	(NA)	—	109 863	—	1 656 991	53 506	1 603 485
Mount Morris town	99 776	97 320	(NA)	(NA)	—	9 010	—	90 766	2 456	88 310
Madison	1 772 637	1 720 096	(NA)	(NA)	—	40 899	—	1 731 738	52 541	1 679 197
Sullivan town	373 509	360 264	(NA)	(NA)	—	8 174	—	365 335	13 245	352 090
Monroe	11 401 892	11 054 393	(NA)	(NA)	—	496 976	—	10 904 916	347 499	10 557 417
Rochester city	5 819 691	5 576 904	(NA)	(NA)	—	244 032	—	5 575 659	242 787	5 332 872
Pittsford town	1 629 775	1 607 009	(NA)	(NA)	—	54 655	—	1 575 120	22 766	1 552 354
Webster town	1 252 009	1 229 396	(NA)	(NA)	—	53 695	—	1 198 314	22 613	1 175 701
Montgomery	430 754	405 959	(NA)	(NA)	—	39 538	—	391 216	24 795	366 421
Nassau	8 689 546	8 605 712	(NA)	(NA)	—	254 969	—	8 434 577	83 834	8 350 743
Hempstead town	2 051 735	2 003 616	(NA)	(NA)	—	134 712	—	1 917 023	48 119	1 868 904
North Hempstead town	1 019 369	1 002 548	(NA)	(NA)	—	46 696	—	972 673	16 821	955 852
Oyster Bay town	1 099 080	1 084 212	(NA)	(NA)	—	66 249	—	1 032 831	14 868	1 017 963
New York City city	87 232 480	84 823 949	(NA)	(NA)	—	7 836 255	—	79 396 225	2 408 531	76 987 694
Niagara	5 602 851	5 417 680	(NA)	(NA)	—	646 764	—	4 956 087	185 171	4 770 916
Lockport city	535 213	507 319	(NA)	(NA)	—	26 003	—	509 210	27 894	481 316
Niagara Falls city	949 474	891 252	(NA)	(NA)	—	59 825	—	889 649	58 222	831 427
North Tonawanda city	700 931	673 536	(NA)	(NA)	—	53 416	—	647 517	27 395	620 122
Somerset town	1 039 756	1 037 999	(NA)	(NA)	—	372 885	—	666 871	1 757	665 114
Oneida	2 146 673	2 069 047	(NA)	(NA)	—	108 348	—	2 038 325	77 626	1 960 699
Utica city	145 618	136 763	(NA)	(NA)	—	11 485	—	134 133	8 855	125 278
Trenton town	121 762	116 570	(NA)	(NA)	—	5 987	—	115 775	5 192	110 583
Onondaga	3 564 982	3 440 475	(NA)	(NA)	—	190 788	—	3 374 194	124 507	3 249 687
Syracuse city	441 215	416 229	(NA)	(NA)	—	62 500	—	378 715	24 986	353 729
Clay town	132 138	128 350	(NA)	(NA)	—	6 825	—	125 313	3 788	121 525
Manlius town	1 504 133	1 456 281	(NA)	(NA)	—	45 659	—	1 458 474	47 852	1 410 622
Pompey town	234 852	229 362	(NA)	(NA)	—	7 866	—	228 986	5 490	221 496
Salina town	88 776	85 564	(NA)	(NA)	—	6 909	—	81 867	3 212	78 655
Ontario	3 686 336	3 603 576	(NA)	(NA)	—	133 485	—	3 552 851	82 760	3 470 091
Farmington town	324 337	319 910	(NA)	(NA)	—	14 152	—	310 185	4 427	305 758
Orange	7 753 894	7 522 090	(NA)	(NA)	—	405 021	—	7 348 873	231 804	7 117 069
Cornwall town	593 859	584 080	(NA)	(NA)	—	21 336	—	572 523	9 779	562 744
Crawford town	192 614	187 971	(NA)	(NA)	—	10 384	—	182 230	4 643	177 587
Newburgh town	296 178	281 182	(NA)	(NA)	—	99 561	—	196 617	14 996	181 621
Warwick town	404 680	397 832	(NA)	(NA)	—	23 237	—	381 443	6 848	374 595
Orleans	875 924	850 880	(NA)	(NA)	—	38 847	—	837 077	25 044	812 033
Oswego	1 723 879	1 679 938	(NA)	(NA)	—	126 991	—	1 596 888	43 941	1 552 947
Redfield town	866	727	(NA)	(NA)	—	15	—	851	139	712
Sandy Creek town	5 827	5 591	(NA)	(NA)	—	269	—	5 558	236	5 322
Otsego	1 109 808	1 085 387	(NA)	(NA)	—	29 791	—	1 080 017	24 421	1 055 596
Butternuts town	39 848	39 353	(NA)	(NA)	—	1 201	—	38 647	495	38 152
Putnam	453 163	446 994	(NA)	(NA)	—	16 504	—	436 659	6 169	430 490
Southeast town	99 899	98 351	(NA)	(NA)	—	5 282	—	94 617	1 548	93 069
Rensselaer	2 192 433	2 113 619	(NA)	(NA)	—	163 089	—	2 029 344	78 814	1 950 530
Troy city	296 847	282 216	(NA)	(NA)	—	16 410	—	280 437	14 631	265 806
Sand Lake town	130 894	128 990	(NA)	(NA)	—	7 185	—	123 709	1 904	121 805
Stephentown town	67 175	65 410	(NA)	(NA)	—	3 556	—	63 619	1 765	61 854
Rockland	9 822 492	9 427 559	(NA)	(NA)	—	289 790	—	9 532 702	394 933	9 137 769
Clarkstown town	3 742 255	3 623 346	(NA)	(NA)	—	107 410	—	3 634 845	118 909	3 515 936
Orangetown town	3 907 300	3 720 580	(NA)	(NA)	—	106 772	—	3 800 528	186 720	3 613 808
Ramapo town	1 663 243	1 609 121	(NA)	(NA)	—	56 032	—	1 607 211	54 122	1 553 089
Stony Point town	330 125	307 547	(NA)	(NA)	—	14 913	—	315 212	22 578	292 634
St. Lawrence	1 208 551	1 117 600	(NA)	(NA)	—	90 852	—	1 117 699	90 951	1 026 748
Edwards town	3 587	3 406	(NA)	(NA)	—	151	—	3 436	181	3 255
Saratoga	4 282 808	4 137 386	(NA)	(NA)	—	179 789	—	4 103 019	145 422	3 957 597
Wilton town	334 923	325 079	(NA)	(NA)	—	8 042	—	326 881	9 844	317 037
Schenectady	2 572 717	2 510 080	(NA)	(NA)	—	136 235	—	2 436 482	62 637	2 373 845
Schenectady city	155 494	147 286	(NA)	(NA)	—	8 293	—	147 201	8 208	138 993
Glenville town	846 410	820 769	(NA)	(NA)	—	42 983	—	803 427	25 641	777 786
Schoharie	261 240	254 908	(NA)	(NA)	—	6 268	—	254 972	6 332	248 640
Schuyler	293 917	286 400	(NA)	(NA)	—	12 834	—	281 083	7 517	273 566
Seneca	641 397	625 794	(NA)	(NA)	—	24 986	—	616 411	15 603	600 808
Steuben	1 387 613	1 328 765	(NA)	(NA)	—	44 790	—	1 342 823	58 848	1 283 975
Thurston town	2 033	2 008	(NA)	(NA)	—	84	—	1 949	25	1 924
Suffolk	7 389 149	7 260 727	(NA)	(NA)	—	516 356	—	6 872 793	128 422	6 744 371
Babylon town	286 535	280 907	(NA)	(NA)	—	22 105	—	264 430	5 628	258 802
Brookhaven town	609 772	598 779	(NA)	(NA)	—	41 442	—	568 330	10 993	557 337
Huntington town	363 007	357 347	(NA)	(NA)	—	27 638	—	335 369	5 660	329 709
Islip town	4 590 918	4 514 165	(NA)	(NA)	—	326 628	—	4 264 290	76 753	4 187 537
Smithtown town	248 532	244 684	(NA)	(NA)	—	20 509	—	228 023	3 848	224 175

See footnotes at end of table.

42 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property	
		Real								
		Total	Land	Improvements						Personal
1	2	3	4	5	6	7	8	9	10	
New York—Con.										
Sullivan	3 654 243	3 571 299	(NA)	(NA)	—	129 121	—	3 525 122	82 944	3 442 178
Tioga	155 630	150 014	(NA)	(NA)	—	6 416	—	149 214	5 616	143 598
Tompkins	3 509 278	3 456 270	(NA)	(NA)	—	97 873	—	3 411 405	53 008	3 358 397
Ulster	2 633 514	2 493 757	(NA)	(NA)	—	107 355	—	2 526 159	139 757	2 386 402
Kingston city	450 122	433 831	(NA)	(NA)	—	15 810	—	434 312	16 291	418 021
Warren	2 971 697	2 802 222	(NA)	(NA)	—	48 777	—	2 922 920	169 475	2 753 445
Queensbury town	1 167 031	1 143 352	(NA)	(NA)	—	21 364	—	1 145 667	23 679	1 121 988
Washington	1 384 818	1 302 476	(NA)	(NA)	—	77 990	—	1 306 828	82 342	1 224 486
Wayne	2 708 026	2 638 883	(NA)	(NA)	—	107 701	—	2 600 325	69 143	2 531 182
Ontario town	527 116	521 234	(NA)	(NA)	—	9 649	—	517 467	5 882	511 585
Westchester	7 243 573	7 043 666	(NA)	(NA)	—	139 959	—	7 103 614	199 907	6 903 707
Mount Vernon city	205 825	193 967	(NA)	(NA)	—	21 364	—	203 142	11 858	191 284
New Rochelle city	386 338	369 963	(NA)	(NA)	—	8 962	—	377 376	16 375	361 001
Yonkers city	694 776	664 090	(NA)	(NA)	—	45 752	—	649 024	30 686	618 338
Mount Pleasant town	149 582	145 107	(NA)	(NA)	—	3 382	—	146 200	4 475	141 725
New Castle town	1 041 632	1 017 029	(NA)	(NA)	—	5 889	—	1 035 743	24 603	1 011 140
Rye town	151 701	146 973	(NA)	(NA)	—	6 087	—	145 614	4 728	140 886
Wyoming	756 587	732 860	(NA)	(NA)	—	41 630	—	714 957	23 727	691 230
Pike town	25 442	24 730	(NA)	(NA)	—	3 241	—	22 201	712	21 489
Yates	712 763	691 368	(NA)	(NA)	—	34 469	—	678 294	21 395	656 899
North Carolina²²	271 471 281	198 851 479	(NA)	(NA)	55 347 003	1 749 871	—	269 721 410	17 272 799	252 448 611
Alamance	3 471 690	2 379 647	(NA)	(NA)	963 472	34 413	—	3 437 277	128 571	3 308 706
Alexander	750 051	565 881	(NA)	(NA)	157 541	8 153	—	741 898	26 629	715 269
Alleghany	551 029	484 929	(NA)	(NA)	55 631	7 057	—	543 972	10 469	533 503
Anson	608 950	402 852	(NA)	(NA)	153 794	9 714	—	599 236	52 304	546 932
Ashe	931 816	777 474	(NA)	(NA)	152 884	15 063	—	916 756	22 058	894 695
Avery	963 594	846 715	(NA)	(NA)	99 620	5 246	—	958 348	17 259	941 089
Beaufort	1 795 630	1 035 405	(NA)	(NA)	709 887	10 726	—	1 784 904	50 338	1 734 566
Bertie	532 447	411 157	(NA)	(NA)	98 424	10 761	—	521 686	22 866	498 820
Bladen	1 051 953	708 803	(NA)	(NA)	300 621	13 954	—	1 037 999	42 529	995 470
Brunswick	4 440 144	2 685 360	(NA)	(NA)	619 924	16 775	—	4 423 369	1 134 860	3 288 509
Buncombe	6 975 569	5 295 075	(NA)	(NA)	1 333 073	65 109	—	6 910 460	347 421	6 563 039
Asheville city	2 687 314	2 062 955	(NA)	(NA)	490 309	25 254	—	2 662 060	134 050	2 528 010
Burke	2 271 632	1 524 203	(NA)	(NA)	659 535	26 234	—	2 245 398	87 894	2 157 504
Cabarrus	4 207 375	3 186 609	(NA)	(NA)	888 456	30 793	—	4 176 582	132 310	4 044 272
Caldwell	2 124 653	1 563 596	(NA)	(NA)	474 069	25 306	—	2 099 347	86 988	2 012 359
Camden	187 859	157 629	(NA)	(NA)	24 708	1 891	—	185 968	5 522	180 446
Carteret	3 319 260	2 894 462	(NA)	(NA)	339 987	15 769	—	3 303 941	84 811	3 218 680
Caswell	453 501	335 729	(NA)	(NA)	92 583	10 498	—	443 003	25 189	417 814
Catawba	6 066 996	4 477 976	(NA)	(NA)	1 229 020	22 967	—	6 044 029	360 000	5 684 029
Chatham	1 543 370	1 030 136	(NA)	(NA)	1 73 741	11 951	—	1 531 419	134 493	1 396 926
Cherokee	739 477	587 500	(NA)	(NA)	125 451	10 115	—	729 362	26 526	702 836
Chowan	481 958	381 321	(NA)	(NA)	89 433	4 550	—	477 408	11 204	466 204
Clay	310 594	265 792	(NA)	(NA)	34 376	3 967	—	306 627	10 426	296 201
Cleveland	3 098 268	2 014 327	(NA)	(NA)	928 344	20 515	—	3 077 753	155 597	2 922 156
Columbus	1 392 408	941 619	(NA)	(NA)	385 080	22 395	—	1 370 013	65 709	1 304 304
Craven	2 552 417	1 855 942	(NA)	(NA)	603 330	14 155	—	2 538 262	93 145	2 445 117
Cumberland	6 999 836	5 491 841	(NA)	(NA)	1 273 817	34 076	—	6 965 760	234 178	6 731 582
Fayetteville city	2 829 346	2 301 365	(NA)	(NA)	440 290	32 794	—	2 796 552	87 691	2 708 861
Currituck	1 382 648	1 268 684	(NA)	(NA)	74 369	3 416	—	1 379 232	39 595	1 339 637
Dare	3 934 802	3 691 220	(NA)	(NA)	173 098	4 181	—	3 930 621	70 484	3 860 137
Davidson	4 386 582	3 145 645	(NA)	(NA)	1 009 844	39 208	—	4 347 374	231 093	4 116 281
High Point city (part)	11 364	10 781	(NA)	(NA)	574	(NA)	—	11 364	9	11 355
Davie	1 045 024	762 623	(NA)	(NA)	251 183	8 917	—	1 036 107	31 218	1 004 889
Duplin	1 124 521	750 941	(NA)	(NA)	320 968	13 795	—	1 110 726	52 612	1 058 114
Durham	8 306 236	6 052 351	(NA)	(NA)	1 917 006	24 303	—	8 281 933	336 879	7 945 054
Durham city (part)	4 976 978	3 955 523	(NA)	(NA)	800 769	18 962	—	4 958 016	220 686	4 737 330
Edgecombe	1 525 187	970 379	(NA)	(NA)	438 718	14 913	—	1 510 274	116 090	1 394 184
Forsyth	13 715 215	9 711 991	(NA)	(NA)	3 601 921	60 327	—	13 654 888	401 303	13 253 585
Winston-Salem city	8 079 471	5 690 201	(NA)	(NA)	2 162 211	26 685	—	8 052 786	227 059	7 825 727
Franklin	1 044 103	796 908	(NA)	(NA)	191 139	10 705	—	1 033 398	56 056	977 342
Gaston	5 966 746	3 974 732	(NA)	(NA)	1 465 333	48 026	—	5 918 720	526 681	5 392 039
Gastonia city	2 098 684	1 495 861	(NA)	(NA)	507 488	14 667	—	2 084 017	95 335	1 988 682
Gates	237 556	181 529	(NA)	(NA)	47 758	3 191	—	234 365	8 269	226 096
Graham	270 981	220 189	(NA)	(NA)	41 535	5 327	—	265 654	9 257	256 397
Granville	968 655	675 328	(NA)	(NA)	236 075	9 306	—	959 349	57 252	902 097
Greene	378 637	284 634	(NA)	(NA)	79 930	4 910	—	373 727	14 073	359 654
Guilford	18 524 081	14 283 832	(NA)	(NA)	3 460 916	63 463	—	18 460 618	779 333	17 681 285
Greensboro city	9 808 847	7 621 593	(NA)	(NA)	1 775 603	26 685	—	9 782 162	411 651	9 370 511
High Point city (part)	3 274 431	2 632 516	(NA)	(NA)	570 847	18 799	—	3 255 632	71 068	3 184 564
Halifax	1 662 286	1 155 696	(NA)	(NA)	405 641	20 346	—	1 641 940	100 949	1 540 991
Harnett	1 650 648	1 205 628	(NA)	(NA)	357 076	18 957	—	1 631 691	87 944	1 543 747
Haywood	1 905 192	1 490 780	(NA)	(NA)	335 856	16 635	—	1 888 557	78 556	1 810 001
Henderson	3 555 768	2 784 672	(NA)	(NA)	649 769	16 098	—	3 539 670	121 327	3 418 343
Hertford	544 770	412 225	(NA)	(NA)	101 431	9 023	—	535 747	31 114	504 633
Hoke	502 288	356 214	(NA)	(NA)	119 286	5 837	—	496 451	26 788	469 663

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
North Carolina²²—Con.										
Hyde	276 677	237 028	(NA)	(NA)	32 487	3 223	—	273 454	7 162	266 292
Iredell	3 346 139	2 371 657	(NA)	(NA)	847 064	25 583	—	3 320 556	127 418	3 193 138
Jackson	1 176 357	1 016 159	(NA)	(NA)	115 459	9 474	—	1 166 883	44 739	1 122 144
Johnston	2 270 776	1 619 358	(NA)	(NA)	539 141	25 877	—	2 244 899	112 277	2 132 622
Jones	271 233	206 625	(NA)	(NA)	47 143	3 404	—	267 829	17 465	250 364
Lee	1 659 004	1 118 714	(NA)	(NA)	472 787	9 905	—	1 649 099	67 503	1 581 596
Lenoir	1 823 624	1 214 568	(NA)	(NA)	549 484	14 598	—	1 809 026	59 572	1 749 454
Lincoln	1 387 241	932 388	(NA)	(NA)	388 645	12 064	—	1 375 177	66 208	1 308 969
McDowell	1 053 589	693 334	(NA)	(NA)	300 294	16 294	—	1 037 295	59 961	977 334
Macon	2 008 616	1 841 401	(NA)	(NA)	119 489	11 564	—	1 997 052	47 726	1 949 326
Madison	447 628	326 762	(NA)	(NA)	64 678	10 295	—	437 333	56 188	381 145
Martin	928 341	463 359	(NA)	(NA)	431 535	10 078	—	918 263	33 447	884 816
Mecklenburg	36 118 609	27 429 734	(NA)	(NA)	5 235 807	43 361	—	36 075 248	3 453 068	32 622 180
Charlotte city	24 904 094	19 790 460	(NA)	(NA)	3 828 682	34 251	—	24 869 843	1 284 952	23 584 891
Mitchell	490 128	364 238	(NA)	(NA)	99 357	13 426	—	476 702	26 533	450 169
Montgomery	853 504	619 110	(NA)	(NA)	193 688	6 609	—	846 895	40 706	806 189
Moore	2 869 869	2 363 113	(NA)	(NA)	498 399	5 435	—	2 864 434	98 357	2 766 077
Nash	2 671 587	1 813 071	(NA)	(NA)	790 686	14 956	—	2 656 631	67 830	2 588 801
New Hanover	7 173 299	5 745 629	(NA)	(NA)	1 126 937	25 230	—	7 148 069	300 733	6 847 336
Wilmington city	2 404 347	1 949 981	(NA)	(NA)	351 572	16 159	—	2 388 188	102 794	2 285 394
Northampton	574 871	392 441	(NA)	(NA)	110 235	11 502	—	563 369	72 195	491 174
Onslow	2 517 769	2 031 905	(NA)	(NA)	392 189	11 243	—	2 506 526	93 675	2 412 851
Orange	3 771 723	3 166 642	(NA)	(NA)	484 754	14 530	—	3 757 193	120 327	3 636 866
Durham city (part)	1 126	941	(NA)	(NA)	128	(NA)	—	1 126	57	1 069
Pamlico	488 578	391 795	(NA)	(NA)	81 859	5 535	—	483 043	14 924	468 119
Pasquotank	919 123	736 759	(NA)	(NA)	158 215	7 126	—	911 997	24 149	887 848
Pender	1 171 992	958 937	(NA)	(NA)	176 777	10 973	—	1 161 019	36 278	1 124 741
Perquimans	291 258	236 142	(NA)	(NA)	45 909	3 321	—	287 937	9 207	278 730
Person	1 816 508	762 183	(NA)	(NA)	253 589	9 041	—	1 807 467	800 736	1 006 731
Pitt	3 413 117	2 612 244	(NA)	(NA)	752 482	15 855	—	3 397 262	75 391	3 321 871
Polk	617 144	504 999	(NA)	(NA)	85 765	5 939	—	611 205	26 380	584 825
Randolph	3 084 920	2 006 730	(NA)	(NA)	973 597	33 935	—	3 050 985	104 593	2 946 392
High Point city (part)	30 409	21 496	(NA)	(NA)	8 702	(NA)	—	30 409	211	30 198
Richmond	1 083 205	724 300	(NA)	(NA)	263 971	19 006	—	1 064 199	94 934	969 265
Robeson	2 208 397	1 516 356	(NA)	(NA)	530 123	40 077	—	2 168 320	161 918	2 006 402
Rockingham	2 993 554	1 883 343	(NA)	(NA)	874 724	28 911	—	2 964 643	235 487	2 729 156
Rowan	3 973 932	2 774 834	(NA)	(NA)	926 507	31 387	—	3 942 545	272 591	3 669 954
Rutherford	1 948 730	1 310 136	(NA)	(NA)	471 121	17 899	—	1 930 831	167 473	1 763 358
Sampson	1 219 760	921 912	(NA)	(NA)	258 363	21 400	—	1 198 360	39 485	1 158 875
Scotland	878 674	564 293	(NA)	(NA)	263 825	12 195	—	866 479	50 556	815 923
Stanly	1 548 998	1 020 816	(NA)	(NA)	474 408	21 923	—	1 527 075	53 774	1 473 301
Stokes	1 220 140	724 719	(NA)	(NA)	256 434	13 086	—	1 207 054	238 987	968 067
Surry	2 211 221	1 563 569	(NA)	(NA)	555 720	23 700	—	2 187 521	91 932	2 095 589
Swain	269 469	217 923	(NA)	(NA)	35 306	5 912	—	263 557	16 240	247 317
Transylvania	1 438 641	1 065 944	(NA)	(NA)	325 034	7 645	—	1 430 996	47 663	1 383 333
Tyrrell	161 741	137 051	(NA)	(NA)	17 958	2 365	—	159 376	6 732	152 644
Union	2 910 592	2 032 451	(NA)	(NA)	789 899	17 095	—	2 893 497	88 242	2 805 255
Vance	859 215	542 921	(NA)	(NA)	281 670	11 552	—	847 663	34 624	813 039
Wake	20 102 401	13 315 076	(NA)	(NA)	4 113 254	35 459	—	20 066 942	2 674 071	17 392 871
Raleigh city	8 869 863	6 670 292	(NA)	(NA)	1 884 858	(NA)	—	8 869 863	314 713	8 555 150
Warren	497 996	372 896	(NA)	(NA)	103 265	5 002	—	492 994	21 835	471 159
Washington	393 192	304 867	(NA)	(NA)	71 421	4 771	—	388 421	16 904	371 517
Watauga	1 724 542	1 484 037	(NA)	(NA)	213 096	11 122	—	1 713 420	27 409	1 686 011
Wayne	2 486 071	1 831 998	(NA)	(NA)	499 837	21 886	—	2 464 185	154 236	2 309 949
Wilkes	1 778 612	1 251 943	(NA)	(NA)	461 405	29 758	—	1 748 854	65 264	1 683 590
Wilson	2 062 260	1 468 507	(NA)	(NA)	547 400	100 052	—	1 962 208	46 353	1 915 855
Yadkin	1 020 228	763 681	(NA)	(NA)	222 174	14 585	—	1 005 643	34 373	971 270
Yancey	532 083	402 700	(NA)	(NA)	108 584	9 670	—	522 413	20 799	501 614
North Dakota²	950 810	872 683	476 743	395 940	—	5 053	—	945 757	78 127	867 630
Adams	6 043	5 526	3 966	1 560	—	41	—	6 002	517	5 485
Barnes	20 947	19 396	12 791	6 605	—	114	—	20 833	1 551	19 282
Benson	9 669	8 897	7 613	1 284	—	44	—	9 625	772	8 853
Billings	6 502	3 525	1 894	1 631	—	—	—	6 502	2 977	3 525
Bottineau	14 676	13 882	10 346	5 536	—	87	—	14 589	794	13 795
Bowman	6 448	5 943	3 735	2 208	—	41	—	6 407	505	5 902
Burke	5 824	5 506	4 442	1 064	—	21	—	5 803	318	5 485
Burleigh	75 177	71 499	22 214	49 285	—	512	—	74 665	3 678	70 987
Cass	149 262	141 672	44 003	97 669	—	402	—	148 860	7 590	141 270
Fargo city	(NA)	(NA)	(NA)	(NA)	—	(NA)	—	(NA)	(NA)	(NA)
Cavalier	16 695	16 318	13 331	2 987	—	56	—	16 639	377	16 262
Dickey	11 231	10 755	8 323	2 432	—	58	—	11 173	476	10 697
Divide	5 827	5 560	4 645	915	—	11	—	5 816	267	5 549
Dunn	10 592	5 918	4 999	919	—	13	—	10 579	4 674	5 905
Eddy	5 116	4 769	3 756	1 013	—	37	—	5 079	347	4 732

See footnotes at end of table.

44 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
North Dakota²—Con.										
Emmons	10 928	8 000	6 478	1 522	—	69	—	10 859	2 928	7 931
Foster	7 344	6 740	4 774	1 966	—	38	—	7 306	604	6 702
Golden Valley	4 020	3 260	2 449	811	—	25	—	3 995	760	3 235
Grand Forks.....	78 983	74 849	28 743	46 106	—	386	—	78 597	4 134	74 463
Grant	6 954	6 605	5 600	1 005	—	61	—	6 893	349	6 544
Griggs	6 899	6 631	5 398	1 233	—	37	—	6 862	268	6 594
Hettinger.....	7 177	6 826	5 738	1 088	—	38	—	7 139	351	6 788
Kidder	6 960	6 400	5 592	808	—	40	—	6 920	560	6 360
La Moure.....	11 232	10 817	8 937	1 880	—	71	—	11 161	415	10 746
Logan	5 532	5 298	4 474	824	—	42	—	5 490	234	5 256
McHenry.....	11 590	10 473	8 231	2 242	—	63	—	11 527	1 117	10 410
McIntosh.....	8 341	6 263	4 463	1 800	—	119	—	8 222	2 078	6 144
McKenzie.....	15 364	8 308	5 742	2 566	—	21	—	15 343	7 056	8 287
McLean.....	15 662	15 007	10 141	4 866	—	66	—	15 596	655	14 941
Mercer.....	12 194	11 613	4 828	6 785	—	148	—	12 046	581	11 465
Morton	35 894	27 903	10 997	16 906	—	352	—	35 542	7 991	27 551
Mountrail.....	9 493	8 520	6 669	1 851	—	52	—	9 441	973	8 468
Nelson.....	9 516	8 972	7 356	1 616	—	34	—	9 482	544	8 938
Oliver.....	4 057	3 645	2 841	804	—	7	—	4 050	412	3 638
Pembina.....	21 974	21 216	15 636	5 580	—	52	—	21 922	758	21 164
Pierce	8 681	7 866	5 437	2 429	—	79	—	8 602	815	7 787
Ramsey.....	19 110	17 853	10 681	7 172	—	85	—	19 025	1 257	17 768
Ransom.....	11 071	10 531	7 811	2 720	—	75	—	10 996	540	10 456
Renville.....	6 182	6 025	5 022	1 003	—	12	—	6 170	157	6 013
Richland.....	30 477	28 833	18 778	10 055	—	150	—	30 327	1 644	28 683
Rolette.....	7 693	7 251	4 909	2 342	—	60	—	7 633	442	7 191
Sargent.....	9 400	8 895	7 138	1 757	—	38	—	9 362	505	8 857
Sheridan.....	4 893	4 484	4 036	448	—	10	—	4 883	409	4 474
Sioux.....	1 639	1 611	1 500	111	—	12	—	1 627	28	1 599
Slope.....	3 233	3 153	3 114	39	—	1	—	3 232	80	3 152
Stark.....	22 708	20 299	8 292	12 007	—	313	—	22 395	2 409	19 986
Steele.....	8 391	8 043	7 264	779	—	17	—	8 374	348	8 026
Stutsman.....	33 397	30 943	16 393	14 550	—	267	—	33 130	2 454	30 676
Towner.....	9 119	8 870	7 663	1 207	—	17	—	9 102	249	8 853
Traill.....	18 233	17 448	12 554	4 894	—	68	—	18 165	785	17 380
Walsh.....	26 038	25 234	17 805	7 429	—	144	—	25 894	804	25 090
Ward.....	59 486	56 440	19 514	36 926	—	371	—	59 115	3 046	56 069
Wells.....	11 380	10 614	8 246	2 368	—	48	—	11 332	766	10 566
Williams.....	25 556	21 778	9 441	12 337	—	128	—	25 428	3 778	21 650
Ohio²³.....	134 812 578	99 859 936	25 026 457	74 833 479	7 032 780	—	975 555	133 754 401	27 837 240	105 917 161
Adams.....	465 532	150 870	39 870	111 000	5 530	—	1 298	464 149	309 047	155 102
Allen.....	1 330 262	836 131	194 129	642 002	60 131	—	9 966	1 319 220	432 924	886 296
Ashland.....	501 370	328 609	82 812	245 797	37 044	—	4 735	496 338	135 420	360 918
Ashtabula.....	946 530	663 279	198 936	464 343	49 797	—	8 343	937 668	232 935	704 733
Athens.....	406 728	299 878	90 756	209 122	11 773	—	3 616	402 717	94 682	308 035
Auglaize.....	497 032	346 108	94 113	251 995	37 871	—	5 007	491 598	112 626	378 972
Belmont.....	607 542	414 263	96 006	318 257	20 148	—	5 687	601 462	172 738	428 724
Brown.....	272 962	211 655	64 214	147 441	4 521	—	2 071	270 800	56 695	214 105
Butler.....	3 656 855	2 856 571	747 709	2 108 862	160 143	—	21 232	3 633 545	638 063	2 995 482
Hamilton city.....	454 465	454 465	110 109	344 356	(NA)	—	(NA)	454 465	(NA)	454 465
Carroll.....	255 038	176 649	55 320	121 329	14 052	—	2 313	252 571	64 183	188 388
Champaign.....	358 676	243 717	70 295	173 422	29 118	—	2 607	355 802	85 574	270 228
Clark.....	1 335 401	1 010 192	264 202	745 990	73 712	—	10 005	1 324 537	250 638	1 073 899
Springfield city.....	397 543	397 543	97 301	300 242	(NA)	—	(NA)	397 543	(NA)	397 543
Clermont.....	1 782 631	1 368 464	381 125	987 339	65 847	—	10 897	1 771 000	347 586	1 423 414
Clinton.....	373 385	254 501	68 636	185 865	45 188	—	2 798	370 251	73 360	296 891
Columbiana.....	772 536	545 124	133 971	411 153	59 838	—	9 314	762 513	166 865	595 648
Coshocton.....	533 635	266 812	79 828	186 984	26 389	—	3 272	530 091	240 162	289 929
Crawford.....	442 790	304 380	61 642	242 738	34 063	—	4 830	437 673	104 060	333 613
Cuyahoga.....	20 994 474	16 600 180	3 978 219	12 621 961	1 055 392	—	135 989	20 846 833	3 327 250	17 519 583
Cleveland city.....	3 577 565	3 577 565	884 380	2 693 185	(NA)	—	(NA)	3 577 565	(NA)	3 577 565
Cleveland Heights city.....	518 124	518 124	112 555	405 569	(NA)	—	(NA)	518 124	(NA)	518 124
Euclid city.....	560 202	560 202	108 170	452 032	(NA)	—	(NA)	560 202	(NA)	560 202
Lakewood city.....	539 313	539 313	100 002	439 311	(NA)	—	(NA)	539 313	(NA)	539 313
Parma city.....	1 016 166	1 016 166	224 937	791 229	(NA)	—	(NA)	1 016 166	(NA)	1 016 166
Darke.....	509 828	379 929	105 646	274 283	27 172	—	5 743	503 692	102 334	401 358
Defiance.....	428 715	281 281	76 679	204 602	17 643	—	3 591	424 624	129 291	295 333
Delaware.....	1 186 395	966 465	293 311	673 154	37 694	—	5 464	1 180 502	181 807	998 695
Erie.....	1 060 759	795 040	168 785	626 255	64 647	—	8 472	1 051 528	200 313	851 215
Fairfield.....	1 138 451	922 937	263 020	659 917	41 949	—	7 659	1 130 067	172 840	957 227
Columbus city (part).....	20 517	20 517	6 620	13 897	(NA)	—	(NA)	20 517	(NA)	20 517
Fayette.....	269 135	198 470	62 376	136 094	10 897	—	1 781	267 149	59 563	207 586
Franklin.....	13 951 039	11 035 139	2 558 446	8 476 693	636 091	—	82 990	13 858 573	2 270 333	11 588 240
Columbus city (part).....	6 508 865	6 508 865	1 476 724	5 032 141	(NA)	—	(NA)	6 508 865	(NA)	6 508 865
Fulton.....	476 368	331 171	88 577	242 594	34 732	—	4 734	471 290	110 121	361 169

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Ohio²³—Con.										
Gallia	469 164	183 174	49 506	133 668	8 030	—	2 250	466 722	277 768	188 954
Geauga	1 287 463	1 082 564	318 698	763 866	67 247	—	10 024	1 276 884	137 097	1 139 787
Greene	1 629 529	1 385 845	374 862	1 010 983	68 041	—	8 918	1 620 076	175 108	1 444 968
Guernsey	357 047	232 504	84 847	147 657	15 699	—	3 055	353 646	108 498	245 148
Hamilton	13 114 294	9 552 206	2 101 015	7 451 191	725 251	—	93 345	13 012 623	2 828 511	10 184 112
Cincinnati city	3 157 013	3 157 013	724 564	2 432 449	(NA)	—	(NA)	3 157 013	(NA)	3 157 013
Hancock	900 910	616 253	134 207	482 046	52 344	—	7 188	893 100	231 691	661 409
Hardin	252 104	181 995	56 010	125 985	11 493	—	2 408	249 609	58 529	191 080
Harrison	158 667	107 515	37 226	70 289	6 408	—	1 105	157 433	44 615	112 818
Henry	317 567	213 551	56 557	156 994	14 369	—	3 156	314 136	89 372	224 764
Highland	271 653	210 820	61 358	149 462	11 609	—	2 771	268 728	49 070	219 658
Hocking	237 077	148 116	51 588	96 528	9 899	—	1 998	234 833	78 816	156 017
Holmes	310 212	230 255	55 864	174 391	22 985	—	5 253	304 724	56 737	247 987
Huron	588 146	411 683	99 213	312 470	46 601	—	6 314	581 235	129 265	451 970
Jackson	241 640	155 669	49 654	106 015	12 052	—	2 533	238 867	73 679	165 188
Jefferson	986 584	440 404	96 723	343 681	22 083	—	5 261	980 823	523 597	457 226
Knox	481 978	353 668	92 875	260 793	20 385	—	4 297	477 368	107 612	369 756
Lake	3 908 836	2 646 411	720 401	1 926 010	217 211	—	24 701	3 882 579	1 043 658	2 838 921
Lawrence	426 638	276 121	68 546	207 575	17 286	—	2 797	423 687	133 077	290 610
Licking	1 434 633	1 097 720	285 457	812 263	48 403	—	10 298	1 423 487	287 662	1 135 825
Logan	552 068	353 668	105 541	248 127	28 656	—	4 152	547 558	169 386	378 172
Lorain	3 077 207	2 254 806	598 032	1 656 774	149 786	—	20 776	3 055 300	671 484	2 383 816
Elyria city	415 638	415 638	108 429	307 209	(NA)	—	(NA)	415 638	(NA)	415 638
Lorain city	449 147	449 147	116 501	332 646	(NA)	—	(NA)	449 147	(NA)	449 147
Lucas	5 441 142	4 081 522	900 572	3 180 950	269 415	—	37 536	5 399 952	1 086 551	4 313 401
Toledo city	2 396 914	2 396 914	519 909	1 877 005	(NA)	—	(NA)	2 396 914	(NA)	2 396 914
Madison	356 424	263 635	85 719	177 916	21 823	—	2 455	353 711	70 708	283 003
Mahoning	2 269 284	1 686 922	403 842	1 283 080	153 982	—	23 268	2 244 099	426 463	1 817 636
Youngstown city (part)	349 940	349 940	80 744	269 196	(NA)	—	(NA)	349 940	(NA)	349 940
Marion	585 584	406 406	107 659	298 747	39 605	—	4 623	580 464	139 076	441 388
Medina	1 594 158	1 266 989	409 952	857 037	84 795	—	12 630	1 580 564	241 410	1 339 154
Meigs	222 764	130 581	45 072	85 509	4 173	—	1 571	221 039	87 856	133 183
Mercer	431 845	336 513	78 820	257 693	18 841	—	5 037	426 454	76 137	350 317
Miami	1 108 868	819 822	219 081	600 741	105 701	—	10 106	1 098 068	182 651	915 417
Monroe	232 190	98 493	30 586	67 907	79 794	—	1 361	230 780	53 854	176 926
Montgomery	7 072 324	5 439 066	1 269 315	4 169 751	364 267	—	50 536	7 017 336	1 264 539	5 752 797
Dayton city (part)	1 103 395	1 103 395	245 555	857 840	(NA)	—	(NA)	1 103 395	(NA)	1 103 395
Kettering city	750 810	750 810	168 572	582 238	(NA)	—	(NA)	750 810	(NA)	750 810
Morgan	208 048	99 995	39 942	60 053	2 377	—	908	206 931	105 467	101 464
Morrow	227 968	168 194	62 695	105 499	6 399	—	1 588	226 282	53 277	173 005
Muskingum	705 747	509 014	137 164	371 850	31 297	—	7 776	697 209	164 674	532 535
Noble	154 964	77 623	37 851	39 772	2 492	—	1 066	153 768	74 719	79 049
Ottawa	1 028 959	547 826	166 341	381 485	25 578	—	5 118	1 023 527	455 241	568 286
Paulding	168 624	122 265	38 276	83 989	12 396	—	1 686	166 825	33 850	132 975
Perry	210 275	151 522	46 440	105 082	7 280	—	1 960	208 127	51 285	156 842
Pickaway	489 488	320 671	94 799	225 872	12 331	—	2 702	486 516	156 216	330 300
Pike	171 406	113 367	37 429	75 938	11 888	—	1 261	170 048	46 054	123 994
Portage	1 414 103	1 088 165	260 431	827 734	74 767	—	11 269	1 402 084	250 421	1 151 663
Preble	362 883	277 235	77 891	199 344	7 113	—	2 118	360 515	78 385	282 130
Putnam	314 181	244 036	57 594	186 442	15 574	—	3 550	310 429	54 369	256 060
Richland	1 309 825	890 738	195 862	694 876	71 429	—	11 524	1 297 497	346 854	950 643
Mansfield city	339 947	339 947	69 411	270 536	(NA)	—	(NA)	339 947	(NA)	339 947
Ross	609 804	415 613	105 541	310 072	38 166	—	4 727	604 677	155 625	449 052
Sandusky	691 575	474 034	113 257	360 777	34 927	—	5 824	685 188	182 051	503 137
Scioto	535 476	360 921	92 797	268 124	22 216	—	5 404	529 773	152 040	377 733
Seneca	574 288	391 577	97 582	293 995	42 746	—	5 164	568 620	139 461	429 159
Shelby	658 404	372 064	88 163	283 901	40 697	—	4 654	653 304	245 197	408 107
Stark	4 187 072	3 068 744	940 446	2 128 298	220 779	—	33 538	4 151 067	895 082	3 255 985
Canton city	476 099	476 099	123 240	352 859	(NA)	—	(NA)	476 099	(NA)	476 099
Summit	6 511 395	5 101 106	1 287 697	3 813 409	357 966	—	48 212	6 459 431	1 048 571	5 410 860
Akron city	1 610 309	1 610 309	317 462	1 292 847	(NA)	—	(NA)	1 610 309	(NA)	1 610 309
Trumbull	2 280 845	1 584 816	373 838	1 210 978	127 358	—	19 712	2 259 780	567 318	1 692 462
Warren city	281 101	281 101	63 056	218 045	(NA)	—	(NA)	281 101	(NA)	281 101
Youngstown city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)	(NA)
Tuscarawas	837 531	588 627	142 449	446 178	76 767	—	9 511	827 284	171 401	655 883
Union	527 854	301 650	82 799	218 851	16 788	—	2 531	525 053	209 146	315 907
Van Wert	303 066	226 664	58 393	168 271	16 658	—	3 108	299 682	59 468	240 214
Vinton	107 980	62 097	26 291	35 806	5 381	—	827	107 048	40 397	66 651
Warren	1 524 408	1 195 110	314 538	880 572	80 256	—	9 900	1 514 589	248 313	1 266 276
Washington	707 582	414 793	97 594	317 199	44 285	—	6 724	700 365	248 011	452 354
Wayne	1 120 872	826 038	210 982	615 056	82 143	—	11 098	1 108 950	211 867	897 083
Williams	416 118	260 668	63 440	197 228	64 013	—	4 476	411 300	91 095	320 205
Wood	1 370 379	998 291	269 591	728 700	92 821	—	9 677	1 359 778	278 343	1 081 435
Wyandot	209 389	153 760	40 923	112 837	8 276	—	2 515	206 676	47 155	159 521

See footnotes at end of table.

46 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Oklahoma²⁴	11 507 778	7 680 133	(NA)	(NA)	1 921 680	710 233	(NA)	10 797 545	1 905 965	8 891 580
Adair	37 454	26 649	(NA)	(NA)	7 357	3 800	(NA)	33 654	3 448	30 206
Alfalfa	44 417	28 423	(NA)	(NA)	9 116	1 791	(NA)	42 626	6 878	35 748
Atoka	27 898	16 021	(NA)	(NA)	3 969	3 153	(NA)	24 745	7 908	16 837
Beaver	72 529	27 010	(NA)	(NA)	11 203	1 538	(NA)	70 991	34 316	36 675
Beckham	87 647	41 761	(NA)	(NA)	11 247	4 297	(NA)	83 350	34 639	48 711
Blaine	55 509	28 989	(NA)	(NA)	12 652	2 698	(NA)	52 811	13 868	38 943
Bryan	78 454	53 075	(NA)	(NA)	8 406	7 338	(NA)	71 116	16 973	54 143
Caddo	104 821	56 413	(NA)	(NA)	12 355	6 189	(NA)	98 632	36 053	62 579
Canadian	286 872	199 179	(NA)	(NA)	34 829	17 348	(NA)	269 524	52 864	216 660
Oklahoma City city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Carter	153 111	93 252	(NA)	(NA)	31 655	10 473	(NA)	142 638	28 204	114 434
Cherokee	70 849	57 426	(NA)	(NA)	8 129	7 668	(NA)	63 181	5 294	57 887
Choctaw	28 419	20 688	(NA)	(NA)	2 314	4 164	(NA)	24 255	5 417	18 838
Cimarron	29 871	16 978	(NA)	(NA)	5 963	868	(NA)	29 003	6 930	22 073
Cleveland	532 140	455 749	(NA)	(NA)	38 798	33 066	(NA)	499 074	37 593	461 481
Norman city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Oklahoma City city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Coal	28 774	9 278	(NA)	(NA)	2 638	1 535	(NA)	27 239	16 858	10 381
Comanche	304 916	234 454	(NA)	(NA)	36 536	15 761	(NA)	289 155	33 926	255 229
Lawton city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Cotton	21 595	15 944	(NA)	(NA)	3 103	1 863	(NA)	19 732	2 548	17 184
Craig	50 547	34 206	(NA)	(NA)	8 412	3 642	(NA)	46 905	7 929	38 976
Creek	179 505	111 285	(NA)	(NA)	24 147	14 197	(NA)	165 308	44 073	121 235
Custer	108 279	58 433	(NA)	(NA)	16 423	5 339	(NA)	102 940	33 423	69 517
Delaware	113 505	94 740	(NA)	(NA)	13 219	7 158	(NA)	106 347	5 546	100 801
Dewey	39 852	16 240	(NA)	(NA)	9 004	1 561	(NA)	38 291	14 608	23 683
Ellis	31 993	15 893	(NA)	(NA)	4 447	1 388	(NA)	30 605	11 653	18 952
Garfield	227 320	146 310	(NA)	(NA)	46 459	13 709	(NA)	213 611	34 551	179 060
Enid city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Garvin	85 928	56 671	(NA)	(NA)	14 288	7 565	(NA)	78 363	14 969	63 394
Grady	126 056	78 712	(NA)	(NA)	19 530	9 568	(NA)	116 488	27 814	88 674
Grant	59 928	34 859	(NA)	(NA)	15 250	1 715	(NA)	58 213	9 819	48 394
Greer	24 297	17 544	(NA)	(NA)	5 147	1 920	(NA)	22 377	1 606	20 771
Harmon	15 993	11 824	(NA)	(NA)	2 318	1 102	(NA)	14 891	1 851	13 040
Harper	38 229	15 300	(NA)	(NA)	7 275	1 194	(NA)	37 035	15 654	21 381
Haskell	29 926	15 993	(NA)	(NA)	3 318	3 125	(NA)	26 801	10 615	16 186
Hughes	38 847	19 194	(NA)	(NA)	4 061	3 588	(NA)	35 259	15 592	19 667
Jackson	79 642	63 955	(NA)	(NA)	8 816	4 767	(NA)	74 875	6 871	68 004
Jefferson	23 270	16 017	(NA)	(NA)	3 256	1 808	(NA)	21 462	3 997	17 465
Johnston	32 042	20 224	(NA)	(NA)	4 923	2 715	(NA)	29 327	6 895	22 432
Kay	211 613	127 879	(NA)	(NA)	60 781	12 723	(NA)	198 890	22 953	175 937
Kingfisher	81 911	42 205	(NA)	(NA)	17 573	3 446	(NA)	78 465	22 133	56 332
Kiowa	42 790	29 643	(NA)	(NA)	7 084	2 915	(NA)	39 875	6 063	33 812
Latimer	32 256	13 441	(NA)	(NA)	5 504	2 381	(NA)	29 875	13 311	16 564
Le Flore	128 777	94 674	(NA)	(NA)	13 165	10 327	(NA)	118 450	20 938	97 512
Lincoln	82 487	49 023	(NA)	(NA)	11 863	7 580	(NA)	74 907	21 601	53 306
Logan	103 999	69 060	(NA)	(NA)	9 798	6 938	(NA)	97 061	25 141	71 920
Love	23 205	16 569	(NA)	(NA)	2 474	2 174	(NA)	21 031	4 162	16 869
McClain	68 112	46 101	(NA)	(NA)	8 526	5 581	(NA)	62 531	13 485	49 046
Oklahoma City city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
McCurtain	93 912	54 529	(NA)	(NA)	25 368	8 451	(NA)	85 461	14 015	71 446
McIntosh	48 440	36 224	(NA)	(NA)	5 453	4 258	(NA)	44 182	6 763	37 419
Major	50 823	23 003	(NA)	(NA)	11 302	2 150	(NA)	48 673	16 518	32 155
Marshall	38 021	27 535	(NA)	(NA)	5 491	3 154	(NA)	34 867	4 995	29 872
Mayes	106 428	71 517	(NA)	(NA)	23 602	8 662	(NA)	97 766	11 309	86 457
Murray	33 384	20 265	(NA)	(NA)	4 811	3 380	(NA)	30 004	8 308	21 696
Muskogee	278 903	131 720	(NA)	(NA)	34 733	15 740	(NA)	263 163	112 450	150 713
Noble	99 744	27 729	(NA)	(NA)	9 168	2 792	(NA)	96 952	62 847	34 105
Nowata	29 870	21 076	(NA)	(NA)	4 040	2 869	(NA)	27 001	4 754	22 247
Okfuskee	34 701	17 673	(NA)	(NA)	5 336	2 740	(NA)	31 961	11 692	20 269
Oklahoma	2 316 241	1 555 940	(NA)	(NA)	518 280	122 495	(NA)	2 193 746	242 021	1 951 725
Edmond city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Midwest city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Oklahoma City city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Okmulgee	92 548	60 911	(NA)	(NA)	15 629	9 102	(NA)	83 446	16 008	67 438
Osage	129 490	92 658	(NA)	(NA)	16 311	10 086	(NA)	119 404	20 521	98 883
Tulsa city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Ottawa	72 344	53 027	(NA)	(NA)	10 560	7 780	(NA)	64 564	8 757	55 807
Pawnee	52 000	35 334	(NA)	(NA)	6 036	3 869	(NA)	48 131	10 630	37 501
Payne	180 310	125 325	(NA)	(NA)	34 139	10 857	(NA)	169 453	20 846	148 607
Pittsburg	105 698	67 791	(NA)	(NA)	11 786	10 399	(NA)	95 299	26 121	69 178
Pontotoc	96 440	58 481	(NA)	(NA)	13 964	8 175	(NA)	88 265	23 995	64 270
Pottawatomie	153 748	108 163	(NA)	(NA)	18 166	13 824	(NA)	139 924	27 419	112 505
Oklahoma City city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pushmataha	26 904	18 744	(NA)	(NA)	2 114	2 943	(NA)	23 961	6 046	17 915

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Oklahoma²⁴—Con.										
Roger Mills	44 953	13 835	(NA)	(NA)	6 448	1 033	(NA)	43 920	24 670	19 250
Rogers	261 372	148 808	(NA)	(NA)	29 585	13 566	(NA)	247 806	82 979	164 827
Tulsa city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Seminole	81 873	35 713	(NA)	(NA)	7 512	6 270	(NA)	75 603	38 648	36 955
Sequoyah	73 362	52 388	(NA)	(NA)	9 196	8 921	(NA)	64 441	11 778	52 663
Stephens	121 523	87 895	(NA)	(NA)	18 362	11 169	(NA)	110 354	15 266	95 088
Texas	96 073	54 110	(NA)	(NA)	19 643	3 614	(NA)	92 459	22 320	70 139
Tillman	38 516	27 255	(NA)	(NA)	8 280	2 677	(NA)	35 839	2 981	32 858
Broken Arrow city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tulsa	2 198 953	1 609 745	(NA)	(NA)	387 177	110 102	(NA)	2 088 851	202 031	1 886 820
Tulsa city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wagoner	126 853	95 584	(NA)	(NA)	12 849	11 995	(NA)	114 858	18 420	96 438
Washington	182 520	142 030	(NA)	(NA)	27 030	13 197	(NA)	169 323	13 460	155 863
Washita	55 475	29 500	(NA)	(NA)	8 965	2 958	(NA)	52 517	17 010	35 507
Woods	54 682	29 328	(NA)	(NA)	9 507	2 661	(NA)	52 021	15 847	36 174
Woodward	86 089	49 013	(NA)	(NA)	13 506	4 668	(NA)	81 421	23 570	57 851
Oregon²	112 410 033	100 853 650	34 316 233	66 537 417	5 180 496	231 973	19 415	112 158 645	6 375 887	105 782 758
Baker	508 815	354 241	111 808	242 433	18 128	1 556	38	507 221	136 446	370 775
Benton	2 369 144	2 222 247	647 821	1 574 426	79 906	4 765	542	2 363 837	66 991	2 296 846
Clackamas	12 449 903	11 570 727	4 198 151	7 372 576	487 580	19 102	2 426	12 428 375	391 596	12 036 779
Portland city (part)	45 047	44 277	13 195	31 082	382	120	—	44 927	388	44 539
Clatsop	1 898 197	1 764 876	731 235	1 033 641	77 146	3 678	177	1 894 342	56 175	1 838 167
Columbia	1 750 375	1 165 829	407 642	758 187	66 170	2 783	247	1 747 345	518 376	1 228 969
Coos	1 873 724	1 687 069	662 517	1 024 552	106 685	7 272	783	1 865 669	79 970	1 785 699
Crook	456 440	407 458	110 681	296 777	23 138	1 198	101	455 141	25 844	429 297
Curry	1 032 182	966 910	517 770	449 140	47 488	2 072	398	1 029 712	17 784	1 011 928
Deschutes	4 438 621	4 149 549	1 602 740	2 546 809	153 589	6 591	707	4 431 323	135 483	4 295 840
Douglas	3 129 989	2 776 072	991 438	1 784 634	145 898	10 935	7	3 119 047	208 019	2 911 028
Gilliam	140 252	108 772	48 325	60 447	6 800	235	—	140 017	24 680	115 337
Grant	229 204	190 796	77 062	113 734	18 206	642	29	228 533	20 202	208 331
Harney	223 702	171 427	70 429	100 998	11 672	516	22	223 164	40 603	182 561
Hood River	671 405	601 034	214 204	386 830	26 926	1 380	87	669 938	43 445	626 493
Jackson	5 731 597	5 112 760	2 016 655	3 096 105	354 237	11 740	3 970	5 715 887	264 600	5 451 287
Jefferson	473 715	303 810	111 190	192 620	16 110	775	58	472 882	153 795	319 087
Josephine	2 439 660	2 251 161	967 542	1 283 619	104 778	8 185	1 145	2 430 330	83 721	2 346 609
Klamath	1 941 672	1 605 140	593 791	1 011 349	96 171	5 717	263	1 935 692	240 361	1 695 331
Lake	267 563	212 028	113 650	98 378	15 361	552	49	266 962	40 174	226 788
Lane	9 852 743	9 075 851	2 652 087	6 423 764	474 820	18 724	2 250	9 831 769	302 072	9 529 697
Eugene city	4 406 721	4 115 351	1 070 746	3 044 605	203 034	6 402	833	4 399 486	88 336	4 311 150
Lincoln	2 299 242	2 130 066	940 960	1 189 106	89 555	4 957	339	2 293 946	79 621	2 214 325
Linn	2 809 783	2 502 480	730 513	1 771 967	151 016	7 467	908	2 801 408	156 287	2 645 121
Malheur	695 993	589 383	210 599	378 784	31 857	2 211	237	693 545	74 753	618 792
Marion	6 771 214	6 264 975	1 813 266	4 451 709	207 796	20 028	—	6 751 186	298 443	6 452 743
Salem city (part)	2 979 577	2 719 639	763 338	1 956 301	137 473	8 087	—	2 971 490	122 465	2 849 025
Morrow	728 289	278 507	88 273	190 234	13 270	761	76	727 452	436 512	290 940
Multnomah	24 285 938	21 542 410	7 061 076	14 481 334	1 233 278	48 292	1 526	24 236 120	1 510 250	22 725 870
Gresham city	2 444 391	2 282 088	716 768	1 565 320	99 505	4 105	578	2 439 708	62 798	2 376 910
Portland city (part)	19 353 886	16 974 071	5 529 653	11 444 418	1 061 226	38 591	421	19 314 874	1 318 589	17 996 285
Polk	1 364 094	1 257 274	370 861	886 413	56 585	4 239	500	1 359 355	50 235	1 309 120
Salem city (part)	400 750	382 336	88 731	293 605	10 095	1 733	—	399 017	8 319	390 698
Sherman	107 609	85 764	56 138	29 626	2 037	250	8	107 351	19 808	87 543
Tillamook	1 165 290	1 091 606	538 029	553 577	38 521	3 018	174	1 162 098	35 163	1 126 935
Umatilla	1 526 802	1 285 932	422 383	863 549	72 369	5 175	467	1 521 160	168 501	1 352 659
Union	566 325	471 584	137 414	334 170	29 338	2 047	88	564 190	65 403	498 787
Wallowa	285 754	210 947	83 932	127 015	11 227	914	23	284 817	63 580	221 237
Wasco	683 624	583 324	220 955	362 369	32 047	2 102	264	681 258	68 253	613 005
Washington	15 172 317	13 952 200	4 229 972	9 722 228	807 331	16 718	1 506	15 154 093	412 786	14 741 307
Beaverton city	2 855 136	2 651 619	803 221	1 848 398	122 490	2 168	91	2 852 877	81 027	2 771 850
Portland city	34 663	32 697	9 322	23 375	990	8	—	34 655	976	33 679
Wheeler	51 700	45 074	25 265	19 809	1 968	129	—	51 571	4 658	46 913
Yamhill	2 017 156	1 864 367	539 859	1 324 508	71 492	5 247	—	2 011 909	81 297	1 930 612
Pennsylvania²	78 065 866	78 065 866	(NA)	(NA)	—	—	—	78 065 866	—	78 065 866
Adams	1 283 703	1 283 703	(NA)	(NA)	—	—	—	1 283 703	—	1 283 703
Allegheny	7 870 337	7 870 337	(NA)	(NA)	—	—	—	7 870 337	—	7 870 337
Penn Hills township	229 417	229 417	(NA)	(NA)	—	—	—	229 417	—	229 417
Pittsburgh city	2 080 764	2 080 764	(NA)	(NA)	—	—	—	2 080 764	—	2 080 764
Armstrong	212 905	212 905	(NA)	(NA)	—	—	—	212 905	—	212 905
Beaver	1 686 488	1 686 488	(NA)	(NA)	—	—	—	1 686 488	—	1 686 488
Bedford	124 902	124 902	(NA)	(NA)	—	—	—	124 902	—	124 902
Berks	890 890	890 890	(NA)	(NA)	—	—	—	890 890	—	890 890
Reading city	116 230	116 230	(NA)	(NA)	—	—	—	116 230	—	116 230
Blair	445 009	445 009	(NA)	(NA)	—	—	—	445 009	—	445 009
Altoona city	144 665	144 665	(NA)	(NA)	—	—	—	144 665	—	144 665
Bradford	206 659	206 659	(NA)	(NA)	—	—	—	206 659	—	206 659
Bucks	1 550 008	1 550 008	(NA)	(NA)	—	—	—	1 550 008	—	1 550 008
Bensalem township	154 303	154 303	(NA)	(NA)	—	—	—	154 303	—	154 303
Bristol township	108 895	108 895	(NA)	(NA)	—	—	—	108 895	—	108 895

See footnotes at end of table.

48 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real		Personal						
		Total	Land							
1	2	3	4	5	6	7	8	9	10	
Pennsylvania²—Con.										
Butler.....	687 537	687 537	(NA)	(NA)	—	—	—	687 537	—	687 537
Cambria.....	486 323	486 323	(NA)	(NA)	—	—	—	486 323	—	486 323
Cameron.....	61 665	61 665	(NA)	(NA)	—	—	—	61 665	—	61 665
Carbon.....	167 611	167 611	(NA)	(NA)	—	—	—	167 611	—	167 611
Centre.....	215 437	215 437	(NA)	(NA)	—	—	—	215 437	—	215 437
Chester.....	1 540 267	1 540 267	(NA)	(NA)	—	—	—	1 540 267	—	1 540 267
Clarion.....	127 743	127 743	(NA)	(NA)	—	—	—	127 743	—	127 743
Clearfield.....	417 522	417 522	(NA)	(NA)	—	—	—	417 522	—	417 522
Clinton.....	287 210	287 210	(NA)	(NA)	—	—	—	287 210	—	287 210
Columbia.....	127 355	127 355	(NA)	(NA)	—	—	—	127 355	—	127 355
Crawford.....	776 073	776 073	(NA)	(NA)	—	—	—	776 073	—	776 073
Cumberland.....	1 336 313	1 336 313	(NA)	(NA)	—	—	—	1 336 313	—	1 336 313
Dauphin.....	5 243 858	5 243 858	(NA)	(NA)	—	—	—	5 243 858	—	5 243 858
Harrisburg city.....	767 901	767 901	(NA)	(NA)	—	—	—	767 901	—	767 901
Delaware.....	748 894	748 894	(NA)	(NA)	—	—	—	748 894	—	748 894
Haverford township.....	73 142	73 142	(NA)	(NA)	—	—	—	73 142	—	73 142
Upper Darby township.....	93 947	93 947	(NA)	(NA)	—	—	—	93 947	—	93 947
Elk.....	152 604	152 604	(NA)	(NA)	—	—	—	152 604	—	152 604
Erie.....	743 534	743 534	(NA)	(NA)	—	—	—	743 534	—	743 534
Erie city.....	218 402	218 402	(NA)	(NA)	—	—	—	218 402	—	218 402
Fayette.....	225 510	225 510	(NA)	(NA)	—	—	—	225 510	—	225 510
Forest.....	56 687	56 687	(NA)	(NA)	—	—	—	56 687	—	56 687
Franklin.....	311 604	311 604	(NA)	(NA)	—	—	—	311 604	—	311 604
Fulton.....	69 675	69 675	(NA)	(NA)	—	—	—	69 675	—	69 675
Greene.....	181 524	181 524	(NA)	(NA)	—	—	—	181 524	—	181 524
Huntingdon.....	184 774	184 774	(NA)	(NA)	—	—	—	184 774	—	184 774
Indiana.....	207 892	207 892	(NA)	(NA)	—	—	—	207 892	—	207 892
Jefferson.....	164 350	164 350	(NA)	(NA)	—	—	—	164 350	—	164 350
Juniata.....	73 195	73 195	(NA)	(NA)	—	—	—	73 195	—	73 195
Lackawanna.....	1 205 335	1 205 335	(NA)	(NA)	—	—	—	1 205 335	—	1 205 335
Scranton city.....	388 387	388 387	(NA)	(NA)	—	—	—	388 387	—	388 387
Lancaster.....	2 943 515	2 943 515	(NA)	(NA)	—	—	—	2 943 515	—	2 943 515
Lancaster city.....	262 425	262 425	(NA)	(NA)	—	—	—	262 425	—	262 425
Lawrence.....	321 605	321 605	(NA)	(NA)	—	—	—	321 605	—	321 605
Lebanon.....	400 208	400 208	(NA)	(NA)	—	—	—	400 208	—	400 208
Lehigh.....	6 078 392	6 078 392	(NA)	(NA)	—	—	—	6 078 392	—	6 078 392
Allentown city.....	1 616 952	1 616 952	(NA)	(NA)	—	—	—	1 616 952	—	1 616 952
Bethlehem city (part).....	441 264	441 264	(NA)	(NA)	—	—	—	441 264	—	441 264
Luzerne.....	647 522	647 522	(NA)	(NA)	—	—	—	647 522	—	647 522
Lycoming.....	1 830 911	1 830 911	(NA)	(NA)	—	—	—	1 830 911	—	1 830 911
McKean.....	124 550	124 550	(NA)	(NA)	—	—	—	124 550	—	124 550
Mercer.....	323 180	323 180	(NA)	(NA)	—	—	—	323 180	—	323 180
Mifflin.....	129 005	129 005	(NA)	(NA)	—	—	—	129 005	—	129 005
Monroe.....	1 466 827	1 466 827	(NA)	(NA)	—	—	—	1 466 827	—	1 466 827
Montgomery.....	2 344 571	2 344 571	(NA)	(NA)	—	—	—	2 344 571	—	2 344 571
Abington township.....	178 697	178 697	(NA)	(NA)	—	—	—	178 697	—	178 697
Lower Merion township.....	323 535	323 535	(NA)	(NA)	—	—	—	323 535	—	323 535
Montour.....	46 837	46 837	(NA)	(NA)	—	—	—	46 837	—	46 837
Northampton.....	5 946 902	5 946 902	(NA)	(NA)	—	—	—	5 946 902	—	5 946 902
Bethlehem city (part).....	897 977	897 977	(NA)	(NA)	—	—	—	897 977	—	897 977
Northumberland.....	150 056	150 056	(NA)	(NA)	—	—	—	150 056	—	150 056
Perry.....	144 466	144 466	(NA)	(NA)	—	—	—	144 466	—	144 466
Philadelphia city ⁵	9 026 334	9 026 334	(NA)	(NA)	—	—	—	9 026 334	—	9 026 334
Pike.....	270 420	270 420	(NA)	(NA)	—	—	—	270 420	—	270 420
Potter.....	72 968	72 968	(NA)	(NA)	—	—	—	72 968	—	72 968
Schuylkill.....	510 902	510 902	(NA)	(NA)	—	—	—	510 902	—	510 902
Snyder.....	70 976	70 976	(NA)	(NA)	—	—	—	70 976	—	70 976
Somerset.....	231 973	231 973	(NA)	(NA)	—	—	—	231 973	—	231 973
Sullivan.....	117 661	117 661	(NA)	(NA)	—	—	—	117 661	—	117 661
Susquehanna.....	152 009	152 009	(NA)	(NA)	—	—	—	152 009	—	152 009
Tioga.....	401 073	401 073	(NA)	(NA)	—	—	—	401 073	—	401 073
Union.....	93 827	93 827	(NA)	(NA)	—	—	—	93 827	—	93 827
Venango.....	297 504	297 504	(NA)	(NA)	—	—	—	297 504	—	297 504
Warren.....	393 235	393 235	(NA)	(NA)	—	—	—	393 235	—	393 235
Washington.....	981 308	981 308	(NA)	(NA)	—	—	—	981 308	—	981 308
Wayne.....	489 557	489 557	(NA)	(NA)	—	—	—	489 557	—	489 557
Westmoreland.....	2 933 438	2 933 438	(NA)	(NA)	—	—	—	2 933 438	—	2 933 438
Wyoming.....	120 454	120 454	(NA)	(NA)	—	—	—	120 454	—	120 454
York.....	8 932 287	8 932 287	(NA)	(NA)	—	—	—	8 932 287	—	8 932 287

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Rhode Island²	37 001 503	31 320 502	(NA)	(NA)	5 681 001	2 167 672	54 208	34 779 623	—	34 779 623
Bristol	1 639 129	1 403 785	(NA)	(NA)	235 344	37 483	1 630	1 600 016	—	1 600 016
Barrington town	704 669	619 371	(NA)	(NA)	85 298	14 429	—	690 240	—	690 240
Bristol town	578 419	490 051	(NA)	(NA)	88 368	13 578	1 034	563 807	—	563 807
Warren town	356 041	294 363	(NA)	(NA)	61 678	9 476	596	345 969	—	345 969
Kent	6 714 462	5 597 713	(NA)	(NA)	1 116 749	118 633	17 716	6 578 113	—	6 578 113
Warwick city	3 594 474	2 929 251	(NA)	(NA)	665 223	43 485	14 370	3 536 619	—	3 536 619
Coventry town	1 655 933	1 458 424	(NA)	(NA)	197 509	52 313	317	1 603 303	—	1 603 303
East Greenwich town	690 310	602 739	(NA)	(NA)	87 571	11 925	2 451	675 934	—	675 934
West Greenwich town	74 372	55 806	(NA)	(NA)	18 566	2 326	62	73 984	—	73 984
West Warwick town	699 373	551 493	(NA)	(NA)	147 880	10 584	516	688 273	—	688 273
Newport	4 580 871	4 095 413	(NA)	(NA)	485 458	75 390	2 349	4 503 132	—	4 503 132
Newport city	1 043 244	927 653	(NA)	(NA)	115 591	12 078	1 487	1 029 679	—	1 029 679
Jamestown town	315 652	280 273	(NA)	(NA)	35 379	3 013	166	312 473	—	312 473
Little Compton town	360 958	339 114	(NA)	(NA)	21 844	2 925	22	358 011	—	358 011
Middletown town	1 387 689	1 222 151	(NA)	(NA)	165 538	21 991	—	1 365 698	—	1 365 698
Portsmouth town	1 012 042	942 412	(NA)	(NA)	69 630	29 133	253	982 656	—	982 656
Tiverton town	461 286	383 810	(NA)	(NA)	77 476	6 250	421	454 615	—	454 615
Providence	18 381 795	15 185 887	(NA)	(NA)	3 195 908	1 886 297	28 874	16 466 624	—	16 466 624
Central Falls city	188 640	153 400	(NA)	(NA)	35 240	2 167	701	185 772	—	185 772
Cranston city	2 164 845	1 700 440	(NA)	(NA)	464 405	75 523	6 698	2 082 624	—	2 082 624
Pawtucket city	1 338 273	1 055 348	(NA)	(NA)	282 925	34 245	4 922	1 299 106	—	1 299 106
Providence city	6 306 132	5 480 788	(NA)	(NA)	825 344	1 310 147	2 006	4 993 979	—	4 993 979
Woonsocket city	1 618 179	1 455 465	(NA)	(NA)	162 714	277 690	2 882	1 337 607	—	1 337 607
East Providence city	1 522 946	1 129 336	(NA)	(NA)	393 610	45 524	1 886	1 475 536	—	1 475 536
Burrillville town	301 391	233 632	(NA)	(NA)	67 293	6 370	1 218	293 803	—	293 803
Cumberland town	995 786	838 616	(NA)	(NA)	157 170	37 948	2 029	955 809	—	955 809
Foster town	137 947	120 515	(NA)	(NA)	17 432	553	38	137 356	—	137 356
Glocester town	273 726	228 362	(NA)	(NA)	45 364	13 781	516	259 429	—	259 429
Johnston town	818 554	633 637	(NA)	(NA)	184 917	25 001	1 135	792 418	—	792 418
Lincoln town	715 946	550 919	(NA)	(NA)	165 027	22 468	1 592	691 886	—	691 886
North Providence town	810 307	658 617	(NA)	(NA)	151 690	22 199	2 402	785 706	—	785 706
North Smithfield town	286 793	206 890	(NA)	(NA)	79 903	4 157	285	282 351	—	282 351
Scituate town	395 447	348 873	(NA)	(NA)	46 574	2 986	186	392 275	—	392 275
Smithfield town	506 883	391 049	(NA)	(NA)	115 834	5 538	378	500 967	—	500 967
Washington	5 685 246	5 037 704	(NA)	(NA)	647 542	49 869	3 639	5 631 738	—	5 631 738
Charlestown town	480 829	439 447	(NA)	(NA)	41 382	4 104	217	476 508	—	476 508
Exeter town	87 266	63 750	(NA)	(NA)	23 516	447	67	86 752	—	86 752
Hopkinton town	149 592	123 382	(NA)	(NA)	26 210	1 682	54	147 856	—	147 856
Narragansett town	715 408	624 301	(NA)	(NA)	91 107	1 545	200	713 663	—	713 663
North Kingstown town	940 111	784 475	(NA)	(NA)	155 636	9 165	820	930 126	—	930 126
Richmond town	96 506	77 366	(NA)	(NA)	19 140	872	126	95 508	—	95 508
South Kingstown town	911 163	776 083	(NA)	(NA)	135 080	3 876	842	906 445	—	906 445
Westerly town	2 137 814	1 992 075	(NA)	(NA)	145 739	26 425	1 239	2 110 150	—	2 110 150
New Shoreham town	166 557	156 825	(NA)	(NA)	9 732	1 753	74	164 730	—	164 730
South Carolina^{2 15 25}	7 595 159	4 225 618	(NA)	(NA)	2 000 402	(NA)	—	7 595 159	1 369 139	6 226 020
Abbeville	34 359	14 290	(NA)	(NA)	15 488	(NA)	—	34 359	4 581	29 778
Aiken	252 136	143 969	(NA)	(NA)	71 577	(NA)	—	252 136	36 590	215 546
Allendale	19 255	8 616	(NA)	(NA)	5 212	(NA)	—	19 255	5 427	13 828
Anderson	266 068	144 305	(NA)	(NA)	80 085	(NA)	—	266 068	41 678	224 390
Bamberg	21 454	11 525	(NA)	(NA)	5 391	(NA)	—	21 454	4 538	16 916
Barnwell	30 704	14 459	(NA)	(NA)	10 383	(NA)	—	30 704	5 862	24 842
Beaufort	379 480	304 369	(NA)	(NA)	44 469	(NA)	—	379 480	30 642	348 838
Berkeley	217 406	120 702	(NA)	(NA)	63 999	(NA)	—	217 406	32 705	184 701
North Charleston city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Calhoun	46 909	14 798	(NA)	(NA)	29 288	(NA)	—	46 909	2 823	44 086
Charleston	662 946	442 658	(NA)	(NA)	126 199	(NA)	—	662 946	94 089	568 857
Charleston city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
North Charleston city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Cherokee	86 394	37 337	(NA)	(NA)	35 726	(NA)	—	86 394	13 331	73 063
Chester	59 590	27 498	(NA)	(NA)	23 800	(NA)	—	59 590	8 292	51 298
Chesterfield	62 548	30 658	(NA)	(NA)	23 895	(NA)	—	62 548	7 995	54 553
Clarendon	36 177	23 632	(NA)	(NA)	8 716	(NA)	—	36 177	3 829	32 348
Colleton	72 490	44 582	(NA)	(NA)	12 781	(NA)	—	72 490	15 127	57 363
Darlington	154 411	49 461	(NA)	(NA)	44 292	(NA)	—	154 411	60 658	93 753
Dillon	36 709	20 220	(NA)	(NA)	9 542	(NA)	—	36 709	6 947	29 762
Dorchester	133 924	74 405	(NA)	(NA)	43 550	(NA)	—	133 924	15 969	117 955
North Charleston city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Edgefield	30 055	15 908	(NA)	(NA)	9 424	(NA)	—	30 055	4 723	25 332
Fairfield	103 605	19 999	(NA)	(NA)	14 675	(NA)	—	103 605	68 931	34 674
Florence	197 081	98 825	(NA)	(NA)	64 572	(NA)	—	197 081	33 684	163 397
Georgetown	163 462	101 268	(NA)	(NA)	50 301	(NA)	—	163 462	11 893	151 569
Greenville	753 802	437 953	(NA)	(NA)	203 078	(NA)	—	753 802	112 771	641 031
Greenville city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Greenwood	116 728	65 406	(NA)	(NA)	35 656	(NA)	—	116 728	15 666	101 062
Hampton	27 093	13 086	(NA)	(NA)	8 909	(NA)	—	27 093	5 098	21 995

See footnotes at end of table.

50 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
South Carolina^{2 15 25—} Con.										
Horry	581 746	430 193	(NA)	(NA)	106 793	(NA)	—	581 746	44 760	536 986
Jasper	25 512	14 685	(NA)	(NA)	6 133	(NA)	—	25 512	4 694	20 818
Kershaw	105 727	47 160	(NA)	(NA)	46 330	(NA)	—	105 727	12 237	93 490
Lancaster	72 592	37 936	(NA)	(NA)	25 613	(NA)	—	72 592	9 043	63 549
Laurens	80 470	43 135	(NA)	(NA)	26 979	(NA)	—	80 470	10 356	70 114
Lee	20 347	11 440	(NA)	(NA)	5 464	(NA)	—	20 347	3 443	16 904
Lexington	360 161	197 087	(NA)	(NA)	106 220	(NA)	—	360 161	56 854	303 307
McCormick	11 119	6 268	(NA)	(NA)	2 804	(NA)	—	11 119	2 047	9 072
Marion	39 360	22 263	(NA)	(NA)	12 906	(NA)	—	39 360	4 191	35 169
Marlboro	30 023	15 991	(NA)	(NA)	9 144	(NA)	—	30 023	4 888	25 135
Newberry	50 175	24 695	(NA)	(NA)	15 650	(NA)	—	50 175	9 830	40 345
Oconee	171 703	73 555	(NA)	(NA)	36 045	(NA)	—	171 703	62 103	109 600
Orangeburg	134 504	69 374	(NA)	(NA)	45 456	(NA)	—	134 504	19 674	114 830
Pickens	148 139	72 812	(NA)	(NA)	48 296	(NA)	—	148 139	27 031	121 108
Richland	580 891	340 602	(NA)	(NA)	139 377	(NA)	—	580 891	100 912	479 979
Columbia city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Saluda	14 786	8 486	(NA)	(NA)	3 964	(NA)	—	14 786	2 336	12 450
Spartanburg	462 828	251 356	(NA)	(NA)	149 016	(NA)	—	462 828	62 456	400 372
Sumter	126 205	74 153	(NA)	(NA)	33 408	(NA)	—	126 205	18 644	107 561
Union	42 404	20 165	(NA)	(NA)	16 335	(NA)	—	42 404	5 904	36 500
Williamsburg	45 645	25 267	(NA)	(NA)	13 325	(NA)	—	45 645	7 053	38 592
York	526 036	159 066	(NA)	(NA)	110 136	(NA)	—	526 036	256 834	269 202
South Dakota²⁶	17 567 727	16 740 091	8 569 606	8 170 485	—	272 356	—	17 295 371	827 636	16 467 735
Aurora	110 995	109 434	90 099	19 335	—	3 556	—	107 439	1 561	105 878
Beadle	337 202	314 858	151 780	163 078	—	6 691	—	330 511	22 344	308 167
Bennett	66 437	66 428	52 637	13 791	—	1 789	—	64 648	9	64 639
Bon Homme	115 570	113 048	72 023	41 025	—	5 664	—	109 906	2 522	107 384
Brookings	547 559	537 351	223 154	314 197	—	7 135	—	540 424	10 208	530 216
Brown	724 640	674 888	298 804	376 084	—	8 648	—	715 992	49 752	666 240
Brule	171 783	167 204	116 199	51 005	—	3 760	—	168 023	4 579	163 444
Buffalo	21 577	21 526	20 675	851	—	576	—	21 001	51	20 950
Butte	158 531	149 774	82 439	67 335	—	3 525	—	155 006	8 757	146 249
Campbell	75 232	74 565	59 263	15 302	—	2 393	—	72 839	667	72 172
Charles Mix	179 935	175 878	132 142	43 736	—	6 235	—	173 700	4 057	169 643
Clark	210 909	178 317	145 265	33 052	—	4 463	—	206 446	32 592	173 854
Clay	239 010	226 176	119 879	106 297	—	6 099	—	232 911	12 834	220 077
Codington	462 404	427 144	135 536	291 608	—	5 314	—	457 090	35 260	421 830
Corson	103 889	101 741	87 308	14 433	—	3 048	—	100 841	2 148	98 693
Custer	150 961	143 089	64 129	78 960	—	2 058	—	148 903	7 872	141 031
Davison	321 528	307 119	118 552	188 567	—	3 227	—	318 301	14 409	303 892
Day	190 780	183 740	132 063	51 677	—	5 907	—	184 873	7 040	177 833
Deuel	137 313	121 720	91 218	30 502	—	4 922	—	132 391	15 593	116 798
Dewey	75 386	74 776	60 015	14 761	—	1 867	—	73 519	610	72 909
Douglas	103 266	102 367	73 412	28 955	—	4 362	—	98 904	899	98 005
Edmunds	169 643	157 296	117 161	40 135	—	3 593	—	166 050	12 347	153 703
Fall River	100 455	91 901	46 949	44 952	—	1 850	—	98 605	8 554	90 051
Faulk	121 301	119 861	99 647	20 214	—	3 038	—	118 263	1 440	116 823
Grant	277 414	185 508	105 593	79 915	—	4 836	—	272 578	91 906	180 672
Gregory	115 696	113 822	86 363	27 459	—	4 296	—	111 400	1 874	109 526
Haakon	130 451	129 553	105 657	23 896	—	2 405	—	128 046	898	127 148
Hamlin	172 483	156 433	107 275	49 158	—	4 793	—	167 690	16 050	151 640
Hand	169 927	167 096	130 702	36 394	—	3 812	—	166 115	2 831	163 284
Hanson	83 096	81 190	65 398	15 792	—	3 430	—	79 666	1 906	77 760
Harding	110 539	107 980	92 048	15 932	—	2 711	—	107 828	2 559	105 269
Hughes	368 428	360 445	141 933	218 512	—	1 511	—	366 917	7 983	358 934
Hutchinson	267 004	262 516	195 138	67 378	—	8 105	—	258 899	4 488	254 411
Hyde	73 935	72 745	62 763	9 982	—	1 244	—	72 691	1 190	71 501
Jackson	66 949	66 189	55 547	10 642	—	1 598	—	65 351	760	64 591
Jerauld	70 049	69 059	51 895	17 164	—	2 389	—	67 660	990	66 670
Jones	88 584	86 977	71 481	15 496	—	1 430	—	87 154	1 607	85 547
Kingsbury	148 698	141 412	100 763	40 649	—	6 150	—	142 548	7 286	135 262
Lake	324 911	318 217	197 749	120 468	—	5 264	—	319 647	6 694	312 953
Lawrence	576 376	563 452	205 426	358 026	—	1 705	—	574 671	12 924	561 747
Lincoln	361 685	348 850	183 042	165 808	—	10 813	—	350 872	12 835	338 037
Sioux Falls city (part)	(NA)	(NA)	(NA)	(NA)	—	(NA)	—	(NA)	(NA)	(NA)
Lyman	179 346	177 279	148 125	29 154	—	2 490	—	176 856	2 067	174 789
McCook	176 443	172 316	129 533	42 783	—	5 792	—	170 651	4 127	166 524
McPherson	166 927	131 569	105 503	26 066	—	3 523	—	163 404	35 358	128 046
Marshall	161 620	156 467	121 413	35 054	—	4 266	—	157 354	5 153	152 201
Meade	421 385	408 171	178 263	229 908	—	6 070	—	415 315	13 214	402 101
Mellette	47 387	47 344	42 305	5 039	—	1 318	—	46 069	43	46 026
Miner	108 123	106 869	84 094	22 775	—	4 073	—	104 501	1 254	102 796
Minnehaha	3 225 042	3 058 472	800 168	2 258 304	—	12 875	—	3 212 167	166 570	3 045 597
Sioux Falls city (part)	(NA)	(NA)	(NA)	(NA)	—	(NA)	—	(NA)	(NA)	(NA)
Moody	151 749	149 915	110 680	39 235	—	6 211	—	145 538	1 834	143 704
Pennington	1 903 889	1 813 183	511 701	1 301 482	—	3 439	—	1 900 450	90 706	1 809 744
Rapid City city	(NA)	(NA)	(NA)	(NA)	—	(NA)	—	(NA)	(NA)	(NA)
Perkins	146 940	145 643	116 175	29 468	—	4 135	—	142 805	1 297	141 508

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real		Personal						
		Total	Land							
1	2	3	4	5	6	7	8	9	10	
South Dakota²⁶—Con.										
Potter	121 996	119 664	87 463	32 201	—	2 305	—	119 691	2 332	117 359
Roberts	242 532	236 404	177 366	59 038	—	6 353	—	236 179	6 128	230 051
Sanborn	105 837	104 452	73 787	30 665	—	2 310	—	103 527	1 385	102 142
Shannon	13 873	13 284	11 807	1 477	—	467	—	13 406	589	12 817
Spink	233 478	214 282	152 812	61 470	—	6 584	—	226 894	19 196	207 698
Stanley	112 285	108 974	82 020	26 954	—	1 331	—	110 954	3 311	107 643
Sully	147 812	146 977	130 417	16 560	—	1 917	—	145 895	835	145 060
Todd	58 707	58 112	45 178	12 934	—	1 885	—	56 822	595	56 227
Tripp	229 467	225 809	163 113	62 696	—	4 314	—	225 153	3 658	221 495
Turner	273 191	270 402	206 781	63 621	—	8 533	—	264 658	2 789	261 869
Union	332 015	324 949	215 471	109 478	—	7 409	—	324 606	7 066	317 540
Walworth	145 230	138 213	81 444	56 769	—	2 895	—	142 335	7 017	135 318
Yankton	512 709	492 708	202 472	290 236	—	4 299	—	508 410	20 001	488 409
Zeibach	47 213	46 988	42 393	4 595	—	1 350	—	45 863	225	45 638
Tennessee²⁷—	43 109 471	36 364 386	(NA)	(NA)	3 904 823	—	—	43 109 471	2 840 262	40 269 209
Anderson	491 212	420 449	(NA)	(NA)	46 941	—	—	491 212	23 822	467 390
Bedford	227 047	187 423	(NA)	(NA)	16 780	—	—	227 047	22 844	204 203
Benton	72 828	63 542	(NA)	(NA)	3 596	—	—	72 828	5 690	67 138
Bledsoe	56 113	47 975	(NA)	(NA)	1 098	—	—	56 113	7 040	49 073
Blount	892 843	697 888	(NA)	(NA)	146 603	—	—	892 843	48 352	844 491
Bradley	608 477	502 257	(NA)	(NA)	73 751	—	—	608 477	32 469	576 008
Campbell	186 141	159 086	(NA)	(NA)	11 577	—	—	186 141	15 478	170 663
Cannon	59 362	51 097	(NA)	(NA)	1 166	—	—	59 362	7 099	52 263
Carroll	152 549	126 155	(NA)	(NA)	14 898	—	—	152 549	11 496	141 053
Carter	256 411	228 680	(NA)	(NA)	15 427	—	—	256 411	12 304	244 107
Cheatham	188 022	165 706	(NA)	(NA)	8 008	—	—	188 022	14 308	173 714
Chester	63 193	54 059	(NA)	(NA)	2 216	—	—	63 193	6 918	56 275
Claiborne	162 294	138 157	(NA)	(NA)	6 240	—	—	162 294	17 897	144 397
Clay	34 206	28 978	(NA)	(NA)	1 825	—	—	34 206	3 403	30 803
Cocke	144 526	117 247	(NA)	(NA)	14 799	—	—	144 526	12 480	132 046
Coffee	316 507	266 354	(NA)	(NA)	30 008	—	—	316 507	20 145	296 362
Crockett	97 397	82 479	(NA)	(NA)	5 897	—	—	97 397	9 021	88 376
Cumberland	379 914	333 296	(NA)	(NA)	20 490	—	—	379 914	26 128	353 786
Davidson ⁵	5 984 850	5 198 505	(NA)	(NA)	457 829	—	—	5 984 850	328 516	5 656 334
Decatur	66 728	56 894	(NA)	(NA)	6 728	—	—	66 728	6 063	60 665
DeKalb	95 966	78 284	(NA)	(NA)	7 790	—	—	95 966	9 892	86 074
Dickson	285 027	242 892	(NA)	(NA)	22 412	—	—	285 027	19 723	265 304
Dyer	275 551	228 866	(NA)	(NA)	22 992	—	—	275 551	23 693	251 858
Fayette	192 194	150 499	(NA)	(NA)	18 060	—	—	192 194	23 635	168 559
Fentress	77 069	65 547	(NA)	(NA)	3 567	—	—	77 069	7 955	69 114
Franklin	241 492	211 255	(NA)	(NA)	11 931	—	—	241 492	18 306	223 186
Gibson	263 011	218 205	(NA)	(NA)	22 042	—	—	263 011	22 764	240 247
Giles	143 865	117 291	(NA)	(NA)	14 895	—	—	143 865	11 679	132 186
Grainger	77 595	67 631	(NA)	(NA)	1 521	—	—	77 595	8 443	69 152
Greene	350 553	300 150	(NA)	(NA)	31 631	—	—	350 553	18 772	331 781
Grundy	65 393	52 556	(NA)	(NA)	1 397	—	—	65 393	11 440	53 953
Hamblen	424 812	332 654	(NA)	(NA)	64 696	—	—	424 812	27 462	397 350
Hamilton	3 156 871	2 653 215	(NA)	(NA)	311 085	—	—	3 156 871	192 571	2 964 300
Chattanooga city	2 031 314	1 623 882	(NA)	(NA)	276 328	—	—	2 031 314	131 104	1 900 210
Hancock	32 836	27 470	(NA)	(NA)	809	—	—	32 836	4 557	28 279
Hardeman	140 106	116 166	(NA)	(NA)	9 790	—	—	140 106	14 150	125 956
Hardin	170 573	125 406	(NA)	(NA)	30 175	—	—	170 573	14 992	155 581
Hawkins	302 351	231 789	(NA)	(NA)	34 425	—	—	302 351	36 137	266 214
Haywood	170 352	128 217	(NA)	(NA)	20 188	—	—	170 352	21 947	148 405
Henderson	107 339	91 742	(NA)	(NA)	8 959	—	—	107 339	6 638	100 701
Henry	185 111	151 793	(NA)	(NA)	17 718	—	—	185 111	15 600	169 511
Hickman	100 032	83 489	(NA)	(NA)	4 585	—	—	100 032	11 958	88 074
Houston	34 461	29 612	(NA)	(NA)	1 429	—	—	34 461	3 420	31 041
Humphreys	137 805	92 414	(NA)	(NA)	33 638	—	—	137 805	11 753	126 052
Jackson	45 413	35 719	(NA)	(NA)	2 408	—	—	45 413	7 286	38 127
Jefferson	247 292	205 639	(NA)	(NA)	17 796	—	—	247 292	23 857	223 435
Johnson	74 294	61 984	(NA)	(NA)	3 934	—	—	74 294	8 376	65 918
Knox	2 902 835	2 530 380	(NA)	(NA)	219 943	—	—	2 902 835	152 512	2 750 323
Knoxville city	1 445 883	1 212 030	(NA)	(NA)	135 710	—	—	1 445 883	98 143	1 347 740
Lake	36 271	31 310	(NA)	(NA)	1 272	—	—	36 271	3 689	32 582
Lauderdale	123 455	95 450	(NA)	(NA)	16 174	—	—	123 455	11 831	111 624
Lawrence	205 371	169 849	(NA)	(NA)	21 826	—	—	205 371	13 696	191 675
Lewis	61 397	48 868	(NA)	(NA)	4 739	—	—	61 397	7 790	53 607
Lincoln	197 793	174 207	(NA)	(NA)	15 447	—	—	197 793	8 139	189 654
Loudon	303 470	242 908	(NA)	(NA)	42 934	—	—	303 470	17 628	285 842
McMinn	429 678	259 656	(NA)	(NA)	148 501	—	—	429 678	21 521	408 157
McNairy	130 351	100 996	(NA)	(NA)	9 778	—	—	130 351	19 577	110 774
Macon	92 632	72 933	(NA)	(NA)	4 922	—	—	92 632	14 777	77 855
Madison	610 596	496 541	(NA)	(NA)	81 237	—	—	610 596	32 818	577 778
Jackson city	422 208	330 826	(NA)	(NA)	72 577	—	—	422 208	18 805	403 403

See footnotes at end of table.

52 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Tennessee²⁷—Con.										
Marion	135 995	114 521	(NA)	(NA)	7 014	—	—	135 995	14 460	121 535
Marshall	209 191	155 651	(NA)	(NA)	35 333	—	—	209 191	18 207	190 984
Maury	392 716	322 213	(NA)	(NA)	44 835	—	—	392 716	25 668	367 048
Meigs	57 990	47 934	(NA)	(NA)	3 211	—	—	57 990	6 845	51 145
Monroe	242 143	194 672	(NA)	(NA)	24 361	—	—	242 143	23 110	219 033
Montgomery	755 994	649 994	(NA)	(NA)	64 853	—	—	755 994	41 147	714 847
Clarksville city	545 852	490 448	(NA)	(NA)	36 009	—	—	545 852	19 395	526 457
Moore	49 886	41 693	(NA)	(NA)	6 003	—	—	49 886	2 190	47 696
Morgan	80 238	60 374	(NA)	(NA)	2 270	—	—	80 238	17 594	62 644
Obion	223 587	181 949	(NA)	(NA)	17 404	—	—	223 587	24 234	199 353
Overton	78 166	66 520	(NA)	(NA)	2 553	—	—	78 166	9 093	69 073
Perry	52 718	39 432	(NA)	(NA)	2 397	—	—	52 718	10 889	41 829
Pickett	26 233	22 115	(NA)	(NA)	927	—	—	26 233	3 191	23 042
Polk	68 204	53 107	(NA)	(NA)	4 008	—	—	68 204	11 089	57 115
Putnam	425 025	359 689	(NA)	(NA)	30 413	—	—	425 025	34 923	390 102
Rhea	133 597	113 264	(NA)	(NA)	8 450	—	—	133 597	11 883	121 714
Roane	285 332	242 196	(NA)	(NA)	21 574	—	—	285 332	21 562	263 770
Robertson	338 438	289 374	(NA)	(NA)	22 843	—	—	338 438	26 221	312 217
Rutherford	1 124 865	930 821	(NA)	(NA)	129 437	—	—	1 124 865	64 607	1 060 258
Scott	101 625	72 621	(NA)	(NA)	9 121	—	—	101 625	19 883	81 742
Sequatchie	63 052	52 271	(NA)	(NA)	6 177	—	—	63 052	4 604	58 448
Sevier	833 122	776 874	(NA)	(NA)	41 652	—	—	833 122	14 596	818 526
Shelby	8 577 530	7 349 194	(NA)	(NA)	712 950	—	—	8 577 530	515 386	8 062 144
Memphis city	5 923 687	4 933 711	(NA)	(NA)	548 265	—	—	5 923 687	441 711	5 481 976
Smith	84 914	68 892	(NA)	(NA)	8 867	—	—	84 914	7 155	77 759
Stewart	52 544	44 862	(NA)	(NA)	2 471	—	—	52 544	5 211	47 333
Sullivan	1 299 429	961 369	(NA)	(NA)	261 754	—	—	1 299 429	76 306	1 223 123
Sumner	860 674	762 602	(NA)	(NA)	56 333	—	—	860 674	41 739	818 935
Tipton	247 897	205 544	(NA)	(NA)	19 422	—	—	247 897	22 931	224 966
Trousdale	33 437	26 656	(NA)	(NA)	1 082	—	—	33 437	5 699	27 738
Unicoi	102 299	85 101	(NA)	(NA)	9 380	—	—	102 299	7 818	94 481
Union	67 724	59 973	(NA)	(NA)	3 504	—	—	67 724	4 247	63 477
Van Buren	28 729	25 911	(NA)	(NA)	327	—	—	28 729	2 491	26 238
Warren	224 503	189 080	(NA)	(NA)	22 845	—	—	224 503	12 578	211 925
Washington	646 875	566 882	(NA)	(NA)	45 040	—	—	646 875	34 953	611 922
Wayne	81 603	63 945	(NA)	(NA)	2 865	—	—	81 603	14 793	66 810
Weakley	210 843	173 935	(NA)	(NA)	21 622	—	—	210 843	15 286	195 557
White	111 322	95 338	(NA)	(NA)	8 158	—	—	111 322	7 826	103 496
Williamson	1 357 950	1 192 265	(NA)	(NA)	52 627	—	—	1 357 950	113 058	1 244 892
Wilson	511 248	455 742	(NA)	(NA)	21 174	—	—	511 248	34 332	476 916
Texas²⁸	658 933 837	531 740 102	(NA)	(NA)	127 011 146	48 362 590	—	610 571 247	182 589	610 388 658
Anderson	1 219 189	901 012	(NA)	(NA)	317 368	95 273	—	1 123 916	809	1 123 107
Andrews	2 553 511	2 390 181	(NA)	(NA)	163 330	27 911	—	2 525 600	—	2 525 600
Angelina	1 848 837	1 474 854	(NA)	(NA)	373 983	153 044	—	1 695 793	—	1 695 793
Aransas	791 399	710 952	(NA)	(NA)	80 447	11 428	—	779 971	—	779 971
Archer	316 689	266 086	(NA)	(NA)	50 603	3 314	—	313 375	—	313 375
Wichita Falls city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Armstrong	87 828	67 657	(NA)	(NA)	20 137	2 345	—	85 483	34	85 449
Atascosa	934 192	620 316	(NA)	(NA)	312 793	39 893	—	894 299	1 083	893 216
Austin	657 215	519 811	(NA)	(NA)	136 152	14 023	—	643 192	1 252	641 940
Bailey	232 817	178 890	(NA)	(NA)	53 927	—	—	232 817	—	232 817
Bandera	533 654	496 182	(NA)	(NA)	37 088	21 371	—	512 283	384	511 899
Bastrop	1 361 315	1 225 644	(NA)	(NA)	130 676	—	—	1 361 315	4 995	1 356 320
Baylor	143 535	107 100	(NA)	(NA)	36 344	—	—	143 535	91	143 444
Bee	532 135	428 297	(NA)	(NA)	103 838	51 451	—	480 684	—	480 684
Bell	3 895 840	3 159 399	(NA)	(NA)	736 441	195 802	—	3 700 038	—	3 700 038
Killeen city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Bexar	32 565 183	28 102 123	(NA)	(NA)	4 463 060	2 403 849	—	30 161 334	—	30 161 334
San Antonio city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Blanco	228 096	201 443	(NA)	(NA)	26 280	10 109	—	217 987	373	217 614
Borden	335 241	317 239	(NA)	(NA)	18 002	1 074	—	334 167	—	334 167
Bosque	466 541	365 059	(NA)	(NA)	101 431	—	—	466 541	51	466 490
Bowie	1 996 430	1 573 768	(NA)	(NA)	422 566	170 416	—	1 826 014	96	1 825 918
Brazoria	9 192 972	7 610 676	(NA)	(NA)	1 576 597	1 026 389	—	8 166 583	5 699	8 160 884
Brazos	2 920 421	2 462 516	(NA)	(NA)	457 905	149 877	—	2 770 544	—	2 770 544
Bryan city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Brewster	230 945	196 520	(NA)	(NA)	34 383	13 885	—	217 060	42	217 018
Briscoe	79 021	62 711	(NA)	(NA)	16 037	—	—	79 021	273	78 748
Brooks	398 468	339 776	(NA)	(NA)	58 282	14 002	—	384 466	410	384 056
Brown	890 328	639 190	(NA)	(NA)	250 263	34 105	—	856 223	875	855 348
Burleson	640 766	506 824	(NA)	(NA)	133 930	14 944	—	625 822	12	625 810
Burnet	918 048	811 274	(NA)	(NA)	106 155	—	—	918 048	619	917 429
Caldwell	486 379	408 454	(NA)	(NA)	77 652	14 944	—	471 435	273	471 162
Calhoun	2 248 121	1 980 343	(NA)	(NA)	265 710	671 641	—	1 576 480	2 068	1 574 412
Callahan	295 972	233 614	(NA)	(NA)	60 253	26 621	—	269 351	2 105	267 246
Cameron	4 336 391	3 636 263	(NA)	(NA)	697 111	154 613	—	4 181 778	3 017	4 178 761

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Texas²⁸—Con.										
Brownsville city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Harlingen city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Camp	306 837	257 103	(NA)	(NA)	49 659	11 938	—	294 899	75	294 824
Carson	583 664	486 291	(NA)	(NA)	96 220	13 232	—	570 432	1 153	569 279
Cass	987 678	812 387	(NA)	(NA)	175 245	104 239	—	883 439	46	883 393
Castro	377 866	322 962	(NA)	(NA)	54 878	28 474	—	349 392	26	349 366
Chambers	2 671 809	1 663 314	(NA)	(NA)	1 008 142	70 315	—	2 601 494	353	2 601 141
Baytown city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Cherokee	954 214	754 853	(NA)	(NA)	196 639	46 053	—	908 161	2 722	905 439
Childress	120 017	92 289	(NA)	(NA)	26 389	169	—	119 848	1 339	118 509
Clay	306 702	248 067	(NA)	(NA)	57 625	14 175	—	292 527	1 010	291 517
Cochran	629 795	593 275	(NA)	(NA)	36 503	62	—	629 733	17	629 716
Coke	213 263	180 190	(NA)	(NA)	32 814	6 420	—	206 843	259	206 584
Coleman	206 633	164 074	(NA)	(NA)	42 254	15 121	—	191 512	305	191 207
Collin	14 981 173	13 057 254	(NA)	(NA)	1 921 799	194 509	—	14 786 664	2 120	14 784 544
Dallas city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Garland city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Plano city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Richardson city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Collingsworth	100 743	78 265	(NA)	(NA)	22 290	4 367	—	96 376	188	96 188
Colorado	773 528	626 604	(NA)	(NA)	146 217	71 212	—	702 316	707	701 609
Cornal	2 296 573	1 967 259	(NA)	(NA)	328 673	249 252	—	2 047 321	641	2 046 680
Comanche	504 243	444 804	(NA)	(NA)	59 336	483	—	503 760	103	503 657
Concho	166 635	150 134	(NA)	(NA)	16 501	79	—	166 556	—	166 556
Cooke	847 270	708 562	(NA)	(NA)	138 708	31 670	—	815 600	—	815 600
Coryell	712 234	642 898	(NA)	(NA)	69 336	—	—	712 234	—	712 234
Cottle	82 430	69 234	(NA)	(NA)	13 196	4 404	—	78 026	—	78 026
Crane	1 303 961	1 222 739	(NA)	(NA)	79 656	12 827	—	1 291 134	1 566	1 289 568
Crockett	542 901	469 226	(NA)	(NA)	72 587	5 698	—	537 203	1 088	536 115
Crosby	225 966	185 542	(NA)	(NA)	40 424	—	—	225 966	—	225 966
Culberson	371 351	319 251	(NA)	(NA)	52 100	2 582	—	368 769	—	368 769
Dallam	179 213	142 570	(NA)	(NA)	35 345	—	—	179 213	1 298	177 915
Dallas	90 469 416	72 327 981	(NA)	(NA)	18 141 284	11 630 864	—	78 838 552	151	78 838 401
Carrollton city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Dallas city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Garland city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Grand Prairie city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Irving city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Mesquite city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Richardson city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Dawson	696 416	639 802	(NA)	(NA)	56 614	—	—	696 416	—	696 416
Deaf Smith	508 090	390 560	(NA)	(NA)	117 451	14 949	—	493 141	79	493 062
Delta	93 099	82 640	(NA)	(NA)	10 447	6 183	—	86 916	12	86 904
Denton	9 965 442	8 891 380	(NA)	(NA)	1 074 062	283 056	—	9 682 386	—	9 682 386
Dallas city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Denton city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Plano city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
De Witt	503 293	422 496	(NA)	(NA)	80 418	—	—	503 293	379	502 914
Dickens	83 522	68 110	(NA)	(NA)	15 412	50	—	83 472	—	83 472
Dimmit	328 662	280 871	(NA)	(NA)	47 768	15 464	—	313 198	23	313 175
Donley	101 748	73 697	(NA)	(NA)	28 012	—	—	101 748	39	101 709
Duval	632 629	519 159	(NA)	(NA)	112 600	27 911	—	605 138	870	604 268
Eastland	455 215	334 475	(NA)	(NA)	118 508	28 689	—	426 526	2 232	424 294
Ector	4 908 295	4 295 079	(NA)	(NA)	613 216	243 223	—	4 665 072	—	4 665 072
Odessa city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Edwards	147 182	128 124	(NA)	(NA)	18 726	—	—	147 182	332	146 850
Ellis	2 922 659	2 190 647	(NA)	(NA)	732 012	82 504	—	2 840 155	—	2 840 155
Grand Prairie city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
El Paso	13 003 248	10 366 093	(NA)	(NA)	2 637 108	859 760	—	12 143 488	47	12 143 441
El Paso city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Erath	817 513	648 003	(NA)	(NA)	169 510	28 677	—	788 836	—	788 836
Falls	335 965	263 347	(NA)	(NA)	70 582	13 427	—	322 538	2 036	320 502
Fannin	558 453	441 352	(NA)	(NA)	117 101	22 891	—	535 562	—	535 562
Fayette	923 005	762 754	(NA)	(NA)	159 810	27 542	—	895 463	41	895 022
Fisher	223 722	179 830	(NA)	(NA)	43 795	4 936	—	218 786	97	218 689
Floyd	251 213	191 752	(NA)	(NA)	59 391	176	—	251 037	70	250 967
Foard	64 003	49 814	(NA)	(NA)	13 767	—	—	64 003	422	63 581
Fort Bend	9 697 908	7 678 627	(NA)	(NA)	2 016 921	824 621	—	8 873 287	2 360	8 870 927
Houston city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Franklin	353 358	319 457	(NA)	(NA)	33 901	26 683	—	326 675	—	326 675
Freestone	1 014 261	671 040	(NA)	(NA)	343 221	25 176	—	989 085	—	989 085
Frio	517 892	425 546	(NA)	(NA)	92 275	13 098	—	504 794	71	504 723
Gaines	4 077 217	3 922 243	(NA)	(NA)	154 415	27 264	—	4 049 953	559	4 049 394
Galveston	10 013 567	8 276 465	(NA)	(NA)	1 732 180	1 049 715	—	8 963 852	4 922	8 958 930
Galveston city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)

See footnotes at end of table.

54 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Texas²⁸—Con.										
Garza	485 543	451 740	(NA)	(NA)	31 987	5 099	—	480 444	1 816	478 628
Gillespie	631 028	561 515	(NA)	(NA)	69 160	575	—	630 453	353	630 100
Glasscock	338 209	279 773	(NA)	(NA)	58 419	2 179	—	336 030	17	336 013
Goliad	451 870	235 955	(NA)	(NA)	215 913	15 243	—	436 627	2	436 625
Gonzales	452 403	373 910	(NA)	(NA)	78 043	—	—	452 403	450	451 953
Gray	1 127 768	894 137	(NA)	(NA)	233 258	29 279	—	1 098 489	373	1 098 116
Grayson	2 906 394	2 187 558	(NA)	(NA)	714 923	23 283	—	2 883 111	3 913	2 879 198
Gregg	5 508 609	4 545 462	(NA)	(NA)	962 171	363 642	—	5 144 967	976	5 143 991
Longview city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Grimes	552 498	359 769	(NA)	(NA)	192 499	11 037	—	541 461	230	541 231
Guadalupe	1 671 434	1 420 386	(NA)	(NA)	250 893	95 812	—	1 575 622	155	1 575 467
Hale	1 047 826	807 143	(NA)	(NA)	240 683	15 165	—	1 032 661	—	1 032 661
Hall	114 759	86 342	(NA)	(NA)	28 417	99	—	114 660	—	114 660
Hamilton	210 349	179 771	(NA)	(NA)	30 577	333	—	210 016	1	210 015
Hansford	404 074	334 508	(NA)	(NA)	68 827	16 151	—	387 923	739	387 184
Hardeman	259 235	225 466	(NA)	(NA)	33 728	44 691	—	214 544	41	214 503
Hardin	1 066 119	882 652	(NA)	(NA)	183 062	132 738	—	933 381	405	932 976
Harris	119 386 453	98 226 344	(NA)	(NA)	21 155 545	13 200 846	—	106 185 607	4 564	106 181 043
Baytown city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Houston city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Pasadena city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Harrison	2 625 738	1 760 200	(NA)	(NA)	864 973	139 924	—	2 485 814	565	2 485 249
Longview city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Hartley	185 383	161 127	(NA)	(NA)	23 060	888	—	184 955	1 196	183 299
Haskell	233 442	177 011	(NA)	(NA)	56 431	7 655	—	225 787	—	225 787
Hays	1 818 420	1 611 623	(NA)	(NA)	204 541	111 363	—	1 707 057	2 256	1 704 801
Hemphill	831 314	729 834	(NA)	(NA)	101 480	6 676	—	824 638	—	824 638
Henderson	1 877 824	1 565 326	(NA)	(NA)	312 026	142 809	—	1 735 015	472	1 734 543
Hidalgo	7 110 343	5 982 024	(NA)	(NA)	1 126 834	269 336	—	6 841 007	1 485	6 839 522
McAllen city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Hill	672 932	533 197	(NA)	(NA)	139 424	35 539	—	637 393	311	637 082
Hockley	2 606 938	2 489 264	(NA)	(NA)	117 674	69 161	—	2 537 777	—	2 537 777
Hood	1 103 064	858 096	(NA)	(NA)	244 915	39 992	—	1 063 072	53	1 063 019
Hopkins	953 551	708 118	(NA)	(NA)	245 400	83 844	—	869 707	33	869 674
Houston	681 526	526 677	(NA)	(NA)	154 662	66 670	—	614 856	187	614 669
Howard	1 294 643	1 007 554	(NA)	(NA)	286 799	72 213	—	1 222 430	290	1 222 140
Hudspeth	188 910	116 170	(NA)	(NA)	72 661	487	—	188 423	79	188 344
Hunt	1 655 283	1 254 286	(NA)	(NA)	400 907	88 022	—	1 567 261	90	1 567 171
Hutchinson	1 480 082	1 155 676	(NA)	(NA)	324 251	97 102	—	1 382 980	155	1 382 825
Irion	276 107	222 184	(NA)	(NA)	53 923	1 258	—	274 849	—	274 849
Jack	349 252	270 870	(NA)	(NA)	77 494	7 980	—	341 272	888	340 384
Jackson	520 003	418 658	(NA)	(NA)	96 040	36 379	—	483 624	5 305	478 319
Jasper	1 054 678	913 636	(NA)	(NA)	137 744	105 151	—	949 527	3 298	946 229
Jeff Davis	103 562	85 035	(NA)	(NA)	18 507	45	—	103 517	20	103 497
Jefferson	11 107 716	8 595 506	(NA)	(NA)	2 511 578	1 365 057	—	9 742 659	632	9 742 027
Beaumont city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Port Arthur city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Jim Hogg	244 853	205 516	(NA)	(NA)	39 217	12 252	—	232 601	120	232 481
Jim Wells	806 061	634 497	(NA)	(NA)	171 349	47 821	—	758 240	215	758 025
Johnson	2 510 115	2 088 968	(NA)	(NA)	420 412	157 830	—	2 352 285	735	2 351 550
Jones	380 852	287 465	(NA)	(NA)	92 299	448	—	380 404	1 088	379 316
Abilene city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Karnes	327 877	248 834	(NA)	(NA)	78 695	30 277	—	297 600	348	297 252
Kaufman	1 452 553	1 196 990	(NA)	(NA)	255 507	48 682	—	1 403 871	56	1 403 815
Dallas city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Kendall	583 983	530 055	(NA)	(NA)	53 928	474	—	583 509	—	583 509
Kenedy	238 991	177 434	(NA)	(NA)	61 557	29	—	238 962	—	238 962
Kent	925 310	913 980	(NA)	(NA)	11 135	3 314	—	921 996	195	921 801
Kerr	1 283 839	1 121 614	(NA)	(NA)	162 225	—	—	1 283 839	—	1 283 839
Kimble	112 702	71 524	(NA)	(NA)	40 658	128	—	112 574	520	112 054
King	494 237	481 503	(NA)	(NA)	12 734	—	—	494 237	—	494 237
Kinney	90 710	78 787	(NA)	(NA)	11 362	7 638	—	83 072	561	82 511
Kleberg	988 086	848 723	(NA)	(NA)	138 989	18 102	—	969 984	374	969 610
Corpus Christi city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Knox	137 787	106 781	(NA)	(NA)	30 101	132	—	137 655	905	136 750
Lamar	1 119 338	873 225	(NA)	(NA)	245 447	51 550	—	1 067 788	666	1 067 122
Lamb	952 594	385 057	(NA)	(NA)	567 537	—	—	952 594	—	952 594
Lampasas	301 313	258 993	(NA)	(NA)	41 266	17 402	—	282 911	1 054	282 857
La Salle	195 104	166 328	(NA)	(NA)	25 391	5 013	—	190 091	3 385	186 706
Lavaca	584 286	494 590	(NA)	(NA)	89 683	—	—	584 286	13	584 273
Lee	455 830	354 106	(NA)	(NA)	101 501	12 456	—	443 374	223	443 151
Leon	1 040 027	749 504	(NA)	(NA)	290 523	43 155	—	996 872	—	996 872
Liberty	1 640 504	1 232 406	(NA)	(NA)	407 760	90 408	—	1 550 096	338	1 549 758
Limestone	1 435 474	522 633	(NA)	(NA)	912 595	44 913	—	1 390 561	246	1 390 315
Lipscomb	355 382	303 175	(NA)	(NA)	52 207	—	—	355 382	—	355 382

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Texas²⁸—Con.										
Live Oak	600 036	456 425	(NA)	(NA)	140 433	25 652	—	574 384	3 178	571 206
Llano	853 882	815 156	(NA)	(NA)	38 718	929	—	852 953	8	852 945
Loving	212 573	181 946	(NA)	(NA)	30 627	25	—	212 548	—	212 548
Lubbock	5 879 867	4 763 044	(NA)	(NA)	1 114 938	195 351	—	5 684 516	1 885	5 682 631
Lubbock city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Lynn	250 089	219 361	(NA)	(NA)	30 728	1 579	—	248 510	—	248 510
McCulloch	208 696	159 866	(NA)	(NA)	48 830	20 327	—	188 369	—	188 369
McLennan	4 706 732	3 478 739	(NA)	(NA)	1 227 993	672 560	—	4 034 172	—	4 034 172
Waco city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
McMullen	369 269	332 299	(NA)	(NA)	36 867	1 348	—	367 921	103	367 818
Madison	293 577	233 593	(NA)	(NA)	59 804	4 955	—	288 622	180	288 442
Marion	323 941	242 919	(NA)	(NA)	80 923	19 208	—	304 733	99	304 634
Martin	509 388	449 661	(NA)	(NA)	59 727	8 383	—	501 005	—	501 005
Mason	126 961	102 240	(NA)	(NA)	24 721	92	—	126 869	—	126 869
Matagorda	4 176 998	1 442 785	(NA)	(NA)	2 730 728	165 182	—	4 011 816	3 485	4 008 331
Maverick	601 578	529 502	(NA)	(NA)	71 550	9 483	—	592 095	526	591 569
Medina	638 141	552 344	(NA)	(NA)	84 069	16 044	—	622 097	1 728	620 369
Menard	86 146	67 822	(NA)	(NA)	18 271	—	—	86 146	53	86 093
Midland	3 772 836	3 046 359	(NA)	(NA)	723 753	88 036	—	3 684 800	2 724	3 682 076
Midland city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Milam	994 320	661 992	(NA)	(NA)	332 276	15 421	—	978 899	52	978 847
Mills	126 196	107 945	(NA)	(NA)	18 123	172	—	126 024	128	125 896
Mitchell	515 587	331 245	(NA)	(NA)	182 055	10 673	—	504 914	2 287	502 627
Montague	466 462	387 744	(NA)	(NA)	76 119	34 833	—	431 629	2 599	429 030
Montgomery	6 541 163	5 669 563	(NA)	(NA)	869 282	179 214	—	6 361 949	2 318	6 359 631
Houston city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Moore	1 362 626	1 120 612	(NA)	(NA)	242 014	58 160	—	1 304 466	—	1 304 466
Morris	553 465	406 435	(NA)	(NA)	147 025	12 060	—	541 405	5	541 400
Motley	61 284	50 387	(NA)	(NA)	10 897	30	—	61 254	—	61 254
Nacogdoches	1 337 668	1 094 263	(NA)	(NA)	243 010	192 786	—	1 144 882	395	1 144 487
Navarro	1 145 795	828 163	(NA)	(NA)	317 632	51 842	—	1 093 953	—	1 093 953
Newton	404 595	344 941	(NA)	(NA)	59 654	45 513	—	359 082	—	359 082
Nolan	617 980	482 137	(NA)	(NA)	135 518	159 003	—	458 977	325	458 652
Nueces	10 590 967	8 988 567	(NA)	(NA)	1 602 400	1 369 239	—	9 221 728	—	9 221 728
Corpus Christi city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Ochiltree	506 677	403 686	(NA)	(NA)	102 051	14 850	—	491 827	940	490 887
Oldham	90 821	72 576	(NA)	(NA)	18 227	1 677	—	89 144	18	89 126
Orange	3 343 670	2 677 501	(NA)	(NA)	666 126	515 846	—	2 827 824	43	2 827 781
Palo Pinto	735 998	589 968	(NA)	(NA)	143 793	26 735	—	709 263	2 237	707 026
Panola	1 670 871	1 340 002	(NA)	(NA)	330 869	91 066	—	1 579 805	—	1 579 805
Parker	1 730 268	1 479 932	(NA)	(NA)	247 842	45 916	—	1 684 352	2 494	1 681 858
Parmer	343 158	263 521	(NA)	(NA)	79 461	—	—	343 158	176	342 982
Pecos	3 447 873	3 230 909	(NA)	(NA)	216 964	28 144	—	3 419 729	—	3 419 729
Polk	1 087 092	947 188	(NA)	(NA)	139 120	84 339	—	1 002 753	784	1 001 969
Potter	3 548 951	2 368 014	(NA)	(NA)	1 178 449	69 880	—	3 479 071	2 488	3 476 583
Amarillo city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Presidio	136 398	111 895	(NA)	(NA)	24 503	57	—	136 341	—	136 341
Rains	252 061	225 083	(NA)	(NA)	26 975	2 239	—	249 822	3	249 819
Randall	2 584 201	2 218 524	(NA)	(NA)	364 743	40 645	—	2 543 556	934	2 542 622
Amarillo city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Reagan	419 258	299 015	(NA)	(NA)	118 886	1 818	—	417 440	1 357	416 083
Real	126 282	117 158	(NA)	(NA)	8 999	5 212	—	121 070	125	120 945
Red River	275 323	221 861	(NA)	(NA)	53 421	31 032	—	244 291	41	244 250
Reeves	463 499	361 246	(NA)	(NA)	102 195	11 659	—	451 840	58	451 782
Refugio	751 621	640 599	(NA)	(NA)	109 649	19 602	—	732 019	1 373	730 646
Roberts	220 213	186 691	(NA)	(NA)	33 178	2 744	—	217 469	344	217 125
Robertson	1 176 001	915 964	(NA)	(NA)	259 639	5 098	—	1 170 903	398	1 170 505
Rockwall	1 195 156	1 097 013	(NA)	(NA)	97 304	24 619	—	1 170 537	839	1 169 698
Dallas city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Garland city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Runnels	278 148	213 060	(NA)	(NA)	65 018	7 077	—	271 071	70	271 001
Rusk	2 014 513	1 236 054	(NA)	(NA)	777 892	136 446	—	1 878 067	567	1 877 500
Sabine	267 327	238 390	(NA)	(NA)	28 864	32 351	—	234 976	73	234 903
San Augustine	181 004	155 056	(NA)	(NA)	25 948	7 638	—	173 366	—	173 366
San Jacinto	607 181	563 108	(NA)	(NA)	44 063	52 840	—	554 341	10	554 331
San Patricio	1 841 145	1 569 326	(NA)	(NA)	270 305	69 068	—	1 772 077	1 514	1 770 563
Corpus Christi city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
San Saba	171 027	136 877	(NA)	(NA)	34 150	140	—	170 887	—	170 887
Schleicher	202 755	149 589	(NA)	(NA)	52 230	5 200	—	197 555	936	196 619
Scurry	963 522	824 447	(NA)	(NA)	138 641	43 865	—	919 657	434	919 223
Shackelford	151 764	121 054	(NA)	(NA)	30 686	1 949	—	149 815	24	149 791
Shelby	437 093	344 983	(NA)	(NA)	92 110	53 243	—	383 850	—	383 850
Sherman	437 294	390 031	(NA)	(NA)	46 440	3 440	—	433 854	823	433 031
Smith	5 212 168	3 999 126	(NA)	(NA)	1 212 581	194 052	—	5 018 116	461	5 017 655
Tyler city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)

See footnotes at end of table.

56 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Texas²⁸—Con.										
Somervell	7 086 490	661 688	(NA)	(NA)	6 424 741	30 719	—	7 055 771	61	7 055 710
Starr	735 209	670 419	(NA)	(NA)	64 601	4 391	—	730 818	189	730 629
Stephens	509 560	438 071	(NA)	(NA)	70 896	12 057	—	497 503	593	496 910
Sterling	365 210	322 424	(NA)	(NA)	42 775	11	—	365 199	11	365 188
Stonewall	267 521	244 839	(NA)	(NA)	22 682	2 616	—	264 905	—	264 905
Sutton	471 353	405 400	(NA)	(NA)	65 441	43	—	471 310	512	470 798
Swisher	298 707	242 274	(NA)	(NA)	55 596	10 362	—	288 345	837	287 508
Tarrant	46 019 652	37 319 053	(NA)	(NA)	8 691 788	83 224	—	45 936 428	8 811	45 927 617
Arlington city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Fort Worth city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Grand Prairie city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Taylor	2 651 633	2 088 910	(NA)	(NA)	562 045	247 291	—	2 404 342	678	2 403 664
Abilene city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Terrell	158 189	138 736	(NA)	(NA)	19 422	13 940	—	144 249	31	144 218
Terry	829 914	748 192	(NA)	(NA)	81 265	11 476	—	818 438	457	817 981
Throckmorton	118 486	98 225	(NA)	(NA)	20 248	—	—	118 486	13	118 473
Titus	1 445 498	567 683	(NA)	(NA)	877 536	70 529	—	1 374 969	279	1 374 690
Tom Green	2 518 004	2 062 833	(NA)	(NA)	454 434	344 054	—	2 173 950	737	2 173 213
San Angelo city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Travis	24 265 231	19 772 732	(NA)	(NA)	4 491 723	2 474 318	—	21 790 913	776	21 790 137
Austin city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Trinity	375 435	326 995	(NA)	(NA)	47 008	11 455	—	363 980	1 432	362 548
Tyler	498 475	423 679	(NA)	(NA)	74 796	55 885	—	442 590	—	442 590
Upshur	797 773	691 198	(NA)	(NA)	105 041	88 879	—	708 894	1 534	707 360
Upton	693 794	596 540	(NA)	(NA)	95 571	10 170	—	683 624	1 683	681 941
Uvalde	533 839	453 588	(NA)	(NA)	80 220	39 617	—	494 222	31	494 191
Val Verde	670 480	571 966	(NA)	(NA)	97 511	14 101	—	656 379	1 003	655 376
Van Zandt	1 088 108	899 158	(NA)	(NA)	186 334	93 599	—	994 509	2 616	991 893
Victoria	2 704 772	2 224 952	(NA)	(NA)	479 568	131 661	—	2 573 111	252	2 572 859
Victoria city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Walker	894 727	749 292	(NA)	(NA)	145 418	29 334	—	865 393	17	865 376
Waller	1 148 985	983 383	(NA)	(NA)	165 602	18 805	—	1 130 180	—	1 130 180
Ward	1 143 523	829 482	(NA)	(NA)	314 041	29 864	—	1 113 659	—	1 113 659
Washington	890 843	717 749	(NA)	(NA)	173 094	21 988	—	868 855	—	868 855
Webb	3 454 281	2 941 842	(NA)	(NA)	512 319	140 667	—	3 313 614	120	3 313 494
Laredo city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Wharton	1 473 449	1 138 096	(NA)	(NA)	335 187	102 935	—	1 370 514	166	1 370 348
Wheeler	449 080	368 008	(NA)	(NA)	81 072	10 490	—	438 590	—	438 590
Wichita	3 403 059	2 477 293	(NA)	(NA)	925 766	136 387	—	3 266 672	—	3 266 672
Wichita Falls city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Wilbarger	801 569	322 608	(NA)	(NA)	478 906	366	—	801 203	55	801 148
Willacy	416 930	360 327	(NA)	(NA)	55 348	3 770	—	413 160	1 255	411 905
Williamson	4 202 472	3 633 499	(NA)	(NA)	554 645	51 790	—	4 150 682	14 328	4 136 354
Austin city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Wilson	566 944	499 510	(NA)	(NA)	67 155	—	—	566 944	279	566 665
Winkler	670 665	571 093	(NA)	(NA)	98 602	21 502	—	649 163	970	648 193
Wise	1 307 156	1 079 497	(NA)	(NA)	224 364	94 406	—	1 212 750	3 295	1 209 455
Wood	1 568 227	1 401 555	(NA)	(NA)	166 438	124 875	—	1 443 352	234	1 443 118
Yoakum	2 992 831	2 880 613	(NA)	(NA)	112 130	8 629	—	2 984 202	88	2 984 114
Young	535 490	388 014	(NA)	(NA)	146 983	18 750	—	516 740	493	516 247
Zapata	871 958	807 739	(NA)	(NA)	64 219	30 293	—	841 665	—	841 665
Zavala	384 903	341 589	(NA)	(NA)	43 314	16 963	—	367 940	—	367 940
Utah	54 878 680	33 836 077	10 182 602	23 653 475	7 888 394	107 760	—	54 770 920	13 154 209	41 616 711
Beaver	232 862	100 589	35 898	64 691	19 899	315	—	232 547	112 374	120 173
Box Elder	1 413 635	770 352	197 378	572 974	394 302	1 935	—	1 411 700	248 981	1 162 719
Cache	1 461 987	1 038 569	283 154	755 415	308 131	3 834	—	1 458 153	115 287	1 342 866
Carbon	725 370	276 394	76 655	199 739	84 974	1 468	—	723 902	364 002	359 900
Daggett	114 903	23 763	10 065	13 698	19 271	23	—	114 880	71 869	43 011
Davis	3 923 120	2 980 688	766 600	2 214 088	705 468	8 201	—	3 914 919	236 964	3 677 955
Duchesne	1 031 213	178 986	84 040	94 946	57 870	861	—	1 030 352	794 357	235 995
Emery	1 496 063	86 340	34 084	52 256	32 641	340	—	1 495 723	1 377 082	118 641
Garfield	164 981	97 481	38 400	59 081	15 948	493	—	164 488	51 552	112 936
Grand	264 640	115 629	40 913	74 716	20 626	418	—	264 222	128 385	135 837
Iron	687 075	463 425	167 993	295 432	73 150	879	—	686 196	150 500	535 696
Juab	233 953	75 652	29 525	46 127	20 552	736	—	233 217	137 749	95 468
Kane	210 476	164 293	78 623	85 670	27 627	370	—	210 106	18 556	191 550
Millard	2 913 279	156 005	57 096	98 909	37 473	461	—	2 912 818	2 719 801	193 017
Morgan	181 165	100 755	30 628	70 127	20 943	328	—	180 837	59 467	121 370
Piute	38 187	19 942	7 595	12 347	4 574	76	—	38 111	13 671	24 440
Rich	167 030	111 579	60 845	50 734	11 531	115	—	166 915	43 920	122 995
Salt Lake	22 082 973	16 242 875	4 859 803	11 383 072	3 633 814	55 401	—	22 027 572	2 206 284	19 821 288
Salt Lake City city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Sandy city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
West Jordan city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
West Valley City city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
San Juan	820 008	83 577	28 442	55 135	37 441	185	—	819 823	698 990	120 833
Sanpete	341 331	242 111	89 549	152 562	54 373	1 042	—	340 289	44 847	295 442
Sevier	444 631	232 611	70 937	161 674	60 504	1 118	—	443 513	151 516	291 997

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Utah—Con.										
Summit	2 620 437	1 380 570	493 362	887 208	133 910	445	—	2 619 992	1 105 957	1 514 035
Tooele	828 744	351 128	75 331	275 797	133 272	2 614	—	826 130	344 344	481 786
Uintah	1 429 263	243 500	74 552	168 948	82 609	1 078	—	1 428 185	1 103 154	325 031
Provo city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Utah	5 084 509	3 775 760	1 139 180	2 636 580	907 185	7 807	—	5 076 702	401 564	4 675 138
Orem city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Wasatch	394 516	291 158	127 133	164 025	56 582	450	—	394 066	46 776	347 290
Washington	1 556 927	1 206 142	420 088	786 054	196 080	3 455	—	1 553 472	154 705	1 398 767
Wayne	63 963	37 386	13 382	24 004	18 779	313	—	63 650	7 798	55 852
Weber	3 951 439	2 988 817	791 351	2 197 466	718 865	12 999	—	3 938 440	243 757	3 694 683
Ogden city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Vermont^{2 15 29}	284 569	268 605	(NA)	(NA)	15 964	(NA)	(NA)	284 569	—	284 569
Addison	14 982	14 511	(NA)	(NA)	471	(NA)	(NA)	14 982	—	14 982
Bristol town	754	735	(NA)	(NA)	19	(NA)	(NA)	754	—	754
Ferrisburg town	1 521	1 521	(NA)	(NA)	—	(NA)	(NA)	1 521	—	1 521
Middlebury town	3 657	3 493	(NA)	(NA)	164	(NA)	(NA)	3 657	—	3 657
Waltham town	193	193	(NA)	(NA)	—	(NA)	(NA)	193	—	193
Bennington	23 520	22 838	(NA)	(NA)	682	(NA)	(NA)	23 520	—	23 520
Bennington town	4 166	3 740	(NA)	(NA)	426	(NA)	(NA)	4 166	—	4 166
Manchester town	5 642	5 561	(NA)	(NA)	81	(NA)	(NA)	5 642	—	5 642
Winhall town	2 660	2 649	(NA)	(NA)	11	(NA)	(NA)	2 660	—	2 660
Caledonia	9 886	9 692	(NA)	(NA)	194	(NA)	(NA)	9 886	—	9 886
Danville town	670	665	(NA)	(NA)	5	(NA)	(NA)	670	—	670
Groton town	296	295	(NA)	(NA)	1	(NA)	(NA)	296	—	296
St. Johnsbury town	2 535	2 456	(NA)	(NA)	79	(NA)	(NA)	2 535	—	2 535
Chittenden	63 514	54 896	(NA)	(NA)	8 618	(NA)	(NA)	63 514	—	63 514
Burlington city	12 286	11 086	(NA)	(NA)	1 200	(NA)	(NA)	12 286	—	12 286
Winooski city	2 417	2 365	(NA)	(NA)	52	(NA)	(NA)	2 417	—	2 417
South Burlington city	6 902	6 316	(NA)	(NA)	586	(NA)	(NA)	6 902	—	6 902
Charlotte town	3 205	3 199	(NA)	(NA)	6	(NA)	(NA)	3 205	—	3 205
Colchester town	5 159	4 979	(NA)	(NA)	180	(NA)	(NA)	5 159	—	5 159
Essex town	15 308	9 664	(NA)	(NA)	5 644	(NA)	(NA)	15 308	—	15 308
Jericho town	1 550	1 543	(NA)	(NA)	7	(NA)	(NA)	1 550	—	1 550
Shelburne town	3 937	3 864	(NA)	(NA)	73	(NA)	(NA)	3 937	—	3 937
Williston town	3 481	2 704	(NA)	(NA)	777	(NA)	(NA)	3 481	—	3 481
Essex	2 487	2 346	(NA)	(NA)	141	(NA)	(NA)	2 487	—	2 487
Granby town	170	169	(NA)	(NA)	1	(NA)	(NA)	170	—	170
Franklin	13 680	12 936	(NA)	(NA)	744	(NA)	(NA)	13 680	—	13 680
St. Albans city	2 195	2 083	(NA)	(NA)	112	(NA)	(NA)	2 195	—	2 195
Georgia town	1 592	1 437	(NA)	(NA)	155	(NA)	(NA)	1 592	—	1 592
Highgate town	1 022	1 016	(NA)	(NA)	6	(NA)	(NA)	1 022	—	1 022
Swanton town	2 137	1 998	(NA)	(NA)	139	(NA)	(NA)	2 137	—	2 137
Grand Isle	4 971	4 960	(NA)	(NA)	11	(NA)	(NA)	4 971	—	4 971
Grand Isle town	833	831	(NA)	(NA)	2	(NA)	(NA)	833	—	833
Lamoille	11 033	10 818	(NA)	(NA)	215	(NA)	(NA)	11 033	—	11 033
Belvidere town	83	82	(NA)	(NA)	1	(NA)	(NA)	83	—	83
Morristown town	2 365	2 323	(NA)	(NA)	42	(NA)	(NA)	2 365	—	2 365
Stowe town	4 465	4 344	(NA)	(NA)	121	(NA)	(NA)	4 465	—	4 465
Orange	10 588	10 417	(NA)	(NA)	171	(NA)	(NA)	10 588	—	10 588
Brookfield town	376	375	(NA)	(NA)	1	(NA)	(NA)	376	—	376
Newbury town	1 135	1 123	(NA)	(NA)	12	(NA)	(NA)	1 135	—	1 135
Orange town	302	302	(NA)	(NA)	—	(NA)	(NA)	302	—	302
Vershire town	391	391	(NA)	(NA)	—	(NA)	(NA)	391	—	391
Washington town	256	255	(NA)	(NA)	1	(NA)	(NA)	256	—	256
Orleans	10 325	10 129	(NA)	(NA)	196	(NA)	(NA)	10 325	—	10 325
Derby town	2 071	2 009	(NA)	(NA)	62	(NA)	(NA)	2 071	—	2 071
Greensboro town	1 036	1 034	(NA)	(NA)	2	(NA)	(NA)	1 036	—	1 036
Newport town	410	409	(NA)	(NA)	1	(NA)	(NA)	410	—	410
Rutland	32 221	30 767	(NA)	(NA)	1 454	(NA)	(NA)	32 221	—	32 221
Rutland city	6 866	6 325	(NA)	(NA)	541	(NA)	(NA)	6 866	—	6 866
Brandon town	1 517	1 479	(NA)	(NA)	38	(NA)	(NA)	1 517	—	1 517
Sherburne town	4 803	4 757	(NA)	(NA)	46	(NA)	(NA)	4 803	—	4 803
Wells town	574	573	(NA)	(NA)	1	(NA)	(NA)	574	—	574
West Rutland town	894	879	(NA)	(NA)	15	(NA)	(NA)	894	—	894
Washington	23 598	22 729	(NA)	(NA)	869	(NA)	(NA)	23 598	—	23 598
Barre city	2 996	2 906	(NA)	(NA)	90	(NA)	(NA)	2 996	—	2 996
Montpelier city	3 362	3 064	(NA)	(NA)	298	(NA)	(NA)	3 362	—	3 362
Berlin town	2 024	1 858	(NA)	(NA)	166	(NA)	(NA)	2 024	—	2 024
Marshfield town	352	352	(NA)	(NA)	—	(NA)	(NA)	352	—	352
Waterbury town	2 090	2 038	(NA)	(NA)	52	(NA)	(NA)	2 090	—	2 090
Windham	33 629	32 395	(NA)	(NA)	1 234	(NA)	(NA)	33 629	—	33 629
Brattleboro town	4 695	4 261	(NA)	(NA)	434	(NA)	(NA)	4 695	—	4 695
Dover town	4 344	4 247	(NA)	(NA)	97	(NA)	(NA)	4 344	—	4 344
Grafton town	435	427	(NA)	(NA)	8	(NA)	(NA)	435	—	435
Putney town	997	969	(NA)	(NA)	28	(NA)	(NA)	997	—	997
Rockingham town	1 571	1 505	(NA)	(NA)	66	(NA)	(NA)	1 571	—	1 571
Stratton town	1 893	1 843	(NA)	(NA)	50	(NA)	(NA)	1 893	—	1 893

See footnotes at end of table.

58 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Vermont^{2 15 29—Con.}										
Vernon town	5 695	5 276	(NA)	(NA)	419	(NA)	(NA)	5 695	—	5 695
Windsor.....	30 135	29 171	(NA)	(NA)	964	(NA)	(NA)	30 135	—	30 135
Hartford town	4 362	4 242	(NA)	(NA)	120	(NA)	(NA)	4 362	—	4 362
Ludlow town	1 556	1 461	(NA)	(NA)	95	(NA)	(NA)	1 556	—	1 556
Norwich town	3 233	3 221	(NA)	(NA)	12	(NA)	(NA)	3 233	—	3 233
Rochester town	515	509	(NA)	(NA)	6	(NA)	(NA)	515	—	515
Springfield town	3 573	3 194	(NA)	(NA)	379	(NA)	(NA)	3 573	—	3 573
Stockbridge town	657	655	(NA)	(NA)	2	(NA)	(NA)	657	—	657
Woodstock town	3 036	2 987	(NA)	(NA)	49	(NA)	(NA)	3 036	—	3 036
Virginia¹⁵	341 372 938	293 923 676	102 059 100	191 864 576	28 604 019	(NA)	(NA)	341 372 938	18 845 243	322 527 695
Counties										
Accomack	1 258 388	1 067 545	493 442	574 103	121 064	(NA)	(NA)	1 258 388	69 779	1 188 609
Albermarle	4 366 530	3 736 795	1 207 595	2 529 200	296 631	(NA)	(NA)	4 366 530	333 104	4 033 426
Alleghany	366 575	272 305	67 858	204 447	62 357	(NA)	(NA)	366 575	31 913	334 662
Amelia	322 759	265 082	131 832	133 250	40 661	(NA)	(NA)	322 759	17 016	305 743
Amherst	894 497	721 985	223 894	498 091	114 632	(NA)	(NA)	894 497	57 880	836 617
Appomattox	361 599	289 356	111 978	177 378	37 512	(NA)	(NA)	361 599	34 731	326 868
Arlington	20 602 337	18 853 479	6 657 254	12 196 225	956 663	(NA)	(NA)	20 602 337	792 195	19 810 142
Augusta.....	1 972 044	1 687 517	428 873	1 258 644	163 206	(NA)	(NA)	1 972 044	121 321	1 850 723
Bath.....	1 710 940	235 331	86 889	148 442	23 626	(NA)	(NA)	1 710 940	1 451 983	258 957
Bedford.....	1 715 496	1 481 477	477 220	1 004 257	109 243	(NA)	(NA)	1 715 496	124 776	1 590 720
Bland.....	166 318	123 291	51 247	72 044	33 187	(NA)	(NA)	166 318	9 840	156 478
Botetourt.....	946 174	704 219	208 479	495 740	167 517	(NA)	(NA)	946 174	74 438	871 736
Brunswick.....	456 341	371 556	200 964	170 592	61 020	(NA)	(NA)	456 341	23 765	432 576
Buchanan.....	1 157 920	898 937	518 223	380 714	198 339	(NA)	(NA)	1 157 920	60 644	1 097 276
Buckingham.....	401 377	319 298	185 014	134 284	35 841	(NA)	(NA)	401 377	46 238	355 139
Campbell.....	1 583 448	1 240 223	279 331	960 892	216 504	(NA)	(NA)	1 583 448	126 721	1 456 727
Caroline.....	747 851	641 978	280 024	361 954	48 705	(NA)	(NA)	747 851	57 168	690 683
Carroll.....	656 887	560 478	227 564	332 914	58 685	(NA)	(NA)	656 887	37 724	619 163
Charles city.....	233 363	187 932	103 289	84 643	24 814	(NA)	(NA)	233 363	20 617	212 746
Charlotte.....	396 612	333 060	164 382	168 678	28 455	(NA)	(NA)	396 612	35 097	361 515
Chesterfield.....	11 359 684	9 038 813	2 645 013	6 393 800	1 317 699	(NA)	(NA)	11 359 684	1 003 172	10 356 512
Clarke.....	758 952	683 183	259 500	423 683	54 504	(NA)	(NA)	758 952	21 265	737 687
Craig.....	131 185	111 022	56 269	54 753	12 667	(NA)	(NA)	131 185	7 496	123 689
Culpeper.....	1 191 795	1 051 182	311 733	739 449	83 948	(NA)	(NA)	1 191 795	56 665	1 135 130
Cumberland.....	292 374	231 645	97 891	133 754	24 632	(NA)	(NA)	292 374	36 097	256 277
Dickenson.....	576 418	498 113	271 600	226 513	23 741	(NA)	(NA)	576 418	54 564	521 854
Dinwiddie.....	545 008	433 295	176 511	256 784	63 594	(NA)	(NA)	545 008	48 119	496 889
Essex.....	494 292	438 902	201 333	237 569	38 867	(NA)	(NA)	494 292	16 523	477 769
Fairfax.....	78 832 499	72 302 423	26 444 231	45 858 192	4 904 781	(NA)	(NA)	78 832 499	1 625 295	77 207 204
Fauquier.....	3 494 212	3 140 699	1 297 891	1 842 808	234 223	(NA)	(NA)	3 494 212	119 290	3 374 922
Floyd.....	398 634	328 830	155 176	173 654	48 429	(NA)	(NA)	398 634	21 375	377 259
Fluvanna.....	581 728	422 294	143 965	278 329	43 848	(NA)	(NA)	581 728	115 586	466 142
Franklin.....	1 617 469	1 468 112	610 861	857 251	81 421	(NA)	(NA)	1 617 469	67 936	1 549 533
Frederick.....	2 740 941	2 369 937	1 026 667	1 343 270	225 555	(NA)	(NA)	2 740 941	145 449	2 595 492
Giles.....	475 278	344 563	83 208	261 355	39 552	(NA)	(NA)	475 278	91 163	384 115
Gloucester.....	1 383 871	1 246 883	520 612	726 271	83 871	(NA)	(NA)	1 383 871	53 117	1 330 754
Goochland.....	798 398	695 047	305 888	389 159	60 277	(NA)	(NA)	798 398	43 074	755 324
Grayson.....	354 433	322 830	154 500	168 330	12 213	(NA)	(NA)	354 433	19 390	335 043
Greene.....	425 311	352 436	122 120	230 316	40 942	(NA)	(NA)	425 311	31 933	393 378
Greensville.....	309 394	241 879	114 264	127 615	43 491	(NA)	(NA)	309 394	24 024	285 370
Halifax.....	694 215	568 381	250 116	318 265	67 440	(NA)	(NA)	694 215	58 394	635 821
Hanover.....	2 853 484	2 370 557	700 260	1 670 297	341 618	(NA)	(NA)	2 853 484	141 309	2 712 175
Henrico.....	11 685 354	9 941 653	2 761 378	7 180 275	1 188 594	(NA)	(NA)	11 685 354	555 107	11 130 247
Henry.....	1 473 115	1 300 045	319 332	980 713	99 802	(NA)	(NA)	1 473 115	73 268	1 399 847
Highland.....	164 422	147 973	93 666	54 307	4 131	(NA)	(NA)	164 422	12 318	152 104
Isle of Wight.....	1 508 587	1 011 850	360 367	651 483	427 461	(NA)	(NA)	1 508 587	69 276	1 439 311
James city.....	2 701 553	2 396 309	902 777	1 493 532	221 715	(NA)	(NA)	2 701 553	83 529	2 618 024
King and Queen.....	257 507	216 715	128 017	88 698	30 861	(NA)	(NA)	257 507	9 931	247 576
King George.....	558 745	478 795	188 546	290 249	50 876	(NA)	(NA)	558 745	29 074	529 671
King William.....	395 140	312 877	108 675	204 202	63 031	(NA)	(NA)	395 140	19 235	375 908
Lancaster.....	846 757	778 134	332 575	445 559	45 651	(NA)	(NA)	846 757	22 972	823 785
Lee.....	538 278	400 909	153 243	247 666	86 802	(NA)	(NA)	538 278	50 567	487 711
Loudoun.....	11 043 140	10 146 631	5 745 701	4 400 930	652 730	(NA)	(NA)	11 043 140	243 779	10 799 361
Louisa.....	2 433 104	763 478	323 460	440 018	47 342	(NA)	(NA)	2 433 104	1 622 284	810 820
Lunenburg.....	326 959	263 546	136 512	127 034	45 321	(NA)	(NA)	326 959	18 092	308 867
Madison.....	383 901	352 014	135 897	216 117	16 911	(NA)	(NA)	383 901	14 976	368 925
Mathews.....	434 673	391 387	157 764	233 623	31 423	(NA)	(NA)	434 673	11 863	422 810
Mecklenburg.....	778 517	655 089	279 443	375 646	77 742	(NA)	(NA)	778 517	45 686	732 831
Middlesex.....	575 645	513 152	226 675	286 477	42 209	(NA)	(NA)	575 645	20 284	555 361
Montgomery.....	2 174 233	1 819 186	485 433	1 333 753	259 059	(NA)	(NA)	2 174 233	95 988	2 078 245
Nelson.....	970 512	877 434	362 707	514 727	44 311	(NA)	(NA)	970 512	48 767	921 745
New Kent.....	592 622	509 187	217 684	291 503	48 413	(NA)	(NA)	592 622	35 022	557 600
Northampton.....	473 573	410 681	214 695	195 986	39 736	(NA)	(NA)	473 573	23 156	450 417
Northumberland.....	640 037	580 422	268 918	311 504	46 351	(NA)	(NA)	640 037	13 264	626 773
Nottoway.....	382 049	299 872	119 996	179 876	47 020	(NA)	(NA)	382 049	35 157	346 892

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real		Improvements						
		Total	Land							
1	2	3	4	5	6	7	8	9	10	
Virginia¹⁵—Con.										
Counties—Con.										
Orange	960 594	820 002	280 887	539 115	77 584	(NA)	(NA)	960 594	63 008	897 586
Page	626 402	510 619	120 126	390 493	87 722	(NA)	(NA)	626 402	28 061	598 341
Patrick	535 569	469 251	191 234	278 017	40 620	(NA)	(NA)	535 569	25 698	509 871
Pittsylvania	1 383 694	1 125 099	351 892	773 207	103 377	(NA)	(NA)	1 383 694	155 218	1 228 476
Powhatan	613 311	526 509	193 398	333 111	53 471	(NA)	(NA)	613 311	33 331	579 980
Prince Edward	501 283	385 842	142 104	243 738	70 630	(NA)	(NA)	501 283	44 811	456 472
Prince George	740 372	618 068	212 517	405 551	80 135	(NA)	(NA)	740 372	42 169	698 203
Prince William	13 635 762	12 054 409	4 935 996	7 118 413	835 476	(NA)	(NA)	13 635 762	745 877	12 889 885
Pulaski	987 180	729 821	172 597	557 224	192 885	(NA)	(NA)	987 180	64 474	922 706
Rappahannock	365 262	333 688	131 457	202 231	21 666	(NA)	(NA)	365 262	9 908	355 354
Richmond	336 919	278 023	124 534	153 489	27 581	(NA)	(NA)	336 919	31 315	305 604
Roanoke	3 275 801	2 794 308	687 364	2 106 944	352 077	(NA)	(NA)	3 275 801	129 416	3 146 385
Rockbridge	727 134	612 314	205 449	406 865	54 710	(NA)	(NA)	727 134	60 110	667 024
Rockingham	2 382 888	1 901 520	515 977	1 385 543	393 371	(NA)	(NA)	2 382 888	87 997	2 294 891
Russell	776 461	498 321	195 249	303 072	113 642	(NA)	(NA)	776 461	164 498	611 963
Scott	487 486	356 928	143 532	213 396	89 687	(NA)	(NA)	487 486	40 871	446 615
Shenandoah	1 577 247	1 292 940	422 165	870 775	208 649	(NA)	(NA)	1 577 247	75 658	1 501 589
Smyth	812 870	571 748	140 169	431 579	188 318	(NA)	(NA)	812 870	52 804	760 066
Southampton	694 085	571 480	287 363	284 117	85 896	(NA)	(NA)	694 085	36 709	657 376
Spotsylvania	2 474 750	2 171 773	642 760	1 529 013	213 352	(NA)	(NA)	2 474 750	89 625	2 385 125
Stafford	3 285 808	2 992 385	1 209 363	1 783 022	199 043	(NA)	(NA)	3 285 808	94 380	3 191 428
Surry	1 455 576	279 938	162 736	117 202	42 194	(NA)	(NA)	1 455 576	1 133 444	322 132
Sussex	367 846	286 884	157 767	129 117	47 628	(NA)	(NA)	367 846	33 334	334 512
Tazewell	1 288 612	1 005 709	326 887	679 322	228 105	(NA)	(NA)	1 288 612	54 798	1 233 814
Warren	1 383 437	1 231 872	438 820	793 052	111 787	(NA)	(NA)	1 383 437	39 778	1 343 659
Washington	1 360 660	1 050 473	272 249	778 224	248 270	(NA)	(NA)	1 360 660	61 917	1 298 743
Westmoreland	669 249	563 346	219 380	343 966	84 408	(NA)	(NA)	669 249	21 495	647 754
Wise	1 371 608	854 048	305 830	548 218	438 423	(NA)	(NA)	1 371 608	79 137	1 292 471
Wythe	890 739	665 214	212 313	452 901	157 352	(NA)	(NA)	890 739	68 173	822 566
York	2 722 347	2 136 935	825 418	1 311 517	141 009	(NA)	(NA)	2 722 347	444 403	2 277 944
Independent Cities										
Alexandria	13 613 935	12 190 157	3 778 949	8 411 208	743 563	(NA)	(NA)	13 613 935	680 215	12 933 720
Bedford	241 143	179 482	32 087	147 395	54 361	(NA)	(NA)	241 143	7 300	233 843
Bristol	486 022	439 290	78 265	361 025	35 475	(NA)	(NA)	486 022	11 257	474 765
Buena Vista	158 480	131 377	22 127	109 250	18 685	(NA)	(NA)	158 480	8 418	150 062
Charlottesville	1 723 811	1 535 166	344 632	1 190 534	101 508	(NA)	(NA)	1 723 811	87 137	1 636 674
Chesapeake	6 539 103	6 018 954	2 114 919	3 904 035	495 719	(NA)	(NA)	6 539 103	24 430	6 514 673
Clifton Forge	95 035	73 234	9 663	63 571	9 785	(NA)	(NA)	95 035	12 016	83 019
Colonial Heights	674 744	587 624	164 717	422 907	66 072	(NA)	(NA)	674 744	21 048	653 696
Covington	234 561	172 975	29 281	143 694	42 231	(NA)	(NA)	234 561	19 355	215 206
Danville	1 428 386	1 160 875	213 459	947 416	218 473	(NA)	(NA)	1 428 386	49 038	1 379 348
Emporia	195 553	161 451	34 019	127 432	17 975	(NA)	(NA)	195 553	16 127	179 426
Fairfax	2 246 592	2 042 153	746 781	1 295 372	129 066	(NA)	(NA)	2 246 592	75 373	2 171 219
Falls Church	1 265 139	1 185 496	662 786	522 710	65 996	(NA)	(NA)	1 265 139	13 647	1 251 492
Franklin	260 499	224 964	49 012	175 952	27 268	(NA)	(NA)	260 499	8 267	252 232
Fredericksburg	1 151 204	1 018 091	304 338	713 753	88 800	(NA)	(NA)	1 151 204	44 313	1 106 891
Galax	197 093	173 521	29 709	143 812	14 505	(NA)	(NA)	197 093	9 067	188 026
Hampton	4 664 130	4 121 696	945 381	3 176 315	346 956	(NA)	(NA)	4 664 130	195 478	4 468 652
Harrisonburg	1 487 107	1 225 953	328 984	896 969	226 777	(NA)	(NA)	1 487 107	34 377	1 452 730
Hopewell	814 082	564 590	113 777	450 813	188 077	(NA)	(NA)	814 082	61 405	752 677
Lexington	190 583	169 080	40 543	128 537	11 674	(NA)	(NA)	190 583	9 829	180 754
Lynchburg	2 227 662	1 801 662	324 100	1 477 562	301 204	(NA)	(NA)	2 227 662	124 796	2 102 866
Manassas	2 267 477	1 961 776	793 124	1 168 652	243 652	(NA)	(NA)	2 267 477	62 049	2 205 428
Manassas Park	351 675	312 119	128 402	183 717	33 452	(NA)	(NA)	351 675	6 104	345 571
Martinsville	583 591	466 316	87 149	379 167	95 827	(NA)	(NA)	583 591	21 448	562 143
Newport News	6 799 664	5 817 697	1 583 338	4 234 359	699 072	(NA)	(NA)	6 799 664	282 895	6 516 769
Norfolk	7 852 486	6 579 962	1 493 084	5 086 878	806 763	(NA)	(NA)	7 852 486	465 761	7 386 725
Norton	132 745	101 001	33 238	67 763	4 256	(NA)	(NA)	132 745	27 488	105 257
Petersburg	944 296	760 733	150 397	610 336	105 533	(NA)	(NA)	944 296	78 030	866 266
Portsmouth	3 036 940	2 555 227	685 094	1 870 133	355 843	(NA)	(NA)	3 036 940	125 870	2 911 070
Poquoson	503 453	456 654	165 748	290 906	37 637	(NA)	(NA)	503 453	9 162	494 291
Radford	373 950	306 396	56 315	250 081	52 658	(NA)	(NA)	373 950	14 896	359 054
Richmond	9 692 416	7 681 072	1 796 669	5 884 403	1 347 813	(NA)	(NA)	9 692 416	663 531	9 028 885
Roanoke	3 432 844	2 734 958	529 490	2 205 468	423 066	(NA)	(NA)	3 432 844	274 820	3 158 024
Salem	964 792	777 921	163 572	614 349	159 937	(NA)	(NA)	964 792	26 934	937 858
South Boston	166 519	135 198	28 684	106 514	19 564	(NA)	(NA)	166 519	11 757	154 762
Staunton	719 861	620 219	105 826	514 393	53 016	(NA)	(NA)	719 861	46 626	673 235
Suffolk	1 891 124	1 676 709	625 816	1 050 893	107 680	(NA)	(NA)	1 891 124	106 735	1 784 389
Virginia Beach	18 177 237	16 365 799	6 145 097	10 220 702	1 305 292	(NA)	(NA)	18 177 237	506 146	17 671 091
Waynesboro	707 064	600 597	135 361	465 236	75 382	(NA)	(NA)	707 064	31 085	675 979
Williamsburg	744 931	676 397	268 143	408 254	35 895	(NA)	(NA)	744 931	32 639	712 292
Winchester	1 478 603	1 249 458	411 569	837 889	184 966	(NA)	(NA)	1 478 603	44 179	1 434 424

See footnotes at end of table.

60 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Washington -----	238 510 764	216 008 477	(NA)	(NA)	13 718 997	2 518 025	55 680	235 937 059	8 783 290	227 153 769
Adams -----	655 344	518 684	(NA)	(NA)	57 748	4 346	672	650 326	78 912	571 414
Asotin -----	364 717	336 418	(NA)	(NA)	12 494	16 709	173	347 835	15 805	332 030
Benton -----	3 359 124	2 948 591	(NA)	(NA)	224 244	36 754	939	3 321 431	186 289	3 135 142
Chelan -----	2 131 802	1 906 445	(NA)	(NA)	170 305	35 611	1 628	2 094 563	55 052	2 039 511
Cllalam -----	2 202 632	1 979 790	(NA)	(NA)	176 531	49 826	983	2 151 823	46 311	2 105 512
Clark -----	9 918 174	9 148 752	(NA)	(NA)	531 675	113 378	1 251	9 803 545	237 747	9 565 798
Columbia -----	170 923	143 163	(NA)	(NA)	13 700	3 344	347	167 232	14 060	153 172
Cowlitz -----	4 008 031	3 645 589	(NA)	(NA)	243 719	38 607	1 260	3 968 164	118 723	3 849 441
Douglas -----	875 232	801 123	(NA)	(NA)	50 613	11 405	253	863 574	23 496	840 078
Ferry -----	296 174	255 873	(NA)	(NA)	19 409	2 477	170	293 527	20 892	272 635
Franklin -----	1 181 533	981 805	(NA)	(NA)	107 208	11 871	1 456	1 168 206	92 520	1 075 686
Garfield -----	107 473	86 057	(NA)	(NA)	13 346	1 708	339	105 426	8 070	97 356
Grant -----	2 007 906	1 743 489	(NA)	(NA)	199 324	34 520	2 891	1 970 495	65 093	1 905 402
Grays Harbor -----	2 049 009	1 818 999	(NA)	(NA)	167 382	45 636	966	2 002 407	62 628	1 939 779
Island -----	3 732 283	3 635 500	(NA)	(NA)	29 856	37 459	915	3 693 909	66 927	3 626 982
Jefferson -----	1 307 335	1 198 663	(NA)	(NA)	76 509	13 780	560	1 292 995	32 163	1 260 832
King -----	104 411 426	94 728 240	(NA)	(NA)	6 288 977	699 936	7 654	103 703 836	3 394 209	100 309 627
Bellevue city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Seattle city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kitsap -----	8 369 978	7 978 139	(NA)	(NA)	167 379	81 986	636	8 287 356	224 460	8 062 896
Kittitas -----	944 102	815 709	(NA)	(NA)	56 770	14 853	531	928 718	71 623	857 095
Klickitat -----	647 083	536 449	(NA)	(NA)	42 704	10 344	807	635 932	67 930	568 002
Lewis -----	2 121 647	1 573 681	(NA)	(NA)	201 646	51 440	2 913	2 067 294	346 320	1 720 974
Lincoln -----	512 006	383 566	(NA)	(NA)	45 925	5 025	1 470	502 511	82 515	422 996
Mason -----	1 657 175	1 548 942	(NA)	(NA)	85 251	24 165	882	1 632 128	22 982	1 609 146
Okanogan -----	985 940	876 905	(NA)	(NA)	77 629	22 134	843	962 963	31 406	931 557
Pacific -----	649 295	588 310	(NA)	(NA)	40 354	22 627	411	626 257	20 631	605 626
Pend Oreille -----	605 699	585 494	(NA)	(NA)	8 928	9 331	294	596 074	11 277	584 797
Pierce -----	21 691 954	20 165 430	(NA)	(NA)	920 245	321 517	6 450	21 363 987	606 279	20 757 708
Tacoma city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
San Juan -----	1 654 880	1 610 213	(NA)	(NA)	39 938	6 886	360	1 647 634	4 729	1 642 905
Skagit -----	4 218 534	3 653 292	(NA)	(NA)	306 344	48 111	1 454	4 168 969	258 898	3 910 071
Skamania -----	337 283	257 512	(NA)	(NA)	24 318	5 751	117	331 415	55 453	275 962
Snohomish -----	23 882 800	21 877 369	(NA)	(NA)	1 443 546	215 147	2 604	23 665 049	561 885	23 103 164
Everett city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Spokane -----	10 716 283	9 443 466	(NA)	(NA)	617 014	211 126	3 411	10 501 746	655 803	9 845 943
Spokane city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Stevens -----	1 041 473	799 860	(NA)	(NA)	63 761	19 988	2 692	1 018 793	177 852	840 941
Thurston -----	6 472 800	5 932 134	(NA)	(NA)	262 163	69 291	912	6 402 597	278 503	6 124 094
Wahkiakum -----	99 372	87 267	(NA)	(NA)	8 397	2 711	255	96 406	3 708	92 698
Walla Walla -----	1 559 856	1 361 944	(NA)	(NA)	94 009	22 337	1 690	1 535 829	103 903	1 431 926
Whatcom -----	5 752 409	5 074 432	(NA)	(NA)	382 242	70 599	2 149	5 679 661	295 735	5 383 926
Whitman -----	1 043 289	807 411	(NA)	(NA)	87 536	7 576	-	1 035 713	148 342	887 371
Yakima -----	4 767 788	4 173 771	(NA)	(NA)	359 858	117 713	2 342	4 647 733	234 159	4 413 574
Yakima city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
West Virginia² -----	26 154 443	12 433 652	(NA)	(NA)	10 629 737	1 824 312	20 629	24 309 502	3 091 054	21 218 448
Barbour -----	174 506	76 475	(NA)	(NA)	75 737	11 571	55	162 880	22 294	140 586
Berkeley -----	710 290	403 617	(NA)	(NA)	257 804	44 625	634	665 031	48 869	616 162
Boone -----	480 738	146 953	(NA)	(NA)	288 298	20 941	416	459 381	45 487	413 894
Braxton -----	204 185	115 189	(NA)	(NA)	57 797	12 614	84	191 487	31 199	160 288
Brooke -----	381 546	164 422	(NA)	(NA)	196 320	29 829	288	351 429	20 804	330 625
Cabell -----	1 552 261	713 760	(NA)	(NA)	724 250	121 479	360	1 430 422	114 251	1 316 171
Huntington city (part) -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Calhoun -----	127 934	60 989	(NA)	(NA)	51 283	9 290	82	118 562	15 662	102 900
Clay -----	151 017	89 075	(NA)	(NA)	43 263	8 334	239	142 444	18 679	123 765
Doddridge -----	115 078	34 180	(NA)	(NA)	51 571	5 625	45	109 408	29 327	80 081
Fayette -----	573 592	296 269	(NA)	(NA)	189 759	55 146	502	517 944	87 564	430 380
Gilmer -----	159 019	56 883	(NA)	(NA)	79 735	7 294	202	151 523	22 401	129 122
Grant -----	308 913	71 612	(NA)	(NA)	79 202	8 872	176	299 865	158 099	141 766
Greenbrier -----	429 656	185 696	(NA)	(NA)	207 007	23 231	490	405 935	36 953	368 982
Hampshire -----	225 679	130 252	(NA)	(NA)	61 454	16 480	416	208 783	33 973	174 810
Hancock -----	529 580	234 948	(NA)	(NA)	268 508	41 656	139	487 785	26 124	461 661
Hardy -----	209 720	113 356	(NA)	(NA)	73 930	12 026	215	197 479	22 434	175 045
Harrison -----	966 276	402 087	(NA)	(NA)	394 658	71 148	1 011	894 117	169 531	724 586
Jackson -----	409 892	163 743	(NA)	(NA)	201 212	23 338	456	386 098	44 937	341 161
Jefferson -----	557 484	332 371	(NA)	(NA)	190 820	33 420	219	523 845	34 293	489 552
Kanawha -----	3 801 174	1 848 811	(NA)	(NA)	1 588 042	232 841	1 137	3 567 196	364 321	3 202 875
Charleston city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lewis -----	280 350	121 239	(NA)	(NA)	105 639	18 351	327	261 672	53 472	208 200
Lincoln -----	176 649	80 986	(NA)	(NA)	52 275	15 778	173	160 698	43 388	117 310
Logan -----	492 236	160 943	(NA)	(NA)	275 993	26 497	288	465 451	55 300	410 151
McDowell -----	326 246	101 811	(NA)	(NA)	144 629	15 483	1 225	309 538	79 806	229 732
Marion -----	876 505	472 806	(NA)	(NA)	337 809	88 610	749	787 146	65 890	721 256
Marshall -----	745 982	283 705	(NA)	(NA)	416 569	31 228	493	714 261	45 708	668 553
Mason -----	416 762	126 474	(NA)	(NA)	169 531	19 606	358	396 798	120 757	276 041
Mercer -----	790 923	502 131	(NA)	(NA)	201 530	97 469	1 153	692 301	87 262	605 039

See footnotes at end of table.

GOVERNMENTS—TAXABLE PROPERTY VALUES

COUNTY AREAS 61

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
West Virginia²—Con.										
Mineral	370 281	240 959	(NA)	(NA)	102 433	35 880	534	333 867	26 889	306 978
Mingo	472 855	125 580	(NA)	(NA)	270 106	13 122	577	459 156	77 169	381 987
Monongalia	952 453	483 298	(NA)	(NA)	373 701	73 957	647	877 849	95 454	782 395
Monroe	107 412	68 410	(NA)	(NA)	22 261	14 802	137	92 473	16 741	75 732
Morgan	166 184	112 840	(NA)	(NA)	35 691	14 345	150	151 689	17 653	134 036
Nicholas	350 719	140 351	(NA)	(NA)	179 535	19 393	414	330 912	30 833	300 079
Ohio	659 374	337 623	(NA)	(NA)	288 126	58 043	557	600 774	33 625	567 149
Pendleton	124 959	65 345	(NA)	(NA)	44 287	8 820	60	116 079	15 327	100 752
Pleasants	310 665	69 441	(NA)	(NA)	145 166	7 052	75	303 538	96 058	207 480
Pocahontas	177 855	129 007	(NA)	(NA)	33 301	12 389	—	165 466	15 547	149 919
Preston	433 110	227 624	(NA)	(NA)	110 549	35 189	504	397 417	94 937	302 480
Putnam	813 246	457 251	(NA)	(NA)	252 787	46 370	767	766 109	103 208	662 901
Raleigh	887 094	467 014	(NA)	(NA)	323 560	80 528	838	805 728	96 520	709 208
Randolph	313 702	167 575	(NA)	(NA)	104 216	27 159	144	286 399	41 911	244 488
Ritchie	149 449	59 691	(NA)	(NA)	66 410	10 993	50	138 406	23 348	115 058
Roane	203 479	116 477	(NA)	(NA)	58 987	19 191	186	184 102	28 015	156 087
Summers	158 299	103 940	(NA)	(NA)	30 753	20 869	162	137 268	23 606	113 662
Taylor	182 195	87 257	(NA)	(NA)	73 917	14 594	167	167 434	21 021	146 413
Tucker	147 611	93 089	(NA)	(NA)	43 982	6 929	97	140 585	10 540	130 045
Tyler	159 481	59 898	(NA)	(NA)	82 563	9 569	178	149 734	17 020	132 714
Upshur	295 456	151 338	(NA)	(NA)	111 425	24 823	258	270 375	32 693	237 682
Wayne	426 075	155 699	(NA)	(NA)	190 663	30 486	884	394 705	79 713	314 992
Huntington city (part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Webster	224 118	154 100	(NA)	(NA)	57 932	14 974	190	208 954	12 086	196 868
Wetzel	304 699	147 414	(NA)	(NA)	112 985	23 540	441	280 718	44 300	236 418
Wirt	61 412	29 409	(NA)	(NA)	23 729	4 151	42	57 219	8 274	48 945
Wood	1 195 233	588 533	(NA)	(NA)	540 269	82 098	253	1 112 882	66 431	1 046 451
Wyoming	332 834	103 706	(NA)	(NA)	165 778	12 264	385	320 185	63 350	256 835
Wisconsin³⁰	139 171 857	131 962 966	37 287 259	94 675 707	7 208 891	—	—	139 171 857	—	139 171 857
Adams	622 850	612 440	274 530	337 910	10 410	—	—	622 850	—	622 850
Strong's Prairie town	46 437	46 338	17 566	28 772	99	—	—	46 437	—	46 437
Ashland	321 503	306 305	92 702	213 603	15 198	—	—	321 503	—	321 503
Barron	991 282	960 819	297 513	663 306	30 463	—	—	991 282	—	991 282
Bayfield	465 424	456 836	177 892	278 944	8 588	—	—	465 424	—	465 424
Iron River town	32 998	32 279	12 635	19 644	719	—	—	32 998	—	32 998
Brown	5 281 429	4 916 467	1 111 428	3 805 039	364 962	—	—	5 281 429	—	5 281 429
Green Bay city	2 298 949	2 138 574	411 412	1 727 162	160 375	—	—	2 298 949	—	2 298 949
Ashwaubenon village	710 866	618 999	136 260	482 739	91 867	—	—	710 866	—	710 866
Buffalo	323 294	313 759	124 165	189 594	9 535	—	—	323 294	—	323 294
Burnett	504 689	497 385	197 179	300 206	7 304	—	—	504 689	—	504 689
Calumet	890 600	839 386	221 707	617 679	51 214	—	—	890 600	—	890 600
Appleton city (part)	194 730	192 526	37 711	154 815	2 204	—	—	194 730	—	194 730
Chippewa	1 210 814	1 150 733	324 845	825 888	60 081	—	—	1 210 814	—	1 210 814
Eau Claire city (part)	51 626	48 203	8 825	39 378	3 423	—	—	51 626	—	51 626
Clark	626 369	597 745	211 449	386 296	28 624	—	—	626 369	—	626 369
Neillsville city	46 950	43 839	8 794	35 045	3 111	—	—	46 950	—	46 950
Owen city	16 912	15 482	2 372	13 110	1 430	—	—	16 912	—	16 912
Columbia	1 266 018	1 222 086	414 549	807 537	43 932	—	—	1 266 018	—	1 266 018
Crawford	355 158	339 356	122 688	216 668	15 802	—	—	355 158	—	355 158
Dane	12 278 899	11 518 040	3 100 987	8 417 053	760 859	—	—	12 278 899	—	12 278 899
Black Earth village	25 183	24 612	3 823	20 789	571	—	—	25 183	—	25 183
McFarland village	157 932	154 147	40 737	113 410	3 785	—	—	157 932	—	157 932
Madison city	6 464 981	5 925 276	1 431 842	4 493 434	539 705	—	—	6 464 981	—	6 464 981
Monona city	337 059	312 448	89 268	223 180	24 611	—	—	337 059	—	337 059
Stoughton city	214 724	205 964	42 399	163 565	8 760	—	—	214 724	—	214 724
Bristol town	63 046	62 515	25 430	37 085	531	—	—	63 046	—	63 046
Madison town	166 010	148 927	40 971	107 956	17 083	—	—	166 010	—	166 010
Sun Prairie city	379 115	355 500	72 097	283 403	23 615	—	—	379 115	—	379 115
Dodge	1 803 155	1 727 276	504 991	1 222 285	75 879	—	—	1 803 155	—	1 803 155
Emmet town	35 316	33 682	13 218	20 464	1 634	—	—	35 316	—	35 316
Door	1 637 017	1 592 205	632 565	959 640	44 812	—	—	1 637 017	—	1 637 017
Ephraim village	93 607	91 738	38 378	53 360	1 869	—	—	93 607	—	93 607
Liberty Grove town	220 207	217 334	104 617	112 717	2 873	—	—	220 207	—	220 207
Douglas	827 922	783 980	176 514	607 466	43 942	—	—	827 922	—	827 922
Superior city	515 716	476 094	82 331	393 763	39 622	—	—	515 716	—	515 716
Dunn	725 335	703 306	225 686	477 620	22 029	—	—	725 335	—	725 335
Menomonie city	245 192	230 202	42 439	187 763	14 990	—	—	245 192	—	245 192
Eau Claire	1 736 102	1 626 537	288 520	1 338 017	109 565	—	—	1 736 102	—	1 736 102
Eau Claire city (part)	1 150 450	1 073 259	207 981	865 278	77 191	—	—	1 150 450	—	1 150 450
Brunswick town	35 647	35 235	10 807	24 428	412	—	—	35 647	—	35 647
Otter Creek town	17 097	15 589	8 017	7 572	1 508	—	—	17 097	—	17 097
Florence	146 402	143 771	54 174	89 597	2 631	—	—	146 402	—	146 402
Fond Du Lac	2 224 283	2 113 947	592 939	1 521 008	110 336	—	—	2 224 283	—	2 224 283
Eden village	11 394	10 252	1 617	8 635	1 142	—	—	11 394	—	11 394

See footnotes at end of table.

62 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Wisconsin³⁰—Con.										
Fairwater village	16 013	8 007	741	7 266	8 006	—	—	16 013	—	16 013
Fond Du Lac city	883 240	822 447	173 230	649 217	60 793	—	—	883 240	—	883 240
Rossendale village	15 728	15 351	2 470	12 881	377	—	—	15 728	—	15 728
Forest	243 531	239 040	89 128	149 912	4 491	—	—	243 531	—	243 531
Grant	1 019 690	987 790	378 095	609 695	31 900	—	—	1 019 690	—	1 019 690
Green	831 786	796 799	266 430	530 369	34 987	—	—	831 786	—	831 786
Jordan town	18 337	18 088	9 420	8 668	249	—	—	18 337	—	18 337
Green Lake	625 309	609 359	241 952	367 407	15 950	—	—	625 309	—	625 309
St. Marie town	11 646	11 523	6 494	5 029	123	—	—	11 646	—	11 646
Iowa	626 337	585 620	244 012	341 608	40 717	—	—	626 337	—	626 337
Arena village	6 152	5 940	949	4 991	212	—	—	6 152	—	6 152
Iron	170 615	166 751	61 394	105 357	3 864	—	—	170 615	—	170 615
Jackson	383 038	360 485	147 620	212 865	22 553	—	—	383 038	—	383 038
Franklin town	8 919	8 741	5 670	3 071	178	—	—	8 919	—	8 919
Jefferson	1 630 240	1 561 425	441 750	1 119 675	68 815	—	—	1 630 240	—	1 630 240
Lake Mills city	95 549	88 534	22 459	66 075	7 015	—	—	95 549	—	95 549
Milford town	38 804	37 123	19 807	17 316	1 681	—	—	38 804	—	38 804
Juneau	544 840	521 043	193 834	327 209	23 797	—	—	544 840	—	544 840
Mauston city	347 637	341 043	15 842	59 859	6 594	—	—	347 637	—	347 637
Kenosha	4 158 726	4 011 722	1 092 922	2 918 800	147 004	—	—	4 158 726	—	4 158 726
Kenosha city	2 027 930	1 936 502	396 551	1 539 951	91 428	—	—	2 027 930	—	2 027 930
Kewaunee	461 105	448 312	137 355	310 957	12 793	—	—	461 105	—	461 105
La Crosse	2 384 354	2 207 035	650 003	1 557 032	177 319	—	—	2 384 354	—	2 384 354
La Crosse city	1 271 361	1 129 623	333 203	796 420	141 738	—	—	1 271 361	—	1 271 361
Onalaska city	313 169	296 560	82 631	213 929	16 609	—	—	313 169	—	313 169
Lafayette	443 597	435 629	227 615	208 014	7 968	—	—	443 597	—	443 597
Shullsburg township	19 849	19 792	13 844	5 948	57	—	—	19 849	—	19 849
Wiota town	26 677	26 261	14 770	11 491	416	—	—	26 677	—	26 677
Langlade	477 730	458 773	153 593	305 180	18 957	—	—	477 730	—	477 730
Lincoln	607 178	579 109	176 028	403 081	28 069	—	—	607 178	—	607 178
Rock Falls town	14 379	13 834	6 640	7 194	545	—	—	14 379	—	14 379
Manitowoc	1 815 803	1 726 898	415 157	1 311 741	88 905	—	—	1 815 803	—	1 815 803
Manitowoc city	710 146	659 727	117 656	542 071	50 419	—	—	710 146	—	710 146
Francis Creek village	11 050	10 754	1 896	8 858	296	—	—	11 050	—	11 050
Kiel city (part)	61 438	58 128	7 413	50 715	3 310	—	—	61 438	—	61 438
Cato town	38 858	38 211	14 797	23 414	647	—	—	38 858	—	38 858
Marathon	2 862 750	2 698 465	714 855	1 983 610	164 285	—	—	2 862 750	—	2 862 750
Mosinee city	89 905	82 064	13 311	69 293	7 841	—	—	89 905	—	89 905
Wausau city	973 771	895 391	200 195	695 196	78 380	—	—	973 771	—	973 771
Bergen town	12 970	12 947	4 570	8 377	23	—	—	12 970	—	12 970
Cleveland town	19 881	19 766	6 975	12 791	115	—	—	19 881	—	19 881
Wausau town	50 387	48 929	14 067	34 862	1 458	—	—	50 387	—	50 387
Marquette	1 064 990	1 004 867	323 431	681 436	60 123	—	—	1 064 990	—	1 064 990
Menominee	405 761	396 803	166 508	230 295	8 958	—	—	405 761	—	405 761
Menominee	48 888	48 245	16 930	31 315	643	—	—	48 888	—	48 888
Milwaukee	24 584 278	22 914 692	5 273 164	17 641 528	1 669 586	—	—	24 584 278	—	24 584 278
Brown Deer village	598 617	530 529	124 756	405 773	68 088	—	—	598 617	—	598 617
Cudahy city	426 424	406 842	112 210	294 632	19 582	—	—	426 424	—	426 424
Franklin city	781 941	759 919	167 657	592 262	22 022	—	—	781 941	—	781 941
Glendale city	762 414	680 027	190 230	489 797	82 387	—	—	762 414	—	762 414
Greendale village	716 401	696 015	179 891	516 124	20 386	—	—	716 401	—	716 401
South Milwaukee city	445 259	432 773	121 821	310 952	12 486	—	—	445 259	—	445 259
Wauwatosa city	1 893 240	1 784 953	425 641	1 359 309	108 287	—	—	1 893 240	—	1 893 240
West Allis city	1 684 242	1 581 302	441 958	1 139 344	102 940	—	—	1 684 242	—	1 684 242
Greenfield city	1 026 913	993 908	253 119	740 789	33 005	—	—	1 026 913	—	1 026 913
Milwaukee city (part)	12 698 343	11 627 537	2 309 138	9 318 399	1 070 806	—	—	12 698 343	—	12 698 343
Monroe	761 503	738 017	242 099	495 918	23 486	—	—	761 503	—	761 503
Sparta city	142 797	134 443	30 336	104 107	8 354	—	—	142 797	—	142 797
Oconto	850 764	826 079	289 158	536 921	24 685	—	—	850 764	—	850 764
Oneida	1 334 540	1 287 635	459 258	828 377	46 905	—	—	1 334 540	—	1 334 540
Outagamie	3 862 619	3 643 328	821 557	2 821 771	219 291	—	—	3 862 619	—	3 862 619
Appleton city (part)	1 499 685	1 402 988	251 492	1 151 496	96 697	—	—	1 499 685	—	1 499 685
Grand Chute town	614 934	569 418	123 910	445 508	45 516	—	—	614 934	—	614 934
Ozaukee	3 173 459	3 083 250	964 855	2 118 395	90 209	—	—	3 173 459	—	3 173 459
Belgium village	62 778	62 534	30 021	32 513	244	—	—	62 778	—	62 778
Mequon city	1 386 871	1 349 385	450 380	899 005	37 486	—	—	1 386 871	—	1 386 871
Pepin	163 913	154 246	56 341	97 905	9 667	—	—	163 913	—	163 913
Pierce	780 012	755 165	242 407	512 758	24 847	—	—	780 012	—	780 012
Spring Lake town	13 050	12 880	6 157	6 723	170	—	—	13 050	—	13 050
Polk	987 250	967 946	334 555	633 391	19 304	—	—	987 250	—	987 250
Portage	1 639 190	1 540 617	436 118	1 104 499	98 573	—	—	1 639 190	—	1 639 190
Plover village	203 158	195 009	39 812	155 197	8 149	—	—	203 158	—	203 158
Price	373 251	354 443	118 392	236 051	18 808	—	—	373 251	—	373 251
Georgetown town	3 048	3 047	1 635	1 412	1	—	—	3 048	—	3 048
Lake town	29 895	29 316	11 547	17 669	579	—	—	29 895	—	29 895

See footnotes at end of table.

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Wisconsin³⁰—Con.										
Racine.....	4 733 403	4 483 531	982 342	3 501 189	249 872	—	—	4 733 403	—	4 733 403
Racine city.....	1 815 892	1 675 094	264 426	1 410 668	140 798	—	—	1 815 892	—	1 815 892
Sturtevant village.....	89 199	84 689	24 864	59 825	4 510	—	—	89 199	—	89 199
Caledonia town.....	675 956	658 425	167 606	490 819	17 531	—	—	675 956	—	675 956
Mt. Pleasant town.....	709 107	664 191	111 504	552 687	44 916	—	—	709 107	—	709 107
Raymond town.....	120 806	117 769	41 817	75 952	3 037	—	—	120 806	—	120 806
Richland.....	370 293	359 814	138 333	221 481	10 479	—	—	370 293	—	370 293
Rock.....	3 448 405	3 282 122	878 325	2 403 797	166 283	—	—	3 448 405	—	3 448 405
Janesville city.....	1 535 255	1 444 698	318 803	1 125 895	90 557	—	—	1 535 255	—	1 535 255
Avon town.....	16 520	16 472	10 202	6 270	48	—	—	16 520	—	16 520
Rusk.....	300 329	291 348	102 670	188 678	8 981	—	—	300 329	—	300 329
St. Croix.....	1 516 577	1 476 462	452 162	1 024 300	40 115	—	—	1 516 577	—	1 516 577
New Richmond city.....	146 329	136 461	27 109	109 352	9 868	—	—	146 329	—	146 329
Sauk.....	1 441 164	1 373 705	430 201	943 504	67 459	—	—	1 441 164	—	1 441 164
Baraboo city.....	41 288	40 307	13 622	26 685	981	—	—	41 288	—	41 288
Lime Ridge village.....	2 136	2 110	571	1 539	26	—	—	2 136	—	2 136
Sawyer.....	550 528	537 163	208 005	329 158	13 365	—	—	550 528	—	550 528
Round Lake town.....	43 954	43 640	17 101	26 539	314	—	—	43 954	—	43 954
Shawano.....	898 876	870 996	299 889	571 107	27 880	—	—	898 876	—	898 876
Sheboygan.....	2 766 312	2 601 554	625 247	1 976 307	164 758	—	—	2 766 312	—	2 766 312
Kohler village.....	125 535	102 421	22 386	80 035	23 114	—	—	125 535	—	125 535
Plymouth city.....	189 587	173 397	32 615	140 782	16 190	—	—	189 587	—	189 587
Random Lake village.....	42 047	40 896	10 578	30 318	1 151	—	—	42 047	—	42 047
Sheboygan city.....	1 144 957	1 064 822	203 345	861 477	80 135	—	—	1 144 957	—	1 144 957
Rhine town.....	83 199	82 566	29 733	52 833	633	—	—	83 199	—	83 199
Sheboygan town.....	131 509	119 197	27 714	91 483	12 312	—	—	131 509	—	131 509
Sheboygan Falls town.....	55 911	51 936	17 873	34 063	3 975	—	—	55 911	—	55 911
Sherman town.....	41 327	40 929	15 739	25 190	398	—	—	41 327	—	41 327
Taylor.....	386 510	369 439	118 067	251 372	17 071	—	—	386 510	—	386 510
Little Black town.....	22 021	20 646	6 211	14 435	1 375	—	—	22 021	—	22 021
Maplehurst town.....	6 361	6 286	3 170	3 116	75	—	—	6 361	—	6 361
Trempealeau.....	524 530	509 160	167 326	341 834	15 370	—	—	524 530	—	524 530
Vernon.....	545 832	534 050	192 393	341 657	11 782	—	—	545 832	—	545 832
Ontario village.....	4 778	4 662	417	4 245	116	—	—	4 778	—	4 778
Viroqua city.....	76 082	72 830	12 339	60 491	3 252	—	—	76 082	—	76 082
Vilas.....	1 166 950	1 141 710	463 920	677 790	25 240	—	—	1 166 950	—	1 166 950
Boulder Junction town.....	85 972	85 027	34 675	50 352	945	—	—	85 972	—	85 972
Walworth.....	3 414 150	3 319 699	1 244 395	2 075 304	94 451	—	—	3 414 150	—	3 414 150
East Troy village.....	66 060	61 703	14 396	47 307	4 357	—	—	66 060	—	66 060
Lake Geneva city.....	347 976	332 838	108 456	224 382	15 138	—	—	347 976	—	347 976
East Troy town.....	151 074	149 443	75 859	73 584	1 631	—	—	151 074	—	151 074
Linn town.....	394 944	393 100	171 579	221 521	1 844	—	—	394 944	—	394 944
Washburn.....	429 465	421 164	159 331	261 833	8 301	—	—	429 465	—	429 465
Washington.....	2 994 574	2 890 438	858 577	2 031 861	104 136	—	—	2 994 574	—	2 994 574
West Bend city.....	657 593	618 472	153 064	465 408	39 121	—	—	657 593	—	657 593
Milwaukee city (part).....	84	84	73	11	—	—	—	84	—	84
Richfield town.....	307 865	303 552	81 795	221 757	4 313	—	—	307 865	—	307 865
Waukesha.....	12 434 625	11 795 952	3 450 645	8 345 307	638 673	—	—	12 434 625	—	12 434 625
Brookfield city.....	2 200 490	2 073 147	654 929	1 418 218	127 343	—	—	2 200 490	—	2 200 490
Elm Grove village.....	417 669	408 933	136 967	271 966	8 736	—	—	417 669	—	417 669
Menomonee Falls village.....	1 100 259	1 027 149	297 501	729 648	73 110	—	—	1 100 259	—	1 100 259
Mukwonago village.....	135 415	129 871	29 360	100 511	5 544	—	—	135 415	—	135 415
Waukesha city.....	1 745 547	1 611 117	415 032	1 196 085	134 430	—	—	1 745 547	—	1 745 547
New Berlin city.....	1 312 134	1 212 224	328 853	883 371	99 910	—	—	1 312 134	—	1 312 134
Oconomowoc Lake village.....	71 541	70 253	31 008	39 245	1 288	—	—	71 541	—	71 541
Muskego city.....	514 907	506 809	152 481	354 328	8 098	—	—	514 907	—	514 907
Waukesha town.....	268 683	264 821	66 411	198 410	3 862	—	—	268 683	—	268 683
Waupaca.....	1 189 403	1 143 614	372 340	771 274	45 789	—	—	1 189 403	—	1 189 403
Wauzara.....	671 122	655 427	289 322	366 105	15 695	—	—	671 122	—	671 122
Aurora town.....	25 912	25 472	10 389	15 083	440	—	—	25 912	—	25 912
Coloma town.....	27 703	27 553	16 006	11 547	150	—	—	27 703	—	27 703
Winnebago.....	3 949 094	3 685 326	920 055	2 765 271	263 768	—	—	3 949 094	—	3 949 094
Menasha city (part).....	403 795	368 387	77 574	290 813	35 408	—	—	403 795	—	403 795
Nenah city.....	700 678	639 168	153 227	485 941	61 510	—	—	700 678	—	700 678
Oshkosh city.....	1 242 949	1 154 653	240 969	913 684	88 296	—	—	1 242 949	—	1 242 949
Appleton city (part).....	35 436	29 824	5 514	24 310	5 612	—	—	35 436	—	35 436
Wood.....	1 884 123	1 688 325	410 175	1 278 150	195 798	—	—	1 884 123	—	1 884 123
Grand Rapids town.....	153 132	150 974	30 046	120 928	2 158	—	—	153 132	—	153 132
Rudolph town.....	22 547	22 045	6 516	15 529	502	—	—	22 547	—	22 547
Sherry town.....	19 712	18 128	7 819	10 309	1 584	—	—	19 712	—	19 712

See footnotes at end of table.

64 COUNTY AREAS

GOVERNMENTS—TAXABLE PROPERTY VALUES

Table 3. Assessed Value of Property Subject to Local General Property Taxation for County Areas and Selected Major Cities by State: 1991—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Gross-assessed value before partial exemptions					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
1	2	3	4	5	6	7	8	9	10	
Wyoming^{2, 3}	6 386 982	1 163 801	389 656	774 145	686 251	3 938	—	6 383 044	4 536 930	1 846 114
Albany	95 316	69 793	23 770	46 023	6 939	210	—	95 106	18 584	76 522
Big Horn	117 153	24 749	9 839	14 910	6 864	104	—	117 049	85 540	31 509
Campbell	1 529 805	60 288	18 858	41 430	128 708	40	—	1 529 765	1 340 809	188 956
Carbon	249 164	36 863	12 856	24 007	19 876	114	—	249 050	192 425	56 625
Converse	212 025	26 281	8 211	18 070	15 904	76	—	211 949	169 840	42 109
Crook	127 120	13 837	6 820	7 017	6 314	66	—	127 054	106 969	20 085
Fremont	240 830	65 440	18 410	47 030	15 669	299	—	240 531	159 721	80 810
Goshen	50 738	36 093	15 752	20 341	5 719	225	—	50 513	8 926	41 587
Hot Springs	130 090	10 905	3 921	6 984	3 223	91	—	129 999	115 962	14 037
Johnson	88 344	24 703	9 740	14 963	6 466	127	—	88 217	57 175	31 042
Laramie	249 266	181 689	50 768	130 921	26 116	568	—	248 698	41 461	207 237
Cheyenne city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	—	(NA)	(NA)	(NA)
Lincoln	300 258	32 630	13 771	18 859	82 213	82	—	300 176	185 415	114 761
Natrona	352 060	140 118	27 702	112 416	32 171	488	—	351 572	179 771	171 801
Niobrara	34 838	7 686	3 661	4 025	1 768	60	—	34 778	25 384	9 394
Park	391 322	65 781	21 678	44 103	15 463	180	—	391 142	310 078	81 064
Platte	86 692	21 829	8 333	13 496	2 802	150	—	86 542	62 061	24 481
Sheridan	73 803	56 634	14 634	42 000	5 893	458	—	73 345	11 276	62 069
Sublette	217 876	23 946	11 906	12 040	41 213	43	—	217 833	152 717	65 116
Sweetwater	1 057 125	72 582	24 709	47 873	148 244	248	—	1 056 877	836 299	220 578
Teton	132 678	121 093	61 284	59 809	7 413	29	—	132 649	4 172	128 477
Uinta	517 297	34 379	10 888	23 491	94 388	93	—	517 204	388 530	128 674
Washakie	70 673	23 840	8 173	15 667	6 856	104	—	70 569	39 977	30 592
Weston	62 509	12 642	3 972	8 670	6 029	83	—	62 426	43 838	18 588

¹In some instances, these data are not shown because there were no tax-exempt portions or because the aggregates involved were not identified in reported data.

²For 1991 valuation date other than Jan. 1, 1991; see Appendix G.

³Exempt portion of personal property assessed value, if any, included with exempt portion of real property assessed value for Alabama, Maine, Nevada, and Wyoming.

⁴Alaska State-assessed values exclude \$2.486 billion of oil and gas property value in the unorganized territory.

⁵County, borough, or parish governments are consolidated with city governments in the following instances: Anchorage, Juneau, and Sitka, AK; San Francisco, CA; Denver, CO; Duval County (Jacksonville), FL; Clarke County (Athens) and Muscogee County (Columbus), GA; Honolulu, HI; Marion County (Indianapolis), IN; Lexington-Fayette Urban County Government, KY; East Baton Rouge Parish (Baton Rouge), Orleans Parish (New Orleans), and Terrebonne Parish (Houma), LA; Suffolk County (Boston), MA; Deer Lodge County (Anaconda) and Silver Bow County (Butte), MT; Philadelphia, PA; and Davidson County (Nashville), TN.

⁶Alaska cities not imposing property taxes are omitted from this display.

⁷Arizona gross assessed values are not available. Each amount shown constitutes "full cash value" after application of percentages based on property classification and minus any applicable partial exemptions, and is therefore net assessed value. Taxes levied against such value are "secondary taxes," those used for debt retirement, budget overrides, and maintenance and operation of special service districts. In contrast, "primary taxes," those used for maintenance and operation of governmental units involved, are levied against "limited property value" after application of percentages based on property classification. "Limited property value" is identical with full cash value for personalty (other than mobile homes), and for centrally assessed mines and utility property (other than railroads). For an existing real property, "limited property value" is the previous year's limited property value increased by either 10 percent or 25 percent of the difference between the previous year limited property value and the current full cash value, whichever is greater. For a property modified by new construction or other substantial change, "limited property value" reflects the application of a ratio of full cash to limited value for existing properties of the same type and/or use.

⁸Arizona city data shown for locally assessed real property include unallocable amounts for locally assessed personal property.

⁹California real property may be understated and personal property overstated to the extent that real property totals have been reduced by the amount of real and personal fully exempt value.

¹⁰Colorado city data (except for Denver) shown for locally assessed real property include unallocable amounts for locally assessed personal property.

¹¹Idaho State-assessed value reflects reduction by \$93 million in partial exemptions.

¹²Illinois city data shown for locally assessed real property are net of partial exemptions and may include State-assessed components (if any).

¹³Indiana tax exempt real property value shown for cities does not include value for standard deductions.

¹⁴Iowa realty values reflect application of rollback factors, where applicable.

¹⁵Any net amount shown may represent an overstatement to the extent that the amount of appropriate deduction from the gross total is not available.

¹⁶Kentucky data include Jan. 1, 1990, values for locally assessed property in Powell and Russell Counties; and Jan. 1, 1989 value for locally assessed property in Elliot County. Allocation of inventories into exempt and taxable components was done on an estimated basis. State-assessed values are as of Dec. 31, 1989, except in Elliot County where Dec. 31, 1988 values are shown. Total State-assessed value includes \$27.3 million in nonresident watercraft and \$706.8 million in distilled spirits which were not allocable among the counties.

¹⁷All assessment in Maryland and Montana is performed by a State agency, but assessed values are shown here as "Locally assessed" for comparability with data for other States; see text.

¹⁸Minnesota values are "tax capacity" values which result from the application of various statutory classification rates to market value. Data are not comparable to that reported in previous Bureau of the Census Surveys on assessed values.

¹⁹Montana State-assessed values no longer include proceeds of oil, gas, and mining property; these categories are no longer subject to local property taxation.

²⁰Nevada real property values may be understated and personal property values overstated to the extent that realty amounts have been reduced by the value of fully exempt property, which may include some personalty. This treatment of fully exempt values differs from that used in Mineral County, where such values were allocated between real and personal property based on an estimate of composition.

²¹New Mexico residential property revalued to 1988 levels in 1990 (formerly 1986 levels were used). City data shown for locally assessed realty include both real and personal property values and are net of head of family and veterans exemptions.

²²North Carolina real property gross assessed values overstated and personal property values understated by \$26.8 million in tax-exempt personalty, which is included in the realty total; amount not allocable by county. Household tangible personal property became fully exempt effective Jan. 1, 1987. Manufacturers' and wholesalers' inventories became fully exempt Jan. 1, 1988.

²³Ohio tax-exempt personal property represents the exclusion of the first \$10,000 of otherwise taxable value per company.

²⁴Oklahoma personal property gross assessed value is net of exclusion of household goods for heads of families.

²⁵South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as "locally assessed." Distribution of such value between real and personal property components is based on an estimate of composition.

²⁶South Dakota's legal standard for assessment changed from "not to exceed 60 percent of true and full value" to "true and full value" effective July 1, 1989.

²⁷Tennessee amounts shown for locally assessed real property include locally assessed public utility value which could not be allocated to real and personal property components.

²⁸Texas values for public utility property were allocated between real and personal property components based on an estimate of composition statewide. Thus, for any particular jurisdiction, understatement or overstatement of realty or personalty is possible. For the following counties, some or all components shown are prior year data: Brooks, Cameron, Lamar, Swisher, and Zavala.

²⁹Vermont assessed values shown are the "grand list" values, which are based on 1 percent of fair market value. Fair market values as of April 1, 1991, are shown (in thousands of dollars): State-assessed property; none; locally assessed property, \$28,456,949; real property, \$26,860,604; personal property, \$1,596,345; and tax-exempt portion of gross assessed value is not available.

³⁰Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

Appendix A.

Legal Basis for Assessed Value of Real Property by State: 1991 and Subsequent Periods

State	Basis
Alabama	<p>Fair and reasonable market value. The following percentages apply for the types of real property indicated (Section 40-8-1, Code of Alabama):</p> <ul style="list-style-type: none"> Class 1--Utilities used in business—30 percent. Class 2--Property not otherwise classified—20 percent. Class 3--Agricultural, forest, historic, and owner-occupied single-family residential—10 percent. Class 3 property may, at the request of the owner, be valued on the basis of current use (Section 40-7-25.1, Code of Alabama).
Alaska	<p>Full and true value (Section 29.45.110, Alaska Statutes).</p>
Arizona	<p>Property tax reform legislation approved by the voters on May 6, 1980, created two distinct valuation bases for levying ad valorem property taxes in the State of Arizona. They are referred to as "limited" valuation and "full cash" valuation. "Full cash" valuation is used in the tables of this report.</p> <p style="text-align: center;">Limited Property Value</p> <p>Limited property value cannot exceed the full cash value. Limited property valuations are derived on an individual parcel basis by using one of the following methods (Section 42-201.02, Arizona Revised Statutes):</p> <p>(A) For parcels in existence in the previous year that did not undergo modification through construction, destruction, split, assemblage or change in use, limited values were established at the previous year limited property value increased by either 10 percent or 25 percent of the difference between the previous year limited property value and the current full cash value, whichever is greater.</p> <p>(B) For parcels that were subject to modification through construction, destruction, or change in use, and for new parcels including those that were the result of split or assemblage, limited values were established by applying the ratio of full cash to the limited value for existing properties of the same use or legal classification.</p> <p>The limited and full cash value of personal property other than mobile homes and for centrally valued property (utilities and mines) other than railroads, are synonymous.</p> <p>Taxes levied against the net assessed amount of limited property valuation are referred to as primary taxes, and the dollars generated are used for the maintenance and operation of county, municipal, school district, community college district, and State governments.</p> <p style="text-align: center;">Full Cash Value</p> <p>Full cash value is defined by statute. Where there is no statutory definition, full cash value is synonymous with market value. Taxes levied against the net assessed amount of full cash value are referred to as secondary taxes, and the dollars generated are used for debt retirement, voter-approved budget overrides, and the maintenance and operation of special service districts such as sanitary, fire, and road improvement districts (Section 42-201(4), Arizona Revised Statutes).</p> <p>All property, both real and personal, is assigned a classification to determine assessed valuation for taxation purposes. Each legal class is defined by property use and is associated with a statutory percentage. The applicable percentage is multiplied by full cash and limited value of the property to obtain applicable assessed valuations. Legal classes are defined as follows (Sections 42-162 and 42-227, Arizona Revised Statutes):</p> <ul style="list-style-type: none"> Class 1--Producing mine and mining claim property, and standing timber—30 percent of its limited and full cash property value in 1990 and thereafter. Class 2--Property used to provide local telecommunication service, gas, water, and electric utility company property, and pipeline company property—30 percent of its limited and full cash property value in 1990 and thereafter. Class 3--Commercial and industrial property not included in other classes—25 percent of its limited and full cash property value. Class 4--Agricultural properties and vacant land—16 percent of its limited and full cash property value.

State	Basis
	<p>Class 5--Residential property not used for profit—10 percent of its limited and full cash property value. Class 5b includes nonprofit residential housing facilities for handicapped persons or persons 62 years of age or older. Class 5c includes licensed residential institutions that provide medical, nursing, or health related services to handicapped persons or persons 62 years of age or older.</p> <p>Class 6--Leased or rented residential property—14 percent of its limited and full cash property value in 1990, then 1 percent reduction per year until 1994; 1994 and thereafter, 10 percent. For tax year 1992 and thereafter, Classes 5b and 5c, above, are reclassified as Classes 6c and 6d.</p> <p>Class 7--Railroad operating property, private car company property, and airline flight property—Percentage is determined annually based on the ratio of total net assessed value (either full cash or limited) of all property in Classes 1, 2, and 3 and personal property in Class 4, to the total full cash value of such property.</p> <p>Class 8--Historic property as defined in Arizona Revised Statutes Section 42-161—5 percent of its limited and full cash property value.</p> <p>Class 9--Real property, improvements, and personal property meeting criteria for property in Class 3 and criteria for commercial historic property—subtract all but 1 percent of full cash value of modifications from percentage of full cash value applied to Class 3 property (effective September 30, 1992).</p> <p>Class 10--Real property, improvements, and personal property meeting criteria for property in Class 6 and criteria for commercial historic property—subtract all but 1 percent of full cash value of modifications from percentage of full cash value applied to Class 6 property (effective September 30, 1992).</p> <p>Class 11--Livestock, poultry, aquatic animals, and colonies of bees—8 percent of full cash value.</p> <p>Class 12--Possessory interests¹—1 percent of full cash value. Includes the following types of interests: (1) leases or permits for lands under jurisdiction of the State land department; (2) interests in a publicly owned recreational facility; (3) interests in an airport facility; (4) leases on lands under jurisdiction of the State board of regents; (5) leases of property held by a corporation under Section 501c(3) of the Internal Revenue Code; or (6) leases of or interests in transportation facilities.</p> <p>Class C--Producing oil, gas, or geothermal energy company property—100 percent of its limited and full cash property value.</p>
Arkansas	20 percent of true and full market or actual value (Section 26-26-304, Arkansas Code).
California	<p>100 percent of: "Full cash value" or "fair market value" defined in terms of base year or when change of ownership occurs, as the amount of cash or its equivalent which property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other and both with knowledge of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions upon those uses and purposes.² Property exchanged between parents and children does not constitute a change of ownership for assessment purposes. Construction of an active solar energy system; systems for fire detection, fire extinguishment, or fire-related egress; modifications to a residential structure to make it more accessible to severely disabled persons; and "seismic improvements" do not constitute new construction for assessment purposes (Article XIII-A, California Constitution).</p> <p>Any person over the age of 55, or any severely and permanently disabled person, may transfer the base-year value of property to any replacement property of equal or lesser value located in the same county (Section 69.5, California Revenue and Taxation Code).</p>
Colorado	<p>When there is a change in the percentage of the aggregate State valuation for assessment that is attributable to residential real property, the general assembly shall adjust the ratio of valuation for assessment of residential real property so that the percentage of aggregate State valuation for assessment attributable to residential real property shall remain the same as the year preceding the change; such percentage is called the "target percentage" (Article X, Section 3, Colorado Constitution).</p> <p>In compliance with this rule, the target percentage for property tax years beginning on or after January 1, 1991, but before January 1, 1993, is 44.57 percent. The assessment ratio for residential real property during these tax years is 14.34 percent of actual value. Producing mines and producing oil and gas properties are valued on the basis of production. All other real property, including railroad property, is assessed at 29 percent of actual value (Section 39-1-104, 39-6-106, and 39-7-102, Colorado Revised Statutes).</p>
Connecticut	70 percent of true and actual or fair market value. In order to reach the required 70 percent assessment level, local governments may allow for the gradual increase of assessed values beginning in a year of general revaluation and continuing over a period of no more than four years. The increments must be equal either in absolute terms or in percentage terms (Section 12-62c, General Statutes of Connecticut).
Delaware	True value in money (Title 9, Section 8306, Delaware Code, Revised).
District of Columbia	<p>Estimated market value. Property is classified into the following categories for application of differential rates (Sections 47-813 and 47-820, District of Columbia Code):</p> <p>Class 1--Owner occupied, improved residential real property used exclusively for nontransient purposes and not more than five dwelling units or single unit condominiums, or residential realty of a cooperative housing association if at least 50 percent of the units are occupied by members or shareholders.</p>

State	Basis
	<p>Class 2--Not owner occupied property that would otherwise qualify as Class 1, including any cooperative housing association residential realty where less than 50 percent of units are owned by members or shareholders, and improved residential real property of more than five dwelling units.</p> <p>Class 3--Commercial or business property that houses transients.</p> <p>Class 4--Unoccupied or unimproved property.³</p> <p>Class 5--All other real property.</p>
Florida	Full cash value (Section 193.011, Florida Statutes).
Georgia	40 percent of fair market value (Section 48-5-7, Official Code of Georgia).
Hawaii	100 percent of fair market value (Section 246-10, Hawaii Revised Statutes).
Idaho	Market value (Section 63-923, Idaho Code).
Illinois	<p>One-third of fair cash value, except in counties of 200,000 population or more which classify property. Inter-county equalization of values to the statutory level is achieved by application of multiplier factors. A factor is set annually for each county by the State department of revenue and is applicable to each property with the exception of State assessed and farm property (Chapter 35, Sections 205/ 20, 200/ 1-55, 200/ 815, and 200/ 1715, Illinois Compiled Statutes). Cook County classifies property into 10 categories for assessment purposes by county ordinance:</p> <p>Class 1--Unimproved land—22 percent of fair cash value.</p> <p>Class 2--Real estate used as a farm, single family homes, residential condominiums, cooperatives, apartment buildings of six units or fewer, or a government subsidized housing project, if required by statute to be assessed in this assessment category—16 percent of fair cash value.</p> <p>Class 3--Improved residential real estate not in Class 2 or Class 9—33 percent of fair cash value.</p> <p>Class 4--Real estate of nonprofit organizations other than residential real estate—30 percent of fair cash value.</p> <p>Class 5A--All real estate not included in Classes 1, 2, 3, 4, 5B, 6A, 6B, 7, 8, or 9—39.5 percent of fair cash value in 1986 decreasing until 1989 and thereafter when it will be 38 percent.</p> <p>Class 5B--All real estate used for industrial purposes and not included in any other class—39 percent of fair cash value in 1986 decreasing until 1989 and thereafter when it will be 36 percent.</p> <p>Class 6A--Real estate used primarily for industrial purposes which is newly constructed or substantially rehabilitated. This classification shall continue for a period of 8 years from the start of the rehabilitation or commencement of the new construction after which period the property will revert to applicable classification—30 percent for 8 years.</p> <p>Class 6B--Real estate located in an "Enterprise Zone" or other property approved for incentive abatement; after a period of 12 years property will revert to applicable classification—16 percent for the first 8 years, 30 percent for final 4 years.</p> <p>Class 7--Newly constructed or substantially rehabilitated real estate used primarily for commercial purposes and located in an "area in need of commercial development"—16 percent for the first 8 years, 30 percent for final 4 years after which the property will revert to applicable classification.</p> <p>Class 8--Newly constructed or substantially rehabilitated real estate used primarily for industrial or commercial purposes and located in an "area certified as severely blighted"—16 percent for 12 years after which property will revert to applicable classification.</p> <p>Class 9--Real estate entitled to Class 3 classification if it (1) is multifamily residential real estate; (2) has undergone major rehabilitation; (3) is located in a targeted area; (4) has at least 50 percent of the units leased at rents affordable to low to moderate income persons or households; and (5) is in substantial compliance with all local building, safety, and health requirements—16 percent for 8 years.</p>
Indiana	Just valuation, defined by State as one third of true tax value (Section 6-1.1-1-3, Indiana Code).
Iowa	100 percent of actual value. For 1991, a rollback factor of 73.0608 percent was applicable to residential property (Section 441.21, Code of Iowa).
Kansas	<p>30 percent of fair market value in money. Effective January 1, 1989, the following classification scheme for realty applies (Section 79-1439, Kansas Statutes Annotated):</p> <p>Class 1A--Realty used for residential purposes—12 percent of value.</p> <p>Class 1B--Land devoted to agricultural use—30 percent of agricultural income or productivity.</p> <p>Class 1C--Vacant lots—12 percent of value.</p> <p>Class 1D--All other urban and rural realty not specifically classified—30 percent of value.</p>
Kentucky	Fair cash value (Section 132.190, Kentucky Revised Statutes).

State	Basis
Louisiana	<p>Assessment at the following percentages of fair market value or use value as indicated, for the following classifications of property (Article 7 Section 18, Louisiana Constitution):</p> <ul style="list-style-type: none"> Land—10 percent of fair market value. Improvements for residential purposes—10 percent of fair market value. Qualifying agricultural, horticultural, marsh, and timberland—10 percent of use value. Public service property except land and property of electric cooperatives—25 percent of fair market value. Other property including property (except land) of electric cooperatives—15 percent of fair market value.
Maine	<p>Just value (Title 36, Section 201, Maine Revised Statutes Annotated).</p>
Maryland	<p>Assessment is based on a percentage of “phased in value.” Phased in value means, for the first, second, or third year of a 3-year cycle: (1) the prior value of real property increased by one third, two thirds, or the full amount by which the value increased over the prior value based on a physical inspection of the real property; or (2) if the value of real property has not increased, the value determined in the most recent valuation. Real property is assessed at 40 percent of its phased in value, except for property valued under current use assessment, which is assessed at 50 percent of its phased in use value (Tax-Property Section 8-103, Annotated Code of Maryland).</p>
Massachusetts	<p>Full and fair cash valuation. Real property is grouped into the following four classes for application of differential tax rates (Chapter 59, Section 2A, Annotated Laws of Massachusetts):</p> <ul style="list-style-type: none"> Class 1--Residential. Class 2--Open space. Class 3--Commercial. Class 4--Industrial. <p>Beginning with fiscal 1982, total property taxes on realty and personalty may not exceed 2.5 percent of the full and fair cash valuation, except for any overrides created in accordance with specific statutes (Chapter 59, Section 21C, Annotated Laws of Massachusetts).</p>
Michigan	<p>50 percent of true cash value. State law requires classification of real property into six categories (agricultural, commercial, industrial, residential, timber-cutover, and developmental) for assessment purposes; separate equalization of the totals of the six classes is required. In 1992, the assessment will be the same as that used in 1991, adjusted only to reflect additions and losses, splits and combinations, which will be valued at 1991 levels (Sections 211.10 to 211.34c, Michigan Compiled Laws, or Sections 7.10 to 7.52(3), Michigan Statutes Annotated).</p>
Minnesota	<p>All property is initially valued at market value. Property is classified into the following categories for application of differential percentage adjustments. “Net tax capacity” is defined as the product of the appropriate percentages and market values. Tax rates are applied to the resultant net tax capacity values (Sections 273.11 to 273.13, Minnesota Statutes; major changes in classification resulted from 1988 legislation):</p> <ul style="list-style-type: none"> Class 1A- Residential homestead: <ul style="list-style-type: none"> First \$72,000 market value—1 percent. \$72,000 to \$115,000 of market value—2 percent. Excess of market value over \$115,000—2.5 percent. Class 1B--Property of paraplegic veterans; homesteads of blind and permanently and totally disabled persons—from 0.45 percent to 2.50 percent, depending on market value, acreage, and use (agricultural or residential). Class 1C--Commercial seasonal recreational residential property that is used no more than 250 days per year, and that includes a portion used as a homestead by the owner: <ul style="list-style-type: none"> First \$32,000 market value—0.80 percent. Excess of market value over \$32,000—1 percent. Class 2A--Agricultural homestead—from 0.45 to 2.50 percent, depending on market value, acreage, and structures thereon. Class 2B--Timberland—1.60 percent. Class 3A--Commercial, industrial, public utility land and buildings, railroad operating property: <ul style="list-style-type: none"> First \$100,000 market value—3.10 percent. Excess of market value over \$100,000—4.75 percent. Class 3B--Enterprise zone properties:

State	Basis
	<p>In competitive city or zone: First \$50,000 market value—2.30 percent. Excess of market value over \$50,000—3.60 percent.</p> <p>In border city: First \$100,000 market value—3.10 percent. Excess of market value over \$100,000—4.75 percent.</p> <p>Class 4A--Residential real estate containing four or more units, and hospitals that are not tax exempt—3.50 percent.</p> <p>Class 4B--</p> <p>(1) Residential real estate containing fewer than four units, other than seasonal residential and recreational—2.80 percent.</p> <p>(2) Manufactured homes not classified under any other provision—2.80 percent.</p> <p>(3) A dwelling, garage, and surrounding one acre of property on a non homestead farm classified as Class 2B—2.80 percent.</p> <p>Class 4C--</p> <p>(1) Structures situated on real property that is used for housing for elderly or low to moderate income families financed by direct Federal loan or Federally insured loan pursuant to Title II of the National Housing Act or the Minnesota housing finance agency law of 1971—2.30 percent.</p> <p>(2) Structures situated on real property that is used for housing lower income families or elderly or handicapped persons, as defined in Section 8 of the United States Housing Act of 1937 and is governed by a housing assistance payments contract under Section 8—2.30 percent.</p> <p>(3) Low income buildings that receive a low income housing credit under Section 42 of the Internal Revenue Code of 1986, or that meet the requirements of that section—2.30 percent.</p> <p>(4) Neighborhood Real Estate Trust property—2.30 percent.</p> <p>(5) Noncommercial seasonal recreational residential realty—2.20 percent.</p> <p>(6) Property owned by nonprofit community service oriented organizations—2.30 percent.</p> <p>(7) Post-secondary student housing used exclusively by a student cooperative, sorority, or fraternity—2.30 percent.</p> <p>(8) Manufactured home parks—2.30 percent.</p> <p>(9) Commercial seasonal recreational residential property not used for more than 250 days per year—2.30 percent.</p> <p>(10) Apartment land—2.80 or 3.50 percent.</p> <p>Class 4D--Housing for elderly or for low and moderate income families financed by a direct loan or insured loan from the Farmer's Home Administration and is located in a municipality under 10,000 population (this classification applies to structures only)—2 percent.</p> <p>Class 5--Tools, implements, and machinery of utility systems that are fixtures to real property; unmined iron ore and low grade iron bearing formations, vacant land, and all other property not elsewhere classified—4.75 percent.</p>
Mississippi	<p>True value ("in proportion to its value" per Mississippi Constitution). An amendment to the Mississippi Constitution, approved by the voters on November 2, 1982, provides for the classification of property as follows (Article 4, Section 112, Mississippi Constitution):</p> <p>Class 1--Single-family, owner occupied, residential—10 percent.</p> <p>Class II--Other real property not in Classes I or IV—15 percent.</p> <p>Class III--Personal property except for motor vehicles and personal property included in Class IV—15 percent.</p> <p>Class IV--Public utility property excluding airlines, railroads, and motor vehicles—30 percent.</p> <p>Class V--Motor vehicles—30 percent.</p>
Missouri	<p>For tax purposes, property is divided into the following classes and assessed at indicated percentages of true value (Section 137.115, Revised Statutes of Missouri):</p> <p>Class 1--Real property:</p> <p>Subclass 1--Residential—19 percent.</p> <p>Subclass 2--Agricultural and horticultural (land valuation based on use)—12 percent.</p> <p>Subclass 3--Industrial, commercial, railroad, and all other not in subclasses 1 and 2—32 percent.</p>

State	Basis
	<p>Class 2--Tangible personal property:</p> <ul style="list-style-type: none"> Grain and other agricultural crops in an unmanufactured condition—0.5 percent. Livestock—12 percent. Farm machinery—12 percent. Motor vehicles registered as historic—5 percent. Poultry—12 percent. Vehicles including recreational vehicles—33-1/3 percent. Manufactured homes⁴—33-1/3 percent. Other tangible personal property—33-1/3 percent. <p>Class 3--Intangible personal property. Although classified for property tax purposes, intangibles are not assessed or taxed on an ad valorem basis (Article X, Section 4c, Missouri Constitution).</p>
Montana	<p>By classes, as follows, percentages of market value unless otherwise indicated (Sections 15-6- 131 to 15-6-155, Montana Code Annotated):</p> <ul style="list-style-type: none"> Class 3--Agricultural land—30 percent of productive capacity⁵. Class 4--Land and improvements (unless otherwise classified)—3.86 percent. <ul style="list-style-type: none"> The first \$80,000 of improvements to realty with appurtenant land owned by qualified individuals is taxed at 3.86 percent multiplied by a percentage figure (0 percent–90 percent) based upon the income of qualified individuals. Golf courses meeting specified criteria—1.93 percent. Class 5--Property of cooperative rural electrical and telephone associations (except that in Class 7); new industrial property used by new industries during the first 3 years of their operations;⁶ property under construction and during the first 3 years of operation that is used primarily in the production of gasohol; property owned by a research and development firm and used for such purposes—3 percent. Class 7--Property owned and used by persons, firms, corporations, or other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas or to rural areas and cities and towns of 800 persons or fewer; all property owned by cooperative rural electrical and cooperative rural telephone associations that serve less than 95 percent of the electricity consumers or telephone users within the incorporated limits of a city or town—8 percent. Class 9--Allocations for centrally assessed electric power companies, centrally assessed natural gas companies, and other centrally assessed companies not in classes 5, 7, or 12—12 percent Class 10--Timberland (1991 through 1994 only) covering an area greater than 15 acres—4 percent of the combined appraised value of the standing timber and grazing productivity of the property. Class 11--Improvements on agricultural land and one acre under the improvements—3.088 percent Class 12--Railroad car company property, railroad transportation property, and airline transportation property—rate set at 12 percent or by statutory formula, whichever is less.
Nebraska	Actual value (Section 77-201, Revised Statutes of Nebraska).
Nevada	35 percent of taxable value (Section 361.225, Nevada Revised Statutes).
New Hampshire	Full and true value in money (Section 75:1, New Hampshire Revised Statutes Annotated).
New Jersey	Taxable value, that percentage of “true value,” not lower than 20 percent or higher than 100 percent (the particular level being a multiple of 10), as is established by each county board of taxation (Sections 54:4-2.25 and 54:4-2.26, New Jersey Statutes Annotated).
New Mexico	Taxable value, set at one third of market value. Specified valuation procedures (Section 7-37-3, New Mexico Statutes Annotated).
New York	<p>New York State Constitution (Article XVI, Section 2) mandates that realty may not be assessed in excess of full value; this standard now governs real property assessments. Legislation enacted in 1981 sanctioned the common practice of assessing real property at a uniform percentage of value. Effective December 3, 1981, property in New York City and Nassau County is classified as follows (Section 1802, New York Real Property Tax Law):</p> <ul style="list-style-type: none"> Class 1--One, two, and three family residential real property, plus condominium property not exceeding three stories in height. Class 2--Residential property not in Class 1. Class 3--Utility real property. Class 4--Real property not in Classes 1, 2, or 3.

State	Basis
	Assessing units other than New York City and Nassau County may classify property into two classes, one being "homestead class," consisting of one, two, or three family residential real property, and the second being all other real property (Section 1802, New York Real Property Tax Law).
North Carolina	True value in money (Section 105-283, General Statutes of North Carolina).
North Dakota	Effective March 30, 1981, property was classified into the following categories subject to taxation at indicated percentages of "assessed value" (assessed value being 50 percent of true and full value) (Sections 57-02-01 and 57-02-27, North Dakota Century Code): Residential—9 percent. Agricultural—10 percent, Commercial and railroad; also airline transportation property—10 percent. Centrally assessed property except railroad and airline transportation property—10 percent.
Ohio	Taxable value, not to exceed 35 percent of true value in money. Property is classified into two classes, residential and agricultural land and improvements, and all other land and improvements, solely for the purpose of calculating tax credit amounts (Sections 5715.01 and 5713.041, Ohio Revised Code).
Oklahoma	Not greater than 35 percent of fair cash value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the first day of January on which the assessment is made. For the tax year 1982 and subsequently, the Oklahoma supreme court has ordered that all taxable property be assessed at 12 percent of taxable value with permissible intercounty deviations of not more than 3 percent above or below ratio (<i>State of Oklahoma v. State Board of Equalization</i> , Docket No. 57,218; filed May 25, 1982)(Article X, Section 8, Oklahoma Constitution; Title 68, Section 2817, Oklahoma Statutes).
Oregon	100 percent of true cash value; i.e., market value as of the assessment date (Section 308.232, Oregon Revised Statutes).
Pennsylvania	Actual value; but in fourth to eighth class counties, not to exceed 75 percent of actual value (Title 72, Sections 5020-402 and 5453.602, Pennsylvania Statutes).
Rhode Island	Full and fair cash value, or a uniform percentage not to exceed 100 percent (Section 44-5,12, General Laws of Rhode Island).
South Carolina	The following percentages of fair market value (Sections 12-43-220 and 4-9-195, Code of Laws of South Carolina): Realty owned by or leased to manufacturers and utilities and mine operations—10.5 percent. Residences—4 percent. Agricultural realty (subject to specified exceptions)—4 percent. Realty owned by or leased to transportation companies—9.5 percent. Low and moderate income rental property: For 2 years—6 percent. For 8 years—40 percent of 6 percent, unless original assessment was higher. Rehabilitated historic property: For 2 years—4 percent. For 8 years—40 percent of 4 percent, unless original assessment was higher. All other real property not herein provided for—6 percent.
South Dakota	Taxable value, which cannot exceed 100 percent of true and full value in money. All property is classified into two classes, agricultural and nonagricultural. All improvements on realty devoted to nationally chartered fraternal organizations are assessed at 65 percent of taxable value (Sections 10-4-32 and 10-6-33, South Dakota Codified Laws).
Tennessee	Percentages of actual value, as follows (Section 67-5-801, Tennessee Code Annotated): Public utilities—55 percent. Industrial and commercial—40 percent. Farm and residential—25 percent.
Texas	Fair market value (Article 8 Section 20 of Texas Constitution; Section 26.02, Texas Tax Code).
Utah	100 percent of fair market value; residential property is assessed at 71 percent of fair market value. Other property, both locally assessed and centrally assessed, is valued at 100 percent of fair market value. Between 1991 and 1993, assessors may deduct up to 5 percent of the value of real property to reflect intangible value (Sections 59-2-102, 59-2-103, and 59-2-201, Utah Code Annotated).

State	Basis
Vermont	Listed value, which is 100 percent of appraisal value (the latter is fair market value). One percent of the listed value is entered in the grand list. That grand list value is the value against which the tax rate is applied, and is the value used in the tables of this report. However, local governments may, by local option, exempt barns, silos, and other farm structures (Title 32, Sections 3482 and 3607, Vermont Statutes Annotated).
Virginia	Fair market value (Section 58.1-3201, Code of Virginia).
Washington	100 percent of true and fair value in money (Section 84.20.030, Revised Code of Washington).
West Virginia	<p>60 percent of true and actual value, but four classes of property, each subject to a specified rate limit (other than for debt service) as follows, amounts per \$100 of assessed value (Sections 11-1C-1, 11-8-5, and 11-8-6, West Virginia Code):</p> <ul style="list-style-type: none"> Class I--Farm equipment and machinery, products of agriculture while owned by the producer, intangible personal property except money and bank deposits—\$0.50. Class II--Owner-occupied residential property, including farms—\$1.00. Class III--All property outside municipalities, other than I and II (includes but is not limited to, business and rental property, inventories, household goods, and automobiles)—\$1.50. Class IV--All property inside municipalities, other than I and II (includes but is not limited to, business and rental property, inventories, household goods, and automobiles)—\$2.00. <p>A change in Article X of the West Virginia Constitution was approved by the voters on November 2, 1982, to provide the legal standard for property valuation at 60 percent of value. Full value standard retained until completion of statewide reappraisal to be completed March 31, 1985; subsequent phase-in of new values over 10- year period.</p>
Wisconsin	True cash value (Section 70.32, Wisconsin Statutes).
Wyoming	<p>Fair market value in conformity with values and procedures prescribed by State board of equalization (Section 39-1-101, Wyoming Statutes Annotated). Taxable value is based on the following percentages of fair market value:</p> <ul style="list-style-type: none"> Class B--Industrial property—11.5 percent. Class C--Other real property—9.5 percent.

¹Provisions concerning Class 12 property in Arizona become effective only if the present statute making such property tax exempt is declared unconstitutional.

²In accordance with Article XIII-A of the California constitution, approved June 8, 1978, the base year value is the above full cash value as of the lien date in 1975, or the subsequent date when the property is purchased, is newly constructed, or is the subject of a change of ownership (as defined according to law). For each lien date after date conditioning establishment of base year, value shall reflect percentage change in the inflation rate, except that such value shall not reflect an increase in excess of 2 percent of full cash value on preceding lien date. With respect to changes in ownership occurring, and new construction completed on and after July 1, 1983, reappraisal takes place immediately and assessments on the "Supplemental Roll" apply, commencing with 1983-84 assessment year and each assessment year thereafter. Under 1983 legislation, if change in ownership occurs or new construction is completed on or after March 1 but on or before May 31, two supplemental assessments go on the supplemental roll. The first such assessment is the difference between new base year value and taxable value on roll being prepared. If change in ownership occurs or new construction is completed on or after June 1 but before succeeding March 1, then the supplemental assessment placed on supplemental roll is the difference between new base year value and taxable value on current roll.

³Class 4 property in the District of Columbia includes property that becomes unoccupied because of fire, flood, or other unintended casualty; property for which a demolition permit has been issued; property that is the subject of a probate proceeding, or litigation over title; or property for which there is a pending application for approval of development. This class of property also includes unimproved real property if zoning regulations do not allow the building of any structure on the property; property that is subject to a proposed downzoning or overlay zone; property that is encumbered by a deed of trust recorded during the 24 months preceding the tax year; property on which a building permit has been issued and building is under way as of June 30 of the preceding tax year; property that is used as a parking lot; unimproved property that is the subject of a probate proceeding, or litigation over title; or unimproved property for which there is a pending application for approval of development. Finally, Class 4 property includes unoccupied, improved real property that is either an historic landmark or is the subject of an agreement that provides for the preservation of historic features of the improvement.

⁴In Missouri, manufactured homes that are used as dwellings are assessed as residential real property.

⁵Subsequent to December 31, 1991, the taxable percentage rate of Class 3 property in Montana changed to 3.86 percent of market value. Effective May 15, 1991, nonproductive patented mining claims in Montana are included in Class 3 property.

⁶Effective 1992, Class 5 property in Montana also includes industries engaged in transportation, warehousing, or distribution of commercial products if 50 percent or more of their gross receipts are earned outside the State, and industries that earn 50 percent or more of their annual gross income from outside the State.

Appendix B.

Legal Basis for Assessed Value of Tangible Personal Property by State: 1991 and Subsequent Periods

State	Basis
Alabama	Percentages of fair and reasonable value in three classes, same as realty. A fourth class of property composed of passenger automobiles and noncommercial pickup trucks is assessed at 15 percent (Section 40-8-1, Code of Alabama).
Alaska	Full and true value, same as realty. Business inventories may be assessed on basis of average monthly value or value as of January 1 (Section 29.45.110, Alaska Statutes).
Arizona	Twelve classes of personal property, same as realty classes 1 to 12, with levels at 1 percent to 30 percent of limited or full cash value; see appendix A (Sections 42-141 and 42-201, Arizona Revised Statutes).
Arkansas	20 percent of the usual selling price or average value (equivalent as to specified types of personalty, to true and full or actual value). Inventories assessed on average value during the preceding year (Section 26-26-304, Arkansas Code).
California	100 percent of "full cash value" or "fair market value" (Article XIII-A, California Constitution).
Colorado	Unless otherwise specified, 29 percent of actual value (Article X, Section 11, Colorado Constitution).
Connecticut	70 percent of true and actual or fair market value. However, maximum assessed value for antique automobiles is \$500 (Section 12-71, General Statutes of Connecticut).
Delaware	All personal property is tax exempt (Title 30, Section 102, Delaware Code, Revised).
District of Columbia	Full true and current value in money. In no case shall the current value be less than 25 percent of the original cost or exchange value (Section 47-1523, District of Columbia Code).
Florida	Full cash value, same as realty (Section 193-011, Florida Statutes).
Georgia	40 percent of fair market value, same as realty (Section 48-5-7, Official Code of Georgia).
Hawaii	All personal property is tax exempt; the Hawaii statutes make no provision for taxation of personal property.
Idaho	Market value. Personal property coming into State April 1 and after, at fractions of full assessed value (Sections 63-923 and 63-102, Idaho Code).
Illinois	All personal property is tax exempt (Article XI, Section 5, Illinois Constitution).
Indiana	One-third of true cash value, same as realty. Inventory may be assessed at average value (Sections 6-1.1-3-6 to 6-1.1-3-11, Indiana Code).
Iowa	All personal property is tax exempt (Section 427A.10, Code of Iowa).
Kansas	30 percent of fair market value in money, same as realty, except for mobile homes used for residential purposes (12 percent) and commercial and industrial equipment, which is valued at retail cost when new less depreciation (Section 79-1439, Kansas Statutes Annotated).
Kentucky	Fair cash value, same as realty (Section 132.190, Kentucky Revised Statutes).
Louisiana	Percentages of fair market value, same as realty. Stocks of merchandise at average inventory value (Article 7, Section 18, Louisiana Constitution).
Maine	Just value, same as realty (Title 36, Section 201, Maine Revised Statutes Annotated).
Maryland	Personal property assessed at full cash value, without phase-in values (unlike realty). Stock in trade is assessed at fair average value for the 12 months preceding assessment date. Exemption of personal property either in part or in full is permitted at the option of the localities; currently 13 counties and Baltimore City have exempted all commercial and manufacturing inventories, and manufacturing machinery from ad valorem taxation (Tax-Property Sections 8-107 to 8-110, Annotated Code of Maryland).
Massachusetts	Fair cash valuation, same as realty (Chapter 59, Section 18, Annotated Laws of Massachusetts).
Michigan	50 percent of true cash value, same as realty. Business inventories are assessed on the basis of the monthly average value for the previous 12-month period (Sections 211.13 and 211.27a, Michigan Compiled Laws, or Sections 7.13 and 7.27(1), Michigan Statutes Annotated).

State	Basis
Minnesota	<p>All personal property is exempt except for the following which is initially valued at market value. Market values are subject to the following percentage adjustments (Sections 272.02 and 273.062, Minnesota Statutes):</p> <ul style="list-style-type: none"> (a) Structures on leased public lands in rural areas—2.3 to 4.75 percent. (b) Tools, implements, and machinery of an electric generating, transmission, or distribution system or a pipeline system transporting or distributing water, gas, or petroleum products or mains and pipes used in the distribution of steam or hot or chilled water for heating or cooling buildings; these pipes are fixtures—4.75 percent. (c) Leased agricultural real estate of exempt land—1.6 to 2.8 percent. (d) Structures on leased public lands in urban areas—3.1 to 4.75 percent. (e) Structures on railroad operating rights of way—3.1 to 4.75 percent. (f) Leased non-agricultural real estate of exempt land—3.1 to 4.75 percent. (g) Systems of electric, gas, and water utilities—3.1 to 4.75 percent. (h) All other taxable personal property—3.1 to 4.75 percent.
Mississippi	<p>Percentages of true value, same as realty (Article 4, Section 112, Mississippi Constitution).</p>
Missouri	<p>Classified as follows and assessed at indicated percentage of true value (Section 137.115, Revised Statutes of Missouri):</p> <ul style="list-style-type: none"> Grain and other agricultural crops in unmanufactured condition—0.5 percent. Livestock—12 percent effective January 1, 1989. Farm Machinery—12 percent effective January 1, 1989. Motor vehicles registered as historic—5 percent. Poultry—12 percent. Vehicles including recreational vehicles—33-1/3 percent. Manufactured homes not used as dwellings—33 1/3 percent.¹ Other tangible personal property—33 1/3 percent.
Montana	<p>By classes, as follows, based on percentages of market value unless otherwise indicated (Sections 15-6-131 to 15-6-155, Montana Code Annotated):</p> <ul style="list-style-type: none"> Class 1--Certain annual net proceeds of mines and mining claims—100 percent of net proceeds less specified expenses. Class 2--Annual gross proceeds of metal mines—3 percent of annual gross proceeds. Class 5--Property of cooperative rural electrical and telephone associations (except property that is in Class 7); new industrial property used by new industries during the first 3 years of their operations;² property used primarily in the production of gasohol during construction and the first 3 years of its operation; air and water pollution control equipment; property owned by a research and development firm and used for such purpose; machinery and equipment used in electrolytic reduction facilities—3 percent. Class 6--Livestock and poultry (except that livestock under 24 months age and swine under 6 months are exempt); canola seed oil processing facilities; specified property intended for lease in the ordinary course of business—4 percent. Class 7--All property used and owned by persons, firms, corporations, or other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas or to rural areas and cities and towns of 800 persons or fewer, all property owned by cooperative rural electrical and cooperative rural telephone associations that serve less than 95 percent of the electricity consumers or telephone users within the incorporated limits of a city or town; electric transformers and meters; electric light and power substation machinery; natural gas measuring and regulating station equipment, meters, and compressor station machinery owned by noncentrally assessed public utilities; and tools used in the repair and maintenance of this property—8 percent. Class 8--All agricultural implements and equipment; all mining machinery, fixtures, equipment, tools and supplies except those included in Class 5; all manufacturing machinery, fixtures, equipment, tools, and supplies except those included in Class 5. All trailers; all goods and equipment intended for rent or lease except goods and equipment specifically included and taxed in another class; all buses and trucks having a rated capacity of more than 1 ton; truck toppers weighing more than 300 pounds; X-ray, medical, and dental equipment; citizens' band radios and mobile telephones; radio and television broadcasting and transmitting equipment; cable television equipment; coal and ore haulers; theater projectors and sound equipment; and all other property not included in any other class—9 percent. Class 9--Allocations for centrally assessed electric power companies, centrally assessed natural gas companies, and other centrally assessed companies not in classes 5, 7, or 12—12 percent. Class 12--Railroad car company property, railroad transportation property, and airline transportation property—rate set at 12 percent or by statutory formula, whichever is less.
Nebraska	<p>Actual value, same as realty (Section 77-201, Revised Statutes of Nebraska). Effective January 1, 1992, basis for assessment of personal property is changed to depreciable value, computed according to specified procedures.</p>

State	Basis
Nevada	35 percent of taxable value, same as realty (Section 361.225, Nevada Revised Statutes).
New Hampshire	All personal property is tax exempt; the New Hampshire statutes make no provision for taxation of personal property.
New Jersey	Taxable value, that percentage of "true value" corresponding to the average ratio of assessed to true value of real property. "True value" of depreciable business personal property calculated at not less than 20 percent of original cost, except for personal property subject to the business personal property tax (a special property tax), which is assessed at 50 percent of fair value (Sections 54:4-2.45 and 54:11A-4, New Jersey Statutes Annotated).
New Mexico	Taxable value, set at one-third of market value, same as realty. Specified valuation procedures (Section 7-37-3, New Mexico Statutes Annotated).
New York	All personal property is tax exempt (Section 300, New York Real Property Tax Law).
North Carolina	True value in money, same as realty (Section 105- 283, General Statutes of North Carolina).
North Dakota	All personal property is tax exempt (Section 57-02-08, North Dakota Century Code).
Ohio	<p>The following percentages of true value in money (Sections 5711.22 and 5727.111, Ohio Revised Code):</p> <ul style="list-style-type: none"> Specified property of rural electric companies—50 percent. Machinery of electric power plants—100 percent. Personal property leased to an interexchange telecommunications company—44 percent in 1991, increasing by 8 percent a year through 1997 and thereafter, when it will be assessed at 88 percent. All other tangible personal property—27 percent in 1991 (dropping to 25 percent in 1993).
Oklahoma	Not greater than 35 percent of fair cash value, estimated at the price which the property would bring at a fair and voluntary sale. For tax year 1982 and subsequently, the Oklahoma supreme court has ordered that all taxable property be assessed at 12 percent of taxable value with permissible intercounty deviations of not more than 3 percent above or below ratio (<i>State of Oklahoma v. State Board of Equalization</i> , Docket No. 57,218; filed May 25, 1982) (Article X, Section 8, Oklahoma Constitution; Title 68, Section 2817, Oklahoma Statutes).
Oregon	100 percent of true cash value, same as realty, except that taxable ships and vessels with Oregon as home port registry are assessed at 40 percent of true cash value; those in intercoastal or foreign trade are assessed at 4 percent of true cash value; self-propelled offshore oil drilling rigs with Oregon as home port registry are assessed at 4 percent of true cash value (Sections 308.232 and 308.256, Oregon Revised Statutes).
Pennsylvania	All tangible personal property is tax exempt. Intangible personal property in Pennsylvania is subject to special property taxes only (Title 72, Section 4821, Pennsylvania Statutes).
Rhode Island	Full and fair cash value, or uniform percentage not to exceed 100 percent (Section 44-5-12, General Laws of Rhode Island).
South Carolina	<p>The following percentages of fair market value (Section 12-43-220, Code of Laws of South Carolina):</p> <ul style="list-style-type: none"> Business inventories—6 percent. Personal property owned by or leased to manufacturers, utilities and mining operations—10.5 percent. Personal property owned by or leased to transportation companies—9.5 percent. Commercial fishing boats and power driven farm machinery—5 percent. All other personal property—10.5 percent.
South Dakota	Personal property that is not centrally assessed is tax exempt. All centrally assessed property, whether real, personal, or mixed, must be assessed at the same percentage as other real property in the county (Sections 10-4-6.1 and 10-6-34.1, South Dakota Codified Laws).
Tennessee	<p>Tangible personal property is assessed at the following percentages of actual value (Section 67-5-901, Tennessee Code Annotated):</p> <ul style="list-style-type: none"> Public utilities—55 percent. Commercial and industrial—30 percent. Other—5 percent.
Texas	All nonincome-producing tangible personal property is tax exempt. Other personal property is assessed at fair market value (Article 8, Section 1, Texas Constitution; Sections 26.02 and 11.14, Texas Tax Code).
Utah	100 percent of fair market value, same as realty (Section 59-2-103, Utah Code Annotated).
Vermont	Listed value which is 100 percent of appraisal value (the latter is fair market value). One percent of the listed value is entered in the grand list. That grand list value (1 percent of listed value) is the value against which the tax rate is applied, and is the value used in the tables of this report. Business personal property is appraised, at the taxpayer's option, at either 50 percent of cost (10 percent if fully depreciated) or net book value (10 percent if fully depreciated)(Title 32, Sections 3482 and 3618, Vermont Statutes Annotated).

State	Basis
Virginia	Fair market value (Section 58.1-3503, Code of Virginia).
Washington	100 percent of true and fair value in money, same as realty (Section 84.40.020, Revised Code of Washington).
West Virginia	60 percent of true and actual, but four classes of property, same as realty, each subject to a specified rate limit (Sections 11-1C-1, 11-8-5, and 11-8-6, West Virginia Code).
Wisconsin	True cash value (Section 70.34, Wisconsin Statutes).
Wyoming	The following percentages of fair value (Section 39-1-101, Wyoming Statutes Annotated): Class A--Gross production of minerals and mine products—100 percent. Class B--Industrial property—11.5 percent. Class C--Other personal property—9.5 percent.

¹In Missouri, manufactured homes that are used as dwellings are assessed as residential real property.

²Effective 1992, Class 5 property in Montana also includes industries engaged in transportation, warehousing, or distribution of commercial products if 50 percent or more of their gross receipts are earned outside the State, and industries that earn 50 percent or more of their annual gross income from outside the State.

Appendix C.

Provisions for Assessment of Property for Agricultural, Open Space, and Associated Benefited Uses by State: 1991 and Subsequent Periods

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Alabama	Deferred taxation	Applies to Class III property only (agricultural, forest, historic, and single-family owner-occupied properties). Owner must request benefited use assessment. Deferred tax activates if conversion to non-qualifying use occurs within 2 years of property sale. Such tax is based on the greater of the sales price, or appraised market value as of October 1 in each of 3 years succeeding conversion date (Section 40-7-25, Code of Alabama).
Alaska	Deferred taxation	Upon application, farm lands may be assessed at full and true value for farm use. Deferred tax is equal to the additional tax at the current mill levy together with eight percent interest for the preceding 7 years. In addition, airports on private land that are open to public use are assessed at full and true value for airport use. Deferred tax provisions are similar to those for farm lands (Sections 29.45.060, ff., Alaska Statutes).
Arizona	Use value assessment only	Land used for agricultural purposes valued via the income approach (capitalized average annual net cash rental) without allowance for urban or other nonagricultural market influences. Such rental (excluding real property and sales taxes) determined through typical arm's length rental agreements for preceding 5 years for comparable agricultural land (Section 42-141, Arizona Revised Statutes).
Arkansas	Use value assessment only	Current use provision applies to agricultural, farm, or timberland; application required. Act 848, effective March 28, 1981, implements constitutional amendment 59 (adopted November 4, 1980) by requiring that "Agricultural, pasture, timber, residential, and commercial lands are to be valued on the basis of their productivity or use" (Article 16, Section 15, Arkansas Constitution).
California	Use value assessment only	Numerous provisions including: Land zoned for single-family homes or agricultural purposes on which is situated an owner-occupied single-family dwelling valued at no greater than the value of its use as a site for such dwelling. Nonprofit golf courses of 10 or more acres are valued for that use, plus any mines or minerals. Timberland is valued on the basis of "approximate grade value" plus value attributable to compatible uses of land (Article XIII, California Constitution).
	Contracts and agreements	Historical property under agreement of at least 20 years valued using capitalization of income method. Open space land dedicated to various uses (e.g., agricultural, wetlands, recreation, wildlife habitats, timberland preserves, historical or cultural purposes) under an enforceable restriction valued using specified methods; restriction generally for 10-year period. Cancellation of contract or rezoning of timberland preserve may result in deferred taxes or tax recoupment fee (Section 439, California Revenue and Taxation Code).
Colorado	Use value assessment only	Agricultural land (exclusive of building improvements) valued on basis of earning or productive capacity during reasonable period, capitalized at 13 percent (Section 39-1-103, Colorado Revised Statutes).
Connecticut	Use value assessment only	Application required for classification as farm, forest, or open land. Additional conveyance tax imposed if land sold or use changed within 10 years of (1) classification in case of open space, or (2) initial acquisition or classification in the case of farm and forest lands. Tax ranges, on sale or change of use, from 10 percent of sales price in first year, to 1 percent in 10th year; exemptions provided. Because of conveyance tax cited, these provisions are sometimes classified as deferred taxation (Sections 12-107a to 12-107f and 12-504a, General Statutes of Connecticut).
Delaware	Deferred taxation	Agricultural, horticultural and forest land is valued according to its use if (1) it has been devoted to such use for at least 2 tax years preceding the tax year in issue; (2) it is not less than 10 acres in area; and (3) sales of commodities have averaged at least \$10,000 per year within the 2 year period preceding the tax year. Agricultural use land changed to nonagricultural uses subject to "rollback" taxes equal to deferred taxes for the previous 5 years (Title 9, Sections 8329 to 8337, Delaware Code, Revised).

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
District of Columbia ..	Contracts and agreements	Current use assessment is available for designated historic buildings if such assessment is less than market value. Owners may enter into agreements of at least 20 years of continued maintenance in return for tax relief. Provides for recovery of back taxes with interest if conditions are not fulfilled (Sections 47-842 to 47-844, District of Columbia Code).
Florida	Use value assessment only	Upon application, land may be classified as agricultural land (including forestry) and assessed solely on the basis of its agricultural use. A sales price three or more times an agricultural use assessed value creates presumption that land is not used primarily for bona fide agricultural purposes. County board also may reclassify lands classified currently as agricultural as nonagricultural when there is contiguous urban or metropolitan development and the board finds that the continuous use of such lands for agricultural purposes will act as a deterrent to the timely and orderly expansion of the community. Similar provisions apply to land producing high water recharge to Florida aquifers or to land used exclusively for non- commercial recreational purposes (Sections 193.461, Florida Statutes).
	Contracts and agreements	Owners of environmentally endangered lands, or lands used for outdoor recreation or parks purposes may convey their development rights to the county or an internal improvement trust fund in return for assessments incorporating such use and lack of development rights. Deferred taxes include tax differential plus 6 percent interest per year. Covenant extends for 10 years (Section 193.501, Florida Statutes).
	Deferred taxation	Any owner who agrees to preserve the historic value of a property may have the agreement taken into account for assessment purposes. The owner must either (1) convey all rights to develop the property to the governing board of the county, or (2) enter into a covenant running with the land with that governing body for not less than 10 years stating that the property will not be used for any purpose inconsistent with historic preservation. Upon expiration or abrogation of the agreement the property is subject to a deferred tax equal to the difference in the property tax amounts plus interest (Section 193.505, Florida Statutes).
Georgia	Contracts and agreements	Effective April 8, 1983, property devoted to bona fide agricultural purposes (excluding residence value) is eligible for preferential assessment at 30 percent of fair market value. Preferential assessment applies only to the first \$100,000 of fair market value and only to 2,000 acres. Covenant for agricultural property must be for 10 years. Covenant will not be breached if (1) not more than the greater of 1 acre or 1 percent of the farm property is devoted to another use and (2) no person with a beneficial interest in the property has received any benefit from these provisions during the preceding 10 years. Graduated penalties plus interest are specified for premature termination of the agreement (Sections 48-5-7, ff., Official Code of Georgia). Real property that is devoted to bona fide conservation purposes, and property located in a transitional developing area that is devoted to bona fide residential uses are assessed at 40 percent of their current use value. The transfer, on or after July 1, 1988, of a part of the property subject to a covenant will not constitute a breach if (1) the transfer was to a relative; or (2) the property transferred does not exceed 5 acres (Section 48-5-7.1, Official Code of Georgia).
	Deferred taxation	Historic property shall be assessed at 40 percent of its fair market value, valued at acquisition price or last assessment value, whichever is greater. Deferred tax provisions apply for properties that cease to qualify (Sections 48-5-7, ff., Official Code of Georgia).
Hawaii	Contracts and agreements	Applies to land dedicated to agricultural or ranching use in agricultural, rural, conservation, or urban district, for minimum of 10 or 20 years. Assessment is on basis of such use, or 50 percent thereof if land is within agricultural district. Failure to observe restrictions means liability for tax differential plus penalty of 10 percent per year. Other provisions relate to land dedicated to golf courses, single-family owner-occupied residential uses, and to land classified as "wasteland," all assessed on basis of such uses (Section 246-12, Hawaii Revised Statutes).
	Deferred taxation	Applies to land classified and used for agriculture. If owner requests certain zoning changes, or subdivides to parcels of 5 acres or less, owner becomes liable for deferred tax on the difference between taxes paid and taxes due on higher assessed value, plus annual 10 percent penalty. Tax due within 60 days of conversion, unless owner dedicates land within 1 year of conversion (Section 246-10(f), Hawaii Revised Statutes).
Idaho	Use value assessment only	Land devoted to agriculture per specified criteria may be classified as agricultural property; this excludes land used for pleasure, personal use, or available as part of a platted subdivision. Upon application, lands having no commercial timber but suitable for reforestation assessed at \$1 per acre. Similar provisions apply to land used for wildlife habitats (Sections 63-112 and 38-211, Idaho Code).

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Illinois	Use value assessment only	<p>Upon application, land used for a single-family residence, meeting specified conditions, and located in a National Historic District or municipal landmark area is assessed at valuation applicable at the beginning of the 8-year valuation period, effective January 1, 1981; local option to participate. Value levels frozen until end of 8-year valuation period. Upon application, historic property with certificate of rehabilitation from the State department of conservation is assessed at no more than prerenovation value for an 8- year period. After an 8-year period, value will be phased in over 4- year period until full assessed value is reached; local option (Chapter 35, Section 200/ 10-40, Illinois Compiled Statutes).</p> <p>Coal reserve land--Effective January 1, 1987, coal is assessed on the basis of its "reserve economic value." For undeveloped coal, this value may not exceed \$75 per acre. Developed coal reserve economic value is one third of future residual income (Chapter 35, Section 200/ 10-170, Illinois Compiled Statutes).</p> <p>Farmland--The basis for assessment of cropland is an "agricultural economic value" that is based upon net productivity of farms in the State. Other farmland is assessed based on use. Farm homesites and dwellings are assessed at one third of market value but farm buildings are assessed at one third of their contribution to the farm's productivity (Chapter 35, Sections 200/ 10-110, ff., Illinois Compiled Statutes).</p>
	Deferred taxation	<p>Upon application, land which is used for open space purposes and has been so used for the previous 3 years and is more than 10 acres in size shall be valued on the basis of its fair cash value, estimated at the price it would bring at a fair, voluntary sale for use by the buyer for open space purposes. Upon termination of open space use, a deferred tax is payable based upon the difference between the taxes paid in the preceding 3 years on the benefited use value and the conventional assessed value together with an interest penalty of 5 percent. Upon application, land used for airports will be valued at one third of its fair cash value. The same penalties apply to airports as apply to open space (Chapter 35, Section 200/ 10-155, Illinois Compiled Statutes).</p>
Indiana	Use value assessment only	<p>Land is assessed as agricultural land as long as it is devoted to such use (Section 6-1.1-4-13-10, Indiana Code).</p>
	Deferred taxation	<p>Upon application, forest land of at least 10 acres with no dwelling is assessed at \$1 per acre. Deferred tax provision applies to the lesser of (1) tax differential, or (2) "withdrawal" assessment minus initial assessment augmented by any increase due to construction of a ditch or levee. Upon application, land used as wildlife habitats or windbreaks of at least 15 acres with no dwelling assessed at \$1 per acre; similar deferred tax provision (Sections 6-1.1-4-13 and 6-1.1-6-1, ff., Indiana Code).</p>
Iowa	Use value assessment only	<p>Productivity and net earning capacity constitute the valuation basis for agricultural lands, except that residential dwellings on agricultural realty are assessed on a market value basis, effective with 1981 assessments (Section 441.21, Code of Iowa).</p>
Kansas	Deferred taxation	<p>Agricultural land may be assessed on the basis of actual or potential agricultural income or productivity. Recoupment of tax differential is possible if qualifying use ends (Article XI, Section 12, Kansas Constitution).</p>
Kentucky	Deferred taxation	<p>Upon application, agricultural or horticultural lands (excluding residences) meeting minimum acreage and specified gross income levels may be assessed according to the land's value for agricultural or horticultural use. Upon change in use, deferred taxes for current year become due (Section 132.450, Kentucky Revised Statutes).</p>
Louisiana	Use value assessment only	<p>Agricultural, horticultural, marsh, or timberlands that are at least 3 acres or have produced an average gross income of at least \$2,000 for the preceding 3 years may be assessed on basis of use value. Sales price four times land use value assessment creates presumption that land no longer is used for such purposes (Sections 47:2301, ff., Louisiana Revised Statutes).</p>
	Contracts and agreements	<p>Owners of certain historical or architectural buildings may enter into a contract with certain public officials to restore the structure in return for the right to pay reduced ad valorem taxes for a 10-year period (Article 7, Section 21, Louisiana Constitution).</p>
Maine	Deferred taxation	<p>Upon application, cropland, farmland (any tract or tracts of at least 10 contiguous acres), farm woodland, open space land, orchard land, and pastureland may be valued at current use value for agricultural or open space purposes. A change to nonqualifying use activates a deferred tax, in the year of disqualification, on the difference between benefited use and conventional valuation, plus a penalty. In addition, forest products are assessed on basis of potential productivity ("tree growth tax"). Deferred tax is based on which of two specified methods produces a greater tax liability (5-year period involved)(Title 36, Sections 581, 1105, and 1112, Maine Revised Statutes Annotated).</p>

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Maryland	Use value assessment only	Residential property that was zoned as residential at the time of acquisition and has since been rezoned to a commercial or industrial zoning classification through comprehensive rezoning not initiated or requested by the homeowner shall be assessed on the basis of its residential use (Tax-Property Section 8-227, Annotated Code of Maryland).
	Contracts and agreements	Easements to a government or to the Nature Conservancy under agreement to preserve its natural open character are valued on basis which includes such limitations. Lands of at least 50 acres actively devoted to use as a country club, subject to other specified qualifying conditions for period of not less than 10 years, are assessed on basis of such use. Deferred tax is based on the difference between benefited use and full value assessment (for up to 10 years) upon sale or failure to meet conditions (Tax-Property Sections 8-212 and 8-219, Annotated Code of Maryland). A woodland agreement with the State department of natural resources of at least 15 years duration provides for the assessed value of the woodland to be frozen for the duration of the agreement. There is a \$100 penalty for the termination of such an agreement as a result of noncompliance or at the request of the owner. In addition, penalty taxes become due for each year that the property was in the plan (Tax- Property Section 8-211, Annotated Code of Maryland).
	Deferred taxation	Land actively devoted to farm or agricultural uses, and marshland are assessed on basis of such use. For parcels of less than 20 acres, the property owner may have to certify that agricultural activity results in average annual gross income of a least \$2,500 from the parcel. Subdivided parcels under certain conditions are not disqualified from agricultural use assessment. Conversion to nonqualifying use subjects the land to a transfer tax of 5 percent of the selling price if the parcel is more than 20 acres, 4 percent if the parcel is less than 20 acres, and 3 percent if the parcel is less than 20 acres and is assessed as improved land. Upon application, land designated for development in accordance with governmentally approved plans is assessed as agricultural use land. If rezoned to other uses, deferred tax activates on difference between benefited use assessment and full cash value assessment, but will not exceed 10 percent of "full cash value" assessment (Tax-Property Sections 8-209, 13-303, and 8-224, Annotated Code of Maryland).
Massachusetts	Contracts and agreements	Specified provisions apply to land under conservation restrictions (Chapter 61, Annotated Laws of Massachusetts).
	Deferred taxation	Local option permits assessment of agricultural or horticultural lands based upon such use. Land must be at least 5 acres and have been in benefited use category for 2 preceding years; application required. Conveyance tax is levied if land sold is for other than benefited use within 10 years. If land is disqualified from benefited use assessment, rollback taxes are levied based on the current and preceding 4 years. Under specified conditions, a city or town has limited rights of first refusal when agricultural or horticultural property is offered for sale to purchase it at fair market value. Upon application, recreational land of 5 or more acres is assessed on basis of such use up to 25 percent of its fair cash value. Similar conveyance and rollback taxes and first refusal rights are provided (Chapters 61A and 61B, Annotated Laws of Massachusetts).
Michigan	Use value assessment only	Upon application, private forest reservations are assessed at no more than \$1 per acre (Section 320.281, Michigan Compiled Laws, or Section 13.211, Michigan Statutes Annotated).
	Contracts and agreements	Specified farmland or open space development rights agreements are available with minimum 10-year term; law prescribes attachment of lien when agreements terminate (Section 554.704, Michigan Compiled Laws, or Section 26.1287(4), Michigan Statutes Annotated).
Minnesota	Deferred taxation	Upon application, qualifying agricultural realty of more than 10 acres and qualifying realty devoted to recreation of more than 5 acres may be assessed on a use basis. Deferred taxes, without interest, are payable for prior 3 years in case of agricultural land and for prior 7 years for recreational land (Sections 273.111 and 273.112, Minnesota Statutes).
Mississippi	Use value assessment only	Land used for agricultural purposes is appraised according to its current use. Similar provisions apply to owner-occupied single-family residential property (Section 27-35-50, Mississippi Code).
Missouri	Use value assessment only	Agricultural or horticultural land is valued according to use. However, the buildings or other structures normally associated with agricultural or horticultural uses are to be listed at their true value. Recommended use value is a measure of the land's productivity (Sections 137.017 and 137.021, Revised Statutes of Missouri).
	Deferred taxation	Upon application, forest croplands of at least 20 acres, with value not exceeding \$125 per acre, are assessed at \$3 per acre. Lands classified as forest croplands prior to August 14, 1974 are assessed at \$1 per acre. Deferred tax provision includes interest penalty (Sections 254.040 to 254.090, Revised Statutes of Missouri).

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Montana	Use value assessment only	Specified conditions must be met regarding use, size, and income; application is required (Section 15-7-201, Montana Code Annotated).
Nebraska	Deferred taxation	Land zoned for agricultural use and used exclusively for agricultural purposes may be assessed on basis of such use; application is required. If eligibility ends, deferred tax applies to any difference between use and market-oriented values, for up to 5 years, plus applicable interest at 6 percent (Sections 77-1344 to 77-1348, Revised Statutes of Nebraska).
Nevada	Deferred taxation	Applies to agricultural or open space land meeting specified conditions; application required. Deferred tax provision (including penalty) may relate to back years up to 7 years prior to change in use (Chapter 361A, Nevada Revised Statutes).
New Hampshire	Use value assessment only	Upon application, owner-occupied residences in industrial or commercial zones are assessed on basis of current use (Section 75:11, New Hampshire Revised Statutes Annotated).
		Open space land that is placed under permanent restriction for conservation purposes is assessed on the basis of that permanent restriction. An application is required. This assessed value may in no case be greater than the fair market value for open space land. The penalty for use inconsistent with the conservation restriction is 10 percent of the full and true value of the portion of the land on which an inconsistent use has occurred (Section 79-B, New Hampshire Revised Statutes Annotated).
	Contracts and agreements	Benefited assessment may also be obtained for qualifying land if owner grants discretionary easement to city or town for minimum 10-year term. Release occurs only for cases of extreme personal hardship with penalties specified (Sections 79A:15 to 79A:19, New Hampshire Revised Statutes Annotated).
New Jersey	Deferred taxation	Qualifying open space (farmland, forest land, golf course land, or unproductive land) may be assessed based on current use values established by current use advisory board; application is required. A land use change tax is levied at the rate of 10 percent of the full and true value of the land when changed to other than open space use (Sections 79A:2 to 79A:9, New Hampshire Revised Statutes Annotated).
	Use value assessment only	Owner-occupied residences in area previously zoned for such but rezoned to commercial or industrial uses are assessed as residential property (Section 54:4-23.24, New Jersey Statutes Annotated).
New Mexico	Deferred taxation	Agricultural or horticultural land of 5 or more acres meeting minimum product sales criteria and in such use for 2 preceding years may be assessed based on such use; application is required. Rollback provision may include up to 2 years of deferred taxes (Article 8, Section 1, New Jersey Constitution).
	Use value assessment only	Land used primarily for agricultural purposes may be assessed on basis of productivity capacity; application is required (Section 7-36-20, New Mexico Statutes Annotated).
New York	Use value assessment only	Assessment of forest and reforest lands of 50 or more acres limited to value of similar lands without substantial forest growth. Eligible tracts are valued at 20 percent of their assessed value; application is required. Six percent tax on stumpage value is levied upon withdrawal of land from benefited use (Section 480-a, New York Real Property Tax Law).
	Deferred taxation	Land of 10 or more acres in an agricultural district and generating \$10,000 or more from agricultural products may be entitled to an agricultural assessment. Change to nonqualifying use activates deferred taxes for 5 preceding years (Sections 301 and 305, New York Agriculture and Markets Law).
North Carolina	Deferred taxation	Applies to agricultural parcels of 10 acres or more and horticultural parcels of 5 acres or more; gross income from products must average \$1,000 or more annually for 3 preceding years. Qualifying forest land must be at least 20 acres in size; application is required. Deferred taxes are payable upon change in use and may relate back to 3 preceding years, plus interest. Historic property is assessed at 50 percent of its true value. The difference between taxes due in the full levy and reduced levy become a lien on property. If property loses its eligibility, the deferred taxes, plus interest, for the preceding 3 fiscal years are payable; application required (Sections 105-277.2, ff., General Statutes of North Carolina).
North Dakota	Use value assessment only	Land classified as agricultural and not platted prior to annexation is retained in that classification until use change. Value must be uniform with that of adjoining unannexed agricultural land. Land platted and assessed as agricultural land before March 30, 1981, whether or not within corporate limits, is valued on basis of such use until put to another use (Section 57-02-27, North Dakota Century Code).
Ohio	Use value assessment only	Forest land, devoted exclusively to forestry or timber growing under the rules of the State department of natural resources may be taxed at 50 percent of the local rate (Section 5713.23, Ohio Revised Code).

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Oklahoma	Deferred taxation	Requirements for agricultural use assessment include specified minimum sizes; agricultural use for 3 preceding years; and application. Deferred taxation may relate back to 4 preceding years of use assessment (Sections 5713.30, ff., Ohio Revised Code).
	See remarks	Unique situation applies to more than agricultural land: Oklahoma Constitution states that "no real property shall be assessed...at a value greater than...its fair cash value for the highest and best use for which such property was actually used , or was previously classified for use" (Oklahoma Constitution, Article X; emphasis added).
Oregon	Use value assessment only	Provisions governing use value assessment of renovated structures in a preservation area were repealed in 1988.
	Contracts and agreements	For 15-year period, historic property is assessed at "true value" at time of application. Change in classification results in additional taxes equal to up to 15 times the amount of deferred taxes for the preceding year (Sections 358.480 to 358.540, Oregon Revised Statutes).
	Deferred taxation	<p>Agricultural land may be assessed on the basis of use; specific provisions, requirements, and deferred taxes vary according to whether land is located in "farm use zone" or outside such zones but exclusively devoted to agricultural use. Application may be required. Deferred taxation does not apply when use changes to forest use or when unzoned farm land is subsequently included in a farm use zone. Upon application, open space land is assessed on basis of benefited open space use. Deferred tax provisions activate on a change to nonqualifying use, plus interest. Additional tax does not apply if property is intended to be returned to agricultural use and is not used for industrial, commercial, or residential purposes (Sections 308.345 to 308.370, Oregon Revised Statutes).</p> <p>Single-family residences used for such a purpose for the 5 preceding years in an area zoned for industrial, commercial, or multifamily residential uses are assessed on the basis of residential use only. Disqualification results in additional tax of up to 10 times what deferred taxes would be for the preceding year. Application is required (Section 308.670, Oregon Revised Statutes).</p>
Pennsylvania	Contracts and agreements	Counties may covenant with owners of land in farm, forest, water supply, or open space use. Assessments reflect fair market value of land so restricted. Such agreements may be negotiated to conform with more recent provisions of preferential use assessment described below (Title 16, Sections 11941, ff., and Title 72, Section 5490.10, Pennsylvania Statutes).
	Deferred taxation	Upon application, qualifying agricultural land, agricultural reserve, and/ or forest reserve may be given preferential use assessments. Requirements include 10-acre minimum size for agricultural land, an anticipated annual gross income of \$2,000, and qualification for compensation under a soil conservation program for at least 3 years. Rollback taxes may extend for up to 7 previous tax years, and include 6 percent interest (Title 72, Sections 5490.1, ff., Pennsylvania Statutes).
Rhode Island	Deferred taxation	Applies to farm, forest, open space land; application is required. Effective May 15, 1980, change in use results in "land use change tax" ranging from 10 to 0 percent of fair market value depending on years of classification in such use (Sections 44-27-3, ff. and 44-5-39, General Laws of Rhode Island).
South Carolina	Deferred taxation	Qualifying agricultural real property used for agricultural purposes or for growing timber is assessed at specified percentages of fair market value for such purposes; application is required. Rollback provision may include deferred taxes for current year and preceding 5 years (Section 12-43-220, Code of Laws of South Carolina).
South Dakota	Use value assessment only	Land where one third or more of total family gross income is from the pursuit of agriculture, and is 20 acres or more, or is part of a contiguous ownership of 80 acres or more, shall be classified and taxed as agricultural land without regard to its zoning classification (Section 10-6-31.3, South Dakota Codified Laws).
Tennessee	Deferred taxation	Qualifying lands include agricultural (at least 15 acres), forest (at least 15 acres), and open space (at least 3 acres); application is required. Rollback taxes extend for up to 3 years for agricultural and forest lands and up to 5 years for open space lands. Special provision is made for assessment of lands with open space easements (Sections 67-5-1001 to 67-5-1050, Tennessee Code Annotated).
Texas	Contracts and agreements	Lands restricted to recreation, park, scenic use, or airport may be assessed based upon such use; land must be at least 5 acres in size and restriction must be for a minimum of 10 years. If there is a change to nonqualifying use, a deferred tax activates on difference between benefited use assessed value and market value for 5 years plus interest at 7 percent annually (Sections 23.82 to 23.96, Texas Tax Code).

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
	Deferred taxation	Upon application, land owned by U.S. citizens and used for agricultural purposes for the 3 preceding years may be assessed based on such use. Qualified "open space" land (including timberland and land devoted primarily to agricultural use for 5 of preceding 7 years) is valued on basis of productive capacity; application is required. Rollback provision for agricultural land may be relate back to 3 preceding years, plus 12 percent interest; for open space or timber land, 5 preceding years, plus 7 percent interest (Sections 23.42 to 23.76, Texas Tax Code).
Utah	Deferred taxation	Land of 5 acres or more that is actively devoted to agricultural use, has a gross income of at least \$1,000 a year, and has been devoted to agricultural use for at least 2 successive previous years; application is required. Waivers of acreage and income limitations are possible. Rollback taxes may extend up to 5 years of benefited use (Sections 59- 2-503 to 59-2-506, Utah Code Annotated).
Vermont	Use value assessment only	If general agricultural land is planted in fruit trees the land shall be valued as agricultural land and there will be no increase in value for the subsequent 15 years (Title 32, Section 3607, Vermont Statutes Annotated).
	Contracts and agreements	<p>A municipal corporation may enter into contracts with owners of agricultural, forest land, open space land, industrial or commercial real and personal property and alternative energy generating plants for up to a 10-year period for the purpose of fixing and maintaining the valuation of such property on the grand list; contracts may also be made for fixed rates of annual taxes, fixed annual amounts of appraised values, or fixed percentages of the annual tax (Title 24, Section 3846, Vermont Statutes Annotated).</p> <p>Municipalities may also negotiate "tax stabilization contracts" with owners of farmland or forest land of at least 25 acres. Deferred taxes covering prior 3 years are due upon conversion to noncontractual uses (Title 32, Section 3846, Vermont Statutes Annotated).</p>
	Deferred taxation	Agricultural land and management forest land meeting specified criteria are eligible for use value appraisal. Upon development, land use change tax is levied in the amount of 10 percent of the full fair market value of the changed land determined without regard to the use value appraisal. Land may be withdrawn from use vale assessment and payment of land use change tax deferred until development occurs (Title 32, Sections 3755 to 3757, Vermont Statutes Annotated).
Virginia	Deferred taxation	Any county, city, or town which has adopted a land use plan may, by ordinance, provide for the use value assessment of real estate used for agricultural, horticultural, forest, or open space purposes. Minimum size is 5 acres (except for forest land which must be at least 20 acres), and application is required. Real estate in agricultural or forest districts, with or without land use plan, is also eligible. Rollback tax provision includes current year and up to 5 preceding years, plus interest (Sections 58.1-3230 to 58.1-3237, Code of Virginia).
Washington	Contracts and agreements	<p>Open space land, farm and agricultural land, and timberland (excluding timber value) may qualify for current use assessment. Land classified on a current use basis must continue to be so classified for a period of 10 years. The owner may request withdrawal from program after 8 years. If granted, rollback taxes for 7 years, plus interest at the statutory rate will be due. If a change is use occurs before the end of the 10-year period, the aforementioned rollback taxes and interest are due, plus penalty of 20 percent of the rollback amount (Sections 84.34.010 to 84.34.108, Revised Code of Washington).</p> <p>Property qualifying as eligible historic property will be granted a special valuation for 10 years or until property is disqualified. Covenant between the owner and the local governing body is required and deferred taxes must be repaid if property is disqualified (Sections 84.26.040, ff., Revised Code of Washington).</p>
West Virginia	Use value assessment only	All farms used, occupied and cultivated by their owners or bona fide tenants are assessed at fair and reasonable value for farming purposes (Section 11-3-1, West Virginia Code).
Wisconsin	See remarks	Constitutional amendment, approved April 2, 1974; taxation of agricultural and undeveloped land need not be uniform with that of each other or with that of other realty. State legislature has elected to provide owners of farmland subject to agricultural use restrictions with income tax credits and refunds rather than use-based assessments (Section 71.07, paragraph 3m, Wisconsin Statutes).
Wyoming	Use value assessment only	Agricultural and horticultural land so employed for minimum of 2 previous years is assessed on basis of current use and capacity of the land to produce agricultural products. Land must not be zoned for other uses (Section 39-2-103, Wyoming Statutes Annotated).

Note: This table, though carefully compiled, is not intended as a substitute for any necessary reference to specified statutory requirements in any given circumstance. This is especially relevant to any situation where post-1991 provisions are sought. Terms (based on review of applicable legal provisions):
 Deferred taxation--This refers to the additional tax, activated by a change from a benefited use to a nonqualifying use, on the difference between benefited use assessment and conventional assessment, for specified time periods and at interest rates specified by law. Contracts and agreements--These are specific agreements authorized by law, providing for limitations on use over stated time periods in exchange for benefited use value assessment. Such agreements generally include deferred taxation recovery provisions.

Appendix D. Real Property Assessment Cycles by State: 1991 and Subsequent Periods

State	State requirements for periodic valuation of real property
Alabama	Tax assessor has right and authority to assess real estate annually (Section 40-7-1, Code of Alabama).
Alaska	Production of annual assessment roll required (Section 29.45.160, Alaska Statutes).
Arizona	Annual valuation and listing of each property required (Section 42-221, Arizona Revised Statutes).
Arkansas	Assessor required to appraise and assess all real property between the first Monday in January and the first day of July (Section 26-26-1101, Arkansas Code).
California	Assessment rolls produced annually but valuation changes limited to 2 percent annually except for change in ownership or new construction (Article XIII A, Section 2, California Constitution).
Colorado	Annual listing, appraisal and valuation specified (Section 39-1-105, Colorado Revised Statutes).
Connecticut	Commencing October 1, 1978, municipalities required to revalue all real property no later than 10 years following the last preceding revaluation and every 10th year after each such revaluation (Section 12-62, General Statutes of Connecticut). Annual compilation of assessment lists required (Section 12-55, General Statutes of Connecticut).
Delaware	Preparation of annual assessment roll specified by statute in each county (Title 9, Section 1308 for New Castle County; Title 9, Section 7004 for Sussex County; and Title 9, Section 8301 for Kent County; Delaware Code, Revised).
District of Columbia	Assessment of all realty is required on annual basis (Section 47-820, District of Columbia Code).
Florida	Real property required to be assessed at just value on January 1 each year (Section 192.042, Florida Statutes).
Georgia	Provision is made for opening of books for return of taxes each year (Sections 48-5-18 and 48-5-263, Official Code of Georgia).
Hawaii	Annual preparation of assessment roll is mandated (Section 246-44, Hawaii Revised Statutes, and county ordinances).
Idaho	Twenty percent of property in each specified category must be included in each year's appraisal. This results in complete appraisal of all taxable property every 5 years. Results of annual appraisal are used to index property not actually appraised each year (Section 63-221, Idaho Code).
Illinois	General reassessment is required in all counties every 4 years or at regular intervals set by county resolution (Chapter 35, Section 205/1, Illinois Compiled Statutes). In counties having the township form of government and a population of less than 1,000,000 the general assessment year is 1963 and every fourth year thereafter unless changed by resolution (before January 1, 1990) of the county board in any such county. These counties can divide the county into four assessment districts which divide the work of assessing the county into four equal parts. The general assessment year for district one is 1990, district two is 1987, district three is 1988, and district four is 1989 and in each district every fourth year thereafter, unless the county specifies another interval. In counties having the commission form of government and a population of less than 1,000,000, the general assessment year is 1962 and every fourth year thereafter, unless the county specifies another interval. Commission counties having a population of 1,000,000 or more will divide the county into four assessment districts. The general assessment year for district one is 1964 and every fourth year thereafter, for district two is 1965 and every fourth year thereafter, for district three is 1966 and every fourth year thereafter, and for district four is 1963 and every fourth year thereafter, unless the county specifies another interval. The county board in these counties may, by resolution, order the reassessment of the entire county in any one year. The county board of any county with a population of 3,000,000 or more may, by resolution effective after December 31, 1983, divide the county into any number of assessment districts as long as the work of assessing property is divided equally. The resolution will provide for general reassessment of each district after December 31, 1983, at regular intervals as determined by the county board (Chapter 35, Sections 205/1 and 205/43, Illinois Compiled Statutes).
Indiana	A general reassessment beginning July 1, 1993, and each fourth year thereafter is required. Each reassessment is to be completed by March 1 of the following year, and will be the basis for taxes payable in the year following the year of completion of the general reassessment (Title 6, Section 1.1-4-4, Indiana Code).

State	State requirements for periodic valuation of real property
Iowa	Real estate was listed and assessed in 1981. The same action is to occur every 2 years thereafter, but assessors may revalue realty whenever a change in value occurs (Section 428.4, Code of Iowa).
Kansas	Provision is made for annual listing and assessment of all real estate as of January 1 (Section 79-1412a, Kansas Statutes Annotated).
Kentucky	Annual valuation of each parcel of taxable realty is specified with physical examination no less than once every 4 years (Section 132.690, Kentucky Revised Statutes).
Louisiana	All taxable property must be reappraised at intervals of not more than 4 years (Article VII, Section 18, Louisiana Constitution).
Maine	Physical inspection and inventory of each realty parcel is required at least 4 years (Title 36, Section 328, Maine Revised Statutes Annotated).
Maryland	In each county and in Baltimore city, one-third of realty parcels are reviewed each year, so all are reassessed during a 3-year cycle. Any resulting increase in value is phased in over the remaining years of the cycle (Tax-Property Section 8-104, Annotated Code of Maryland).
Massachusetts	Fair cash valuation each year is specified (Chapter 59, Section 38, Annotated Laws of Massachusetts).
Michigan	Completion of assessment roll is required annually on or before the first Monday in March (Section 211.24, Michigan Compiled Laws, or Section 7.24, Michigan Statutes Annotated).
Minnesota	In 1976 and thereafter, assessor shall actually view and determine market value of each real property at maximum intervals of 4 years (Section 273.08, Minnesota Statutes).
Mississippi	Land must be assessed for year 1950 and annually thereafter. Board of supervisors of any county may use current land assessment roll for one additional year (Section 27-35-47, Mississippi Code).
Missouri	Real estate shall be assessed annually (Section 137.080, Revised Statutes of Missouri).
Montana	Revaluation of all taxable property is required by 1996, and at least every 3 years thereafter (Section 15-7-111, Montana Code Annotated).
Nebraska	A complete reappraisal of any or all lands and improvements at actual value shall be made when ordered by State tax commissioner (Section 77- 1301.07, Revised Statutes of Nebraska). Each county shall make an annual review of the appraised values for the purpose of maintaining and updating the assessment roll (Section 77- 1301.06, Revised Statutes of Nebraska).
Nevada	County assessor must physically reappraise all real property at least once every 5 years (Section 361.260, Nevada Revised Statutes).
New Hampshire	In April of each year, all realty is examined and reappraised if change in value had occurred (Section 75:8, New Hampshire Revised Statutes Annotated).
New Jersey	Annual determination of full and fair cash value of each realty parcel is required (Section 54:4-23, New Jersey Statutes Annotated).
New Mexico	County assessor must update values to maintain current and correct values of property (Section 7-36-16, New Mexico Statutes Annotated).
New York	All real property as of March 1 taxable status date shall be valued as of the preceding first day of January (Sections 301 and 302, New York Real Property Tax Law).
North Carolina	Counties are required to revalue realty every 8 years. To implement such a revaluation sequence, counties are divided into eight groups, and each year a group of counties must revalue. In the fourth year following a reappraisal, review of the appraised values is required to make any changes necessary to bring those values into line with the then current true value. If necessary, real property value is converted to market value by horizontal adjustments (uniform percentage increases or decreases of appraised values within defined categories or geographic areas)(Section 105-286, General Statutes of North Carolina).
North Dakota	All taxable real property shall be listed and assessed every year with reference to its value on February 1 (Section 57-02-11, North Dakota Century Code).
Ohio	Reappraisal of all realty is required every 6 years in each county. In the third calendar year following such reappraisal, the commissioner of tax equalization may order a reassessment of the real property, or any class thereof, in any taxing district or subdivision thereof (Section 5715.33, Ohio Revised Code).
Oklahoma	All taxable real property is assessed every year and is physically inspected every 4 years. The 4-year cycles begin on January 1, 1991 and every succeeding fourth year (Article 68, Section 2817, ff., Oklahoma Statutes).
Oregon	Real property shall be appraised at least once every 6 years to ensure equality of taxation (Section 308.234, Oregon Revised Statutes).
Pennsylvania	Statutes specify annual assessment in counties of the first class and triennial assessments in second through eighth class counties (Title 72, Section 5020-401, Pennsylvania Statutes).

State	State requirements for periodic valuation of real property
Rhode Island	Under previously enacted legislation, each town and city was to revalue all taxable real estate within 3 years after December 31, 1980; subsequent revaluations must be completed on dates specified by statute for a particular city or town (Section 44-5-11, General Laws of Rhode Island).
South Carolina	The South Carolina tax commission has power to order reassessment of real and personal property, or any class or classes of either, in any assessment district, when in its judgment such reassessment is advisable (Section 12-4-510, Code of Laws of South Carolina).
South Dakota	All real and personal property subject to taxation shall be listed and assessed annually during the first 6 months of each year, but value of such property is determined according to the value on January 1 preceding assessment (Section 10-6-2, South Dakota Codified Laws).
Tennessee	Beginning January 1, 1981, and continuing over the next 10 years, there shall be a reappraisal of all real property and an equalization of assessments of every county. Thereafter, reappraisal and equalization is required every 4 or 6 years, as specified by the county. State board of equalization may exempt a county from mandatory provision, based on its assessment quality (Section 67-5-1601, Tennessee Code Annotated).
Texas	Each appraisal office shall implement a plan that provides for reappraisal of all real property in the district at least once every 3 years, effective September 1, 1989 (Section 25.18, Texas Tax Code).
Utah	Assessors are required to visit each separate district or precinct either in person or by deputy, annually, including inspection where necessary (Section 59-2-303, Utah Code Annotated).
Vermont	On April 1, listers shall take property inventories and personally examine individual properties as necessary to appraise all at fair market value (Title 32, Section 4041, Vermont Statutes Annotated).
Virginia	<p>In general, independent cities will undertake a reassessment every 2 years. Any such city with a population of 30,000 or less may, by majority vote of its council, choose to conduct its reassessment at 4-year intervals. Cities may also, by ordinance, provide for annual reassessment. Cities with a population of 12,000 or less must perform a reassessment of real estate in 1977; those with populations of over 12,000 in 1978. Subsequent reassessments are to occur every 2 years from the date of initial reassessment (Sections 58.1-3250, ff., Code of Virginia).</p> <p>In counties there shall be a reassessment every 4 years. Any county with a population of 50,000 or less may, by its board of supervisors, elect to conduct its reassessment at 5- or 6-year intervals (Sections 58.1-3251 to -3254, Code of Virginia).</p> <p>In both cities and counties, the governing body may undertake a general reassessment if the governing body so directs by a majority vote. (Sections 58.1-3251 to -3254, Code of Virginia).</p>
Washington	An active revaluation program is required, to include revaluing all taxable real property within the county at least once each 4 years, with physical inspection of all such realty at least once each 6 years (Section 84.41.030, Revised Code of Washington).
West Virginia	All property shall be assessed annually as of the first day of July at its true and actual value (Section 11-3-1, West Virginia Code).
Wisconsin	Each taxation district is required to assess property at full value at least once in every 5-year period. The State department of revenue monitors assessment levels and may order special supervision of the succeeding year's assessment if specified standards are not met (Section 70.05, Wisconsin Statutes).
Wyoming	All taxable property shall be annually listed, valued, and assessed for taxation in the county in which located and in the name of the owner of the property on February 1 (Section 39-2-101, Wyoming Statutes Annotated).

Note: Summaries of applicable laws and regulations shown may omit some detail and may not necessarily represent prevailing practices. For example, mandate for annual production of assessment roll may be interpreted locally as requiring no more than alteration of the roll to reflect additions and deletions; conversely, jurisdictions may conduct complete reappraisals annually even though not legally required to do so. References are provided in order to facilitate further inquiry. Materials presented summarize applicable law but are not intended necessarily as substitutes for the substance of entire statutes.

Appendix E.

Definitions of Selected Terms

Ad Valorem Taxation. Taxation of property based on the property value.

Appraisal. A specialist's opinion about the money value of property. Appraisals incorporate all relevant factors and approaches, including what the property cost, what loss in value (depreciation) it has sustained, if any, what income it will earn, and what sales prices similar properties have commanded.

Assessed Value. The dollar amount officially set as the valuation of a specific property. Tax rates of levying jurisdictions are applied to the assessed value. See also Gross Assessed Value and Net Assessed Value.

Assessment Roll. The listing of taxable properties located within a governmental jurisdiction, together with the assessed value officially determined for each parcel as of a legally prescribed valuation date. Most often the officials charged with this function carry the title of assessor. In most States, county governments usually maintain assessment rolls.

Board of Equalization. A governmental body that reviews property tax appeals generated by the property tax assessment process.

Chattel. Tangible personal property (see also Property).

Circuit Breaker. A law that activates, for qualifying property owners, a State financed credit or rebate of specified amounts of property taxes incurred whenever such taxes exceed specified percentages or amounts of household income. In instances where renters are included, rent or rent equivalents substitute for property taxes.

Condominium (also known as "condominium unit"). A condominium, as used in this report, is a separately owned unit of real property in the same structure with other such units. There are two other factors: first, the unit owners hold an undivided interest in common elements of the property, such as a lobby, swimming pool, and grounds; and second, it applies exclusively to a unit used as a single-family (nonfarm) residence. In other contexts, this term often has a considerably broader meaning. See also Cooperative.

Cooperative. A business entity, usually a corporation, which holds title to realty and which grants rights of occupancy to its shareholders by means of "proprietary

leases" or similar devices. A cooperatively owned apartment building is legally different from a building consisting of condominium units. See also Condominium.

Equalization. The process by which amounts of assessed value within a particular local jurisdiction or State are restated at an equivalent, or normalized, level of assessment. The purpose is to overcome differences in levels of assessment among individual assessed values. Equalized valuations often are used as a basis for distribution of formula-based aid to local governments.

Fixture. Attached improvements that can be real or personal property. If attached to the realty in such manner that its removal would damage the real property, the fixture is realty. If the fixture is removable without damage, it is generally considered personal property.

Gross Assessed Value. The official dollar value listed on an assessment roll, including any partial exemptions.

Homestead. A parcel of land owned by the head(s) of household who reside there. Specific State statutes assign different meaning to this term, especially with reference to entitlement to a homestead exemption from property taxes.

Legal Description. A delineation of dimensions, boundaries, and relevant attributes of a real property parcel that serve to identify the parcel. For a subdivided lot, the legal description would probably include lot and block numbers and subdivision name.

Locally Assessed Property. Property for which the assessed value is set by the assessing official of the local jurisdiction within which the property is located.

Lot and Block Survey System. A system used to describe small parcels of land, primarily urban, using in most cases, a section or plat number, a block number or name, and a lot number.

Market Value. The current dollar value for which the appraised property will sell in a competitive market under all conditions requisite to fair sale. Fair sale presumes that the buyer and seller are each acting prudently, knowledgeably, for their own self-interest, and that neither is under duress. Excluded from the concept of fair sale, therefore,

are properties where the buyer and the seller are transferring title based on sale conditions where they do not try to maximize their financial position. Sometimes, these are referred to as non-arms-length transactions and will often occur between members of a family.

Net Assessed Value. The official dollar value remaining on an assessment roll after deducting the amount of any applicable partial exemptions from the gross assessed value.

Parcel. A parcel of realty, in this report, is whatever a local assessor defines to be that separate piece of land requiring separate assessment. In general, it has the following characteristics: it is a contiguous area of land described in a single description in a deed or on a plat; it is separately owned and may be separately conveyed; and it may include a segment of street, highway, railroad right-of-way, or utility easement.¹

Parcel Identification Number. A numeric or alphanumeric description of a parcel that identifies it uniquely. Assessors use various systems, many with common features and a growing number including geocoding. In the 30 States where it exists, the Public Land Survey System, authorized by the U.S. Government in 1785, is often a basis for parcel identification.

Partial Exemption. The amount of otherwise taxable-assessed value removed from tax liability by constitutional and/or statutory action. Examples of partial exemptions are those for qualifying homesteads, veterans, and senior citizens.

Primary Assessing Jurisdiction. The unit of government having initial responsibility for determining the assessed value against which general property taxes are levied by local government and, where applicable, by State government.

Property. This concept represents the legal interest of an owner in a parcel or thing. Property can be real or personal. Personal property itself may be tangible or intangible.

Real property. Consists of land plus anything permanently attached to the land or legally defined as immovable. To the extent that “real estate” commonly includes land and any permanent improvements, the two terms can be understood to have the same meaning, for purposes of this report.

Personal property. Consists of every kind of property that is not real property.

¹Adapted from *Land Parcel Identifiers for Information Systems*, by D. David Moyer and Kenneth Paul Fisher, (Chicago: American Bar Foundation, 1973), p. 3.

Tangible personal property. Personal property that has a substantial physical presence beyond merely representational. It differs from real property in its capacity to be relocated. Common examples of tangible personal property are automobiles, boats, and jewelry.

Intangible personal property. Property that has no physical existence beyond merely representational, nor any extrinsic value. Its value lies chiefly in what it represents. Examples include corporate stock, bonds, money on deposit, goodwill, patents, and franchises.

Property Taxes. Levies on ownership of property and measured by its value (see also Taxes). Governments usually apply these taxes in two different ways:

General property taxes. Property taxes that relate to all taxable property in a jurisdiction, real or personal, whether taxed at a single rate or at classified rates according to the class of the property. A simple example of property tax classes are residential and nonresidential.

Special property taxes. Property taxes that relate to selected categories of property, for example, motor vehicles, oil and gas properties, house trailers, and intangibles—subject to rates not directly related to general property tax rates.

Property Use Category. A Census Bureau classification scheme based on actual utilization of real property. This study does not apply this categorization to personal property. There are seven classes of real property:

Residential (nonfarm) single-family. Includes each detached, semidetached, or attached house, if separately assessed and not on a farm, that is a residence for one family only. For detached houses, this would include one-family rural properties or suburban estates not used primarily for farming and mobile homes assessed as real property. It includes each condominium unit in a multiunit dwelling structure, plus each respective condominium’s share of the common area, unless the common area is separately assessed.

Residential (nonfarm), multifamily. Includes each residential property that contains two or more living units, including duplexes, apartment houses, and cooperatives that are assessed as a single entity. The category encompasses street level stores and doctors’ offices in apartment buildings, but excludes motels or hotels.

Acreage (or “acreage and farms”). Includes farms, timber land, recreational acreage, idle land, and waste land in rural locations. Excludes vacant platted lots

which lie within or adjacent to a municipality and usually carry a lot/block system designation rather than acreage. Separately assessed timber or mineral rights are omitted from this category.

Vacant platted lots. Unimproved parcels described in terms other than acreage, usually by a convention using lot, block, and subdivision name. Vacant platted lots are often located either within a municipality or in areas of higher population density than the surrounding territory.

Commercial property. Generally any nonindustrial nonresidential realty of a commercial enterprise. Includes realty used as a retail or wholesale establishment, retail establishment with living quarters, office building, hotel or motel, gasoline service station, commercial garage, parking lot, warehouse, theater, bank, clinic, nursing home, proprietary school, and the like.

Industrial property. Generally any property used in a manufacturing activity including a factory, wholesale bakery, dairy plant, food processing plant, mill, mine, quarry, all locally assessed utility property, and the like.

Other and unallocable. Includes any property not classified within any of the preceding groups. Examples are mineral rights, timber rights, and oil rights, if they are separately assessed as real estate.

State Assessed Property. That property for which the assessed value is set by a State agency, either for taxation by the local jurisdiction affected, or for State taxation. Most often, this term applies to utility property or property with special characteristics where the State preempts local authority to achieve uniformity in assessments.

Taxes. Compulsory payments exacted by a government for public purposes.

Tax Exempt Property. Property entirely excluded from taxation because of its type or use. The most common examples are religious, charitable, educational, or governmental properties. This definition omits property where the application of a partial exemption reduces its net taxable value to zero.

Use Value. Property used for a specific purpose or use that may entitle the property to be assessed at a different level than others in the jurisdiction. Examples of properties that are assessed at use value under statute include agricultural land, timber land, and historical sites.

Valuation. The process of estimating the value—market, investment, insured, or other properly defined value—of a specific parcel or parcels of real estate as of a given date.

Valuation Date. The specific date as of which assessed values are set for purposes of property taxation. This date may also be known as the “date of finality.”

Appendix F.

Legal Status of Major Types of Personal Property With Respect to Local General Property Taxation by State: 1991 and Subsequent Periods

State	Tangible personal property					Intangible personal property
	Business inventories	Other commercial and industrial	Agricultural	Household personal property	Motor vehicles	
Total taxing	18	42	32	17	18	9
Alabama	E	P T	P T	I T	P T	P T
Alaska	L	L	L	P L	L	E
Arizona ¹	E	P T	T	I T	E	E
Arkansas	T	T	T	T	T	E
California	E	P T	P T	I T	E	E
Colorado ²	E	T	P T	I T	P T	E
Connecticut ³	E	P T	P T	E	T	E
Delaware	E	E	E	E	E	E
District of Columbia	E	P T	E	E	E	E
Florida	E	P T	P T	E	E	S
Georgia	T	T	P T	P T	T	S
Hawaii	E	E	E	E	E	E
Idaho	E	P T	P T	I T	E	E
Illinois	E	E	E	E	E	E
Indiana	T	T	T	I T	E	E
Iowa	E	E	E	E	E	S
Kansas	T	T	P T	I T	S	S
Kentucky ⁴	T	T	P T	E	T	T
Louisiana	T	T	E	E	E	P T
Maine	E	T	P T	E	E	E
Maryland ⁵	L	L	L	E	E	E
Massachusetts	P T	P T	T	E	E	E
Michigan	E	T	E	I T	E	S
Minnesota ⁶	E	T	E	E	E	E
Mississippi	P T	T	E	E	T	P T
Missouri	E	T	T	E	P T	S
Montana	E	T	P T	E	T	E
Nebraska ⁷	E	T	T	E	T	E
Nevada	E	P T	T	E	E	E
New Hampshire ⁸	E	E	E	E	E	E
New Jersey ⁹	E	T	E	E	E	E
New Mexico ¹⁰	T	P T	P T	E	E	E
New York	E	E	E	E	E	E
North Carolina	E	T	P T	E	T	S
North Dakota ¹¹	E	E	E	E	E	S
Ohio ¹²	P T	P T	E	E	E	S
Oklahoma	T	T	T	P T	E	E
Oregon ¹³	E	P T	E	E	E	E
Pennsylvania ¹⁴	E	E	E	E	E	T
Rhode Island ¹⁵	T	T	P T	P T	T	S
South Carolina	E	P T	E	E	T	E
South Dakota	E	E	E	E	E	E
Tennessee	E	P T	P T	P T	T	P T
Texas ¹⁶	T	T	P T	L	L	S
Utah ¹⁷	E	P T	P T	E	E	E

State	Tangible personal property					Intangible personal property
	Business inventories	Other commercial and industrial	Agricultural	Household personal property	Motor vehicles	
Vermont ¹⁸	L	P T	E	E	E	E
Virginia	T	T	L	L	T	E
Washington	E	T	T	E	E	P T
West Virginia ¹⁹	T	T	T	T	T	P T
Wisconsin ²⁰	E	T	T	E	E	E
Wyoming ²¹	E	T	T	E	E	P T

Note: T—locally taxable; I—taxable only if used in production of income; P—taxable but subject to partial exemptions either as to specified types or specified value levels; S—Subject to special, rather than general, ad valorem taxation; E—exemption; L—local option; option to exempt affected items is exercised in most jurisdictions.

¹Intangibles are legally taxable in Arizona, but no provision has been made for collecting taxes on intangibles.

²Colorado vehicles are subject to ad valorem taxes until registered. Subsequently, they are subject to a specific ownership tax.

³Connecticut farm machinery is exempt up to \$100,000 in value.

⁴Kentucky machinery and products in the course of manufacture, and raw materials, are exempt from local general property taxation. Intangible personal property in Kentucky is taxable, but rates vary according to specific types of intangibles.

⁵Maryland permits the exemption of personal property either in part or in full at the option of the localities; currently, 13 counties and Baltimore City have exempted all commercial and manufacturing inventories, and manufacturing machinery, from ad valorem taxation.

⁶Minnesota subjects very little tangible or intangible personal property to assessment or taxation.

⁷In Nebraska, most agricultural personal property was exempt through 1991. Legislation to exempt all personal property from taxation in Nebraska in 1991 was ruled unconstitutional.

⁸The New Hampshire tax on intangibles is based on the income received from the intangibles, and not on the value of the intangibles themselves.

⁹New Jersey business personal property subject to local taxation is limited to tangible personal property of telephone, telegraph, and messenger companies.

¹⁰New Mexico inventories are exempt except for livestock and inventories of certain centrally assessed taxpayers.

¹¹North Dakota personal property is exempt except for centrally assessed property subject to an in lieu tax, and property owned by nonprofit organizations and not used exclusively for meeting purposes.

¹²In Ohio, intangible personal property is exempt except for that owned by dealers in intangibles.

¹³In Oregon, most agricultural personal property is exempt.

¹⁴Intangible personal property in Pennsylvania is subject to local property taxation, but not at the same rate as real property. In addition, the city of Pittsburgh and the Pittsburgh City School District impose a special rate on intangible personal property.

¹⁵Rhode Island manufacturers' inventories and certain manufacturing machinery and equipment are exempt unless offered for retail sale.

¹⁶Texas personal property is exempt if not used for the production of income, but local governments may override this exemption by ordinance. In addition, Texas excludes the following agricultural personal property from taxation: family supplies for farm and home use, farm products (including livestock and poultry), and farm implements. Intangible personal property in Texas is exempt from taxation, except for that owned by transportation businesses, insurance companies, and savings and loan associations.

¹⁷In Utah, motor vehicles were made exempt by legislation effective July 1991.

¹⁸Vermont local governments may exempt inventories. Effective in 1992, Vermont local governments may also exempt personal property of businesses.

¹⁹West Virginia household goods are exempt unless used for profit, in which case a \$200 exemption applies.

²⁰Wisconsin merchants' stock in trade, manufacturers' materials and finished products, and livestock became exempt effective January 1, 1981. Most agricultural personal property in Wisconsin also is exempt.

²¹In Wyoming, intangible personal property other than water rights is exempt.

Appendix G.

Valuation Dates Applicable to Assessed Value in This Report

State	Valuation date
Alabama	October 1, 1990 (Section 40-7-2, Code of Alabama)
Alaska	January 1, 1991 (Section 29.45.10, Alaska Statutes)
Arizona	January 1, 1991 (Section 42-221, Arizona Revised Statutes)
Arkansas	January 1, 1991 (Section 26-26-1201, Arkansas Code)
California	March 1, 1991 (Section 401.3, California Revenue and Taxation Code)
Colorado	January 1, 1991 (Section 39-1-105, Colorado Revised Statutes)
Connecticut	October 1, 1990 (Section 12-622, General Statutes of Connecticut)
Delaware:	Assessments must be completed by the following dates in each county:
Kent County	April 1, 1991 (Title 9 Section 8310, Delaware Code, Revised)
New Castle County	March 1, 1991 (Title 9 Section 8310, Delaware Code, Revised)
Sussex County	February 15, 1991 (Title 9 Section 8310, Delaware Code, Revised)
District of Columbia:	
Real property	January 1, 1991 (Section 47-820, District of Columbia Code)
Personal property	July 1, 1991 (Section 47-1523, District of Columbia Code)
Florida	January 1, 1991 (Section 192.042, Florida Statutes)
Georgia	January 1, 1991 (Section 48-5-10, Official Code of Georgia)
Hawaii	January 1, 1991 (Section 246-3, Hawaii Revised Statutes)
Idaho	January 1, 1991 (Section 63-102, Idaho Code)
Illinois	January 1, 1990 (Section 9-100, Illinois Compiled Statutes)
Indiana	March 1, 1991 (Section 6-1.1-1-2, Indiana Code)
Iowa	January 1, 1991 (Section 428.4, Code of Iowa)
Kansas	January 1, 1991 (Section 79-1475, Kansas Statutes Annotated)
Kentucky	January 1, 1991 (Section 132.220, Kentucky Revised Statutes)
Louisiana	January 1, 1991 ¹ (Section 47:1952, Louisiana Revised Statutes)
Maine	April 1, 1991 (Title 36, Section 708, Maine Revised Statutes Annotated)
Maryland	January 1, 1991 (Tax-Property Section 8-104, Annotated Code of Maryland)
Massachusetts	January 1, 1991 (Chapter 59, Sections 2A, 18, and 21, Annotated Laws of Massachusetts)
Michigan	December 31, 1990 (Section 211.24b, Michigan Compiled Laws or Section 7.24(2), Michigan Statutes Annotated)
Minnesota	January 2, 1991 (Section 273.01, Minnesota Statutes)
Mississippi	January 1, 1991 (Section 27-35-3, Mississippi Code)
Missouri	January 1, 1991 (Section 137.075, Revised Statutes of Missouri)
Montana	January 1, 1991 (Section 15-8-201, Montana Code Annotated)
Nebraska	January 1, 1991 (Section 77-1301, Revised Statutes of Nebraska)
Nevada	July 1, 1990 (Section 361.260, Nevada Revised Statutes)
New Hampshire	April 1, 1991 (Section 74:1, New Hampshire Revised Statutes Annotated)
New Jersey	October 1, 1990 (Section 54:4-23, New Jersey Statutes Annotated)
New Mexico	January 1, 1991 (Section 7-38-7, New Mexico Statutes Annotated)
New York	January 1, 1991, unless otherwise specified by special act (Section 301, New York Real Property Tax Law)
North Carolina	January 1, 1991 (Section 105-285, General Statutes of North Carolina)
North Dakota	February 1, 1991 (Section 57-02-11, North Dakota Century Code)
Ohio:	
Real property	January 1, 1991 (Section 5711.03, Ohio Revised Code)
Personal property	December 31, 1990 (Section 5711.03, Ohio Revised Code)
Oklahoma	January 1, 1991 (Title 68 Section 2817, Oklahoma Statutes)
Oregon	July 1, 1991 (Section 308.210, Oregon Revised Statutes, effective 1991)

State	Valuation date
Pennsylvania:	Date not specified, but roll containing 1991 values (as basis for 1992 tax bills) was used. Assessments must be completed during the following months:
Philadelphia	September 1991 (Title 72, sections 5341.1, ff., Pennsylvania Statutes)
Other counties:	
Second class	September 1991 (Title 72, section 5452.9, Pennsylvania Statutes)
Second class A and third class ...	July 1991 (Title 72, section 5348, Pennsylvania Statutes)
Fourth through eighth class.	July 1991 (Title 72, section 5453.601, Pennsylvania Statutes)
Rhode Island	December 31, 1990 (Section 44-5-1, General Laws of Rhode Island)
South Carolina	December 31, 1990 (Section 12-37-900, Code of Laws of South Carolina)
South Dakota	January 1, 1991 (Section 10-6-2, South Dakota Codified Laws)
Tennessee	January 1, 1991 (Section 67-5-504, Tennessee Code Annotated)
Texas	January 1, 1991 (Sections 25.001, ff., Texas Tax Code)
Utah	January 1, 1991 (Section 59-2-704, Utah Code Annotated)
Vermont.	April 1, 1991 (Title 32 Section 3482, Vermont Statutes Annotated)
Virginia.....	January 1, 1991 ² (Sections 58.1-3010 and -3281, Code of Virginia)
Washington.....	January 1, 1991 (Section 84.40.020, Revised Code of Washington)
West Virginia	July 1, 1990 (Section 11-3-1, West Virginia Code)
Wisconsin	January 1, 1991 (Section 70.10, Wisconsin Statutes)
Wyoming	February 1, 1991 (Section 39-2-101, Wyoming Statutes Annotated)

¹For Orleans Parish, the valuation date is January 1, 1992.

²The January 1 assessment date applies in the absence of any local ordinance specifying a different date.

Appendix H.

Areas for Local Property Tax Assessment by Type of Area: 1991

State	Type of assessing area
Alabama	County
Alaska	Borough ¹
Arizona	County
Arkansas	County
California	County
Colorado	County
Connecticut	Borough, city, or town
Delaware	County
District of Columbia	District of Columbia
Florida	County
Georgia	County
Hawaii	County
Idaho	County
Illinois:	
Township counties	Municipality or township, under county supervision ²
Other counties	County
Indiana	Municipality or township, under county supervision
Iowa	County ³
Kansas	County
Kentucky	County
Louisiana	Parish
Maine	City or town
Maryland	County ⁴
Massachusetts	City or town
Michigan	City, village, or township
Minnesota	County ⁵
Mississippi	County
Missouri	County
Montana	County ⁶
Nebraska	County
Nevada	County
New Hampshire	City or town
New Jersey	Borough, city, town, or township
New Mexico	County
New York	Village, city, or town ⁷
North Carolina	County
North Dakota	Municipality or township, under county supervision
Ohio	County
Oklahoma	County
Oregon	County
Pennsylvania	County ⁸
Rhode Island	City or town
South Carolina	County
South Dakota	County
Tennessee	County
Texas	County
Utah	County
Vermont	City or town
Virginia	County or city
Washington	County

State	Type of assessing area
West Virginia	County
Wisconsin	City, village, or town ⁹
Wyoming	County

¹In areas of the State that are not served by organized borough governments, there are city assessors.

²Of the 102 Illinois counties, 85 have townships. However, two Illinois counties with townships--Cook and St. Clair--each have a single county assessor.

³However, Iowa cities over 125,000 population have a separate city assessor, who works under county supervision. Cities with population between 10,000 and 124,999 may, by ordinance, have a separate city assessor.

⁴Although the supervisor of assessments in each county and in Baltimore city is a State official, real property in Maryland is classified as locally assessed, for comparability with data for other States.

⁵In counties with city or township assessors, initial appraisal is by the city or township assessor, but county assessor sets the valuation for property tax purposes.

⁶Although the county assessors in Montana are agents of the State department of revenue, valuation of real property is classified as locally assessed, for comparability with data for other States.

⁷Except in Nassau and Tompkins Counties, where assessment is by a county official.

⁸Pennsylvania also has borough, city, town, or township assessors, but the county plays a strong role in the assessment process.

⁹Except in Kenosha County, which has a single county assessor.

Appendix I.

Footnotes for Table 1

Table 1. **Gross and Net Assessed Value of Property Subject to Local General Property Taxation by Class of Property and State: 1991**

¹For 1991 valuation date other than Jan. 1, 1991; see appendix G.

²Alaska State-assessed values exclude \$2.486 billion of oil and gas property value in the unorganized territory.

³Arizona gross assessed values are not available. Each amount shown constitutes "full cash value" after application of percentages based on property classification and minus any applicable partial exemptions, and is therefore net assessed value. Taxes levied against such value are "secondary taxes," those used for debt retirement, budget overrides, and maintenance and operation of special service districts. In contrast, "primary taxes," those used for maintenance and operation of governmental units involved, are levied against "limited-property value" after application of percentages based on property classification. "Limited-property value" is identical with full cash value for personalty (other than mobile homes), and for centrally assessed mines and utility property (other than railroads). For an existing real property, "limited-property value" is the previous year's limited-property value increased by either 10 percent or 25 percent of the difference between the previous year's limited-property value and the current full cash value, whichever is greater. For a property modified by new construction or other substantial change, "limited-property value" reflects the application of a ratio of full cash to limited value for existing properties of the same type and/or use.

⁴California real property may be understated and personal property overstated to the extent that real property totals have been reduced by the amount of real and personal fully exempt value.

⁵Iowa realty values reflect application of rollback factors, where applicable.

⁶Any net amount shown may represent an overstatement to the extent that the amount of appropriate deduction from the gross total is not available.

⁷Kentucky data include Jan. 1, 1990, values for locally assessed property in Powell and Russell Counties; and Jan. 1, 1989 value for locally assessed property in Elliot County. Allocation of inventories into exempt and taxable components was done on an estimated basis. State-assessed values are as of Dec. 31, 1989, except in Elliot County where Dec. 31, 1988, values are shown. Total State-assessed value includes \$27.3 million in nonresident watercraft and \$706.8 million in distilled spirits which were not allocable among the counties.

⁸All assessment in Maryland and Montana is performed by State agency, but assessed values are shown here as "Locally assessed" for comparability with data for other States; see text.

⁹Minnesota values are "tax capacity" values which result from the application of various statutory classification rates to market value. Data are not comparable to that reported in previous Bureau of the Census surveys on assessed values.

¹⁰Montana State-assessed values no longer include proceeds of oil, gas, and mining property. These categories are no longer subject to local property taxation.

¹¹Nevada real property values may be understated and personal property values overstated to the extent that realty amounts have been reduced by the value of full exempt property, which may include some personalty.

¹²New Mexico residential property revalued to 1988 levels in 1990 (formerly 1986 levels were used).

¹³North Carolina real property gross assessed values overstated and personal property values understated by \$26.8 million in tax-exempt personalty, which is included in the realty total; amount not allocable by county. Household tangible personal property became fully exempt effective Jan. 1, 1987. Manufacturers' and wholesalers' inventories became fully exempt Jan. 1, 1988.

¹⁴Ohio tax-exempt personal property represents the exclusion of the first \$10,000 of otherwise taxable value per company.

¹⁵Oklahoma personal property gross assessed value is net of exclusion of household goods for heads of families.

¹⁶South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as "locally assessed."

¹⁷South Dakota's legal standard for assessment changed from "not to exceed 60 percent of the true and full value" to "true and full value" effective July 1, 1989.

¹⁸Tennessee amounts shown for locally assessed real property include locally assessed public utility value which could not be allocated to real and personal property components.

¹⁹Vermont assessed values shown are the "grand list" values, which are based on 1 percent of fair market value. Fair market values as of April 1, 1991, are shown (in thousands of dollars): State-assessed property, none; locally assessed property, \$28,456,949; real property, \$26,860,604; personal property, \$1,596,345; and tax-exempt portion of gross assessed value is not available.

²⁰Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

Publication Program

1992 CENSUS OF GOVERNMENTS

The Bureau of the Census has conducted a Census of Governments every 5 years since 1957 covering four major subject fields relating to State and local governments—organization, taxable property values, employment, and finances. The results of the 1992 Census of Governments are being issued in both printed and electronic formats. The printed material includes two preliminary reports and five volumes, which are described individually below. The electronic dissemination will encompass a variety of media—tapes, diskettes, CD-ROM, and electronic networks—described in a separate section following the report descriptions.

PRELIMINARY REPORTS

No. 1. *Government Units* National and State figures on number of governments by type.

No. 2. *Popularly Elected Officials* National and State counts of popularly elected officials by type of government and type of office.

FINAL REPORTS

Volume 1. Government Organization

No. 1. *Government Organization* Data for the Nation and by States on county, municipal, and township governments by population size; on public school systems by size of enrollment, grades provided, and number of schools; and on special district governments by function and amount of outstanding debt. Also shown is the number of local governments, by type, in each county area in the Nation. A description of local government structure in each State is a major feature of this report.

No. 2. *Popularly Elected Officials* Data for the Nation and by States on the number of officials directly elected by the voters, by type of office and by type of government. Also included is the number of officials that are elected directly by the voters in each county area in the Nation. This report includes also a tabular presentation describing elective offices authorized by State constitutions and general laws, with information for each office on length of term, geographic area, and method of compensation.

Volume 2. Taxable Property Values

No. 1. *Assessed Valuations for Local General Property Taxation* Figures for the Nation, States, counties, and cities having a population of 50,000 or more on assessed values (gross and net) of taxable property.

No. 2. *Taxable Real Property Assessment/Sales Price Ratios* Data on assessment levels—including assessment/sales price ratios and dispersion coefficients—that provide important statistical measures relating to real property taxation. Report provides information for selected State and county areas.

Volume 3. Public Employment

No. 1. *Employment of Major Local Governments* Statistics on October 1992 employment and payrolls for: all county governments; subcounty general purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

No. 2. *Compendium of Public Employment* Employment and payroll data for the month of October 1992 by government function for the Nation, by States, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

Volume 4. Government Finances

No. 1. *Public Education Finances* Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for States, and for school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 1992.

No. 2. *Finances of Special Districts* Fiscal year 1992 statistics on finances of special district governments, by States, and for selected large districts.

No. 3. *Finances of County Governments* Statistics on revenue, expenditure, debt, and financial assets of county governments in fiscal year 1992. Report provides national summaries, population size-group information, State area data, and displays of all individual county governments.

No. 4. *Finances of Municipal and Township Governments* Fiscal year 1992 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by population size-group and State. Report provides data for all individual municipalities and townships with a population of 25,000 or more.

No. 5. *Compendium of Government Finances* A summary of census findings on fiscal year 1992 government finances for Federal, State, and local governments. In addition to financial amounts, report includes derivative calculations of percentage distributions, per capita amounts, and amounts per \$1,000 of personal income. Data are presented for the Nation, for State areas by type of government, and for local governments in each individual county area.

No. 6. *Employee Retirement Systems of State and Local Governments* Membership, receipts, expenditure, number of beneficiaries, and financial assets of State and local government employee retirement systems. Data are shown for the Nation, for States, and for individual retirement systems having assets of \$50 million or more.

Volume 5. Guide to the 1992 Census of Governments

A compilation of table samples from the 1992 Census of Governments report series.

ELECTRONIC MEDIA

The census data will be available in the following electronic formats—diskettes or computer tapes; CD-ROM disks; and electronic network. The *diskettes or computer tapes* will be data files generally compatible with previous annual survey and census of government versions. In general, these files contain: State area data by type of government; local government county area totals; and individual government detail. The *CD-ROM disks* will provide information found in the diskettes or computer tapes, plus an electronic version of each report. *Electronic networks*, such as INTERNET and possibly others, will carry the data described as being available on diskettes or computer tapes.

HOW TO PURCHASE PRINTED REPORTS

When the printed reports described above become available, they will be sold by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401.

Telephone or fax orders may be used to reduce processing time if your order is to be charged to VISA, MasterCard, or prepaid Superintendent of Documents Deposit Account. Customers will be able to call the Order Desk in Washington, DC, at 202-783-3238, between 7:30 a.m. and 4:00 p.m., eastern time, Monday through Friday, except holidays.

HOW TO PURCHASE DATA ON ELECTRONIC MEDIA

The Data User Services Division of the Bureau of the Census will market all electronic media described above. The telephone and fax numbers for ordering are: telephone, 301-763-4100; fax, 301-763-5198. To expedite processing, you can charge your order to VISA, MasterCard, or a prepaid Bureau of the Census account. You will also be able to order this service by mail from the Data User Services Division, U.S. Bureau of the Census, Washington, DC 20233-8300.