Appendix C. Tax Treatment of **Agricultural Property, by State (continued)**

State	Comments
Wisconsin	Qualified agricultural land is assessed according to its agricultural use.
Wyoming	The value of agricultural land is based on the current use of the land and the capacity of the land to produce agricultural products.

Source: Commerce Clearing House, *State Tax Guide,* 2001.

Appen	D. Property Taxes as a Percent of Total State and Local Revenue	
Rank	State	Percent of Total Revenues From Property Taxes
	New Hampshire	31.21%
2	New Jersey	24.25
3	Connecticut	21.75
	Vermont	20.37
5	Illinois	19.16
	Maine	19.11
7	Rhode Island	17.84
8	Massachusetts	17.62
9	Montana	17.36
10	Indiana	16.76
11	Texas	16.01
12	Florida	15.72
13	Kansas	14.96
14	Iowa	14.67
15	South Dakota	14.61
16	Virginia	14.42
17	New York	14.37
18	Nebraska	14-31
19	Wisconsin	14.2.4
20	Arizona	13.94
21	Colorado	13.43
	United States	13.38
22	Michigan	13.33
23	Maryland	13.25
24	Washington	13.15
25	Pennsylvania	12.95
26	Ohio	12.43
27	Minnesota	12.17
28	North Dakota	12.15
29	'Idaho	11.88
30	Wyoming	11.82
31	Georgia	11.72
32	South Carolina	11.44
33	Oregon	11.10
34	Missouri	11.03
35	Nevada	10.76
36	California	10.49
37	Arkansas	10.44
38	Mississippi	9.28
39	Utah	8.97
40	North Carolina	8.87
_	Tennessee	8.56
42	West Virginia	7.99
43	Alaska	7.89
44	Hawaii	7.35
45	Kentucky	7.32
46	Oklahoma	7.10
47	Delaware	6.31
48	Louisiana	6.30
49	New Mexico	5.23
50	Alabama	5.05

Source: U.S. Census Bureau, 2001.

Appendix E. Total State and Local Taxes, FY 1999

State	Collections in thousands	Per Capita Amount	Rank	Per $100 Income Amount	Rank
Alabama	$8,770,411	$2,007.0	50	$9.11	48
Alaska	1,761,609	2,841.3	22	10.26	39
Arizona	12,237,979	2,561.3	37	10.87	25
Arkansas	6,076,982	2,382.2	42	11.26	18
California	104,977,251	3,167.2	12	11.36	15
Colorado	12,116,877	2,987.4	17	10.22	40
Connecticut	14,888,650	4,536.5		12.15	
Delaware	2,471,752	3,278.2		11.23	19
Florida	*40,244,933*	2,663.3	28	10.02	44
Georgia	21,503,096	2,761.1	25	10.77	29
Hawaii	3,913,612	3,302.6	7	12.30	5
Idaho	3,039,342	2,427.6	40	11.26	17
Illinois	37,969,839	3,130.8	14	10.50	34
Indiana	15,575,751	2,620.9	31	10.47	37
Iowa	7,673,090	2,674.5	27	10.80	28
Kansas	7,292,434	2,747.7	26	10.76	31
Kentucky	9,760,823	2,464.2	38	11.10	21
Louisiana	10,533,303	2,409.3	41	10.80	27
Maine	4,082,369	3,258.1		13.91	2
Maryland	16,558,537	3,201.6	11	10.46	38
Massachusetts	22,269,422	3,606.4		10.85	26
Michigan	29,904,866	3,031.7	15	11.36	14
Minnesota	17,187,874	3,598.8		12.33	4
Mississippi	6,086,891	2,198.2	48	11.05	22
Missouri	14,027,725	2,565.4	36	10.16	. 43
Montana	2,041,456	2,312.0	4G	10.88	24
Nebraska	4,623,913	2,775.5	24	10.77	30
Nevada	5,290,739	2,924.7	19	10.18	41
New Hampshire	3,110,088	2,589.6	32	8.84	49
New Jersey	31,575,898		3	11.37	13
New Mexico	4,469,003	2,568.4	34	12.17	7
New York	82,153,897	4,514.7	2	14.03	1
North Carolina	20,266,326	2,648.8	29,	10.55	33
North Dakota	1,668,354	2,631.5	30	11.49	12
Ohio	32,301,429	2,869.5	20	10.99	23
Oklahoma	7,767,899	2,313.3	45	10.48	35
Oregon	8,536,218	2,574.3	33	10.02	45
Pennsylvania	35,192,509	2,934.2	18	10.72	32
Rhode Island	3,197,279	3,226.3	10	11.56	11
South Carolina	9,067,175	2,333.3	44	10.48	36
South Dakota	1,653,134	2,255.3	47	9.51	47
Tennessee	11,748,362	2,142.3	49	8.80	50
Texas	49,231,585	2,456.2	39	9.68	46
Utah	5,468,796	2,567.5	35	11.68	
Vermont	1,784,409	3,004.1	16	12.18	6
Virginia	19,557,644	2,84.5.6	21	10.16	42
Washington	18,118,092	*3,147.7*	13	11.13	20
West Virginia	4,278,788	2,367.9	43	11.67	10
Wisconsin	17,417,597	3,317.6	6	12.71	
Wyoming	1,357,106	2,827.3	23	11.34	16
United States	$812,803,114	$2,986.3		$11.04	

Source: U.S. Census Bureau, 2001.