



UNITED STATES – August 2026

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USA GENERAL

Property Tax Breaks for Data Centers – Let Us Count the Ways

This article looks at the downsides of data centers locating in an area, especially the foregone property tax. The article examines ways in which property tax is reduced/eliminated in order to encourage data centers to locate in a district including, PILOT Agreements (Payments in Lieu of Taxes), Tax Increment Financing (TIF), Enterprise Zones (EZs), Property Tax Rebates etc.

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The article can be accessed via the following link:

<https://goodjobsfirst.org/property-tax-breaks-for-data-centers-let-us-count-the-ways/>

Data Centers Vs. Property Value: How AI Could Change The Price Of Your Home

This article reports on a recent study by George Mason University's Center for Regional Analysis found that houses in Virginia which were close to data centers experienced higher increases in value, even though AI data centers are not particularly welcomed by the general public. The article explains the findings.

The article can be accessed via the following link:

<https://www.bgr.com/2233364/do-data-centers-hurt-property-value-explained/>

10 Worst States in America for Property Taxes

This article provides the 10 states with the highest effective tax rate - the typical share of a home's value that homeowners pay in property taxes, expressed as a percentage.

The article can be accessed via the following link:

<https://www.aol.com/articles/10-worst-states-america-property-093000000.html>

Return of the Property Tax Revolt

This article provides the opinion of a research fellow who considers that the current property tax revolt reflects a breakdown in the relationship between what taxpayers pay and what they believe they receive. The researcher looks at the history of, and what can be learnt, from the tax revolts of the 1970s.

The article can be accessed via the following link:

<https://www.lakechelanmirror.com/stories/when-does-an-outlier-become-a-pattern-examining-property-tax-in-chelan-county,185722>

Senior homeowners could benefit as multiple states put property tax changes on the ballot

This article looks at the public ballots in November for Florida, Louisiana and Oklahoma which concern measures to reduce housing costs, including increases to senior and homestead exemptions and value caps.

The article can be accessed via the following link:

<https://www.housingwire.com/articles/senior-homeowners-could-benefit-as-multiple-states-put-property-tax-changes-on-the-ballot/>

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Assessment Lags vs. Market Realities: A Taxing Issue

This article looks at the different rating models adopted by New York, Chicago and Dallas for mass appraisal for property tax assessments and explains why direct comparison of effective tax rates does not provide the full story.

The article can be accessed via the following link:

<https://www.commercialsearch.com/news/assessment-lags-vs-market-realities-a-taxing-issue-for-owners/>

CALIFORNIA

2026 Assessment Roll: A Message from the Assessor

This article is a message from the property tax assessor for Florida outlining increases in property value, the services funded, the challenges faced this year and how the inflation adjustment is mandated under Proposition 13.

The article can be accessed via the following link:

<https://www.randomlengthsnews.com/archives/2026/08/03/message-from-assessor/76753/amp>

\$9 billion vanished from California's tax rolls after fires, but Los Angeles County set a record

This article reports that the reductions given to homeowners in Los Angeles following the 2026 wildfires reduced the property tax revenue by almost \$9 billion. The article advises that even with the reductions, the 2026 roll was up by \$96 billion from the previous year.

The article can be accessed via the following link:

<https://www.yahoo.com/news/us/articles/9-billion-vanished-californias-tax-002100911.html?guccounter=1>

DELAWARE

Property tax bill becomes law without governor's signature

This article refers to House Bill 462 which will become law, authorising school districts to tax residential and non-residential property at different rates. The article explains that there is some dissent surrounding the provision that apartments and other residential rental communities are treated as commercial property and will be charged at a higher rate.

The article can be accessed via the following link:

<https://www.capegazette.com/article/property-tax-bill-becomes-law-without-governors-signature/353979>

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FLORIDA

Fort Myers looking at 10% property tax hike

This article reports that Fort Myers is considering raising the property tax by 10% next year, which would require a two-thirds vote by the council. This article looks at the value of new construction and also a drop in the value of existing property. The mil rate is compared to other counties and reasons for the likely increase discussed.

The article can be accessed via the following link:

<https://eu.news-press.com/story/news/local/2026/08/01/property-owners-in-fort-myers-likely-to-see-property-tax-rate-hike/9119557007/>

Property tax relief? Spare us, please

This article examines how Florida residents are currently taxed and concludes that if Amendment 3 were to be passed (increasing property tax relief for homeowners), what would happen to public services.

The article can be accessed via the following link:

<https://eu.theledger.com/story/opinion/columns/2026/08/02/floridas-property-tax-relief-will-be-far-too-costly-bruce-anderson/91104192007/>

Florida judge rules property tax amendment misleading, orders rewrite

This article reports that the Governor has been ordered by a judge to rewrite his proposal to raise the homestead exemption to \$250,000 before it can be allowed on the ballot, due to the misleading/incorrect and political language used.

The article can be accessed via the following link:

<https://www.tampabay.com/news/florida-politics/elections/2026/08/04/florida-property-tax-amendment-judge-lawsuit-rewrite-desantis/>

Bracing for property tax reform, St. Petersburg explores fire fee

This article reports that St Petersburg is looking to introduce a fire fee, based on property value, to fund the fire service from 2028 should Florida voters approve a ballot measure in November that would significantly cut property taxes.

The article can be accessed via the following link:

<https://www.tampabay.com/news/2026/08/07/st-petersburg-fire-fee-special-assessment-property-tax/>

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Poll: 74% support Florida property tax amendment

This article reports on a recent poll which shows that 74% of respondents support Amendment 3, the proposal to significantly reduce or eliminate property taxes on homesteaded residences. The article examines the multiple organizations that have spoken out in opposition to the property tax relief proposal.

The article can be accessed via the following link:

https://thecapitolist.com/poll-74-support-florida-property-tax-amendment/?utm_source=newsletter&utm_medium=email&utm_term=08+10+2026&utm_campaign=Daily+NAPTA+Update+8+10+2026

Here's the new language for Florida's property tax amendment

This article provides the reworked ballot measure ordered by judge, to make the to explain what the amendment does rather than advocate for its adoption. The article explains what the amendment does and how it differs from the original plan.

The article can be accessed via the following link:

<https://www.clickorlando.com/news/florida/2026/08/14/heres-the-new-language-for-floridas-property-tax-amendment/>

The Winners and Losers Under Florida's Major Property Tax Overhaul

This article explains Amendment 3 which is subject to November's public ballot, and considers what the outcome might be for homeowners, renters, law enforcement, emergency services and health care in the state.

The article can be accessed via the following link:

<https://www.newsweek.com/winners-losers-under-florida-major-property-tax-overhaul-12335016>

HAWAII

These Historic O'ahu Homes Pay Practically No Property Tax

This article looks at an historic tax designation which enables property owners to exempt up to 100% of their home value from property taxes because of the historic significance of their homes and to disincentivise demolition. The article looks at the abuse of this rule and considers why the tax break is being applied to the homes of the wealthy.

The article can be accessed via the following link:

<https://www.civilbeat.org/2026/07/these-historic-o%CA%BBahu-homes-pay-practically-no-property->

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[tax/?utm_source=newsletter&utm_medium=email&utm_term=08+03+2026&utm_campaign=Daily+NAPTA+Update+8+3+2026](https://www.prnewswire.com/news-releases/property-taxes-up-743-8-million-homeowners-hit-again-302857928.html)

ILLINOIS

Property Taxes Up \$743.8 Million; Homeowners Hit Again

This article reports that Cook County homeowners face a sharper increase in property taxes this year compared to businesses. The article looks at the data.

The article can be accessed via the following link:

<https://www.prnewswire.com/news-releases/property-taxes-up-743-8-million-homeowners-hit-again-302857928.html>

AI Data Centers in Suburban Chicago Enjoy Massive Tax Breaks, Shifting Burden to Homeowners

This article looks at the property tax breaks doled out to AI data centers in Illinois and the effect that this has on the residential property tax burden.

The article can be accessed via the following link:

<https://www.breitbart.com/tech/2026/08/24/ai-data-centers-in-suburban-chicago-enjoy-massive-tax-breaks-shifting-burden-to-homeowners/>

KANSAS

How a massive data center could cut local tax bills

This article looks at the arguments for and against the proposed location of a data center in Shawnee County. On the one hand, there is significant feeling against it from the local communities, but this article explores the fact that Compass Data Centers is not seeking incentives or tax abatements and would pay on the full appraised value of the project, looking at the effect on employment and local services.

The article can be accessed via the following link:

<https://eu.cjonline.com/story/opinion/columns/2026/08/13/will-a-new-data-center-lower-topeka-area-property-taxes-opinion/91208693007/>

MISSISSIPPI

Madison County, Amazon spar over data center tax values

This article examines the valuation dispute before the Board of Supervisors of the value of Amazon's mega data center site in Madison County, between the county assessor and

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Amazon. The article reports that the difference in valuations will have far reaching effects in the county when the assessment is determined.

The article can be accessed via the following link:

https://www.wlbt.com/2026/08/18/madison-county-amazon-spar-over-data-center-tax-values/?utm_source=newsletter&utm_medium=email&utm_term=08+19+2026&utm_campaign=Daily+NAPTA+Update+8+19+2026

NEW HAMPSHIRE

Opinion: A property tax cap is fool's gold

This article gives one person's view of how republicans have been "downshifting state level costs to the municipalities for years while simultaneously cutting taxes on the wealthiest state residents". The article looks at the writer's opinion the the proposed "3-3 Tax Savings Plan" has been misrepresented.

The article can be accessed via the following link:

https://www.concordmonitor.com/2026/07/29/my-turn-nh-property-tax-critique/?utm_source=newsletter&utm_medium=email&utm_term=08+03+2026&utm_campaign=Daily+NAPTA+Update+7+30+2026

NEW YORK

'It's really upsetting': Mamdani's pied-à-terre tax list targets high-profile New Yorkers — including Woody Allen — and leaves everyone baffled

This article reports on a list that has been released in respect of properties that may fall to attract the new pied-à-terre tax, but that included properties that were outside the limits in terms of value and whether they were occupied as second homes. The article considers the uproar that this has caused.

The article can be accessed via the following link:

<https://www.aol.com/articles/really-upsetting-mamdani-pied-terre-104500000.html>

Bill Ackman Warns NYC's Luxury Home Tax Will Backfire, Says It Could Lower Property Values and Tax Receipts

This article reports that a New York billionaire is arguing that the proposed pied-à-terre tax, will in fact shrink property values and tax revenue.

The article can be accessed via the following link:

<https://www.tradingview.com/news/benzinga:8c5eabb85094b:o-bill-ackman-warns-nyc-s-luxury-home-tax-will-backfire-says-it-could-lower-property-values-and-tax-receipts/>

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By George! Could A ‘Land Value Tax’ Fund The Interborough Express?

This article considers the possibility that New York City could pay for the completion of the Interborough Express by taking part of the higher property values that the transit expansion will bring by imposing a Land Value Tax. The article explains how it would work and looks at other options.

The article can be accessed via the following link:

<https://nyc.streetsblog.org/2026/08/04/by-george-value-capture-ibx>

Property Tax Cap Overrides on the Rise Across New York

This article reports on the growing number of cities, counties, towns, villages and fire districts in New York state reporting plans to override the property tax cap of 2% due to increasing costs.

The article can be accessed via the following link:

<https://www.fingerlakesdailynews.com/local/property-tax-cap-overrides-on-the-rise-across-new-york/>

GS CD: Tax rate down slightly in Bethlehem, up over 6% in Knox

This article compares the taxable assessment, proportion of levy and property tax rate for 4 municipalities in New York state and explains the role of the equalization rate in setting the tax rate.

The article can be accessed via the following link:

<https://altamontenterprise.com/08262026/gscd-tax-rate-down-slightly-bethlehem-over-6-knox>

NORTH CAROLINA

Opinion: Greensboro now has among NC’s highest municipal tax rates

This article reports that Greensboro’s latest city council adopted budget has given the city one of the highest municipal property tax rates in the state and has led to a controversial lawsuit.

The article can be accessed via the following link:

<https://www.wakeweekly.com/columns/opinion-greensboro-now-has-among-ncs-highest-municipal-tax-rates-11c221eb>

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Onslow County property revaluation delayed until 2027

This article reports that Onslow County revaluation will now not take effect until 2027 and airs concerns from taxpayers that the increases felt in 2027 will be significantly higher.

The article can be accessed via the following link:

<https://www.witn.com/2026/08/21/onslow-county-property-revaluation-delayed-until-2027/>

OHIO

Auditor surprised by low turnout for property value reviews despite countywide jump

This article reports that following property reassessment in Franklin County, participation in the informal review process is much lower than the county auditor's office expected.

The article can be accessed via the following link:

<https://eu.dispatch.com/story/news/local/2026/08/18/how-franklin-county-property-owners-can-contest-property-values-with-auditor/91180519007/>

PENNSYLVANIA

What is the ‘Dark Store Theory’ and how is it costing Pennsylvanians more in local taxes?

This article explains what the dark store theory is - a local tax practice that allows large retailers to have their properties assessed as vacant reducing the value by not reflecting their occupation. The article hears from a Pennsylvania Senator trying to ban the practice and make the operators pay a fair amount of property tax.

The article can be accessed via the following link:

<https://www.wtaj.com/news/regional-news/what-is-the-dark-store-theory-and-how-is-it-costing-pennsylvanians-more-in-local-taxes/>

Have you heard of the “dark store theory” for tax assessment? It’s a doozy

In addition to the points raised in the previous article, this article also looks at the practice of some municipalities which freeze property tax assessments whilst appeals are taking place, which in some instances takes years thereby increasing the property tax burden onto residential property owners.

The article can be accessed via the following link:

<https://www.tristatealert.com/have-you-heard-of-the-dark-store-theory-for-tax-assessment-its-a-doozy>

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New Philadelphia Real Estate Tax Assessments Contrast Challenges Facing Commercial Properties

This article advises commercial property owners in Philadelphia to look at their recently released revaluation assessments and consider whether, especially for offices, the values reflect the elevated vacancy, reduced demand for space, increasing operating expenses, expiring leases, conversion costs, and sales at substantial discounts to earlier valuations. The article provides steps that should be undertaken to review values.

The article can be accessed via the following link:

<https://www.whiteandwilliams.com/resources-alerts-New-Philadelphia-Real-Estate-Tax-Assessments-Contrast-Challenges-Facing-Commercial-Properties>

Allegheny County must begin full property reassessment by 2027, judge rules

This article reports that Allegheny County has been ordered by a judge to begin a new, full property reassessment by July 2027. The article explains that the county has not had a full countywide reassessment since 2012, a fact that was considered in the case of Flavia Laun v. Allegheny County involving a local property owner.

The article can be accessed via the following link:

<https://www.cbsnews.com/pittsburgh/news/allegheny-county-reassessment-july-2027/>

RHODE ISLAND

Owners Sue Over RI's 'Taylor Swift Tax'

This article reports that more than 40 owners of high-value Rhode Island properties have filed suit in Newport County Superior Court seeking to void the state's new Non-Owner Occupied Property Tax. The article states that the complaint asks the court to declare the tax unconstitutional.

The article can be accessed via the following link:

<https://upriseri.com/article/owners-sue-over-ris-taylor-swift-tax/>

TENNESSEE

Tennessee has the worst property tax hikes in the nation, new report says. Here's why

This article looks at a recent report from the Beacon Center of Tennessee which indicates that Tennessee has the worst property tax hikes in the country. The article Looks at the reasons why.

The article can be accessed via the following link:

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<https://www.wsmv.com/2026/08/17/tennessee-has-worst-property-tax-hikes-nation-new-report-says-heres-why/>

UTAH

Summit County property owners have until Sept. 15 to file valuation appeals

This article advises that the Summit County Auditor's Office mailed out property tax notices last week and reminds taxpayers to review their annual property valuation notices, appeal an assessed value or apply for a primary residence exemption.

The article can be accessed via the following link:

<https://townlift.com/2026/07/summit-county-property-owners-have-until-sept-15-to-review-valuations-file-appeals/>

Truth in Taxation season: Here's where property tax raises are proposed in Utah County

This article reports that multiple municipalities in the state that are planning to raise property taxes will hold Truth in Taxation meetings this month. The article gives the times and dates of the meetings and looks at the increases proposed.

The article can be accessed via the following link:

<https://www.heraldextra.com/news/2026/aug/04/truth-in-taxation-season-heres-where-property-tax-raises-are-proposed-in-utah-county/>

Eagle Mountain residents push for referendum following 183% property tax increase

This article considers the concern of residents of Eagle Mountain following the approval of a 183% city property tax increase. The article explains that a group of residents opposed to the increase and the lack of transparency concerning how the revenue would be spent, are calling for a referendum on the matter.

The article can be accessed via the following link:

<https://www.ksl.com/article/51610115/eagle-mountain-residents-push-for-referendum-following-183-property-tax-increase>

Neighbors of a \$1.5 billion Meta data center revolt over 183% property tax hike — after the tech company gets a 40-year break

This article follows on from the one above and relays that part of the outrage regarding the 183% proposed property tax increase is caused by the fact that a Meta data center in the

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municipality was given a 100% personal property tax waiver and 80% of its real property taxes for a period of 40 years from when it was built in 2018. The article reports that this is equivalent to between \$150 and \$750 million in foregone revenue over the period.

The article can be accessed via the following link:

https://moneywise.com/news/real-estate-news/meta-data-center-eagle-mountain-property-tax-hike?utm_source=newsletter&utm_medium=email&utm_term=08+20+2026&utm_campaign=Daily+NAPTA+Update+8+20+2026

WASHINGTON

When does an outlier become a pattern? Examining property tax in Chelan County

This article addresses the question whether higher-value homes in Chelan County being assessed at lower percentages of their market value than less expensive homes. The article reports on a review carried out by Ward Media which claims to show inequity in assessment in Washington State.

The article can be accessed via the following link:

<https://www.lakechelanmirror.com/stories/when-does-an-outlier-become-a-pattern-examining-property-tax-in-chelan-county,185722>

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