

**Table 4. Property Taxes Per \$1,000 Personal Income  
Fiscal Years 1997-1998**

	1997		1998	
	Amount	Rank	Amount	Rank
Maine	\$57.56	2	\$58.83	1
New Hampshire	60.05	1	56.53	2
Vermont	55.24	3	55.39	3
New Jersey	51.81	4	54.29	4
Montana	48.56	6	50.00	5
Rhode Island	49.21	5	47.29	6
Wyoming	43.73	9	46.02	7
New York	45.43	7	44.20	8
Connecticut	44.83	8	43.13	9
Alaska	43.67	10	42.87	10
Wisconsin	42.84	11	40.72	11
Illinois	40.01	13	39.11	12
Nebraska	40.24	12	39.03	13
Texas	38.13	15	36.94	14
North Dakota	34.17	22	36.74	15
Minnesota	35.05	19	36.68	16
WASHINGTON	37.39	16	36.59	17
Massachusetts	36.69	17	36.43	18
Indiana	38.32	14	36.25	19
Iowa	35.85	18	35.56	20
South Dakota	33.56	23	35.21	21
Florida	34.72	21	34.77	22
Michigan	32.40	25	33.98	23
Kansas	34.78	20	33.75	24
Oregon	33.52	24	31.42	25
Ohio	31.64	26	31.29	26
Virginia	30.89	28	30.76	27
Arizona	31.15	27	30.53	28
Idaho	29.43	31	30.27	29
Pennsylvania	30.13	29	29.45	30
Colorado	29.66	30	29.06	31
South Carolina	27.47	34	28.76	32
California	28.56	33	28.68	33
Maryland	27.30	35	28.54	34
Hawaii	19.98	42	28.23	35
Georgia	28.60	32	27.21	36
Utah	27.21	36	27.08	37
Mississippi	25.71	37	25.38	38
Nevada	23.03	38	23.38	39
Missouri	22.62	41	23.13	40
North Carolina	22.71	40	22.76	41
West Virginia	22.71	39	22.07	42
Tennessee	19.56	43	20.23	43
Kentucky	19.53	44	18.92	44
Arkansas	16.75	46	17.70	45
Louisiana	16.33	48	16.65	46
Delaware	17.64	45	16.64	47
Oklahoma	16.52	47	16.46	48
New Mexico	15.79	49	16.43	49
Alabama	11.87	50	11.87	50
U.S. Average	\$33.47		\$33.22	