

Table 434. Residential Property Tax Rates for Largest City in Each State: 2005

[The real property tax is a function of housing values, real estate tax rates, assessment levels, homeowner exemptions and credits. Effective rate is the amount each jurisdiction considers based upon assessment level used. Assessment level is ratio of assessed value to assumed market value. Nominal rates represent the "announced" rates levied by the jurisdiction.]

City	Effective tax rate per \$100		Assessment level (percent)	Nominal rate per \$100	City	Effective tax rate per \$100		Assessment level (percent)	Nominal rate per \$100
	Rank	Rate				Rank	Rate		
Indianapolis, IN	1	3.21	100.0	3.21	Columbus, OH	28	1.46	29.6	4.94
Houston, TX	2	3.01	100.0	3.01	Wilmington, DE	29	1.45	49.2	2.94
Providence, RI	3	3.00	100.0	3.00	Salt Lake City, UT	30	1.44	97.2	1.48
Bridgeport, CT	4	2.96	70.0	4.23	Phoenix, AZ	31	1.41	10.0	14.09
Manchester, NH	5	2.79	100.0	2.79	Little Rock, AR	32	1.38	20.0	6.90
Burlington, VT	6	2.72	100.0	2.72	Wichita, KS	33	1.30	11.5	11.35
Philadelphia, PA	7	2.64	32.0	8.26	Louisville, KY	34	1.26	100.0	1.26
Milwaukee, WI	8	2.36	96.0	2.46	Minneapolis, MN	36	1.24	90.7	1.36
Baltimore MD	9	2.31	100.0	2.31	Albuquerque, NM	35	1.24	33.3	3.73
Des Moines, IA	10	2.24	48.0	4.66	Portland, OR	38	1.23	64.2	1.91
Sioux Falls, SD	11	2.15	85.0	2.53	Boston, MA	37	1.23	100.0	1.23
Fargo, ND	12	2.09	4.4	48.08	Charlotte, NC	39	1.19	95.1	1.26
Newark, NJ	13	2.04	88.5	2.30	Oklahoma City, OK	40	1.18	11.0	10.70
Omaha, NE	14	2.01	96.0	2.10	Los Angeles, CA	41	1.10	100.0	1.10
Detroit, MI	15	1.94	28.6	6.77	Las Vegas, NV	42	1.09	35.0	3.11
Memphis, TN	16	1.87	25.0	7.47	Seattle, WA	43	1.03	95.3	1.08
Jacksonville, FL	17	1.86	100.0	1.86	Virginia Beach, VA	44	1.00	82.4	1.22
Boise, ID	18	1.75	98.9	1.76	Washington, DC	45	0.96	100.0	0.96
New Orleans, LA	19	1.72	10.0	17.17	Charleston, WV	46	0.87	60.0	1.45
Columbia, SC	21	1.71	4.0	42.76	Cheyenne, WY	47	0.72	9.5	7.60
Jackson, MS	20	1.71	10.0	17.11	Birmingham, AL	48	0.70	10.0	6.95
Atlanta, GA	22	1.68	40.0	4.20	New York City, NY	49	0.69	4.6	15.01
Portland, ME	23	1.63	81.0	2.01	Denver, CO	50	0.67	8.0	8.36
Anchorage, AK	24	1.63	100.0	1.63	Honolulu, HI	51	0.38	100.0	0.38
Billings, MT	25	1.57	80.0	1.96					
Kansas City, MO	26	1.50	19.0	7.91	Unweighted Average	(X)	1.64	59.9	6.31
Chicago, IL	27	1.49	20.4	7.30	Median	(X)	1.50	(X)	(X)

X Not applicable.

Source: Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Revenues, Tax Burden Comparisons, Nationwide Comparison* annual. See also <<http://www.cfo.dc.gov/cfo/site/>>.