



UNITED STATES – October 2025

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USA GENERAL

The Supreme Court Will Hear Another Home Equity Theft Takings Case

This article examines a recent case which follows on from *Tyler v. Hennepin County* (2023), a Supreme Court decision, which determined that on foreclosure the government can only keep the amount of equity to cover the debt. This article looks at the case of *Pung v. Isabella County* which considers whether, if a property is sold at auction at less than open market value, is the usual standard for takings compensation violated.

The article can be accessed via the following link:

[The Supreme Court Will Hear Another Home Equity Theft Takings Case - Reason.com](#)

The Impact Of Property Taxes

This article questions the transparency that exists in many American states in relation to property taxation and advocates the use of Truth in Taxation to allow taxpayers to vote on proposals to increase the tax payable.

The article can be accessed via the following link:

[The Impact Of Property Taxes: Jonathan Williams on American Radio Journal - American Legislative Exchange Council - American Legislative Exchange Council](#)

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Top 10 States With the Lowest Property Taxes

This article provides information about the states with the lowest property taxes compared primarily by median tax amount and including information on median home list price. The article finds that the state with the lowest property taxes on this basis is West Virginia.

The article can be accessed via the following link:

[Top 10 States With the Lowest Property Taxes](#)

COLORADO

Property taxes set for big increase

This article looks at the 2025 biennial reassessment that has taken place in Gunnison County and advises residents of the City of Gunnison that they will see their property taxes increase due to the increases in market value the City has seen, the change to the way assessed values will be calculated for 2025 and the removal of the statutory reduction for residential property.

The article can be accessed via the following link:

[Property taxes set for big increase](#)

CONNECTICUT

Greenwich Assessor Begins Revaluation for the October 1, 2025 Grand List

This article reports that the Assessor's Office of the Town of Greenwich has begun the revaluation for property taxation for October 2025. The article explains the processes that will take place and how taxpayers can attend informal hearings or appeal their assessments.

The article can be accessed via the following link:

[Greenwich Assessor Begins Revaluation for the October 1, 2025 Grand List | Greenwich Free Press](#)

DELAWARE

Legislators grill Tyler Technologies over property reassessments

This article reports on a meeting between New Castle and Wilmington administrators and Tyler Technologies – the contractors who have undertaken the recent property tax reassessment. The meeting examined abnormalities in appraisals both in relation to residential homes and agricultural land, and the belief that there was a lack of transparency surrounding the valuation methods adopted.

The article can be accessed via the following link:

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[Legislators grill Tyler Technologies over property reassessments | Cape Gazette](#)

Does Delaware intend to remain among the worst states for property taxes

This article suggests why the revaluations for property taxes in Delaware have caused so many problems. The article summarises the reasons for complaints and suggests action that the Delaware General Assembly could take to address these complaints.

The article can be accessed via the following link:

[Delaware property tax administration | Opinion](#)

Latest On Tax Reassessment, Trial Starts Today

This article reports on a lawsuit, being heard by the state's Court of Chancery, which will hear arguments on the legality of New Castle County's new split-rate tax system for residential and non-residential properties. The article discusses the background to the case and the problems it is causing with billing.

The article can be accessed via the following link:

[Latest On Tax Reassessment, Trial Starts Today – First State Update](#)

FLORIDA

DeSantis ups property tax reduction pressure by floating special session

This article looks at the governor's move to eliminate property taxes in the state and the question of how services will be funded being raised by critics of the plan.

The article can be accessed via the following link:

[WLRN](#)

Property tax relief: Lawmaker wants \$1,000 checks for homeowners over next 5 years

This article reports on a bill that has been filed – House Bill 71 – which proposes to refund an amount of \$1,000 for the next 5 years for households with a current taxable value of at least \$100,000 but no more than \$450,000.

The article can be accessed via the following link:

[Lawmaker proposes \\$1,000 checks for homeowners for next 5 years](#)

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Ending property taxes in Florida often sounds too good

This article looks at the problems associated with the governor's proposal to eliminate property tax, namely that the money foregone would have to be recouped by increase another tax – probably the sales tax - and this would be regressive, bearing no relationship to ability to pay. The article discusses whether the proposal will be viable.

The article can be accessed via the following link:

[Ending property taxes in Florida often sounds too good | Opinion](#)

Florida Senate Democrat Mack Bernard offers his own property tax changes

This article details the proposals for property tax relief from a South Florida Democrat. The legislative package includes five proposals which will need to be passed by each chamber in the Legislature, by a public vote and finally by approval from the governor.

The article can be accessed via the following link:

[Florida Senate Democrat Mack Bernard offers his own property tax changes • Florida Phoenix](#)

ILLINOIS

No Property Tax Hike Needed to Close Cook County's \$211.4M Budget Gap, But 'Turmoil' Looms

This article looks at the announcement by Cook County that they will not need to increase property tax rates to close their funding gap, but that problems will be caused in later years. The article details the likely effects that will arise.

The article can be accessed via the following link:

[No Property Tax Hike Needed to Close Cook County's \\$211.4M Budget Gap, But 'Turmoil' Looms: Preckwinkle | Chicago News | WTTW](#)

Editorial: The leaves are turning and Cook County still won't commit to when those late property tax bills will be sent

This article reports that there has been a delay in issuing property tax bills in Cook County and discusses the knock-on effects of no revenue collection for the municipalities and school boards.

The article can be accessed via the following link:

<https://www.chicagotribune.com/2025/10/10/editorial-cook-county-property-taxes-toni-preckwinkle-budget/?clearUserState=true>

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Massive property tax hikes hurt Chicago's low-income families

This article looks at the state where homeowners already pay the highest effective property tax rate in the nation and where, for some, the property tax assessment has doubled since the last revaluation. The article looks at the problems high property taxes are causing – people moving out of the state and increasing delinquent tax sales – and discussions about the appeals process and a full reform of the property tax system.

The article can be accessed via the following link:

[Massive property tax hikes hurt Chicago's low-income families](#)

Chicago Mayor Brandon Johnson proposes \$21 per employee corporate “head tax”

This article reports that the Chicago Mayor has proposed an employee corporate head tax, businesses with over 100 Chicago-based employees, to clear the funding gap in the state. The article looks at previous use of this tax in Chicago and why it was eliminated.

The article can be accessed via the following link:

[Chicago Mayor Brandon Johnson proposes \\$21 per employee corporate “head tax”](#)

INDIANA

State supreme court rules against Lake County taxpayers on property tax cap

This article looks at a case which examines the amount of land that can be claimed under the 1% homestead tax cap. The article provides details of the case in which the Lake County property owners claimed that all 3.9 acres were used as curtilage to the dwelling.

The article can be accessed via the following link:

[State supreme court rules against Lake County taxpayers on property tax cap | News From The States](#)

MASSACHUSETTS

Boston Mayor Strikes Deal to Avoid 28% Tax Hike on Homeowners

This article reports on a deal reached between the mayor of Boston and business leaders to impose a 3-year increase in commercial property taxes to prevent a significant rise in homeowners property tax. The proposal still requires approval from the City Council, the legislature and Governor.

The article can be accessed via the following link:

[Boston Mayor Strikes Deal to Avoid 28% Tax Hike on Homeowners](#)

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MISSOURI

A sigh of relief: Jackson County moves to roll back commercial property assessments

This article looks at the substantial increases in the property tax assessments for Jackson County commercial property owners this year which led to thousands of complaints, and gives details of the plan that has been announced to review and roll back the 2025 commercial property assessments.

The article can be accessed via the following link:

[A sigh of relief: Jackson County moves to roll back commercial property assessments](#)

MONTANA

Judge says residential property owners can continue lawsuit against Montana's Department of Revenue

This article reports on a case in Butte-Silver Bow County District court which considered whether the Department of Revenue had violated its constitutional duty to equalize taxes fairly to ensure that the burden didn't fall disproportionately on residential taxpayers.

The article can be accessed via the following link:

[Judge says residential property owners can continue lawsuit against Montana's Department of Revenue • Daily Montanan](#)

NORTH CAROLINA

Value appeals still taken; to be heard next year

This article looks at the Wilkes County 2025 reassessment for property tax about which the county commissioners have had concerns voiced to them about unreasonably high or inconsistent values. The article reports that the commissioners are considering asking for a peer review of the reassessment but have been told that this would not include any comments on whether it was equitable. The commissioners are also considering extending the deadlines to appeal assessments.

The article can be accessed via the following link:

[Value appeals still taken; to be heard next year | journalpatriot.com](#)

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NORTH DAKOTA

County governments are considering calling for an end to a property tax cap that's barely begun

This article reports that the changes made by House Bill 1176 in the 2025 legislative session. These were tax credits for primary residences which were protected from tax increases by the municipalities by the imposition of a 3% cap on growth in property tax bills for all property types. However, the article advises that the North Dakota Association of Counties is to propose a resolution calling for the end of the cap.

The article can be accessed via the following link:

[Port: County governments are considering calling for an end to a property tax cap that's barely begun](#)

OHIO

Ohio will eliminate some property tax levies after Senate overrides DeWine veto

This article reports that the Ohio Senate has to reinstate a budget provision to get rid of replacement and emergency levies that the Ohio House voted to override in July. The article explains what the levies are and how the veto will impact Stark County districts.

The article can be accessed via the following link:

[Ohio Senate overrides DeWine veto to scrap some property tax levies](#)

Reforms in property taxes get new life

This article reports that the Ohio House has approved two bills which reform property taxation. The first passes control over rates and levies to the budget commissions (the county auditor, treasurer and prosecutor) and the other requires school districts to include emergency and substitute levies in their 20-mill floor.

The article can be accessed via the following link:

[Reforms in property taxes get new life | News, Sports, Jobs - The Vindicator](#)

Ohio's tax structure is antiquated. That's the root of the property tax problem

This article advocates property tax reform and puts forward the view that the problem with the system is the large number of state tax laws appended over the years.

The article can be accessed via the following link:

[Ohio's tax structure is antiquated. That's the root of the property tax problem](#)

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Ohio House approves bills limiting property tax increases to inflation

This article reports that the Ohio House has approved property tax measures to limit future increases to inflation. The article explains the differences between ‘inside’ and ‘outside’ millage in the calculation and explains why the changes are being made against the background of calls for the elimination of property taxes.

The article can be accessed via the following link:

[Ohio House approves bills limiting property tax increases to inflation | Crain's Cleveland Business](#)

TENNESSEE

Skyrocketing property taxes threaten downtown Nashville businesses

This article examines the increases in property tax bills for business properties in Downtown Nashville and considers the effect on business owners and the prospects of successfully appealing assessments.

The article can be accessed via the following link:

[Skyrocketing property taxes threaten downtown Nashville businesses](#)

A top state official warns all of the property assessments may be wrong in this Tenn. County

This article reports that the Tennessee Comptroller has indicated that the property owners in Rutherford County should check their property tax assessments as he has concerns with the Property Assessor’s office. The article gives the Rutherford County Assessor the opportunity to respond.

The article can be accessed via the following link:

[Top state official has low confidence in Rutherford Co. property valuations](#)

UTAH

Here’s why property taxes are on the rise in Utah

This article examines a Utah legislative audit report which has found that inflated home prices after the COVID-19 pandemic, a shift in the burden from commercial to residential properties and a 5-year freeze in the tax rate imposed by the Utah Legislature, have all led to Utah having a higher overall tax rate than most Republican-led states. The article considers the actions that could be taken to lower property taxes.

The article can be accessed via the following link:

[Utah property taxes skyrocket amid high home prices, rate freeze – Deseret News](#)

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Salt Lake County mayor proposes nearly 20% property tax increase

This article reports that the Salt Lake City Mayor has proposed an increase in property taxes of circa 20% for next year. The article outlines the reasons for the proposed increase and advises that the public can present their views at the Truth in Taxation hearing in December.

The article can be accessed via the following link:

[Salt Lake County mayor proposes nearly 20% property tax increase | KSL.com](#)

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