



UNITED STATES – September 2026

CONTENTS

USA GENERAL.....	2
THE PROPERTY-TAX REVOLUTION.....	2
THE PROPERTY-TAX TEMPER TANTRUM	2
US COMMERCIAL PROPERTY MARKET SPLIT WIDENS AS PRICIER PROPERTIES LOSE GROUND	2
CALIFORNIA.....	3
S.F. DIGS OUT FROM AVALANCHE OF PROPERTY TAX APPEALS	3
FLORIDA.....	3
WHY FLORIDA PROPERTY TAXES CAN JUMP AFTER YOU BUY A HOME.....	3
WHY BANANAS ARE GROWING IN A DOWNTOWN FORT LAUDERDALE LOT.....	3
INDIANA.....	3
PROPERTY TAX SHOCK: ISPA PRESIDENT JONISKAN URGES ACTION AS INDIANA FARM BUILDING ASSESSMENTS SOAR	3
ASSESSED VALUE INCREASES HITTING BUSINESSES, TOO	4
TAX COURT DENIES NESTLE’ APPEAL OF PROPERTY ASSESSMENT	4
ILLINOIS	4
CITY COUNCIL MAJORITY SAYS NO TO HEAD TAX, PROPERTY TAX HIKE TO BALANCE 2027 BUDGET	4
LOUISIANA.....	5
NEW ORLEANS ASSESSOR TO TAKE HIGGINS HOTEL TAX EXEMPTION BATTLE TO THE SUPREME COURT.....	5
MASSACHUSETTS.....	5
BOSTON MAYOR CALLS FOR ENDING MASSACHUSETTS PROPERTY TAX CAP AMID FUNDING STRAINS.....	5
NEW HAMPSHIRE.....	5
RESTORE FAIRNESS IN PROPERTY ASSESSMENTS.....	5
NEW YORK	6
NYC’S HIGH-VALUE PROPERTY TAX: AN IN-DEPTH LOOK AT THE PIED-À-TERRE LEVY AND ITS CHALLENGES	6
HOW NY’S ‘BROKEN’ PROPERTY TAX SYSTEM CREATES WINNERS AND LOSERS	6
MORE THAN 900 TAXING DISTRICTS ON LONG ISLAND CAN MAKE PROPERTY TAX BILLS DIFFICULT TO UNDERSTAND.....	6
REASSESSMENT 101: POISON OR PRESCRIPTION	6
NY HAS HIGHEST TAX BURDEN IN THE NATION— BUT IS 2ND BIGGEST SPENDER TOO: ‘VAMPIRE STATE’	7
NYC PIED-À-TERRE TAX: JUDGE SIDES WITH HOMEOWNERS, FINDS ROLLOUT FLAWED	7
NORTH CAROLINA.....	7
MECKLENBURG COUNTY NEARS END OF PROPERTY REVALUATION PROCESS.....	7
EXPLAINING N.C.’S PROPOSED CONSTITUTIONAL AMENDMENTS: PROPERTY TAX LEVY LIMIT.....	7

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.

TEXAS.....	8
EPISD ADOPTS NEW TAX RATE, BUT MORE THAN 20,000 HOMEOWNERS WILL PAY NOTHING	8
COLLIN COUNTY RAISES TAX RATE FOR FIRST TIME SINCE 1993	8
‘WE PUNTED’: SAN ANTONIO APPROVES FIRST TAX INCREASE WITHOUT MAYOR’S SUPPORT	8
VIRGINIA	8
DATA CENTER BOOM DELIVERS SUBSTANTIAL PROPERTY TAX RELIEF FOR LOUDOUN COUNTY HOMEOWNERS	8
WASHINGTON	9
DC REDUCES TAX ASSESSMENT OF UNIVERSITY-OWNED PROPERTY BY OVER \$18 MILLION.....	9
WYOMING.....	9
LARAMIE MEETING ON PROPERTY TAX BALLOT INITIATIVE DRAWS A CROWD AND CONCERNS	9

USA GENERAL

The Property-Tax Revolution

This article looks at the recent focus on property taxation and the revolution that is taking place amongst USA residents to eliminate or cut tax bills. The article examines the effects of various methods of tax reduction that have been adopted.

The article can be accessed via the following link:

https://www.theatlantic.com/ideas/2026/09/florida-taxes-amendment/688594/?gift=To951vczhG6NjPR_ggehtuzcNcr-no_TokjT-ivbq-l&utm_source=copy-link&utm_medium=social&utm_campaign=share&utm_term=09+14+2026

The Property-Tax Temper Tantrum

This article examines the growing anti-property tax mood in the US and looks at a paper written by a Yale law professor who considers the advantages of a property tax system.

The article can be accessed via the following link:

https://cityjournal.substack.com/p/the-property-tax-temper-tantrum?utm_source=newsletter&utm_medium=email&utm_term=09+24+2026&utm_campaign=Daily+NAPTA+Update+9+22+2026

US commercial property market split widens as pricier properties lose ground

This article provides information from the Commercial Repeat Sale Indices from CoStar to suggest that higher value commercial property prices are falling, whereas lower priced units are increasing in value.

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.

The article can be accessed via the following link:

<https://www.costar.com/article/956982698/us-commercial-property-market-split-widens-as-pricier-properties-lose-ground>

CALIFORNIA

S.F. digs out from avalanche of property tax appeals

This article looks at the reasons for, and the effects of, a significant increase in property tax appeals in San Francisco over the last few years.

The article can be accessed via the following link:

[S.F. digs out from avalanche of property tax appeals](#)

FLORIDA

Why Florida Property Taxes Can Jump After You Buy a Home

This article explains why property taxes can increase after buying a home in Florida due to the homestead exemption. The article looks at illustrative examples and lists the questions that potential purchasers should ask.

The article can be accessed via the following link:

<https://ethanpliskowccm.blogspot.com/2026/09/why-florida-property-taxes-can-jump.html>

Why bananas are growing in a downtown Fort Lauderdale lot

This article reports that banana trees are growing on a \$33m commercial land plot in downtown Fort Lauderdale and the owners are claiming that the land should attract agricultural value for property tax purposes. This article reports that an appeal has been made to the Broward County Value Adjustment Board.

The article can be accessed via the following link:

<https://www.axios.com/local/fort-lauderdale/2026/09/16/bananas-downtown-fort-lauderdale-benjamin-companies-development>

INDIANA

Property Tax Shock: ISPA President Joniskan Urges Action as Indiana Farm Building Assessments Soar

This article hears from representatives of farmers and agricultural businesses following large hikes in the property tax assessments of farms and agricultural buildings. The article looks

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.

specifically at the construction-cost figures being used by the Indiana Department of Local Government Finance (DLGF) to determine the assessed value of agricultural buildings.

The article can be accessed via the following link:

<https://www.hoosieragtoday.com/2026/09/10/indiana-farm-building-assessments-soar/>

Assessed value increases hitting businesses, too

This article reports on the increases in assessed value for commercial property in the latest revaluation and looks at the factors contributing to the increases – the growth in manufacturing and the effect of inflation on construction costs.

The article can be accessed via the following link:

https://indianacapitalchronicle.com/2026/09/24/assessed-value-increases-hitting-businesses-too/?utm_source=newsletter&utm_medium=email&utm_term=09+25+2026&utm_campaign=Daily+NAPTA+Update+9+25+2026

Tax court denies Nestle’ appeal of property assessment

This article reports that the Indiana Tax Court has confirmed the Madison County Assessor’s property tax valuation of a food processing and distribution facility occupied by Nestle. The article looks at the background to the case.

The article can be accessed via the following link:

<https://www.yahoo.com/news/us/articles/tax-court-denies-nestle-appeal-035900742.html?guccounter=1>

ILLINOIS

City Council Majority Says No To Head Tax, Property Tax Hike To Balance 2027 Budget

This article looks at a petition from Chicago City Council saying that they will work with the mayor on the budget deficit on the understanding that there are no proposals to introduce a corporate head tax or raise property taxes. The article considers the previous proposals put forward by the mayor’s office.

The article can be accessed via the following link:

<https://blockclubchicago.org/2026/09/28/city-council-majority-says-no-to-head-tax-property-tax-hike-to-balance-2027-budget/>

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.

LOUISIANA

New Orleans assessor to take Higgins Hotel tax exemption battle to the Supreme Court

This article looks at a recent Louisiana Appeal Court decision to continue the exemption from property taxes of the Higgins Hotel. The article provides the background to the case and reports that the New Orleans Assessor will petition the Supreme Court.

The article can be accessed via the following link:

https://www.nola.com/news/politics/new-orleans-assessor-higgins-hotel-tax-exemption-battle/article_6db65fao-2fdb-4461-890e-bf1815a76e5d.html?utm_source=newsletter&utm_medium=email&utm_term=09+29+2026&utm_campaign=Daily+NAPTA+Update+9+29+2026

MASSACHUSETTS

Boston mayor calls for ending Massachusetts property tax cap amid funding strains

This article reports on the call by Boston's mayor to remove Proposition 2½ which limits how much a municipality can raise its property tax levy each year. The article looks at the debate on property taxes which is focusing on what cities need to function at a time of rising housing costs, aging infrastructure, and growing climate risks.

The article can be accessed via the following link:

<https://www.yahoo.com/news/politics/articles/boston-mayor-calls-ending-massachusetts-210300036.html?guccounter=1>

NEW HAMPSHIRE

Restore fairness in property assessments

This article provides an opinion regarding the case in *re Walsh* which asserted that a homeowner's "unresponsiveness" to a request for an inspection of their home for property tax purposes could be treated as a refusal. The article examines the effect on the burden of proof in appeals where access has been denied.

The article can be accessed via the following link:

[Letter: Restore fairness in property assessments - Concord Monitor](#)

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.

NEW YORK

NYC's High-Value Property Tax: An In-Depth Look at the Pied-à-Terre Levy and Its Challenges

This article examines NYC's pied-à-terre property tax, for high-value non-primary residential properties, which became effective in July 2026. The article looks at the structure of the tax, qualifying properties and exemptions etc.

The article can be accessed via the following link:

<https://www.bipc.com/nycs-high-value-property-tax-an-in-depth-look-at-the-pied-a-terre-levy-and-its-challenges>

How NY's 'broken' property tax system creates winners and losers

This article looks at the somewhat random way that various counties in NY approach revaluation of assessments and looks at the inconsistency in the valuation of residential properties.

The article can be accessed via the following link:

<https://www.timesunion.com/news/article/ny-s-broken-property-tax-system-creates-22412860.php>

More than 900 taxing districts on Long Island can make property tax bills difficult to understand

This article looks at the complexity of property tax charges on Long Island and explains why property owners find the bills difficult to understand and appeal.

The article can be accessed via the following link:

<https://longisland.news12.com/2026/09/08/more-than-900-taxing-districts-on-long-island-can-make-property-tax-bills-difficult-to-understand/3Q7qwV1oNOAk7973fgySvo>

Reassessment 101: Poison or prescription

This article looks at the town of Riverhead, which hasn't had a revaluation for 46 years and whose uniform percent of value this year is down to 7.73% of market value.

The article can be accessed via the following link:

<https://www.dallasnews.com/news/politics/article/collin-county-property-tax-increase-22431140.php>

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.

NY has highest tax burden in the nation— but is 2nd biggest spender too: ‘Vampire state’

This article looks at a report by the Citizens Budget Commission which states that New York is ranked No. 1 in state and local taxes per resident. The article comments on how the revenue is being spent.

The article can be accessed via the following link:

[NY tops nation in taxes, 2nd biggest spender: report](#)

NYC pied-à-terre tax: Judge sides with homeowners, finds rollout flawed

This article looks at the lawsuits filed against the pied-à-terre tax. Whilst some lawsuits are challenging the tax’s legality, a Staten Island judge has ordered the city to restart its process for determining who must pay the tax, following a finding that some property owners living in their main residence had received tax bills.

The article can be accessed via the following link:

<https://abc7ny.com/post/nyc-pied-terre-tax-judge-rules-taxes-saying-implementation-was-flawed-city-can-appeal/19888754/>

NORTH CAROLINA

Mecklenburg County nears end of property revaluation process

This article explains that Mecklenburg County has completed the revaluation of residential and commercial properties which will come into force in 2027. The article provides data regarding valuation increases.

The article can be accessed via the following link:

<https://www.wfae.org/politics/2026-09-04/mecklenburg-county-nears-end-of-property-revaluation-process>

Explaining N.C.'s proposed constitutional amendments: Property tax levy limit

This article reports that a property tax levy limit will form one of the constitutional amendments on the public ballot this year. The article hears the views of several parties as to the effect of the amendment on taxpayers.

The article can be accessed via the following link:

<https://spectrumlocalnews.com/nc/charlotte/news/2026/09/29/property-tax-constitutional-amendment-nc>

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.

TEXAS

EPISD adopts new tax rate, but more than 20,000 homeowners will pay nothing

This article reports that the El Paso Independent School District board has approved an increase in the property tax rate which falls just under the highest tax rate the district could adopt without triggering an election. The article looks at the effect of the increase and how this is affected by property tax exemptions in the state.

The article can be accessed via the following link:

<https://elpasomatters.org/2026/09/15/el-paso-isd-2026-tax-rate-average-home-bill-increase/>

Collin County raises tax rate for first time since 1993

This article reports that Collin County is raising the property tax rate for the first time since 1993. The article looks at the reasons behind the decision.

The article can be accessed via the following link:

<https://www.dallasnews.com/news/politics/article/collin-county-property-tax-increase-22431140.php>

‘We punted’: San Antonio approves first tax increase without mayor’s support

This article looks at the reasons behind San Antonio City Council’s approval of a 3.9% property tax increase, which is the city’s first in more than three decades.

The article can be accessed via the following link:

<https://sanantonioreport.org/san-antonio-approves-2027-city-budget-with-tax-increase/>

VIRGINIA

Data Center Boom Delivers Substantial Property Tax Relief for Loudoun County Homeowners

This article looks at the proliferation of data centers in Northern Virginia and their pros and cons, including the effect that they have had on Loudoun County finances and property tax bills for homeowners.

The article can be accessed via the following link:

[Data Center Boom Delivers Substantial Property Tax Relief for Loudoun County Homeowners | Streamline](#)

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.

WASHINGTON

DC reduces tax assessment of University-owned property by over \$18 million

This article reports that an agreement has been reached, prior to a hearing in the Supreme Court, to reduce the property tax assessment of a building owned by George Washington University, from \$218m to \$200m for the 2025 tax year.

The article can be accessed via the following link:

<https://gwhatchet.com/2026/09/03/dc-reduces-tax-assessment-of-university-owned-property-by-over-18-million/>

WYOMING

Laramie meeting on property tax ballot initiative draws a crowd and concerns

This article looks at a meeting on a ballot initiative in Laramie entitled The People's Initiative to Limit Property Tax in Wyoming through a Homeowner's Property Exemption. The article reports on the meeting and explains what the result will be if the ballot is passed.

The article can be accessed via the following link:

<https://www.wyomingpublicmedia.org/politics-government/2026-09-11/laramie-meeting-on-property-tax-ballot-initiative-draws-a-crowd-and-concerns>

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.