



## UNITED STATES – March 2026

### CONTENTS

<b>USA GENERAL</b> .....	<b>3</b>
PROPERTY TAX EXPOSURE IN THE COMMERCIAL REAL ESTATE DISTRESS CYCLE.....	3
BETTER WAYS TO HEAD OFF SPIKING PROPERTY TAX BILLS.....	3
ENDING PROPERTY TAXES WOULD BE A MISTAKE .....	3
PROPERTY TAXES ARE SKYROCKETING. BUT STATES ARE LEARNING THAT CUTTING THEM HAS MAJOR CONSEQUENCES. ....	4
DISCOVER THE COST OF PROPERTY TAXES FOR HOMEOWNERS ACROSS DIFFERENT STATES .....	4
PROPERTY TAXES ARE SKYROCKETING. BUT STATES ARE LEARNING THAT CUTTING THEM HAS MAJOR CONSEQUENCES .....	4
U.S. SUPREME COURT EXAMINES HOW TO VALUE "JUST COMPENSATION" IN TAX FORECLOSURES .....	4
<b>ALASKA</b> .....	<b>5</b>
MAT-SU EYES REPLACING SKYROCKETING PROPERTY TAXES WITH SALES TAX.....	5
PROPERTY TAX APPEALS SKYROCKETED THIS YEAR IN ANCHORAGE .....	5
<b>CALIFORNIA</b> .....	<b>5</b>
PROPOSITION 13 ISN'T ENOUGH: ABOLISH PROPERTY TAXES IN CALIFORNIA.....	5
ASSESSOR-RECORDER JOAQUIN TORRES LAUNCHES NEW ONLINE PORTAL FOR PROPERTY OWNERS .....	5
<b>CONNECTICUT</b> .....	<b>6</b>
HOMEOWNERS MAKE THE CASE THAT THEIR ASSESSMENTS ARE TOO HIGH .....	6
<b>FLORIDA</b> .....	<b>6</b>
FLORIDA PROPERTY TAX DEBATE CONTINUES AFTER SESSION ENDS .....	6
RON DESANTIS FLOATS TAXING 'RICH GUYS FROM BRAZIL' TO FUND FLORIDA'S PROPERTY TAX CUTS .....	6
<b>GEORGIA</b> .....	<b>6</b>
NATIONWIDE VOTER REVOLT OVER PROPERTY TAXES COLLIDES WITH REALITY THAT EVERY OTHER REVENUE SOURCE HAS BEEN SLASHED ALREADY .....	6
<b>HAWAII</b> .....	<b>7</b>
HAWAI'I COUNTY COUNCIL PASSES NEW TIER 3 TAX RATE FOR SECOND HOMES WORTH \$4 MILLION PLUS.....	7
<b>ILLINOIS</b> .....	<b>7</b>
CHICAGO PROPERTY TAXES JUMP — BUT UNEVENLY .....	7
COOK COUNTY ASSESSOR FRITZ KAEGI LOST BIG WHERE PROPERTY TAXES IN CITY, SUBURBS SOARED.....	7
COOK COUNTY PROPERTY TAXES SKYROCKETED OVER PAST 30 YEARS, TREASURER'S STUDY SHOWS.....	7
<b>INDIANA</b> .....	<b>8</b>
NEARLY \$2 BILLION IN NEW ASSESSED VALUE JUST HIT INDIANAPOLIS MULTI-FAMILY PROPERTIES .....	8
<b>IOWA</b> .....	<b>8</b>

### International Property Tax Institute

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

IOWA CITIES, COUNTIES WARN OF PERILS OF PROPOSED 2% PROPERTY TAX CAP .....	8
<b>KANSAS</b> .....	<b>8</b>
WHICH ASSESSMENT LIMIT IS BEST FOR TAXPAYERS?.....	8
<b>MAINE</b> .....	<b>9</b>
WHAT’S ACTUALLY HAPPENING WITH NONPROFIT PROPERTY TAX EXEMPTIONS IN PORTLAND? .....	9
MAINE NEEDS A NEW APPROACH TO PROPERTY TAX.....	9
<b>MARYLAND</b> .....	<b>9</b>
GET READY FOR A DOUBLE DIGIT INCREASE IN YOUR PROPERTY TAX BILL .....	9
<b>MASSACHUSETTS</b> .....	<b>9</b>
FAIR PROPERTY TAXES? IT DEPENDS WHERE YOU LIVE IN BOSTON .....	9
<b>MINNESOTA</b> .....	<b>10</b>
MINNESOTA LAWMAKERS CONSIDER PROPERTY TAX TASK FORCE AS RISING BILLS STIR PUBLIC CONCERN .....	10
TRUTH-IN-TAXATION FORMS CAN BE A VALUABLE TOOL FOR PROPERTY OWNERS.....	10
<b>MISSOURI</b> .....	<b>10</b>
THE WRONG WAY TO FIX PROPERTY TAXES.....	10
<b>MONTANA</b> .....	<b>10</b>
REALTORS FEAR ‘UNINTENDED CONSEQUENCES’ OF HOMESTEAD TAX REFORM IN MONTANA.....	10
<b>NEW HAMPSHIRE</b> .....	<b>11</b>
HAMPTON HOMEOWNERS FIGHT ‘UNFAIR’ PROPERTY VALUE SPIKE IN SUPREME COURT .....	11
NH ORDERS HAMPTON TO RE-DO PROPERTY REVALUATION AFTER TAXES SURGE IN TOWN.....	11
<b>NEW JERSEY</b> .....	<b>11</b>
NEW JERSEY PAYS THE NATION’S HIGHEST PROPERTY TAXES, STUDY CONFIRMS .....	11
<b>NORTH CAROLINA</b> .....	<b>12</b>
GUILFORD COUNTY COMMUNITY PREPARES RALLY AGAINST NEW PROPERTY REAPPRAISALS, TAXES.....	12
BUNCOMBE COUNTY HOMEOWNERS FACE STICKER SHOCK OVER NEWLY ASSESSED PROPERTY VALUES .....	12
AVENUES FOR PROPERTY TAX REFORM IN NORTH CAROLINA.....	12
ORANGE COUNTY REVIEWS FINAL REPORT ON PROPERTY TAX REVALUATIONS, SOME VOICE CONCERNS ABOUT INEQUITY .....	12
<b>OHIO</b> .....	<b>13</b>
SHOULD A LAND VALUE TAX REPLACE PROPERTY TAX IN OHIO?.....	13
<b>PENNSYLVANIA</b> .....	<b>13</b>
IN SOME PARTS OF PENNSYLVANIA, ‘REASSESSMENT’ IS A DIRTY WORD.....	13
ALLEGHENY COUNTY ASSESSORS AREN’T REGULARLY ATTENDING PROPERTY ASSESSMENTS HEARINGS ANYMORE, OFFICIAL SAYS .....	13
HOW MUCH MONEY WOULD PITTSBURGH GET IF ITS BIG NONPROFITS PAID TAXES? .....	13
<b>SOUTH CAROLINA</b> .....	<b>14</b>
‘NOT SUSTAINABLE’: MYRTLE BEACH SEEKS SOLUTION FOR PROPERTY TAX RELIEF AMID RISE IN PROPERTY VALUE .....	14
<b>TENNESSEE</b> .....	<b>14</b>
LOCAL BUSINESSES BAND TOGETHER AS CITY PROPERTY TAXES JUMP .....	14

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SOME RECEIVE TAX BILLS, REFUNDS AFTER TENNESSEE COMPTROLLER'S OFFICE CORRECTS RUTHERFORD COUNTY PROPERTY ASSESSOR .....	14
NASHVILLE MAYOR RESPONDS TO BUSINESS OWNERS' CONCERNS OVER PROPERTY TAXES .....	15
<b>TEXAS</b> .....	<b>15</b>
IT'S PROPERTY TAX SEASON, HERE'S YOUR GUIDE TO PROTEST YOUR APPRAISAL .....	15
<b>UTAH</b> .....	<b>15</b>
PARK CITY AGENT USES AI TO SLASH \$13.9 MILLION IN PROPERTY TAX ASSESSMENTS .....	15

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## USA GENERAL

### Property Tax Exposure in the Commercial Real Estate Distress Cycle

This article looks at the current state of the commercial property market and how property tax assessments from more buoyant periods in the market are causing exposure when titles transfer through foreclosure, surrenders or when foreclosure results in a property tax reassessment.

The article can be accessed via the following link:

[Property Tax Exposure in the Commercial Real Estate Distress Cycle | Publications | Insights | Faegre Drinker Biddle & Reath LLP](#)

### Better Ways to Head Off Spiking Property Tax Bills

This article provides the views of two tax policy specialists who conclude that growth caps and the possibility of eliminating property tax altogether may be politically appealing, but they hamper local governments' ability to fund essential services. The article looks at the real growth in property taxes since 2020 which has equated to the inflation rate. The article looks at the reasons why some states frequently adjust property tax rates and why others have been reluctant to do so.

The article can be accessed via the following link:

[Better Ways to Head Off Spiking Property Tax Bills](#)

### Ending Property Taxes Would Be a Mistake

This article puts forward the argument that property taxes are the best available source of local revenue. The article details the reasons for this argument and outlines possible reforms which may make the current system more palatable.

The article can be accessed via the following link:

[Ending Property Taxes Would Be a Mistake](#)

### International Property Tax Institute

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## **Property taxes are skyrocketing. But states are learning that cutting them has major consequences.**

This article reports that none of the states contemplating abolishing property taxes have passed laws to do so. The article reports on the difficulties those states have encountered.

The article can be accessed via the following link:

[Property taxes are skyrocketing. But states are learning that cutting them has major consequences.](#)

## **Discover the Cost of Property Taxes for Homeowners Across Different States**

This article provides a guide to which states have the highest and lowest property taxes and considers assessment value and tax rates. The article also considers whether you should appeal.

The article can be accessed via the following link:

[Discover the cost of property taxes for homeowners across different states](#)

## **Property taxes are skyrocketing. But states are learning that cutting them has major consequences**

This article looks at how far those states considering eliminating property taxes have got and finds that few proposals have become law. The article examines how previous property tax revolts have been dealt with and cites Proposition 13 in California as a measure that has inflated house values, reduced mobility and made it harder for first time buyers.

The article can be accessed via the following link:

[Property taxes are skyrocketing. But states are learning that cutting them has major consequences.](#)

## **U.S. Supreme Court Examines How to Value "Just Compensation" in Tax Foreclosures**

This article examines the case of *Pung v Isabella County, Michigan* which addresses the question of whether the compensation due in tax foreclosure cases, where the equity was retained by the taxing authority, should be based on fair market value or the price obtained at the forced sale of the property.

The article can be accessed via the following link:

[U.S. Supreme Court Examines How to Value "Just Compensation" in Tax Foreclosures | Bodman - JDSupra](#)

### **International Property Tax Institute**

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## ALASKA

### **Mat-Su eyes replacing skyrocketing property taxes with sales tax**

This article reports that the Mat-Su Borough Assembly is introducing a ballot measure that could potentially eliminate property taxes in favour of a borough-wide sales tax. The article provides details of how the sales tax would be implemented.

The article can be accessed via the following link:

[Mat-Su eyes replacing skyrocketing property taxes with sales tax](#)

### **Property tax appeals skyrocketed this year in Anchorage**

This article reports that a record number of appeals against property tax reassessments have been made in Anchorage which has prompted the Anchorage Assembly to appoint 12 new members to the Board of Equalization so that the appeals can be dealt with more quickly. The article states that approximately 10% of the properties reassessed have increased in value by more than 10%, causing the appeals.

The article can be accessed via the following link:

[Property tax appeals skyrocketed this year in Anchorage](#)

## CALIFORNIA

### **Proposition 13 Isn't Enough: Abolish Property Taxes in California**

This article looks at the inequity proposition 13 promulgates towards new property buyers whose assessed value is the purchase price and not the suppressed value under the legislation. The article proposes that the abolition of property tax and advocates a fairer taxation system where people only pay for the services they consume.

The article can be accessed via the following link:

[Proposition 13 Isn't Enough: Abolish Property Taxes in California: News Article - Independent Institute](#)

### **Assessor-recorder Joaquin Torres launches New Online Portal for Property Owners**

This article reports that the San Francisco Assessors' Office has completed their new System for Managing Records, Assessments and Transaction Project (SMART) providing an online portal for property owners which will allow them to submit forms, access records and manage property services online including requesting reviews and asking questions.

The article can be accessed via the following link:

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

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

[Assessor-Recorder Joaquín Torres Launches New Online Portal for Property Owners | SF.gov](#)

## CONNECTICUT

### **Homeowners make the case that their assessments are too high**

This article reports on the almost 400 appeals being heard by the Board of Assessment Appeals for Westport following an almost 50% increase in the total value of properties in the grand list following the town's property assessment revaluation.

The article can be accessed via the following link:

[Homeowners challenge revaluation on property assessments](#)

## FLORIDA

### **Florida property tax debate continues after session ends**

This article confirms that Florida legislators have ended their session without a bill to abolish all homestead property taxes.

The article can be accessed via the following link:

[Florida property tax elimination debate continues](#)

### **Ron DeSantis Floats Taxing 'Rich Guys From Brazil' To Fund Florida's Property Tax Cuts**

This article considers that, with no legislation passed in regard to property tax elimination, legislators will be heading into a special session to consider the budget and possibly the property tax question. The article provides data to show that property tax receipts have shown enormous increases since 2019 and comments from DeSantis which consider that this is due to overspending.

The article can be accessed via the following link:

[DeSantis on Property Tax Elimination: It's Just a Matter of 'Timing'](#)

## GEORGIA

### **Nationwide voter revolt over property taxes collides with reality that every other revenue source has been slashed already**

This article reports that while states are considering how to provide tax relief for residential property owners, a state constitutional amendment in Georgia which would have cut property taxes for homeowners by 75% has failed.

The article can be accessed via the following link:

### **International Property Tax Institute**

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[Nationwide voter revolt over property taxes collides with reality that every other revenue source has been slashed already | Fortune](#)

## **HAWAII**

### **Hawai'i County Council passes new tier 3 tax rate for second homes worth \$4 million plus**

This article reports that Hawai'i County Council has passed a new Tier 3 property tax rate for second homes which are assessed at more than \$4m but exclude affordable or long-term rentals. The bill now goes to the County Mayor.

The article can be accessed via the following link:

[Hawai'i County Council passes new tier 3 tax rate for second homes worth \\$4 million plus : Big Island Now](#)

## **ILLINOIS**

### **Chicago property taxes jump — but unevenly**

This article examines a Cook County report which states that the citywide median rise in property tax for homeowners was 16.7%, although many of the poorer communities saw the largest increases. The article explores the reasons behind this.

The article can be accessed via the following link:

[Chicago property taxes jump — but unevenly](#)

### **Cook County Assessor Fritz Kaegi lost big where property taxes in city, suburbs soared**

This article reports that Fritz Kaegi the incumbent assessor at Cook County has lost the vote for the county assessor to Lyons Township Assessor Pat Hynes in a surprising victory. The article examines the votes and concludes that Kaegi lost in areas where property taxes had risen more dramatically in recent years.

The article can be accessed via the following link:

[Cook County Assessor Fritz Kaegi lost big where property taxes in city, suburbs soared - Chicago Sun-Times](#)

### **Cook County property taxes skyrocketed over past 30 years, treasurer's study shows**

This article reports on a study by the Cook County Treasurer's office which shows that property taxes have grown by 182% over the last 30 years outstripping inflation. The article

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reveals that the treasurer blames legal loopholes that have allowed high spending councils to increase annual property tax by more than the rate of inflation or 5%.

The article can be accessed via the following link:

[Cook County property taxes skyrocketed over past 30 years, treasurer's study shows](#)

## **INDIANA**

### **Nearly \$2 Billion in New Assessed Value Just Hit Indianapolis Multi-family Properties**

This article reports that the Marion County Assessor's Office added more than \$2 billion in assessed value across about 1,000 apartment complexes with 20 or more units. The article looks at why this has happened, how multi-family properties are valued for property tax purposes and how to contest a valuation.

The article can be accessed via the following link:

[\\$2B in New Assessed Value Hits Indianapolis Multifamily Properties](#)

## **IOWA**

### **Iowa cities, counties warn of perils of proposed 2% property tax cap**

This article considers the state's proposed 2% revenue growth cap, the opposition it is facing from local government and the effect it would have on already struggling local services.

The article can be accessed via the following link:

[Iowa cities, counties eye service cuts under 2% revenue growth cap](#)

## **KANSAS**

### **Which assessment limit is best for taxpayers?**

This article reports that the Kansas House and Senate are divided on proposed legislation to help property taxpayers. The article confirms that the Senate favour an amendment to limit assessment increases to 3% annually, but the House are in favour of a rolling average. The article also provides the pros and cons of each proposal.

The article can be accessed via the following link:

[Which assessment limit is best for taxpayers? - The Sentinel](#)

## **International Property Tax Institute**

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## MAINE

### What's Actually Happening with Nonprofit Property Tax Exemptions in Portland?

This article reports that the Portland City Assessors' Office has been contacting nonprofits in Portland to advise them that their tax exemption has been revoked. The article looks at the laws that govern municipal property tax exemption for nonprofits and considers the relevant qualifications.

The article can be accessed via the following link:

[Kate Sykes for District Five](#)

### Maine needs a new approach to property tax

This article provides the view that in Maine, the problem is not property taxation, but the structural flaws in the system that determines how education is funded. The article examines Maine's Essential Programs and Services formula which determines how much the state contributes to local education costs which is based heavily on property valuations but does not reflect ability to pay and can misrepresent the real economic circumstances of a district.

The article can be accessed via the following link:

[Maine needs a new approach to property tax | Opinion](#)

## MARYLAND

### Get Ready for a Double Digit Increase in your property Tax Bill

This article looks at the County Executive's comments that the increase in property tax for financial year 2027 would be 6.3%, and looks at worked examples of the amount of increase for a single family home (12.3%) and a condo (14.2%).

The article can be accessed via the following link:

[Get Ready for a Double Digit Increase in Your Property Tax Bill - Montgomery Perspective](#)

## MASSACHUSETTS

### Fair property taxes? It depends where you live in Boston

This article looks at the recent sales of luxury homes in the City at far in excess of the property tax assessments and reports on a hearing order to investigate asks whether luxury homes are being under-assessed and giving tax breaks to the wealthy.

The article can be accessed via the following link:

[Editorial: Fair property taxes? It depends where you live in Boston](#)

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## MINNESOTA

### **Minnesota Lawmakers Consider Property Tax Task Force as Rising Bills Stir Public Concern**

This article reports that the Minnesota House Taxes Committee have advanced legislation to establish a statewide Property Tax Task Force to address concerns about the complexity and transparency of the system and the annual tax increases. The article details the proposed structure and mission of the task force.

The article can be accessed via the following link:

[Minnesota Lawmakers Consider Property Tax Task Force as Rising Bills Stir Public Concern | MinneapolisMedia](#)

### **Truth-in-Taxation forms can be a valuable tool for property owners**

This article looks at the Truth in Taxation notices that are sent out in the state which provides property taxpayers with an advanced estimate of the actual tax bill, and allows taxpayers to budget for the actual bill or to consider whether they should contest the valuation.. The article states that

The article can be accessed via the following link:

[Truth-in-Taxation forms can be a valuable tool for property owners | Finance & Commerce](#)

## MISSOURI

### **The wrong way to fix property taxes**

This article looks at a vote that will go before 4 counties in April on whether to prohibit any property tax increases that are due to reassessments. The author believes that the current property taxation system is a good system merely requiring reforms. The article considers that the effects of passing the legislation would create tax discrepancies, reduce mobility etc.

The article can be accessed via the following link:

[The Wrong Way to Fix Property Taxes](#)

## MONTANA

### **Realtors fear 'unintended consequences' of homestead tax reform in Montana**

This article reports on the effect of Montana's new homestead property tax law which creates higher costs for owners of short-term rentals, inherited homes and long-held properties.

The article can be accessed via the following link:

### **International Property Tax Institute**

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[Realtors fear 'unintended consequences' of homestead tax reform in Montana](#)

## **NEW HAMPSHIRE**

### **Hampton homeowners fight 'unfair' property value spike in Supreme Court**

This article reports that a former selectwoman, acting on behalf of more than 70 property taxpayers, has filed a lawsuit with the Supreme Court arguing that Hampton's 2024 revaluation disproportionately affected certain residents because the revaluation used computer aided mass appraisal instead of a measure and list approach which requires assessors to inspect each property.

The article can be accessed via the following link:

[Hampton homeowners fight 'unfair' property value spike in Supreme Court](#)

### **NH orders Hampton to re-do property revaluation after taxes surge in town**

This article reports that the State Board of Land Appeals has ordered Hampton to carry out a full measure and list town revaluation after ruling that the town's 2024 revaluation was flawed. The article advises that this follows uproar from property taxpayers, appeals and a lawsuit.

The article can be accessed via the following link:

[NH orders Hampton to re-do property revaluation after taxes surge](#)

## **NEW JERSEY**

### **New Jersey Pays the Nation's Highest Property Taxes, Study Confirms**

This article provides statistics from the WalletHub study of the state's property taxes, which shows that the property owners of New Jersey pay the highest. The article also provides details of the programmes available to help property owners save money.

The article can be accessed via the following link:

[https://www.tapinto.net/towns/woodbridge-slash-carteret/sections/government/articles/new-jersey-pays-the-nation-s-highest-property-taxes-study-confirms?utm\\_source=newsletter&utm\\_medium=email&utm\\_campaign=napta\\_updates\\_3\\_](https://www.tapinto.net/towns/woodbridge-slash-carteret/sections/government/articles/new-jersey-pays-the-nation-s-highest-property-taxes-study-confirms?utm_source=newsletter&utm_medium=email&utm_campaign=napta_updates_3_)

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## **NORTH CAROLINA**

### **Guilford County community prepares rally against new property reappraisals, taxes**

This article reports on planned protests against property taxes following the receipt of new property tax reappraisals in Guilford County and Greensboro. The protests are concerned with the amount of property tax payable – including city taxes, county taxes and fire district taxes – rather than the property tax appraisals themselves.

The article can be accessed via the following link:

[Guilford County community prepares rally against new property reappraisals, taxes - AOL](#)

### **Buncombe County homeowners face sticker shock over newly assessed property values**

This article reports that following the recent reassessment of property tax values, some residents are facing increases in the region of 100%. The article informs that the 2025 revaluation was postponed due to Storm Helene meaning that the increases reflect a 5 year revaluation cycle.

The article can be accessed via the following link:

[Buncombe County homeowners face sticker shock over newly assessed property values – Mountain Xpress](#)

### **Avenues for Property Tax Reform in North Carolina**

This article discusses the reasons for increasing property taxes in North Carolina and advocates reforms to, rather than elimination of, the tax structure. The article finds that in some cases it is political choice that has been responsible for rising property taxes and suggests that levy limits, capping annual growth in total property tax revenue are the most effective option.

The article can be accessed via the following link:

[North Carolina Property Tax Reform | Assessment & Levy Limits](#)

### **Orange County reviews final report on property tax revaluations, some voice concerns about inequity**

This article considers the appeal rate following the 2025 revaluation in Orange County and looks at concerns about inequity in the revaluation from residents and local advocacy groups.

The article can be accessed via the following link:

## **International Property Tax Institute**

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

[Orange County reviews final report on property tax revaluations, some voice concerns about inequity - Daily Tar Heel](#)

## **OHIO**

### **Should a Land Value Tax Replace Property Tax in Ohio?**

This article looks at a proposal from an Ohio state senator to tax land value rather than the total property including improvements like homes and buildings. This is as an alternative to eliminating property taxes entirely, which is currently being considered. The article provides an explanation of why the senator considers that land value taxes are superior to property taxes.

The article can be accessed via the following link:

[Should a Land Value Tax Replace Property Tax in Ohio? - Columbus Underground](#)

## **PENNSYLVANIA**

### **In some parts of Pennsylvania, 'reassessment' is a dirty word**

This article looks at the state of Pennsylvania where some municipalities have not seen a revaluation for property tax purposes since the 1960s. The article examines the consequences of out of date valuations and underlines the necessity to educate the public about property taxation and revaluations.

The article can be accessed via the following link:

[Reassessments in Pennsylvania don't have to mean political surrender](#)

### **Allegheny County assessors aren't regularly attending property assessments hearings anymore, official says**

This article reports that unlike most counties in Pennsylvania, Allegheny County has stopped sending assessors to the Board of Property Appeals when property owners are presenting their cases. This means that it is difficult to clarify property measurements or attributes that are held by the assessors. The article looks at the reasons for this and whether it is legal.

The article can be accessed via the following link:

[Allegheny County assessors aren't regularly attending property assessments hearings anymore, official says - CBS Pittsburgh](#)

### **How much money would Pittsburgh get if its big nonprofits paid taxes?**

This article looks at a report by a research centre which considers how much property tax revenue the county, city and school district are foregoing due to exemptions for nonprofits.

## **International Property Tax Institute**

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The article provides estimates of the property tax revenue that would be received from the 'Big Five' as well as comments from the nonprofits cited about how they either work with or are willing to work with the authorities.

The article can be accessed via the following link:

[How much money would Pittsburgh get if its big nonprofits paid taxes?](#)

## **SOUTH CAROLINA**

### **'Not Sustainable': Myrtle Beach seeks solution for property tax relief amid rise in property value**

This article reports on the problems that the City of Myrtle Beach are having in sustaining property tax relief for its permanent residents. The article looks at how the city has historically funded the relief and the options they are considering, both of which would cut the property tax credit.

The article can be accessed via the following link:

['Not sustainable': Myrtle Beach seeks solution for property tax relief amid rise in property value](#)

## **TENNESSEE**

### **Local businesses band together as city property taxes jump**

This article reports that commercial property values have seen an unprecedented 45% increase in the recent reassessment and has led to the formation of the Nashville Property Tax Coalition to lobby the municipality to provide relief.

The article can be accessed via the following link:

The article can be accessed via the following link:

[Nashville business owners warn tax burden could force closures](#)

### **Some receive tax bills, refunds after Tennessee Comptroller's Office corrects Rutherford County Property Assessor**

This article reports on the Tennessee Comptroller's Office corrections to the reassessment for property tax carried out by the Rutherford County Assessors' Office in 2023. The article provides details of how the corrections have affected tax bills.

The article can be accessed via the following link:

[Some receive tax bills, refunds after Tennessee Comptroller's Office corrects Rutherford County Property Assessor](#)

## **International Property Tax Institute**

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## **Nashville mayor responds to business owners' concerns over property taxes**

This article reports on the response of the Nashville mayor to the concerns by a local business group over high property taxes. The article states that the mayor is working with business leaders to find out whether there are any specialized circumstances where businesses may face extra constraints.

The article can be accessed via the following link:

[Nashville mayor responds to business owners' concerns over property taxes](#)

## **TEXAS**

### **It's Property Tax Season, Here's Your Guide to Protest Your Appraisal**

This article advises property owners to plan their property tax review in advance of notices being posted out and provides a guide to a successful protest, including the Do's and Don'ts of the protest process and other advice.

The article can be accessed via the following link:

[It's Property Tax Season, Here's Your Guide to Protest Your Appraisal | Texas Real Estate Research Center](#)

## **UTAH**

### **Park City agent uses AI to slash \$13.9 million in property tax assessments**

This article reports that a Park City agent successfully challenged the county's mass appraisal in 2025 by using AI driven data. The article explains how the agent used AI to evaluate properties.

The article can be accessed via the following link:

<https://www.parkrecord.com/contact-us/>

## **International Property Tax Institute**

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