IPTI Xtracts

Property Tax and Assessment News from Around the World

UNITED STATES – October 2026

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USA GENERAL

Just compensation for property measured by actual tax-sale price, not FMV

This article reports on the Supreme Court decision in *Pung v. Isabella County, Michigan, No. 25–95 (U.S. 6/23/26)* and details the background to the case. The article examines the Supreme Court's decision that when the sale is fairly conducted, the proper baseline for measuring "just compensation" following a tax sale is the actual tax–sale price, not the property's hypothetical FMV.

The article can be accessed via the following link:

https://www.thetaxadviser.com/issues/2026/sep/just-compensation-for-property-measured-by-actual-tax-sale-price-not-fmv/

The best — and worst — states for property taxes in 2026

This article looks at the property taxes charged by different states by comparing effective property tax rates rather than by millage and provides details of the states with the highest and lowest property tax burdens, those that keep tax bills low through assessment limits, those with homeowner exemptions etc.

The article can be accessed via the following link:

https://qz.com/best-worst-states-property-taxes-2026#the-best--and-worst--states-for-property-taxes-in-2026

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Property-Tax Wars

This article reports that Government overspending and rising appraisals have led to movements against property taxes and discusses examples in Cook County, Colorado, Denver and Texas.

The article can be accessed via the following link:

https://cityjournal.substack.com/p/property-tax-wars

New Research Shows Many State Property Tax Laws Punish Fast-Evolving Technology

This article looks at the taxation of tangible personal property and suggests that it results in aggressive tax burdens on capital-intensive properties such as data centers. The article examines the way in which depreciation is applied at varying rates across different states and proposes that the methods used are valuing antiquated technology well above its actual market value.

The article can be accessed via the following link:

https://www.ntu.org/publications/detail/new-research-shows-many-state-property-tax-laws-punish-fast-evolving-technology

Understanding Property Tax Revolts: An Explainer

This article looks at current ballot initiatives in various states that propose to reduce the revenue communities can collect, using strategies ranging from tax exemptions to constitutional limits. The article examines the basis of property tax and reports on the potential impacts of the current property tax revolt.

The article can be accessed via the following link:

https://www.lincolninst.edu/publications/land-lines-magazine/articles/understanding-property-tax-revolts-an-explainer?utm_source=pardot&utm_medium=email&utm_term=xxx_publication_propertytax&utm_content=lle2610_understanding_state_prop_tax_revolts&utm_campaign=_landlines

MAKE YOUR CHOICE Millions in six states face urgent November 3 vote to LOWER massive property taxes

This article examines the question that voters in six states have to weigh up before the November ballot – to vote for lowering property taxes or to oppose the motion and allow local government to fund services.

The article can be accessed via the following link:

https://www.the-sun.com/money/17197349/midterm-elections-lower-property-tax/

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Can Other States Learn From California's Property Tax Experiment?

This article examines the pros and cons of Proposition 13 in California and asks whether similar policies should be introduced in other states where property prices are skyrocketing.

The article can be accessed via the following link:

https://www.theadvocates.org/can-other-states-learn-from-californias-property-tax-experiment/

ALASKA

Anchorage has a 'trust problem' with property tax assessments, board chair says

This article reports that Anchorage residents filed a record number of property assessment appeals this year. The article looks at the reasons behind the trend, the amounts of the reductions etc.

The article can be accessed via the following link:

https://www.adn.com/alaska-news/anchorage/2026/10/10/anchorage-has-a-trust-problem-with-property-tax-assessments-board-chair-says/

CALIFORNIA

LA's 'mansion tax' backfires spectacularly as thousands of homes and jobs vanish

This article looks at the effects of LA's mansion tax on new build homes, construction jobs and revenue. The article examines a recent report by a nonprofit research group.

The article can be accessed via the following link:

https://nypost.com/2026/10/03/real-estate/la-mansion-tax-blocked-9100-homes-killed-16650-jobs-and-cost-452m-report/

COLORADO

Colorado Property Taxes: How They're Calculated (2026 Guide)

This article provides an up-to-date guide for Colorado property taxpayers on how taxes are calculated, how to appeal an assessment, relief programmes etc.

The article can be accessed via the following link:

https://www.trelora.com/blog/colorado-property-taxes/

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FLORIDA

Florida weighs ditching property taxes and sticking Canadians with the bill

This article reports that Forida's governor is suggesting that Canadians owning second homes in Florida are charged higher property tax to offset the scrapping of residential property tax, a question that is to go to a public vote.

The article can be accessed via the following link:

https://www.cbc.ca/news/world/florida-property-taxes-canadian-snowbirds-9.7366814

'Unfair and stupid': Canadians react to Florida's plan to place property tax burden on them

This article looks at the reaction of Canadian second home owners to the Florida governor's plan to increase the property tax burden on them to offset savings to USA residents.

The article can be accessed via the following link:

https://dailyhive.com/canada/canadians-react-florida-property-tax-plan?utm_source=newsletter&utm_medium=email&utm_term=10+06+2026&utm_campaign=Daily+NAPTA+Update+10+6+2026

GEORGIA

Georgia homeowners beat back 56% property tax plan, but council still locks in 5.7% hike

This article reports that the City of Roswell will impose a 5.7% property tax increase rather than the 56% originally proposed. The article looks at the background to the council's budget deficit.

The article can be accessed via the following link:

https://www.thecooldown.com/green-business/roswell-georgia-property-tax-hike-2026-council-vote/

ILLINOIS

Report: New data centers could create more than 120K Illinois jobs, though mostly temporary

This article reports on a new study which predicts that the data centers expected to be built in Illinois over the next decade will create thousands of jobs and millions of dollars in new property tax revenue. The article looks at the questions of property tax incentives offered to data centers, residents' attitudes, job creation, the energy implications etc.

The article can be accessed via the following link:

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https://www.springfieldnewssun.com/nation-world/report-new-data-centers-could-create-more-than-120k-illinois-jobs-though-mostly-temporary/article_f3c1b793-2ca0-5a05-867b-d55cb86810ff.html

INDIANA

Property tax debate should focus on addressing assessed value

This article looks at the question of property tax reform and concludes that, whilst elimination is not practical, the article suggests that it is limiting the increase in assessed value that should be addressed.

The article can be accessed via the following link:

https://www.newsfromthestates.com/article/property-tax-debate-should-focus-addressing-assessed-value

MASSACHUSETTS

Property value reevaluation will affect April bills

This article announces that the town of Dartmouth will be undergoing a revaluation for property tax which will be scrutinised by outside contractors. The article explains when the revalued assessments will affect tax bills and when exemptions will be applied.

The article can be accessed via the following link:

https://dartmouth.theweektoday.com/article/property-value-reevaluation-will-affect-april-bills/160123

NEW HAMPSHIRE

With commercial property valuation complete, Concord awaits new tax rate

This article looks at the recent revaluation of commercial property in Concord and reports that increases are less than those seen for domestic properties, leaving homeowners and renters to bear a greater burden of city taxes. The article states that appeal levels for domestic property assessments have increased accordingly.

The article can be accessed via the following link:

https://www.concordmonitor.com/2026/10/23/with-commercial-property-valuation-complete-concord-awaits-new-tax-rate/

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NORTH CAROLINA

Mecklenburg property values up a median 15% for homes, 30% for commercial in early revaluation review

This article reports that residential property in Mecklenburg County has risen a median of about 15% in value, and commercial property about 30%, according to the county's initial review of this year's revaluation.

The article can be accessed via the following link:

https://www.qcitymetro.com/news-buzz/mecklenburg-property-values-up-a-median-15-for-homes-30-for-commercial-in-early-revaluation-review-15c1e93b

Independent audit finds Orange County used 'selective reappraisal' in 2025 revaluations

This article provides details of a report commissioned by Orange County which found that the reappraisal processes disproportionately impacted homeowners in historically Black neighbourhoods. The article looks at the report which found that while the County met minimum industry standards, it fell short of best practices, found signs of 'selective reappraisal' and made 32 recommendations for improvement.

The article can be accessed via the following link:

https://dailytarheel.com/484843/city-state/city-orange-county-revaluation-update/

OKLAHOMA

SQ 847: Voters to consider lowering maximum property valuation increases

This article looks at State Question 847 which will be put before voters in early November, and which would lower the maximum percentages that the "fair cash value" of properties can increase each year. The article looks at both sides of the argument.

The article can be accessed via the following link:

https://nondoc.com/2026/10/09/sq-847-voters-to-consider-lowering-maximum-property-valuation-increases/

As property taxes soar, experts urge Oklahoma to adopt 'Truth in Taxation'

This article reports that, against a background of large increases in property taxes in recent years and consternation from Oklahoma homeowners, state lawmakers have been urged to instigate a Truth in Taxation law. The article looks at results from other states that have done this and provides information about the effect of introducing the measure.

The article can be accessed via the following link:

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https://ocpathink.org/post/independent-journalism/as-property-taxes-soar-experts-urge-oklahoma-to-adopt-truth-in-taxation?utm_source=newsletter&utm_medium=email&utm_term=10+20+2026&utm_campaign=Daily+NAPTA+Update+10+20+2026

RHODE ISLAND

R.I. property owners file lawsuit against 'Taylor Swift tax'

This article reports that over 40 R.I. homeowners have filed a lawsuit challenging the constitutionality of the new law, known as the 'Taylor Swift Act', which applies to all R.I. residential properties assessed at over $1 million that are not occupied by their owner for 183 days of the year or more.

The article can be accessed via the following link:

https://www.browndailyherald.com/article/ri-property-owners-file-lawsuit-against-taylor-swift-tax-20261006?utm_source=newsletter&utm_medium=email&utm_term=10+08+2026&utm_campaign=Daily+NAPTA+Update+10+7+2026

TENNESSEE

The fair case for state property tax in Tennessee | Opinion

This article provides the opinion of a university professor emeritus of economics that a transparent property tax system and an effective local government providing improved local services, when combines with the sales tax, creates a better balance in tax revenue from Tennessee's households who benefit from public services.

The article can be accessed via the following link:

https://eu.tennessean.com/story/opinion/contributors/2026/10/27/state-property-tax-tennessee-public-services-sales-tax/92447588007/

TEXAS

Texas seniors are getting a huge property tax break. Everyone else is picking up the tab.

This article looks at the senior homestead exemption in Texas that allows 60% of homeowners aged 65 and up to pay $0 in school property taxes. The article examines both sides of the argument regarding exemptions for seniors and puts forward some possible solutions.

The article can be accessed via the following link:

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.

https://www.sacurrent.com/news/texas-news/texas-seniors-are-getting-a-huge-property-tax-break-everyone-else-is-picking-up-the-tab/

WYOMING

Still work to be done on property taxes, but Proposition 1 isn't the answer

This article argues against Proposition 1 - The People's Initiative to Limit Property Tax in Wyoming through a Homeowner's Property Exemption – on the grounds that property tax revenue is essential to fund local government and special district services.

The article can be accessed via the following link:

https://www.wyomingnews.com/opinion/staff_editorials/wte-editorial-still-work-to-be-done-on-property-taxes-but-proposition-1-isnt-the/article_4edee922-2b44-4875-98bf-178828ab05e7.html

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