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FARM REAL ESTATE TAXES

RECENT TRENDS AND DEVELOPMENTS

ECONOMIC RESEARCH SERVICE • U.S. DEPARTMENT OF AGRICULTURE

ABSTRACT

Farm real estate taxes for the United States totaled $2.58 billion in 1974, an increase of 5.5 percent over 1973. Taxes per acre increased from $2.56 in 1973 to $2.70 in 1974. Costs of financing State and local governments have increased rapidly, requiring a concurrent increase in tax receipts, of which the real estate tax is a major source.

KEYWORDS: Farm real estate tax, real estate tax, property tax, taxation, agricultural taxation.

Washington, D.C. 20250 March 1976

PREFACE

The farm real estate tax series was previously compiled by the Economic Development Division of the Economic Research Service (ERS). Beginning with the 1974 tax series, the work will be done by the National Economic Analysis Division, ERS.

Taxes on farm real estate include all ad valorem taxes levied by State and local governments. Special assessments for improvements such as drainage, irrigation, and weed control which are connected with farm production procedures rather than with the value of the land itself are excluded insofar as possible.

The tax series in this publication is required by law; according to the 1935 Amendments to the Agricultural Act of 1933, the prices-paid parity index is required to reflect taxes per acre on farm real estate.

Estimates in this report were derived from a nationwide survey conducted in the spring of 1975 by ERS. The survey covered more than 35,400 sample farms. Cooperation of the more than 3,300 local tax officials who assisted in the collection of data for this report is gratefully acknowledged.

FARM REAL ESTATE TAXES:
Trends and Developments

by

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State and local governments levied $2.58 billion in taxes on U.S. farm real estate in 1974, an increase of 5.5 percent over 1973 (tables 1-2).1/ U.S. average tax per acre in 1974 was $2.70, compared with $2.56 per acre in 1973 (table 1 and fig. 1). The U.S. index of farm real estate taxes per acre, 1967=100, a component of the prices-paid parity index, increased from 146 in 1973 to 154 in 1974 (table 4). For the United States as a whole, the rapid increase in real estate taxes over the last decade is of concern to all taxpayers, including farmowners.

The increase in real estate taxes reflects two basic forces. First, State and local governments have experienced the effects of cost-push inflation. Increased costs of supplies and salaries have pushed up the cost of providing existing services. Second, expansion of existing services and creation of new programs have augmented costs. Figure 3 illustrates the growth of State and local government expenditures since 1946; and table 8 shows State and local governments expenditures in relation to gross national product.

The rapid increase in costs of financing State and local governments has required a concurrent increase in tax receipts of which the real estate tax is

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1/ Post-1960 farm real estate tax data contained in this report are revised estimates. These data are based on work which (1) incorporated new post-1964 acreage weights based on the 1969 Census of Agriculture, and (2) incorporated post-1960 adjustments in tax figures based on the 1970 Survey of Agricultural Finance conducted by the Bureau of the Census. (For the 1970 Survey of Agricultural Finance tax figures, see table 133, U.S. Bureau of the Census, 1969 Census of Agriculture, Farm Finance, Vol. I, Pt. II, Washington: U.S. Government Printing Office, 1974, p. 176). The figures are final through 1970. Post-1960 revisions may be found in "Revised Estimates of Taxes Levied on Farm Real Property, 1960-73," by Jerome M. Stam and Eleanor L. Courtney, Economic Development Division, Economic Research Service, U.S. Department of Agriculture, Statistical Bulletin No. 538. Slight revisions in the post-1970 tax data may become necessary in the future depending on the acreage size class results shown by the 1974 Census of Agriculture now being conducted.

a major source. Real estate tax receipts have increased as assessments have caught up with the rise in real estate values. But, at the same time, the importance of real estate tax receipts as a revenue source has declined over the last 10 years relative to total tax receipts (table 9 and fig. 3).

Taxes per acre levied on farm real estate increased in 1974 in 41 States (table 3 and fig. 2). Fourteen States had increases of over 10 percent; 13 States experienced increases of 5 to 10 percent; and 14 States had increases of less than 5 percent.

Taxes per acre decreased in nine states. The largest decrease, 17.3 percent, was in Indiana, which has lessened its reliance on the property tax as a source of receipts. Property tax rates were reduced, the sales tax rate was increased, and an optional local income tax was adopted. Also, the State froze the level of local revenue per pupil from property taxes and increased state aid to local schools. New Mexico's tax per acre dropped 5.8 percent because of a decrease in tax rates and unchanged farm real estate values. In the remaining seven States, the tax per acre decrease was less than 5 percent.

The tax per $100 of full value of the farm, for the United States as a whole, fell from $0.96 in 1973 to $0.93 in 1974 because farm real estate market values rose at a higher rate than did farm real estate taxes (table 1 and fig. 1).

At the national level, farm real estate taxes as a percentage of net and gross farm income were higher in 1974 than in 1973 (table 6). As a share of net farm income, farm real estate taxes rose from 5.9 percent in 1973 to 7.5 percent in 1974. The increase reflected the 5.5-percent increase in U.S. taxes in 1974, and the drop in net farm income from $41.2 billion in 1973 to $34.6 billion in 1974. As a share of gross farm income, taxes rose slightly from 2.5 percent in 1973 to 2.6 percent in 1974. Gross farm income also rose slightly from $98.9 billion in 1973 to $99.5 billion in 1974.

Personal income of the farm population, which comes from farm and nonfarm sources, also fell in 1974. Farm real estate taxes as a percentage of personal income increased from 4.4 percent in 1973 to 4.9 percent in 1974 (table 7).

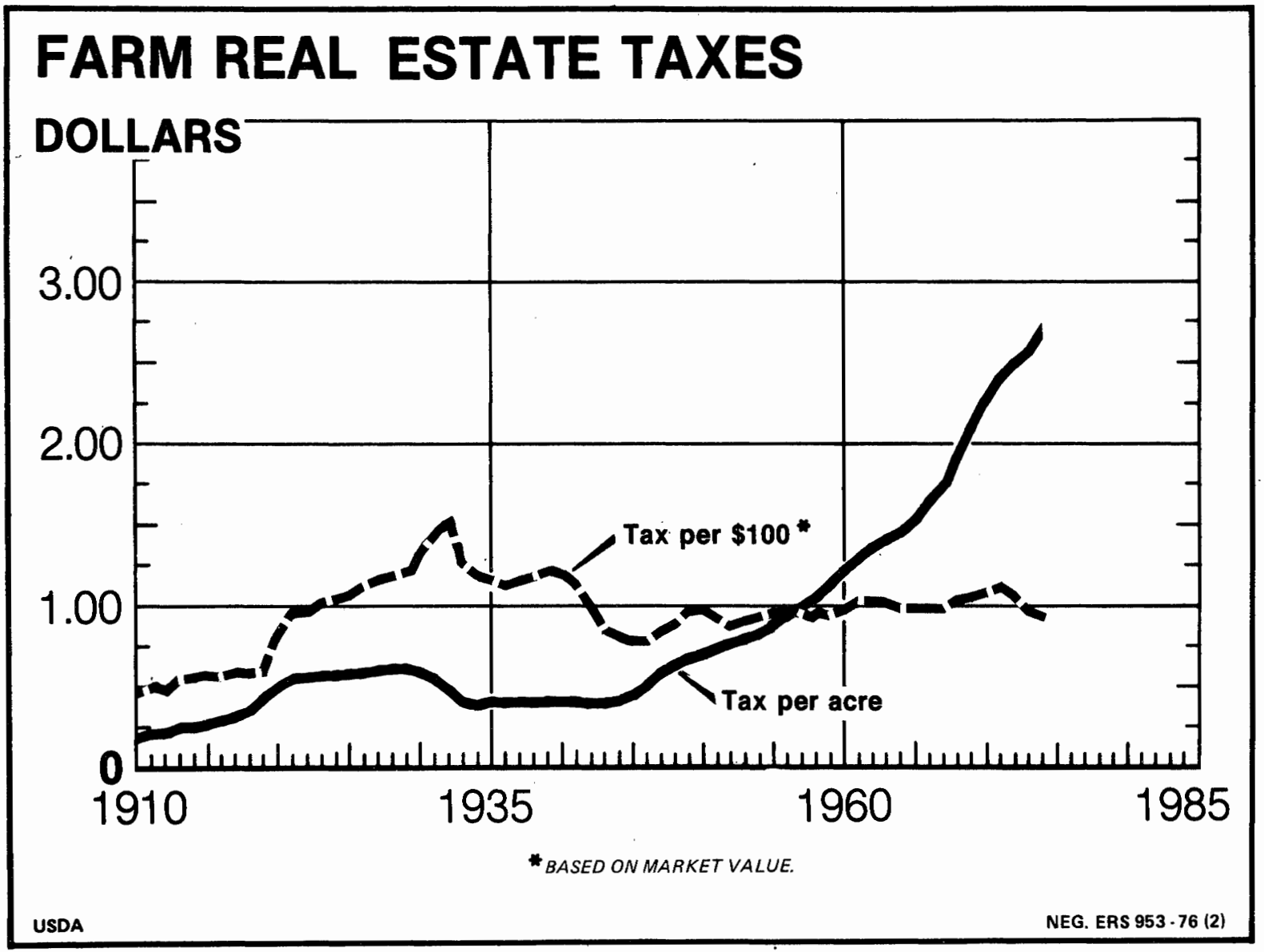
FARM REAL ESTATE TAXES
DOLLARS
3.00
2.00
1.00
0
1910
1935
1960
1985
Tax per $100 *
Tax per acre
* BASED ON MARKET VALUE.
USDA
NEG. ERS 953 - 76 (2)

Figure 1

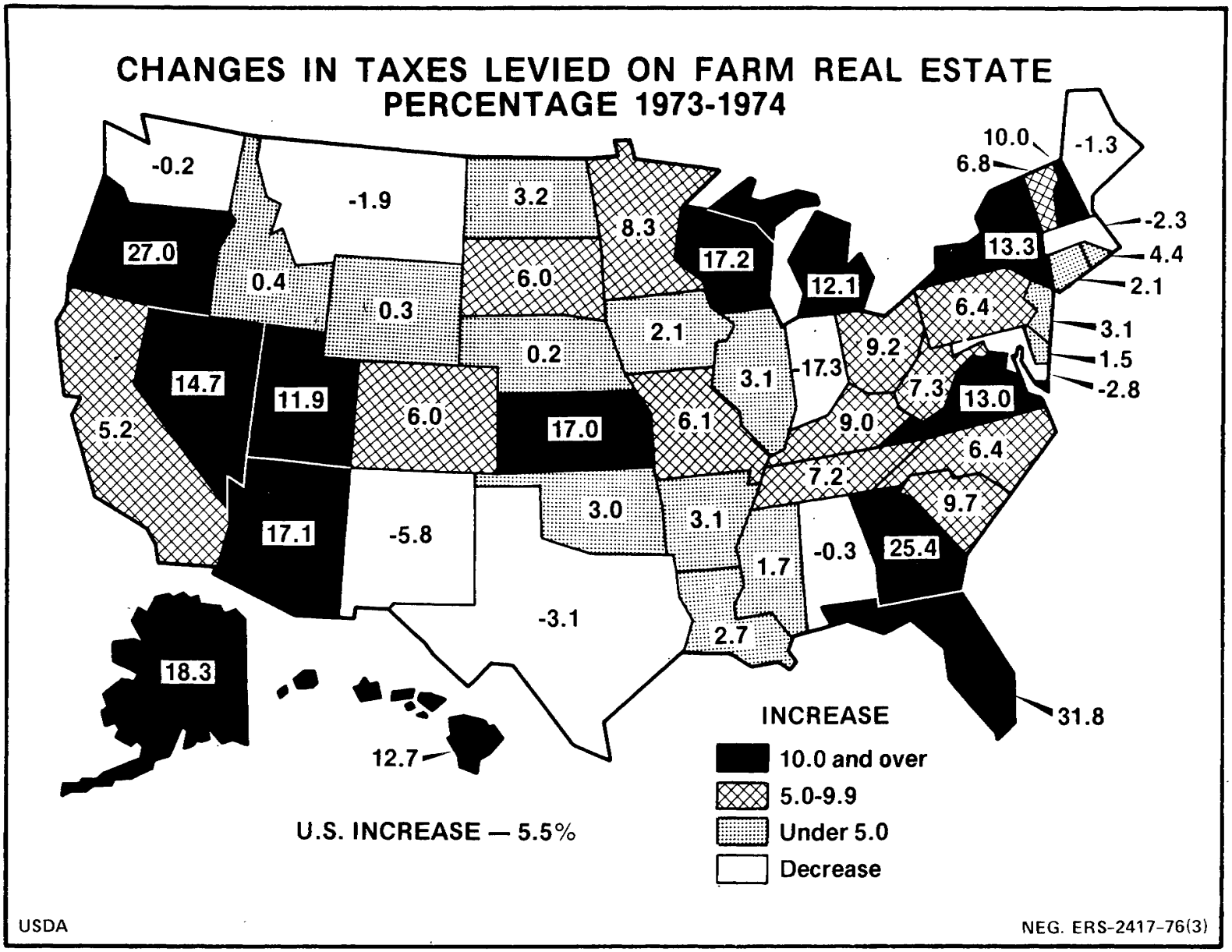
CHANGES IN TAXES LEVIED ON FARM REAL ESTATE
PERCENTAGE 1973-1974
-0.2
27.0
0.4
-1.9
0.3
3.2
6.0
0.2
8.3
17.2
2.1
12.1
3.1
-17.3
10.0
6.8
-1.3
13.3
-2.3
4.4
2.1
6.4
3.1
1.5
-2.8
9.2
7.3
13.0
9.0
6.4
14.7
11.9
5.2
6.0
17.0
6.1
7.2
9.7
17.1
-5.8
3.0
3.1
1.7
-0.3
25.4
-3.1
2.7
18.3
12.7
31.8
INCREASE
10.0 and over
5.0-9.9
Under 5.0
Decrease
U.S. INCREASE — 5.5%
USDA
NEG. ERS-2417-76(3)

Figure 2

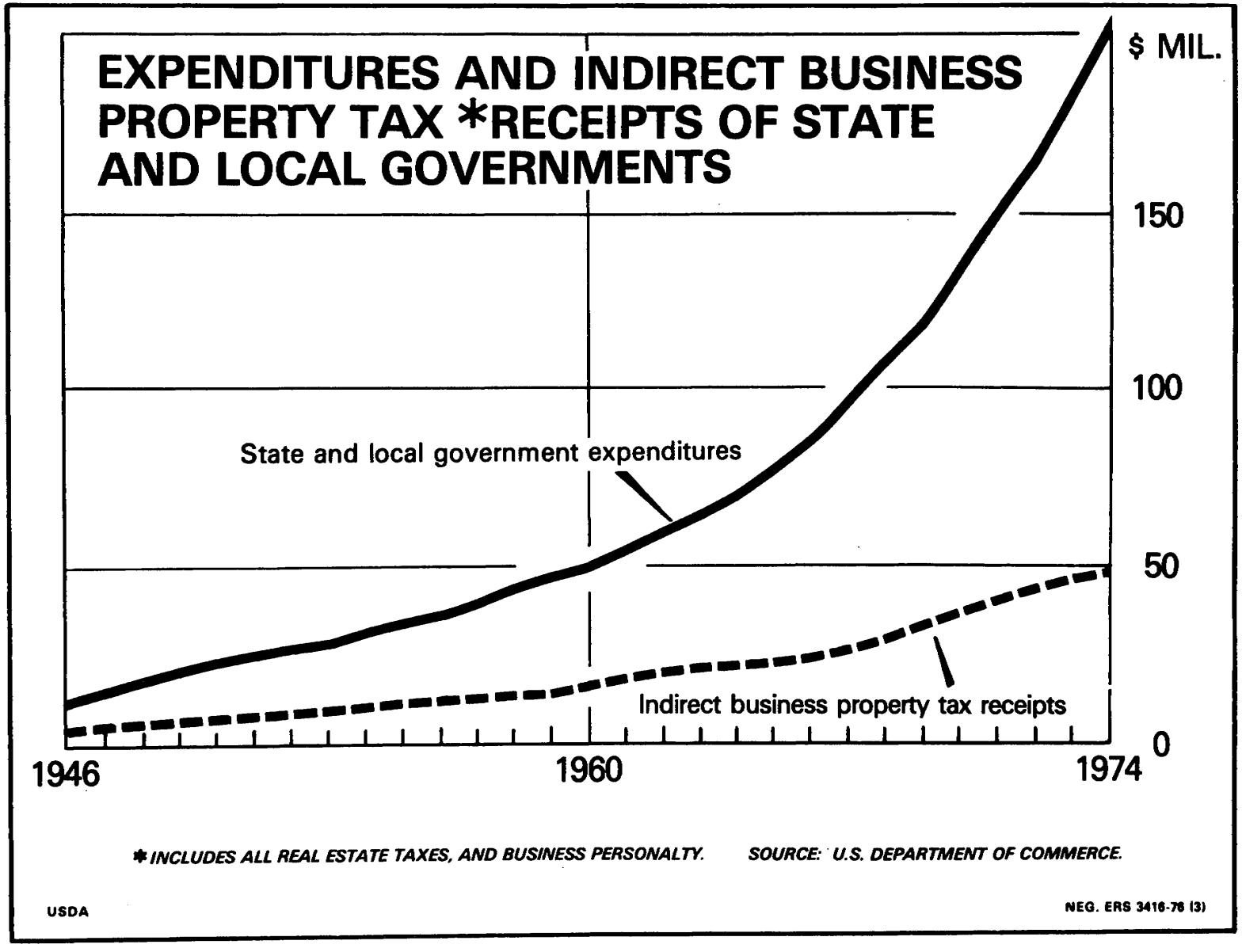
EXPENDITURES AND INDIRECT BUSINESS PROPERTY TAX *RECEIPTS OF STATE AND LOCAL GOVERNMENTS
$ MIL.
150
100
50
0
State and local government expenditures
Indirect business property tax receipts
1946
1960
1974
* INCLUDES ALL REAL ESTATE TAXES, AND BUSINESS PERSONALTY.
SOURCE: U.S. DEPARTMENT OF COMMERCE.
USDA
NEG. ERS 3416-76 (3)

Figure 3

Table 1--Taxes levied on farm real estate: Total, amount per acre, and amount per $100 of full value, United States, 1890-1974

Year	Total taxes	Taxes per acre	Tax per $100 of value	Year	Total taxes	Taxes per acre	Tax per $100 of value
	Million dollars	- - Dollars - -			Million dollars	- - Dollars - -	
1890	81.9	0.13	---	1935	392.3	0.37	1.14
1891	84.2	.13	---	1936	394.4	.38	1.11
1892	87.1	.13	---	1937	404.8	.39	1.15
1893	91.5	.13	---	1938	400.4	.38	1.17
1894	93.3	.13	---	1939	406.8	.39	1.21
1895	97.6	.14	---	1940	401.1	.39	1.18
1896	96.9	.13	---	1941	406.7	.39	1.12
1897	101.0	.13	---	1942	399.5	.38	.97
1898	101.5	.13	---	1943	400.2	.38	.84
1899	105.1	.13	---	1944	418.9	.40	.79
1900	105.6	.13	---	1945	464.8	.44	.77
1901	110.5	.13	---	1946	518.7	.49	.77
1902	113.1	.14	---	1947	605.4	.57	.83
1903	123.0	.15	---	1948	656.0	.62	.87
1904	125.4	.15	---	1949	706.2	.66	.95
1905	130.3	.15	---	1950	742.4	.69	1.00
1906	132.0	.16	---	1951	776.7	.73	.91
1907	140.7	.16	---	1952	810.4	.76	.86
1908	150.0	.17	---	1953	846.9	.79	.89
1909	163.2	.19	0.48	1954	878.4	.82	.93
1910	165.7	.19	.47	1955	931.2	.88	.96
1911	182.7	.21	.50	1956	974.2	.92	.96
1912	191.2	.21	.49	1957	1,032.1	.99	.94
1913	218.0	.24	.55	1958	1,080.7	1.05	.95
1914	222.2	.24	.56	1959	1,154.7	1.13	.94
1915	243.0	.26	.57	1960 1/	1,243.1	1.21	.97
1916	260.0	.28	.57	1961	1,311.0	1.28	1.01
1917	291.7	.31	.58	1962	1,372.2	1.35	1.01
1918	311.3	.33	.57	1963	1,417.2	1.40	1.00
1919	393.1	.41	.59	1964	1,466.7	1.45	.98
1920	483.0	.51	.79	1965	1,535.7	1.53	.98
1921	509.7	.54	.94	1966	1,633.8	1.65	.98
1922	509.1	.54	.96	1967	1,730.5	1.76	.98
1923	516.4	.55	1.01	1968	1,881.8	1.93	1.01
1924	511.4	.55	1.03	1969	2,038.8	2.11	1.05
1925	516.8	.56	1.07	1970	2,169.1	2.27	1.08
1926	525.6	.56	1.12	1971	2,294.1	2.40	1.10
1927	544.7	.57	1.16	1972	2,390.5	2.50	1.06
1928	555.6	.58	1.17	1973	2,450.1	2.56	.96
1929	567.5	.58	1.20	1974	2,584.9	2.70	.93
1930	566.8	.57	1.31				
1931	526.1	.53	1.43				
1932	461.2	.45	1.52				
1933	398.4	.39	1.25				
1934	383.8	.37	1.17				

1/ Starting with 1960 includes Alaska and Hawaii.

Table 2--Total taxes levied on farm real estate, by States, selected years, 1930-74 1/

State and region	1930	1940	1945	1950	1955	1960	1965	1970	1973	1974
	Million dollars									
Maine	3.8	3.5	4.6	5.4	5.1	5.7	5.9	6.0	6.6	6.6
New Hampshire	1.5	1.6	1.9	2.4	2.1	2.3	2.3	3.0	3.2	3.6
Vermont	2.3	2.0	2.3	3.0	3.3	4.0	5.1	7.7	9.6	10.3
Massachusetts	4.3	5.2	5.6	5.6	5.4	6.8	7.0	8.7	11.1	10.9
Rhode Island	.4	.4	.5	.5	.6	.8	.7	1.0	1.3	1.4
Connecticut	2.5	2.8	3.5	4.0	4.3	5.0	5.7	7.4	8.1	8.3
Region I	14.7	15.5	18.4	20.9	20.8	24.6	26.8	33.8	40.0	40.9
New York	18.7	18.8	19.3	27.0	33.8	41.3	40.8	49.5	67.2	76.1
New Jersey	4.8	4.3	4.5	6.5	7.9	12.1	12.1	15.8	17.5	18.0
Region II	23.5	23.1	23.8	33.5	41.7	53.4	52.9	65.4	84.6	94.1
Pennsylvania	19.9	14.4	15.7	19.3	20.8	27.6	33.6	39.8	46.3	49.2
Delaware	.4	.3	.4	.5	.6	.8	.9	1.5	1.1	1.2
Maryland	4.0	3.4	3.5	4.8	5.7	7.9	10.6	14.2	16.5	16.0
Virginia	5.6	4.4	4.7	7.2	9.1	10.7	12.1	16.5	22.5	25.4
West Virginia	4.0	1.4	1.5	1.9	1.5	1.8	2.2	2.4	2.5	2.7
Region III	34.0	23.9	25.7	33.6	37.7	48.7	59.4	74.4	88.9	94.5
North Carolina	10.7	6.9	7.5	9.9	12.2	15.6	19.0	22.3	25.7	27.4
South Carolina	4.2	3.4	2.9	4.5	5.5	6.3	6.7	8.3	10.0	10.9
Georgia	6.6	3.4	4.4	8.3	8.0	8.3	11.6	21.4	29.2	36.6
Florida	3.5	2.6	3.3	8.7	13.6	21.4	33.8	40.9	50.2	66.2
Kentucky	8.5	6.5	7.4	12.2	12.3	12.5	13.9	22.3	24.9	27.2
Tennessee	8.5	7.1	7.3	8.7	9.3	10.4	13.1	23.5	27.0	28.9
Alabama	4.5	3.9	4.3	5.3	5.3	4.9	5.8	6.7	6.9	6.8
Mississippi	10.8	6.6	7.2	7.6	7.1	7.7	11.8	16.3	17.5	17.8
Region IV	57.3	40.3	44.3	65.0	73.4	87.1	115.7	161.7	191.4	221.8
Ohio	29.3	15.0	16.1	22.6	30.6	40.3	50.9	73.4	84.5	92.3
Indiana	28.9	15.1	16.1	26.6	33.7	44.7	60.9	95.2	106.2	87.8
Illinois	35.5	30.4	34.6	64.2	89.2	121.8	144.5	210.8	263.1	271.3
Michigan	22.9	8.3	9.6	13.7	22.6	34.1	37.5	55.4	78.6	88.1
Wisconsin	23.0	17.8	22.5	36.5	43.5	52.1	60.3	85.2	89.5	104.9
Minnesota	27.0	21.6	28.1	42.7	48.0	64.3	79.3	109.7	94.7	102.6
Region V	166.6	108.2	127.0	206.3	267.7	357.3	433.4	629.7	716.5	747.0
Arkansas	5.1	5.1	5.0	6.0	7.6	11.9	15.1	20.9	23.6	24.3
Louisiana	5.4	3.1	3.3	4.4	5.6	6.9	9.2	12.1	11.1	11.4
Oklahoma	15.8	8.4	8.5	12.6	13.5	17.6	24.2	32.7	43.2	44.5
Texas	29.2	19.0	21.6	37.2	46.6	66.4	88.1	123.8	149.8	145.1
New Mexico	2.2	1.3	1.6	2.8	3.7	4.5	6.1	7.9	8.6	8.1
Region VI	57.7	36.9	39.9	63.1	76.9	107.3	142.7	197.4	236.2	233.4
Iowa	42.3	34.0	41.6	65.7	77.2	103.4	127.8	196.7	185.9	189.8
Missouri	15.2	11.0	11.8	18.2	26.0	35.7	42.5	59.4	66.9	70.9
Nebraska	19.7	14.3	17.5	29.6	37.9	51.6	73.1	90.6	109.7	109.9
Kansas	25.8	17.6	20.1	34.8	46.0	57.8	65.2	97.3	96.0	112.3
Region VII	103.0	76.9	91.0	148.3	187.1	248.4	308.6	444.0	458.5	482.9
Montana	6.2	5.2	6.4	10.6	13.2	16.6	23.4	33.2	40.8	40.0
North Dakota	14.5	8.4	9.5	17.0	20.1	25.7	34.2	47.6	51.5	53.1
South Dakota	16.2	9.6	10.9	17.9	21.2	26.9	31.7	49.0	54.1	57.3
Wyoming	2.2	1.6	1.9	3.7	4.5	4.8	7.0	9.4	11.4	11.5
Colorado	8.2	6.2	7.8	12.1	16.8	21.4	24.5	30.7	31.8	33.7
Utah	2.9	2.2	3.0	4.3	5.4	6.1	8.3	9.2	10.2	11.4
Region VIII	50.1	33.3	39.5	65.7	81.2	101.6	129.0	179.0	199.7	207.0

Continued

Table 2--Total taxes levied on farm real estate, by States, selected years, 1930-74 1/--Continued

	1930	1940	1945	1950	1955	1960	1965	1970	1973	1974
	Million dollars									
Nevada	0.6	0.6	0.7	1.0	1.4	1.9	2.8	3.1	3.7	4.3
Arizona	2.3	1.7	1.6	4.5	6.1	6.1	8.7	15.9	17.5	20.4
California	34.6	25.2	34.2	65.2	87.8	136.6	177.4	277.2	307.8	323.8
Hawaii	---	---	---	---	---	2.9	3.4	3.5	4.3	4.8
Region IX	37.5	27.5	36.6	70.8	95.3	147.5	192.3	299.7	333.2	353.3
Idaho	6.0	4.7	6.2	9.9	13.2	15.8	16.7	18.9	23.6	23.7
Oregon	6.7	5.9	6.1	15.4	22.4	30.9	34.2	32.5	32.5	41.3
Washington	9.6	4.9	6.2	9.9	13.8	20.3	23.6	32.3	44.6	44.6
Alaska	---	---	---	---	---	.1	.2	.3	.2	.3
Region X	22.3	15.4	18.6	35.2	49.4	67.1	74.8	84.0	101.0	109.9
United States	566.8	401.1	464.8	742.4	931.2	1,243.1	1,535.7	2,169.1	2,450.1	2,584.9

1/ Totals may not add due to rounding.

Table 3--Taxes levied on farm real estate: Amount per acre, by States, average 1909-13, selected years, 1930-74

State and region	Average 1909-13	1930	1940	1945	1950	1955	1960	1965	1970	1973	1974
	Dollars										
Maine	0.28	0.81	0.84	1.00	1.29	1.47	1.94	2.43	3.44	3.80	3.75
New Hampshire	.31	.76	.88	.92	1.39	1.54	2.13	2.79	4.95	5.42	5.96
Vermont	.21	.58	.54	.60	.86	1.02	1.42	2.11	4.04	5.05	5.39
Massachusetts	.81	2.16	2.70	2.69	3.41	3.98	6.38	8.30	12.83	16.50	16.12
Rhode Island	.46	1.35	1.70	1.90	2.46	3.83	6.10	7.65	14.87	19.73	20.60
Connecticut	.48	1.63	1.86	2.21	3.20	3.98	5.91	8.47	13.99	15.21	15.53
Region I	.37	1.03	1.16	1.27	1.67	1.95	2.76	3.67	6.11	7.25	7.40
New York	.41	1.04	1.10	1.10	1.69	2.30	3.13	3.44	4.91	6.65	7.54
New Jersey	.72	2.74	2.31	2.51	3.78	4.95	9.23	10.81	15.56	17.17	17.70
Region II	.44	1.19	1.21	1.23	1.89	2.56	3.68	4.08	5.88	7.62	8.47
Pennsylvania	.49	1.30	.98	1.05	1.38	1.62	2.39	3.23	4.51	5.25	5.58
Delaware	.25	.50	.33	.44	.58	.78	1.07	1.27	2.23	1.71	1.74
Maryland	.38	.93	.81	.84	1.18	1.49	2.32	3.44	5.12	5.94	5.77
Virginia	.11	.34	.27	.29	.46	.63	.83	1.03	1.56	2.12	2.40
West Virginia	.12	.46	.16	.17	.23	.22	.31	.43	.55	.58	.62
Region III	.27	.74	.53	.57	.79	.97	1.42	1.91	2.74	3.27	3.48
North Carolina	.08	.59	.37	.40	.51	.69	1.00	1.36	1.76	2.03	2.16
South Carolina	.13	.40	.30	.26	.38	.52	.71	.86	1.19	1.44	1.57
Georgia	.11	.30	.14	.19	.32	.35	.43	.66	1.36	1.86	2.33
Florida	.11	.70	.32	.25	.54	.80	1.42	2.25	2.98	3.67	4.83
Kentucky	.15	.43	.32	.38	.63	.69	.74	.86	1.40	1.57	1.71
Tennessee	.14	.47	.38	.41	.46	.54	.66	.86	1.57	1.80	1.93
Alabama	.09	.25	.20	.23	.25	.27	.30	.39	.49	.51	.50
Mississippi	.14	.63	.34	.37	.37	.36	.42	.68	1.03	1.11	1.13
Region IV	.12	.45	.29	.31	.43	.51	.69	.98	1.48	1.75	2.03
Ohio	.47	1.36	.69	.74	1.08	1.56	2.21	2.91	4.31	4.96	5.42
Indiana	.52	1.47	.76	.81	1.36	1.77	2.42	3.41	5.43	6.06	5.01
Illinois	.40	1.16	.98	1.10	2.08	2.95	4.03	4.83	7.07	8.82	9.10
Michigan	.43	1.34	.46	.52	.80	1.41	2.36	2.83	4.67	6.63	7.43
Wisconsin	.34	1.05	.78	.96	1.57	1.96	2.50	3.02	4.72	4.96	5.81
Minnesota	.23	.87	.66	.85	1.30	1.51	2.09	2.61	3.81	3.29	3.57
Region V	.39	1.18	.74	.86	1.43	1.93	2.69	3.36	5.12	5.82	6.07
Arkansas	.15	.32	.28	.29	.32	.43	.73	.92	1.35	1.52	1.57
Louisiana	.15	.57	.31	.33	.40	.51	.67	.89	1.25	1.14	1.17
Oklahoma	.19	.47	.24	.25	.36	.39	.51	.69	.94	1.25	1.28
Texas	.06	.23	.14	.15	.26	.33	.47	.62	.89	1.07	1.04
New Mexico	.02	.07	.04	.05	.09	.11	.15	.19	.25	.27	.26
Region VI	.09	.27	.16	.17	.26	.32	.46	.61	.85	1.02	1.01
Iowa	.40	1.24	1.00	1.21	1.92	2.28	3.06	3.80	5.87	5.55	5.67
Missouri	.14	.45	.32	.34	.52	.77	1.09	1.30	1.84	2.07	2.20
Nebraska	.16	.44	.30	.38	.64	.82	1.11	1.60	2.04	2.47	2.48
Kansas	.19	.55	.36	.41	.72	.92	1.16	1.30	1.98	1.96	2.29
Region VII	.22	.65	.47	.55	.90	1.14	1.52	1.90	2.79	2.88	3.03
Montana	.06	.14	.11	.13	.21	.25	.31	.44	.64	.78	.77
North Dakota	.14	.38	.22	.25	.43	.50	.65	.84	1.18	1.27	1.32
South Dakota	.13	.44	.28	.32	.46	.54	.69	.82	1.27	1.40	1.49
Wyoming	.03	.09	.06	.07	.14	.16	.19	.27	.37	.45	.45
Colorado	.11	.28	.20	.23	.35	.48	.59	.70	.95	.98	1.04
Utah	.15	.52	.30	.33	.47	.54	.59	.91	1.10	1.21	1.36
Region VIII	.11	.28	.18	.21	.33	.39	.50	.64	.91	1.01	1.05

Continued

Table 3--Taxes levied on farm real estate: Amount per acre, by States, average 1909-13, selected years, 1930-74--Continued

State and region	Average 1909-13	1930	1940	1945	1950	1955	1960	1965	1970	1973	1974
	Dollars										
Nevada	0.06	0.15	0.15	0.14	0.17	0.20	0.26	0.40	0.52	0.61	0.70
Arizona	.06	.22	.13	.12	.36	.42	.59	.78	1.50	1.65	1.93
California	.35	1.14	.83	1.00	1.87	2.49	3.95	5.20	8.87	9.85	10.36
Hawaii	---	---	---	---	---	---	1.22	1.48	1.71	2.08	2.34
Region IX	.31	.83	.58	.68	1.33	1.68	2.70	3.52	6.01	6.68	7.08
Idaho	.24	.64	.45	.55	.85	1.03	1.21	1.32	1.60	2.00	2.00
Oregon	.15	.40	.33	.32	.80	1.14	1.54	1.77	1.98	1.98	2.52
Washington	.28	.71	.32	.40	.62	.86	1.15	1.38	2.26	3.12	3.12
Alaska	---	---	---	---	---	---	1.81	3.08	3.58	3.02	3.57
Region X	.22	.56	.35	.40	.75	1.02	1.32	1.52	1.97	2.37	2.58
United States	.21	.57	.39	.44	.69	.88	1.21	1.53	2.27	2.56	2.70

Table 4--Taxes levied on farm real estate: Index numbers of amount per acre, by States, selected years, 1930-74
(1967 = 100)

State and region	1930	1940	1945	1950	1955	1960	1965	1970	1973	1974
Maine	32	33	39	51	58	76	95	135	149	147
New Hampshire	22	25	26	40	44	61	80	141	155	170
Vermont	20	19	21	30	36	50	74	141	176	188
Massachusetts	24	30	30	38	44	71	92	142	183	179
Rhode Island	13	17	19	24	38	60	75	146	194	202
Connecticut	16	18	22	32	40	59	84	139	151	154
Region I	24	27	29	39	45	64	85	141	167	171
New York	27	29	29	44	60	82	90	129	174	198
New Jersey	22	18	20	30	40	74	87	125	137	142
Region II	26	26	27	41	56	80	89	128	166	185
Pennsylvania	36	27	29	38	45	66	89	125	145	154
Delaware	29	19	26	34	46	63	75	131	101	102
Maryland	24	21	21	30	38	59	88	130	151	147
Virginia	30	23	25	40	55	72	89	135	184	208
West Virginia	94	33	35	47	45	63	87	113	118	126
Region III	34	25	27	37	45	66	89	127	152	161
North Carolina	40	25	27	34	47	68	91	119	137	146
South Carolina	43	32	28	40	55	75	91	127	152	167
Georgia	29	14	19	31	34	42	65	134	183	229
Florida	26	12	9	20	29	52	82	109	134	177
Kentucky	35	26	31	51	56	61	70	114	128	139
Tennessee	48	39	42	47	55	67	88	161	185	198
Alabama	58	47	53	58	63	71	91	116	118	118
Mississippi	80	43	47	47	46	54	86	131	140	143
Region IV	38	24	26	36	43	58	82	123	146	169
Ohio	41	21	22	33	47	67	88	131	151	165
Indiana	36	19	20	33	44	60	84	134	149	123
Illinois	21	18	20	37	53	73	87	127	159	164
Michigan	40	14	15	24	42	70	84	138	196	220
Wisconsin	29	22	27	43	54	69	84	131	137	161
Minnesota	33	25	32	49	57	79	99	144	125	135
Region V	31	19	22	37	50	70	88	133	152	158
Arkansas	29	25	26	29	39	66	84	122	139	143
Louisiana	53	29	31	37	47	62	83	115	105	108
Oklahoma	57	29	30	44	48	62	85	116	153	157
Texas	32	20	21	26	46	66	88	125	152	147
New Mexico	35	20	25	45	55	74	95	127	138	130
Region VI	39	23	24	37	46	66	87	123	147	145
Iowa	30	24	29	46	55	74	92	142	134	137
Missouri	32	23	24	37	55	77	92	130	146	155
Nebraska	28	19	24	40	52	70	100	128	155	155
Kansas	33	21	24	43	54	68	77	117	116	135
Region VII	31	22	26	42	54	72	90	131	136	143
Montana	27	21	25	40	48	60	85	123	152	149
North Dakota	42	24	28	48	56	72	93	130	141	146
South Dakota	47	30	34	49	58	75	88	137	152	161
Wyoming	28	19	22	44	50	59	83	115	140	140
Colorado	36	26	29	45	62	76	90	121	126	133
Utah	54	31	34	48	56	61	94	113	125	140
Region VIII	39	25	30	46	55	70	89	127	142	147

Continued

Table 4--Taxes levied on farm real estate: Index numbers of amount per acre, by States, selected years, 1930-74--Continued
(1967 = 100)

State and region	1930	1940	1945	1950	1955	1960	1965	1970	1973	1974
Nevada	33	33	30	37	43	56	88	114	135	154
Arizona	24	14	13	39	45	63	83	161	177	208
California	18	13	15	29	38	61	80	136	151	159
Hawaii	---	---	---	---	---	85	103	119	145	163
Region IX	19	13	16	30	38	62	80	137	153	162
Idaho	45	31	38	59	72	84	92	112	140	140
Oregon	20	17	16	40	57	77	89	100	100	127
Washington	40	18	23	35	49	66	79	129	177	177
Alaska	---	---	---	---	---	60	103	119	101	119
Region X	32	20	23	43	58	75	86	112	135	146
United States	32	22	25	39	50	69	87	129	146	154

Table 5--Taxes levied on farm real estate: Amount per $100 of full value, by States, average 1909-13, selected years, 1930-74

State and region	Average 1909-13	1930	1940	1945	1950	1955	1960	1965	1970	1973	1974
	Dollars										
Maine	1.10	1.98	2.87	2.09	2.38	2.45	2.30	2.42	2.14	1.62	1.36
New Hampshire	1.14	1.95	2.41	1.55	1.90	1.77	2.04	2.06	2.07	1.47	1.38
Vermont	.85	1.58	1.76	1.33	1.55	1.70	1.76	1.79	1.81	1.54	1.40
Massachusetts	1.15	1.68	2.41	1.65	1.80	1.78	2.03	2.11	2.27	2.06	1.72
Rhode Island	.72	1.10	1.38	1.02	1.06	1.13	1.61	1.55	2.03	1.90	1.69
Connecticut	.72	1.08	1.30	1.08	1.29	1.35	1.33	1.49	1.52	1.16	1.00
Region I	.99	1.58	2.04	1.50	1.72	1.74	1.82	1.91	1.91	1.56	1.36
New York	.75	1.52	1.99	1.49	1.84	2.06	2.16	1.87	1.80	1.71	1.46
New Jersey	.83	1.67	1.70	1.12	1.29	1.18	1.75	1.61	1.42	1.07	.84
Region II	.77	1.55	1.93	1.40	1.70	1.80	2.05	1.80	1.69	1.52	1.28
Pennsylvania	.86	1.75	1.65	1.19	1.28	1.16	1.27	1.38	1.21	1.01	.83
Delaware	.48	.68	.51	.45	.51	.49	.44	.39	.45	.26	.20
Maryland	.75	1.16	1.20	.81	.95	.84	.80	.78	.80	.67	.55
Virginia	.38	.75	.65	.41	.56	.58	.60	.54	.54	.52	.45
West Virginia	.41	1.26	.50	.34	.38	.32	.41	.47	.41	.28	.23
Region III	.66	1.30	1.10	.75	.87	.81	.87	.88	.83	.70	.58
North Carolina	.36	1.48	.95	.53	.52	.53	.54	.53	.53	.42	.37
South Carolina	.49	1.26	.94	.45	.55	.58	.52	.48	.46	.38	.31
Georgia	.58	1.27	.66	.54	.75	.57	.43	.47	.58	.55	.52
Florida	.42	.89	.82	.36	.94	.74	.66	.78	.84	.92	.83
Kentucky	.50	1.08	.84	.56	.78	.71	.54	.46	.55	.47	.43
Tennessee	.54	1.23	1.03	.62	.61	.57	.50	.48	.59	.50	.43
Alabama	.60	.98	.93	.60	.52	.45	.33	.30	.25	.18	.15
Mississippi	.72	2.09	1.32	.82	.67	.48	.40	.44	.44	.41	.33
Region IV	.53	1.31	.94	.56	.65	.58	.51	.52	.56	.50	.45
Ohio	.66	1.89	1.01	.64	.79	.82	.89	.97	1.08	.98	.85
Indiana	.66	2.27	1.18	.70	.99	.89	.92	1.07	1.34	1.18	.80
Illinois	.34	1.20	1.18	.82	1.19	1.26	1.28	1.30	1.44	1.50	1.15
Michigan	.87	2.08	.90	.61	.81	1.03	1.21	1.20	1.43	1.53	1.48
Wisconsin	.57	1.49	1.54	1.30	1.78	1.94	1.88	1.95	2.03	1.47	1.45
Minnesota	.46	1.45	1.49	1.31	1.54	1.39	1.35	1.56	1.69	1.20	1.01
Region V	.53	1.63	1.22	.88	1.18	1.19	1.22	1.30	1.46	1.32	1.09
Arkansas	.78	1.12	1.07	.65	.53	.55	.64	.50	.52	.47	.42
Louisiana	.62	1.40	.86	.54	.48	.45	.39	.38	.39	.28	.24
Oklahoma	.72	1.39	.98	.62	.69	.59	.58	.56	.54	.55	.58
Texas	.32	.92	.71	.43	.56	.52	.55	.55	.59	.55	.53
New Mexico	.26	1.12	.70	.33	.44	.38	.48	.44	.53	.47	.51
Region VI	.46	1.08	.81	.48	.56	.52	.54	.53	.56	.51	.49
Iowa	.38	1.14	1.26	.97	1.20	1.12	1.19	1.36	1.50	1.15	.87
Missouri	.26	.98	.98	.63	.82	.94	.95	.84	.82	.72	.58
Nebraska	.33	.85	1.35	.89	1.09	1.10	1.22	1.40	1.31	1.25	1.59
Kansas	.45	1.24	1.23	.86	1.09	1.14	1.23	1.06	1.25	.96	.86
Region VII	.36	1.07	1.22	.87	1.09	1.09	1.15	1.19	1.27	1.04	.90
Montana	.34	1.36	1.42	.89	1.14	.92	.82	.94	1.03	1.00	.95
North Dakota	.46	1.70	1.70	1.12	1.45	1.35	1.18	1.19	1.21	1.11	2.06
South Dakota	.31	1.41	1.98	1.28	1.32	1.24	1.22	1.13	1.38	1.33	2.32
Wyoming	.26	1.12	.94	.57	.91	.93	.72	.76	.80	.74	.99
Colorado	.36	1.43	1.53	.89	1.02	1.11	1.06	.93	.96	.69	.80
Utah	.44	1.54	1.31	.84	.93	.95	.86	1.03	1.00	.82	1.99
Region VIII	.38	1.46	1.59	.99	1.19	1.13	1.04	1.03	1.12	.99	1.36

Continued

Table 5--Taxes levied on farm real estate: Amount per $100 of full value, by States, average 1909-13, selected years, 1930-74--Continued

State and region	Average 1909-13	1930	1940	1945	1950	1955	1960	1965	1970	1973	1974
	Dollars										
Nevada	.38	1.02	1.14	.64	.88	.70	.66	.83	.79	.59	.92
Arizona	.18	1.33	1.11	.38	.94	.69	.55	.73	1.00	.85	2.90
California	.59	1.10	1.15	.62	1.16	1.02	1.04	1.11	1.76	1.88	3.08
Hawaii	---	---	---	---	---	---	.72	.68	.58	.55	.50
Region IX	.56	1.11	1.15	.60	1.14	.98	.99	1.07	1.63	1.68	2.79
Idaho	.52	1.64	1.34	.86	1.09	1.01	.96	.85	.81	.76	1.40
Oregon	.36	1.17	1.15	.57	1.27	1.36	1.68	1.50	1.24	.92	2.45
Washington	.55	1.44	.80	.50	.68	.68	.84	.82	.91	1.09	1.84
Alaska	---	---	---	---	---	---	1.02	1.45	1.83	1.21	1.15
Region X	.48	1.38	1.05	.61	.99	.99	1.13	1.05	.99	.94	1.89
United States	.50	1.31	1.18	.77	1.00	.96	.97	.98	1.08	.96	.93

Table 6--Taxes levied on farm real estate as a percentage of net and gross farm income, by States, selected years, 1950-74 1/

State and region	1950		1960		1965		1970		1973		1974	
	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income
	Percent											
Maine	8.1	2.9	6.5	2.4	5.2	2.1	10.5	2.3	4.1	1.6	3.0	1.2
New Hampshire	14.0	3.4	12.8	3.4	12.2	3.7	16.8	4.9	12.8	4.0	18.4	4.3
Vermont	8.9	2.5	8.1	2.7	12.3	3.7	13.9	4.4	14.2	4.3	20.1	4.3
Massachusetts	9.6	2.8	12.5	3.7	13.0	4.0	17.9	5.0	20.4	5.3	19.8	4.7
Rhode Island	6.0	2.0	12.5	3.3	10.3	3.1	12.8	4.5	28.3	5.4	18.9	4.9
Connecticut	7.0	2.3	10.6	3.0	11.8	3.4	13.5	4.1	14.0	3.6	14.8	3.3
Region I	8.7	2.7	9.3	3.0	9.5	3.2	14.0	3.9	10.8	3.4	10.0	3.0
New York	7.9	2.9	12.5	4.1	12.1	3.8	13.2	4.1	14.9	4.3	17.5	4.2
New Jersey	5.9	2.0	11.3	3.7	14.3	4.2	21.6	5.8	18.0	5.1	16.6	4.5
Region II	7.4	2.6	12.2	4.0	12.5	3.9	14.6	4.4	15.4	4.5	17.3	4.2
Pennsylvania	6.7	2.3	9.1	2.8	12.5	3.5	11.4	3.3	9.9	2.9	10.9	2.6
Delaware	1.4	.5	2.3	.6	2.6	.7	5.0	1.0	1.0	.4	1.4	.4
Maryland	5.6	1.8	8.6	2.4	11.1	2.9	11.7	3.1	7.3	2.5	10.2	2.3
Virginia	2.6	1.3	5.3	1.8	6.3	1.9	8.7	2.3	5.7	2.1	7.0	2.1
West Virginia	2.4	1.1	3.7	1.2	8.3	1.7	11.5	1.8	6.2	1.3	9.2	1.3
Region III	4.4	1.7	7.1	2.2	9.6	2.7	10.5	2.8	7.2	2.3	8.7	2.2
North Carolina	1.5	1.0	2.7	1.3	3.9	1.4	3.6	1.3	2.1	1.0	2.3	.9
South Carolina	2.2	1.2	4.0	1.5	4.0	1.4	5.2	1.5	3.2	1.2	3.8	1.2
Georgia	2.4	1.2	2.9	.9	3.4	1.1	5.9	1.5	4.0	1.4	5.5	1.5
Florida	3.0	1.6	6.0	2.5	8.3	3.2	9.1	2.9	5.5	2.3	7.1	2.7
Kentucky	3.6	1.9	4.0	1.8	3.9	1.6	5.8	2.0	3.8	1.6	3.4	1.4
Tennessee	2.7	1.5	4.5	1.7	5.1	1.7	9.5	2.6	5.5	2.0	9.4	2.2
Alabama	1.9	1.0	2.1	.8	2.3	.8	2.9	.7	1.3	.5	2.3	.5
Mississippi	2.1	1.2	3.0	1.1	3.6	1.3	4.7	1.4	2.4	1.0	3.9	1.1
Region IV	2.4	1.3	3.6	1.4	4.4	1.6	5.8	1.8	3.4	1.4	4.5	1.5
Ohio	4.7	2.1	10.4	3.3	12.2	3.8	15.2	4.4	9.9	3.6	9.6	3.2
Indiana	5.1	2.4	10.2	3.4	9.6	3.8	19.0	5.4	6.4	3.1	8.9	2.9
Illinois	6.7	3.3	15.4	5.7	12.7	5.2	21.0	6.9	9.3	4.7	11.1	4.7
Michigan	4.2	1.9	12.3	3.9	13.0	4.0	16.9	4.9	13.2	4.9	11.5	4.4
Wisconsin	7.3	3.4	11.1	4.2	10.4	4.2	12.4	4.7	8.7	3.5	11.7	3.8
Minnesota	7.0	3.3	11.3	3.9	10.9	4.1	11.0	4.3	3.7	2.0	5.0	2.2
Region V	6.1	2.8	12.2	4.2	11.4	4.3	15.7	5.3	7.5	3.5	9.2	3.6
Arkansas	1.9	1.0	4.6	1.6	6.0	1.5	6.1	1.5	2.5	1.0	2.9	1.0
Louisiana	2.0	1.1	4.0	1.5	5.2	1.6	5.1	1.6	1.8	.9	1.7	.7
Oklahoma	4.8	2.0	5.2	2.2	8.1	2.5	10.0	2.5	5.2	1.8	7.8	2.0
Texas	3.8	1.7	7.0	2.6	10.5	2.9	11.9	3.0	5.6	2.0	11.5	2.4
New Mexico	3.0	1.3	5.7	1.7	9.5	2.0	6.5	1.5	4.0	.9	7.1	1.3
Region VI	3.3	1.5	6.0	2.2	8.7	2.4	9.5	2.4	4.4	1.6	6.7	1.8
Iowa	5.2	2.7	12.3	4.0	9.1	3.6	13.3	4.4	5.0	2.4	8.5	2.8
Missouri	3.0	1.5	7.8	2.8	7.4	2.7	11.5	3.1	4.9	2.1	8.9	2.4
Nebraska	4.6	2.4	11.5	3.9	12.7	4.3	14.1	3.8	6.4	2.4	9.6	2.8
Kansas	5.8	2.9	10.9	4.1	12.5	4.0	13.9	4.1	4.7	2.1	7.4	2.9
Region VII	4.7	2.4	10.9	3.8	10.0	3.6	13.3	4.0	5.2	2.3	8.5	2.8

Continued

Table 6--Taxes levied on farm real estate as a percentage of net and gross farm income, by States, selected years, 1950-74 1/--Continued

State and region	1950		1960		1965		1970		1973		1974	
	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income
	Percent											
Montana	4.2	2.3	10.1	3.8	11.9	4.3	11.8	4.3	5.9	3.0	4.8	2.6
North Dakota	5.0	2.8	9.0	3.9	8.0	3.8	13.3	5.0	2.8	2.0	3.6	2.2
South Dakota	6.0	3.0	8.2	3.5	8.9	3.5	12.4	4.2	4.4	2.4	7.1	2.9
Wyoming	5.4	2.2	9.4	2.7	14.3	3.5	14.9	3.3	7.9	2.5	11.7	2.7
Colorado	6.6	2.3	10.8	3.0	10.9	2.8	10.8	2.2	5.5	1.4	5.4	1.5
Utah	6.0	2.5	14.7	3.4	17.7	4.2	12.7	3.6	7.0	2.7	11.4	3.1
Region VIII	5.4	2.6	9.5	3.5	9.9	3.6	12.3	3.7	4.3	2.1	5.3	2.3
Nevada	3.5	1.8	16.1	3.6	35.4	4.9	11.2	3.3	6.3	2.3	12.3	2.9
Arizona	3.0	1.5	4.4	1.3	6.4	1.6	10.4	2.2	6.3	1.5	5.2	1.6
California	6.7	2.7	11.8	4.0	14.8	4.4	21.9	5.7	10.9	4.0	9.9	3.5
Hawaii	---	---	5.6	1.7	5.2	1.7	6.2	1.5	5.5	1.5	1.1	.7
Region IX	6.1	2.5	10.8	3.6	13.7	4.0	19.9	5.1	10.3	3.6	8.6	3.2
Idaho	6.2	2.8	10.5	3.4	8.3	2.7	7.9	2.4	4.3	1.8	3.4	1.5
Oregon	8.3	3.6	18.5	6.5	23.8	6.4	19.4	4.9	7.2	3.0	8.0	3.4
Washington	3.9	1.8	8.5	3.1	9.4	3.1	11.4	3.4	5.0	2.5	4.3	2.1
Alaska	---	---	5.9	1.9	28.6	3.9	18.8	5.4	33.3	3.3	30.0	4.2
Region X	5.9	2.6	12.0	4.2	12.5	3.9	12.2	3.5	5.3	2.4	4.9	2.2
United States	4.8	2.2	9.0	3.2	9.8	3.3	12.6	3.7	5.9	2.5	7.5	2.6

1/ Net farm income before deduction of farm real estate taxes includes net rent paid to nonoperator landlords.

Table 7--Taxes levied on farm real estate as a percentage of total personal income of farm population, United States, 1935-74 1/

Year	Total personal income 2/	Taxes as percentage of income	Year	Total personal income 2/	Taxes as percentage of income
	Million dollars	Percent		Million dollars	Percent
1935	8,534.3	4.6	1955	19,428.2	4.8
1936	7,966.4	5.0	1956	19,720.2	4.9
1937	9,866.8	4.1	1957	19,511.1	5.3
1938	7,935.4	5.0	1958	21,436.7	5.0
1939	8,133.8	5.0	1959	19,608.7	5.9
1940	8,374.1	4.8	1960	20,508.1	6.0
1941	11,038.7	3.7	1961	21,443.0	6.1
1942	15,346.5	2.6	1962	22,251.2	6.2
1943	17,926.2	2.2	1963	22,344.2	6.3
1944	18,107.9	2.3	1964	22,314.7	6.6
1945	18,796.8	2.5	1965	25,270.7	6.1
1946	21,930.7	2.4	1966	26,663.8	6.1
1947	23,166.4	2.6	1967	25,610.5	6.8
1948	26,126.0	2.5	1968	26,928.8	7.0
1949	21,289.2	3.3	1969	29,726.8	6.9
1950	22,318.4	3.3	1970	30,318.1	7.2
1951	24,798.7	3.1	1971	31,646.1	7.2
1952	24,229.4	3.3	1972	39,419.5	6.1
1953	21,754.9	3.9	1973	55,856.1	4.4
1954	20,366.4	4.3	1974	52,487.9	4.9

1/ Total personal income before deduction of farm real estate taxes includes net rent paid to nonoperator landlords.

2/ Revised (1949-73).

Table 8--State and local government expenditures as a percentage of Gross National Product, 1946-74

Year	Gross National Product	State and local government expenditures as a percentage of GNP
	Million dollars	Percent
1946	209,579	5.3
1947	232,757	6.2
1948	259,079	6.8
1949	258,023	7.8
1950	286,172	7.9
1951	330,183	7.2
1952	347,178	7.3
1953	366,129	7.5
1954	366,306	8.2
1955	399,266	8.2
1956	420,691	8.5
1957	442,755	9.0
1958	448,881	9.9
1959	486,465	9.6
1960	505,978	9.8
1961	523,292	10.4
1962	563,817	10.3
1963	594,738	10.6
1964	635,743	10.8
1965	688,110	10.9
1966	752,996	11.2
1967	796,312	11.9
1968	868,465	12.3
1969	935,541	12.6
1970	982,419	13.5
1971	1,063,436	14.0
1972	1,171,121	14.0
1973	1,306,335	13.8
1974	1,406,911	14.3

Source: Survey of Current Business, January 1976, Part II, Volume 56, Number 1, U.S. Dept. of Commerce, Bureau of Economic Analysis.

Table 9--Indirect business property tax as a percentage of receipts--state and local governments, 1946-74

Year	Receipts of state and local governments 2/	Indirect business property tax 1/ as a percentage of receipts--state and local governments
	Million dollars	Percent
1946	11,302	42.8
1947	13,005	41.1
1948	14,878	39.9
1949	16,291	40.8
1950	17,833	40.1
1951	19,601	39.3
1952	21,235	39.5
1953	22,866	40.0
1954	24,182	40.0
1955	26,465	39.5
1956	29,350	39.0
1957	31,685	39.8
1958	33,521	41.1
1959	36,512	40.6
1960	39,919	40.7
1961	43,085	40.8
1962	46,653	40.6
1963	49,870	40.6
1964	54,415	39.9
1965	59,000	39.3
1966	64,733	37.9
1967	71,031	38.0
1968	81,412	36.7
1969	91,403	35.8
1970	101,510	36.0
1971	113,656	35.4
1972	129,062	33.3
1973	141,166	32.6
1974	152,066	31.6

Source: Survey of Current Business, January 1976, Part II, Volume 56, Number 1, U.S. Dept. of Commerce, Bureau of Economic Analysis.

1/ Includes all real estate taxes and business personalty.
2/ Excludes Federal grants-in-aid and contributions for social insurance.

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