Property Tax and Assessment News from Around the World

# UNITED STATES – August 2025

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## **International Property Tax Institute**

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#### **USA GENERAL**

## Map Shows States Where Property Tax Could Be Repealed

This article provides a map indicating the states that are currently considering a repeal or reform in property taxes. The accompanying article considers the situation in each of these states.

The article can be accessed via the following link:

Map Shows States Where Property Tax Could Be Repealed - Newsweek

## **How Can Communities Collect Property Taxes from Exempt Nonprofits?**

This article looks at the problems for municipalities where large numbers of exempt non-profits exist and considers the possibility of introducing voluntary PILOT schemes (payment in Lieu of Taxes).

The article can be accessed via the following link:

How Can Communities Collect Property Taxes from Exempt Nonprofits? – ITEP

## Why doesn't the U.S. have a wealth tax?

This article reports on recent calls for the introduction of a wealth tax. The article discusses the difficulties of introducing such a tax due to the current constitution, explains the historical reasons for this and looks at the experiences of other countries who have tried to introduce it.

The article can be accessed via the following link:

Why doesn't the U.S. have a wealth tax?

# Property tax delinquencies rising as Americans struggle with increased monthly costs

This article refers to the release of a property tax delinquency report, which shows that delinquencies rose to 5.1% in 2025. The article provides statistics about delinquency rates across the country, including states with the highest and lowest delinquency rates.

The article can be accessed via the following link:

## **Cotality**

# Rhode Island's 'Taylor Swift Tax' on vacation homes of the wealthy is spreading to other states

This article looks at a new trend by states to tax the real estate of the wealthy. The article reveals the states that have implemented measures, hears from property sales practitioners and tax analysts about the effects on the property market and looks specifically at the so called "Taylor Swift Tax" in Rhode Island.

The article can be accessed via the following link:

'Taylor Swift Tax' on high-end vacation homes spreads to more states

#### **ARIZONA**

## Arizona Counties Propose \$54.8 Million In Property Tax Increases For FY 2026

This article reports on the increases in property tax that are being proposed by municipalities in Arizona. The article provides details of the proposals and also explains the interaction with the Truth in Taxation rules.

The article can be accessed via the following link:

Arizona Counties Propose \$54.8 Million In Property Tax Increases For FY 2026 - AZ FREE NEWS

#### **CALIFORNIA**

## The unfairness of property tax on real property

This article has been published in the wake of the issue of property assessment notices by Ventura County Assessor's Office, and questions why homeowners should continue paying annual taxes on property they have already purchased and paid substantial taxes and fees. The article acknowledges the need for funding for municipalities but suggests that property taxes must reflect ability to pay.

The article can be accessed via the following link:

#### The unfairness of property tax on real property

#### **International Property Tax Institute**

## LA County Breaks \$2 Trillion in Property Valuation

This article reports that the Los Angeles property tax reassessment has resulted in a total roll value in excess of \$2 trillion.

The article can be accessed via the following link:

LA County Breaks \$2 Trillion in Property Valuation - Random Lengths News

#### **COLORADO**

## Summit Board of Equalization finalizes property value appeal decisions

This article reports that the Summit Board of Equalization has approved final decisions on 2025 property value appeals. The article gives details of the success rates for the appeals and looks in detail at mining claims where a high proportion of those appealed received reductions.

The article can be accessed via the following link:

Summit Board of Equalization finalizes property value appeal decisions | SummitDaily.com

# Half of Larimer property owners who protested their valuations got an adjustment this year

This article provides statistics relating to the number of valuation protests in Latimer County this year. The article states that there were fewer property valuation protests in 2025 compared to the record high in 2023, half of the protests resulted in an adjustment and protest numbers were below the average for the past 16 valuations.

The article can be accessed via the following link:

In Larimer County, nearly 12K protested their property valuation

#### **DELAWARE**

#### Why Delaware's property tax, education funding structures demand reform

In response to increasing property tax and school tax bills, this article provides a viewpoint that it is not the reassessments that cause the dissatisfaction with the increases, but flaws in the property tax and education funding system. The article goes on to look at the problems and how they should be addressed.

The article can be accessed via the following link:

VIEWPOINT: Why Delaware's property tax, education funding structures demand reform

## How Delaware's most powerful political leaders fared after historic tax reassessment

This article looks at Delaware's first revaluation in decades. The article reports that generally taxpayers have been shocked by the increases and looks at how senior politicians in the state have fared in their own properties.

The article can be accessed via the following link:

How Delaware's power players fared with property reassessments, bills

## Downtown offices, R&D campuses get steep tax bill cuts

This article reports that the recent reassessment in New Castle County reset the balance in tax burden between residential and commercial properties, with many large corporations seeing cuts to their tax bills. The article looks at the reasons for this the effects that it has on the residential tax burden and the local school budgets and the measures the county government are taking.

The article can be accessed via the following link:

New Castle County offices, manufacturing plants get tax bill cuts

## Sussex County launches new tax calculator ahead of property tax bills

This article reports on a new property tax calculator available on the website for Sussex County following the first reassessment in decades.

The article can be accessed via the following link:

Sussex County launches new tax calculator ahead of property tax bills

#### Reassessment creates fairer tax system

This article explains how the recent property tax reassessment in Sussex County has created greater fairness. The article explains that the last reassessment was in 1974 and in the intervening years the value increases in some areas have outstripped others, creating disparity across the county.

The article can be accessed via the following link:

Reassessment creates fairer tax system | Cape Gazette

#### **FLORIDA**

## Fort Myers Beach faces potential 26% property tax hike amid budget gap

This article reports that the Fort Myers Beach Town Council has set a maximum property tax increase of 26%, to primarily address the impact of the budget shortfall caused by Hurricane Ian.

The article can be accessed via the following link:

Fort Myers Beach faces potential 26% property tax hike amid budget gap | Lee County | winknews.com

# Homeowners Near Disneyland Just Agreed To Pay Thousands More in Property Taxes—Voluntarily

This article reports that, following a vote, the homeowners of Anaheim Hills have agreed to pay between \$395 and \$2,500 more in property tax each year to secure long-term funding to operate a system of groundwater pumps to prevent landslides. The article hears from residents who liken the payment to extra property insurance.

The article can be accessed via the following link:

Anaheim Hills Homeowners Approve Property Tax Hike To Prevent Landslides

# Marco Island homeowners increasingly divided over proposed 34% property tax increase

This article considers whether Marco Island City Council will increase property taxes by 34% - a figure they tentatively agreed in July. The article explains that the residents are divided as taxes for the last 8 years have remained constant.

The article can be accessed via the following link:

Marco Island homeowners increasingly divided over proposed 34% property tax hike

#### **GEORGIA**

## **Property Tax Assessment Notices now arriving in Mailboxes**

This article provides information for property taxpayers in Habersham County whose reassessment notices have been posted. The article gives advice from the County Assessor about the final tax bills, homestead exemption etc.

The article can be accessed via the following link:

Property Tax Assessment Notices now arriving in Mailboxes - WNEG

## City of Monroe finds commercial tax values skewed

This article reports on recent survey results which show that there are inequities in the property tax burden for small local enterprises and single-family homeowners. The survey also suggests that commercial properties are undervalued and residential rental and multifamily properties, which require more local government services, have also fared well. The article hears the views of the chief appraiser.

The article can be accessed via the following link:

City of Monroe finds commercial tax values skewed – Your Local News

## Douglas County property tax increase receives strong criticism

This article reports that Douglas County is recommending a 31% millage rate increase. Although the millage rate has been rolled back for the past 2 years, and was static for 3 years before that, the article looks at the opposition voiced in the recent first public meeting on the matter.

The article can be accessed via the following link:

Douglas County property tax increase receives strong criticism | FOX 5 Atlanta

#### HAWAII

## Honolulu Is Canceling Its Empty Homes Tax Study. Will That Kill The Bill?

This article reports that although the empty homes tax bill was put on hold pending the results of a city commissioned study into how the tax could be implemented, that study has now been cancelled by the city. The article explains the background to the bill and the current situation.

The article can be accessed via the following link:

Honolulu Is Canceling Its Empty Homes Tax Study. Will That Kill The Bill? - Honolulu Civil Beat

#### **ILLINOIS**

## What we know about the future of property taxes in Cook County

This article looks at what legislators in Springfield have been doing to address property tax concerns. The article reports on the (at least) 161 bills that the Illinois House of Representatives is currently considering and which are directly related to property taxes and the measures that are being considered.

The article can be accessed via the following link:

What we know about the future of property taxes in Cook County - The Chicago Reporter

#### **MAINE**

## Why Lewiston is updating property values, and what it means for tax bills

This article reports that a City-wide reassessment in Lewiston will be completed and used in tax bills in fiscal year 2027. The article provides details for taxpayers relating to what a revaluation is, its purpose, how it is undertaken, whether tax bills will increase after a revaluation etc.

The article can be accessed via the following link:

Lewiston property valuation: Why, and what it means for tax bills

## Taking a close look at Maine property taxes

This article looks at the measures being implemented at State level to ensure that property tax increases are kept to a minimum and local council budgets are adequate. The measures including funding a share of K-12 public education costs and providing "revenue sharing" – providing assistance from the state sales tax revenue.

The article can be accessed via the following link:

Taking a close look at Maine property taxes | Joe Rafferty

## Portland residential property values increased an average of 43% in last year

This article reports that the city-wide reassessment for property tax has now been completed, and analysis shows that increases for residential property are significantly more than for commercial property shifting the property tax burden to homeowners.

The article can be accessed via the following link:

Portland residential property values increased an average of 43% in last year

#### **MARYLAND**

# 'Highballed': How disproportionate property taxes are forcing some Americans out of their homes

This article looks at municipal tax sales in Baltimore and analyses whether property taxes are disproportionate. The article also reports on how one aggrieved taxpayer, whose home was subject to a forced sale to cover the debt owed, is pursuing a lawsuit against the City of Baltimore.

The article can be accessed via the following link:

'Highballed': How disproportionate property taxes are forcing some Americans out of their homes - ABC News

# SDAT Launches Review to Improve Vacant Property Assessments in Baltimore City

In response to local concerns about inconsistent valuations and their impact on equity and redevelopment, this article examines a new initiative launched by the Maryland State Department of Assessments and Taxation (SDAT), which will address long-standing challenges in valuing the City's significant inventory of unimproved parcels.

The article can be accessed via the following link:

SDAT Launches Review to Improve Vacant Property Assessments in Baltimore City – Conduit Street

## Ways and Means Committee Launches Study on Land Value Taxation

This article reports that the government is conducting a study into Land Value Taxation to consider the implications of granting Baltimore City the authority to overhaul its property tax system using a Land Value Taxation model. The article looks in detail at the advantages and disadvantages of Land Value Taxation.

The article can be accessed via the following link:

Ways and Means Committee Launches Study on Land Value Taxation | citybiz

# Homeowners Are Covering a Massive \$484 Million Property Tax Mistake in This U.S. City

This article looks at claims that Baltimore is undervaluing its unused land by nearly half a billion dollars, shifting more of the property tax burden onto residents.

The article can be accessed via the following link:

Homeowners Are Covering a \$484 Million Property Tax Gap in This City

#### **MASSACHUSETTS**

## Hundreds Of Landlords Appeal Assessments Of Boston Offices, But Few Succeed

This article reports that the rate of appeal against the assessments of commercial properties in downtown Boston has seen a significant rise this year, although the rate of success has been limited. The article hears from an affected property owner who states that the 12% decline in assessed value he has received across his portfolio over the last two years isn't anywhere near the actual drop in value he has experienced.

The article can be accessed via the following link:

Hundreds Of Landlords Appeal Assessments Of Boston Offices, But Few Succeed

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#### **MISSOURI**

## After property valuation controversy, Sen. Luetkemeyer wants Legislature to 'reign in' Missouri Tax Commission

This article looks at the issue by Missouri Tax Commissions of memorandums of understanding to 88 counties to reassess property values as they believe they have fallen below 90% of market value. The article states that there has been opposition from municipalities who, if they don't sign the agreements, will lose substantial amounts of state funding.

The article can be accessed via the following link:

After property valuation controversy, Sen. Luetkemeyer wants Legislature to 'reign in' Missouri Tax Commission - Missourinet

## Platte County Officials Reach Agreement with the State Tax Commission

This article reports that Platte County has signed a Memorandum of Agreement with the State Tax Commission to increase all residential property values 6.835% over the 2024 assessed values. This is lower than the STC's original order, which mandated a 15% across-the-board increase.

The article can be accessed via the following link:

Platte County reaches agreement with State Tax Commission to raise property tax assessments

## Clay County business owner sees over 100% increase in property tax

This article reports on the story of a Clay County theatre which has seen an over 100% in its assessment value this year. The article provides details of the owner's experience of pursuing an appeal.

The article can be accessed via the following link:

North Kansas City business owner sees astounding rise in property tax

#### **NEBRASKA**

## Petition effort seeks to halve Nebraska property taxes, cap valuations

This article reports that the new nonprofit "Advocates For All Nebraskans" group are launching ballot measures to amend state law to halve the percentage of a residential property's valuation subject to property taxes after 2026, and to amend the Constitution to cap property valuation increases at the growth rate or 3%, whichever is less. The article considers the effect these measures would have.

The article can be accessed via the following link:

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Petition effort seeks to halve Nebraska property taxes, cap valuations • Nebraska Examiner

#### **NEW JERSEY**

# South Brunswick Failed To Reassess Property Values For 30 Years, Lawsuit Alleges

This article looks at a lawsuit which has been filed claiming that by not having a revaluation for property tax purposes for 30 years in South Brunswick, warehousing has been under taxed, putting the burden on residential property owners. The plaintiffs are seeking an order directing South Brunswick and the County to conduct a complete municipality-wide revaluation on an expedited basis.

The article can be accessed via the following link:

South Brunswick Failed To Reassess Property Values For 30 Years, Lawsuit Alleges | South Brunswick, NJ Patch

#### **NEW YORK**

## Big box stores challenge millions in assessed value

This article reports that four prominent big box store chains are challenging their property tax assessments. The article lists these and other challenges detailing the current assessments and those proposed by the companies to show the amount of tax that will be at risk.

The article can be accessed via the following link:

Big box stores challenge millions in assessed value | News, Sports, Jobs - Observer Today

# Greenburgh weighs tax break for storm damage that stems from Hurricane Ida havoc in 2021

This article reports on new legislation in the state which gives municipalities the option to retrospectively reduce the property tax on dwellings that have lost 50% of their value, back to the date of the disaster. The article hears the views of families who have suffered repeated flooding, causing large repair bills but not reducing the value of their homes by 50%.

The article can be accessed via the following link:

Greenburgh weighs tax break OK'd by NY after Hurricane Ida damages

#### **NORTH CAROLINA**

## Revaluations Across NC Set Stage For Guilford's 2026 Numbers

This article reports that tax bills due in April 2026 for Guildford County will show around increases of approximately 48%. The article explains that the County revalue every 5 years but were forced to carry out the revaluation one year early as assessed values had fallen to below 80% market value. Details of how to appeal both informally and formally are included in the article.

The article can be accessed via the following link:

Revaluations Across NC Set Stage For Guilford's 2026 Numbers - The Rhino Times of Greensboro

## We need a constitutional amendment to control NC property taxes

This article charts the rising housing values across the state and proposes a constitutional amendment to cap annual and lifetime increases on the taxable value of primary residences.

The article can be accessed via the following link:

We need a constitutional amendment to control NC property taxes - Chatham Journal Newspaper

#### OHIO

## The Property Tax System Is Breaking—and Ohio Might Be Ground Zero

As tax delinquency rates are increasing across the state, this article reports of calls for the abolition of property tax and looks at why property prices are booming.

The article can be accessed via the following link:

The Property Tax System Is Breaking—and Ohio Might Be Ground Zero

## Memo to the property tax committee re: property tax circuit breaker

This article advocates relief in the form of a property tax circuit breaker that provides up to a set amount, paid by the state, to those who are spending more than a certain percentage of their income to pay property tax. This relief is proposed by Policy Matters Ohio who also outline how the extra revenue which would be required, could be generated.

The article can be accessed via the following link:

Memo to the property tax committee re: property tax circuit breaker - Policy Matters Ohio

#### **OREGON**

## Split-rate property tax encourages 'development without sacrificing revenue'

This article proposes the introduction of 'split rate' property tax. The article explains that the current structure is based on property taxes applying equally to the land and the buildings on it, meaning improving the property will mean a higher bill – a disincentive to developing land. The article suggests that split-rate taxation fixes this by taxing land at a higher rate and buildings at a lower one.

The article can be accessed via the following link:

Split-rate property tax encourages 'development without sacrificing revenue' - Lookout Eugene-Springfield

# Oregon business property tax breaks cost schools \$275 million last year, study finds

This article considers the property tax exemptions offered to data centres locating in the state, which has meant large amounts in property tax revenues, which could contribute to the state schools budgets, being foregone. The article looks at a report issued by a watchdog group that charts property tax dollar losses through such exemptions and reliefs.

The article can be accessed via the following link:

Oregon business property tax breaks cost schools \$275 million last year, study finds • Oregon Capital Chronicle

#### **PENNSYLVANIA**

## 'Shocked' homeowners have one week to appeal Perry County property assessments

This article looks at the reappraisal for property tax purposes in Perry County – the first since 2010. The article hears from residents that their assessments have doubled or even trebled, and from the assessor who states that bills will not increase by the same amount as assessments and provides the appeal deadline for anyone wishing to object to their assessment.

The article can be accessed via the following link:

<u>'Shocked' homeowners have one week to appeal Perry County property assessments | ABC27</u>

## Monroe County conducting property reassessment using satellite technology

This article reports that this year's county reassessment will use satellite technology to compare results to those from the last reassessment to target properties that have altered

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and limit inspections. The reassessment has been triggered because the County's assessments have dropped to less than 50% of market value.

The article can be accessed via the following link:

Property reassessment in Monroe County to use satellite imaging

#### **TEXAS**

## El Paso County proposes highest property tax rate without public vote

This article reports that El Paso County is proposing to implement the "Voter-Approval rate" — the highest rate the County can adopt without triggering an election — which will be 48.7797 cents per \$100.

The article can be accessed via the following link:

El Paso County proposes highest property tax rate without public vote

## Texas Senate OKs stricter limits on city, county property tax revenue

This article reports that Senate Bill 9 was recently passed by Texas senators and now moves to the House where it is likely to have an uncertain future. The Bill aims to tighten state limits on how much more in property tax revenue cities and counties can collect each year without asking voters.

The article can be accessed via the following link:

Texas Senate OKs stricter limits on local property tax revenue | The Texas Tribune

#### **Notice of Public Hearing on Tax Increase**

This article reports that the proposed tax rate for City of Bedford is greater than the no-new-revenue rate (raising the same amount of revenue) but does not require a public vote. The article advises that there will be a public meeting where residents will be able to express support or opposition to the proposed tax rate.

The article can be accessed via the following link:

News Flash • Notice of Public Hearing on Tax Increase

## El Paso homeowners could face higher tax bills despite lower tax rate

This article considers the fact that even though the City Council has set the lowest property tax rate in the last 10 years, because of rising house prices and the latest reassessment, bills are likely to increase.

The article can be accessed via the following link:

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## El Paso homeowners could face higher tax bills despite lower property tax rate

#### UTAH

# Across Utah, 'Truth in taxation' hearings get underway over proposed property tax hikes

This article reports on the Truth in Taxation hearings in Utah in respect of the proposed increase in property tax rates. The article hears from the Utah Taxpayers Association about the importance of these hearings, and urges taxpayers to examine the proposals of district water providers.

The article can be accessed via the following link:

'Truth in taxation' hearings get underway over proposed property tax hikes

## This Small Town Is Seeking a 225% Property Tax Increase

This article reports that the town of Wellington, Utah is seeking a property tax increase of more than 225% after years of stalling rates. After a public hearing on Wednesday, the council have postponed their decision.

The article can be accessed via the following link:

This Small Town Is Seeking a 225% Property Tax Increase - Newsweek

#### WISCONSIN

# Wauwatosa and Mequon saw significant property assessment increases. What does that mean for residents?

This article reports that Wauwatosa and Mequon have recently undergone revaluations and have seen increases in property tax assessments. The article provides details about the assessment process, how to object to an assessment, whether property tax bills will increase as a result and what the impact of the Wauwatosa school referendums will be on property tax bill.

The article can be accessed via the following link:

What do property assessments mean for Wisconsin property owners?

## Grafton to undergo property revaluation

This article reports that Grafton Village is to undergo a reassessment for property tax purposes, the first since 2020 and based on values at January 2025. The reassessment will be based on existing property data and no inspections will be undertaken.

The article can be accessed via the following link:

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Grafton property values to be reassessed in 2025   Ozaukee Co. News   gmtoday.com