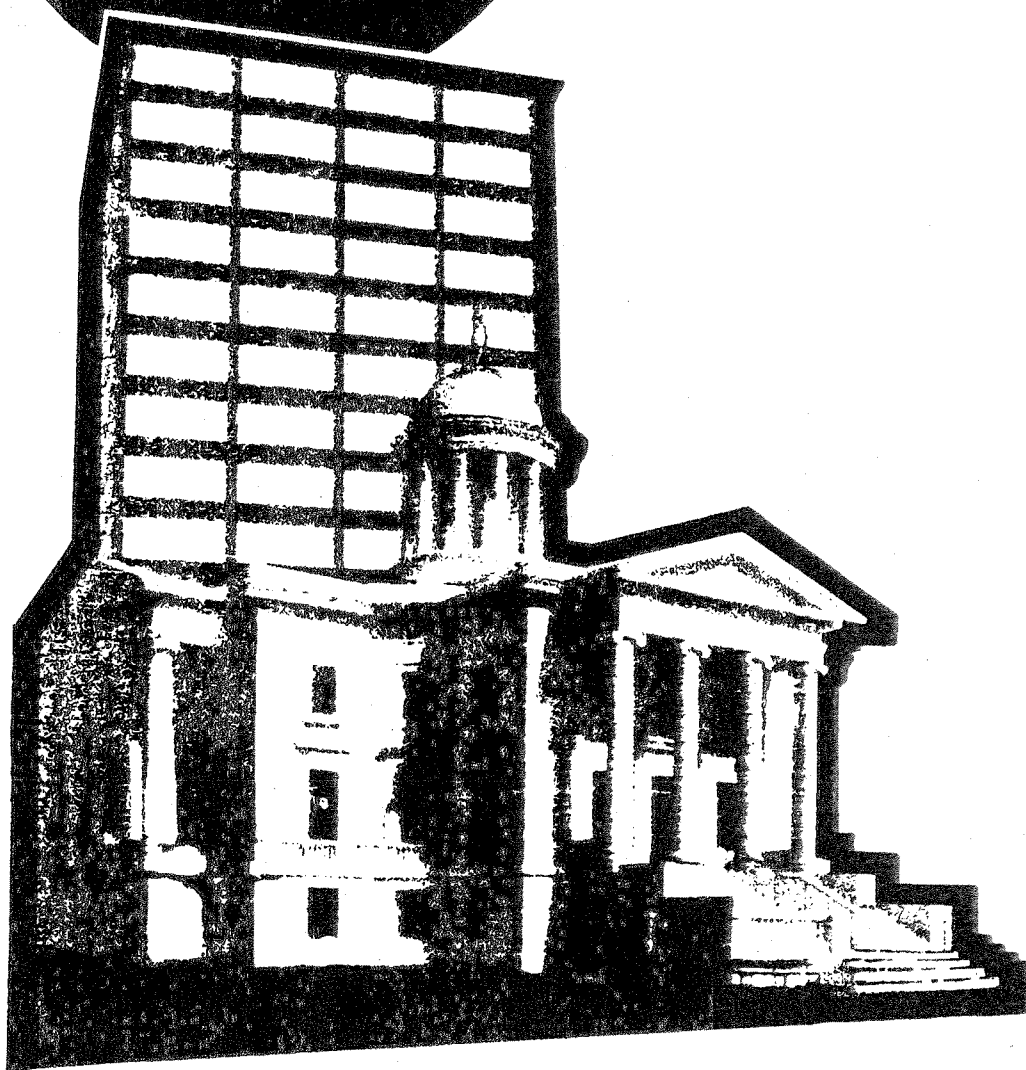


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Governments

Taxable Property **Values**



U.S. Department of Commerce
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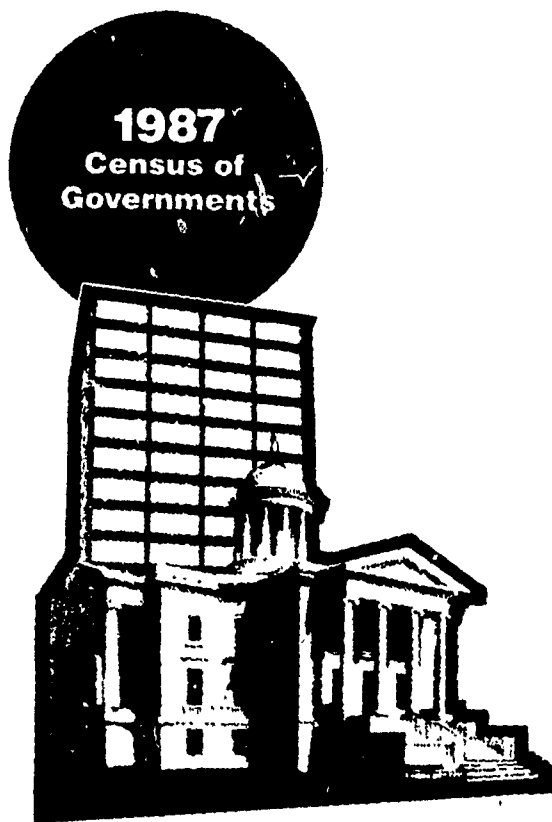
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INTRODUCTION

HIGHLIGHTS

In 1986 the Nation's base of taxable property climbed to almost \$5 trillion, more than 17 times the total for 1956, the year covered by the first census of governments' property values survey.

Nearly 80 percent of this nationwide increase since 1956 came during the last 10 years. The combination of inflation, rising statutory assessment levels, and reassessment brought the total from \$280.3 billion in 1956, to \$499.0 billion in 1966, then to \$1,229.1 billion in 1976, and more recently to \$4,817.8 billion in 1986.

Gross assessed value of locally assessed realty in 1986 accounted for \$4.1 trillion of the property tax base, almost 20 times the total 3 decades earlier. Over three of every five dollars of such assessed value in 1986 represented residential realty. Of the total of 107.9 million taxable parcels in 1986, 60 percent, or 64.8 million, are improved residential properties, primarily in the single-family use category.

Property tax revenue, primarily collected by local governments, has increased substantially. During the period immediately after voter approval of proposition 13 in California, property tax revenues decreased from \$66.4 billion in fiscal 1978 to \$64.9 billion a year later. Since then, they have soared to \$121.2 billion in fiscal 1987, up by 87 percent over fiscal 1979. In relation to personal income, however, property taxes have declined in the last 15 years. They stood at \$49.15 per \$1,000 of personal income in fiscal 1972. By fiscal 1977 the corresponding figure had become \$45.53. Then the plunge occurred, down to \$34.05 per \$1,000 of personal income in fiscal 1982. It has held fairly stable through fiscal 1987, when it was at the \$34.35 level.

SCOPE OF THE SURVEY

"Taxable property values" are assessed values. Survey data reported here consist of aggregates of individual official determinations by more than 13,500 local assessors of the value, officially set in 1986 for 1987 tax purposes. At that time there were nearly 108 million real property parcels and additional millions of personal property accounts. A parcel in this survey is whatever the local assessor defines to be a parcel (see appendix E).

Specifically, the survey includes the following major data collection activities:

1. Contact with appropriate officials of each State and the District of Columbia to obtain values officially assessed in 1986 for property subject to local

general property taxation, for each State, individual county (or equivalent unit), and for each city or town having a population of 50,000 or more as of July 1, 1984.

2. Enumeration within a sample of 1,899 assessing jurisdictions of data on actual use and assessed value of individual parcels selected from 1985 or 1986 assessment roll or equivalent public record on a sample basis.
3. Assembly, from State and local sources, on the basis of mail canvass, of 1986 assessed value amounts applicable to intangible and six use categories of tangible personal property.

Thus, the survey is a nationwide aggregation of assessments—parcel-oriented for realty and account-oriented for personalty. Since the totals from all primary assessing jurisdictions providing the base for county or equivalent taxes become survey benchmark data, the survey is nationwide in scope.

SURVEY METHODOLOGY

A large sample of individual parcel assessed values was selected from the local assessment rolls to yield data on the number of locally assessed real properties and the distribution, by use category, of such properties and their assessed value.

Survey findings depend on a carefully controlled two-stage probability sample for the enumeration and assembly of individual parcel assessed values and uses.

To implement the first stage of the sampling design, a selection is made of a sample of primary assessing jurisdictions. This consists of counties in 40 States. In the 10 States where the assessing jurisdictions are municipalities or townships, the sample consists of such units rather than counties. These latter 10 States are: The New England States of Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont, plus Michigan, New Jersey, New York, and Wisconsin.

The first stage or jurisdiction sample has two basic components; namely, certainty and noncertainty jurisdictions. Certainty jurisdictions consist of the following:

1. Each county or county-equivalent primary assessing jurisdiction with a population, as of July 1, 1984, of 100,000 or more.

2. Additional jurisdictions selected to cover special circumstances.
3. Additional primary assessing jurisdictions needed to satisfy error goals.

Sample noncertainty jurisdictions were determined as follows: Noncertainty jurisdictions were stratified according to size of known assessed value aggregates for 1984. Next, jurisdictions were systematically selected from each stratum in accordance with an optimum allocation criterion based on variances computed from 1981 or later assessed values.

The sample was designed to yield simple unbiased estimates of statewide assessed value aggregates that would be subject to relative standard errors of no more than 2 percent for most States, and no more than 3 percent for New Hampshire, Rhode Island, and Vermont. This jurisdiction sample permits publication of statewide totals.

In the second stage of sample design, the enumeration covers a sample of individual parcel assessed values selected from the assessment roll (a public record) of the jurisdiction involved. For the 1987 Taxable Property Values Survey, slightly over 1.5 million parcels of the 108 million parcel universe were covered by our sample.

To accomplish this enumeration, the sample was stratified according to assessed values. Criteria for "certainty" and "noncertainty" selection were established on the basis of previous and current assessed value summaries available from State and local governments, and from previous Bureau of the Census surveys. A sample that contains differing but predetermined expected proportions of all real property parcels within particular ranges of assessed value is selected.

Field enumerators proceed through the assessment roll in each jurisdiction on a dual inspection basis. First the enumerator goes methodically through the entire assessment roll, selecting and then entering on a listing sheet each total assessed value which equals or exceeds the "certainty" value assigned to the jurisdiction (see form GP-22, page F-1). Thus, if the "certainty" value is \$200,000, any total assessed value equal to or greater than \$200,000 is selected.

Then proceeding through the roll a second time, the enumerator examines individual parcel values at a prescribed interval and selects the value encountered if it equals or exceeds the test value assigned for the applicable line on the sample listing sheet (see the alternative listing sheets in the GP-23 form series, pages F-2 to F-8). If the prescribed interval count is 10, for example, and the next applicable line on the listing sheet has a test value of \$50,000, the enumerator looks at the 10th total assessed value encountered and selects it if it equals or exceeds \$50,000. If the next listing sheet line has a test value of \$20,000, the enumerator will select the succeeding 10th value encountered only if it equals or exceeds \$20,000. The enumerator counts through the entire roll in this

manner. In addition to recording the parcel value, the enumerator obtains the use classification of each sample parcel from the assessment roll or other records.

For the 1987 survey, about one-half of the sample parcel selection was accomplished by computer. This not only made the most of available resources, but also effected improvements in data accuracy. In 586 of the 1,899 jurisdictions in the sample the data were generated, at least in part, from computer records. Similar computer assistance occurred in 540 jurisdictions for 1982, in 93 jurisdictions in 1976, and in 26 jurisdictions in 1972. This comprehensive resort to computerization became possible through the cooperation of many State officials and hundreds of local assessing, data processing, and other officials. The private sector also was significantly involved. The Bureau of the Census contracted with private vendors for tapes containing entire local assessment rolls, or samples thereof, enumerated by computer-assisted means in accordance with survey specifications.

Similarly, agreements were entered into for all or some computer-assisted enumeration with State authorities in Arizona, Florida, Hawaii, Maryland, New York, Tennessee, and West Virginia. Each of the seven State revenue departments routinely acquire tapes of all or most local assessment rolls. To achieve computer-assisted enumeration on the local level in other States, a specific agreement was negotiated with each local assessing jurisdiction concerned.

Technical and logistical problems associated with such enumeration persist, particularly in the area of adapting local property use codes to an appropriate choice among seven classifications used in the survey. Computer-assisted enumeration has been successful, however, and can be expected to continue in the future at an expanding level.

There is also the opportunity, in an increasing number of situations, for accomplishing the enumeration of assessment rolls for many jurisdictions at a central source. In each of the seven States named above, tapes of all or some county (or equivalent) rolls were available. In three other States (Georgia, Louisiana, and Mississippi), a copy of the manually prepared assessment roll for each county is on file. Each of these States authorized the Census Bureau to enumerate sample counties (parishes in Louisiana) at the State capital.

THE PROPERTY INVENTORY

To the extent that it provides consistent nationwide data on taxable property value, uses, and numbers of parcels, survey results amount to a taxable real and personal property inventory of the United States. Taxable property amounts to almost \$5 trillion in assessed value for almost 108 million realty parcels, and an unknown number of State assessed properties and personal property accounts. A total property value would need to include the sizable components of totally exempt realty, such as governmental, religious, educational, and charitable property, plus the substantial amounts of tangible and intangible personalty that are not subject to taxation.

Quantifying totally taxable assessed values and totally exempt amounts on a common basis such as market value is a major assignment. Assessed values exhibit much variation of two basic types. The first is legal, the second is economic. The real estate market in recent times has been subject to inflation, recession, lofty interest rates, and variable "creative" financing arrangements. Each of these factors influence how assessed values may realistically relate to values at market levels.

There is a profusion of legal standards for assessed values prevailing throughout the country. A growing number of standards affecting specified use categories of property in States opting for classified property taxation now exist. Currently, there are about 100 such prescribed value levels throughout the country.

California adopted a dual legal standard for assessment on June 8, 1978. With their approval of proposition 13, California voters mandated, for each property affected, retention of the assessed value determined as of the lien date (March 1) in the base year, 1975. The only exception is for annual increases of no more than 2 percent of assessed value until such time as any qualifying "change of ownership" (commonly a sale) or new construction takes place. Those latter events, under the new law, immediately trigger mandatory reassessment at market value. In California, therefore, two properties identical in market value, and even in physical characteristics, can have substantially different, yet legally impeccable assessed values, if one of them has sold since 1978 and the other has not.

Other legal variations in assessed values include things like: concurrent use in Arizona of "limited property value" and "full cash value" for "primary" and "secondary"

taxes, respectively; and use of market value but with differential property tax rates in the District of Columbia and Massachusetts.

The influence of book value, with respect to personal property valuation, provides an additional reason for wariness in drawing conclusions about the magnitude of the property inventory from assessed values alone. Without assessed values as a starting point, however, conclusions become totally elusive.

It is acknowledged, of course, that all of the assessed values in this report for realty and personalty reflect not only previously mentioned legal variations but also all other variations that affect work products of assessors.

THE PROPERTY TAX BASE

Between 1956 and 1986 the assessed value of real and personal property subject to local general property taxation has increased over 1,600 percent, from \$280 billion to \$4.82 trillion as shown in table A. The rate of increase has grown dramatically, especially since 1966. Total assessed value that year had reached \$499 billion, after an increase of 78 percent since 1956. Then values moved up much more rapidly, climbing by 146 percent by 1976, then nearly quadrupling by 1986. Proportions of gross assessed value by type are shown in table B for census years from 1956 to 1986.

All of the above amounts constitute "gross" assessed values, prior to deduction of components of assessed value (partial exemptions) in connection with age, income, or other legally specified status of affected property owners. These deducted components, or "partial exemptions,"

Table A. Summary, Gross, and Net Assessed Values and Changes Therein: 1956, 1961, 1966, 1971, 1976, 1981, and 1986

[Dollar amounts in billions]

Assessed value type	1956	1961	1966	1971	1976	1981	1986
	Total gross assessed value	280.3	365.9	499.0	717.8	1 229.1	2 958.2	4 817.8
Total net assessed value (net locally taxable)	272.2	354.0	484.1	694.6	1 189.4	2 837.5	4 619.7
State assessed property.....	22.5	27.8	41.6	53.5	84.7	159.0	242.9
Locally assessed property.....	249.7	326.1	442.5	641.1	1 104.7	2 678.4	4 376.9
Real property.....	202.8	269.7	378.9	552.7	959.1	2 406.7	3 910.7
Personal property.....	46.9	56.5	63.6	88.3	145.6	271.7	466.3
	Percent change						
	1956 to 1961	1961 to 1966	1966 to 1971	1971 to 1976	1976 to 1981	1981 to 1986	1956 to 1986
Total gross assessed value	30.5	36.4	43.8	71.2	140.7	62.9	1 618.8
Total net assessed value (net locally taxable)	30.1	36.8	43.5	71.2	138.6	62.8	1 597.2
State assessed property.....	23.6	49.6	28.6	58.3	87.7	52.8	979.6
Locally assessed property.....	30.6	35.7	44.9	72.3	142.5	63.4	1 652.9
Real property.....	33.0	40.5	45.9	73.5	150.9	62.5	1 828.4
Personal property.....	20.5	12.6	38.8	64.9	86.6	71.6	894.2

Note: Detail may not add to total due to rounding.

Source: Census of Governments as indicated: 1957, vol. 5; 1962, vol. 2; 1967, vol. 2; 1972, vol. 2, pt. 1; 1977, vol 2; 1982, vol. 2; 1987, tables 2 and 3, this report.

Table B. Percent Distribution of Gross Taxable Property Assessed Value: 1956, 1961, 1966, 1971, 1976, 1981, and 1986

Assessed value type	1956	1961	1966	1971	1976	1981	1986
Total gross assessed value	100.0	100.0	100.0	100.0	100.0	100.0	100.0
State assessed property	8.0	7.6	8.3	7.5	6.9	5.4	5.0
Locally assessed property	92.0	92.4	91.7	92.5	93.1	94.6	95.0
Real	74.8	76.6	78.8	80.0	80.8	85.0	85.2
Personal	17.2	15.7	12.9	12.6	12.4	9.6	9.8

Note: Detail may not add to total due to rounding.

amounted to \$198.1 billion in 1986. This compares with corresponding amounts of \$120.7 billion in 1981, \$39.7 billion in 1976, \$14.9 billion in 1966, and \$8 billion in 1956.

The tax base (net assessed value) in 1986 was \$4.62 trillion as shown in table A. This latter figure includes \$243 billion of State assessed property, up by nearly 53 percent from the total 5 years earlier. The remainder, locally assessed property, approximates \$4.38 trillion, of which all but \$466 billion represents real property. In the 5 years since 1981, the net assessed value of locally assessed realty increased by 62 percent. Over the 30 years of the survey, the corresponding increase stands at over 1,800 percent.

The personal property total of \$466 billion reflects smaller though substantial increases, 72 percent since 1981 and about 900 percent over 30 years. Several States have abandoned the assessment of all personal property in recent years, but the considerable taxable base that remains (see appendix B for legal assessment standards) is subject to modern assessment methods. State assessed property includes railroads and other utilities, assets often requiring individual expertise for appraisal. The owners of such property have become much more vigilant in pressing assessment appeals. For example, the Railroad Revitalization and Regulatory Reform Act of 1976 (the "4-R Act") became fully effective in 1979, and companion statutes extend its coverage to truck and bus lines. Any assessment subject to the act which, in terms of de facto assessment level, exceeds the level for commercial and industrial property by more than 5 percent, is discriminatory and subject to relief in the Federal courts.

Law, technology, and other social forces have affected assessed value magnitudes. In 1956 few States specified different legal assessment levels for particular categories of property. Now 14 States do so, and the number appears to be increasing (see appendices A, B, and C for variations now supporting the property tax legal structure). Kansas introduced a classified system effective January 1, 1989. In some States classification is permitted only for selected jurisdictions, as in the case of Cook County, Illinois.

One profound influence on assessment methods has been the introduction of the computer, mentioned earlier. With machine assistance assessors can accomplish mass appraisal every year. This was not feasible in the past. Local assessments, therefore, are now more likely to be reflective of current market trends, especially for residential property.

DISTRIBUTION AND COMPOSITION OF THE BASE

Territorial Distribution

Over the past decade, there have been substantial increases in assessed value within individual States, primarily because of changes in the legal level of assessments. California reported a total of \$1,059 billion in assessed value for 1986, up by 1,029 percent from the pre-proposition 13 aggregate in 1976 (see table 3). A major reason is the legal change, effective January 1, 1981, that required assessments at 100 percent of full cash value instead of 25 percent (whether defined in "base year" or "change of ownership" terms). Similarly in Texas, assessed value increased over 1,535 percent from the 1976 total to \$679 billion in 1986. There was the new legal and organizational assessment structure in Texas that placed the appraisal function for all tax levying units within each county in a countywide appraisal district. As part of the reorganization, assessment levels were raised to "100 percent of appraised value" as of January 1, 1981. Ten other States reported assessed values in excess of \$100 billion in 1986, as follows:

Florida	387	North Carolina	194
Massachusetts	238	Ohio	102
Michigan	106	Virginia	199
New Jersey	188	Washington	160
New York	164	Wisconsin	111

Assessed values represent varying percentages of market value, a factor which must be recognized when any comparisons are made.

The separate amounts for the "land" and "improvements" components of real property assessed value provided by 20 States and shown in table 3 should be used cautiously. Among the 20 States, assessed value for land (improved or unimproved) ranges from 26.5 percent of total realty assessed value, in Oklahoma, to double that proportion in North Dakota. The land component is 35 percent or less in 12 of the 20 States, and 50 percent or more only in the States of Hawaii (51), New Mexico (53), and North Dakota (57).

Numbers of parcels predictably are relatively greater in States of larger population. Each of the following seven States has more than 4 million of the Nation's 107.9 million taxable realty parcels:

California	8.9	Ohio.....	4.9
Florida	6.5	Pennsylvania	4.7
Illinois	4.5	Texas.....	10.6
New York.....	4.8		

Together the above States account for almost 45 million parcels, 2 out of every 5 of the national total. At the other end of the spectrum, where the emphasis is on space, there are 9 States with fewer than 500,000 parcels each:

Alaska	253.0	New Hampshire..	498.5
Delaware	273.3	Rhode Island....	362.7
Hawaii	391.4	Vermont	282.0
Montana.....	465.3	Wyoming	212.5
Nevada.....	424.3		

Combined, these States make up less than 3 percent of all parcels.

Realty Tax Base—Locally Assessed Values by Use Categories

As the summary in table C indicates, vacant land assessments contributed 4.6 percent of realty total assessed value. The situation within individual States varies (see

tables 4 and 6). In 1986 each of three States (Alaska, Arizona, and Nevada) had more than one-tenth of its taxable realty value base in the form of vacant lots. Five years earlier these three States, plus New Mexico, were in that position.

Acreage realty (including farms and nonresidential rural land) now contributes only 7.5 percent of the taxable base. This proportion may be influenced by the profusion of "benefited use" legislation now common in all States in one form or another (for a State-by-State summary, see appendix C). In States where farm and other rural lands loom large in the taxable property inventory, use-influenced assessment levels are significant. In 1986, agricultural and nonurban realty amounted to 30 percent or more in Iowa, Kansas, Nebraska, North Dakota, and South Dakota (see table 6).

Commercial and industrial realty are probably the most difficult to assess. Such property sells less frequently than residential. When it is sold, the transaction is more difficult to evaluate than a sale of a house. Other features of a commercial transaction may reflect "income analysis," including complications like capitalization of rents. The proportion of commercial and industrial property value stood at 24.3 percent in 1986.

Realty Tax Base—Numbers of Parcels by Use Categories

As summarized in table D, single-family homes (includes detached houses and condominiums) accounted for almost 65 million parcels, or 56.6 percent of the total. The

Table C. Gross Assessed Values, Locally Assessed Realty, and Use Categories: 1956, 1961, 1966, 1976, 1981, and 1986

[Dollar amounts in billions]

Use category	1956	1961	1966	1976	1981	1986
	Total	209.8	280.5	393.2	992.5	2 514.9	4 104.5
Acreage and farms	29.1	32.7	43.4	117.6	247.8	309.3
Vacant platted lots	4.8	7.0	10.2	38.0	109.4	189.2
Residential (nonfarm)	113.5	162.5	236.3	587.3	1 520.0	2 511.6
Single-family houses only	95.1	135.5	196.7	495.3	1 328.7	2 180.3
Commercial and industrial	58.0	74.5	97.2	239.8	549.3	997.5
Commercial	34.8	44.2	60.0	166.0	353.5	710.5
Industrial	22.6	30.3	37.1	73.7	195.8	286.9
Other and unallocable	4.4	3.8	6.0	9.8	88.3	97.0
	Percent distribution					
Use category	1956	1961	1966	1976	1981	1986
Total	100.0	100.0	100.0	100.0	100.0	100.0
Acreage and farms	13.9	11.7	11.0	11.9	9.9	7.5
Vacant platted lots	2.3	2.5	2.6	3.8	4.4	4.6
Residential (nonfarm)	54.1	57.9	60.1	59.2	60.4	61.2
Single-family houses only	45.4	48.3	50.0	49.9	52.8	53.1
Commercial and industrial	27.7	26.6	24.7	24.2	21.8	24.3
Commercial	16.6	15.8	15.3	16.7	14.1	17.3
Industrial	10.8	10.8	9.4	7.4	7.8	7.0
Other and unallocable	2.1	1.4	1.5	1.0	3.5	2.4

Note: Detail may not add to total due to rounding.

Source: Census of Governments as indicated: 1957, vol. 5; 1962, vol. 2; 1967, vol. 2; 1977, vol. 2; 1982, vol. 2; and 1987, tables 4 through 9, this report. Each volume cited has data for the preceding year.

proportion of parcels in vacant platted lots was 18.1 percent, while 14.8 percent of parcels were in the acreage and farm category (see table 7 for numbers of parcels, and table 9 for percent distributions for individual States).

Table D also shows the overall proportion of parcels being used for commercial and industrial purposes at 4.2 percent.

fixtures, can be either personal or real, depending on the nature of attachment to the realty in a given situation (for details on types of personalty, see appendices B and E, and table E).

Gross assessed value of locally assessed personal property in 1986 amounted to \$470.3 billion, 65.5 percent greater than the corresponding amount in 1981.

Table D. Numbers of Parcels, Locally Assessed Realty, and Use Categories: 1956, 1961, 1966, 1976, 1981, and 1986

[Number of parcels in thousands]

Use category	1956	1961	1966	1976	1981	1986
Total	61 158	67 449	74 832	88 194	98 394	107 850
Acreage and farms	14 185	13 348	14 085	13 893	14 778	16 004
Vacant platted lots	12 694	12 876	14 250	17 492	19 483	19 484
Residential (nonfarm)	30 924	37 336	42 329	51 971	58 162	64 754
Single-family houses only	29 973	35 817	40 436	48 750	54 983	61 114
Commercial and industrial	2 291	2 508	2 487	3 663	4 113	4 479
Commercial	1 942	2 098	2 112	3 179	3 562	3 946
Industrial	298	410	376	485	551	533
Other and unallocable	1 067	1 381	1 679	1 175	1 861	3 169

Use category	Percent distribution					
	1956	1961	1966	1976	1981	1986
Total	100.0	100.0	100.0	100.0	100.0	100.0
Acreage and farms	23.2	19.8	18.8	15.8	15.0	14.8
Vacant platted lots	20.8	19.1	19.0	19.8	19.8	18.1
Residential (nonfarm)	50.6	55.4	56.6	58.9	59.1	60.0
Single-family houses only	49.0	51.6	54.0	55.3	55.9	56.6
Commercial and industrial	3.7	3.7	3.3	4.2	4.2	4.2
Commercial	3.2	3.1	2.8	3.6	3.6	3.7
Industrial	0.5	0.6	0.5	0.5	0.6	0.5
Other and unallocable	1.7	2.1	2.2	1.3	1.9	2.9

Note: Detail may not add to total due to rounding.

Source: Census of Governments as indicated: 1957, vol. 5; 1962, vol. 2; 1967, vol. 2; 1977, vol. 2; 1982, vol. 2; and 1987, tables 4 through 9, this report. Each volume cited has data for the preceding year.

Parcel use category estimates are produced within a survey design that is based on known aggregates of assessed values. Wherever possible, such aggregates were matched with corresponding information about numbers and uses of the parcels which the aggregates quantify (see table 8 for sampling error).

Parcel counts follow definitions of the local assessors. On occasion that means they reflect statutory limits on size or other aspects that may need separate recognition on local assessment rolls.

It is also likely that counting as one assessment the aggregate value of all properties in a single ownership still occurs in some jurisdictions. This can affect some parcel estimates.

Personal Property—Locally Assessed Value

Personal property is every kind of property that is not realty. It is either tangible, such as inventories that can be seen, touched, and moved about, or intangible, having no physical existence beyond certificates or accounts that represent its value. Certain kinds of property, such as

In 1956, a net aggregate of \$47 billion in locally assessed personal property accounted for 17.2 percent of the total for all taxable property. Corresponding shares in 1966, 1976, and 1986 were 13.1 percent, 12.2 percent, and 10.1 percent, respectively. The personal property part of the taxable base rose slightly between 1981 and 1986 but held below 10 percent of total gross assessed value. Net assessed value of personalty still constitutes at least 20 percent of the total net base in 10 States (see table 3), but in 1981 there were 13 States in a similar position.

One State since 1982 has joined Delaware, Hawaii, Illinois, New Hampshire, New York, North Dakota, Pennsylvania, and South Dakota in exempting all personalty from property taxation. In Iowa total exemption became effective December 31, 1985, after many years of holding the aggregate value of personalty at a fixed amount.

As table E indicates, inventories in 1986 were totally exempt in 30 States and the District of Columbia, the 9 named earlier that exempt all personalty, and the 21 that follow: Alabama, Arizona, California, Colorado, Connecticut, Florida, Idaho, Maine, Michigan, Minnesota, Missouri,

Table E. Legal Status of Major Types of Tangible Personal Property With Respect to Local General Property Taxation, by State: 1986 and Subsequent Periods

State	Business inventories	Other commercial and industrial	Agricultural	Household personal property	Motor vehicles
Total taxing	20	42	32	17	19
Alabama	E	¹ T	¹ T	² T	¹ T
Alaska	E	L	L	¹ L	L
Arizona	E	¹ T	¹ T	² T	¹ T
Arkansas	E	T	T	T	E
California	E	¹ T	¹ T	² T	E
Colorado	E	T	¹ T	² T	³ T
Connecticut	E	¹ T	¹ T	E	E
Delaware	E	E	E	E	E
District of Columbia	E	¹ T	¹ T	E	E
Florida	E	¹ T	¹ T	E	E
Georgia	T	T	¹ T	¹ T	T
Hawaii	E	¹ T	¹ T	² T	E
Idaho	E	E	E	E	E
Illinois	T	E	E	² T	E
Indiana	E	T	T	E	E
Iowa	E	E	E	E	E
Kansas	⁵ T	⁷ T	¹ T	² T	⁶ T
Kentucky	⁷ T	⁷ T	¹ T	² T	E
Louisiana	E	T	¹ T	E	E
Maine	E	T	¹ T	E	E
Maryland	⁸ L	⁸ L	⁸ L	E	E
Massachusetts	¹ T	¹ T	¹ T	² T	E
Michigan	E	⁹ T	E	E	E
Minnesota	¹ T	⁹ T	E	E	E
Mississippi	E	T	T	E	¹ T
Missouri	E	T	T	E	T
Montana	E	T	¹⁰ T	E	T
Nebraska	E	T	T	E	E
Nevada	E	T	E	E	E
New Hampshire	E	¹¹ T	E	E	E
New Jersey	¹² T	¹¹ T	¹ T	E	E
New Mexico	¹³ T	E	E	E	E
New York	¹³ T	E	E	¹ T	E
North Carolina	E	E	E	E	E
North Dakota ¹⁴	E	E	E	E	E
Ohio	T	T	E	¹ T	E
Oklahoma	T	T	E	E	E
Oregon	E	¹ T	E	E	E
Pennsylvania	E	¹⁵ T	¹ T	¹ T	T
Rhode Island	¹⁵ T	¹⁵ T	¹ T	¹ T	T
South Carolina	¹⁶ T	¹ T	E	E	T
South Dakota	E	E	E	E	E
Tennessee	E	¹ T	¹⁷ T	¹ T	¹⁶ T
Texas	E	¹ T	¹ T	E	T
Utah	E	¹ T	¹ T	E	T
Vermont	¹⁹ L	¹ T	E	E	E
Virginia	¹ T	T	L	E	E
Washington	¹ T	T	T	E	E
West Virginia	¹ T	T	T	²⁰ T	T
Wisconsin	²¹ E	²¹ T	²¹ T	E	E
Wyoming	E	T	T	E	E

Note: T-locally taxable; E-exemption; L-local option; option to exempt affected items if exercised in most jurisdictions.

¹Subject to legal provision for partial exemptions either as to specified types or specified value levels.

²Taxable only if used in production of income.

³Colorado vehicles are subject to ad valorem taxes until registered. Subsequent to that, they are subject to a specific ownership tax.

⁴Connecticut farm machinery is exempt up to \$100,000 in value.

⁵Kansas merchants' and manufacturers' inventories are exempt effective January 1, 1989.

⁶Kansas motor vehicles are subject to special, rather than general, ad valorem taxation.

⁷Kentucky machinery and products in the course of manufacture, and raw materials are exempt.

⁸Maryland permits the exemption of personal property either in part or in full at the option of the localities; currently 13 counties and Baltimore City have exempted all commercial and manufacturing inventories, and manufacturing machinery from ad valorem taxation.

⁹Minnesota subjects very little personal property to assessment or taxation.

¹⁰Nebraska agricultural personalty is mostly exempt effective July 19, 1930.

¹¹New Jersey business personal property subject to local taxation is limited to tangible personalty of telephone, telegraph, and messenger companies.

¹²New Mexico inventories are exempt except for livestock and inventories of certain centrally assessed taxpayers.

¹³North Carolina business inventories became exempt from taxation effective January 1, 1988.

¹⁴North Dakota personal property is exempt except for centrally assessed property subject to an in lieu tax, and property owned by nonprofit organizations and not used exclusively for meeting purposes.

¹⁵Rhode Island manufacturers' inventories and certain manufacturing machinery and equipment are exempt unless offered for retail sale.

¹⁶South Carolina property tax on business inventories has been phased out. The 1986 percentage of taxation was 50 percent. The last year was 1987.

¹⁷Texas excludes the following agricultural personalty from taxation: family supplies for farm and home use, farm products (including livestock and poultry), and farm implements.

¹⁸Texas passenger automobiles and light trucks are exempt if not used for the production of income. Local taxing units may override this exemption with respect to automobiles.

¹⁹Vermont municipalities may exempt inventories and in lieu thereof, tax business machinery and equipment.

²⁰West Virginia household goods are exempt unless used for profit, in which case a \$200 exemption applies.

²¹Wisconsin merchants' stock-in-trade, manufacturers' materials and finished products, and livestock became exempt effective January 1, 1981. Most agricultural personalty also is exempt.

Montana, Nebraska, Nevada, New Jersey, Oregon, Tennessee, Utah, Washington, Wisconsin, and Wyoming.

Commercial and industrial personalty (other than business inventories) remained taxable in 41 States and the District of Columbia, and still predominates among legally taxable categories. The agricultural group was subject to taxation in 32 States, several of which exempt dollar amounts or specified property types. Similar reduction of the base affects taxation of household personalty in the 17 States still using it. Motor vehicles remained subject to special property taxes in some of the 31 States that in 1986 exempted them from general property taxation.

Intangible Personal Property

Intangible personal property has no value except for what it represents. The form showing the nature of that representation is the only indication of the property's existence. Examples of intangibles are cash, bank deposits, shares of stock, bonds, patents, and goodwill.

Only 3 of the 13 States now subjecting intangibles to local general property taxation have available the aggregate assessed value of such personal property. The three are Idaho, Kansas, and Tennessee. Together they report a total assessed value for 1986 of \$122.6 million (see table 14).

Several States and some local governments tax intangibles via separate levies. In its report, *State Government Tax Collections in 1987* (Series GF87-1), for example, the Bureau of the Census lists identifiable State revenue from intangibles taxes. The same report covers revenue from special property taxes in 32 States. Such amounts may include substantial revenue from intangibles.

Public Utilities

Most of the \$242.9 billion in gross assessed value of State-assessed property (see table 2) is that of public utilities. Any estimate of the exact amount necessarily lacks precision. It would in any case be substantially less than the total worth of all such property.

A public utility, though privately owned, has property of a highly specialized type, difficult to value at best. Much, if not most, is nevertheless subject to local general property taxation. Exemption occurs in those States which resort instead to special property, excise, or other taxation, often based on gross receipts, franchise value, or property value.

In States where utilities are subject to local general property taxation the appraisal responsibility is generally at the State level, in the department of revenue, tax commission, or similar body. This allocational preference reflects not only the inherent complexity and special character of utility property, but also the "at large" aspect of its situs. What a utility owns generally spreads beyond the boundaries of a single county or municipality.

Manageable appraisal of a public utility stems from a realization of its multilocational, system-wide, unitary nature. This has evolved into the "unit rule" as the commonly accepted valuation technique. The unit rule means appraisal on the basis of what the entire unit, or system, is worth, on the applicable valuation date. That kind of value requires allocating portions to all the counties in which the utility is located. It also implies adherence to definitions about which utility property is inside the unit and which, if any, is not.

Basically everything is in, including intangibles, since the unit applies to one property aggregation under control of one management, operating for system-wide profit but also for public necessity. In reality, States have reshaped and reconstituted the unit, always careful to retain within it an integrated valuation target. Intangibles, for example, may be exempted, but what remains must itself be a cohesive whole.

A somewhat natural development is restriction of unit appraisal to "operating" property (that directly associated with the operation of the utility), leaving for separate treatment anything "nonoperating" in character. Unit appraisal of operating property proceeds on the basis of approaches to value common for utilities: capitalization of earnings, value of stock and debt, and original cost less reasonable depreciation.

Some States do the entire appraisal job—valuing nonoperating as well as operating utility property, and then apportioning resulting values among the local jurisdictions affected. These include the following: Alabama, Georgia, New Mexico, Oklahoma, Tennessee, Utah, West Virginia, and Wyoming.

The following States assign the utility valuing function to local assessing officials: Alaska, Connecticut, Delaware (except railroads), Maine, and Texas (except intangibles of transportation companies).

In a third group are those States which assess operating property (which may be called "special property") of public utilities and, at the same time, direct that local assessors value nonoperating utility property along with all other taxable property. These States include: Arizona, Arkansas, Colorado, Idaho, Indiana, Iowa, Kansas, Louisiana, Missouri, Montana, Nebraska, Nevada, North Dakota, Oregon, South Carolina, South Dakota, Virginia, and Washington. A variation found in some of these States permits local assessors to value utilities located solely within one county while mandating State assessment of intercounty utility property.

California does most utility appraising at the State level, but apparently some continues locally. In Florida only railroad operating property is assessed by the State. Hawaii and Pennsylvania exempt from local general property taxation property necessary for utility operation, subjecting it to in-lieu taxes instead. Other utility-owned property is locally assessed and taxed. Ohio assesses utility personal property and railroad realty at the State level but assigns responsibility for the assessment of other utility realty to each county auditor. In Rhode Island a gross

earnings tax is in lieu of property taxes on the intangibles of public utilities, but realty and tangible personalty remain subject to property taxation and are assessed locally.

Other levies, sometimes special property taxes but alternatively in-lieu taxes on gross receipts, franchises or specified excises, apply to specified types of utility property. The common occurrence in such instances is local assessment and taxation of all utility-owned nonutility property. In the District of Columbia gross receipts taxes are in lieu of personal property taxes on utilities specified, but realty is assessed and taxed in the same manner as other realty.

New York carries out the assessment of public utilities in a manner different from that in other States. With respect to railroads, the responsibility is nominally with each local assessor. State law requires, however, that the State establish for each railroad property a value ceiling that the local assessor may not exceed. Value ceilings set by the State result from a "unit rule" appraisal of each railroad. The practical effect is that railroad assessments, though nominally local, are in fact work products of State appraisal specialists.

Regarding utilities other than railroads, New York separates the property of each utility into special franchises (classified as realty), relating to everything located in or encroaching on the public domain (such as pipes and wiring under streets), and property relating to or encroaching on private domain (such as telephone poles that cross someone's private property). The State assesses all special franchises for each utility. All private domain realty for each utility is the assessment responsibility of the local assessor. Both of these kinds of utility property are assessed not via the unit rule, but separately, on the basis of reproduction cost minus depreciation.

As pointed out earlier, the owners of railroads and other affected transportation property throughout the country may now apply for injunctive and other relief under the "4-R Act" (now incorporated into section 11503 of the Interstate Commerce Law, title 49 of the United States Code). Relief hinges on establishing that the contested railroad assessment occurs at a value level more than 5 percent above that prevailing for commercial and industrial property in the jurisdiction. Assessment of railroads, as of other utilities, is usually a State responsibility, at least to the extent of any operating property involved. Because litigation under the 4-R Act has become common, comparisons between "unit rule" appraisals and market value estimates of commercial, industrial, and other realty have increased in recent years.

PROPERTY TAX YIELD

Decline, Growth, and Durability

State and primarily local revenues from property taxes were approximately \$121 billion, for the year ending June 30, 1987. This is over nine times the \$13 billion collected

30 years ago in 1957, when the Bureau first conducted the taxable property values survey. The 1987 figure represents an increase of 8.5 percent over the corresponding amount a year earlier.

The history of property taxes since 1957 has been one of steady growth, as table F indicates. They remain the source of 3 of every 4 local tax dollars. Moreover, collections in recent years have arrested a decline that had reduced what property taxes contribute to total local revenue, from 2 of every 5 dollars in the 1950's and 1960's to 1 out of 4 in the 1980's.

Despite caps, limits, exemptions, and assorted relief measures endorsed or spawned by the 1978 vote for proposition 13, property taxes remain the most prolific single source within maximum local control. In absolute terms they yield more every year, the lone exception in contemporary times being the reduction between fiscal years 1978 and 1979 following adoption of California's proposition 13.

State and Local Structural Changes

Between fiscal years 1957 and 1987 property tax yield has decreased from 43.4 to 24.8 percent of total revenue, as shown in tables F and G. Local governments still depend on the property tax, but within limits imposed not by tax capacity but by public pressure for alternate revenue sources. Service fees and charges have become more popular, along with a local government effort to maximize interest earnings. Local interest earnings accounted for \$18 billion of the \$41.5 billion in miscellaneous revenue for fiscal 1987.

The major nonproperty tax revenue source, however, continues to be intergovernmental revenue, as table G makes evident. Reductions can and do occur here also. The 33 percent for local governments in 1987 had been 39 percent 10 years earlier. Also in 1987, for their part, States received proportionately less aid than was the situation in any census year since 1967.

THE ASSESSING FUNCTION IN A LAND INFORMATION SETTING

Basic Elements

Assessing is the responsibility of an appointed or elected county or other designated official for determining the value of property subject to local general property taxation, as of the specified valuation date. Because its essentials are discovery, listing, and valuation of each taxable property in the jurisdiction, assessing also carries with it the responsibility for maintaining property records accurate and comprehensive enough to accomplish essential valuation work uniformly and on time. Two ultimate assessed value characteristics condition and reflect assessment performance: conformance with the value levels, at market or other specified value level prescribed in the particular

Table F. Revenue From Property Taxes: 1956-1957 to 1986-1987

[Dollar amounts in millions]

Fiscal year	State and local governments			State governments			Local governments		
	Property tax revenue	Percent of—		Property tax revenue	Percent of—		Property tax revenue	Percent of—	
		Revenue from all sources	Total tax revenue		Revenue from all sources	Total tax revenue		Revenue from all sources	Total tax revenue
1986-87.....	121 227	14.4	29.9	4 609	0.9	1.9	116 618	24.8	73.7
1985-86.....	111 711	14.3	29.9	4 355	0.9	1.9	107 356	24.7	74.0
1984-85.....	103 757	14.4	29.7	3 984	0.9	1.9	99 772	24.8	74.2
1983-84.....	96 457	14.8	30.1	3 862	1.0	2.0	92 595	25.3	75.0
1982-83.....	89 253	15.0	31.4	3 281	0.9	1.9	85 973	25.4	76.0
1981-82.....	81 918	15.0	30.8	3 113	1.0	1.9	78 805	25.2	76.0
1980-81.....	74 969	14.8	30.7	2 949	1.0	2.0	72 020	25.0	76.0
1979-80.....	68 499	15.2	30.7	2 892	1.0	2.1	65 607	25.4	75.9
1978-79.....	64 944	16.0	31.6	2 490	1.0	2.0	62 453	26.6	77.5
1977-78.....	66 422	17.9	34.3	2 364	1.1	2.1	64 058	29.9	79.7
1976-77.....	62 527	18.5	35.5	2 260	1.1	2.2	60 267	30.7	80.5
1975-76.....	57 001	18.7	36.3	2 118	1.1	2.4	54 884	30.8	81.2
1974-75.....	51 491	19.7	36.4	1 451	0.9	1.8	50 040	31.3	81.6
1973-74.....	47 754	20.1	36.5	1 301	0.9	1.8	46 452	32.4	82.2
1972-73.....	45 283	20.8	37.4	1 312	1.0	1.9	43 970	34.1	82.9
1971-72.....	42 133	22.2	38.7	1 257	1.1	2.1	40 876	36.1	83.5
1970-71.....	37 852	22.8	39.9	1 126	1.2	2.2	36 726	36.4	84.6
1969-70.....	34 054	22.7	39.2	1 092	1.2	2.3	32 963	37.0	84.9
1968-69.....	30 673	23.2	40.0	981	1.3	2.3	29 692	37.5	85.4
1967-68.....	27 747	23.6	41.1	912	1.3	2.5	26 835	38.2	86.1
1966-67.....	26 047	24.4	42.7	862	1.4	2.7	25 186	39.0	86.6
1965-66.....	24 670	25.3	43.5	834	1.5	2.8	23 836	40.2	87.1
1964-65.....	22 583	25.8	44.1	766	1.6	2.9	21 817	40.9	86.9
1963-64.....	21 241	26.1	44.5	722	1.6	3.0	20 519	41.4	87.2
1962-63.....	20 089	26.7	45.4	688	1.7	3.1	19 401	41.7	87.5
1961-62.....	19 056	27.4	45.9	640	1.7	3.1	18 416	42.6	87.9
1960-61.....	18 002	27.9	46.3	631	1.8	3.3	17 370	42.9	87.7
1959-60.....	16 405	27.2	45.4	607	1.9	3.4	15 798	42.5	87.4
1958-59.....	14 983	27.8	46.3	566	1.9	3.6	14 417	43.1	87.2
1957-58.....	14 047	28.5	46.2	533	2.0	3.6	13 514	43.3	87.4
1956-57.....	13 097	28.5	45.1	479	1.9	3.3	12 618	43.4	87.0

Source: *Governmental Finances*, series GF, No. 5, covering periods shown.

State's constitution and statutes, and uniformity with the assessed value of each of the other taxable properties subject to the prescribed legal level.

Assessing thus needs the best property records possible because assessed values need to be uniform at the applicable legal level. For personal property, this means a comprehensive inventory of accounts.

For real property, it means parcel-oriented tax maps and associated appraisal files, in effect a cadastre containing a unique identification number for each parcel plus data on its uses, attributes, and structures. Tax maps and parcel identification numbers often reflect any geocoding made possible by subdivision block and lot numbers, cartographic survey coordinates, and the hierarchies of the public land survey system that exists in 30 States comprising 80 percent of nationwide land.

The importance of such individual property records systems to professional assessing has come to mean widespread reliance, by the public and by officials and others from many disciplines, on the assessor's office for

the most complete, most accurate data available on property in the particular jurisdiction. This reliance has increased in recent times as assessors have turned wherever possible to computerization for more effective administration. The computer expedites access to individual property records, without use of cumbersome metes and bounds legal descriptions. Moreover it now influences valuation directly, making possible swift mass appraising, at least for residential property, by means of statistical techniques such as multiple regression analysis and adaptive feedback. Use of computer methodology has in turn brought about what had been virtually impossible, annual assessment cycles. The computer has had a similar transforming effect on assessment administration generally.

Legal Standards and Value Levels

Each State, in its constitution or statutes or both, prescribes one legal standard for all assessed values, or a

Table G. Percent Distribution, State and Local Government Revenue Structures: 1957, 1966-67, 1976-77, and 1986-87.

[Dollar amounts in millions. For meaning of symbols, see text]

Item	State governments				Local governments				Exhibit: Revenue 1986-87
	1957	1966-67	1976-77	1986-87	1957	1966-67	1976-77	1986-87	
Revenue from all sources	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	469 317
Intergovernmental revenue	15.9	23.4	23.8	19.8	26.2	31.2	39.2	33.3	156 285
From Federal Government	14.2	22.3	22.5	18.5	1.2	2.9	8.5	4.2	19 533
From State governments	-	-	-	-	25.0	28.3	30.7	29.1	136 752
From local governments	1.7	1.1	1.3	1.3	-	-	-	-	-
Taxes, all types	58.9	52.3	49.4	47.8	49.9	44.8	38.1	33.7	158 216
Property taxes	1.9	1.4	1.1	0.9	43.4	39.0	30.7	24.8	116 618
Income, individual	6.3	8.0	12.5	14.7				1.6	7 716
Income, corporate	4.0	3.7	4.5	4.0	10.7	11.4	11.9	0.4	1 947
Sales and gross receipts	34.2	30.4	25.6	23.2	3.5	3.0	4.2	5.2	24 455
Other	12.4	8.8	5.8	5.0	2.3	1.5	1.3	1.6	7 480
Current charges	5.0	6.9	6.2	6.2	8.6	9.7	9.7	11.6	54 299
Miscellaneous general revenue	2.8	2.7	3.6	7.4	3.5	4.1	4.2	8.8	41 548
Other	17.3	14.7	16.9	18.9	11.8	10.1	8.8	12.6	58 970

Note: Detail may not add to total due to rounding.

Source: *Governmental Finances*, GF, No. 5, editions for years indicated.

¹Corporate income taxes combined with individual income taxes for local governments in 1976-77 and earlier *Governmental Finances*.

group of standards each specified for a particular type of property. The legal standard may be the same for realty and personalty, or there may be specified differences. All of the standards have a basis in or a relationship to market value, as the details in appendices A and B make evident for 1986 and subsequent periods. However, compliance with the standard, market value or something else, does not necessarily indicate anything definite about the amount of property tax billed against a given property. What taxpayers actually will owe has in recent times become a function not only of the interaction between assessed value and tax rate, but also of special social elements such as income level, age, or other benefited status of the taxpayer, or benefited use of the property.

Legal assessment standards nevertheless remained important in 1986 as a point of departure, and variations among States were numerous and remain so today. With respect to real property in 1986, 21 States and the District of Columbia called for assessments at market value, or at some equivalent ("full and true value" in Alaska, "true value in money" in Delaware, "actual value" in Nebraska, or "fair market value" in Virginia). Pennsylvania is included in this group even though fourth- through eighth-class counties are held to a 75 percent of actual value standard. Another group of 15 States specified a single percentage of market value, or a way of calculating a single percentage annually. Among these single percentage States is Kansas which went to a classified system effective January 1, 1989.

For 14 States the single realty assessment level has disappeared, and "classified property taxation" prevailed in 1986. A summary of that situation follows.

State and number of classes

Alabama	3	Mississippi	2
Arizona	10	Missouri	3
Colorado	3	Montana	12
Iowa	4	North Dakota	4
Louisiana	5	South Carolina	5
Michigan	*6	Tennessee	3
Minnesota	23	Utah	2

*Classification via equalization categories.

The above listing does not include Illinois and New York, both grouped earlier among the "market value" 22. Cook County in Illinois has 10 categories (legal under an option valid only for any county of 200,000 population or more). New York law permits New York City and Nassau County to classify property into four classes, while other jurisdictions are limited to two classes. It should be noted that Arizona's 10 classes have two alternative bases each (see appendix A): "limited property value," used in the calculation of primary taxes, and "full cash value" used for secondary taxes.

California, after proposition 13 in 1978, has had two standards of assessment. For any property that has not sold since 1978, the assessed value is that for the base year, 1975, subject to increases of no more than 2 percent annually. Whenever a qualifying "change of ownership" or new construction occurs, however, reappraisal is mandatory and the new assessment must be at the market value level. Effective in 1983, that new assessment is placed on a supplemental roll immediately, and a supplemental tax becomes due. Its amount is the product of current rate

times the difference between old and new assessed values, prorated according to the months affected by the change in value.

Two areas in the "market value" group provide for differential tax rates. They are the District of Columbia and Massachusetts with four classes each. West Virginia specifies a 60 percent assessment level with rate limitations for each of its four classes.

A similar pattern of legal variation prevails for personal property assessments, as indicated in appendix B. Percentages of market value range from the 100 percent, or full level, down to 1 percent.

One additional variety of legal standards affecting realty is the assemblage of benefited use (sometimes called "current use") laws, summarized in appendix C. In 1986 this kind of legislation was present in all States except Wisconsin, which uses an income tax credit. The essential characteristic of such laws is the instruction to assessors to estimate value for the realty affected on the basis of specified use or uses. Conventional appraisal theory rests on estimating value of a property on the basis of "highest and best use," namely, the use naturally suited to the site and likely to maximize the pecuniary return possible from the property. Appraising for assessing purposes has an identical goal, except that actual use often is accepted as the highest and best use, especially when it conforms to what zoning allows.

The purpose of benefited use laws is to benefit the particular use or uses specified, frequently agricultural, open space, or historical. There are three types of such legislation: preferential use, deferred taxation, and contracts and agreements. In some instances, a single State can exhibit two or even all three of the possible varieties.

"Preferential use" laws (termed "use value assessment only" in appendix C) direct assessment on the basis of the use or uses specified, without providing any tax consequence in the event such uses change. Twenty-six States had such laws in 1986. Often eligibility for such assessment depends on preexisting benefited use for a specified number of years. There also may be minimum requirements for property size and for income attributable to what the property produces (crops, for example).

In contrast, "deferred taxation" provisions existed in 30 States in 1986. This alternative prescribes "benefited use assessing" as long as the qualifying use continues. With any change, however, (for example, from sale of the property) a "deferred tax" is activated, its amount generally being the difference in property taxes levied on the value of the benefited use and those levied on the value of the highest and best use. In the States affected, the assessment rolls may show both values for each affected parcel (the benefited use assessment and the conventional estimated assessment).

Fourteen States and the District of Columbia have enacted legislation of the third type. "Contracts and agreements" are simply that, contractual arrangements available under the law, by means of which taxpayers agree to use the subject property for purposes and under conditions

specified, for a stated period of time, in exchange for assessment of the property on a benefited use basis as long as the contract is in effect.

Among outlying areas the legal standard for real and personal property in the Commonwealth of Puerto Rico is the actual and effective value as of January 1 each year. In the Virgin Islands real property is assessed at 60 percent of actual value. A specific valuation date is not mentioned in applicable statutes. Realty in Guam is assessed at 35 percent of appraised value. Personal property is not assessed in Guam or in the Virgin Islands.

Assessment Organization and Administration

For survey purposes, the Bureau classifies assessing jurisdictions within three groups; namely, county, township-municipal-county, and township-municipal, identified in this report as types CO, TMC, and TM, respectively (see table H for valuation dates and table I for organization types).

County assessor system (type CO)—Here the county assessing official (usually designated "assessor" but may have other titles such as "property valuation administrator" in Kentucky, and "county auditor" in Ohio) has initial responsibility for determining the assessed value of taxable property. Type CO includes certain areas not specifically counties but nevertheless having county type functions. It prevails totally in 35 States and in the District of Columbia. The assessing official involved is elected in some places, appointed in others.

Among some of the other 15 States the county assessor system applies partially, as follows: three places in New York (New York City and Nassau and Tompkins Counties); a majority of places in Iowa and Minnesota; a minority of places in Illinois; and one county (Kenosha) in Wisconsin.

In Maryland all assessing personnel, including the director of assessments in each county, are State employees. In Montana each county assessor is an agent of the State's department of revenue.

In a few States, county assessors coexist with assessors for overlapping municipal and other units. The latter officials determine separate assessed values for the particular local governments they serve. Such values exist independently of those determined for county purposes by the county assessor for the geographic area that includes the overlapping territory.

Township-municipal-county organization (type TMC)—This system makes it possible, sometimes mandatory, for township or municipal assessors to accomplish initially the official assessing function, within guidelines, supervisory direction, and/or equalization action from officials at county or State levels. TMC organization occurs throughout Indiana and North Dakota. It is evident as well in those parts of Illinois, Iowa, and Minnesota not within the county (CO) type described earlier.

Table H. Valuation Dates Applicable to Assessed Value in This Report

State	Valuation date	State	Valuation date
Alabama.....	October 1, 1985	Montana.....	January 1, 1986
Alaska.....	January 1, 1986	Nebraska.....	January 1, 1986
Arizona.....	January 1, 1986	Nevada.....	July 1, 1985
Arkansas.....	January 1, 1986	New Hampshire.....	April 1, 1986
California.....	March 1, 1986	New Jersey.....	October 1, 1985
Colorado.....	January 1, 1986	New Mexico.....	January 1, 1986
Connecticut.....	October 1, 1985	New York.....	May 1, 1986, generally, but varies among cities and towns
Delaware.....	Kent County, June 1, 1986; New Castle, March 18, 1986; Sussex, May 1, 1986	North Carolina.....	January 1, 1986
District of Columbia.....	January 1, 1986 (personal property July 1, 1986)	North Dakota.....	February 1, 1986
Florida.....	January 1, 1986	Ohio.....	January 1, 1986 (personal property December 31, 1985)
Georgia.....	January 1, 1986	Oklahoma.....	January 1, 1986
Hawaii.....	January 1, 1986	Oregon.....	January 1, 1986
Idaho.....	January 1, 1986	Pennsylvania.....	No fixed dates; roll containing 1986 values used as basis for 1987 tax bills
Illinois.....	January 1, 1985	Rhode Island.....	December 31, 1985
Indiana.....	March 1, 1986	South Carolina.....	December 31, 1985
Iowa.....	January 1, 1986	South Dakota.....	January 1, 1986
Kansas.....	January 1, 1986	Tennessee.....	January 1, 1986
Kentucky.....	January 1, 1986	Texas.....	January 1, 1986
Louisiana.....	January 1, 1986	Utah.....	January 1, 1986
Maine.....	April 1, 1986	Vermont.....	April 1, 1986
Maryland.....	January 1, 1986	Virginia ¹	January 1, 1986
Massachusetts.....	January 1, 1986	Washington.....	January 1, 1986
Michigan.....	December 31, 1985	West Virginia.....	July 1, 1985
Minnesota.....	January 2, 1986	Wisconsin.....	January 1, 1986
Mississippi.....	January 1, 1986	Wyoming.....	February 1, 1986
Missouri.....	January 1, 1986		

¹Except for 5 independent cities using a July 1, 1986, valuation date.

Township-municipal assessing (type TM)—This kind of assessing organization includes the units in the six New England States (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont), together with those in Michigan, New Jersey, New York (except New York City and Nassau and Tompkins Counties), and Wisconsin (except Kenosha County).

In township-municipal States, the individual township or municipal assessors, elected or appointed, perform the initial assessing function. There may be consultative or other assistance from the State, but not in the manner or to the extent demonstrated among States in the TMC group.

The fundamental assessing entity in all three of the alternative systems is the primary assessing jurisdiction. This is simply one of the contiguous territories (counties, municipalities, or townships) which together occupy the entire geographic area of the State. The assessing official in each of the primary assessing jurisdictions has initial responsibility for determining the base for local general property taxes levied by local governments and, where applicable, by the State government.

In 1986 there were 13,588 primary assessing jurisdictions. There has been little alteration in the organizational pattern within the past 3 decades. State involvement in

Table I. Number of Areas for Local Property Tax Assessment by Type of Area: 1986

[For meaning of symbols, see text]

Item	Total	Kind of assessment organization ¹		
		Type CO	Type TMC	Type TM
UNITED STATES				
Primary assessing jurisdictions.....	² 13 588	2 425	4 355	6 808
Assessing jurisdictions providing assessed values for county (or county-equivalent) taxes:				
Total.....	² 9 646	2 425	413	6 808
Number in sample.....	1 899	876	104	919

¹Organizations classified according to best fit among the 3 possibilities.

²Excludes an unknown number of assessing areas remaining within towns in Minnesota, regarded by some as primary a jurisdictions but not classified as such here because counties exercise definitive assessing authority.

local assessing, however, has increased, as exemplified by developments such as those in South Carolina and Wisconsin, where all assessing of manufacturing property takes place at the State level.

ASSESSMENT CYCLES

An assessment cycle is the period of time during which the assessing official, by statutory or administrative mandate, has the obligation to review in detail each taxable property in the jurisdiction. Nominally, there is an assessed valuation made of each taxable property as of each annual valuation date. That value is likely to be the same as what it was on the previous valuation date unless there was a reassessment or a change in the property, occasioned by remodeling or new construction or structure removal.

With the advent of computerized administration there can be and in some places there is appraisal-type attention to each taxable property annually. In order to assure that there is such attention within a specified time period, some States in the statutes prescribe assessment cycle length or direct that a specified fraction of the jurisdiction be reassessed each year (see appendix D). Examples follow:

State	Years in cycle, or fraction per year
Connecticut	10
Illinois	1/4 per year (quadrennial)
Indiana	8
Iowa	2
Kentucky	2
Maryland	1/3 per year
Minnesota	4

Assessed values for the present survey were obtained by access to the official assessment roll of each jurisdiction involved and selection of assessed values from that roll in accordance with survey sampling procedures. Cyclical status of any individual assessed value cannot be determined during such enumeration, since the assessment roll generally does not identify the most recent or the next prospective reassessment of any value shown.

Assessed Values and Taxable Values

For the taxable property values survey and this report, in order to assure nationwide comparability, the Bureau of the Census regards an assessed value as the one officially determined for tax purposes. Specifically, it is the value determined for county or county-equivalent government tax purposes, as of the specified valuation date. It is that assessed value, before deduction of any partial exemptions, which is used in this survey.

Despite its conceptual simplicity, that assessed value comes in a variety of circumstances and is not always known as "assessed value." There are, in fact, three groups: (1) the conventional variety, (2) the assessed

value in counties, or equivalent areas, with more than one assessor to produce either one value or more than one value per property, and (3) the assessed value, or values, resulting from application of prescribed procedures that inflate, deflate, or otherwise adjust the assessor's original work product.

In the first group, the assessed value is what conventionally might be expected. That is an official determination of value by the assessor of the primary assessing jurisdiction, nominally if not actually at the level prescribed in the law for the particular property. The second group includes Iowa and Minnesota, both of which accurately might be placed in the third group, but in both of which more than one assessor may sometimes be involved. In 14 among Iowa's 99 counties a city assessor provides assessed values, for city and county purposes, for properties within the respective cities. Moreover, all assessed values in Iowa incorporate the effects of two types of factors. One implements whichever county equalization orders apply to affected use categories in the particular county, the other effects "rollback adjustments" prescribed by the State.

Minnesota has municipal and county assessors. The latter possess ultimate assessing authority, except that in some cities with a population of 30,000 (each) or more, the city assessor performs the duties of the county assessor. Thus city assessed values apply (for city located property) in the county as well as in the city. A Minnesota assessed value is defined as the one emerging from the particular set of calculations necessary for the applicable classifications in the Minnesota law. As shown in the following example, for a nonfarm residential homestead property, class 1A, a Minnesota assessed value only begins with the assessor's work product—estimated market value (see appendices A and B):

Estimated market value	\$100,000
First \$65,000 at	
18 percent, equals	\$11,700
Excess over \$65,000	
(\$35,000) at 28 percent	
equals	\$9,800
Assessed value	\$ 21,500

Three States in the second group exhibit situations where there may be not only more than one assessor per property, but also more than one value per property. These States are Missouri, Pennsylvania, and Tennessee. In Kansas City the city assessor provides separate assessed values for city-located properties, but they apply only for city purposes. The Jackson County assessor assesses city-located properties for county purposes, and these latter are the values used in this report. Other municipally estimated assessed values in Missouri are developed within the county assessor's supervision, for municipal as well as county purposes.

Pennsylvania and Tennessee are believed to have at least a few cities in which the city assessor determines an assessed value for city-located property, for city purposes

only. In both States the county assessor's value prevails for county purposes, and this county value is the one used in this report.

In the third group, States prescribe adjustment or augmentation of the assessor's work product in order that the resulting assessed value reflects a desired level, accommodates deliberately paced change, or accomplishes some other policy purpose.

Arizona assessors establish two assessed values for each property. One is at "full cash value," used for the levy of "secondary taxes"; the other is at "limited property value," used for the levy of "primary taxes" (see appendices A and B). Limited value is essentially the lesser of a prior year value (or equivalent) increased by 10 percent (or 25 percent), and full cash value. Full cash value assessed values are used for Arizona in this report.

California in the third group now has the dual system its voters created with proposition 13. The assessed value is the one in effect during the base year 1975, plus no more than 2 percent annual increase, except where a qualifying change of ownership or new construction has mandated reappraisal at full cash value. Connecticut's values are set by statute at 70 percent of the market level after revaluation, but may do so over a 5-year phase-in period.

In Illinois assessed values reflect use of the applicable State determined county multiplier to inflate or deflate the assessor's work product value. The multiplier does not apply to agricultural property assessed on a benefited use basis, except for the homestead and homesite portion of such property.

Maryland uses triennial reassessment. The assessed value each year is the applicable "phase-in" value multiplied by a State-determined growth factor. "Phase-in" value is the prior year's assessed value plus one-third of the difference between the values before and after reassessment. The growth factor, different each year, is a statewide adjusted assessed value aggregate divided by the statewide full cash value.

In Michigan the assessed value is the "State equalized value" adjusted by the applicable equalization factor, whichever one among six applies to the category of property involved.

Montana and North Dakota each have two values, "assessed value" as estimated by the assessor, and "taxable value" incorporating the application of the prescribed statutory percentage for the assessment involved. In Montana there are numerous such percentages. This survey uses "taxable value" as the assessed value for both States.

South Dakota provides for one or more adjustment factors to be applied to each value estimate supplied by the county assessor.

In Vermont assessors (called "listers") estimate "listed values," each of which is the same as the appraised value (fair market value). The "grand list" value, however, on which levies are based, is 1 percent of the listed value. It is the "grand list" value which is used in this report.

VALUE EXCLUDED OR REMOVED FROM THE PROPERTY TAX BASE

Considerable property value does not appear in summations of assessed value ultimately subject to local general property taxation. There are two types. The first pertains to property outside the purview of general property taxation and therefore excluded from the tax base. The second group consists of values deducted from gross assessed values and then removed from the base prior to the application of tax rates, in accordance with specific provisions in the law. The effect of the deduction in an individual case may be a net assessed value of zero, especially where the de facto assessment level is relatively low.

Property Value Excluded From the Base

Excluded or totally exempt property is familiar enough, even though many of the values involved are difficult to identify since the properties commonly do not sell and are not rented. Major classifications follow:

1. Property used for purposes acknowledged to be publicly beneficial. Examples are governmental structures, churches, synagogues, mosques, and other religious properties, hospitals, and educational institutions. It should be noted that use and ownership together usually constitute prerequisites for total exemption.
2. Some States specifically exempt particular classes of property (e.g., public utilities, intangibles) from general taxation, subjecting them instead to a form of special tax (property or other).
3. Some States exempt qualifying property of new industrial plants, over a specified period (usually not more than 10 years). The purpose is to attract industry to locate within the State.
4. Specific legislative action exempts particular property in individual jurisdictions. The group is similar to the institution class above, except that exemption action is specific for the property rather than for an entire category.
5. Many States now provide incentives for activities such as pollution control and abatement, energy conservation, and property rehabilitation, by using property tax exemptions. This group is a hybrid of two of the types discussed above, sometimes relating to exclusion from the roll and sometimes to value components removed from gross assessed values.

Table J reflects 1986 values assigned to excluded property by 18 States and the District of Columbia as

Table J. Assessed Value for Excluded (Totally Exempt) Property by Type of Exemption for Selected States: 1986

[Million dollars. For meaning of symbols, see text]

State	Total	Governmental	Educational	Religious	Charitable	Other or Unallocable
Total	322 194	163 260	24 405	18 877	17 889	97 761
Arizona	2 354	(NA)	(NA)	(NA)	(NA)	2 354
California ¹	20 930	(NA)	4 352	4 492	12 079	6
Colorado	4 132	3 248	120	361	402	-
District of Columbia	23 115	18 740	1 078	881	185	2 230
Florida	51 858	40 476	(NA)	(NA)	(NA)	11 382
Georgia ²	7 159	3 428	1 722	938	549	522
Hawaii	12 769	10 523	314	562	347	1 023
Idaho ³	17 049	9 863	707	502	30	5 947
Indiana	1 840	(NA)	(NA)	(NA)	(NA)	1 840
Kansas ⁴	8 875	(NA)	(NA)	(NA)	(NA)	8 875
Maine	5 279	3 205	620	343	500	611
Maryland	10 363	8 059	488	1 172	644	-
Minnesota ⁵	22 594	8 646	8 156	2 662	849	2 280
Nevada	2 024	1 504	297	82	(NA)	141
New Jersey	32 268	22 645	2 481	3 778	(NA)	3 364
New York ⁶	55 328	(NA)	(NA)	(NA)	(NA)	55 328
Ohio	12 661	5 344	3 410	1 610	1 433	864
Oregon ⁷	27 549	25 059	96	1,195	832	367
Rhode Island	4 047	2 520	564	299	39	625

Note: Detail may not add to total due to rounding.

¹California values are limited to those amounts required to be enrolled.

²Georgia values are as of January 1, 1986, except Clayton County as of January 1, 1984.

³Idaho values are estimated as of 1977. "Other and unallocable" category includes \$2,068 million in inventory and crops; \$2,354 million in household goods; and \$1,159 million in motor vehicles.

⁴Kansas values are market values rather than assessed values.

⁵Minnesota values are market values rather than assessed values.

⁶New York values do not reflect totally exempt property located in local assessing jurisdictions that did not report to the State.

⁷Oregon values are true cash values rather than assessed values.

\$322.2 billion. The values are termed "analogous" because no "assessed" value is technically possible for property excluded from the tax base.

Authorities differ on the extent to which reported values for totally exempt property resemble conventional appraisal estimates. While it is unlikely that assessors devote more than minimal appraisal resources to valuing excluded property (since no tax revenue stems from the activity), the values reported are of interest to the public. Often excluded property is highly specialized, in some instances built for a single use. Rarely does it sell and seldom is it easily rented. Moreover, its owners are usually objective about cost submissions, since they will not influence any current property tax liability.

Excluding the other and unallocable category, the largest single component of totally exempt property in all reporting States was governmental property at \$163.3 billion.

Property Value Removed From the Base

The value removed constitutes the "partially exempt" or tax-exempt portion of a gross assessed value (see table 2). For 1986, such assessed value components, removed from the taxable base, slightly exceeded \$198 billion, as summarized in table K for 30 reporting States and the

District of Columbia. Corresponding aggregates for the recent past are \$120.7 billion from 31 States in 1981 and \$39.7 billion from 28 States for 1976.

The major type of "partial exemption" is the one for homesteads. This provides that specified amounts of gross assessed value are removed from the total in accordance with applicable State law. The result is the net amount of assessed value against which the tax rate is applied.

The homestead exemption is a form of property tax relief. It lowers the tax for those who own and occupy (and in some circumstances rent) their own homesteads.

Assume an owner-occupied homestead with a market value of \$50,000, located in a jurisdiction where the de facto assessment level is 20 percent. Gross assessed value is \$10,000. Assume further that the law exempts the first \$10,000 of assessed value for owner-occupied homesteads. Net assessed value becomes zero (\$10,000 minus \$10,000). Thus, a "partial exemption" in this instance removes the entire assessed value from the roll and means no tax liability.

The homestead exemption exists in most States shown in table K (a few may involve homestead tax credit aspects).

Seventeen of the States and the District of Columbia (each designated by an asterisk) also use circuit breakers for property tax relief.

A circuit breaker law activates a State financed rebate of specified amounts of property taxes due (or rent equivalents), whenever such payments exceed specified amounts of household income. In Pennsylvania, for example, people 65 or over are eligible for rebates (\$10 minimum, \$500 maximum) of property taxes due, ranging from 100 percent (for household income less than \$5,000) down to 10 percent (for household incomes greater than \$9,000). An inflation dividend of \$30 to \$125 augmented rebates in 1986.

States not in table K which do have circuit breakers are: Arizona, Arkansas, Colorado, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Ohio, Pennsylvania, Tennessee, Utah, Vermont, and Wisconsin.

Montana adopted a circuit breaker in 1981 and further refined it in 1983, providing a maximum credit of \$400 to qualifying owners or tenants age 62 or more. Indiana converted its circuit breaker to a unified tax credit in 1981, basing relief on adjusted gross income.

Among those with homestead exemptions, most States and the District of Columbia apply the exemption to all homeowners. Amounts of assessed value exempt range from \$200 in New Mexico to \$50,000 or 50 percent of assessed value in Idaho, whichever is less.

Louisiana's exemption is \$7,500, applicable to parish taxes only (except in New Orleans). In Mississippi the exemption of \$7,500 applies to all State and some local taxes.

Some States provide enhanced homestead exemptions for senior citizens, or for those totally disabled or for those within specified household income ceilings. Attaining age 65 qualifies for or enhances the amount of a homestead exemption in at least 20 States. In Hawaii, enhancement begins at age 60, when the exemption doubles. Qualified persons in New Hampshire are 68 or older, with net incomes of no more than \$5,000 (\$6,000 if married), and with net assets of no more than \$35,000.

Table K. Assessed Value Removed from Tax Base for Selected States: 1986

[For meaning of symbols, see text]

State	Exemptions (million dollars)				Total as percent of gross assessed value
	Total	Homestead	Veterans	Other and unallocable	
Total	198 059	(NA)	(NA)	(NA)	4.1
Alabama.....	3 059	2 693	-	360	21.3
*California.....	31 126	30 691	435	-	2.9
*Connecticut.....	569	(NA)	342	221	0.7
Delaware.....	678	-	-	678	5.2
*District of Columbia.....	784	784	-	-	2.6
Florida.....	63 580	61 121	-	2 458	16.4
Georgia.....	4 716	4 716	-	-	6.2
*Hawaii.....	4 773	4 359	-	414	9.4
*Idaho.....	4 391	4 151	-	1 240	14.9
*Illinois.....	8 481	7 381	7	1 093	9.4
Indiana.....	1 458	(NA)	157	1 301	5.1
Kentucky.....	2 968	2 968	-	-	3.7
Louisiana.....	4 040	4 040	-	-	26.8
*Maine.....	143	-	141	2	0.5
*Maryland.....	136	-	136	-	0.2
Nebraska.....	1 169	1 169	-	-	2.6
*Nevada.....	22	(NA)	14	8	0.2
New Hampshire.....	496	(NA)	(NA)	496	1.8
New Jersey.....	154	-	-	154	0.1
*New Mexico.....	172	(NA)	130	41	1.5
*New York.....	12 781	(NA)	(NA)	12 781	7.8
North Carolina ²	2 073	1 577	-	496	1.1
*North Dakota.....	6	6	-	-	0.6
*Oklahoma.....	821	724	(NA)	97	7.4
*Oregon.....	257	232	-	26	0.3
*Rhode Island.....	488	-	217	271	2.3
*South Dakota.....	128	-	-	128	1.9
Texas.....	45 930	(NA)	(NA)	45 930	6.8
Washington.....	1 445	(NA)	(NA)	1 445	0.9
*West Virginia.....	1 160	1 160	-	-	5.9
*Wyoming.....	67	62	4	-	0.8

Note: Detail may not add to total due to rounding.

*Has circuit breaker; see text.

¹Idaho data include \$84 million of exempted State-assessed value.

²North Carolina data shown are for 98 out of 100 counties reporting realty partial exemptions and 83 out of 100 counties reporting personalty partial exemptions.

Some States accomplish property tax relief by related methods, such as homestead tax credits and locally imposed freezes on tax rate and assessed value. In addition to its circuit breaker (above), Montana relates income of property owner to specified assessment levels for the class of realty affected (see appendix A). Tax deferral statutes have also become common (as in Alaska, California, Colorado, District of Columbia, Florida, Georgia, Illinois, Iowa, Massachusetts, Michigan, New Hampshire, Oregon, Tennessee, Texas, Utah, Virginia, and Washington).

Partial exemptions for veterans also exhibit much variety. Often they apply to veterans' homesteads only, but they can extend to other realty and personal property as well. The home of an unremarried widow is often eligible for whatever exemption the deceased veteran had.

A small amount of partially exempt assessed value is also reported in table K for qualifying industrial property.

SURVEY PROCEDURE

Procedures throughout the survey incorporate the use of public records. It should be noted, however, that often data in effectively usable format become available for survey use only with the authorization of the local officials concerned.

Revenue data appearing in table 1 and elsewhere in this introductory material are contained in *Government Finances in 1986-87*, and in earlier editions of that publication.

Assessed value data shown in tables 2, 3, and 11 came primarily from State officials having responsibilities for State assistance to and/or supervision of local property tax and assessment administration. A canvass of such officials by means of a mail questionnaire produced most of the information for those tables and tables J and K of this text, relating to excluded and partially exempt property.

Information concerning legal assessment levels, valuation standards, classified property taxation, exemptions, taxability, and similar matters resulted from review and analysis of State constitutional and statutory provisions, court cases, and administrative regulations. These were augmented where necessary by telephone consultation or correspondence with officials concerned.

For overall sampling design and its implications for each major survey component, see earlier material on survey scope and survey methodology.

Enumeration

To enumerate the sample of assessed values, including the use category, visits were made to each of 1,313 counties or other primary assessing jurisdictions included in the jurisdictional sample described earlier.

At the office of the local assessor, enumerators proceeded twice through the assessment roll, or other official assessment records, selecting the sample of certainty and noncertainty assessed values in the manner previously detailed.

In 586 counties or other primary assessing jurisdictions all or most of the assessed value sampling was accomplished by computer processing. This represents a slight increase from the 540 jurisdictions enumerated by computer for the 1982 survey and a 500 percent increase over the 93 jurisdictions enumerated by computer for the 1976 survey. The Bureau of the Census has been able to effect this kind of sampling only through the cooperative effort of many State and local assessing and data processing officials, and several private vendors.

Editing

Editing of the enumerated sample of realty parcel assessed values included careful examination of individual values within guidelines set to assure comprehensive, accurate coverage of the jurisdiction.

The editing of use categories assigned by field enumerators required close attention to definitions provided in local coding systems. The aim was compatibility between census use categories and the typically more numerous classifications in local systems.

Processing

After enumeration and editing, the sample data were tallied and inflated to produce the estimated distributions of assessed value and parcel inventory which appear throughout this report.

RELIABILITY AND LIMITATIONS OF DATA

Any use of statistics contained in this report is subject to limitations and qualifications specified elsewhere in this text, in footnotes and similar references pertaining to any of the tables and to any material in the appendices, and in the material which follows.

Diversity in Law and Administration

The 1987 survey occurred within a framework of continued variation in the area of property taxation and assessment. By its approval in 1978 of proposition 13, the California electorate added the dual base concept to the modifications affecting assessment practice. Market value, or one or more specified percentages thereof, no longer stands alone in conditioning what assessors officially identify as the ultimate basis for apportioning property tax burdens. The valid value choice now may instead be a "base year value," plus strictly limited annual increases, until the time when an applicable "change of ownership" has occurred. When that happens in California, reassessment at the market value level is mandatory.

In fundamental form the dual base concept of proposition 13 has not emerged anywhere else, though the notion of limits on assessments or tax rates, or both, has gained

wide acceptance. This has expanded the catalog of differences within and among the individual States and local assessing jurisdictions that affect how much in property taxes people actually pay. Things like the following have complicated the environment:

Owner and occupant status influences—These include age, household income, total or partial disability and veteran status. All translate, in property tax terms, to individual tax bills less than what would result from applying the jurisdiction mill rate to the assessed value of the property involved. The differences in taxes can come about by way of “circuit breakers” tied to household income levels, or by removal of all or portions of the assessed value of the property involved.

Benefited use influences—These alter the nature of the appraisal process. Instead of arriving at a value estimate based on highest and best use, in accordance with fundamental appraisal theory, assessors in any benefited use situation determine value on the basis of the current or other specified use. The most familiar example is the group of agricultural assessment laws now common in most States (see appendix C).

Assessment cycle influences (see appendix D)—These refer to the time periods required for intensive review (often called “reassessment”) of each assessed value within a jurisdiction, whether or not changes have occurred in the property involved. Computerization technology is likely to bring about a mandate for review on as close to an annual basis as possible. Where assessment cycles exist, the individual assessed values encountered by enumerators for this survey will unevenly reflect the current market, except where some noticeable modification in property value (possibly from remodeling) stimulated a separate reappraisal.

Appeals and equalization—Except as otherwise stated, included in this report are only those assessed values deemed “final” for the 1986 assessment period, following any local administrative appeal. Moreover, the assessed values incorporate any equalization activity resulting in revised individual assessed values.

In addition to the value-influencing factors summarized above, technical and procedural variations among assessing jurisdictions also affect survey findings reported here. Important among these are:

Differences among methods for identifying individual parcels and classifying them by use category—The Bureau of the Census provides for seven use categories (see tables 4 to 9) and defines as a parcel whatever the local assessor deems a parcel. Given the copious variety among local use coding systems, the Bureau’s choices about use for particular individual parcels have been difficult. A system frequently used, with adaptations, by

local assessing jurisdictions, is that contained in *Standard Land Use Coding System*, developed in 1965 by Harold A. Merrill and Jacob Silver. Similar variety characterizes parcel identification systems. A growing number of these feature some form of geocoding and are likely to incorporate relationships to survey coordinates as techniques like global positioning become cost effective.

Differences in placement of initial and other assessment responsibility—As indicated earlier, States vary in where they place respective assessing responsibilities and in exactly what they want as the assessed value against which tax rates are to be applied. Since the latter assessed value is what is sought for this report, in an attempt to be consistent on a nationwide basis, any variations among States which differentially affect that “bottom line” assessed value will condition inferences and judgments.

The data presented in tables 4, 6, 7, 9, 10, and 12 are derived from a two-stage probability sample of parcels. The quantities presented in the tables are sample estimates of local, State, and national totals of assessed values and parcel counts by use category and/or assessed value size class. In attempting to estimate a statistic for a local jurisdiction or a State, one desires a sample that would yield quantities close to the quantities that would have been obtained from a complete enumeration of the jurisdiction or State. However, sample estimates generally differ from the complete enumeration quantities. Basically two types of errors arise in a sample survey: (1) sampling errors—errors arising from the use of a sample rather than a complete enumeration and (2) nonsampling errors—errors arising from procedures used to obtain and process the data. Nonsampling errors can occur even in a complete enumeration. Nonsampling errors that may affect this survey are transcription errors, coding and keying errors, and definitional difficulties which are discussed elsewhere in the text. Sampling errors can usually be estimated from the data obtained in the survey, but nonsampling errors generally require additional data either from a reenumeration, an administrative record check, or some other type of evaluation survey. The total error in this survey would be somewhat larger than the reported sampling errors.

The sample selected for this survey is only one of many possible samples of the same size and design that could have been selected. Generally, each sample would yield different estimates of the complete enumeration statistics. The standard error is used to measure the variation among the estimates from all possible samples. Another statistic that is used in this volume is the estimated relative standard error which is the estimated standard error of the sample estimate divided by the estimate, expressed as a percent.

The estimated standard errors for estimates in tables 4 and 7 are given in tables 5 and 8, respectively. The estimated standard errors for estimates given in table 6 can be obtained by dividing the corresponding standard error from table 5 by the total gross assessed value for the

State from column 2 of table 4. Likewise, the estimated standard errors for table 9 estimates are obtained by dividing the appropriate table 8 standard error estimates by the total parcels for the State from table 7.

Interval estimates with a prescribed confidence level can be calculated for each statistic by using the sample estimate and the standard error as estimated from the sample. The upper bound of a 90-percent confidence interval can be calculated by multiplying 1.645 by the estimated standard error and adding that result to the estimate. The lower bound is obtained by multiplying 1.645 by the estimated standard error and subtracting the result from the estimate. Hypothetically, if these 90 percent confidence intervals were calculated for all possible samples of the same size and design, about 90 percent of the constructed intervals would include the complete enumeration statistic.

In comparing data in this report to that for any previous year, all statements involving sample data should be tested at the 90-percent confidence level. As an example, in order to test a statement which compares total residential assessments for the current year to total residential assessments in a previous year, one would first hypothesize that there was no change between the two years. A confidence interval would be constructed around the difference in the two estimates. The standard error of the difference in two estimates coming from two different years is the square root of the sum of the squares of the

standard errors of each estimate. The final form of the confidence interval is the following:

$$(\hat{X}_c - \hat{X}_p) \pm 1.645 [(S\hat{E}(\hat{X}_c))^2 + (S\hat{E}(\hat{X}_p))^2]^{1/2}$$

WHERE \hat{X}_c is the estimate for the current year,
 \hat{X}_p is the estimate for the previous year, and
 $S\hat{E}(\hat{X}_c)$ and $S\hat{E}(\hat{X}_p)$ are the estimated standard errors of the current and previous year's estimates, respectively.

After the confidence interval is constructed in this manner, the interval would be checked to see if it contains zero. If it does, we would accept the hypothesis that there has been no change in residential assessments between the two years. If the constructed interval does not include zero, the hypothesis of no change is rejected and an appropriate statement about an increase or decrease in total assessments can be made. Comparisons between States or local jurisdictions could be made in the same manner.

MEANING OF ABBREVIATIONS AND SYMBOLS

The abbreviations and symbols in the tables have the following meanings:

- Represents zero or rounds to zero.
- (NA) Not available.
- (X) Not applicable.
- (Z) Less than 0.05 percent.

Figure 1. Number of Locally Assessed Taxable Real Property Parcels, All Uses, 1956-1986

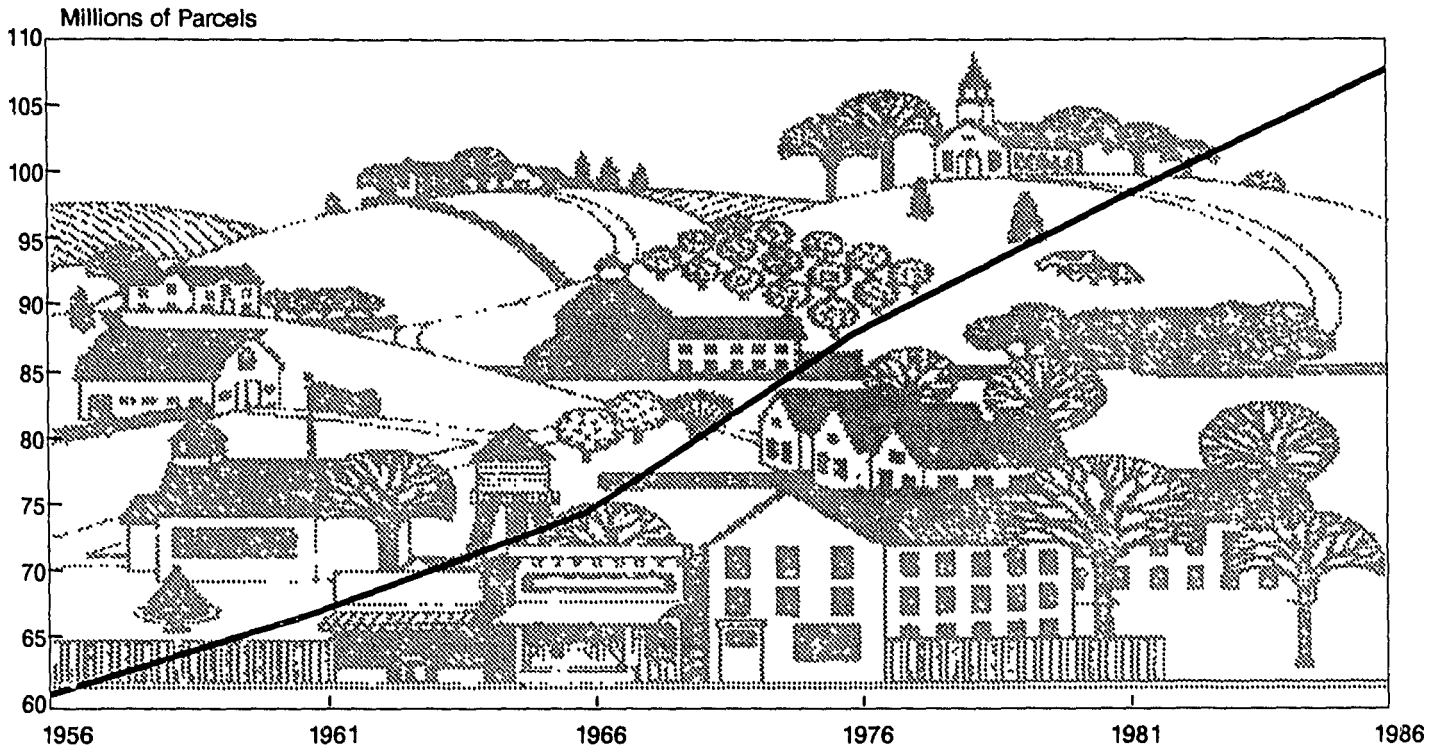


Figure 2. Gross Assessed Value of Locally Assessed Taxable Real Property: 1956-1986

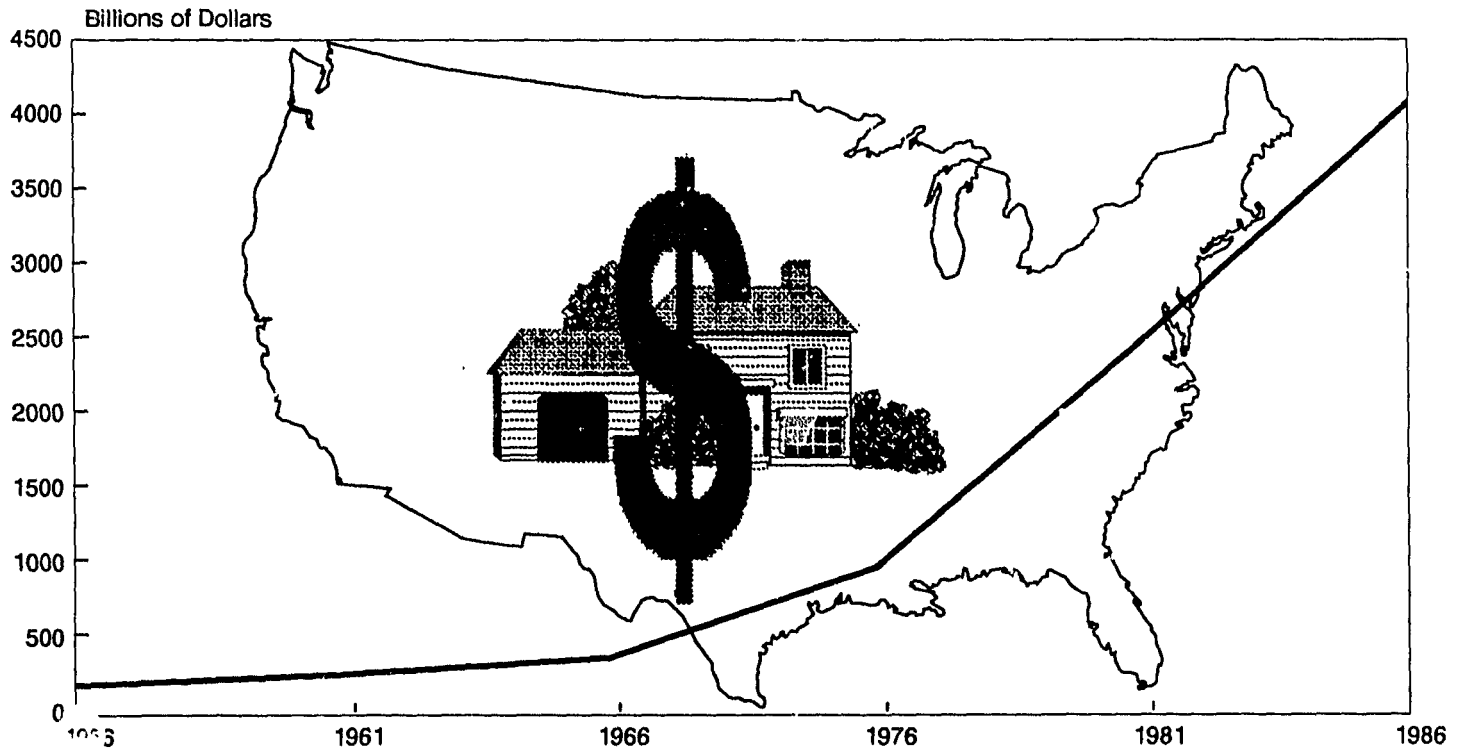


Figure 3. **Number of Locally Assessed Taxable Real Property
Parcels by Use Category: 1986**

(Parcels)

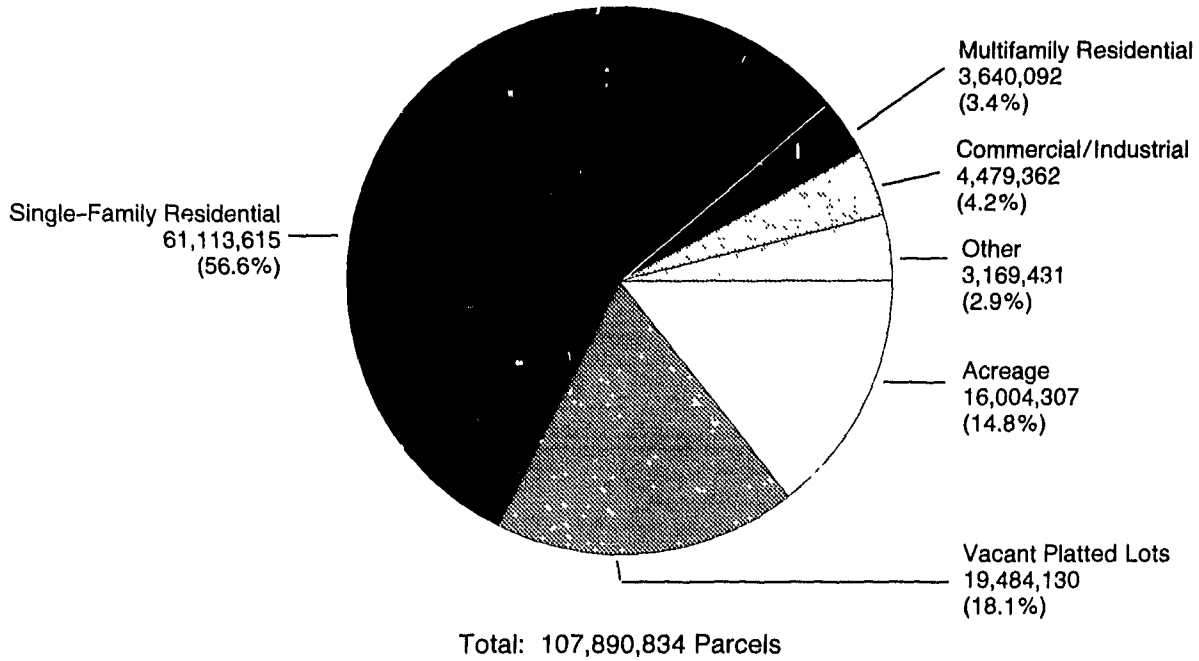


Figure 4. **Gross Assessed Value of Locally Assessed Taxable
Real Property by Use Category: 1986**

(Billions of Dollars)

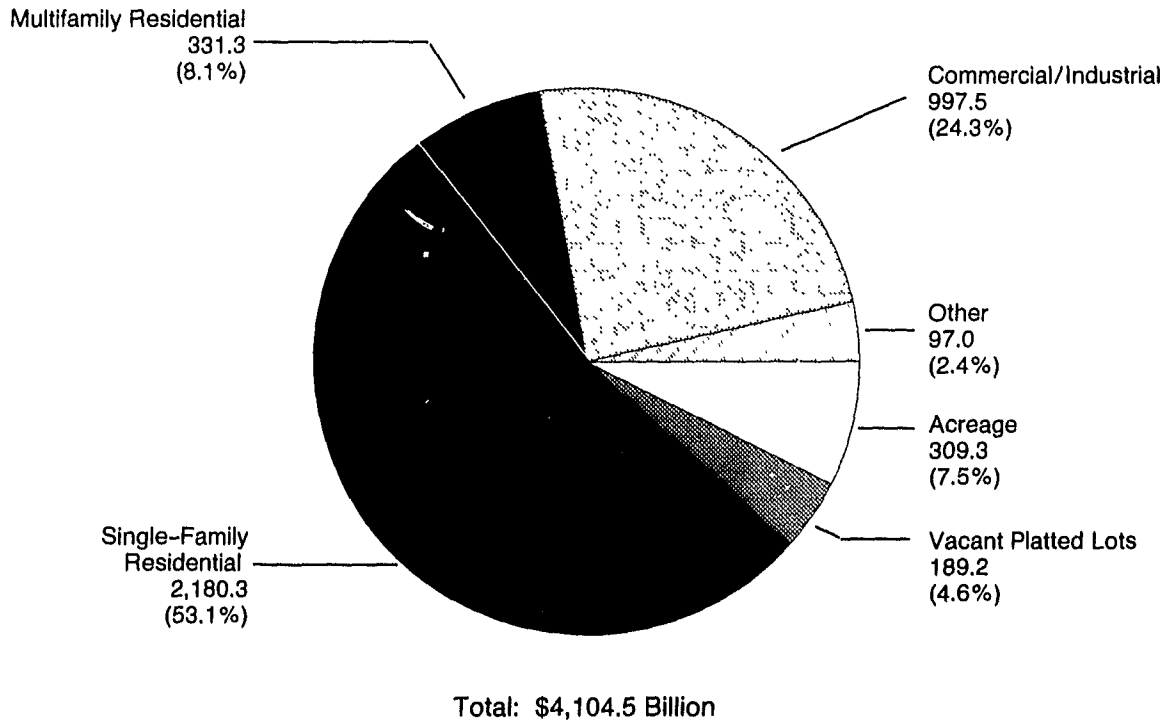
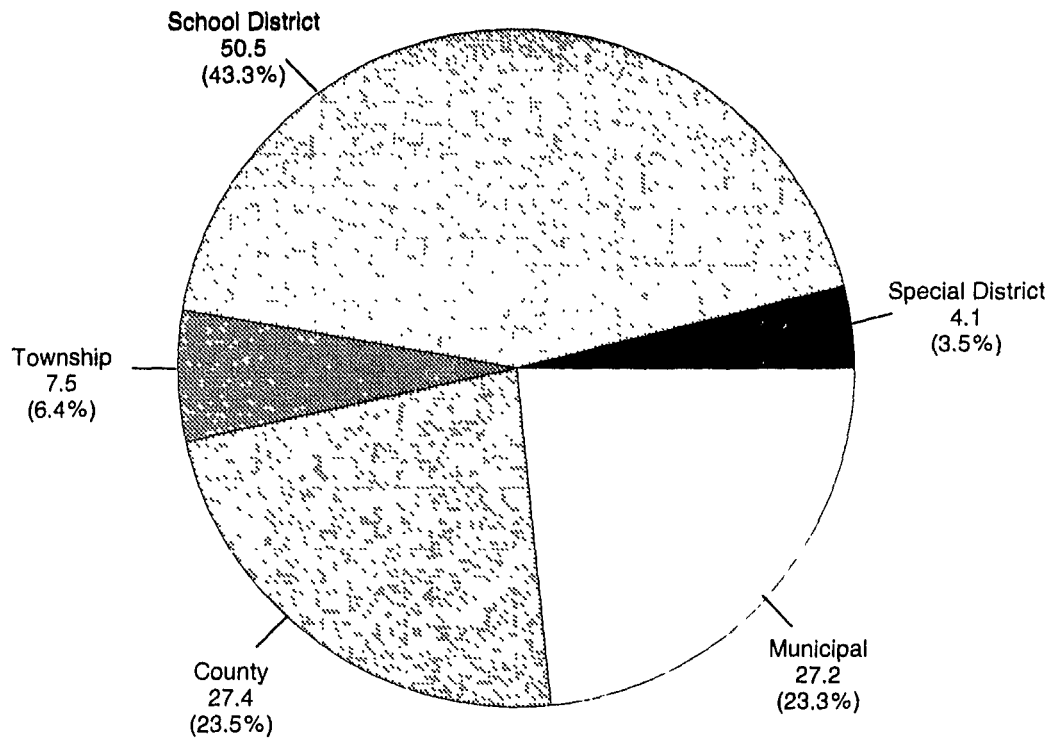


Figure 5. **Distribution of Local Property Tax Revenue: 1987**
(Billions of Dollars)



Total: \$116.6 Billion

Figure 6. Total Number of Locally Assessed Taxable Real Property Parcels for States: 1986

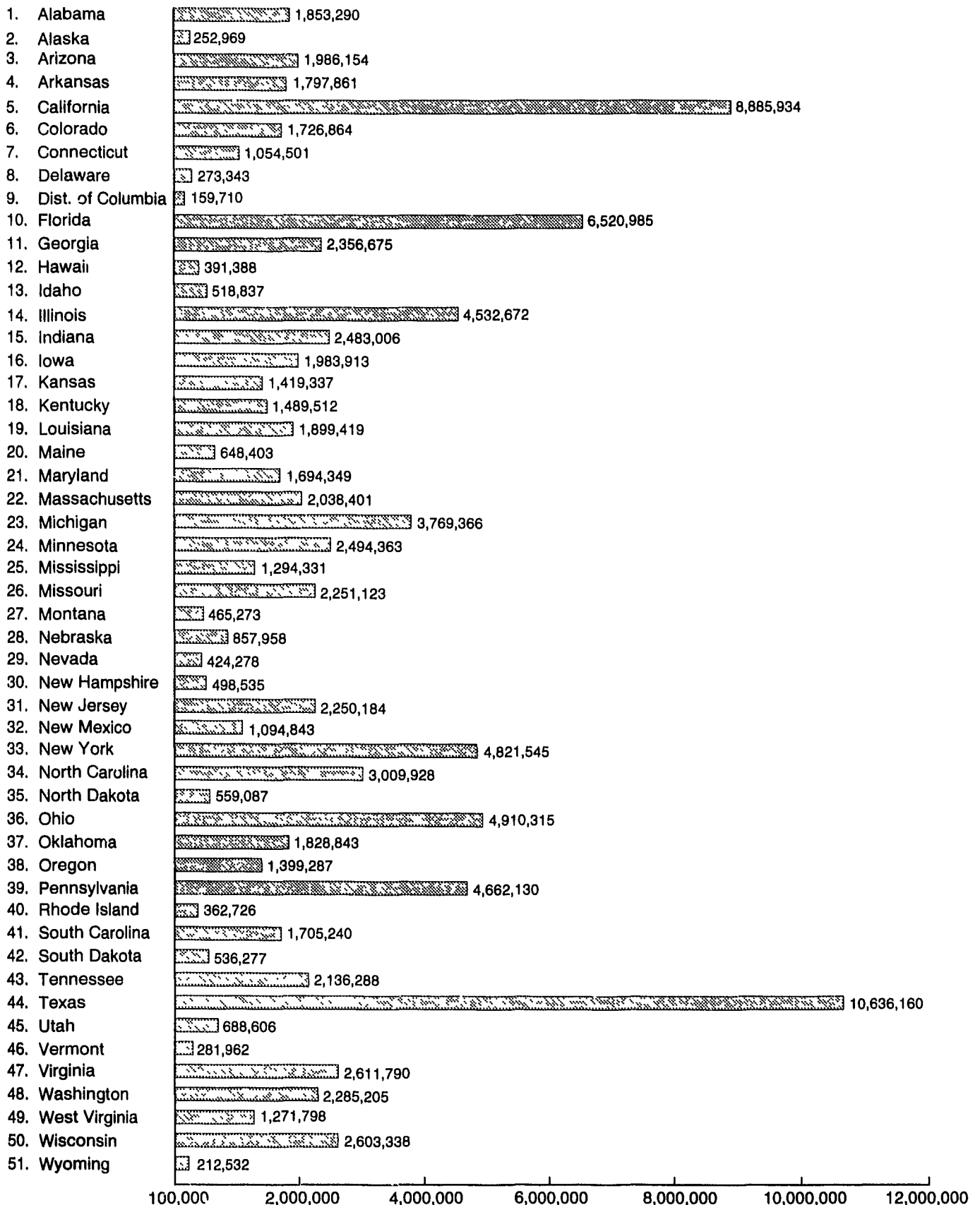


Figure 7. Percentage Distribution of Parcel Counts, for States, by Size for the United States: 1986

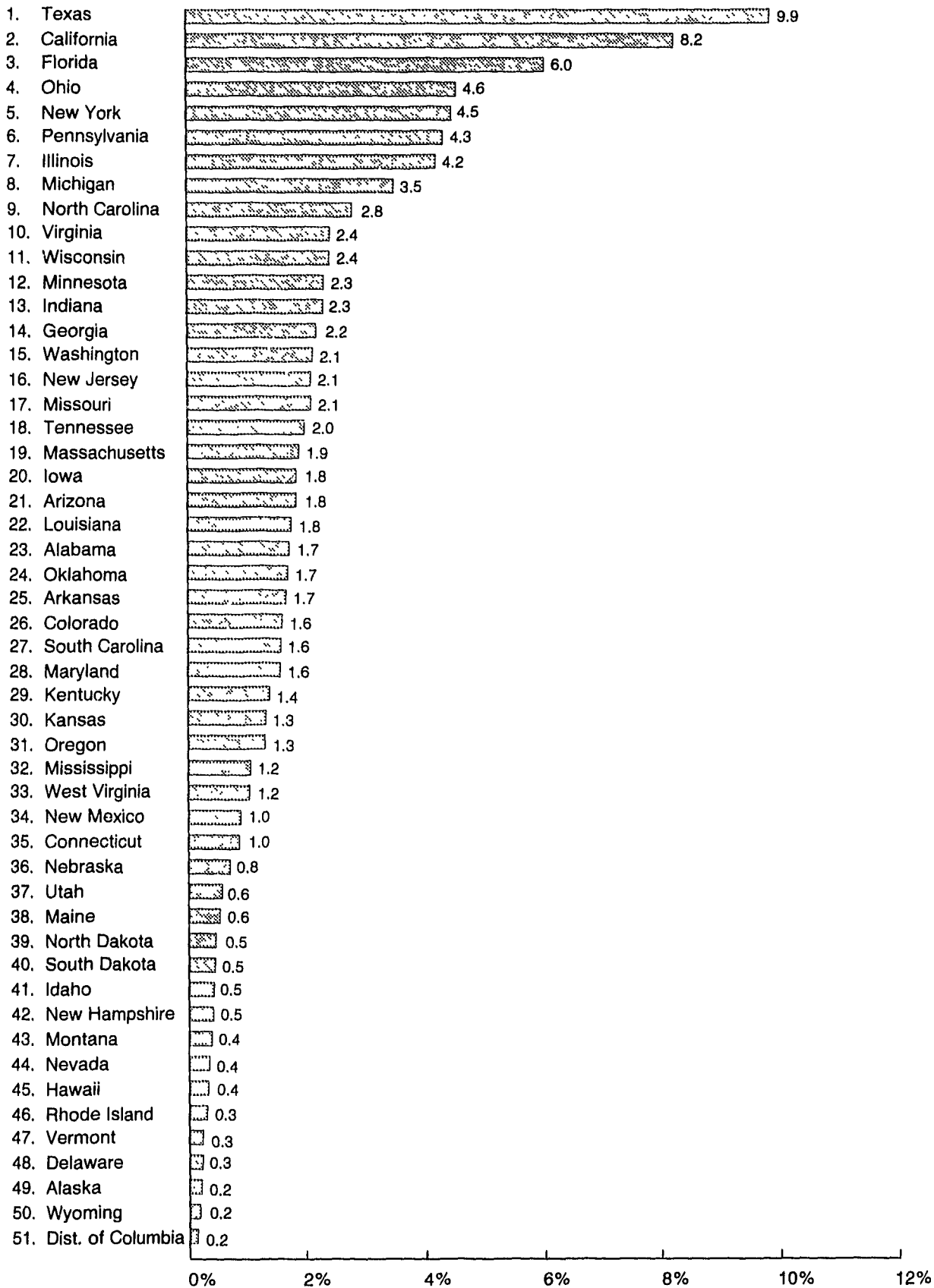


Figure 8. Total Residential Parcels as a Percentage of Total Parcel Counts, for States, by Size: 1986

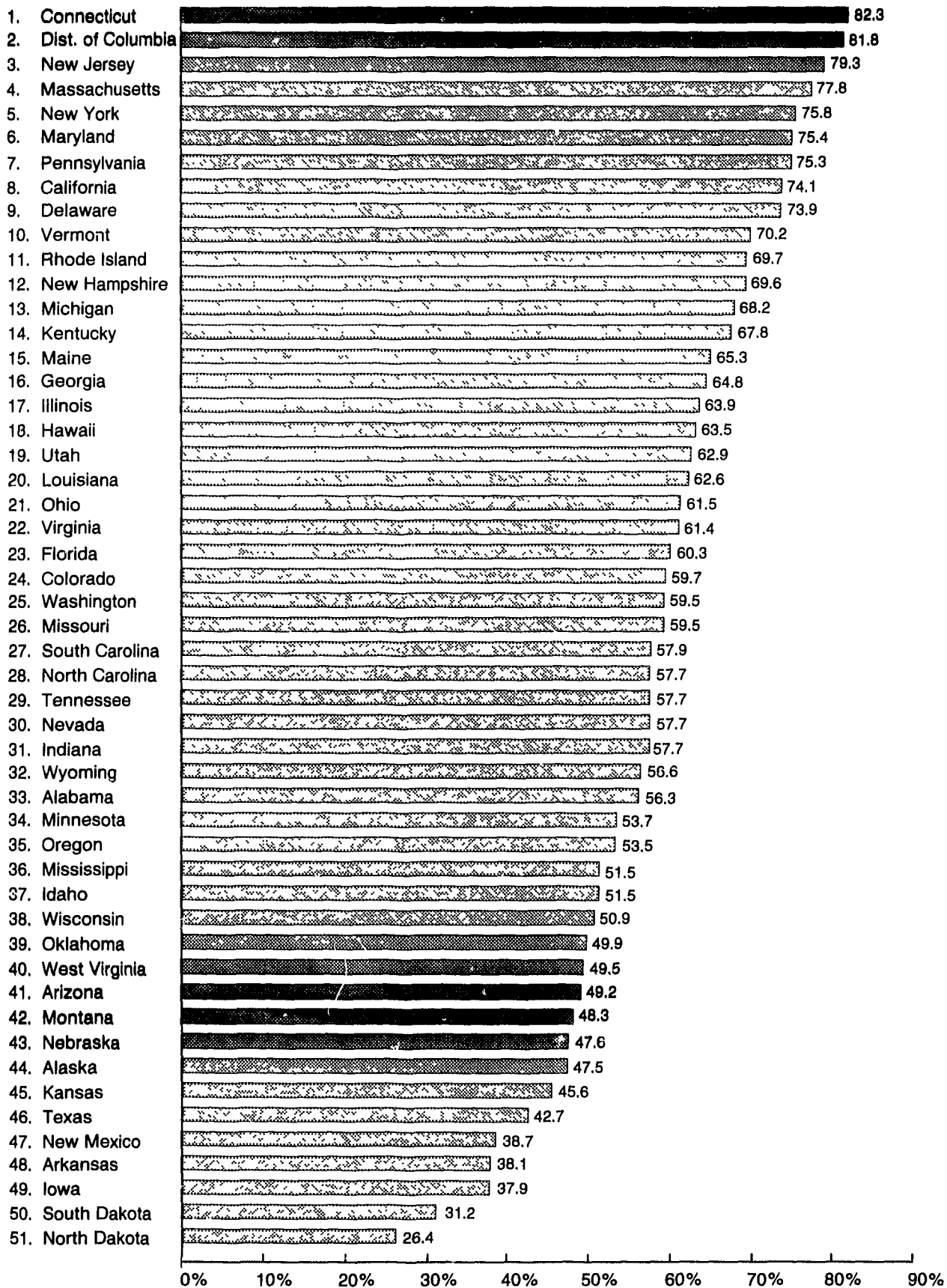


Figure 9. Gross Assessed Value of Residential Property as a Percentage of Total Gross Assessed Value, for States, by Size: 1986

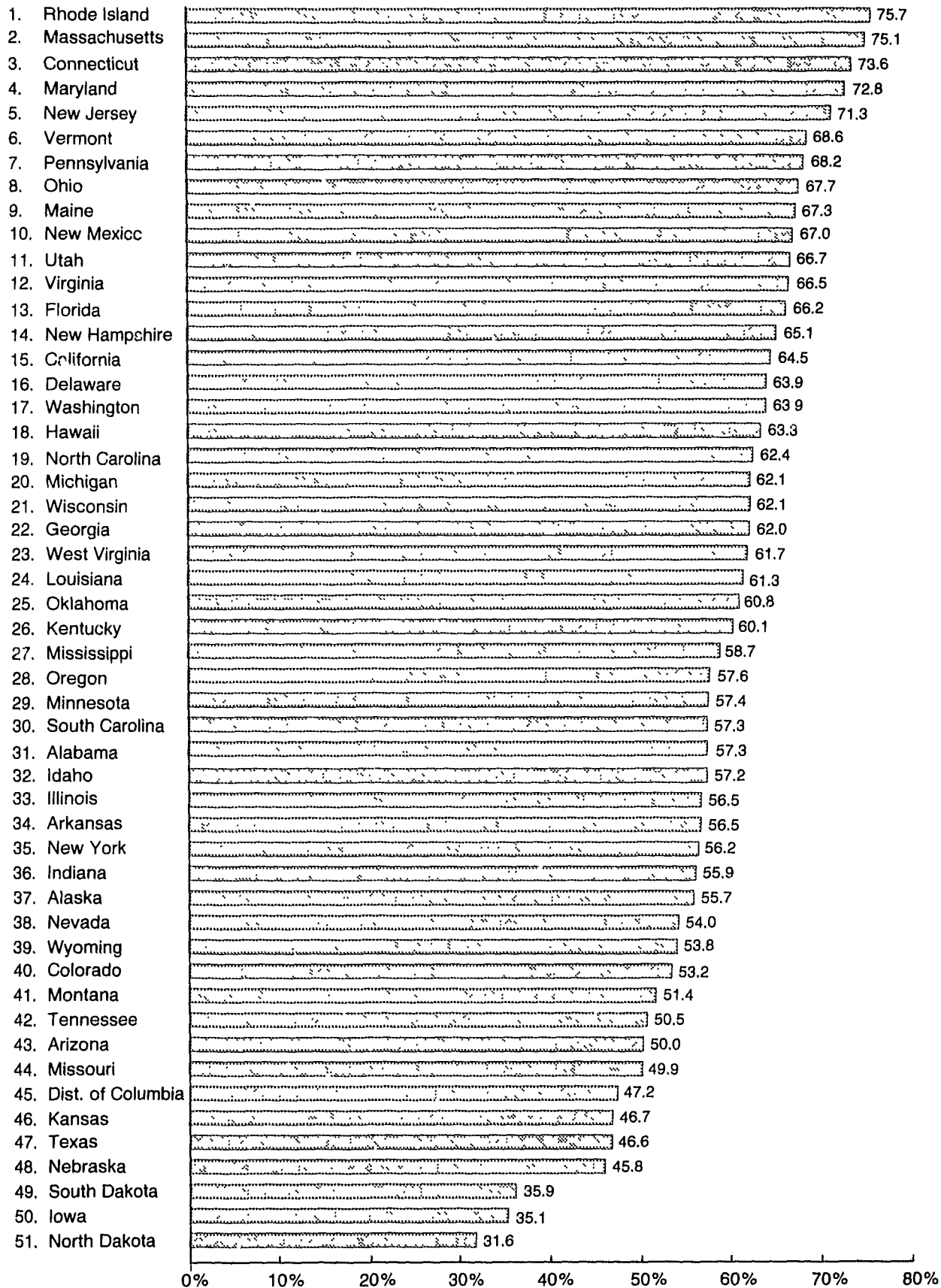


Figure 10. Total Acreage Parcels as a Percentage of Total Parcel Counts, for States, by Size: 1986

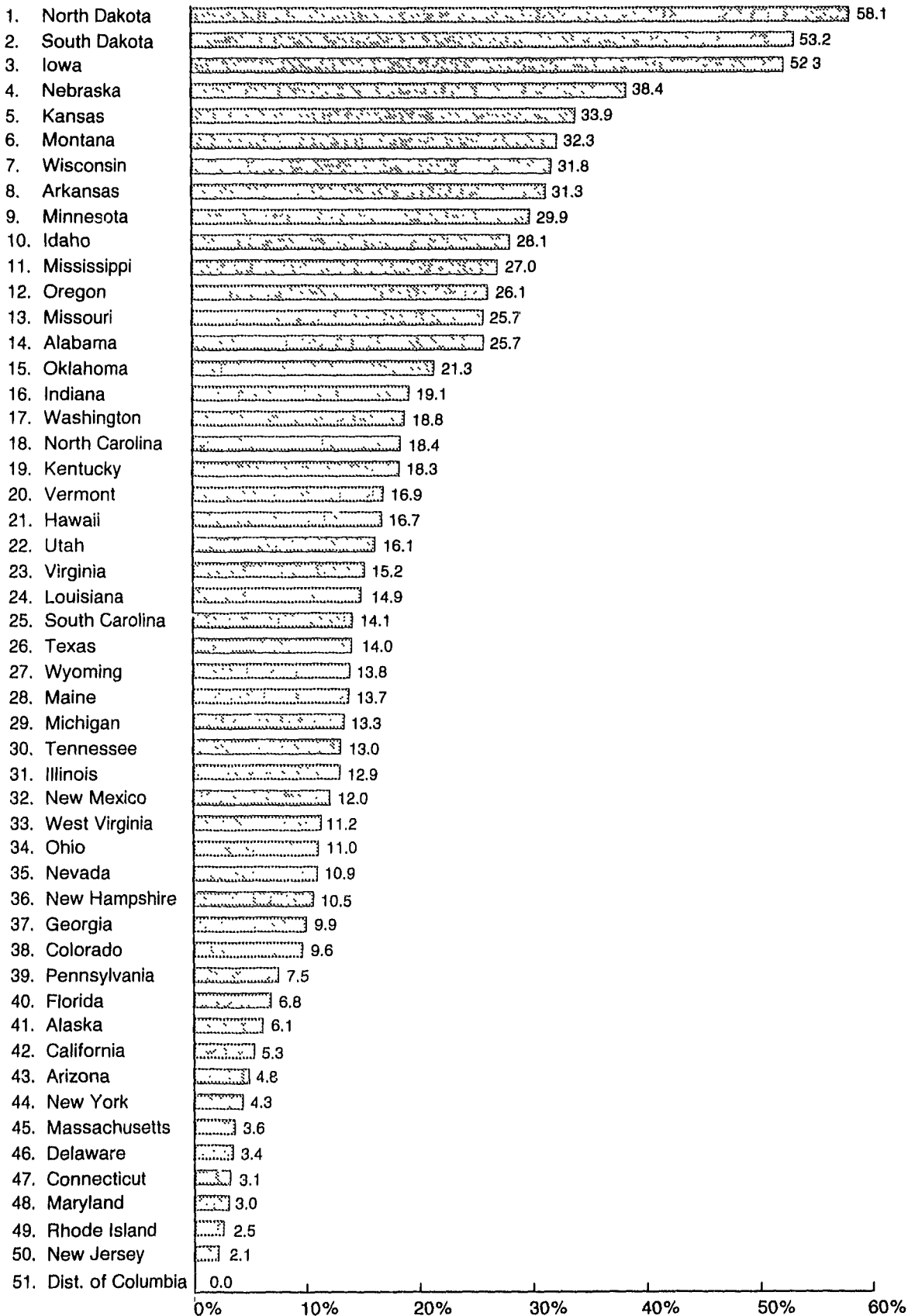


Figure 11. Gross Assessed Value of Acreage Property as a Percentage of Total Gross Assessed Value, for States, by Size: 1986

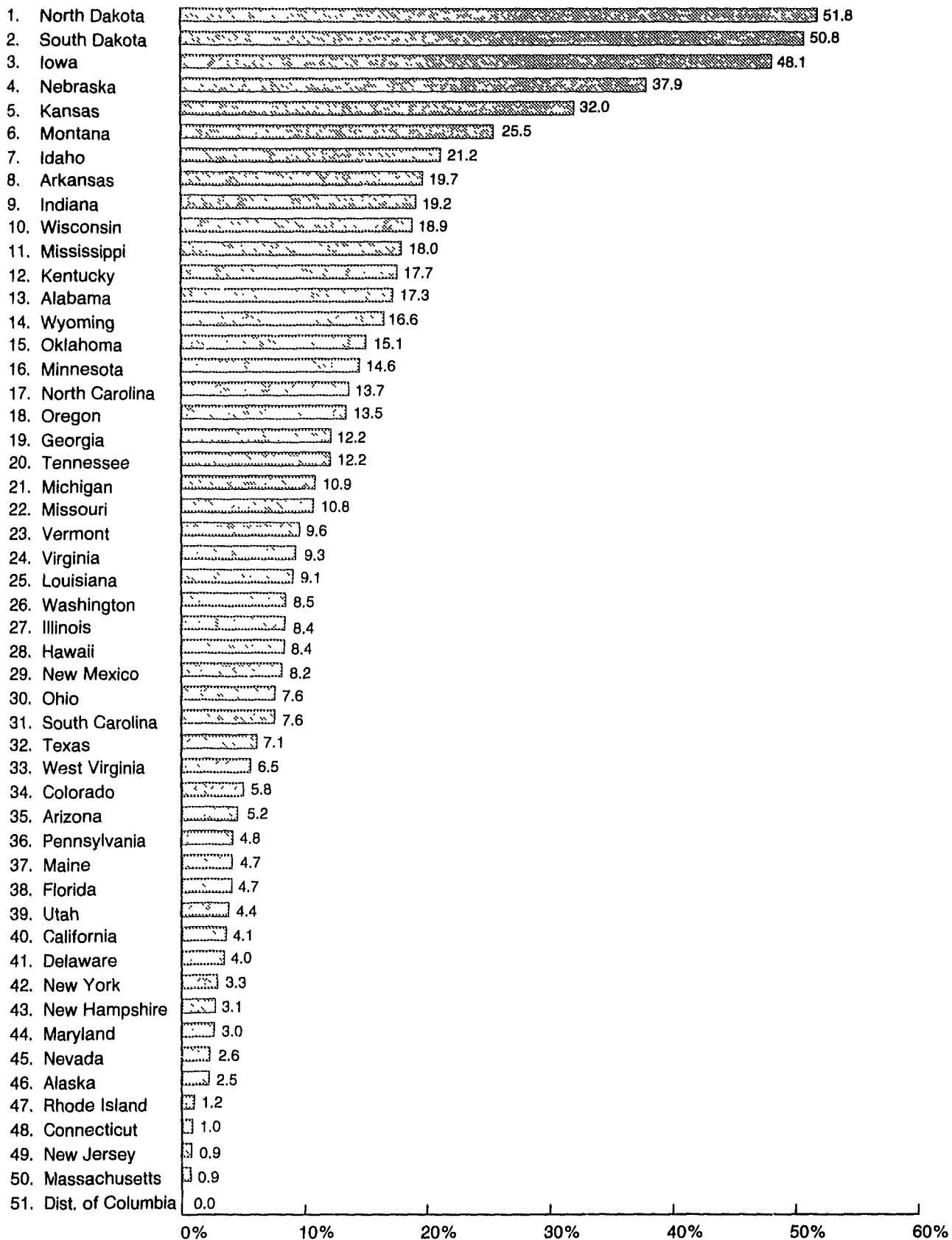


Figure 12. Total Commercial and Industrial Parcels as a Percentage of Total Parcel Counts, for States, by Size: 1986

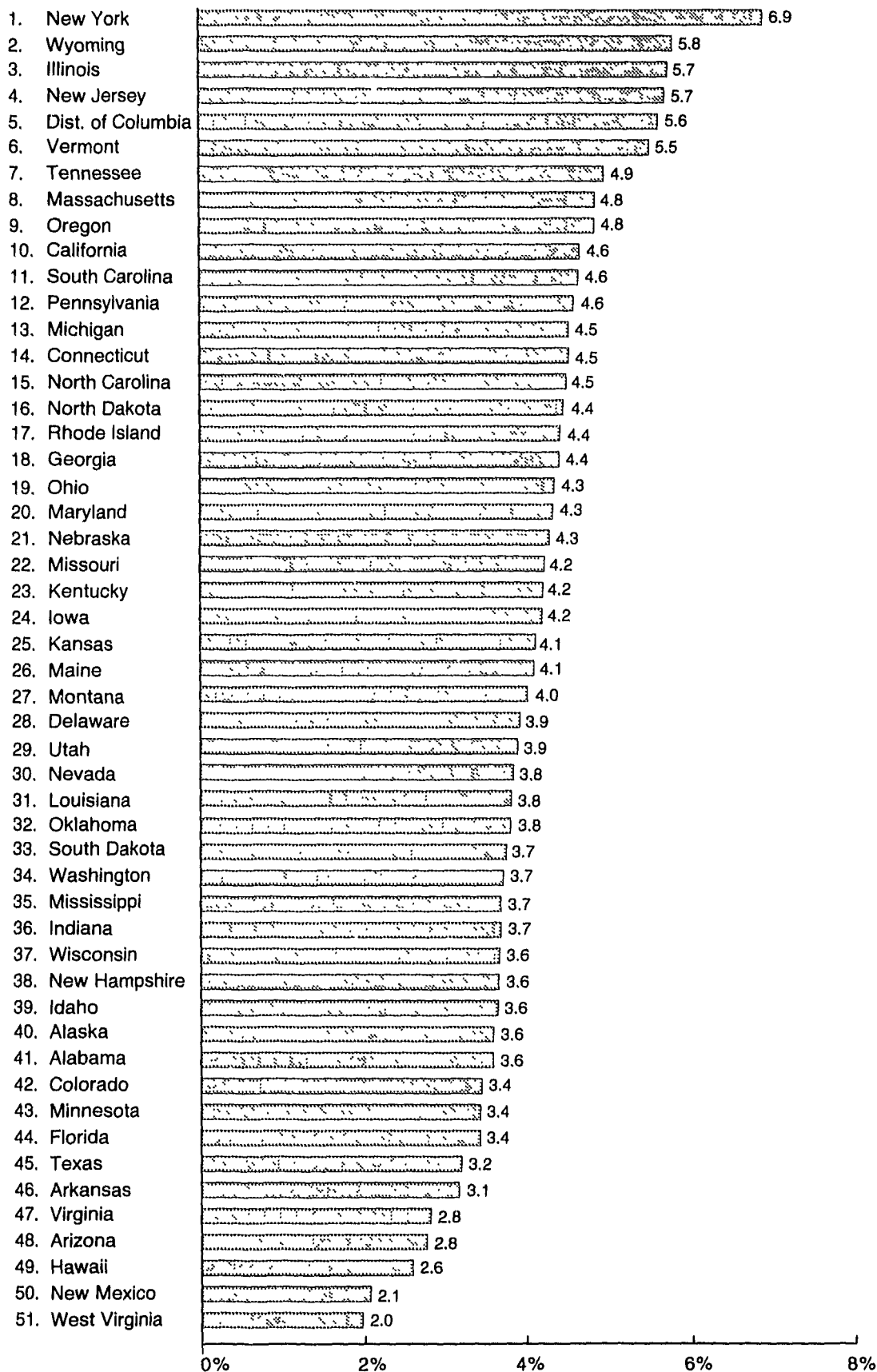
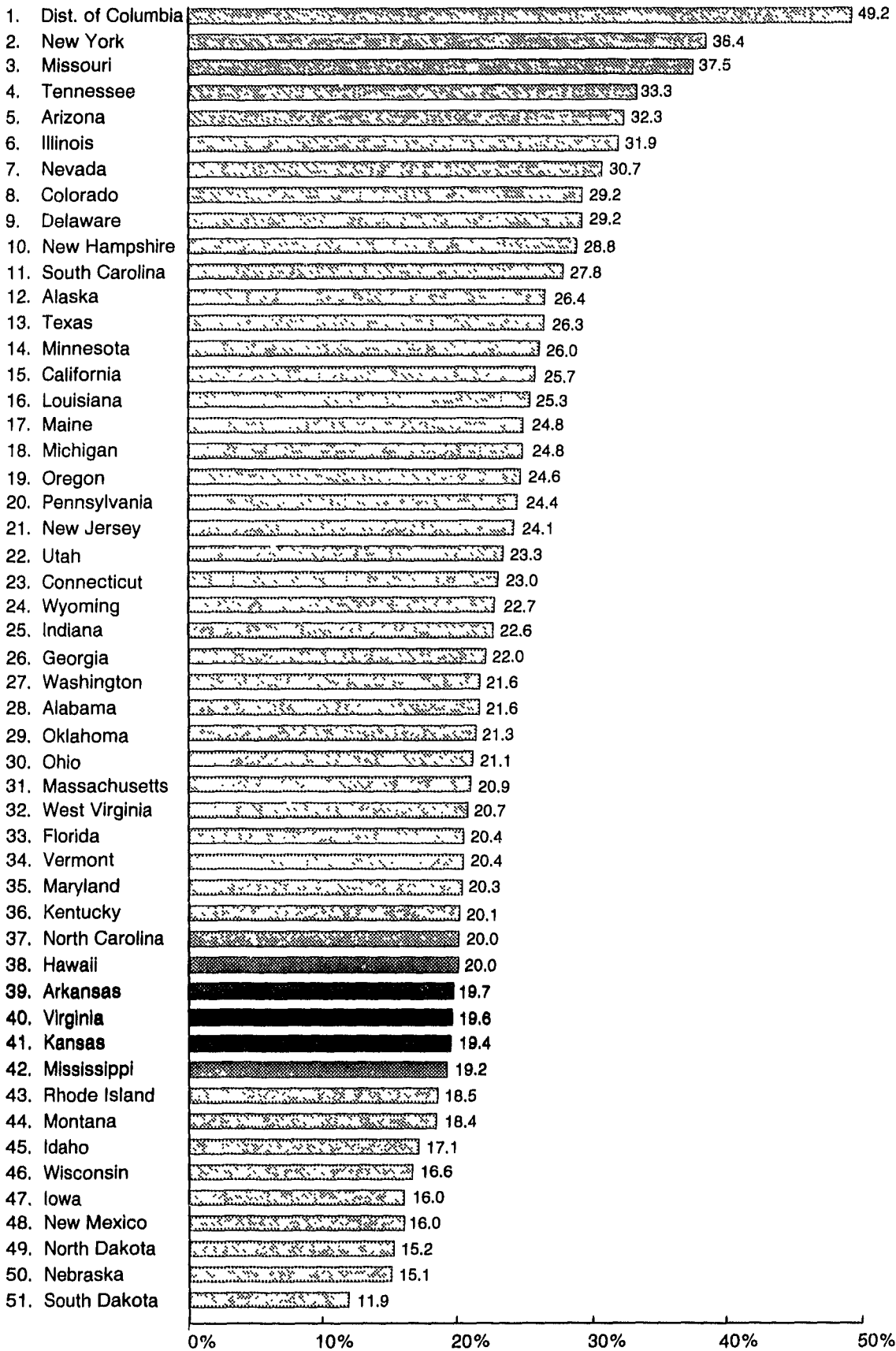


Figure 13. Gross Assessed Value of Commercial and Industrial Property as a Percentage of Total Gross Assessed Value, for States, by Size: 1986



STATISTICAL TABLES

Table 1. Property Tax Revenue of State and Local Governments by States: Fiscal Year 1987

(For meaning of symbols, see text)

Geographic area	Amount (millions of dollars)								
	Total	State governments	Local governments					School district	Special district
			Total local ¹	County	Municipal	Township			
United States	121 228.9	4 609.3	116 617.6	27 361.8	27 162.5	7 469.1	50 488.5	4 115.8	
Alabama	505.2	68.6	436.5	149.8	94.5	(X)	190.8	2.4	
Alaska	823.4	102.5	520.9	321.8	199.1	(X)	(X)	(X)	
Arizona	1 584.3	114.9	1 469.5	415.8	159.2	(X)	863.0	31.6	
Arkansas	469.7	5.7	464.0	80.8	35.4	(X)	346.4	1.5	
California	13 702.7	1 668.4	12 034.2	4 396.9	2 346.7	(X)	4 041.8	1 253.8	
Colorado	1 885.3	—	1 877.7	409.5	164.2	(X)	1 181.9	101.9	
Connecticut	2 704.5	7.6	2 704.5	(X)	1 076.5	1 601.4	(X)	26.6	
Delaware	155.2	(X)	155.2	38.1	25.1	—	91.6	.5	
District of Columbia	546.2	(X)	546.2	(X)	546.2	(X)	(X)	(X)	
Florida	5 444.7	221.9	5 222.7	1 828.4	797.5	(X)	2 346.7	250.1	
Georgia	2 161.2	17.8	2 143.3	745.8	258.5	(X)	1 135.0	4.0	
Hawaii	346.2	(X)	346.2	91.9	254.3	(X)	(X)	(X)	
Idaho	333.8	—	333.7	81.5	63.4	(X)	160.6	28.2	
Illinois	6 597.8	222.4	6 375.4	728.5	1 006.1	293.8	3 519.7	827.4	
Indiana	2 304.2	39.9	2 264.3	379.3	564.1	50.0	1 212.9	57.9	
Iowa	1 638.8	(X)	1 638.8	431.5	399.5	(X)	806.4	2.5	
Kansas	1 394.3	30.4	1 363.9	358.9	234.4	28.7	723.9	18.0	
Kentucky	762.8	251.2	511.5	138.9	113.9	(X)	238.8	19.9	
Louisiana	881.7	4.5	877.2	312.2	242.9	(X)	317.5	4.5	
Maine	629.8	8.2	621.6	24.8	202.4	266.8	126.7	1.0	
Maryland	2 102.7	128.5	1 974.2	1 500.4	461.2	(X)	(X)	12.6	
Massachusetts	3 746.8	1.7	3 745.1	73.0	1 551.9	2 108.5	(X)	11.7	
Michigan	6 156.5	205.1	5 951.4	653.2	966.6	179.2	4 100.0	22.3	
Minnesota	2 430.8	6.2	2 424.6	690.7	522.1	54.0	1 062.7	95.0	
Mississippi	615.7	.3	615.4	264.5	105.2	(X)	240.7	5.1	
Missouri	1 385.2	9.9	1 375.3	194.5	155.6	8.3	880.5	136.4	
Montana	533.5	42.0	491.6	255.6	61.2	(X)	167.1	7.7	
Nebraska	1 014.2	3.6	1 010.6	161.6	138.5	9.1	670.3	31.2	
Nevada	362.5	38.5	324.0	118.3	34.8	(X)	161.9	9.0	
New Hampshire	910.7	11.3	899.4	60.5	244.5	181.4	408.1	4.8	
New Jersey	6 486.3	29.8	6 456.5	1 503.1	1 235.8	697.1	2 985.5	35.0	
New Mexico	229.0	3.3	225.8	86.6	49.8	(X)	79.0	10.4	
New York	14 249.3	(X)	14 249.3	2 002.9	6 112.7	1 151.4	4 838.2	144.1	
North Carolina	1 866.6	78.3	1 788.3	1 264.7	523.1	(X)	(X)	5	
North Dakota	271.7	2.2	269.5	65.6	43.8	8.3	141.1	10.7	
Ohio	4 460.5	16.1	4 444.4	712.7	387.9	181.3	3 046.5	116.0	
Oklahoma	802.2	(X)	802.2	187.4	58.9	(X)	555.9	(X)	
Oregon	1 948.5	.2	1 948.3	183.7	313.7	(X)	1 315.5	135.4	
Pennsylvania	4 923.0	137.5	4 785.5	756.9	645.7	237.8	3 145.0	—	
Rhode Island	643.7	7.2	636.5	(X)	354.6	277.2	(X)	4.7	
South Carolina	984.9	8.5	976.5	251.2	138.9	(X)	561.2	25.1	
South Dakota	351.1	(X)	351.1	75.6	48.1	7.0	220.5	(X)	
Tennessee	1 206.5	(X)	1 206.5	697.3	509.2	(X)	(X)	—	
Texas	9 215.2	—	9 215.2	1 887.4	1 823.5	(X)	5 165.9	318.3	
Utah	660.6	3	660.3	173.8	91.4	(X)	358.3	36.3	
Vermont	352.8	.4	352.1	1.6	31.8	80.7	237.9	(X)	
Virginia	2 536.1	23.5	2 512.6	1 570.4	942.1	(X)	(X)	—	
Washington	2 191.8	889.1	1 302.7	384.1	241.3	(X)	470.3	207.0	
West Virginia	409.2	1.9	407.3	96.5	27.4	(X)	279.6	3.7	
Wisconsin	2 964.9	100.1	2 864.8	422.9	499.4	67.2	1 801.2	74.1	
Wyoming	543.0	99.5	443.5	136.4	9.3	(X)	271.6	26.3	

See footnotes at end of table.

Table 1. Property Tax Revenue of State and Local Governments by States: Fiscal Year 1987

—Con.

[For meaning of symbols, see text]

Geographic area	Total amount per \$1,000 of personal income (dollars)	Per capita amounts (dollars)		As a percent of total tax revenue		As a percent of all general revenue	
		Total State and local governments	Local governments	State governments	Local governments	State governments	Local governments
United States	34.35	498.06	479.12	1.9	73.7	1.1	28.4
Alabama	11.00	123.73	106.91	2.1	35.6	1.2	9.7
Alaska	65.66	1 187.46	992.19	9.6	87.2	2.4	25.7
Arizona	35.43	467.91	434.00	3.3	76.1	2.2	24.8
Arkansas	17.86	186.69	194.30	3	79.2	2	20.8
California	30.04	495.34	435.03	4.7	68.6	3.0	20.2
Colorado	37.86	571.99	569.69	.3	69.1	.2	30.4
Connecticut	43.27	842.27	842.26	(Z)	98.1	(Z)	58.8
Delaware	16.34	240.89	241.00	(X)	83.3	(X)	20.9
District of Columbia	44.98	876.08	876.14	(X)	28.5	(X)	14.8
Florida	31.84	452.86	434.39	2.3	79.5	1.5	26.2
Georgia	26.33	347.34	344.47	.3	66.7	.2	20.9
Hawaii	21.89	319.64	319.66	(X)	82.5	(Z)	49.0
Idaho	29.67	334.46	334.37	(Z)	96.3	(Z)	28.5
Illinois	36.64	569.66	550.45	2.1	79.4	1.3	36.6
Indiana	31.87	416.60	409.28	.8	32.9	.5	31.0
Iowa	43.07	578.28	578.26	(X)	97.9	(X)	36.8
Kansas	38.69	563.14	550.85	1.5	82.8	.9	32.1
Kentucky	18.20	204.66	137.24	7.1	51.6	4.3	14.2
Louisiana	17.50	197.65	198.64	1	43.3	(Z)	15.3
Maine	41.97	530.57	523.67	.6	99.1	.4	47.4
Maryland	27.93	463.65	435.33	2.5	57.6	1.5	27.1
Massachusetts	36.25	639.93	639.64	(Z)	96.9	(Z)	38.9
Michigan	45.57	669.18	646.89	2.1	91.9	1.2	38.3
Minnesota	38.47	572.49	571.03	.1	95.5	.1	25.4
Mississippi	24.14	234.55	234.44	(Z)	93.9	(Z)	18.5
Missouri	19.83	271.45	269.51	.3	56.8	.2	23.8
Montana	55.19	659.47	607.66	7.1	95.6	2.9	41.5
Nebraska	46.19	636.23	634.00	.3	89.9	.2	41.8
Nevada	24.38	359.99	321.75	3.4	64.6	2.3	17.6
New Hampshire	55.74	861.56	850.90	2.0	99.3	.8	70.8
New Jersey	45.70	845.45	841.57	.3	97.6	.2	47.3
New Mexico	13.56	152.69	150.53	.2	58.3	.1	10.1
New York	46.86	799.40	799.40	(X)	57.6	(X)	27.6
North Carolina	23.70	291.06	278.86	1.3	71.4	.8	21.9
North Dakota	32.08	404.32	401.04	.4	95.0	.2	29.8
Ohio	29.78	413.62	412.13	.2	67.7	.1	27.8
Oklahoma	19.76	245.18	245.17	(X)	60.9	(X)	20.4
Oregon	54.19	715.29	715.23	(Z)	90.3	(Z)	42.8
Pennsylvania	29.06	412.45	400.93	1.2	66.8	.7	27.3
Rhode Island	45.29	652.79	645.54	.7	98.5	.3	57.7
South Carolina	25.82	287.57	285.11	.3	91.8	.2	27.0
South Dakota	41.97	495.17	495.20	(X)	81.6	(X)	42.6
Tennessee	20.93	248.51	248.51	(X)	60.1	(X)	21.5
Texas	40.98	548.88	548.88	(Z)	83.1	(Z)	34.8
Utah	36.12	393.21	393.04	(Z)	78.1	(Z)	28.2
Vermont	48.83	643.34	642.52	.1	99.0	(Z)	57.8
Virginia	28.44	429.55	425.58	.4	69.5	.3	31.5
Washington	32.72	482.98	287.06	15.8	63.2	10.1	17.3
West Virginia	20.17	213.24	212.25	.1	80.7	.1	20.5
Wisconsin	44.55	616.79	596.00	1.8	98.2	1.1	34.6
Wyoming	83.73	1 108.21	905.10	15.8	90.1	6.4	31.6

Note: Financial data are derived from data assembled for the Bureau of the Census report, Governmental Finances in 1986-87, GF87 No. 5. Per capita figures are based on the population as of July 1, 1987. Local government amounts are estimates subject to sampling variation. Because of rounding, detail may not add to totals.

*Amounts shown are mainly from local general property taxes but also include collections of local special property taxes in some States. Such collections (for which separate estimates are not available) make up a very minor percentage of all local property tax revenue.

Table 2. Gross and Net Assessed Value of Property Subject to Local General Property Taxation by States: 1986

[Million dollars. The value of wholly exempt property is omitted from this table. Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of gross assessed value ¹		
	Total	State-assessed property	Locally assessed property			Total	Locally assessed real property	Locally assessed personal property
			All	Real	Personal			
United States	4 817 779	242 897	4 574 882	4 104 549	470 333	198 059	193 891	4 082
Alabama ³	14 367	1 975	12 392	8 874	3 518	3 053	43 053	(*)
Alaska ⁶	46 423	15 844	30 579	28 120	2 459	-	-	-
Arizona ⁶	17 651	3 418	14 233	12 558	1 675	-	-	-
Arkansas	12 251	1 311	10 940	8 871	2 069	-	-	-
California ³	1 059 122	63 892	995 130	928 816	66 514	31 126	31 126	-
Colorado	19 216	1 681	17 535	15 771	1 764	-	-	-
Connecticut ³	78 302	-	78 302	65 225	13 077	563	548	15
Delaware ³	12 969	-	12 969	12 969	-	678	678	-
District of Columbia	30 548	-	30 548	28 882	1 666	784	784	-
Florida	386 981	578	386 403	344 042	42 361	63 580	62 204	1 376
Georgia ⁷	76 380	7 107	69 273	50 768	18 505	4 716	3 120	1 595
Hawaii	50 517	-	50 517	50 517	-	-	4 773	-
Idaho	29 551	2 093	27 458	24 326	3 132	4 391	4 243	64
Illinois ³	90 679	172	90 508	90 508	-	8 481	8 481	-
Indiana ³	28 833	2 221	26 612	19 084	7 528	1 458	1 124	334
Iowa ¹⁰	74 366	6 707	67 679	67 679	-	(NA)	(NA)	(NA)
Kansas ¹¹	11 090	2 232	8 857	5 578	3 279	2 968	2 968	(NA)
Kentucky ¹²	79 337	5 884	73 453	54 240	19 213	4 040	4 040	-
Louisiana ¹³	15 088	2 259	12 829	8 852	3 977	143	4143	(*)
Maine ³	28 642	-	28 642	25 033	3 609	-	-	-
Maryland ¹⁴	65 524	10 391	55 134	54 621	513	136	136	-
Massachusetts ¹¹	237 511	1 097	236 414	229 390	7 024	(NA)	(NA)	(NA)
Michigan ³	106 244	-	106 244	92 788	13 456	-	-	-
Minnesota ³	29 446	1 765	27 681	27 626	55	(NA)	(NA)	(NA)
Mississippi ¹⁶	8 122	1 130	6 992	4 807	2 185	-	-	-
Missouri ¹⁷	31 951	2 743	29 208	23 400	6 188	-	-	-
Montana ¹⁴	2 306	1 146	1 160	813	347	-	-	-
Nebraska	44 121	2 068	42 053	35 871	6 082	1 169	1 158	11
Nevada ³	13 892	1 364	12 528	11 508	1 020	22	422	(*)
New Hampshire ³	27 760	29	27 731	27 731	-	496	496	-
New Jersey ³	188 260	81	188 179	185 948	2 231	154	154	-
New Mexico ¹⁸	11 836	2 648	9 188	8 693	495	172	172	-
New York ³	163 942	9 188	154 754	154 754	-	12 781	12 781	-
North Carolina ¹⁹	193 999	14 693	179 306	121 397	57 909	2 073	1 577	496
North Dakota ³	986	80	905	905	-	6	6	-
Ohio	101 702	22 118	79 584	73 654	5 930	-	-	-
Oklahoma	11 051	1 873	9 178	7 305	1 873	821	724	97
Oregon	83 199	5 676	77 523	72 574	4 949	257	230	27
Pennsylvania ³	46 993	-	46 993	46 993	-	-	-	-
Rhode Island ³	20 989	-	20 989	17 492	3 497	488	441	46
South Carolina ³	5 496	828	4 669	3 174	1 495	(NA)	(NA)	(NA)
South Dakota	6 906	466	6 440	6 440	-	128	128	-
Tennessee ¹¹	28 293	2 087	27 206	24 345	2 861	(NA)	(NA)	(NA)
Texas	678 953	734	678 219	569 685	108 534	45 930	45 930	-
Utah ¹¹	47 645	13 081	34 564	27 630	7 034	(NA)	(NA)	(NA)
Vermont ³	169	-	169	156	13	(NA)	(NA)	(NA)
Virginia ³	199 104	14 337	184 767	166 460	18 307	(NA)	(NA)	(NA)
Washington	159 789	6 932	152 858	142 872	9 986	1 445	1 437	8
West Virginia ³	19 709	2 803	16 907	8 697	8 210	1 160	1 147	13
Wisconsin ²⁰	110 648	-	110 648	105 500	5 148	-	-	-
Wyoming ³	7 900	6 068	1 832	1 167	665	67	467	(*)

See footnotes at end of table

Table 2. Gross and Net Assessed Value of Property Subject to Local General Property Taxation by States: 1986—Con.

(Million dollars. The value of wholly exempt property is omitted from this table. Detail may not add to total due to rounding. For meaning of symbols, see text.)

Geographic area	Assessed value subject to tax, after deduction of partial exemptions							
	Total	State-assessed property			Locally assessed property			
		Total	Railroad ²	Other public utilities ²	Other	Total	Real	Personal
United States	4 619 724	242 816	(NA)	(NA)	(NA)	4 376 912	3 910 658	466 253
Alabama ³	11 314	1 975	(NA)	(NA)	(NA)	9 339	5 821	3 518
Alaska ⁴	46 423	15 844	(NA)	(NA)	(NA)	30 579	28 120	2 459
Arizona ⁵	17 651	3 418	(NA)	(NA)	(NA)	14 234	12 558	1 675
Arkansas	12 251	1 311	(NA)	(NA)	(NA)	10 940	8 871	2 069
California ³	1 027 995	63 992	2 363	60 957	672	964 004	897 489	66 514
Colorado	19 216	1 681	71	1 610	-	17 535	15 771	1 764
Connecticut ³	77 739	-	-	-	-	77 739	64 677	13 062
Delaware ³	12 292	-	-	-	-	12 292	12 292	-
District of Columbia	29 764	-	-	-	-	29 764	28 097	1 666
Florida	323 402	578	(NA)	(NA)	(NA)	322 824	281 839	40 985
Georgia ⁷	71 664	7 107	(NA)	(NA)	(NA)	64 558	47 648	16 910
Hawaii	45 744	-	-	-	-	45 744	45 744	-
Idaho	25 160	2 009	256	1 753	-	23 151	20 083	3 068
Illinois ³	82 199	1 722	(NA)	(NA)	(NA)	82 027	82 027	-
Indiana ^{3, 9}	27 375	2 221	(NA)	(NA)	(NA)	25 154	17 960	7 194
Iowa ^{10, 11}	74 386	6 707	(NA)	(NA)	(NA)	67 679	67 679	-
Kansas ¹¹	11 090	2 232	126	2 106	(NA)	8 858	5 578	3 279
Kentucky ¹²	76 369	5 884	(NA)	(NA)	(NA)	70 485	51 272	19 213
Louisiana ¹³	11 048	2 259	(NA)	(NA)	(NA)	8 789	4 812	3 977
Maine ³	28 499	-	-	-	-	28 499	24 890	3 609
Maryland ¹⁴	65 389	10 391	42	6 163	4 186	54 998	54 485	513
Massachusetts ¹¹	235 511	1 097	(NA)	(NA)	(NA)	236 414	229 390	7 024
Michigan ³	106 244	-	-	-	-	106 244	92 788	13 456
Minnesota ^{3, 11, 15}	29 446	1 765	106	1 643	17	27 682	27 626	55
Mississippi ¹⁶	8 122	1 130	(NA)	(NA)	(NA)	6 992	4 807	2 185
Missouri ¹⁷	31 951	2 743	(NA)	(NA)	(NA)	29 208	23 040	6 168
Montana ¹⁴	2 306	1 146	84	357	705	1 160	813	347
Nebraska	42 952	2 058	776	(NA)	1 290	40 884	34 813	6 072
Nevada ³	13 871	1 364	(NA)	1 095	219	12 507	11 486	1 020
New Hampshire ³	27 264	29	-	-	-	27 234	27 234	-
New Jersey ³	188 106	81	81	-	-	188 025	185 794	2 231
New Mexico ¹⁸	11 665	2 648	50	1 915	683	9 017	8 522	495
New York ³	151 161	9 188	446	8 411	331	141 973	141 973	-
North Carolina ¹⁰	191 926	14 693	361	14 332	-	177 233	119 820	57 413
North Dakota ³	980	80	11	70	-	900	900	-
Ohio	101 702	22 118	(NA)	10 350	11 767	79 584	73 654	5 930
Oklahoma	10 230	1 873	67	1 806	-	8 357	6 581	1 776
Oregon	82 842	5 676	593	5 083	-	77 265	72 343	4 922
Pennsylvania ³	46 993	-	-	-	-	46 993	46 993	-
Rhode Island ³	20 502	-	-	-	-	20 502	17 051	3 451
South Carolina ^{3, 11, 20}	5 496	828	26	507	294	4 668	3 174	1 495
South Dakota ³	6 778	466	13	454	-	6 312	6 312	-
Tennessee ¹¹	29 293	2 087	163	1 924	-	27 206	24 345	2 861
Texas	633 023	734	(NA)	(NA)	(NA)	632 290	523 766	108 534
Utah ^{11, 21}	47 645	13 081	384	6 593	0 104	34 564	27 530	7 034
Vermont ^{13, 11, 22}	169	-	-	-	-	169	166	13
Virginia ^{3, 11}	199 104	14 337	(NA)	(NA)	(NA)	184 767	166 460	18 307
Washington	158 344	6 932	502	6 430	-	151 412	141 434	9 978
West Virginia ³	18 548	2 803	(NA)	(NA)	(NA)	15 746	7 549	8 197
Wisconsin ²⁰	110 648	-	-	-	-	110 648	105 500	5 148
Wyoming ^{3, 23}	7 833	6 068	107	446	5 515	1 765	1 101	665

¹In some instances, these data are not shown because there were no tax-exempt portions or because the aggregates were not identified in reported data.

²Amounts shown are for those types of railroad or public utility property, respectively, which are subject to State assessment. Thus, they do not necessarily represent assessed value of all railroad or public utility property.

³For 1986 valuation date other than Jan. 1, 1986; see text table H.

⁴Exempt portion of personal property assessed value, if any, included with exempt portion of real property assessed value for the States of Alabama, Maine, Nevada, and Wyoming.

⁵Alaska State-assessed values exclude \$3.707 billion of oil and gas property value in the unorganized territory.

⁶Arizona gross assessed values are not available. Each amount shown constitutes "full cash value" after application of percentages based on property classification and minus any applicable partial exemptions, and is therefore net assessed value. Taxes levied against such value are "secondary taxes," those used debt retirement, budget overrides, and maintenance and operation of special service districts. In contrast, "primary taxes," those used for maintenance and operation of governmental units involved, are levied against "limited property value" after application of percentages based on property classification. "Limited property value" is identical with full cash value for personal property (other than mobile homes), and for centrally assessed mines and utility property (other than railroads). For an existing real property, "limited property value" is the previous year's limited property value increased by either 10 percent or 25 percent of the difference between the previous year's limited property value and the current full cash value, whichever is greater. For a property modified by new construction or other substantial change, "limited property value" reflects the application of a ratio of full cash to limited value for existing properties of the same type and/or use.

⁷Georgia assessed values include other than 1986 data for Clayton County (1984 values).

⁸Detail does not add to total because of the inclusion of exempt State-assessed property in the total for Idaho (\$84 million).

⁹Indiana data include tentative amounts for Brown and St. Joseph Counties.

¹⁰Iowa realty values reflect application of rollback factors, where applicable. Personal property became exempt from taxation as of Jan. 1, 1986.

¹¹Any net amount shown may represent an overstatement to the extent that the amount of appropriate deduction from the gross total is not available.

¹²Kentucky data include Jan. 1, 1985, values for locally assessed property in Elliot, Harlan, and Owsley Counties. Locally assessed personal value includes value for property in public warehouses and livestock and farm machinery, which are not subject to local taxation; break not available.

¹³Louisiana manufacturing plant value was inconsistently allocated between realty and personal components in reported data. This may have resulted in overstatement of one category and corresponding understatement of the other category. Such property was valued at \$1,069.4 million, in total, for both building and machinery and equipment components. Louisiana data include assessed values as of Jan. 1, 1987, for Orleans Parish.

¹⁴All assessment in Maryland and Montana is performed by a State agency, but assessed values are shown here as "Locally assessed" for comparability with data for other States; see text.

¹⁵Minnesota assessed values shown incorporate application to assessors' market value estimates of the statutory percentages and adjustments mandated as part of the Minnesota classification system.

¹⁶Mississippi assessed values reflect changes in the legal standards and the introduction of a property classification system.

¹⁷Missouri personal property no longer includes value of merchants' and manufacturers' inventories which became exempt from taxation as of Jan. 1, 1985. A general reassessment was also made effective as of that date.

¹⁸New Mexico residential property revalued to 1980 levels in 1986 (formerly 1975 levels were used).

¹⁹North Carolina assessed values reported as gross are actually net values for those counties which did not report the amounts of their partial exemptions.

²⁰Manufacturing property in South Carolina and Wisconsin is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as "locally assessed."

²¹Utah data reflect change in legal standard of assessment from 20 percent to 100 percent of reasonable fair cash value, with a 25 percent reduction in value for residential property, effective Jan. 1, 1986.

²²Vermont assessed values shown are the "grand list" values, which are based on 1 percent of fair market value. Fair market value as of Apr. 1, 1985, are shown (in thousands of dollars): State-assessed property, none; locally assessed property, \$18,435,600; real property, \$17,238,400; personal property, \$1,197,200; and tax-exempt portion of gross assessed value is not available.

²³Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

Table 3. Assessed Value of Property Subject to Local General Property Taxation by Class of

[Million dollars. Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before exemptions)					Assessed value subject to tax, after deduction of exemptions		
	Total, including State-assessed property	Locally assessed property				Personal	Total	State-assessed property
		Real			Total			
		Total	Land	Improvements				
United States	4 817 779	4 104 549	(NA)	(NA)	470 333	4 619 724	242 816	
Alabama ¹	14 367	8 874	(NA)	(NA)	3 518	11 314	1 975	
Alaska ²	46 423	28 120	(NA)	(NA)	2 459	46 423	15 844	
Arizona ³	17 651	12 558	(NA)	(NA)	1 675	17 651	3 418	
Arkansas	12 251	8 871	(NA)	(NA)	2 069	12 251	1 311	
California ¹	1 059 122	928 616	(NA)	(NA)	66 514	1 027 995	63 992	
Colorado	19 216	15 771	5 159	10 612	1 764	19 216	1 681	
Connecticut ¹	78 302	65 225	20 086	45 139	13 077	77 739	-	
Delaware ¹	12 969	12 969	(NA)	(NA)	-	12 969	-	
District of Columbia	30 548	28 882	12 763	16 119	1 666	29 764	-	
Florida	386 981	344 042	(NA)	(NA)	42 361	323 402	578	
Georgia ⁴	76 380	50 768	(NA)	(NA)	18 505	71 664	7 107	
Hawaii	50 517	50 517	25 784	24 733	-	45 744	-	
Idaho	29 551	24 326	8 502	15 824	3 132	25 160	2 009	
Illinois ¹	90 679	90 508	(NA)	(NA)	-	82 199	172	
Indiana ^{1 5}	28 833	19 084	(NA)	(NA)	7 528	27 375	2 221	
Iowa ^{6 7}	74 386	67 679	(NA)	(NA)	-	74 386	6 707	
Kansas ⁷	11 090	5 578	2 011	3 567	3 279	11 090	2 232	
Kentucky ⁸	79 337	54 240	(NA)	(NA)	19 213	76 369	5 884	
Louisiana ⁹	15 088	8 852	(NA)	(NA)	3 977	11 048	2 259	
Maine ¹	28 642	25 033	7 782	17 252	3 609	28 499	-	
Maryland ¹⁰	65 524	54 621	(NA)	(NA)	5 13	65 389	10 391	
Massachusetts ⁷	237 511	229 390	(NA)	(NA)	7 024	237 511	1 097	
Michigan ¹	106 244	92 788	(NA)	(NA)	13 456	106 244	-	
Minnesota ¹	29 446	27 626	(NA)	(NA)	55	29 446	1 765	
Mississippi	8 122	4 807	(NA)	(NA)	2 185	8 122	1 130	
Missouri ¹¹	31 951	23 040	(NA)	(NA)	6 168	31 951	2 743	
Montana ¹⁰	2 306	813	323	490	347	2 306	1 146	
Nebraska	44 121	35 971	15 391	20 580	6 082	42 952	2 068	
Nevada ^{1 12}	13 892	11 508	(NA)	(NA)	1 020	13 871	1 364	
New Hampshire ¹	27 760	27 731	7 418	20 313	-	27 264	29	
New Jersey ¹	188 260	185 948	63 952	121 996	2 231	188 108	81	
New Mexico ¹³	11 836	8 693	4 635	4 059	495	11 665	2 648	
New York ¹	163 942	154 754	(NA)	(NA)	-	151 161	9 188	
North Carolina ¹⁴	193 999	121 397	(NA)	(NA)	57 909	191 926	14 693	
North Dakota ¹	986	905	518	388	-	980	80	
Ohio	101 702	73 654	20 091	53 553	5 930	101 702	22 118	
Oklahoma	11 051	7 305	1 939	5 366	1 873	10 230	1 873	
Oregon	83 189	72 574	26 394	46 180	4 949	82 942	5 676	
Pennsylvania ¹	46 993	46 993	(NA)	(NA)	-	46 993	-	
Rhode Island ¹	20 989	17 492	(NA)	(NA)	3 497	20 502	-	
South Carolina ^{1 7 15}	5 496	3 174	(NA)	(NA)	1 495	5 496	828	
South Dakota	6 906	6 440	(NA)	(NA)	-	6 776	466	
Tennessee ¹⁶	29 293	24 345	(NA)	(NA)	2 861	29 293	2 087	
Texas	678 953	589 685	(NA)	(NA)	108 534	633 023	734	
Utah ¹⁷	47 645	27 530	8 604	18 927	7 034	47 645	13 081	
Vermont ^{1 7 18}	169	156	(NA)	(NA)	13	169	-	
Virginia ⁷	199 104	166 480	52 747	113 713	18 307	199 104	14 337	
Washington	159 789	142 872	56 206	86 665	9 986	158 344	6 832	
West Virginia ¹	19 709	8 697	(NA)	(NA)	8 210	18 548	2 803	
Wisconsin ¹⁹	110 648	105 500	33 071	72 429	5 148	110 648	-	
Wyoming ^{1 20}	7 900	1 167	398	770	665	7 833	6 068	

¹For 1986 valuation date other than Jan. 1, 1986; see text table H.

²Alaska State-assessed values exclude \$3.707 billion of oil and gas property value in the unorganized territory.

³Arizona gross assessed values are not available. Each amount shown constitutes "full cash value" after application of percentages based on property classification and minus any applicable partial exemptions, and is therefore net assessed value. Taxes levied against such value are "secondary taxes," those used for debt retirement, budget overrides, and maintenance and operation of special service districts. In contrast, "primary taxes," those used for maintenance and operation of governmental units involved, are levied against "limited property value" after application of percentages based on property classification. "Limited property value" is identical with full cash value for personally (other than mobile homes), and for centrally assessed mines and utility property (other than railroads). For an existing real property, "limited property value" is the previous year's limited property value increased by either 10 percent or 25 percent of the difference between the previous year limited property value and the current full full cash value, whichever is greater. For a property modified by new construction or other substantial change, "limited property value" reflects the application of a ratio of full cash to limited value for existing properties of the same type and/or use.

⁴Georgia-assessed values include other than 1986 data for Clayton County (1984 values).

⁵Indiana data include tentative amounts for Brown and St. Joseph Counties.

⁶Iowa realty values reflect application of rollback factors, where applicable. Personal property became exempt from taxation as of Jan. 1, 1986.

⁷Any net amount shown may represent an overstatement to the extent that the amount of appropriate deduction from the gross total is not available.

⁸Kentucky data include Jan. 1, 1985, values for locally assessed property in Elliott, Harlan, and Owsley Counties. Locally assessed personalty value includes value for property in public warehouses and livestock and farm machinery, which are not subject to local taxation; break not available.

⁹Louisiana manufacturing plant value was inconsistently allocated between realty and personalty components in reported data. This may have resulted in overstatement of one category and corresponding understatement of the other category. Such property was valued at \$1,069.4 million, in total, for both building and machinery and equipment components.

¹⁰All assessment in Maryland and Montana is performed by a State agency, but assessed values are shown here as "Locally assessed" for comparability with data for other States; see text.

¹¹Missouri personal property no longer includes value of merchants' and manufacturers' inventories which became exempt from taxation as of Jan. 1, 1985. A general reassessment was also made effective as of that date.

¹²Nevada real property values may be understated and personal property values overstated to the extent that realty amounts have been reduced by the value of fully exempt property, which may include some personalty. Amounts include some estimated values from the unsecured roll.

¹³New Mexico residential property revalued to 1980 levels in 1986 (formerly 1975 levels were used).

¹⁴North Carolina assessed values reported as gross are actually net values for those counties which did not report the amounts of their partial exemptions.

¹⁵South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as "locally assessed."

¹⁶Tennessee amounts shown for locally assessed real property include locally assessed public utility value which could not be allocated to real and personal property components.

¹⁷Utah data reflect change in legal standard of assessment from 20 percent to 100 percent of reasonable fair cash value, with a 25 percent reduction in value for residential property, effective Jan. 1, 1986.

¹⁸Vermont assessed values shown are the "grand list" values, which are based on 1 percent of fair market value. Fair market values as of April 1, 1985, are shown (in thousands of dollars): State-assessed property, none; locally assessed property, \$18,435,600; real property, \$17,238,400; personal property, \$1,187,200; and tax-exempt portion of gross assessed value is not available.

¹⁹Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

²⁰Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

Property and States: 1986

Assessed value subject to tax, after deduction of exemptions—Con.			Percent of assessed value subject to tax				Geographic area
Locally assessed property			Total	State-assessed property	Locally assessed property		
Total	Real	Personal			Real	Personal	
4 376 912	3 910 658	466 253	100.0	5.3	84.7	10.1	United States
9 339	5 821	3 518	100.0	17.5	51.4	31.1	Alabama ¹
30 579	28 120	2 459	100.0	34.1	60.6	5.3	Alaska ²
14 234	12 558	1 675	100.0	19.4	71.1	9.5	Arizona ³
10 940	8 871	2 069	100.0	10.7	72.4	16.9	Arkansas
964 004	897 489	66 514	100.0	6.2	87.3	6.5	California ¹
17 535	15 771	1 764	100.0	8.7	82.1	9.2	Colorado
77 739	64 677	13 062	100.0	-	83.2	16.8	Connecticut ¹
12 292	12 292	-	100.0	-	100.0	-	Delaware ¹
29 764	28 097	1 666	100.0	-	94.4	5.6	District of Columbia
322 824	281 839	40 985	100.0	.2	87.1	12.7	Florida
64 558	47 648	16 910	100.0	9.9	66.5	23.6	Georgia ⁴
45 744	45 744	-	100.0	-	100.0	-	Hawaii
23 151	20 083	3 068	100.0	8.0	79.9	12.2	Idaho
82 027	82 027	-	100.0	.2	99.8	-	Illinois ¹
25 154	17 960	7 194	100.0	8.1	65.6	26.3	Indiana ^{1 5}
67 679	67 679	-	100.0	9.0	91.0	-	Iowa ^{6 7}
8 858	5 578	3 279	100.0	20.1	50.3	29.6	Kansas ⁷
70 485	51 272	19 213	100.0	7.7	67.1	25.2	Kentucky ⁸
8 789	4 812	3 977	100.0	20.4	43.6	36.0	Louisiana ⁹
28 499	24 890	3 609	100.0	-	87.3	12.7	Maine ¹
54 998	54 485	513	100.0	15.9	83.3	.8	Maryland ¹⁰
236 414	229 390	7 024	100.0	.5	96.6	3.0	Massachusetts ⁷
106 244	92 788	13 456	100.0	-	87.3	12.7	Michigan ¹
27 682	27 626	55	100.0	6.0	93.8	.2	Minnesota ¹
6 992	4 807	2 185	100.0	13.9	59.2	26.9	Mississippi
29 208	23 040	6 168	100.0	8.6	72.1	19.3	Missouri ¹¹
1 160	813	347	100.0	49.7	35.3	15.0	Montana ¹⁰
40 884	34 813	6 072	100.0	4.8	81.1	14.1	Nebraska
12 507	11 486	1 020	100.0	9.8	82.8	7.4	Nevada ^{1 12}
27 234	27 234	-	100.0	.1	99.9	-	New Hampshire ¹
188 025	185 794	2 231	100.0	-	98.8	1.2	New Jersey ¹
9 017	8 522	495	100.0	22.7	73.1	4.2	New Mexico ¹³
141 973	141 973	-	100.0	6.1	93.9	-	New York ¹
177 233	119 820	57 413	100.0	7.7	62.4	29.9	North Carolina ¹⁴
800	800	-	100.0	8.2	91.8	-	North Dakota ¹
79 584	73 654	5 930	100.0	21.7	72.4	5.8	Ohio
8 357	6 581	1 776	100.0	18.3	64.3	17.4	Oklahoma
77 265	72 343	4 922	100.0	6.8	87.2	5.9	Oregon
46 983	46 983	-	100.0	-	100.0	-	Pennsylvania ¹
20 502	17 051	3 451	100.0	-	83.2	16.8	Rhode Island ¹
4 668	3 174	1 495	100.0	15.1	57.7	27.2	South Carolina ^{1 7 15}
6 312	6 312	-	100.0	6.9	83.1	-	South Dakota
27 206	24 345	2 861	100.0	7.1	83.1	9.8	Tennessee ¹⁶
632 290	523 756	108 534	100.0	-	82.7	17.1	Texas
34 564	27 530	7 034	100.0	27.5	57.8	14.8	Utah ¹⁷
169	156	13	100.0	-	92.4	7.6	Vermont ^{1 7 18}
184 787	166 480	18 307	100.0	7.2	83.6	9.2	Virginia ⁷
151 412	141 434	9 978	100.0	4.4	89.3	6.3	Washington
15 746	7 549	8 197	100.0	15.1	40.7	44.2	West Virginia ¹
110 648	105 800	5 148	100.0	-	95.3	4.7	Wisconsin ¹⁹
1 765	1 101	665	100.0	77.8	14.1	8.5	Wyoming ^{1 20}

Table 4. Gross Assessed Value of Locally Assessed Taxable Real Property by Use Category and States: 1986

[Million dollars. Detail may not add to total due to rounding. For meaning of symbols, see text.]

Geographic area	Estimated distribution ¹									
	Total	Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and industrial			Other and unallocable
		Total	Single-family	Multifamily			Total	Commercial	Industrial	
United States	4 104 549	2 511 599	2 180 289	331 310	309 308	189 224	997 482	710 548	286 918	96 956
Alabama ²	8 874	5 084	4 603	481	1 535	324	1 915	1 635	280	15
Alaska ³	28 120	15 652	13 290	2 362	709	4 011	7 422	5 547	1 875	326
Arizona ⁴	12 558	6 283	5 278	1 005	653	1 520	4 056	3 671	385	47
Arkansas ⁵	6 871	5 014	4 699	315	1 752	348	1 745	1 329	416	13
California ⁶	928 616	598 457	497 297	101 160	38 386	44 417	238 459	160 517	77 842	8 898
Colorado ⁷	15 771	8 388	7 513	875	909	958	4 607	3 578	1 029	910
Connecticut ⁸	65 225	47 994	44 949	3 045	659	1 550	14 984	9 526	5 455	39
Delaware ⁹	12 969	3 294	7 741	550	514	376	3 787	2 154	1 633	-
District of Columbia ⁹	28 882	13 629	10 801	2 828	-	974	14 216	14 064	152	63
Florida	344 042	227 631	203 481	24 150	16 035	29 217	70 151	59 775	10 377	1 008
Georgia ^{3 7}	50 768	31 481	28 086	3 395	6 209	1 837	11 189	9 210	1 979	51
Hawaii	50 517	31 964	29 802	2 063	4 237	1 756	10 110	6 853	3 258	2 449
Idaho	24 326	13 907	13 337	570	5 160	1 075	4 159	3 202	957	25
Illinois ^{2 5 6}	80 508	51 168	44 476	6 692	7 623	2 233	28 866	18 985	10 480	617
Indiana ^{2 5 9}	19 084	10 674	9 769	905	3 657	408	4 314	3 034	1 280	31
Iowa ^{5 10}	67 879	23 729	21 868	1 761	32 557	563	10 430	8 099	2 730	-
Kansas ⁵	5 478	2 603	2 342	262	1 787	72	1 084	812	272	32
Kentucky ¹¹	5 240	32 616	30 096	2 519	9 575	842	10 900	8 586	2 314	306
Louisiana ¹²	8 852	5 424	4 858	567	805	377	2 242	2 001	241	4
Maine ⁹	25 033	16 857	15 179	1 678	1 170	750	6 211	3 282	2 928	46
Maryland ¹³	54 621	39 784	36 648	3 136	1 642	2 103	11 084	8 711	2 378	8
Massachusetts	229 390	172 256	126 221	46 035	1 976	7 015	48 012	35 148	12 864	131
Michigan ^{2 8}	92 788	57 626	53 800	3 827	10 102	2 035	22 962	11 676	11 386	63
Minnesota ²	27 626	15 866	13 602	2 263	4 034	459	7 182	5 388	1 794	86
Mississippi	4 807	2 824	2 544	280	866	189	920	764	156	9
Missouri ^{2 14}	23 040	11 505	10 082	1 423	2 478	401	8 633	4 791	3 843	23
Montana ¹³	813	418	385	33	207	37	149	122	28	1
Nebraska	35 971	16 475	14 968	1 507	13 626	410	5 412	4 397	1 015	47
Nevada ^{2 3 15}	11 508	6 214	5 225	988	298	1 420	3 531	3 265	266	46
New Hampshire ²	27 731	18 051	16 162	1 889	863	779	7 981	2 936	5 045	57
New Jersey ²	185 948	132 624	125 456	7 167	1 736	6 756	44 826	30 858	13 968	5
New Mexico	8 693	5 825	5 545	280	280	5 780	1 390	1 300	90	6
New York ²	154 754	86 997	61 405	25 591	5 121	2 830	59 446	40 613	18 833	361
North Carolina ^{3 16}	212 397	75 767	69 902	5 865	16 645	4 050	24 327	18 137	6 190	609
North Dakota ²	905	286	244	41	469	12	138	108	29	-
Ohio ^{8 9}	73 654	49 845	44 940	4 905	5 614	2 390	15 533	10 368	5 165	273
Oklahoma	7 305	4 443	4 079	365	1 105	183	1 559	1 279	280	15
Oregon	72 574	41 770	36 979	4 791	9 773	3 078	17 857	10 091	7 766	96
Pennsylvania ^{2 5}	46 993	32 067	29 240	2 826	2 240	892	11 448	8 745	2 702	347
Rhode Island ²	17 482	13 245	11 021	2 224	209	714	3 234	2 177	1 057	91
South Carolina ^{2 5 17}	3 174	1 819	1 607	212	241	213	881	519	362	20
South Dakota	6 440	2 313	2 091	222	3 268	91	765	676	88	3
Tennessee ⁵	24 345	12 284	11 562	722	2 961	935	8 104	6 825	1 280	61
Texas ⁵	569 685	265 381	234 941	30 440	40 188	38 733	149 970	104 065	45 906	75 413
Utah ¹⁸	27 530	18 360	17 188	1 172	1 172	1 410	6 426	6 060	367	129
Vermont ²	156	107	97	10	15	2	32	21	11	-
Virginia ³	166 460	110 989	100 852	9 837	15 475	7 186	32 536	27 086	5 448	575
Washington ³	142 872	91 293	80 567	10 726	12 120	7 657	30 879	22 893	7 986	923
West Virginia ²	8 697	5 369	5 025	344	562	294	1 802	1 169	632	670
Wisconsin ^{9 19}	105 500	65 512	60 074	5 438	19 919	2 421	17 540	12 973	4 568	108
Wyoming ^{2 20}	1 187	828	689	59	194	74	265	226	39	6

¹These data are estimates subject to sampling variation. U.S. totals may not equal summation of State detail because of independent computation of national distributions. Estimated distributions are based on a sample of realty parcels in selected jurisdictions. Classification of such parcels was dependent on official local assessment records which vary widely as to the nature and extent of property description. As a consequence, the distribution shown may be affected by such variability. This was particularly significant in the allocation of residential property between single-family and multifamily, and of unimproved property between acreage and vacant lots. For details, see text. Caution should generally attend any comparison of estimated distributions with those for earlier periods since reassessing and other sources of revisions locally can significantly affect category estimates. See table 12 for certain specific local variations.

²For 1986 valuation date other than Jan. 1, 1986, see text table H.

³Estimates for "vacant platted lots" may include "Acreage" parcels, and vice versa, in at least some counties in Alaska, California, Georgia, Nevada, North Carolina, Virginia, and Washington.

⁴Arizona gross assessed values are not available. Each amount shown constitutes "full cash value" after application of percentages based on property classification and minus any applicable partial exemptions, and is therefore net assessed value. Taxes levied against such value are "secondary taxes," those used for debt retirement, budget overrides, and maintenance and operation of special service districts. See appendix A for details of value standards.

⁵Estimates for "single-family" residential may include all or some parcels in "multifamily" use, in at least some counties in Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Missouri, Ohio, Pennsylvania, South Carolina, Tennessee, Texas, and Wisconsin.

⁶District of Columbia parcels locally classified as "false vacant lots" (improved as to part of the parcel only) are included in the "Other and unallocable" category.

⁷Georgia assessed values include other than 1986 data for Clayton County (1984 values).

⁸Estimates for "Commercial" may include "Multifamily" residential in at least some counties in Illinois, Michigan, and Ohio.

⁹Indiana data include tentative amounts for Brown and St. Joseph Counties.

¹⁰Iowa realty values reflect application of rollback factors, where applicable.

¹¹Kentucky data include Jan. 1, 1985, values for locally assessed property in Elliot, Harlan, and Owsley Counties.

¹²Louisiana manufacturing plant value was inconsistently allocated between realty and personalty components in reported data. As a result, the total realty value amount shown may be overstated or understated to the extent influenced by inconsistent reporting.

¹³All assessment in Maryland and Montana is performed by a State agency, but assessed values are shown here as locally assessed for comparability with data for other States; see text.

¹⁴Missouri values reflect general reassessment effective Jan. 1, 1985.

¹⁵Nevada real property values may be understated to the extent that realty amounts have been reduced by the value of fully exempt property, which may include some personalty.

¹⁶North Carolina assessed values reported as gross are actually net values for those counties which did not report the amounts of their partial exemptions.

¹⁷South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

¹⁸Utah data reflect change in legal standard of assessment from 20 percent to 100 percent of reasonable fair cash value, with a 25 percent reduction in value for residential property, effective Jan. 1, 1986.

¹⁹Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

²⁰Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

Table 5. Standard Error of Gross Assessed Value of Locally Assessed Taxable Real Property by Use Category and States: 1986

[Million dollars. For meaning of symbols, see text]

Geographic area	Total gross assessed value	Standard error of estimated distribution								
		Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and Industrial			Other and unallocable
		Total	Single-family	Multifamily			Total	Commercial	Industrial	
Alabama	8 874	75	72	24	46	17	42	40	38	3
Alaska	28 120	183	190	120	63	124	139	116	99	45
Arizona	12 558	73	59	34	49	108	52	47	15	6
Arkansas	8 871	110	105	15	101	47	55	29	47	2
California	928 616	3 062	3 149	873	2 671	589	1 207	863	986	190
Colorado	15 771	209	200	38	121	101	151	83	114	324
Connecticut	65 225	361	480	233	67	107	382	241	230	13
Delaware	12 969	69	71	15	29	28	60	51	30	-
District of Columbia	28 882	238	269	161	-	72	225	223	17	16
Florida	344 042	843	969	463	438	639	1 103	694	817	76
Georgia	50 768	550	580	118	607	163	327	260	172	10
Hawaii	50 517	281	302	137	147	116	179	136	109	115
Idaho	24 326	168	169	45	207	125	200	107	140	8
Illinois	90 508	526	587	188	828	177	732	245	608	113
Indiana	19 084	214	200	31	263	35	140	82	70	5
Iowa	67 679	850	810	80	1 119	53	335	246	283	-
Kansas	5 578	65	49	29	73	5	35	27	17	5
Kentucky	54 240	469	404	135	527	91	400	210	268	180
Louisiana	8 852	68	74	24	55	20	83	54	71	2
Maine	25 033	268	291	106	95	86	290	149	281	13
Maryland	54 621	159	190	98	136	82	197	154	96	6
Massachusetts	229 390	1 797	9 441	9 583	236	815	1 793	1 135	966	41
Michigan	92 788	2 665	2 525	300	965	210	2 805	866	3 360	23
Minnesota	27 626	423	446	112	503	67	112	77	84	51
Mississippi	4 807	66	67	12	68	10	23	21	10	2
Missouri	23 040	707	604	114	193	32	605	322	909	6
Montana	813	13	13	3	17	3	7	5	3	1
Nebraska	35 971	437	417	75	595	44	190	166	64	33
Nevada	11 508	80	80	45	37	62	75	72	26	11
New Hampshire	27 731	320	410	144	174	103	367	139	276	19
New Jersey	185 948	1 560	1 617	494	337	304	1 530	1 122	898	4
New Mexico	8 693	94	96	16	74	29	38	36	14	2
New York	154 754	1 230	2 238	1 230	765	135	1 173	1 237	893	60
North Carolina	121 397	1 385	1 427	304	1 268	165	578	490	408	43
North Dakota	905	9	9	4	19	2	14	6	11	-
Ohio	73 654	420	423	126	255	109	330	177	321	46
Oklahoma	7 305	63	65	19	78	14	37	30	13	3
Oregon	72 574	685	641	375	721	286	460	219	332	20
Pennsylvania	46 993	128	138	58	90	30	94	83	49	24
Rhode Island	17 492	127	183	121	33	63	144	108	90	19
South Carolina	3 174	25	22	14	9	10	22	14	19	2
South Dakota	6 440	153	150	25	171	16	42	41	13	1
Tennessee	24 345	113	118	35	137	97	126	103	78	7
Texas	569 685	3 901	3 866	357	1 842	990	2 686	1 014	2 555	5 743
Utah	27 530	84	89	37	45	45	75	71	17	15
Vermont	156	2	2	1	1	-	1	1	1	-
Virginia	166 460	1 192	1 112	441	1 655	444	1 223	1 134	563	36
Washington	142 872	1 215	1 123	320	1 279	351	378	305	379	66
West Virginia	8 697	152	148	33	82	23	71	55	88	151
Wisconsin	105 500	1 072	1 040	340	1 342	226	612	470	239	28
Wyoming	1 187	16	15	7	23	12	14	13	5	2

Table 6. Percent Distribution of Gross Assessed Value of Locally Assessed Taxable Real Property by Use Category and States: 1986

[Detail may not add to total due to rounding. For meaning of symbols, see text.]

Geographic area	Total	Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and industrial			Other and unallocable
		Total	Single-family	Multifamily			Total	Commercial	Industrial	
United States	100.0	61.2	53.1	8.1	7.5	4.6	24.3	17.3	7.0	2.4
Alabama ¹	100.0	57.3	51.9	5.4	17.3	3.7	21.6	18.4	3.2	.2
Alaska ²	100.0	55.7	47.3	8.4	2.5	14.3	26.4	19.7	6.7	1.2
Arizona	100.0	50.0	42.0	8.0	5.2	12.1	32.3	29.2	3.1	.4
Arkansas	100.0	56.5	53.0	3.5	19.7	3.9	19.7	15.0	4.7	1
California ^{1, 2}	100.0	64.4	53.8	10.9	4.1	4.8	25.7	17.3	8.4	1.0
Colorado ³	100.0	53.2	47.6	5.6	5.8	6.1	29.2	22.7	6.5	5.8
Connecticut ¹	100.0	73.6	68.9	4.7	1.0	2.4	23.0	14.6	8.4	1
Delaware ¹	100.0	63.9	59.7	4.2	4.0	2.9	29.2	16.6	12.6	-
District of Columbia ⁴	100.0	47.2	37.4	9.8	-	3.4	49.2	48.7	5	.2
Florida	100.0	66.2	59.1	7.0	4.7	8.5	20.4	17.4	3.0	3
Georgia ²	100.0	62.0	55.3	6.7	12.2	3.6	22.0	18.1	3.9	.1
Hawaii	100.0	63.3	59.2	4.1	8.4	3.5	20.0	13.6	6.4	4.8
Idaho	100.0	57.2	54.8	2.3	21.2	4.4	17.1	13.2	3.9	.1
Illinois ^{1, 3, 6}	100.0	56.5	49.1	7.4	8.4	2.5	31.9	20.3	11.6	.7
Indiana ^{1, 3}	100.0	55.9	51.2	4.7	19.2	2.1	22.6	15.9	6.7	.2
Iowa ³	100.0	35.1	32.5	2.6	48.1	.8	16.0	12.0	4.0	-
Kansas ³	100.0	46.7	42.0	4.7	32.0	1.3	19.4	16.3	3.1	.6
Kentucky ³	100.0	60.1	55.5	4.6	17.7	1.6	20.1	15.8	4.3	.6
Louisiana	100.0	61.3	54.9	6.4	9.1	4.3	25.3	22.6	2.7	-
Maine ¹	100.0	67.3	60.6	6.7	4.7	3.0	24.8	13.1	11.7	2
Maryland ⁶	100.0	72.8	67.1	5.7	3.0	3.9	20.3	15.9	4.3	-
Massachusetts	100.0	75.1	55.0	20.1	.9	3.1	20.9	15.3	5.6	.1
Michigan ^{1, 5}	100.0	62.1	58.0	4.1	10.9	2.2	24.7	12.5	12.3	.1
Minnesota ¹	100.0	57.4	49.2	8.2	14.6	1.7	26.0	19.5	6.5	.3
Mississippi	100.0	58.7	52.9	5.8	18.0	3.9	19.1	15.9	3.2	.2
Missouri ¹	100.0	49.9	43.8	6.2	10.8	1.7	37.5	20.8	16.7	.1
Montana ⁶	100.0	51.4	47.4	4.1	25.5	4.6	18.4	15.0	12.2	.2
Nebraska	100.0	45.8	41.6	4.2	37.9	1.1	15.0	12.2	2.8	.1
Nevada ^{1, 2}	100.0	54.0	45.4	8.6	2.6	12.3	30.7	28.4	2.3	4
New Hampshire ¹	100.0	65.1	58.3	6.8	3.1	2.8	28.8	10.6	18.2	2
New Jersey ¹	100.0	71.3	67.5	3.9	.9	3.6	24.1	16.6	7.5	-
New Mexico	100.0	67.0	63.8	3.2	8.2	8.7	16.0	15.0	1.0	.1
New York ¹	100.0	56.2	39.7	16.5	3.3	1.8	38.4	26.2	12.2	2
North Carolina ²	100.0	62.4	57.6	4.8	13.7	3.3	20.0	14.9	5.1	.5
North Dakota ¹	100.0	31.5	27.0	4.6	51.8	1.4	15.2	12.0	3.2	.1
Ohio ^{2, 5}	100.0	67.7	61.0	6.7	7.6	3.2	21.1	14.1	7.0	.4
Oklahoma	100.0	60.8	55.8	5.0	15.1	2.5	21.3	17.5	3.8	2
Oregon	100.0	57.6	51.0	6.6	13.5	4.2	24.6	13.9	10.7	.1
Pennsylvania ^{1, 3}	100.0	68.2	62.2	6.0	4.8	1.9	24.4	18.6	5.8	.7
Rhode Island ¹	100.0	75.7	63.0	12.7	1.2	4.1	18.5	12.4	6.0	.5
South Carolina ^{1, 3, 7}	100.0	57.3	50.6	6.7	7.6	6.7	27.7	16.3	11.4	.6
South Dakota	100.0	35.9	32.5	3.5	50.7	1.4	11.9	10.5	1.4	1
Tennessee ³	100.0	50.5	47.5	3.0	12.2	3.8	33.3	28.0	5.3	.3
Texas ³	100.0	46.6	41.2	5.3	7.1	6.8	26.3	18.3	8.1	13.2
Utah	100.0	66.7	62.4	4.3	4.4	5.1	23.3	22.0	1.3	.5
Vermont ¹	100.0	68.6	62.0	6.6	9.6	1.3	20.4	13.4	6.9	.1
Virginia ²	100.0	66.5	60.6	5.9	9.3	4.3	19.5	16.3	3.3	.3
Washington ²	100.0	63.9	56.4	7.5	8.5	5.4	21.6	16.0	5.6	.6
West Virginia ¹	100.0	61.7	57.8	4.0	6.5	3.4	20.7	13.4	7.3	7.7
Wisconsin ^{3, 8}	100.0	82.1	58.9	5.2	18.9	2.3	16.6	12.3	4.3	.1
Wyoming ^{1, 9}	100.0	53.8	48.7	5.1	16.6	6.4	22.7	19.4	3.3	.5

Note: These data are estimates subject to sampling variation; see text. Percentage distributions are based on a sample of realty parcels in selected jurisdictions. Classification of such parcels was dependent on official local assessment records which vary widely as to the nature and extent of property description. As a consequence, the distributions shown may be affected by such variability. This was particularly significant in the allocation of residential property between single-family and multifamily, and of unimproved property between acreage and vacant lots. For details, see text. Caution should generally attend any comparison of percentage distributions with those for earlier periods since reassessing and other sources of revision locally can significantly affect category estimates. See table 12 for certain specific local variations.

¹For 1986 valuation date other than Jan. 1, 1986, see text table H.
²Estimates for "Vacant platted lots" may include "Acreage" parcels, and vice versa, in at least some counties in Alaska, California, Georgia, Nevada, North Carolina, Virginia, and Washington.
³Estimates for "Single-family" residential may include all or some parcels in "Multifamily" use in at least some counties in Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Missouri, Ohio, Pennsylvania, South Carolina, Tennessee, Texas, and Wisconsin.
⁴District of Columbia parcels locally classified as "false vacant lots" (improved as to part of the parcel only) are included in the "Other and unallocable" category.
⁵Estimates for "Commercial" may include "Multifamily" residential in at least some counties in Illinois, Michigan, and Ohio.
⁶All assessment in Maryland and Montana is performed by a State agency, but distributions are shown here as locally assessed for comparability with data for other States; see text.
⁷South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.
⁸Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.
⁹Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

Table 7. Number of Locally Assessed Taxable Real Property Parcels by Use Category and States: 1986

[For meaning of symbols, see text]

Geographic area ¹	Residential (nonfarm)				Acreage	Vacant platted lots	Commercial and industrial			Other and unallocable
	Total	Total	Single-family	Multifamily			Total	Commercial	Industrial	
United States	107 890 834	64 753 707	61 113 615	3 640 092	16 004 307	19 484 130	4 479 362	3 945 882	533 480	3 169 431
Alabama	1 853 290	1 043 510	1 020 429	23 081	477 088	260 358	66 010	63 725	2 285	6 325
Alaska ²	252 969	120 184	110 992	9 192	15 399	105 512	9 012	7 060	1 052	2 862
Arizona	1 986 154	977 853	932 314	45 539	95 976	850 347	54 617	51 896	2 721	7 361
Arkansas	1 797 861	684 308	669 073	15 235	562 215	451 187	56 457	53 795	2 662	43 695
California ²	8 885 934	6 579 948	5 093 482	586 466	471 485	1 306 110	412 461	334 248	78 213	115 929
Colorado ³	1 726 864	1 030 954	998 974	33 980	165 203	385 190	59 060	54 154	4 906	86 461
Connecticut	1 054 501	868 235	822 379	45 856	32 989	102 039	47 404	39 917	7 487	3 825
Delaware	273 343	201 987	201 451	45 536	9 259	51 448	10 648	8 944	1 704	1 216
District of Columbia ⁴	159 710	130 569	114 296	16 273	-	10 987	8 938	8 856	82	9 216
Florida	6 520 985	3 932 040	3 746 933	185 107	443 581	1 888 071	221 675	185 705	35 970	35 616
Georgia ²	2 356 675	1 527 454	1 480 844	46 610	233 457	486 886	103 215	94 844	8 371	5 667
Hawaii	391 388	248 404	243 369	5 035	65 465	57 263	10 098	6 243	3 855	10 158
Idaho	518 837	267 034	261 683	5 351	145 809	84 707	18 777	17 509	1 268	2 512
Illinois ⁵	4 532 672	2 898 030	2 665 777	232 253	584 922	654 803	259 074	217 227	41 847	135 843
Indiana ²	2 483 006	1 432 570	1 394 283	38 287	475 150	476 455	90 992	83 442	7 550	7 839
Iowa ²	1 983 913	752 544	738 108	14 436	1 036 583	112 147	82 642	77 253	5 389	-
Kansas ²	1 419 337	646 620	622 153	24 467	480 593	194 007	58 111	54 987	3 124	40 017
Kentucky ³	1 489 512	1 010 017	994 037	15 980	272 431	127 595	62 223	58 313	3 910	17 242
Louisiana	1 899 419	1 188 666	1 135 676	52 990	282 528	354 916	71 993	70 036	1 957	1 316
Maine	648 403	423 393	401 918	21 475	89 037	105 980	26 002	22 068	4 334	3 590
Maryland ⁶	1 694 349	1 276 712	1 256 090	20 622	51 364	293 414	72 843	67 224	5 619	17
Massachusetts	2 038 401	1 586 786	1 235 948	350 838	72 351	276 073	98 522	84 150	14 372	4 670
Michigan ⁵	3 769 366	2 572 238	2 482 473	89 765	501 435	518 176	169 581	140 205	29 376	7 943
Minnesota	2 494 363	1 339 283	1 281 771	57 512	744 867	289 325	84 740	74 705	10 035	36 152
Mississippi	1 294 331	666 769	652 953	13 816	349 452	228 440	47 329	43 132	4 137	2 347
Missouri ³	2 251 123	1 338 549	1 276 556	61 993	579 535	228 094	94 458	85 084	9 374	10 487
Montana ²	465 273	224 502	216 367	8 135	150 034	17 141	18 549	16 800	1 749	1 050
Nebraska	857 958	408 644	396 665	11 979	328 986	81 590	36 542	34 017	2 525	2 196
Nevada ²	424 278	240 631	229 427	11 204	46 217	119 377	16 206	13 445	2 761	1 847
New Hampshire	498 535	347 127	323 421	23 706	52 453	76 836	18 104	14 676	3 428	4 018
New Jersey	2 250 184	1 785 323	1 768 078	17 245	47 418	289 556	127 794	111 499	16 295	81
New Mexico	1 094 843	424 100	416 818	7 282	131 392	516 028	22 543	21 698	845	782
New York	4 821 545	3 654 968	2 966 532	688 436	205 838	586 364	332 383	280 829	51 554	42 017
North Carolina ²	3 009 828	1 737 660	1 698 899	48 761	552 896	573 388	134 561	122 622	11 839	11 428
North Dakota	559 087	147 415	142 138	5 277	324 765	61 812	24 765	24 172	593	398
Ohio ⁵	4 810 315	3 019 434	2 827 079	192 361	538 047	61 812	212 078	187 947	24 131	58 291
Oklahoma	1 828 843	912 553	898 830	15 723	390 352	452 933	69 097	62 304	6 793	3 904
Oregon	1 399 287	748 495	716 056	32 439	365 445	207 670	67 400	53 185	14 215	10 281
Pennsylvania ³	4 662 130	3 509 831	3 359 875	149 956	348 978	530 336	212 390	189 814	22 576	60 593
Rhode Island	362 726	252 711	212 140	40 571	9 226	80 321	15 937	13 903	2 034	4 534
South Carolina ²	1 705 240	986 823	938 548	48 275	239 757	391 926	78 784	75 253	3 531	7 952
South Dakota	536 277	167 329	163 273	4 056	285 398	62 957	20 017	19 073	944	577
Tennessee ³	2 136 288	1 233 149	1 216 494	16 655	277 038	518 118	105 623	100 200	5 423	2 356
Texas ²	10 636 160	4 539 881	4 416 676	123 205	1 489 464	2 149 783	337 469	300 095	37 374	2 119 579
Utah	688 606	432 910	422 469	10 441	110 998	116 185	26 619	25 413	1 206	1 896
Vermont	281 962	197 962	185 825	12 137	47 525	20 068	15 482	13 358	2 124	932
Virginia ²	2 611 790	1 603 317	1 564 355	38 962	396 493	533 862	73 248	66 694	6 554	4 870
Washington ²	2 285 205	1 359 755	1 296 647	63 108	428 724	390 976	84 407	76 992	7 415	21 344
West Virginia	1 271 798	629 781	617 042	12 739	142 798	270 006	24 863	21 848	3 115	204 255
Wisconsin ³	2 603 338	1 324 517	1 286 124	38 393	826 514	350 319	94 839	83 297	11 542	7 152
Wyoming ³	212 532	120 232	113 881	6 351	29 377	50 580	12 280	11 126	1 154	69

¹These data are estimates subject to sampling variation. Totals shown may not equal summation of detail because of independent computation of each element. Estimated distributions are based on a sample of realty parcels in selected jurisdictions. Classification of such parcels was dependent on official local assessment records which varied widely as to the nature and extent of property description. As a consequence, the distributions shown may be affected by such variability. This was particularly significant in the allocation of residential property between single-family and multifamily, and of unimproved property between acreage and vacant lots. For details, see text. Caution should generally attend any comparison of estimated distributions with those for earlier periods since reassessing and other sources of revision locally can significantly affect category estimates. See table 12 for certain specific local variations.

²Estimates for ²Vacant platted lots² may include ²Acreage² parcels, and vice versa, in at least some counties in Alaska, California, Georgia, Nevada, North Carolina, Virginia, and Washington.

³Estimates for ³Single-family³ residential may include all or some parcels in ³Multifamily³ use in at least some counties in Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Missouri, Ohio, Pennsylvania, South Carolina, Tennessee, Texas, and Wisconsin.

⁴District of Columbia parcels locally classified as ⁴false vacant lots⁴ (improved as to part of the parcel only) are included in the ⁴Other and unallocable⁴ category.

⁵Estimates for ⁵Commercial⁵ may include ⁵Multifamily⁵ residential in at least some counties in Illinois, Michigan, and Ohio.

⁶All assessment in Maryland and Montana is performed by a State agency, but realty parcels are shown here as locally assessed for comparability with data for other States; see text.

⁷South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, such parcels are shown here as locally assessed.

⁸Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, such parcels are shown here as locally assessed.

⁹Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, such parcels are shown here as locally assessed.

Table 8. Standard Error of Number of Locally Assessed Taxable Real Property Parcels by Use Category and States: 1986

[For meaning of symbols, see text]

Geographic area	Standard error of estimated distribution										
	Total parcels	All use categories	Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and industrial			Other and unallocable
			Total	Single- family	Multifamily			Total	Commercial	Industrial	
Alabama	1 853 290	57 645	25 445	26 713	2 034	23 495	33 373	3 203	3 173	290	1 478
Alaska	252 969	4 888	3 598	3 458	696	2 177	4 142	613	581	207	580
Arizona	1 986 154	204 585	15 633	16 362	3 044	8 465	196 902	2 075	2 069	336	1 829
Arkansas	1 797 861	129 362	16 350	15 809	1 897	35 405	104 493	2 448	2 353	445	11 592
California	8 885 934	172 979	97 350	91 035	10 749	17 881	58 726	8 372	7 276	3 197	12 297
Colorado	1 728 864	75 596	20 384	20 217	2 007	20 647	45 915	2 994	2 904	668	18 277
Connecticut	1 054 501	30 889	25 011	22 071	6 371	4 154	6 678	3 229	3 019	848	1 293
Delaware	273 343	3 898	3 459	3 460	108	1 359	3 636	825	788	247	-
District of Columbia	159 710	3 013	3 021	3 104	1 667	-	1 857	1 082	1 081	35	1 823
Florida	6 520 985	268 903	93 629	90 927	8 046	31 052	219 012	8 447	6 584	3 343	4 981
Georgia	2 356 675	119 482	64 498	64 077	3 178	22 542	45 523	6 817	5 747	1 656	1 549
Hawaii	391 388	4 420	3 394	3 427	596	3 541	3 479	726	566	431	1 279
Idaho	518 837	15 829	7 292	7 247	635	9 577	8 943	1 416	1 358	220	966
Illinois	4 532 672	87 395	58 371	52 844	20 623	29 067	77 803	7 851	7 505	2 004	46 995
Indiana	2 483 006	60 845	29 893	28 949	3 575	29 201	33 077	5 305	5 052	589	1 688
Iowa	1 883 913	88 216	44 480	43 292	1 698	67 579	11 569	4 726	4 469	977	-
Kansas	1 419 337	35 606	19 016	19 332	3 078	13 139	16 674	3 716	3 444	664	13 107
Kentucky	1 489 512	66 543	52 797	52 872	1 541	20 674	27 277	3 574	3 295	482	6 946
Louisiana	1 899 419	77 451	49 210	48 053	3 755	40 493	35 697	3 833	3 801	327	4 415
Maine	648 403	21 672	13 104	13 163	1 834	9 638	12 711	1 706	1 545	596	1 020
Maryland	1 694 349	71 775	59 468	59 444	1 796	5 387	14 094	5 821	5 618	564	15
Massachusetts	2 038 401	135 585	118 310	118 310	48 216	99 998	12 995	26 965	8 987	1 821	1 131
Michigan	3 789 366	170 348	106 751	105 045	6 773	59 072	62 631	11 243	10 313	3 159	2 114
Minnesota	2 494 363	251 473	85 308	85 252	10 180	151 678	64 253	5 444	5 130	1 073	25 300
Mississippi	1 294 331	49 366	29 044	28 916	1 765	21 210	17 104	2 689	2 531	774	784
Missouri	2 251 123	109 047	67 629	67 310	2 674	43 618	25 644	4 629	4 651	571	1 311
Montana	465 273	19 728	9 829	9 865	1 101	15 508	5 999	1 491	1 329	514	548
Nebraska	857 958	59 624	19 546	19 145	1 129	51 321	8 224	2 460	2 320	497	1 066
Nevada	424 278	14 654	5 366	5 402	967	4 731	6 969	1 222	935	1 143	598
New Hampshire	498 535	20 484	11 097	10 893	1 846	7 958	9 047	1 365	1 169	632	1 093
New Jersey	2 250 184	66 869	45 757	45 199	3 211	9 505	41 229	6 661	7 728	1 932	67
New Mexico	1 094 843	95 552	18 542	17 796	1 084	24 547	78 091	1 659	1 625	148	467
New York	4 821 545	320 702	268 882	224 948	64 575	17 084	40 865	25 718	21 639	8 487	7 731
North Carolina	3 009 928	104 307	50 701	52 419	4 222	52 447	47 295	6 837	6 675	1 195	2 011
North Dakota	559 087	21 243	6 196	6 164	854	17 426	6 687	3 187	3 100	242	232
Ohio	4 910 315	200 761	98 017	97 743	6 735	34 335	70 919	9 857	9 417	1 675	13 137
Oklahoma	1 828 843	112 477	34 743	34 073	1 627	30 751	93 667	4 293	3 990	861	1 318
Oregon	1 399 287	95 696	21 631	22 616	3 689	60 894	25 276	3 676	2 800	1 429	3 114
Pennsylvania	4 662 130	163 095	85 340	83 868	4 988	57 090	20 682	7 494	7 287	1 291	23 889
Rhode Island	362 726	10 772	6 253	6 440	2 515	1 411	7 658	1 248	1 199	353	1 133
South Carolina	1 705 240	34 373	21 772	15 888	9 881	9 014	20 899	3 923	3 891	391	2 072
South Dakota	536 277	32 085	11 692	11 643	618	18 441	7 849	2 076	2 095	252	383
Tennessee	2 136 288	112 579	27 924	27 936	1 395	10 375	97 508	4 444	4 363	709	841
Texas	10 636 160	367 088	178 343	136 148	4 896	104 214	191 200	11 953	10 931	2 794	295 583
Utah	688 606	28 326	14 158	13 027	1 283	16 508	5 783	1 312	1 344	264	294
Vermont	281 962	10 684	7 184	6 923	1 107	3 640	4 008	1 305	1 206	437	473
Virginia	2 611 790	106 828	58 781	56 333	5 850	64 135	42 088	4 265	3 915	700	1 894
Washington	2 285 205	129 924	45 893	45 323	2 574	67 276	42 374	4 320	3 985	893	3 393
West Virginia	1 271 798	56 352	27 631	27 541	1 977	19 539	16 422	1 771	1 806	599	56 913
Wisconsin	2 603 338	103 188	48 807	48 091	3 094	71 200	45 831	6 174	5 532	1 166	2 388
Wyoming	212 532	6 628	5 020	4 943	1 010	3 972	6 729	1 291	1 157	465	44

Table 9. Percent Distribution of Number of Locally Assessed Taxable Real Property Parcels by Use Category and States: 1986

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Total	Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and industrial			Other and unallocable
		Total	Single-family	Multifamily			Total	Commercial	Industrial	
United States	100.0	60.0	56.6	3.4	14.8	18.1	4.2	3.7	.5	2.9
Alabama	100.0	56.3	55.1	1.2	25.7	14.0	3.6	3.4	1	.3
Alaska	100.0	47.5	43.9	3.6	6.1	41.7	3.6	3.1	.4	1.1
Arizona	100.0	49.2	46.9	2.3	4.8	42.8	2.7	2.6	.1	.4
Arkansas	100.0	38.1	37.2	.8	31.3	25.1	3.1	3.0	.1	2.4
California ¹	100.0	74.0	67.4	6.6	5.3	14.7	4.6	3.8	9	1.3
Colorado ²	100.0	59.7	57.7	2.0	9.6	22.3	3.4	3.1	.3	5.0
Connecticut	100.0	82.3	78.0	4.3	3.1	9.7	4.5	3.8	7	.4
Delaware	100.0	73.9	73.7	.2	3.4	18.8	3.9	3.3	.6	—
District of Columbia ³	100.0	81.8	71.6	10.2	—	6.9	5.6	5.5	1	5.8
Florida	100.0	60.3	57.5	2.8	6.8	29.0	3.4	2.8	.6	.5
Georgia ¹	100.0	64.8	62.8	2.0	9.9	20.7	4.4	4.0	.4	.2
Hawaii	100.0	63.5	62.2	1.3	16.7	14.6	2.6	1.6	1.0	2.6
Idaho	100.0	51.5	50.4	1.0	28.1	16.3	3.6	3.4	.2	.5
Illinois ²	100.0	63.9	58.8	5.1	12.9	14.4	5.7	4.8	9	3.0
Indiana ²	100.0	57.7	56.2	1.5	19.1	19.2	3.7	3.4	.3	3
Iowa ²	100.0	37.9	37.2	.7	52.2	5.7	4.2	3.9	.3	—
Kansas ⁵	100.0	45.6	43.8	1.7	33.9	13.7	4.1	3.9	.2	2.8
Kentucky ²	100.0	67.8	66.7	1.1	18.3	8.6	4.2	3.9	.3	1.2
Louisiana	100.0	62.6	59.8	2.8	14.9	18.7	3.8	3.7	1	.1
Maine	100.0	65.3	62.0	3.3	13.7	16.3	4.1	3.4	7	6
Maryland ⁶	100.0	75.4	74.1	1.2	3.0	17.3	4.3	4.0	.3	—
Massachusetts	100.0	77.8	60.6	17.2	3.5	13.5	4.8	4.1	7	.2
Michigan ⁴	100.0	68.2	65.9	2.4	13.3	13.7	4.5	3.7	8	.2
Minnesota	100.0	53.7	51.4	2.3	29.9	11.6	3.4	3.0	4	1.4
Mississippi	100.0	51.5	50.4	1.1	27.0	17.6	3.7	3.3	.3	2
Missouri ²	100.0	59.5	56.7	2.8	25.7	10.1	4.2	3.8	4	.5
Montana ⁵	100.0	48.3	46.5	1.7	32.2	15.3	4.0	3.6	.4	2
Nebraska	100.0	47.6	46.2	1.4	38.3	9.5	4.3	4.0	.3	.3
Nevada ¹	100.0	56.7	54.1	2.6	10.9	28.1	3.8	3.2	.7	4
New Hampshire	100.0	69.6	64.9	4.8	10.5	15.4	3.6	2.9	7	.8
New Jersey	100.0	79.3	78.6	.8	2.1	12.9	5.7	5.0	7	—
New Mexico	100.0	38.7	38.1	.7	12.0	47.1	2.1	2.0	1	.1
New York	100.0	75.8	61.5	14.3	4.3	12.2	6.9	5.8	1	9
North Carolina ¹	100.0	57.7	56.1	1.6	18.4	19.0	4.5	4.1	.4	4
North Dakota	100.0	26.4	25.4	.9	59.1	11.1	4.4	4.3	1	1
Ohio ²	100.0	61.5	57.6	3.9	11.0	22.0	4.3	3.8	5	1.2
Oklahoma	100.0	49.9	49.0	.9	21.3	24.8	3.8	3.4	4	2
Oregon	100.0	53.5	51.2	2.3	26.1	14.8	4.8	3.8	1.0	.7
Pennsylvania ²	100.0	75.3	72.1	3.2	7.5	11.4	4.6	4.1	5	1.3
Rhode Island	100.0	69.7	58.5	11.2	2.5	22.1	4.4	3.8	6	1.2
South Carolina ²	100.0	57.9	55.0	2.8	14.1	23.0	4.6	4.4	2	5
South Dakota	100.0	31.2	30.4	.8	53.2	11.7	3.7	3.6	.2	.1
Tennessee ²	100.0	57.7	56.9	.8	13.0	24.3	4.9	4.7	.3	1
Texas ²	100.0	42.7	41.5	1.2	14.0	20.2	3.2	2.8	.4	19.9
Utah	100.0	62.9	61.4	1.5	16.1	18.9	3.9	3.7	.2	.3
Vermont	100.0	73.2	65.9	7.3	16.9	7.1	5.5	4.7	.8	.3
Virginia ¹	100.0	61.4	59.9	1.5	15.2	20.4	2.8	2.6	.3	2
Washington ¹	100.0	59.5	56.7	2.8	18.8	17.1	3.7	3.4	.3	.9
West Virginia	100.0	49.5	48.5	1.0	11.2	21.2	2.0	1.7	.2	16.1
Wisconsin ²	100.0	50.9	49.4	1.5	31.7	13.5	3.8	3.2	.4	.3
Wyoming ⁶	100.0	56.6	53.6	3.0	13.8	23.8	5.8	5.2	5	—

Note: These data are estimates subject to sampling variation, see text. Percentage distributions are based on a sample of realty parcels in selected jurisdictions. Classification of such parcels was dependent on official local assessment records which varied widely as to the nature and extent of property description. As a consequence, distributions shown may be affected by the variability of such records. This was particularly significant in the allocation of residential property between single-family and multifamily, and of unimproved property between acreage and vacant lots. For details, see text. Caution should generally attend any comparison of percentage distributions with those for earlier periods since reassessing and other sources of revision locally can significantly affect category estimates. See table 12 for certain specific local variations.

¹Estimates for "Vacant platted lots" may include "Acreage" parcels, and vice versa, in at least some counties in Alaska, California, Georgia, Nevada, North Carolina, Virginia, and Washington.

²Estimates for "Single-family" residential may include all or some parcels in "Multifamily" use in at least some counties in Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Missouri, Ohio, Pennsylvania, South Carolina, Tennessee, Texas, and Wisconsin.

³District of Columbia parcels locally classified as "false vacant lots" (improved as to part of the parcel only) are included in the "Other and unallocable" category.

⁴Estimates for "Commercial" may include "Multifamily" residential in at least some counties in Illinois, Michigan, and Ohio.

⁵All assessment in Maryland and Montana is performed by a State agency, but realty parcels are shown here as locally assessed for comparability with data for other States; see text.

⁶South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, such parcels are shown here as locally assessed.

⁷Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, such parcels are shown here as locally assessed.

⁸Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, such parcels are shown here as locally assessed.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986

[Detail may not add to total due to rounding For meaning of symbols, see text]

Item†	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
UNITED STATES										
Number of properties assessed:										
All types of property	107 890 834	14 345 980	22 419 736	14 717 246	15 367 706	21 386 330	12 910 000	4 898 547	1 345 408	499 979
Residential (nonfarm), total	64 753 707	1 533 581	9 979 041	9 509 018	10 872 136	17 026 936	11 024 916	3 907 974	769 801	130 379
Single-family	61 113 615	1 493 933	9 573 243	8 984 288	10 273 689	16 295 140	10 389 682	3 461 183	610 726	51 770
Multifamily	3 640 092	39 648	405 798	544 730	598 447	731 796	635 234	446 791	159 075	78 609
Acreage	16 004 307	3 264 386	4 590 748	2 231 748	2 178 841	2 401 528	884 532	325 381	98 525	28 695
Vacant platted lots	19 484 130	7 790 709	6 501 795	2 258 549	1 529 056	929 182	260 871	117 492	61 405	35 146
Commercial and industrial	4 479 362	120 836	508 579	475 642	623 856	898 842	671 633	508 567	388 994	282 605
Other and unallocable	3 169 431	1 636 484	839 608	242 299	163 877	129 898	-	107 305	26 757	23 228
Percent of all properties assessed:										
All types of property	100.0	13.3	20.8	13.6	14.2	19.8	12.0	4.5	1.2	.5
Residential (nonfarm), total	60.0	1.4	9.2	8.8	10.1	15.8	10.2	3.6	.7	.1
Single-family	56.6	1.4	8.9	8.3	9.5	15.1	9.6	3.2	.6	-
Multifamily	3.4	-	.4	.5	.6	.7	.6	.4	.1	-
Acreage	14.8	3.0	4.3	2.1	2.0	2.2	.8	.3	.1	-
Vacant platted lots	18.1	7.2	6.0	2.1	1.4	.9	.2	.1	.1	-
Commercial and industrial	4.2	.5	.4	.4	.6	.8	.6	.5	.4	.3
Other and unallocable	2.9	1.5	.8	.2	.2	.1	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	4 104 549	5 564	60 901	106 385	220 817	706 416	895 682	655 964	387 833	1 048 837
Residential (nonfarm), total	2 511 599	873	29 560	69 355	157 049	568 031	764 264	518 701	212 040	181 823
Single-family	2 180 289	852	28 244	65 335	148 461	543 757	718 849	457 848	165 387	42 979
Multifamily	331 310	21	1 316	4 019	8 587	24 274	45 435	60 855	48 654	138 845
Acreage	309 308	1 224	11 841	16 010	31 239	76 866	61 013	43 843	28 671	37 248
Vacant platted lots	189 224	2 840	15 672	15 837	21 192	27 861	17 785	16 168	18 767	52 357
Commercial and industrial	997 462	61	1 472	3 475	9 028	29 553	47 823	71 769	120 065	710 291
Other and unallocable	96 956	429	2 355	1 708	2 310	4 105	4 777	5 483	8 289	67 118
Percent of all assessed value:										
All types of property	100.0	-	1.5	2.6	5.4	17.2	21.8	16.0	9.4	25.6
Residential (nonfarm), total	61.2	-	.7	1.7	3.8	13.8	31.2	-	12.6	4.4
Single-family	53.1	-	.7	1.6	3.6	13.2	17.5	11.2	4.0	1.0
Multifamily	8.1	-	-	.1	.2	.6	1.1	1.5	1.1	3.4
Acreage	7.5	-	.3	.4	.8	1.9	1.5	1.1	.7	.9
Vacant platted lots	4.6	1	.4	.4	.5	.7	.4	.4	.5	1.3
Commercial and industrial	24.3	-	.7	1	2	7	1.2	1.7	2.9	17.3
Other and unallocable	2.4	-	.1	-	1	1	1	.1	.2	1.6
ALABAMA										
Number of properties assessed:										
All types of property	1 853 290	471 776	942 058	319 005	84 891	25 659	5 582	2 326	1 447	547
Residential (nonfarm), total	1 043 510	78 576	652 998	252 998	48 650	8 088	1 140	433	449	177
Single-family	1 020 429	77 044	643 006	247 836	45 351	6 365	827	56	92	51
Multifamily	23 081	1 532	9 992	5 162	3 299	1 723	513	377	357	126
Acreage	477 088	181 052	213 445	44 941	21 067	5 243	998	227	82	32
Vacant platted lots	260 358	195 592	56 121	5 798	1 891	564	288	70	26	9
Commercial and industrial	66 010	2 640	17 621	14 884	13 220	11 699	3 138	1 593	867	326
Other and unallocable	6 325	3 916	1 874	384	64	64	-	20	1	2
Percent of all properties assessed:										
All types of property	100.0	25.5	50.8	17.2	4.6	1.4	.3	.1	.1	-
Residential (nonfarm), total	56.3	4.2	35.2	13.7	2.6	.4	.1	-	-	-
Single-family	55.1	4.2	34.7	13.4	2.4	.3	-	-	-	-
Multifamily	1.2	.1	.5	.3	.2	.1	-	-	-	-
Acreage	25.7	10.3	11.5	2.4	1.1	.3	.1	-	-	-
Vacant platted lots	14.0	10.6	3.0	.3	.1	-	-	-	-	-
Commercial and industrial	3.6	.1	1.0	.8	.7	.6	.2	.1	-	-
Other and unallocable .....	.3	.2	.1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	8 874	218	2 508	2 162	1 144	756	386	320	444	620
Residential (nonfarm), total	5 084	52	1 860	1 699	641	224	77	61	136	153
Single-family	4 603	50	1 663	1 663	597	170	41	7	29	50
Multifamily	481	1	30	36	44	54	35	54	107	102
Acreage	1 535	91	480	313	286	150	67	30	26	37
Vacant platted lots	324	70	111	40	26	17	22	9	8	9
Commercial and industrial	1 915	1	52	108	189	363	220	219	274	420
Other and unallocable	15	1	4	3	1	2	1	1	-	1
Percent of all assessed value:										
All types of property	100.0	2.4	28.3	24.4	12.9	8.5	4.4	3.6	5.0	7.0
Residential (nonfarm), total	57.3	.6	21.0	19.1	7.2	2.5	1.6	-	.7	1.7
Single-family	51.9	.6	20.6	18.7	6.7	1.9	.5	-	.3	.6
Multifamily	5.4	-	.3	.4	.5	.6	.4	.6	1.2	1.2
Acreage	17.3	1.0	5.4	3.5	3.2	1.7	.8	.3	.3	.4
Vacant platted lots	3.7	.8	1.3	.5	.3	.2	.2	.1	.1	.1
Commercial and industrial	21.8	-	21.0	1.2	2.1	4.1	2.5	2.5	3.1	4.7
Other and unallocable .....	.2	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
ALASKA										
Number of properties assessed:										
All types of property	252 969	4 992	12 288	23 040	37 440	48 320	48 832	63 424	11 376	3 257
Residential (nonfarm), total	120 184	-	768	2 304	3 840	11 456	36 800	57 248	7 296	472
Single-family	110 992	-	768	2 304	3 840	11 328	36 416	51 200	4 944	192
Multifamily	9 192	-	-	-	-	128	384	6 048	2 352	280
Acreage	15 399	768	2 304	1 152	3 456	4 480	2 048	832	288	71
Vacant platted lots	105 512	4 224	9 216	19 584	30 144	30 720	7 168	2 816	1 216	424
Commercial and Industrial	9 012	-	-	-	-	512	1 792	2 080	2 384	2 244
Other and unallocable	2 882	-	-	-	-	1 152	-	1 472	192	46
Percent of all properties assessed:										
All types of property	100.0	2.0	4.9	9.1	14.8	19.1	19.3	25.1	4.5	1.3
Residential (nonfarm), total	47.5	-	.3	.9	1.5	4.5	14.5	22.6	2.9	.2
Single-family	43.9	-	.3	.9	1.5	4.5	14.4	20.2	2.0	.1
Multifamily	3.6	-	-	-	-	.1	.2	.4	.9	.1
Acreage	6.1	3	9	5	1.4	1.8	.8	.3	.1	.1
Vacant platted lots	41.7	1.7	3.6	7.7	11.9	12.1	2.8	1.1	.5	.2
Commercial and Industrial	3.6	-	-	-	-	.2	.7	.8	.9	.9
Other and unallocable	1.1	-	-	-	-	.5	.4	.2	.1	-
Assessed value of properties (million dollars):										
All types of property	28 120	1	42	174	543	1 501	3 714	8 586	3 304	6 544
Residential (nonfarm), total	15 652	-	3	18	61	382	2 902	7 705	1 906	609
Single-family	13 290	-	3	18	61	377	2 871	6 781	1 265	160
Multifamily	2 362	-	-	-	-	5	30	924	641	449
Acreage	709	-	8	7	47	138	138	115	97	65
Vacant platted lots	4 011	1	31	149	435	916	468	398	420	664
Commercial and Industrial	7 422	-	-	-	-	22	133	313	822	5 153
Other and unallocable	326	-	-	-	-	43	73	56	59	52
Percent of all assessed value:										
All types of property	100.0	-	.1	.6	1.9	5.3	13.2	30.5	11.8	23.3
Residential (nonfarm), total	55.7	-	.1	.2	1.4	37.7	-	27.4	2.2	2.2
Single-family	47.3	-	.1	.2	1.3	10.2	-	24.1	4.5	.6
Multifamily	8.4	-	-	-	-	.1	-	3.3	2.3	1.6
Acreage	2.5	-	-	-	.2	.5	-	.4	.3	.2
Vacant platted lots	14.3	-	1	5	1.5	3.3	1.7	1.4	1.5	2.4
Commercial and Industrial	26.4	-	-	-	-	1	.5	1.1	2.9	18.3
Other and unallocable	1.2	-	-	-	-	2	.3	.2	.2	.2
ARIZONA										
Number of properties assessed:										
All types of property	1 986 154	701 472	613 552	484 844	120 826	40 332	12 684	6 207	4 013	2 124
Residential (nonfarm), total	977 853	35 544	391 818	441 068	90 918	14 973	1 886	627	521	502
Single-family	932 314	34 008	371 192	429 888	83 784	12 324	984	121	13	-
Multifamily	45 539	1 536	20 624	11 180	7 132	2 649	902	506	508	502
Acreage	95 976	31 632	37 492	13 932	6 716	4 115	1 191	583	261	54
Vacant platted lots	850 347	632 376	173 720	20 552	12 948	6 509	2 509	1 118	501	117
Commercial and Industrial	54 617	384	6 884	7 772	8 866	14 530	7 088	3 836	2 714	1 445
Other and unallocable	7 381	1 536	3 640	1 520	382	205	-	56	16	6
Percent of all properties assessed:										
All types of property	100.0	35.3	30.9	24.4	6.1	2.0	.6	.3	.2	.1
Residential (nonfarm), total	49.2	1.8	19.7	22.2	4.6	.8	.1	-	-	-
Single-family	46.9	1.7	18.7	21.6	4.2	.6	-	-	-	-
Multifamily	2.3	.1	1.0	.8	.4	.1	-	-	-	-
Acreage	4.8	1.6	1.9	.7	.3	.2	.1	-	-	-
Vacant platted lots	42.8	31.8	8.7	1.0	.7	.3	.1	.1	-	-
Commercial and Industrial	2.7	-	.3	.4	.5	.7	.4	.2	.1	.1
Other and unallocable	.4	.1	.2	.1	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	12 558	239	1 826	3 309	1 612	1 213	883	668	1 229	2 441
Residential (nonfarm), total	6 283	24	1 341	2 998	1 193	415	130	87	167	460
Single-family	5 278	22	1 271	2 919	1 092	336	64	15	4	-
Multifamily	1 005	1	70	79	101	79	65	72	163	460
Acreage	653	12	94	98	91	125	84	81	79	43
Vacant platted lots	1 520	202	365	142	178	201	171	154	150	86
Commercial and Industrial	4 056	-	17	61	144	465	498	540	829	1 844
Other and unallocable	47	1	9	10	5	7	1	6	4	7
Percent of all assessed value:										
All types of property	100.0	1.9	14.5	26.4	12.8	9.7	7.0	6.9	9.8	19.4
Residential (nonfarm), total	50.0	.2	10.7	23.9	9.5	3.3	1.7	-	.7	3.7
Single-family	42.0	.2	10.1	23.2	8.7	2.7	.5	-	-	-
Multifamily	8.0	-	.6	.6	.8	.6	.5	.6	1.3	3.7
Acreage	5.2	.1	.7	.8	.7	1.0	.7	.6	.6	.3
Vacant platted lots	12.1	1.6	2.9	1.1	1.4	1.6	1.4	1.2	1.2	.7
Commercial and Industrial	32.3	-	10.7	5.1	1.1	3.7	4.0	4.3	6.6	14.7
Other and unallocable	.4	-	.1	.1	-	.1	-	.1	-	.1

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
ARKANSAS										
Number of properties assessed:										
All types of property	1 797 861	690 080	595 054	303 819	164 497	35 631	5 464	1 836	1 001	494
Residential (nonfarm), total	684 308	26 721	268 084	247 109	124 833	16 136	987	199	189	71
Single-family	669 073	26 337	264 289	242 526	120 449	14 799	647	24	1	-
Multifamily	15 235	384	3 775	4 583	4 384	1 337	340	175	188	71
Acresage	562 215	262 393	217 302	42 668	27 435	10 733	1 512	128	8	0
Vacant platted lots	451 187	356 292	90 974	2 168	1 041	522	96	68	24	3
Commercial and industrial	56 457	3 271	16 663	11 683	11 123	8 238	2 838	1 440	780	412
Other and unallocable	43 695	41 383	2 054	192	64	-	-	2	-	1
Percent of all properties assessed:										
All types of property	100.0	38.4	33.1	16.9	9.1	2.0	3	.1	.1	-
Residential (nonfarm), total	38.1	1.5	14.9	13.7	6.9	9	.1	-	-	-
Single-family	37.2	1.5	14.7	13.5	6.7	8	-	-	-	-
Multifamily	0	-	.2	.3	.2	.1	-	-	-	-
Acresage	31.3	14.6	12.1	2.4	1.5	6	.1	-	-	-
Vacant platted lots	25.1	19.8	5.1	1	1	-	-	-	-	-
Commercial and industrial	3.1	.2	9	6	.6	.5	2	1	-	-
Other and unallocable	2.4	2.3	1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	8 871	258	1 511	2 172	2 216	1 017	372	251	303	588
Residential (nonfarm), total	5 014	15	832	1 766	1 663	427	63	28	60	57
Single-family	4 699	15	820	1 733	1 603	388	39	3	-	-
Multifamily	315	-	11	33	60	38	24	24	59	57
Acresage	1 752	107	485	305	377	313	104	15	2	7
Vacant platted lots	348	130	142	14	15	16	6	9	7	2
Commercial and industrial	1 745	2	48	85	160	261	200	199	235	520
Other and unallocable	13	4	4	1	1	-	-	-	-	2
Percent of all assessed value:										
All types of property	100.0	2.9	17.0	24.5	25.0	11.5	4.2	2.8	3.4	6.6
Residential (nonfarm), total	56.5	2	9.4	19.9	18.7	4.8	1.0	-	.3	.6
Single-family	53.0	2	9.2	19.5	18.1	4.4	4	-	-	-
Multifamily	3.5	-	.1	.4	.7	.4	3	3	.7	.6
Acresage	19.7	1.2	5.5	3.4	4.3	3.5	1.2	.2	-	.1
Vacant platted lots	3.9	1.5	1.6	.2	.2	.2	.1	1	.1	-
Commercial and industrial	19.7	-	9.4	1.0	1.8	2.9	2.2	2.2	2.6	5.9
Other and unallocable	1	-	-	-	-	-	-	-	-	-
CALIFORNIA										
Number of properties assessed:										
All types of property	8 885 934	188 000	518 400	396 208	622 776	2 509 078	2 610 605	1 474 576	429 162	137 131
Residential (nonfarm), total	6 579 948	2 304	15 392	62 448	311 872	2 156 698	2 381 330	1 301 930	300 387	47 586
Single-family	5 993 482	1 920	13 856	58 592	283 808	2 008 709	2 206 250	1 166 989	231 087	22 270
Multifamily	586 466	384	1 536	3 856	28 064	147 989	175 080	134 941	69 300	25 316
Acresage	471 485	21 344	62 896	55 072	58 920	101 859	78 664	56 807	27 942	8 181
Vacant platted lots	1 306 110	160 448	410 432	229 056	213 360	172 013	60 456	32 520	17 233	10 593
Commercial and industrial	412 461	758	6 192	6 928	18 696	66 239	83 108	80 252	81 264	69 012
Other and unallocable	115 929	3 136	23 486	42 704	19 928	12 267	-	10 312	2 336	1 759
Percent of all properties assessed:										
All types of property	100.0	2.1	5.8	4.5	7.0	28.2	29.4	16.6	4.8	1.5
Residential (nonfarm), total	74.0	-	.2	.7	3.5	24.3	26.8	14.7	3.4	.5
Single-family	67.4	-	.2	.7	3.2	22.6	24.8	13.1	2.6	.3
Multifamily	6.6	-	-	-	.3	1.7	2.0	1.6	.8	.3
Acresage	5.3	.2	.7	.6	.7	1.1	.9	.6	.3	.1
Vacant platted lots	14.7	1.8	4.6	2.6	2.4	1.9	.7	.4	.2	.1
Commercial and industrial	4.6	-	.1	.1	.2	.7	.9	.9	.9	.6
Other and unallocable	1.3	-	.3	.5	.2	.1	.1	-	-	-
Assessed value of properties (million dollars):										
All types of property	928 616	82	1 406	2 898	9 423	87 517	189 464	199 511	123 152	272 025
Residential (nonfarm), total	598 457	-	50	495	4 932	78 174	173 138	175 137	83 224	57 500
Single-family	497 297	-	48	485	4 471	71 083	160 428	158 177	82 058	18 549
Multifamily	101 160	-	2	29	461	5 091	12 710	18 960	20 257	38 950
Acresage	38 386	11	179	401	885	3 393	5 681	7 908	8 392	9 775
Vacant platted lots	44 417	69	1 093	1 650	3 040	5 250	4 146	4 483	5 265	17 367
Commercial and industrial	238 459	-	20	50	280	2 309	6 006	11 516	25 610	181 588
Other and unallocable	8 898	1	74	304	287	392	503	469	660	5 795
Percent of all assessed value:										
All types of property	100.0	-	.2	.3	1.0	9.4	20.4	21.5	13.3	29.3
Residential (nonfarm), total	64.4	-	-	.1	.5	8.2	37.5	-	18.9	6.2
Single-family	53.8	-	-	.1	.5	7.7	17.3	16.8	6.8	2.0
Multifamily	10.9	-	-	-	-	.5	1.4	2.0	2.2	4.2
Acresage	4.1	-	-	-	.1	.4	.6	.9	.9	1.1
Vacant platted lots	4.8	-	.1	.2	.3	.6	.4	.5	.8	1.9
Commercial and industrial	25.7	-	-	-	-	.2	.6	1.2	2.8	19.6
Other and unallocable	1.0	-	-	-	-	-	.1	.1	.1	.8

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

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Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
COLORADO										
Number of properties assessed:										
All types of property	1 726 864	329 512	513 816	583 364	229 146	47 155	12 439	6 278	3 452	1 704
Residential (nonfarm), total	1 030 954	27 600	249 088	533 048	194 654	23 346	1 814	694	382	225
Single-family	996 974	27 600	245 848	520 836	183 514	18 469	1 368	186	40	12
Multifamily	33 980	-	3 140	12 212	11 140	4 877	1 546	508	342	213
Acreage	165 203	58 136	59 420	25 584	14 644	5 872	1 078	351	101	19
Vacant platted lots	385 190	169 032	191 208	15 352	5 044	2 601	1 294	552	93	15
Commercial and industrial	59 060	1 520	6 244	8 380	13 898	14 405	7 010	3 778	2 509	1 327
Other and unallocable	86 461	73 224	7 856	1 000	916	931	-	2 049	367	118
Percent of all properties assessed:										
All types of property	100.0	19.1	29.8	33.8	13.3	2.7	.7	.4	2	.1
Residential (nonfarm), total	59.7	1.6	14.4	30.9	11.3	1.4	1	-	-	-
Single-family	57.7	1.6	14.2	30.2	10.6	1.1	-	-	-	-
Multifamily	2.0	-	.2	.7	.6	.3	-	-	-	-
Acreage	9.6	3.4	3.4	1.5	.8	.3	1	-	-	-
Vacant platted lots	22.3	9.8	11.1	.9	.3	2	1	-	-	-
Commercial and industrial	3.4	.1	.4	.5	.8	8	.4	2	.1	.1
Other and unallocable	5.0	4.2	5	.1	1	1	1	.1	-	-
Assessed value of properties (million dollars):										
All types of property	15 771	123	1 419	4 225	2 971	1 367	868	881	1 052	2 802
Residential (nonfarm), total	8 388	18	819	3 870	2 486	618	136	93	121	195
Single-family	7 513	18	807	3 780	2 332	474	24	25	12	11
Multifamily	875	-	12	90	153	144	111	68	109	185
Acreage	909	17	148	183	199	176	74	49	30	30
Vacant platted lots	958	73	419	103	72	87	86	76	27	11
Commercial and industrial	4 607	1	18	63	201	456	490	538	772	2 050
Other and unallocable	910	15	15	7	13	30	83	125	102	515
Percent of all assessed value:										
All types of property	100.0	.8	9.0	26.8	18.8	8.7	5.5	5.6	6.7	17.8
Residential (nonfarm), total	53.2	1	5.2	24.5	15.8	3.9	1.5	-	.6	1.2
Single-family	47.6	.1	5.1	24.0	14.8	3.0	.2	.2	.1	.1
Multifamily	5.6	-	.1	.6	1.0	.9	.7	.4	.7	1.2
Acreage	5.8	1	.9	1.2	1.3	1.1	.5	.3	.2	.2
Vacant platted lots	6.1	.5	2.7	.7	.5	.6	.5	.5	.2	.1
Commercial and industrial	29.2	-	5.2	.4	1.3	2.9	3.1	3.4	4.9	13.0
Other and unallocable	5.8	.1	1	-	1	2	5	8	6	3.3
CONNECTICUT										
Number of properties assessed:										
All types of property	1 054 501	15 728	45 492	40 527	100 935	521 690	237 309	69 019	17 965	5 823
Residential (nonfarm), total	868 235	-	3 048	9 437	69 956	494 306	219 447	58 979	11 594	1 460
Single-family	822 379	-	3 048	8 659	59 236	467 299	215 498	57 101	10 758	766
Multifamily	45 856	-	-	768	10 720	27 009	3 949	1 878	836	694
Acreage	32 889	7 514	10 311	5 997	4 766	2 728	901	342	327	93
Vacant platted lots	102 039	8 214	30 653	23 590	21 849	14 087	2 936	611	301	97
Commercial and industrial	47 404	-	-	757	3 299	10 227	14 131	9 085	5 737	4 171
Other and unallocable	3 825	-	1 478	744	1 259	343	-	-	-	-
Percent of all properties assessed:										
All types of property	100.0	1.5	4.3	3.8	9.6	49.5	22.5	6.6	1.7	.6
Residential (nonfarm), total	82.3	-	.3	.9	6.8	46.9	20.8	5.8	1.1	.1
Single-family	78.0	-	.3	.8	5.8	44.3	20.4	5.4	1.0	.1
Multifamily	4.3	-	-	.1	1.0	2.8	.4	.2	.1	.1
Acreage	3.1	.7	1.0	.6	.5	.3	.1	-	-	-
Vacant platted lots	9.7	.8	2.9	2.2	2.1	1.3	.3	.1	-	-
Commercial and industrial	4.5	-	.1	.3	1.0	1.0	1.3	.9	.5	.4
Other and unallocable .....	.4	-	.1	.1	.1	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	65 225	8	125	303	1 598	17 758	15 904	9 342	4 959	11 704
Residential (nonfarm), total	47 894	-	10	70	1 150	16 848	14 632	7 943	3 046	1 698
Single-family	44 949	-	10	64	978	16 028	14 369	7 682	2 823	564
Multifamily	3 045	-	-	7	172	820	263	262	222	1 134
Acreage	659	7	24	45	70	88	66	50	112	163
Vacant platted lots	1 550	6	87	174	307	434	192	81	98	92
Commercial and industrial	14 984	-	-	8	53	377	1 012	1 268	1 706	9 751
Other and unallocable	39	-	3	7	19	7	-	-	-	-
Percent of all assessed value:										
All types of property	100.0	-	.2	.5	2.5	27.2	24.4	14.3	7.6	17.9
Residential (nonfarm), total	73.6	-	.1	.1	1.8	25.8	34.6	-	12.2	2.6
Single-family	68.9	-	-	.1	1.5	24.6	22.0	11.1	4.3	.9
Multifamily	4.7	-	-	-	.3	1.3	.4	.4	.3	1.7
Acreage	1.0	-	-	.1	.1	.1	.1	.1	.2	.2
Vacant platted lots	2.4	-	.1	.3	.5	.7	.3	.1	.1	.1
Commercial and industrial	23.0	-	-	-	1.1	6	1.6	1.9	2.6	14.9
Other and unallocable .....	.1	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
DELAWARE										
Number of properties assessed:										
All types of property	273 343	14 976	49 344	39 360	36 608	61 792	54 528	12 336	2 877	1 522
Residential (nonfarm), total	201 987	768	20 352	32 256	30 656	55 958	50 656	9 680	1 316	303
Single-family	201 451	768	20 352	32 256	30 656	55 904	50 656	8 488	1 264	107
Multifamily	536	-	-	-	-	64	32	192	52	196
Acreage	9 259	1 152	2 112	1 934	960	1 760	448	368	258	217
Vacant platted lots	51 448	13 056	26 496	4 992	3 840	2 016	640	192	160	56
Commercial and industrial	10 648	-	384	128	1 152	2 048	2 752	2 086	1 142	946
Other and unallocable	1	-	-	-	-	-	-	-	1	-
Percent of all properties assessed:										
All types of property	100.0	5.5	18.1	14.4	13.4	22.6	19.9	4.5	1.1	.6
Residential (nonfarm), total	73.9	.3	7.4	11.8	11.2	20.5	18.5	3.5	.5	.1
Single-family	73.7	.3	7.4	11.8	11.2	20.5	18.5	3.5	.5	-
Multifamily	.2	-	-	-	-	-	-	.1	-	.1
Acreage	3.4	.4	.8	.7	.4	.6	.2	.1	.1	.1
Vacant platted lots	18.8	4.8	9.7	1.8	1.4	.7	.2	.1	.1	-
Commercial and industrial	3.9	-	.1	-	.4	.7	1.0	.8	.4	.3
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	12 969	7	135	288	520	2 158	3 678	1 624	817	3 861
Residential (nonfarm), total	8 291	-	70	240	435	1 987	3 408	1 254	349	626
Single-family	7 741	-	70	240	435	1 985	3 405	1 229	331	119
Multifamily	550	-	-	-	-	2	3	26	18	507
Acreage	514	1	6	13	15	51	30	57	79	268
Vacant platted lots	376	6	59	35	54	56	42	22	48	59
Commercial and industrial	3 787	-	-	1	17	65	198	291	341	2 908
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Percent of all assessed value:										
All types of property	100.0	1	1.0	2.2	4.0	16.6	28.4	12.5	6.3	29.8
Residential (nonfarm), total	63.9	-	.5	1.9	3.4	15.3	36.0	-	9.7	4.8
Single-family	59.7	-	.5	1.9	3.4	15.3	26.3	-	9.5	.9
Multifamily	4.2	-	-	-	-	-	-	2	.1	3.9
Acreage	4.0	-	-	.1	.1	.4	.2	.4	.6	2.1
Vacant platted lots	2.9	-	.5	.3	.4	.4	.3	.2	.4	.5
Commercial and industrial	29.2	-	.5	-	1	.5	1.5	2.2	2.6	22.4
Other and unallocable	-	-	-	-	-	-	-	-	-	-
DISTRICT OF COLUMBIA										
Number of properties assessed:										
All types of property	159 710	384	4 224	6 144	6 912	19 968	72 192	31 616	13 440	4 830
Residential (nonfarm), total	130 569	-	-	384	768	16 512	70 464	29 312	11 264	1 865
Single-family	114 296	-	-	384	768	14 208	61 824	26 496	9 376	1 240
Multifamily	16 273	-	-	-	-	2 304	8 640	2 816	1 888	625
Acreage	-	-	-	-	-	-	-	-	-	-
Vacant platted lots	10 987	384	1 152	2 304	3 072	1 920	960	768	128	299
Commercial and industrial	8 938	-	-	-	384	1 536	768	1 536	2 048	2 666
Other and unallocable	9 216	-	3 072	3 456	2 888	-	-	-	-	-
Percent of all properties assessed:										
All types of property	100.0	.2	2.8	3.8	4.3	12.5	45.2	19.8	8.4	3.0
Residential (nonfarm), total	81.8	-	.2	.5	.5	10.3	44.1	18.4	7.1	1.2
Single-family	71.6	-	.2	.5	.5	8.9	38.7	16.6	6.9	.8
Multifamily	10.2	-	-	-	-	1.4	5.4	1.8	1.2	.4
Acreage	-	-	-	-	-	-	-	-	-	-
Vacant platted lots	6.9	.2	.7	1.4	1.9	1.2	.6	.5	.1	.2
Commercial and industrial	5.6	-	-	.2	.2	1.0	.5	1.0	1.3	1.7
Other and unallocable	5.8	-	1.9	2.2	1.7	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	28 882	-	15	42	98	749	5 028	4 576	3 844	18 316
Residential (nonfarm), total	13 629	-	2	12	12	652	4 894	4 264	3 122	2 470
Single-family	10 801	-	2	12	12	552	4 267	3 847	2 607	929
Multifamily	2 828	-	-	-	-	100	626	416	515	1 542
Acreage	-	-	-	-	-	-	-	-	-	-
Vacant platted lots	974	-	5	14	44	51	76	91	33	787
Commercial and industrial	14 216	-	-	6	6	46	59	221	689	15 059
Other and unallocable	63	-	11	26	35	-	-	-	-	-
Percent of all assessed value:										
All types of property	100.0	-	.1	.1	.3	2.6	17.4	15.8	13.3	63.4
Residential (nonfarm), total	47.2	-	-	-	-	2.3	31.7	-	14.8	8.6
Single-family	37.4	-	-	-	-	1.9	14.8	-	9.0	3.2
Multifamily	9.8	-	-	-	-	.3	2.2	-	1.8	5.3
Acreage	-	-	-	-	-	-	-	-	-	-
Vacant platted lots	3.4	-	-	.2	.2	.2	.3	.3	.1	2.7
Commercial and industrial	49.2	-	-	.2	.2	.2	.2	.8	2.4	52.1
Other and unallocable	.2	-	-	.1	.1	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
FLORIDA										
Number of properties assessed:										
All types of property	6 520 985	253 P98	1 040 706	522 870	611 948	2 098 387	1 426 326	404 957	118 706	43 198
Residential (nonfarm), total	3 932 040	3 072	29 088	83 301	296 809	1 834 194	1 290 163	322 161	63 389	9 860
Single-family	3 746 933	2 304	28 704	82 533	290 580	1 770 834	1 211 494	300 406	55 313	4 763
Multifamily	185 107	77 768	384	768	6 229	63 360	78 669	21 755	8 076	5 097
Acreage	443 581	77 728	112 544	56 618	60 064	69 722	38 246	16 136	8 694	3 829
Vacant plattd lots	1 888 071	150 752	887 138	375 798	237 969	152 155	47 920	20 276	10 197	5 867
Commercial and Industrial	221 675	6 720	6 688	4 880	14 874	36 895	47 963	44 240	35 887	23 527
Other and unallocable	35 616	15 616	5 248	2 272	2 229	5 418	-	4 178	539	116
Percent of all properties assessed:										
All types of property	100.0	3.9	16.0	8.0	9.4	32.2	21.9	6.2	1.8	.7
Residential (nonfarm), total	60.3	-	.4	1.3	4.6	28.1	19.8	4.9	1.0	.2
Single-family	57.5	-	.4	1.3	4.5	27.2	18.6	4.6	.8	1
Multifamily	2.8	-	-	-	.1	1.1	1.2	.3	.1	.1
Acreage	6.8	1.2	1.7	.9	1.1	1.1	.6	.2	.1	.1
Vacant plattd lots	29.0	2.3	13.6	5.8	3.6	2.3	7	3	.2	.1
Commercial and Industrial	3.4	1	1	1	.2	6	7	7	6	1
Other and unallocable	.5	2	1	-	-	1	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	344 042	119	2 687	3 722	8 903	73 898	96 453	53 775	34 371	78 164
Residential (nonfarm), total	227 631	1	100	641	4 523	65 583	86 954	42 279	17 420	15 455
Single-family	203 481	1	99	634	4 424	63 282	81 480	39 316	15 012	3 992
Multifamily	24 150	-	1	7	99	2 301	5 473	2 963	2 408	11 463
Acreage	16 035	33	246	408	849	2 240	2 661	2 175	2 594	5 205
Vacant plattd lots	29 217	79	2 310	2 622	3 279	4 641	3 231	2 746	9 110	7 882
Commercial and Industrial	70 151	2	18	34	219	1 281	3 463	6 290	11 075	49 410
Other and unallocable	1 008	3	12	16	34	153	144	286	173	211
Percent of all assessed value:										
All types of property	100.0	-	8	1.1	2.6	21.5	28.0	15.6	10.0	22.7
Residential (nonfarm), total	66.2	-	-	2	1.3	19.1	37.6	-	12.3	4.5
Single-family	59.1	-	-	.2	1.3	18.4	23.7	11.4	4.4	1.2
Multifamily	7.0	-	-	-	-	7	16	9	.7	3.3
Acreage	4.7	1	1	.2	.7	8	8	6	8	1.5
Vacant plattd lots	8.5	-	7	.8	1.0	1.3	9	8	.9	2.3
Commercial and Industrial	20.4	-	-	-	1	4	10	1.8	3.2	14.4
Other and unallocable	.3	-	-	-	-	-	-	1	1	1
GEORGIA										
Number of properties assessed:										
All types of property	2 356 675	157 686	469 320	389 656	638 425	592 345	77 435	18 860	7 587	5 353
Residential (nonfarm), total	1 527 454	3 026	148 651	281 608	545 707	496 533	43 437	5 070	1 143	1 384
Single-family	1 480 844	3 542	146 786	275 323	533 490	476 502	40 501	4 311	327	63
Multifamily	46 610	384	1 865	6 285	12 217	20 031	2 936	759	816	1 321
Acreage	233 457	6 370	41 120	43 414	57 322	61 463	16 574	5 155	1 522	525
Vacant plattd lots	486 886	144 482	268 354	50 669	14 311	6 342	1 864	646	160	58
Commercial and Industrial	103 215	1 810	8 248	13 426	20 427	27 671	15 548	7 959	4 751	3 381
Other and unallocable	5 667	1 098	2 958	541	664	340	-	48	16	6
Percent of all properties assessed:										
All types of property	100.0	6.7	19.9	16.5	27.1	25.1	3.3	8	3	2
Residential (nonfarm), total	64.8	2	6.3	11.9	23.2	21.1	1.8	2	-	.1
Single-family	62.8	.2	6.2	11.7	22.6	20.2	1.7	2	-	-
Multifamily	2.0	-	1	3	5	.8	1	-	-	.1
Acreage	9.9	.3	1.7	1.8	2.4	2.6	.7	.2	.1	-
Vacant plattd lots	20.7	6.1	11.4	2.2	6	3	1	-	-	-
Commercial and Industrial	4.4	1	.3	6	9	1.2	.7	.3	2	.1
Other and unallocable	.2	1	1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	50 768	90	1 308	2 891	9 394	17 232	5 124	2 555	2 304	8 634
Residential (nonfarm), total	31 481	3	507	2 127	8 060	14 213	2 781	655	346	2 023
Single-family	28 086	3	501	2 079	7 871	13 617	2 591	545	88	108
Multifamily	3 395	-	6	48	189	596	110	258	451	1 915
Acreage	6 209	3	128	322	827	1 923	1 198	688	451	600
Vacant plattd lots	1 837	83	644	342	195	186	126	95	52	70
Commercial and Industrial	11 189	1	25	97	304	897	1 098	1 112	1 451	5 932
Other and unallocable	51	1	5	3	9	12	1	4	5	10
Percent of all assessed value:										
All types of property	100.0	2	2.6	5.7	18.5	33.9	10.1	5.0	4.5	17.0
Residential (nonfarm), total	62.0	-	1.0	4.2	15.9	28.0	6.8	-	1.3	4.0
Single-family	55.3	-	1.0	4.1	15.5	26.8	5.1	1.1	1.2	2
Multifamily	6.7	-	.1	.1	.4	1.2	.4	.2	.5	3.6
Acreage	12.2	.2	.6	.6	1.6	3.8	2.2	1.4	.9	1.2
Vacant plattd lots	3.6	.2	1.3	.7	.4	.4	.2	.2	.1	.1
Commercial and Industrial	22.0	-	1.0	.2	.8	1.8	2.2	2.2	2.9	11.7
Other and unallocable	.1	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
HAWAII										
Number of properties assessed:										
All types of property	391 388	9 216	24 192	26 880	20 544	34 752	100 096	133 376	34 608	7 724
Residential (nonfarm), total	248 404	-	-	384	960	16 832	78 784	120 608	27 920	2 916
Single-family	243 369	-	-	384	960	16 832	78 784	118 656	25 712	2 041
Multifamily	5 035	-	-	-	-	-	-	1 952	2 208	875
Acreage	65 465	8 064	6 912	9 216	14 784	7 040	10 304	6 144	2 256	745
Vacant platted lots	57 263	1 152	16 896	17 280	4 608	8 128	5 632	2 496	880	191
Commercial and industrial	10 098	-	-	-	-	256	1 984	1 664	2 832	3 362
Other and unallocable	10 158	-	384	-	192	2 496	-	5 656	720	510
Percent of all properties assessed:										
All types of property	100.0	2.4	6.2	6.9	5.2	8.9	25.6	34.1	8.8	2.0
Residential (nonfarm), total	63.5	-	-	.1	.2	4.3	20.1	30.8	7.1	.7
Single-family	62.2	-	-	.1	.2	4.3	20.1	30.3	6.6	.5
Multifamily	1.3	-	-	-	-	-	-	.5	.6	.2
Acreage	16.7	2.1	1.8	2.4	3.8	1.8	2.6	1.6	.6	.2
Vacant platted lots	14.6	3	4.3	4.4	1.2	2.1	1.4	.6	.2	-
Commercial and industrial	2.6	-	-	-	-	.1	.5	.4	.7	.9
Other and unallocable	2.6	-	.1	-	-	.6	.9	.6	2	1
Assessed value of properties (million dollars):										
All types of property	50 517	4	91	200	280	1 268	7 541	18 449	9 539	16 361
Residential (nonfarm), total	31 964	-	-	2	16	642	6 011	16 733	7 524	3 070
Single-family	29 902	-	-	2	16	642	6 011	16 456	6 877	1 801
Multifamily	2 062	-	-	-	-	-	-	277	647	1 269
Acreage	4 237	3	20	76	195	244	731	840	647	1 259
Vacant platted lots	1 756	1	71	122	65	282	395	325	278	329
Commercial and industrial	10 110	-	-	-	-	10	147	227	894	9 477
Other and unallocable	2 449	-	1	-	3	90	257	324	197	1 733
Percent of all assessed value:										
All types of property	100.0	-	.2	.4	.6	2.5	14.9	36.5	18.9	32.4
Residential (nonfarm), total	63.3	-	-	-	-	1.3	45.0	-	33.1	6.1
Single-family	59.2	-	-	-	-	1.3	11.9	32.6	13.6	3.6
Multifamily	4.1	-	-	-	-	-	-	.5	1.3	2.5
Acreage	8.4	-	-	.2	.4	.5	1.4	1.7	1.3	3.5
Vacant platted lots	3.5	-	.1	.2	.1	.6	.8	.6	.6	.7
Commercial and industrial	20.0	-	-	-	-	-	.3	.4	1.8	18.8
Other and unallocable	4.8	-	-	-	-	.2	.5	.6	.4	3.4
IDAHO										
Number of properties assessed:										
All types of property	518 837	17 398	54 621	50 952	72 612	168 365	120 320	26 564	6 345	1 666
Residential (nonfarm), total	267 034	768	1 695	7 757	25 484	124 171	92 250	13 095	1 627	192
Single-family	261 683	768	1 695	7 757	25 164	123 275	89 373	12 224	1 348	82
Multifamily	5 351	-	-	-	320	896	2 877	871	279	110
Acreage	145 809	9 044	28 282	19 487	25 854	30 462	21 706	9 152	1 688	138
Vacant platted lots	84 707	7 208	23 882	22 318	20 213	8 314	2 250	333	134	57
Commercial and industrial	18 777	-	-	623	875	5 037	4 084	3 986	2 897	1 281
Other and unallocable	2 512	378	762	760	187	384	-	32	-	1
Percent of all properties assessed:										
All types of property	100.0	3.4	10.5	9.8	14.0	32.5	23.2	5.1	1.2	.3
Residential (nonfarm), total	51.5	.1	.3	1.5	4.9	23.9	17.8	2.5	.3	-
Single-family	50.4	.1	.3	1.5	4.9	23.8	17.2	2.4	.3	-
Multifamily	1.0	-	-	-	.1	.2	.6	.2	.1	-
Acreage	28.1	1.7	5.5	3.8	5.0	5.9	4.2	1.8	.3	-
Vacant platted lots	16.3	1.4	4.6	4.3	3.9	1.6	.4	.1	-	-
Commercial and industrial	3.6	-	-	.1	.2	1.0	.8	.8	.6	.2
Other and unallocable	.5	.1	.1	1	-	.1	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	24 326	7	157	371	1 041	5 919	8 073	3 509	1 804	2 411
Residential (nonfarm), total	13 907	-	4	57	386	4 478	6 101	1 658	455	176
Single-family	13 337	-	4	57	382	4 442	5 917	1 541	369	57
Multifamily	570	-	-	-	4	36	184	117	85	119
Acreage	5 160	4	83	146	367	996	1 528	1 249	459	109
Vacant platted lots	1 075	3	69	158	270	258	150	47	36	38
Commercial and industrial	4 159	-	-	4	15	178	291	555	854	2 086
Other and unallocable	25	-	1	6	3	9	3	-	-	2
Percent of all assessed value:										
All types of property	100.0	-	.6	1.5	4.3	24.3	33.2	14.4	7.4	9.9
Residential (nonfarm), total	57.2	-	.2	1.6	18.4	31.9	-	-	6.8	.7
Single-family	54.8	-	.2	1.6	18.3	24.3	-	6.3	1.5	.2
Multifamily	2.3	-	-	-	.1	.8	-	.5	.4	.5
Acreage	21.2	.3	.6	1.5	4.1	6.3	5.1	1.9	.4	.4
Vacant platted lots	4.4	-	.3	.6	1.1	1.1	.6	.2	.1	.2
Commercial and industrial	17.1	-	-	.1	.7	1.2	1.2	2.3	3.5	8.6
Other and unallocable	.1	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
ILLINOIS										
Number of properties assessed:										
All types of property	4 532 672	435 912	756 308	788 516	1 458 326	915 699	121 345	31 690	17 113	7 763
Residential (nonfarm), total	2 898 030	13 632	197 536	599 780	1 280 008	735 970	57 408	9 901	2 929	866
Single-family	2 665 777	13 632	170 332	531 636	1 206 558	693 339	45 927	4 019	319	15
Multifamily	232 253	-	27 204	68 144	73 450	42 631	11 481	5 882	2 610	851
Acreage	584 922	101 688	163 280	88 288	100 326	102 871	26 780	1 569	105	15
Vacant platted lots	654 803	245 928	329 784	47 080	19 732	8 349	2 590	791	474	115
Commercial and Industrial	259 074	2 232	21 288	43 512	52 554	66 251	34 121	18 984	13 477	6 675
Other and unallocable	135 843	72 432	44 460	9 876	5 706	2 258	-	891	128	92
Percent of all properties assessed:										
All types of property	100.0	9.6	16.7	17.4	32.2	20.2	2.7	.7	.4	.2
Residential (nonfarm), total	63.9	.3	4.4	13.2	28.2	16.2	1.3	.2	.1	-
Single-family	58.8	.3	3.8	11.7	26.6	15.3	1.0	.1	-	-
Multifamily	5.1	-	.6	1.5	1.6	.9	.3	.1	.1	-
Acreage	12.9	2.2	3.6	1.9	2.2	2.3	6	-	-	-
Vacant platted lots	14.4	5.4	7.3	1.0	.4	.2	.1	-	-	-
Commercial and Industrial	5.7	-	.5	1.0	1.2	1.5	.8	.4	.3	.1
Other and unallocable	3.0	1.6	1.0	.2	.1	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	90 508	205	2 073	5 982	21 246	26 270	8 088	4 339	5 153	18 652
Residential (nonfarm), total	51 168	8	681	4 620	18 669	20 669	3 738	1 304	825	1 504
Single-family	44 476	8	582	4 121	17 611	19 360	2 939	500	80	13
Multifamily	6 692	-	99	498	1 058	1 309	799	804	745	1 491
Acreage	7 623	47	643	643	1 459	3 185	1 733	195	30	17
Vacant platted lots	2 233	123	770	325	272	249	171	104	143	113
Commercial and Industrial	28 866	2	67	325	767	2 095	2 415	2 672	4 116	18 885
Other and unallocable	617	26	114	69	80	72	32	64	40	132
Percent of all assessed value:										
All types of property	100.0	.2	2.3	6.6	23.5	29.0	8.9	4.8	5.7	20.6
Residential (nonfarm), total	56.5	-	.8	5.1	20.6	22.8	5.5	-	1.4	1.7
Single-family	49.1	-	.6	4.6	19.5	21.4	3.2	.6	.1	-
Multifamily	7.4	-	.1	.6	1.2	1.4	.9	.9	.8	1.6
Acreage	8.4	.1	.5	.7	1.6	3.5	1.9	.2	-	-
Vacant platted lots	2.5	.1	.9	.4	.3	.3	.2	.1	.2	.1
Commercial and Industrial	31.9	-	.8	.4	.8	2.3	2.7	3.0	4.5	18.7
Other and unallocable	.7	-	.1	.1	.1	.1	-	.1	-	.1
INDIANA										
Number of properties assessed:										
All types of property	2 483 006	539 360	839 861	631 534	366 901	83 538	12 655	4 559	3 133	1 483
Residential (nonfarm), total	1 432 570	30 731	600 724	508 132	258 695	33 328	1 548	550	520	357
Single-family	1 394 283	30 347	583 150	495 481	252 919	31 487	858	51	9	1
Multifamily	38 287	384	17 574	10 671	5 766	1 841	690	499	511	356
Acreage	475 150	115 125	134 717	101 584	86 631	32 998	3 433	545	120	17
Vacant platted lots	476 455	386 621	82 228	4 272	2 290	626	289	112	9	7
Commercial and Industrial	90 992	1 531	21 050	19 050	18 576	16 525	7 348	3 352	2 485	1 082
Other and unallocable	7 839	5 350	1 142	515	720	62	40	5	5	5
Percent of all properties assessed:										
All types of property	100.0	21.7	33.8	25.4	14.8	3.4	5	.2	.1	.1
Residential (nonfarm), total	57.7	1.2	24.2	20.4	10.4	1.3	1	-	-	-
Single-family	56.2	1.2	23.5	20.0	10.2	1.3	-	-	-	-
Multifamily	1.5	-	.7	.4	.2	.1	-	-	-	-
Acreage	19.1	4.6	5.4	4.1	3.5	1.3	.1	-	-	-
Vacant platted lots	19.2	15.6	3.3	.2	.1	-	-	-	-	-
Commercial and Industrial	3.7	.1	.8	.8	.7	.7	3	1	.1	.1
Other and unallocable	.3	.2	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	19 084	194	2 433	4 499	4 930	2 341	860	620	951	1 891
Residential (nonfarm), total	10 874	21	1 862	3 613	3 421	873	99	77	164	340
Single-family	9 769	21	1 803	3 540	3 342	816	51	6	3	1
Multifamily	905	-	59	73	79	57	48	71	161	340
Acreage	3 657	38	365	719	1 198	925	226	71	31	13
Vacant platted lots	408	130	144	28	33	18	19	15	3	10
Commercial and Industrial	4 314	1	59	135	268	524	513	457	751	1 523
Other and unallocable	31	3	2	4	10	2	3	-	1	4
Percent of all assessed value:										
All types of property	100.0	1.0	12.8	23.6	25.8	12.3	4.5	3.2	5.0	9.9
Residential (nonfarm), total	55.9	.1	9.8	18.9	17.9	4.6	.9	-	4	1.8
Single-family	51.2	.1	9.4	18.5	17.5	4.3	.3	-	-	-
Multifamily	4.7	-	.3	.4	.4	.3	.3	.4	.8	1.8
Acreage	19.2	.2	1.9	3.8	6.3	4.8	1.2	.4	.2	.1
Vacant platted lots	2.1	.7	.8	.1	.2	.1	.1	.1	-	.1
Commercial and Industrial	22.6	-	9.8	.7	1.4	2.7	2.7	2.4	3.9	8.0
Other and unallocable	.2	-	-	-	.1	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
IOWA										
Number of properties assessed:										
All types of property	1 983 913	79 296	177 551	160 599	362 893	975 970	186 383	30 856	6 679	3 394
Residential (nonfarm), total	752 544	8 408	36 806	52 921	168 872	402 521	76 064	5 531	892	525
Single-family	738 108	8 408	36 806	51 769	167 600	397 111	72 603	3 740	64	4
Multifamily	14 436	-	-	1 152	1 272	5 410	3 461	1 791	828	521
Acreage	1 036 583	36 264	79 110	83 203	177 725	548 924	94 620	16 128	607	4
Vacant platted lots	112 147	33 856	54 885	14 682	4 609	2 838	966	224	80	8
Commercial and Industrial	82 642	768	6 751	9 792	11 686	21 685	14 734	8 973	5 101	3 156
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Percent of all properties assessed:										
All types of property	100.0	4.0	8.9	8.1	18.3	49.2	9.4	1.6	.3	.2
Residential (nonfarm), total	37.9	.4	1.9	2.7	8.5	20.3	3.8	.3	-	-
Single-family	37.2	.4	1.9	2.6	8.4	20.0	3.7	.2	-	-
Multifamily	7	-	-	1	.1	3	2	1	-	-
Acreage	52.2	1.8	4.0	4.2	9.0	27.7	4.8	.8	-	-
Vacant platted lots	5.7	1.7	2.8	7	.2	1	-	-	-	-
Commercial and Industrial	4.2	-	3	.5	.6	1.1	7	.5	.3	.2
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	67 679	35	507	1 206	5 524	32 501	12 147	4 066	2 014	6 160
Residential (nonfarm), total	23 729	3	114	409	2 610	12 859	4 790	710	275	725
Single-family	21 968	3	114	402	2 590	12 680	4 551	465	13	7
Multifamily	1 761	-	-	7	20	179	238	245	262	718
Acreage	32 557	16	226	628	2 680	18 858	6 240	2 063	148	4
Vacant platted lots	563	15	148	101	61	80	65	30	26	8
Commercial and Industrial	10 830	-	19	68	172	704	1 052	1 262	1 565	5 424
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Percent of all assessed value:										
All types of property	100.0	.1	.7	1.8	8.2	48.0	17.9	6.0	3.0	9.1
Residential (nonfarm), total	35.1	-	.2	.6	3.9	19.0	8.1	-	1.0	1.1
Single-family	32.5	-	.2	.6	3.8	18.7	6.7	.7	-	-
Multifamily	2.6	-	-	-	-	.3	.4	.4	.4	1.1
Acreage	48.1	-	.3	.9	4.0	27.9	9.2	3.0	.2	-
Vacant platted lots .....	.8	-	.2	1	1	1	1	-	-	-
Commercial and Industrial	16.0	-	2	1	.3	1.0	1.6	1.9	2.3	6.0
Other and unallocable	-	-	-	-	-	-	-	-	-	-
KANSAS										
Number of properties assessed:										
All types of property	1 419 337	359 148	749 028	256 066	42 600	8 117	2 239	1 271	623	256
Residential (nonfarm), total	646 620	58 272	426 438	139 662	19 535	1 989	374	214	103	37
Single-family	622 153	57 888	413 394	132 334	17 327	1 209	-	1	-	-
Multifamily	24 467	384	13 044	7 328	2 208	780	374	213	103	37
Acreage	480 593	74 424	287 202	103 964	14 096	839	35	32	1	2
Vacant platted lots	194 007	182 256	10 694	466	429	160	-	1	1	-
Commercial and Industrial	58 111	9 036	21 720	10 304	8 412	5 088	1 815	1 013	516	218
Other and unallocable	40 017	35 160	2 974	1 670	128	47	-	35	3	-
Percent of all properties assessed:										
All types of property	100.0	25.3	52.8	18.0	3.0	.6	.2	.1	-	-
Residential (nonfarm), total	45.6	4.1	30.0	9.8	1.4	.1	-	-	-	-
Single-family	43.8	4.1	29.1	9.3	1.2	.1	-	-	-	-
Multifamily	1.7	-	.9	.5	.2	.1	-	-	-	-
Acreage	33.9	5.2	20.2	7.3	1.0	.1	-	-	-	-
Vacant platted lots	13.7	12.8	.8	-	-	-	-	-	-	-
Commercial and Industrial	4.1	6	1.5	7	6	.4	1	.1	-	-
Other and unallocable	2.8	2.5	.2	1	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	5 578	116	2 066	1 713	548	242	159	175	186	250
Residential (nonfarm), total	2 603	37	1 164	935	245	55	27	30	30	25
Single-family	2 342	37	1 124	884	216	29	-	-	-	-
Multifamily	262	-	40	50	29	25	27	30	30	25
Acreage	1 787	33	818	690	178	21	2	4	-	1
Vacant platted lots	72	34	23	4	6	4	-	-	-	-
Commercial and Industrial	1 084	5	56	74	118	161	129	138	155	224
Other and unallocable	32	6	5	12	2	2	1	2	1	-
Percent of all assessed value:										
All types of property	100.0	2.1	37.0	30.7	9.8	4.3	2.9	3.1	3.3	4.5
Residential (nonfarm), total	46.7	.7	20.9	16.8	4.4	1.0	1.0	-	.5	.4
Single-family	42.0	.7	20.1	15.9	3.9	.5	-	-	-	-
Multifamily	4.7	-	.7	.9	.5	.5	.5	.5	.5	.4
Acreage	32.0	.6	14.7	12.4	3.2	.4	-	1	-	-
Vacant platted lots	1.3	6	.4	.1	.1	.1	-	-	-	-
Commercial and Industrial	19.4	.1	20.9	1.3	2.1	2.9	2.3	2.5	2.8	4.0
Other and unallocable	6	1	.1	.2	-	-	-	-	-	-

See footnotes at end of table

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
KENTUCKY										
Number of properties assessed:										
All types of property	1 489 512	58 368	213 981	168 169	244 894	532 052	212 911	42 729	11 462	4 944
Residential (nonfarm), total	1 010 017	11 248	115 042	113 953	175 342	413 596	21 075	2 718	2 718	948
Single-family	994 037	11 248	114 658	113 865	173 617	408 156	151 510	19 229	1 712	40
Multifamily	15 980	-	384	88	1 725	5 440	4 565	1 846	1 006	908
Acreage	272 431	2 672	29 539	30 902	54 977	97 468	42 347	11 857	2 383	287
Vacant platted lots	127 595	35 696	61 264	17 051	7 552	3 444	1 452	800	293	45
Commercial and Industrial	62 223	-	3 215	4 706	6 183	16 674	12 715	8 924	6 035	3 574
Other and unallocable	17 242	8 752	4 923	1 555	840	672	-	374	36	92
Percent of all properties assessed:										
All types of property	100.0	3.9	14.4	11.3	16.4	35.7	14.3	2.9	.8	.3
Residential (nonfarm), total	67.8	.8	7.7	7.7	11.8	27.8	10.5	1.4	2	.1
Single-family	66.7	.8	7.7	7.6	11.7	27.4	10.2	1.3	1	-
Multifamily	1.1	-	-	-	.1	.4	.3	.1	1	.1
Acreage	18.3	.2	2.0	2.1	3.7	6.5	2.8	.8	.2	-
Vacant platted lots	8.6	2.4	4.1	1.1	.5	2	1	1	-	-
Commercial and Industrial	4.2	-	.2	.3	.4	1.1	.9	.6	.4	.2
Other and unallocable	1.2	.6	.3	1	.1	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	54 240	33	557	1 181	3 565	17 564	13 944	5 657	3 412	8 255
Residential (nonfarm), total	32 616	7	320	795	2 568	13 774	10 132	2 722	1 787	1 468
Single-family	30 098	7	318	794	2 545	13 591	9 810	2 477	1 481	34
Multifamily	2 519	-	2	1	23	184	322	245	306	1 434
Acreage	9 575	2	61	227	786	3 116	2 800	1 549	693	300
Vacant platted lots	842	20	135	116	102	106	104	110	86	63
Commercial and Industrial	10 900	-	10	32	88	546	888	1 264	1 839	6 218
Other and unallocable	306	4	12	12	11	21	21	12	8	206
Percent of all assessed value:										
All types of property	100.0	1	1.0	2.2	6.6	32.4	25.7	10.4	6.3	15.2
Residential (nonfarm), total	60.1	-	.6	1.5	4.7	25.4	23.7	-	5.0	2.7
Single-family	55.5	-	.6	1.5	4.7	25.1	18.1	4.6	.9	.1
Multifamily	4.6	-	-	-	-	3	6	.5	.6	2.6
Acreage	17.7	-	.1	4	1.5	5.7	5.2	2.9	1.3	.6
Vacant platted lots	1.6	-	.2	.2	.2	.2	.2	.2	.2	.1
Commercial and Industrial	20.1	-	.6	1	.2	1.0	1.6	2.3	3.4	11.5
Other and unallocable	6	-	-	-	-	-	-	-	-	4
LOUISIANA										
Number of properties assessed:										
All types of property	1 899 419	550 008	660 310	376 704	79 444	22 401	5 713	2 450	1 751	637
Residential (nonfarm), total	1 188 668	117 655	669 993	332 324	58 738	8 199	964	399	318	73
Single-family	1 135 676	116 504	644 113	315 412	53 228	5 918	415	83	2	-
Multifamily	52 990	1 152	25 880	16 912	5 510	2 281	549	316	316	73
Acreage	282 528	148 384	102 744	22 268	5 378	2 602	510	358	226	55
Vacant platted lots	354 916	278 504	68 976	5 400	2 276	1 268	405	53	27	7
Commercial and Industrial	71 993	4 886	20 212	16 584	13 052	10 299	3 833	1 640	1 175	502
Other and unallocable	1 316	768	384	128	-	32	-	-	4	-
Percent of all properties assessed:										
All types of property	100.0	29.0	45.3	19.8	4.2	1.2	.3	1	1	-
Residential (nonfarm), total	62.6	6.2	35.3	17.5	3.1	.4	.1	-	-	-
Single-family	59.8	6.1	33.9	16.6	2.8	.3	-	-	-	-
Multifamily	2.8	1	1.4	.9	.3	.1	-	-	-	-
Acreage	14.9	7.8	5.4	1.2	.3	.1	-	-	-	-
Vacant platted lots	18.7	14.7	3.5	.3	.1	.1	-	-	-	-
Commercial and Industrial	3.8	2	1.1	.9	.7	.5	.2	1	1	-
Other and unallocable .....	.1	-	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	8 652	226	2 306	2 563	1 032	662	382	336	533	854
Residential (nonfarm), total	5 424	82	1 866	2 259	745	226	66	51	103	53
Single-family	4 658	81	1 782	2 144	674	162	28	9	1	-
Multifamily	687	1	83	114	71	64	38	42	102	53
Acreage	605	80	250	148	72	81	33	52	69	44
Vacant platted lots	377	81	135	38	30	39	27	9	9	10
Commercial and Industrial	2 242	3	55	110	185	315	256	224	351	747
Other and unallocable	4	-	1	1	-	1	-	-	1	-
Percent of all assessed value:										
All types of property	100.0	2.6	26.1	29.0	11.7	7.5	4.3	3.8	6.0	9.8
Residential (nonfarm), total	61.3	.9	21.1	25.5	8.4	2.5	1.3	-	.6	.8
Single-family	54.9	.9	20.1	24.2	7.6	1.8	.3	1	-	-
Multifamily	6.4	-	.9	1.3	.8	.7	.4	.5	1.2	.6
Acreage	9.1	.7	2.8	1.7	.8	.9	.4	.6	.8	.5
Vacant platted lots	4.3	.9	1.5	.4	.3	.4	.3	.1	.1	.1
Commercial and Industrial	25.3	-	2.1	1.3	2.1	3.6	2.9	2.5	4.0	8.4
Other and unallocable	-	-	-	-	-	-	-	-	-	-

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Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

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MAINE										
Number of properties assessed:										
All types of property	648 403	27 500	100 367	73 019	94 735	236 416	90 811	18 264	4 681	2 617
Residential (nonfarm), total	423 393	-	14 885	31 641	67 147	212 901	81 363	13 079	1 821	567
Single-family	401 918	-	14 469	31 641	66 390	201 350	74 759	11 920	1 272	125
Multifamily	21 475	-	416	-	757	11 551	6 604	1 159	549	442
Acreage	89 037	9 046	34 500	19 663	13 213	9 176	2 292	777	231	137
Vacant platted lots	105 980	17 757	48 846	19 836	11 565	6 860	837	247	26	12
Commercial and industrial	26 402	-	440	1 330	2 429	7 342	6 239	4 147	2 598	1 888
Other and unallocable	3 590	698	1 700	550	397	143	-	93	-	10
Percent of all properties assessed:										
All types of property	100.0	4.2	15.5	11.3	14.6	36.5	14.0	2.8	.7	.4
Residential (nonfarm), total	65.3	-	2.3	4.9	10.4	32.8	12.5	2.0	.3	.1
Single-family	62.0	-	2.2	4.9	10.2	31.1	11.5	1.8	.2	-
Multifamily	3.3	-	.1	-	.1	1.8	1.0	.2	.1	.1
Acreage	13.7	1.4	5.3	3.0	2.0	1.4	.4	.1	-	-
Vacant platted lots	16.3	2.7	7.5	3.1	1.8	1.1	.1	-	-	-
Commercial and industrial	4.1	-	.1	.2	.4	1.1	1.0	6	.4	.3
Other and unallocable .....	.6	.1	.3	1	.1	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	25 033	14	281	525	1 402	7 926	5 990	2 408	1 364	4 757
Residential (nonfarm), total	16 857	-	49	235	1 014	7 216	5 325	1 694	518	580
Single-family	15 179	-	47	235	1 001	6 807	4 884	1 540	348	96
Multifamily	1 678	-	2	-	13	409	441	155	170	464
Acreage	1 170	4	93	140	184	276	151	103	63	127
Vacant platted lots	750	9	133	138	165	192	54	31	8	9
Commercial and industrial	6 211	-	1	9	35	238	445	578	775	4 039
Other and unallocable	45	-	5	3	5	4	5	2	-	22
Percent of all assessed value:										
All types of property	100.0	.1	1.1	2.1	5.8	31.7	23.9	9.6	5.4	19.0
Residential (nonfarm), total	67.3	-	.2	.9	4.1	28.8	28.1	-	6.8	2.2
Single-family	60.6	-	.2	.9	4.0	27.2	19.5	6.2	1.4	.4
Multifamily	6.7	-	-	-	.1	1.6	1.8	.6	.7	1.9
Acreage	4.7	-	.4	.6	.7	1.1	.6	.4	.3	.5
Vacant platted lots	3.0	-	.5	.6	.7	.8	.2	.1	-	-
Commercial and industrial	24.8	-	.2	-	.1	1.0	1.8	2.3	3.1	18.1
Other and unallocable .....	.2	-	-	-	-	-	-	-	-	.1
MARYLAND²										
Number of properties assessed:										
All types of property	1 894 349	92 544	180 600	142 984	300 396	789 240	152 041	23 252	7 338	5 956
Residential (nonfarm), total	1 276 712	2 752	41 160	87 392	259 457	740 278	129 562	12 890	1 522	1 599
Single-family	1 256 090	2 752	41 160	82 208	253 121	735 646	128 077	12 259	769	99
Multifamily	20 622	-	-	5 184	6 336	4 632	1 485	731	753	1 500
Acreage	51 364	1 984	6 648	4 008	8 125	21 012	7 856	1 532	161	37
Vacant platted lots	293 414	86 256	123 080	46 320	23 261	9 275	2 881	1 381	697	281
Commercial and industrial	72 843	1 552	9 712	5 264	9 552	18 675	11 741	7 348	4 941	4 059
Other and unallocable	17	-	-	-	-	-	-	-	18	1
Percent of all properties assessed:										
All types of property	100.0	5.5	10.7	8.4	17.7	46.6	8.0	1.4	.4	.4
Residential (nonfarm), total	75.4	.2	2.4	5.2	15.3	43.7	7.6	.8	.1	.1
Single-family	74.1	.2	2.4	4.9	14.9	43.4	7.8	.7	-	-
Multifamily	1.2	-	-	.3	.4	.3	.1	-	-	.1
Acreage	3.0	.1	.4	.2	.5	1.2	.5	.1	-	-
Vacant platted lots	17.3	5.1	7.3	2.7	1.4	.5	.2	.1	-	-
Commercial and industrial	4.3	.1	.8	.3	.8	1.1	.7	.4	.3	.2
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	54 621	43	494	1 052	4 598	25 086	9 809	3 130	2 175	10 349
Residential (nonfarm), total	39 784	2	154	665	4 023	23 431	8 259	1 699	438	2 648
Single-family	38 648	2	154	626	3 924	23 284	8 158	1 576	202	126
Multifamily	3 136	-	-	39	99	147	101	114	236	2 521
Acreage	1 642	2	18	27	117	701	520	208	49	85
Vacant platted lots	2 103	39	301	323	318	292	187	193	226	295
Commercial and industrial	11 084	1	22	37	140	642	892	1 039	1 456	7 339
Other and unallocable	8	-	-	-	-	-	-	-	6	2
Percent of all assessed value:										
All types of property	100.0	.1	.9	1.9	8.4	45.9	18.0	5.7	4.0	18.9
Residential (nonfarm), total	72.8	-	.3	1.2	7.4	42.9	16.2	-	3.1	4.8
Single-family	67.1	-	.3	1.1	7.2	42.6	14.9	2.9	.4	.2
Multifamily	5.7	-	-	.1	.2	.3	.2	.2	.4	4.6
Acreage	3.0	-	-	-	.2	1.3	1.0	.4	.1	.1
Vacant platted lots	3.9	1	.6	.6	.6	.5	.4	.4	.4	.5
Commercial and industrial	20.3	-	.3	.1	.3	1.2	1.5	1.9	2.7	13.4
Other and unallocable	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
MASSACHUSETTS										
Number of properties assessed:										
All types of property	2 038 401	25 372	86 833	87 357	79 679	266 184	765 591	590 082	128 257	29 056
Residential (nonfarm), total	1 586 786	-	918	2 168	10 888	183 632	721 759	553 061	102 385	11 984
Single-family	1 235 948	-	918	1 731	9 886	152 455	603 143	380 585	80 188	7 037
Multifamily	350 838	-	-	437	1 002	31 177	118 616	172 476	22 187	4 947
Acreage	72 351	9 085	24 387	10 597	9 597	10 087	4 487	2 767	1 032	316
Vacant platted lots	276 073	16 290	59 367	53 578	54 564	63 369	19 107	6 542	2 367	897
Commercial and Industrial	98 522	-	655	753	2 831	8 343	20 136	27 575	22 389	15 853
Other and unallocable	4 670	-	1 509	257	1 799	759	-	245	86	16
Percent of all properties assessed:										
All types of property	100.0	1.2	4.3	3.3	3.9	13.1	37.6	28.9	6.3	1.4
Residential (nonfarm), total	77.8	-	-	.1	.5	9.0	35.4	27.1	5.0	.6
Single-family	60.6	-	-	.1	.5	7.5	29.6	18.7	3.9	.3
Multifamily	17.2	-	-	-	-	1.5	5.8	8.5	1.1	.2
Acreage	3.5	4	1.2	.5	.5	.5	2	.1	.1	-
Vacant platted lots	13.5	.8	2.9	2.6	2.7	3.1	.9	.3	.1	-
Commercial and Industrial	4.8	-	-	-	1	4	1.0	1.4	1.1	.8
Other and unallocable	2	-	1	-	1	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	229 390	11	241	494	1 159	9 919	57 202	78 362	36 308	50 171
Residential (nonfarm), total	172 256	-	4	16	165	7 301	54 087	73 042	28 466	12 537
Single-family	126 221	-	4	13	151	6 045	44 987	50 331	22 291	4 864
Multifamily	46 035	-	-	3	14	1 256	9 100	22 711	6 176	7 674
Acreage	1 976	5	69	75	135	324	319	382	314	391
Vacant platted lots	7 015	7	162	395	787	1 979	1 282	924	690	927
Commercial and Industrial	48 012	-	2	5	45	292	1 505	3 997	6 813	36 291
Other and unallocable	131	-	6	2	27	23	9	16	25	25
Percent of all assessed value:										
All types of property	100.0	-	.1	.2	.5	4.3	24.9	34.2	15.8	21.9
Residential (nonfarm), total	75.1	-	-	-	.1	3.2	55.4	-	31.8	5.5
Single-family	55.0	-	-	-	.1	2.6	19.6	21.9	9.7	2.1
Multifamily	20.1	-	-	-	-	.5	4.0	9.9	2.7	3.3
Acreage	.9	-	-	-	-	.1	.1	.2	.1	.2
Vacant platted lots	3.1	-	.1	2	.3	.9	.6	.4	.3	.4
Commercial and Industrial	20.9	-	-	-	-	.1	.7	1.7	3.0	15.8
Other and unallocable	1	-	-	-	-	-	-	-	-	-
MICHIGAN										
Number of properties assessed:										
All types of property	3 769 366	173 233	588 050	547 458	991 088	1 258 981	162 762	30 969	10 824	6 005
Residential (nonfarm), total	2 572 238	6 060	142 804	375 717	854 579	1 086 935	93 557	9 684	1 510	1 400
Single-family	2 482 473	5 678	129 784	343 262	834 633	1 071 529	89 511	7 567	1 512	6
Multifamily	89 765	384	13 020	32 455	19 946	15 406	4 048	2 117	998	1 394
Acreage	501 435	12 747	153 519	82 600	86 846	118 358	41 315	5 206	589	280
Vacant platted lots	518 176	151 405	269 514	67 742	19 802	6 857	1 765	727	289	78
Commercial and Industrial	169 581	2 639	17 391	19 820	29 282	46 562	25 836	15 364	8 439	4 270
Other and unallocable	7 943	384	4 824	1 584	584	271	-	286	-	1
Percent of all properties assessed:										
All types of property	100.0	4.6	15.6	14.5	26.3	33.4	4.3	.8	.3	.2
Residential (nonfarm), total	68.2	.2	3.8	10.0	22.7	28.8	2.5	.3	-	-
Single-family	65.9	.2	3.4	9.1	22.1	28.4	2.4	.2	-	-
Multifamily	2.4	-	.3	.9	.5	.4	.1	.1	-	-
Acreage	13.3	.3	4.1	2.2	2.3	3.1	1.1	.1	-	-
Vacant platted lots	13.7	4.0	7.2	1.8	.5	.2	-	-	-	-
Commercial and Industrial	4.5	.1	.5	.5	.8	1.2	.7	.4	.2	.1
Other and unallocable	.2	-	.1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	92 788	95	1 659	4 059	14 788	37 347	10 585	4 145	3 203	16 682
Residential (nonfarm), total	57 626	3	464	2 855	12 827	31 841	5 924	1 240	430	1 902
Single-family	53 800	3	418	2 613	12 546	31 378	5 645	936	125	4
Multifamily	3 827	-	46	242	281	462	279	304	305	1 898
Acreage	10 102	8	497	586	1 283	3 787	2 729	671	170	365
Vacant platted lots	2 035	62	634	465	265	204	122	106	75	78
Commercial and Industrial	22 982	1	52	143	425	1 506	1 789	2 129	2 528	14 332
Other and unallocable	63	-	12	10	8	9	20	-	-	4
Percent of all assessed value:										
All types of property	100.0	.1	1.8	4.4	15.9	40.2	11.4	4.5	3.5	18.0
Residential (nonfarm), total	62.1	-	.5	3.1	13.8	34.3	7.7	-	1.3	2.1
Single-family	58.0	-	.5	2.8	13.5	33.8	6.1	1.0	.1	-
Multifamily	4.1	-	-	.3	.3	.5	.3	.3	.3	2.0
Acreage	10.9	-	.5	6	1.4	4.1	2.9	.7	.2	.4
Vacant platted lots	2.2	.1	.7	.5	.3	.2	.1	.1	.1	.1
Commercial and Industrial	24.7	-	.5	2	5	1.8	1.9	2.3	2.7	15.4
Other and unallocable	.1	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
MINNESOTA										
Number of properties assessed:										
All types of property	2 494 363	483 27J	629 411	572 605	602 171	171 843	19 280	8 067	4 585	3 129
Residential (nonfarm), total	1 339 283	45 306	229 330	440 609	495 191	114 797	9 630	2 683	1 121	615
Single-family	1 281 771	43 866	222 893	425 717	479 219	103 927	5 667	2 414	65	2
Multifamily	57 512	1 440	6 437	14 892	15 972	10 870	3 963	2 269	1 056	613
Acresage	744 867	225 176	283 510	105 407	87 681	40 895	1 867	292	35	2
Vacant platted lots	289 325	194 739	80 650	9 501	3 219	663	273	176	81	22
Commercial and industrial	84 740	3 484	16 613	15 326	15 899	15 271	7 429	4 884	3 346	2 490
Other and unallocable	36 152	14 568	19 305	1 760	187	217	-	113	1	-
Percent of all properties assessed:										
All types of property	100.0	19.4	25.2	23.0	24.1	6.9	.8	3	2	1
Residential (nonfarm), total	53.7	1.8	9.2	17.7	19.9	4.6	.4	1	-	-
Single-family	51.4	1.8	8.9	17.1	19.2	4.2	.2	-	-	-
Multifamily	2.3	.1	.3	.6	.6	.4	.2	.1	-	-
Acresage	29.9	9.0	11.4	4.2	3.5	1.6	.1	-	-	-
Vacant platted lots	11.6	7.8	3.2	.4	.1	-	-	-	-	-
Commercial and industrial	3.4	.7	.6	.6	.6	.6	.3	2	1	1
Other and unallocable	1.4	.1	.8	.1	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	27 626	198	1 600	4 356	8 143	4 798	1 308	1 125	1 422	4 783
Residential (nonfarm), total	15 866	22	708	3 401	6 627	3 151	647	376	339	657
Single-family	13 602	21	691	3 286	6 398	2 823	362	59	15	2
Multifamily	2 263	1	17	115	229	328	286	318	324	654
Acresage	4 034	103	623	772	1 246	1 135	119	41	10	1
Vacant platted lots	459	67	174	61	43	22	19	24	23	28
Commercial and industrial	7 182	2	45	110	225	484	516	679	1 050	4 098
Other and unallocable	86	4	50	12	2	7	6	5	-	-
Percent of all assessed value:										
All types of property	100.0	.7	5.8	15.8	29.5	17.4	4.7	4.1	5.1	17.3
Residential (nonfarm), total	57.4	.1	2.6	12.3	24.0	11.4	3.7	-	1.4	2.4
Single-family	49.2	.1	2.5	11.9	23.2	10.2	1.3	.2	1	-
Multifamily	8.2	-	.4	.4	.8	1.0	1.0	1.2	1.2	2.4
Acresage	14.6	4	2.3	2.8	4.5	4.1	.4	.1	-	-
Vacant platted lots	1.7	.2	.8	.2	.2	.1	.1	.1	.1	-
Commercial and industrial	26.0	-	2.6	.4	.8	1.8	1.9	2.5	3.8	14.6
Other and unallocable .....	.3	-	.2	-	-	-	-	-	-	-
MISSISSIPPI										
Number of properties assessed:										
All types of property	1 294 331	434 913	620 602	176 807	44 872	12 652	2 444	1 203	637	203
Residential (nonfarm), total	666 789	58 519	444 977	135 734	22 993	3 388	596	291	214	58
Single-family	652 953	58 519	438 399	132 362	20 975	2 530	157	7	3	1
Multifamily	13 816	-	6 578	3 372	2 018	858	439	284	211	55
Acresage	349 452	183 263	122 192	28 310	11 972	3 405	361	39	11	2
Vacant platted lots	228 440	190 431	34 067	2 370	1 053	405	67	37	7	3
Commercial and industrial	47 329	1 548	18 407	10 265	8 886	5 429	1 416	832	406	142
Other and unallocable	2 347	1 152	960	128	64	32	-	9	3	-
Percent of all properties assessed:										
All types of property	100.0	33.6	47.9	13.7	3.5	1.0	.2	1	-	-
Residential (nonfarm), total	51.5	4.5	34.4	10.5	1.8	.3	-	-	-	-
Single-family	50.4	4.5	33.9	10.2	1.6	.2	-	-	-	-
Multifamily	1.1	-	.5	.3	.2	.1	-	-	-	-
Acresage	27.0	14.2	9.4	2.2	.9	.3	-	-	-	-
Vacant platted lots	17.6	14.7	2.6	.2	.1	-	-	-	-	-
Commercial and industrial	3.7	.1	1.4	.8	.7	.4	.1	1	-	-
Other and unallocable .....	.2	.1	.1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	4 807	187	1 659	1 193	595	371	165	165	192	208
Residential (nonfarm), total	2 824	40	1 257	905	294	92	40	43	64	47
Single-family	2 544	40	1 239	882	267	65	10	1	1	1
Multifamily	280	-	18	22	27	27	30	41	63	47
Acresage	886	81	281	196	181	101	23	5	3	2
Vacant platted lots	189	65	85	17	14	12	5	4	2	2
Commercial and industrial	920	1	52	75	125	185	97	112	122	157
Other and unallocable	9	1	3	1	1	1	-	1	1	-
Percent of all assessed value:										
All types of property	100.0	3.9	34.5	24.6	12.4	7.7	3.4	3.4	4.0	4.3
Residential (nonfarm), total	58.7	.8	28.1	18.8	6.1	1.9	1.7	-	.9	1.0
Single-family	52.9	.8	25.8	18.4	5.6	1.4	.2	-	-	-
Multifamily	5.8	-	.4	.5	.6	.6	.6	.9	1.3	1.0
Acresage	18.0	1.7	5.9	4.1	3.4	2.1	.5	.1	.1	-
Vacant platted lots	3.9	1.4	1.4	.4	.3	.2	.1	.1	-	-
Commercial and industrial	19.1	-	26.1	1.6	2.6	3.4	2.0	2.3	2.5	3.3
Other and unallocable2	-	.1	-	-	-	-	-	-	-

See footnotes at end of table

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MISSOURI										
Number of properties assessed:										
All types of property	2 251 123	406 045	640 560	634 641	445 924	93 829	17 213	6 225	4 215	2 469
Residential (nonfarm), total	1 338 549	74 465	340 774	494 910	361 648	59 159	5 715	904	604	468
Single-family	1 276 556	73 697	326 010	474 827	344 089	54 170	3 624	124	9	6
Multifamily	61 993	768	14 764	20 083	17 459	4 989	2 091	780	595	462
Acresage	579 595	160 137	227 647	116 930	62 633	11 776	311	51	50	1
Vacant platted lots	228 094	162 493	54 359	6 204	2 313	1 681	696	174	142	30
Commercial and industrial	94 458	2 357	14 947	16 051	19 069	21 098	10 456	5 091	3 418	1 969
Other and unallocable	10 487	6 592	2 832	544	360	116	-	40	2	1
Percent of all properties assessed:										
All types of property	100 0	18 0	28 5	28 2	19 8	4 2	8	.3	.2	1
Residential (nonfarm), total	59 5	3 3	15 1	22 0	16 1	2 6	.3	-	-	-
Single-family	56 7	3 3	14 5	21 1	15 3	2 4	.2	-	-	-
Multifamily	2 8	-	7	.9	8	2	1	-	-	-
Acresage	25 7	7 1	10 1	5 2	2 8	.5	-	-	-	-
Vacant platted lots	10 1	7 2	2 4	.3	1	1	-	-	-	-
Commercial and industrial	4 2	.1	7	.7	8	.9	5	2	.2	.1
Other and unallocable	5	3	1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	23 040	171	1 803	4 700	5 929	2 664	1 173	863	1 298	6 271
Residential (nonfarm), total	11 505	43	1 061	3 697	4 784	1 628	370	122	186	529
Single-family	10 082	43	1 009	3 550	4 552	1 481	227	15	2	5
Multifamily	1 423	-	52	148	232	148	143	107	184	524
Acresage	2 478	72	577	836	835	315	19	7	14	1
Vacant platted lots	401	53	112	44	31	50	49	25	41	26
Commercial and industrial	8 633	1	48	120	27.3	666	733	709	1 056	5 715
Other and unallocable	23	2	5	4	6	4	2	1	1	1
Percent of all assessed value:										
All types of property	100 0	7	7 8	20 4	25 7	11 6	5 1	3 7	5 6	27 2
Residential (nonfarm), total	49 9	2	4 6	16 0	20 8	7 1	2 1	-	.5	2 3
Single-family	43 8	.2	4 4	15 4	19 8	6 4	1 0	-	-	-
Multifamily	6 2	-	2	6	1 0	.6	.5	-	8	2 3
Acresage	10 8	3	2 5	3 6	3 6	1 4	1	-	1	-
Vacant platted lots	1 7	.2	5	2	1	.2	.2	.1	.2	.1
Commercial and industrial	37 5	-	4 6	5	1 2	2 9	3 2	3 1	4 6	24 8
Other and unallocable	1	-	-	-	-	-	-	-	-	-
MONTANA²										
Number of properties assessed:										
All types of property	465 273	238 270	209 451	12 113	3 607	1 377	326	79	44	9
Residential (nonfarm), total	224 502	68 840	151 570	3 530	444	92	22	7	1	-
Single-family	216 367	67 785	145 865	2 608	60	52	-	-	-	-
Multifamily	8 135	1 055	5 705	922	384	40	22	7	1	-
Acresage	150 034	100 586	42 014	5 598	1 338	453	63	5	-	-
Vacant platted lots	71 141	64 778	6 035	192	64	9	9	1	-	-
Commercial and industrial	18 549	3 359	9 577	2 730	1 761	770	235	66	43	9
Other and unallocable	1 050	730	256	64	-	-	-	-	-	-
Percent of all properties assessed:										
All types of property	100 0	51 2	45 0	2 6	8	3	1	-	-	-
Residential (nonfarm), total	48 3	14 8	32 6	8	1	-	-	-	-	-
Single-family	46 5	14 6	31 4	6	1	-	-	-	-	-
Multifamily	1 7	.2	1 2	2	1	-	-	-	-	-
Acresage	32 2	21 6	9 0	1 2	3	1	-	-	-	-
Vacant platted lots	15 3	13 9	1 3	-	-	-	-	-	-	-
Commercial and industrial	4 0	7	2 1	6	4	2	1	-	-	-
Other and unallocable	2	2	1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	813	93	452	82	48	41	22	11	12	9
Residential (nonfarm), total	418	40	322	23	6	3	2	1	-	-
Single-family	385	40	307	16	1	1	-	-	-	-
Multifamily	33	-	15	6	5	2	-	-	-	-
Acresage	207	32	92	38	18	12	2	1	-	-
Vacant platted lots	37	11	11	2	1	2	1	-	-	-
Commercial and industrial	149	2	27	20	24	24	16	9	12	9
Other and unallocable	1	-	1	-	-	-	-	-	-	-
Percent of all assessed value:										
All types of property	100 0	11 4	55 6	10 1	5 9	5 0	2 7	1 3	1 5	1 1
Residential (nonfarm), total	51 4	4 9	39 6	2 8	.7	4	.3	-	.1	-
Single-family	47 4	4 9	37 7	2 0	.2	2	.2	-	-	-
Multifamily	4 1	.1	1 9	.8	.6	.2	.2	.1	-	-
Acresage	25 5	3 9	11 3	4 7	2 2	1 5	.5	.1	-	-
Vacant platted lots	4 6	2 4	1 3	.2	1	2	1	-	-	-
Commercial and industrial	18 4	2	39 6	2 4	2 9	2 9	1 9	1 1	1 5	1 1
Other and unallocable	2	-	1	1	-	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
NEBRASKA										
Number of properties assessed:										
All types of property	857 958	49 632	75 228	68 352	127 224	320 396	165 686	41 185	7 642	2 414
Residential (nonfarm), total	408 644	2 304	9 928	25 608	65 592	201 632	92 047	9 660	1 419	454
Single-family	396 665	2 304	9 544	25 608	65 148	196 844	88 277	8 246	674	20
Multifamily	11 979	-	384	-	444	4 788	3 770	1 414	745	434
Acreage	328 986	12 096	29 136	29 964	53 700	108 838	65 122	27 076	3 020	35
Vacant platted lots	81 590	34 032	32 160	9 288	2 908	1 932	896	224	126	24
Commercial and industrial	36 542	816	2 744	3 264	5 024	7 994	7 365	4 218	3 217	1 901
Other and unallocable	2 196	384	1 260	228	-	-	-	264	60	-
Percent of all properties assessed:										
All types of property	100.0	5.8	8.8	8.0	14.8	37.3	19.3	4.8	.9	.3
Residential (nonfarm), total	47.6	.3	1.2	3.0	7.6	23.5	10.7	1.1	.2	.1
Single-family	46.2	.3	1.1	3.0	7.6	22.9	10.3	1.0	.1	-
Multifamily	1.4	-	-	-	1	.6	.4	.2	.1	.1
Acreage	38.3	1.4	3.4	3.5	6.3	12.7	7.6	3.2	.4	-
Vacant platted lots	9.5	4.0	3.7	1.1	.3	2	.1	-	-	-
Commercial and industrial	4.3	1	.3	.4	.6	9	9	.5	.4	.2
Other and unallocable .....	.3	-	.1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	95 971	21	214	510	1 895	10 794	11 166	5 386	2 160	3 659
Residential (nonfarm), total	16 475	1	34	194	989	6 939	5 956	1 243	385	659
Single-family	14 968	1	33	194	983	6 769	5 692	1 050	164	14
Multifamily	1 507	-	1	-	6	170	264	192	221	645
Acreage	13 626	4	87	223	792	3 545	4 605	3 531	753	24
Vacant platted lots	410	15	82	67	43	52	61	35	38	16
Commercial and industrial	5 412	-	8	24	72	259	525	576	963	2 960
Other and unallocable	47	-	4	2	-	-	19	1	21	-
Percent of all assessed value:										
All types of property	100.0	1	.6	1.4	5.3	30.0	31.0	15.0	6.0	10.2
Residential (nonfarm), total	45.8	-	1	5	2.7	19.3	20.1	-	3.5	1.8
Single-family	41.6	-	1	5	2.7	18.8	15.8	2.9	.5	-
Multifamily	4.2	-	-	-	-	5	.7	.5	.6	1.8
Acreage	37.9	-	2	6	2.2	9.9	12.8	9.8	2.1	.1
Vacant platted lots	1.1	-	.2	.2	.1	1	.2	.1	.1	-
Commercial and industrial	15.0	-	1	.1	2	7	1.5	1.6	2.7	8.2
Other and unallocable	1	-	-	-	-	-	1	-	.1	-
NEVADA										
Number of properties assessed:										
All types of property	424 278	30 720	75 520	47 424	107 904	134 528	17 904	5 308	3 076	1 894
Residential (nonfarm), total	240 631	-	3 904	14 528	86 976	121 024	11 568	1 648	631	352
Single-family	229 427	-	3 904	14 528	85 120	114 816	9 776	960	311	12
Multifamily	11 204	-	-	-	1 856	6 208	1 792	688	320	340
Acreage	46 217	18 432	19 968	3 008	2 176	1 344	800	332	127	30
Vacant platted lots	119 377	11 136	50 624	29 184	16 704	7 232	2 528	1 168	600	201
Commercial and industrial	16 206	1 152	1 024	320	1 152	4 544	2 848	2 160	1 702	1 304
Other and unallocable	1 847	-	-	384	896	384	-	160	16	7
Percent of all properties assessed:										
All types of property	100.0	7.2	17.8	11.2	25.4	31.7	4.2	1.3	.7	.4
Residential (nonfarm), total	56.7	-	.9	3.4	20.5	28.5	2.7	.4	.1	.1
Single-family	54.1	-	.9	3.4	20.1	27.1	2.3	.2	.1	-
Multifamily	2.6	-	-	-	4	1.5	.4	.2	.1	.1
Acreage	10.9	4.3	4.7	7	.5	3	2	1	-	-
Vacant platted lots	28.1	2.6	11.9	6.9	3.9	1.7	6	.3	.1	-
Commercial and industrial	3.8	.3	.2	.1	.3	1.1	7	5	4	.3
Other and unallocable	4	-	-	1	2	.1	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	11 508	14	208	347	1 655	3 941	1 195	730	910	3 383
Residential (nonfarm), total	6 214	-	15	115	1 361	3 519	746	214	183	535
Single-family	5 225	-	15	115	1 332	3 312	630	121	87	12
Multifamily	988	-	-	-	29	207	116	93	95	522
Acreage	298	8	52	21	31	41	55	46	38	29
Vacant platted lots	1 420	6	138	207	231	218	180	166	164	219
Commercial and industrial	3 531	1	3	2	19	151	203	304	523	2 593
Other and unallocable	46	-	-	3	12	12	11	-	4	8
Percent of all assessed value:										
All types of property	100.0	1	1.8	3.0	14.4	34.2	10.4	6.3	7.9	29.4
Residential (nonfarm), total	54.0	-	1	1.0	11.8	30.6	8.4	-	1.9	4.6
Single-family	45.4	-	.1	1.0	11.6	28.8	5.5	1.0	.8	.1
Multifamily	8.6	-	-	-	3	1.8	1.0	.8	.8	4.5
Acreage	2.6	.1	.5	.2	.3	4	5	4	.3	.2
Vacant platted lots	12.3	-	1.2	1.8	2.0	1.9	1.6	1.4	1.4	1.9
Commercial and industrial	30.7	-	.1	-	2	1.3	1.8	2.6	4.5	22.5
Other and unallocable	4	-	-	-	.1	.1	1	-	-	.1

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
NEW HAMPSHIRE										
Number of properties assessed:										
All types of property	498 535	18 175	52 638	43 854	68 561	161 489	116 442	25 990	9 021	2 369
Residential (nonfarm), total	347 127	376	8 034	13 015	45 051	145 633	107 074	21 085	6 088	778
Single-family	323 421	376	8 034	13 015	41 860	135 424	99 314	19 352	5 574	356
Multifamily	23 706	-	-	-	3 071	10 209	7 760	1 733	514	422
Acreage	52 453	6 719	15 453	10 012	9 187	7 157	2 583	1 069	251	16
Vacant platted lots	76 836	9 552	27 958	19 741	13 054	4 082	1 648	668	114	22
Commercial and Industrial	18 104	-	384	512	843	3 964	5 036	3 174	2 569	1 523
Other and unallocable	4 018	1 528	811	572	317	654	-	102	-	34
Percent of all properties assessed:										
All types of property	100.0	3.6	10.6	8.8	13.8	32.4	23.4	5.2	1.8	.5
Residential (nonfarm), total	69.6	1	1.6	2.6	9.0	29.2	21.5	4.2	1.2	.2
Single-family	64.9	1	1.6	2.6	8.4	27.2	19.9	3.9	1.1	.1
Multifamily	4.8	-	-	-	.6	2.0	1.6	.3	.1	.1
Acreage	10.5	1.3	3.1	2.0	1.8	1.4	.5	.2	.1	-
Vacant platted lots	15.4	1.9	5.6	4.0	2.6	.8	.3	1	-	-
Commercial and Industrial	3.6	-	.1	.1	.2	.8	1.0	.6	.5	.3
Other and unallocable	.8	.3	.2	.1	.1	.1	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	27 731	8	158	319	1 025	5 537	7 788	3 420	2 542	7 273
Residential (nonfarm), total	18 051	-	29	97	700	5 055	7 134	2 733	1 655	868
Single-family	16 162	-	29	97	646	4 715	6 603	2 511	1 499	259
Multifamily	1 889	-	-	-	54	340	531	222	156	609
Acreage	863	3	44	75	126	210	186	133	70	27
Vacant platted lots	779	4	82	139	180	113	115	98	33	24
Commercial and Industrial	7 981	-	1	4	15	137	347	456	785	6 334
Other and unallocable	57	1	3	3	4	21	7	-	-	20
Percent of all assessed value:										
All types of property	100.0	-	6	1.1	3.7	20.0	28.1	12.3	9.2	26.2
Residential (nonfarm), total	65.1	-	.3	2.5	18.2	35.6	25.3	12.3	9.9	3.1
Single-family	58.3	-	.3	2.3	17.0	23.8	9.1	5.4	.9	.9
Multifamily	6.8	-	-	.2	1.2	1.9	.8	.6	.2	.2
Acreage	3.1	-	.2	.3	.8	.7	.5	.3	.1	.1
Vacant platted lots	2.8	-	.3	.5	.6	.4	.4	.1	.1	.1
Commercial and Industrial	28.8	-	.1	.1	.5	1.3	1.6	2.8	22.8	22.8
Other and unallocable	2	-	-	-	.1	-	-	-	-	1
NEW JERSEY										
Number of properties assessed:										
All types of property	2 250 184	60 286	91 853	89 091	163 827	718 401	722 259	313 273	74 043	17 136
Residential (nonfarm), total	1 785 323	-	4 170	27 573	95 991	650 006	674 856	277 777	51 527	3 412
Single-family	1 768 078	-	4 170	27 573	95 857	644 756	670 478	274 856	49 351	1 037
Multifamily	17 245	-	-	-	134	5 250	4 378	2 921	2 176	2 375
Acreage	47 418	7 749	12 265	5 143	5 297	5 727	6 386	3 723	1 010	120
Vacant platted lots	289 556	52 537	73 792	52 184	50 699	37 207	12 515	6 368	3 222	1 031
Commercial and Industrial	127 794	-	1 626	4 189	11 842	25 396	28 492	25 381	18 290	12 570
Other and unallocable	81	-	-	-	-	67	-	14	-	-
Percent of all properties assessed:										
All types of property	100.0	2.7	4.1	4.0	7.3	31.9	32.1	13.9	3.3	.8
Residential (nonfarm), total	79.3	-	.2	1.2	4.3	28.9	30.0	12.3	2.3	.2
Single-family	78.6	-	.2	1.2	4.3	28.7	29.8	12.2	2.2	-
Multifamily	8	-	-	-	.2	.2	.1	.1	.1	.1
Acreage	2.1	3	5	.2	.2	.3	.3	.2	.1	-
Vacant platted lots	12.9	2.3	3.3	2.3	2.3	1.7	.6	.3	.1	-
Commercial and Industrial	5.7	-	.1	.2	.5	1.1	1.3	1.1	.8	.6
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	185 948	21	249	654	2 427	25 990	50 834	42 353	20 201	39 556
Residential (nonfarm), total	132 624	-	16	219	1 474	23 719	47 432	37 437	13 459	6 257
Single-family	125 456	-	16	219	1 472	23 529	47 117	37 028	12 777	829
Multifamily	7 167	-	-	-	2	190	315	409	682	5 428
Acreage	1 736	2	30	36	74	200	469	495	281	115
Vacant platted lots	6 756	19	200	369	700	1 191	865	864	943	1 473
Commercial and Industrial	44 826	-	4	30	180	877	2 068	3 555	5 518	31 711
Other and unallocable	5	-	-	-	-	3	-	2	-	-
Percent of all assessed value:										
All types of property	100.0	-	.1	.4	1.3	14.0	27.3	22.8	10.9	21.3
Residential (nonfarm), total	71.3	-	.1	.8	12.8	45.6	25.3	19.9	6.9	3.4
Single-family	67.5	-	.1	.8	12.7	45.6	25.3	19.9	6.9	.4
Multifamily	3.9	-	-	-	.1	.2	.2	.2	.4	2.9
Acreage	.9	-	-	-	.1	.3	.3	.3	.2	.1
Vacant platted lots	3.6	-	.1	.2	.4	.6	.5	.5	.5	.8
Commercial and Industrial	24.1	-	-	.1	.5	1.1	1.1	1.9	3.0	17.1
Other and unallocable	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
NEW MEXICO										
Number of properties assessed:										
All types of property	1 094 843	478 168	244 638	163 510	140 761	57 130	6 939	2 156	1 076	469
Residential (nonfarm), total	424 100	15 240	95 196	139 680	124 413	45 533	3 130	515	269	128
Single-family	416 818	15 240	94 348	137 738	122 336	43 796	2 793	358	133	76
Multifamily	7 282	-	848	1 942	2 077	1 737	337	157	74	52
Acreage	131 392	64 936	41 781	11 083	7 787	4 454	978	281	74	19
Vacant platted lots	516 028	396 840	104 427	9 322	2 823	1 739	527	237	88	28
Commercial and industrial	22 543	1 152	2 470	3 427	5 737	5 406	2 291	1 127	648	292
Other and unallocable	782	-	764	-	-	-	-	16	1	1
Percent of all properties assessed:										
All types of property	100.0	43.7	22.3	14.9	12.9	5.2	6	.2	1	-
Residential (nonfarm), total	38.7	1.4	8.7	12.8	11.4	4.2	3	-	-	-
Single-family	38.1	1.4	8.6	12.6	11.2	4.0	.3	-	-	-
Multifamily	.7	-	.1	.2	.2	.2	-	-	-	-
Acreage	12.0	5.9	3.8	1.0	.7	.4	1	-	-	-
Vacant platted lots	47.1	36.2	9.5	.9	.3	.2	-	-	-	-
Commercial and industrial	2.1	.1	.2	.3	.5	.5	2	.1	1	-
Other and unallocable	1	-	1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	8 693	154	623	1 172	1 945	1 618	456	289	322	542
Residential (nonfarm), total	5 825	9	311	1 010	1 718	1 260	194	68	81	122
Single-family	5 545	9	308	995	1 689	1 206	172	47	40	77
Multifamily	280	-	3	15	29	54	22	21	41	45
Acreage	711	22	99	77	107	135	66	37	21	19
Vacant platted lots	760	122	205	61	38	56	37	32	26	46
Commercial and industrial	1 390	1	7	25	82	168	158	151	194	352
Other and unallocable	6	-	1	-	-	-	2	-	-	2
Percent of all assessed value:										
All types of property	100.0	1.8	7.2	13.5	22.4	18.6	5.2	3.3	3.7	6.2
Residential (nonfarm), total	67.0	1	3.8	11.6	19.8	14.5	3.0	8	8	1.4
Single-family	63.8	1	3.5	11.4	19.4	13.9	2.0	5	5	.9
Multifamily	3.2	-	-	.2	.3	.6	.3	2	5	.5
Acreage	8.2	.3	1.1	.9	1.2	1.6	.8	4	2	.2
Vacant platted lots	8.7	1.4	2.4	.7	4	6	4	4	.3	5
Commercial and industrial	16.0	-	3.6	3	.9	1.9	1.8	1.7	2.2	4.1
Other and unallocable	1	-	-	-	-	-	-	-	-	-
NEW YORK										
Number of properties assessed:										
All types of property	4 821 545	393 471	1 351 739	885 088	770 171	850 894	413 017	104 898	32 849	19 441
Residential (nonfarm), total	3 654 968	35 809	1 060 456	745 500	644 832	736 784	347 691	65 951	11 881	6 081
Single-family	2 966 532	35 809	939 571	561 128	448 662	614 934	308 114	53 960	4 230	133
Multifamily	688 436	-	120 885	184 372	196 170	121 850	39 577	11 991	7 651	5 948
Acreage	205 838	34 897	56 799	28 610	28 104	30 625	15 417	8 149	2 569	677
Vacant platted lots	586 364	304 218	172 382	55 213	33 010	14 697	4 107	1 700	678	361
Commercial and industrial	332 383	5 645	46 681	49 275	59 829	66 617	45 362	29 027	17 683	12 292
Other and unallocable	42 017	12 902	15 419	6 491	4 406	2 177	-	538	48	36
Percent of all properties assessed:										
All types of property	100.0	8.2	28.0	18.4	16.0	17.6	8.6	2.2	7	4
Residential (nonfarm), total	75.8	.7	22.0	15.5	13.4	15.3	7.2	1.4	.2	1
Single-family	61.5	.7	19.5	11.6	9.3	12.8	6.4	1.1	1	-
Multifamily	14.3	-	2.5	3.8	4.1	2.5	.8	.2	2	1
Acreage	4.3	.7	1.2	.6	.6	.6	.3	.2	1	-
Vacant platted lots	12.2	6.3	3.6	1.1	.7	.3	1	-	-	-
Commercial and industrial	6.9	.1	1.0	1.0	1.2	1.4	.9	.6	4	3
Other and unallocable	.9	.3	.3	1	1	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	154 754	149	3 961	6 340	10 746	28 516	27 634	14 052	9 751	57 222
Residential (nonfarm), total	86 997	26	3 231	5 357	8 996	24 808	23 044	8 651	3 482	11 334
Single-family	61 405	26	2 823	3 972	6 249	21 133	20 407	6 985	1 077	168
Multifamily	25 591	-	407	1 386	2 747	3 774	2 637	1 666	2 405	11 167
Acreage	5 121	17	150	205	406	968	1 078	1 109	744	562
Vacant platted lots	2 830	95	399	381	442	414	283	230	195	458
Commercial and industrial	59 446	4	141	351	842	2 160	3 199	4 050	5 314	44 773
Other and unallocable	361	7	40	45	60	65	30	12	16	96
Percent of all assessed value:										
All types of property	100.0	1	2.6	4.1	6.9	18.4	17.9	9.1	6.3	37.0
Residential (nonfarm), total	56.2	-	2.1	3.5	5.8	16.1	20.5	-	5.6	7.3
Single-family	39.7	-	1.8	2.6	4.0	13.7	13.2	4.5	.7	1
Multifamily	16.5	-	.3	.9	1.8	2.4	1.7	1.1	1.6	7.2
Acreage	3.3	-	.1	.1	.3	.6	.7	1	5	4
Vacant platted lots	1.8	1	.3	.2	.3	.3	.2	1	1	.3
Commercial and industrial	38.4	-	2.1	.2	.5	1.4	2.1	2.6	3.4	28.9
Other and unallocable	2	-	-	-	-	-	-	-	-	1

See footnotes at end of table

**Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States:
1986—Con.**

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
NORTH CAROLINA										
Number of properties assessed:										
All types of property	3 009 928	112 200	449 456	355 714	453 174	946 787	503 619	144 037	32 833	12 113
Residential (nonfarm), total	1 737 660	4 736	40 394	121 577	270 343	773 303	416 607	97 750	10 903	2 053
Single-family	1 688 899	4 736	39 514	120 066	264 285	754 720	404 956	91 412	8 674	537
Multifamily	48 761	-	880	1 511	8 058	18 583	11 651	6 338	2 223	1 517
Acreage	552 896	23 424	121 366	103 969	100 448	114 636	55 674	24 351	7 694	1 443
Vacant platted lots	573 388	81 448	276 178	117 000	65 135	26 022	4 776	2 081	531	218
Commercial and Industrial	134 561	1 896	9 572	11 786	15 300	29 923	24 845	19 386	13 577	8 284
Other and unallocable	11 428	696	1 946	1 384	1 947	2 907	-	2 298	131	118
Percent of all properties assessed:										
All types of property	100.0	3.7	14.9	11.8	15.1	31.5	16.7	4.8	1.1	.4
Residential (nonfarm), total	57.7	.2	1.3	4.0	9.0	25.7	13.8	3.2	.4	.1
Single-family	56.1	.2	1.3	4.0	8.8	25.1	13.5	3.0	.3	-
Multifamily	1.6	-	-	.1	.2	.6	.4	.2	.1	.1
Acreage	18.4	.8	4.0	3.5	3.3	3.8	1.8	.8	.3	-
Vacant platted lots	19.0	2.7	9.2	3.9	2.2	.9	.2	.1	-	-
Commercial and Industrial	4.5	.1	.3	.4	.5	1.0	.8	.6	.5	.3
Other and unallocable	.4	-	.1	-	.1	.1	.1	-	-	-
Assessed value of properties (million dollars):										
All types of property	121 397	63	1 213	2 595	6 673	31 585	34 042	19 261	9 491	20 657
Residential (nonfarm), total	75 767	3	129	923	4 101	26 053	27 998	12 833	2 911	3 426
Single-family	69 902	3	126	911	4 012	25 413	27 176	11 955	2 253	461
Multifamily	5 865	-	3	13	88	639	822	878	659	2 965
Acreage	16 645	12	349	757	1 432	3 680	3 844	3 318	2 223	1 604
Vacant platted lots	4 050	47	701	820	886	739	320	284	155	237
Commercial and Industrial	24 327	1	28	85	227	1 006	1 756	2 761	4 160	15 142
Other and unallocable	609	-	5	9	28	100	125	64	42	248
Percent of all assessed value:										
All types of property	100.0	1	1.0	2.1	5.5	26.0	28.0	15.9	7.8	17.0
Residential (nonfarm), total	62.4	-	.1	.8	3.4	21.5	33.7	-	10.6	2.8
Single-family	57.6	-	.1	.8	3.3	20.9	22.4	9.8	1.9	.4
Multifamily	4.8	-	-	-	-	.5	.7	.7	.5	2.4
Acreage	13.7	-	.3	.6	1.2	3.0	3.2	2.7	1.8	1.3
Vacant platted lots	3.3	-	.6	.7	.7	.6	.3	.2	.1	.2
Commercial and Industrial	20.0	-	.1	.1	.2	.8	1.4	2.3	3.4	12.5
Other and unallocable	.5	-	-	-	-	.1	.1	.1	-	.2
NORTH DAKOTA										
Number of properties assessed:										
All types of property	559 087	236 716	311 218	7 731	2 072	978	198	106	43	22
Residential (nonfarm), total	147 415	51 001	91 451	3 827	721	359	34	19	-	2
Single-family	142 138	50 601	88 723	2 606	192	16	-	-	-	-
Multifamily	5 277	400	2 728	1 221	529	343	34	19	-	2
Acreage	324 765	114 475	208 339	1 915	-	33	-	-	-	-
Vacant platted lots	61 812	59 272	2 507	-	32	-	-	-	1	-
Commercial and Industrial	24 765	11 792	8 783	1 992	1 320	582	165	88	42	20
Other and unallocable	336	176	180	-	-	-	-	-	-	-
Percent of all properties assessed:										
All types of property	100.0	42.3	55.7	1.4	.4	.2	-	-	-	-
Residential (nonfarm), total	26.4	9.1	16.4	.7	.1	.1	-	-	-	-
Single-family	25.4	9.1	15.9	.5	-	-	-	-	-	-
Multifamily	.9	.1	.5	.2	.1	.1	-	-	-	-
Acreage	58.1	20.5	37.3	.3	-	-	-	-	-	-
Vacant platted lots	11.1	10.6	.4	-	-	-	-	-	-	-
Commercial and Industrial	4.4	2.1	1.6	.4	.2	.1	-	-	-	-
Other and unallocable	.1	-	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	905	97	636	50	28	29	14	14	14	27
Residential (nonfarm), total	288	23	212	24	10	10	3	2	-	2
Single-family	244	23	204	16	2	-	-	-	-	-
Multifamily	41	-	8	8	8	10	3	2	-	2
Acreage	489	61	399	11	-	1	-	-	-	-
Vacant platted lots	12	8	4	-	-	-	-	-	-	-
Commercial and Industrial	138	5	21	15	18	18	11	12	14	26
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Percent of all assessed value:										
All types of property	100.0	10.7	70.2	5.5	3.1	3.2	1.5	1.6	1.6	3.0
Residential (nonfarm), total	31.5	2.6	23.4	2.7	1.1	1.1	.8	-	.3	.2
Single-family	27.0	2.5	22.5	1.8	.3	-	-	-	-	-
Multifamily	4.8	-	.9	.9	.9	1.1	.3	.3	-	.2
Acreage	51.8	6.7	44.1	1.2	-	1	-	-	-	-
Vacant platted lots	1.4	.8	.4	-	.1	-	-	-	-	-
Commercial and Industrial	15.2	.5	23.4	1.6	1.9	2.0	1.2	1.3	1.5	2.8
Other and unallocable	.1	-	-	-	-	-	-	-	-	-

See footnotes at end of table

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
OHIO										
Number of properties assessed:										
All types of property	4 910 316	757 239	835 297	815 377	1 518 171	879 735	70 891	20 073	9 752	5 782
Residential (nonfarm), total	3 019 434	6 400	233 708	642 413	1 356 978	739 164	33 419	4 375	1 871	1 107
Single-family	2 827 073	6 016	213 956	584 317	1 291 469	701 350	27 953	1 948	58	7
Multifamily	192 361	384	19 752	58 096	65 509	37 814	5 466	2 427	1 813	1 100
Acreage	538 047	122 568	160 587	78 118	84 541	79 689	10 249	2 074	203	23
Vacant platted lots	1 082 468	608 504	384 299	58 396	21 175	6 698	2 139	841	345	71
Commercial and industrial	212 078	1 536	26 946	31 267	50 214	52 845	24 776	12 628	7 308	4 563
Other and unallocable	58 291	18 232	29 756	5 185	3 264	1 341	-	466	27	19
Percent of all properties assessed:										
All types of property	100.0	15.4	17.0	16.6	30.9	17.9	1.4	4	.2	.1
Residential (nonfarm), total	61.5	.1	4.8	13.1	27.6	15.1	7	.1	-	-
Single-family	57.6	1	4.4	11.9	26.3	14.3	6	-	-	-
Multifamily	3.9	-	.4	1.2	1.3	.8	1	-	-	-
Acreage	11.0	2.5	3.3	1.6	1.7	1.6	.2	-	-	-
Vacant platted lots	22.0	12.4	7.8	1.2	4	1	-	-	-	-
Commercial and industrial	4.3	5	6	1.0	1	1	5	.3	.1	1
Other and unallocable	1.2	.4	.6	.1	.1	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	73 654	313	2 183	6 149	22 071	24 327	4 669	2 717	2 999	8 443
Residential (nonfarm), total	49 845	5	789	4 920	19 774	20 061	2 124	578	582	1 160
Single-family	44 840	4	718	4 484	18 839	18 994	1 764	239	17	12
Multifamily	4 905	-	71	435	935	1 067	360	339	565	1 147
Acreage	5 614	50	402	560	1 245	2 363	669	264	58	19
Vacant platted lots	2 390	250	830	397	287	201	147	120	101	65
Commercial and industrial	15 533	1	89	236	721	1 662	1 708	1 736	2 250	7 176
Other and unallocable	273	6	73	37	44	40	21	20	9	24
Percent of all assessed value:										
All types of property	100.0	.4	3.0	8.3	30.0	33.0	6.3	3.7	4.1	11.5
Residential (nonfarm), total	67.7	-	1.1	6.7	26.8	27.2	3.7	-	8	1.6
Single-family	61.0	-	1.0	6.1	25.6	25.6	2.4	.3	-	-
Multifamily	6.7	-	.1	.6	1.3	1.4	.5	.5	.8	1.6
Acreage	7.6	1	.5	.8	1.7	3.2	9	4	.1	-
Vacant platted lots	3.2	.3	1.1	5	4	.3	2	2	.1	1
Commercial and industrial	21.1	-	1.1	3	1.0	2.3	2.3	2.4	3.1	9.7
Other and unallocable	4	-	1	-	1	1	-	-	-	-
OKLAHOMA										
Number of properties assessed:										
All types of property	1 828 843	597 388	804 027	329 165	77 086	14 929	3 213	1 560	1 056	419
Residential (nonfarm), total	912 553	48 625	544 688	257 293	54 562	5 974	666	345	301	101
Single-family	898 830	48 225	539 474	252 637	51 058	5 069	360	4	3	-
Multifamily	15 723	400	5 214	4 656	3 504	905	306	341	298	101
Acreage	390 352	128 443	194 272	56 872	9 729	976	54	5	2	-
Vacant platted lots	452 933	412 964	37 271	1 552	657	321	162	3	7	-
Commercial and industrial	69 097	5 414	26 586	13 292	11 674	7 549	2 314	210	745	318
Other and unallocable	3 904	1 944	1 217	156	462	108	-	16	1	-
Percent of all properties assessed:										
All types of property	100.0	32.7	44.0	18.0	4.2	.8	2	1	.1	-
Residential (nonfarm), total	49.9	2.7	28.8	14.1	3.0	.3	-	-	-	-
Single-family	49.0	2.6	29.5	13.8	2.8	.3	-	-	-	-
Multifamily	.9	-	.3	.3	.2	-	-	-	-	-
Acreage	21.3	7.0	10.6	3.1	.5	1	-	-	-	-
Vacant platted lots	24.8	22.6	2.0	.1	-	-	-	-	-	-
Commercial and industrial	3.8	.3	1.5	.7	.6	.4	.1	.1	-	-
Other and unallocable	.2	.1	.1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	7 305	166	2 153	2 259	1 002	432	221	215	327	500
Residential (nonfarm), total	4 443	34	1 499	1 788	698	183	44	50	98	73
Single-family	4 079	33	1 483	1 733	652	136	23	1	1	-
Multifamily	365	-	16	33	46	27	21	49	97	73
Acreage	1 105	55	506	384	126	25	4	1	-	-
Vacant platted lots	183	74	66	11	9	10	11	-	2	-
Commercial and industrial	1 559	4	77	96	165	231	162	164	226	427
Other and unallocable	15	1	4	1	6	3	1	-	-	-
Percent of all assessed value:										
All types of property	100.0	2.3	29.5	30.9	13.7	5.9	3.0	2.9	4.5	6.8
Residential (nonfarm), total	60.8	5	20.5	24.2	9.6	2.2	1.3	-	.7	1.0
Single-family	55.8	.5	20.3	23.7	8.9	1.9	.3	-	-	-
Multifamily	5.0	-	.2	.5	.6	.4	.3	.7	1.3	1.0
Acreage	15.1	.8	6.9	5.3	1.7	3	-	-	-	-
Vacant platted lots	2.5	1.0	.9	.2	.1	1	1	-	-	-
Commercial and industrial	21.3	-	20.5	1.3	2.3	3.2	2.2	2.2	3.1	5.8
Other and unallocable	.2	-	-	-	1	-	-	-	-	-

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
OREGON										
Number of properties assessed:										
All types of property	1 399 287	59 724	178 170	92 964	135 171	455 052	380 546	71 337	18 044	8 280
Residential (nonfarm), total	748 495	384	6 066	4 842	35 089	338 300	313 754	43 097	5 160	1 606
Single-family	716 056	384	6 066	4 842	34 800	329 193	299 111	39 378	2 348	136
Multifamily	32 439	-	-	-	189	9 107	14 643	4 019	2 812	1 670
Acresage	365 445	38 574	109 122	41 556	48 945	66 348	45 612	12 217	2 389	665
Vacant platted lots	207 670	15 810	59 466	44 418	45 827	33 181	5 909	2 049	768	243
Commercial and industrial	67 400	792	792	1 380	4 350	15 689	15 145	13 977	9 734	5 546
Other and unallocable	10 281	4 164	2 724	788	960	1 534	-	126	-	5
Percent of all properties assessed:										
All types of property	100.0	4.3	12.7	6.6	9.7	32.5	27.2	5.1	1.3	.6
Residential (nonfarm), total	53.5	-	.4	.3	2.5	24.2	22.4	3.1	.4	.1
Single-family	51.2	-	.4	.3	2.5	23.5	21.4	2.8	.2	-
Multifamily	2.3	-	-	-	-	.7	1.0	.3	.2	.1
Acresage	26.1	2.8	7.8	3.0	3.5	4.7	3.3	.9	.2	-
Vacant platted lots	14.8	1.1	4.2	3.2	3.3	2.4	.4	.1	.1	-
Commercial and industrial	4.8	1	1	1	.3	1.1	1.1	1.0	.7	.4
Other and unallocable .....	.7	.3	2	1	1	1	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	72 574	25	480	673	1 988	16 152	25 462	9 327	5 323	15 691
Residential (nonfarm), total	41 770	-	18	37	541	12 469	20 820	5 487	1 472	2 391
Single-family	36 979	-	19	37	538	12 111	19 839	4 943	606	184
Multifamily	4 791	-	-	-	4	357	981	545	866	2 207
Acresage	9 773	16	299	301	713	2 139	3 165	1 597	657	1 229
Vacant platted lots	3 078	7	151	317	654	941	395	272	219	231
Commercial and industrial	17 857	2	2	11	66	556	1 074	1 970	2 975	11 829
Other and unallocable	96	2	10	7	14	48	8	-	-	11
Percent of all assessed value:										
All types of property	100.0	-	.7	.9	2.7	22.3	35.1	12.9	7.3	21.6
Residential (nonfarm), total	57.6	-	-	.1	.7	17.2	36.3	-	7.6	3.3
Single-family	51.0	-	-	.1	.7	16.7	27.3	6.8	.8	.3
Multifamily	6.6	-	-	-	-	.5	1.4	.8	1.2	3.0
Acresage	13.5	-	.4	.4	1.0	2.9	4.4	2.2	.9	1.7
Vacant platted lots	4.2	-	2	4	9	1.3	.5	.4	.3	.3
Commercial and industrial	24.6	-	-	-	-	8	1.5	2.7	4.1	16.3
Other and unallocable	1	-	-	-	-	.1	-	-	-	-
PENNSYLVANIA										
Number of properties assessed:										
All types of property	4 662 130	615 008	1 571 943	1 245 336	859 929	296 535	50 109	12 211	7 150	3 907
Residential (nonfarm), total	3 509 831	94 048	1 256 268	1 125 121	767 251	232 607	29 520	3 142	1 255	615
Single-family	3 359 875	90 976	1 210 609	1 080 656	730 365	218 152	26 982	1 945	1 137	50
Multifamily	149 956	3 072	45 659	44 465	36 886	14 455	2 538	1 197	1 118	565
Acresage	348 978	128 800	107 917	51 339	35 585	20 361	4 043	722	165	46
Vacant platted lots	530 336	350 976	147 824	21 067	6 196	3 377	453	272	129	42
Commercial and industrial	212 390	4 576	43 282	44 758	48 627	39 068	15 663	7 831	5 467	3 121
Other and unallocable	60 593	36 608	16 650	3 053	2 269	1 123	-	675	131	82
Percent of all properties assessed:										
All types of property	100.0	13.2	33.7	26.7	18.4	6.4	1.1	.3	.2	.1
Residential (nonfarm), total	75.3	2.0	26.9	24.1	16.5	5.0	.6	.1	-	-
Single-family	72.1	2.0	26.0	23.2	15.7	4.7	.6	-	-	-
Multifamily	3.2	.1	1.0	1.0	.8	.3	.1	-	-	-
Acresage	7.5	2.8	2.3	1.1	.8	.4	.1	-	-	-
Vacant platted lots	11.4	7.5	3.2	.5	.1	.1	-	-	-	-
Commercial and industrial	4.6	.1	.9	1.0	1.0	.8	.3	.2	.1	.1
Other and unallocable	1.3	.8	.4	.1	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	48 993	242	4 551	8 905	11 775	8 423	3 326	1 669	2 173	6 440
Residential (nonfarm), total	32 067	56	3 805	8 049	10 482	6 473	1 917	411	376	847
Single-family	29 240	54	3 680	7 731	9 966	6 066	1 740	239	11	61
Multifamily	2 826	2	145	317	516	407	178	172	335	785
Acresage	2 240	43	278	365	496	610	261	100	48	63
Vacant platted lots	892	132	299	141	84	104	31	37	37	36
Commercial and industrial	11 448	3	135	328	682	1 204	1 088	1 085	1 671	5 377
Other and unallocable	347	8	33	22	30	32	29	36	42	117
Percent of all assessed value:										
All types of property	100.0	5	9.7	18.9	25.1	17.9	7.1	3.6	4.6	13.7
Residential (nonfarm), total	68.2	1	8.1	17.1	22.3	13.8	5.0	.9	.9	1.8
Single-family	62.2	1	7.8	16.5	21.2	12.9	3.7	.5	.1	.1
Multifamily	6.0	-	.3	.7	1.1	.9	.4	.4	.7	1.7
Acresage	4.8	1	.6	.8	1.1	1.3	.6	.2	.1	.1
Vacant platted lots	1.9	.3	.6	.3	.2	.2	.1	.1	.1	.1
Commercial and industrial	24.4	-	8.1	7	15	2.6	2.3	2.3	3.6	11.4
Other and unallocable	7	-	1	-	.1	.1	.1	.1	.1	.2

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
RHODE ISLAND										
Number of properties assessed:										
All types of property	362 726	15 096	44 390	23 818	38 514	129 912	89 370	15 765	4 295	1 565
Residential (nonfarm), total	252 711	-	2 304	7 704	26 554	118 636	82 783	12 337	1 996	396
Single-family	212 140	-	1 152	4 632	17 914	104 154	71 526	10 987	1 673	102
Multifamily	40 571	-	1 152	3 072	8 640	14 482	11 257	1 350	323	294
Acreage	9 226	2 736	1 764	1 414	1 162	1 034	616	340	150	10
Vacant platted lots	80 321	12 360	38 762	12 652	8 346	6 322	1 349	422	80	28
Commercial and industrial	15 937	-	780	-	1 670	3 216	4 557	2 538	2 048	1 127
Other and unallocable	4 534	-	780	2 048	782	704	-	192	19	9
Percent of all properties assessed:										
All types of property	100.0	4.2	12.2	6.6	10.6	35.8	24.6	4.3	1.2	.4
Residential (nonfarm), total	69.7	-	.6	2.1	7.3	32.7	22.8	3.4	.8	.1
Single-family	58.5	-	.3	1.3	4.9	28.7	19.7	3.0	.5	-
Multifamily	11.2	-	.3	.8	2.4	4.0	3.1	.4	.1	.1
Acreage	2.5	.8	.5	.4	.3	.3	.2	.1	-	-
Vacant platted lots	22.1	3.4	10.7	3.5	2.3	1.7	.4	.1	-	-
Commercial and industrial	4.4	-	.2	-	.5	.9	1.3	.7	.6	.3
Other and unallocable	1.2	-	.2	.6	.2	.2	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	17 492	8	127	175	582	4 677	5 905	2 087	1 262	2 364
Residential (nonfarm), total	13 245	-	9	63	406	4 343	5 453	1 613	537	589
Single-family	11 021	-	4	37	280	3 799	4 732	1 431	443	101
Multifamily	2 224	-	4	26	126	543	721	183	93	488
Acreage	209	1	6	10	18	30	41	52	39	7
Vacant platted lots	714	7	108	88	122	179	94	57	26	20
Commercial and industrial	3 234	-	2	-	23	104	311	346	652	1 738
Other and unallocable	91	-	2	14	13	21	4	18	8	10
Percent of all assessed value:										
All types of property	100.0	-	.7	1.0	3.3	26.7	33.8	11.9	7.2	13.5
Residential (nonfarm), total	75.7	-	.1	.4	2.3	24.8	40.4	-	9.2	3.4
Single-family	63.0	-	-	.2	1.6	21.7	27.1	8.2	2.5	.6
Multifamily	12.7	-	-	.1	.7	3.1	4.1	1.0	.5	2.8
Acreage	1.2	-	.1	.1	.1	.2	.2	.3	.2	-
Vacant platted lots	4.1	-	.6	.5	.7	1.0	.5	.3	.1	.1
Commercial and industrial	18.5	-	.1	-	.1	.8	1.8	2.0	3.7	9.9
Other and unallocable .....	.5	-	-	.1	.1	.1	-	.1	-	.1
SOUTH CAROLINA³										
Number of properties assessed:										
All types of property	1 705 240	886 708	732 446	59 166	17 347	5 910	1 822	1 028	579	238
Residential (nonfarm), total	986 823	343 044	591 942	41 694	8 237	1 200	357	227	115	8
Single-family	938 548	328 488	565 268	37 644	6 352	768	25	3	-	-
Multifamily	48 275	14 556	26 674	4 050	1 885	432	332	224	115	8
Acreage	239 757	173 424	60 196	4 268	1 212	465	113	50	26	3
Vacant platted lots	391 926	344 564	42 574	3 260	1 088	345	69	16	8	2
Commercial and industrial	78 784	19 268	36 582	9 752	6 746	3 820	1 273	718	415	219
Other and unallocable	7 952	6 408	1 152	192	64	80	-	33	16	7
Percent of all properties assessed:										
All types of property	100.0	52.0	43.0	3.5	1.0	.3	.1	-	-	-
Residential (nonfarm), total	57.9	20.1	34.7	2.4	.5	.1	-	-	-	-
Single-family	55.0	19.3	33.1	2.2	.4	-	-	-	-	-
Multifamily	2.8	.9	1.6	.2	.1	-	-	-	-	-
Acreage	14.1	10.2	3.5	.3	.1	-	-	-	-	-
Vacant platted lots	23.0	20.2	2.5	.2	.1	-	-	-	-	-
Commercial and industrial	4.6	1.1	2.1	.6	.4	.2	.1	-	-	-
Other and unallocable .....	.5	.4	.1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	3 174	318	1 595	403	233	173	127	143	174	284
Residential (nonfarm), total	1 819	170	1 291	281	107	33	25	32	33	5
Single-family	1 807	162	1 228	254	82	19	2	-	-	-
Multifamily	212	7	63	28	26	14	23	32	33	5
Acreage	241	53	124	29	16	14	8	7	7	3
Vacant platted lots	213	85	90	22	15	9	5	2	2	1
Commercial and industrial	881	9	88	89	95	114	89	99	128	289
Other and unallocable	20	1	2	1	1	2	1	3	5	6
Percent of all assessed value:										
All types of property	100.0	10.0	50.3	12.7	7.3	5.4	4.0	4.5	5.5	9.0
Residential (nonfarm), total	57.3	5.3	40.7	8.9	3.4	1.0	1.8	-	1.0	.2
Single-family	50.6	5.1	38.7	8.0	2.6	.6	.1	-	-	-
Multifamily	6.7	.2	2.0	.9	.8	.4	.7	1.0	1.1	.2
Acreage	7.6	1.7	3.9	.9	.5	.5	.3	.2	.2	.1
Vacant platted lots	6.7	2.7	2.8	.7	.5	.3	.1	.1	.1	-
Commercial and industrial	27.7	.3	40.7	2.2	3.0	3.6	2.8	3.1	4.0	8.5
Other and unallocable .....	.6	-	.1	-	-	.1	-	.2	.2	.2

See footnotes at end of table

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
SOUTH DAKOTA										
Number of properties assessed:										
All types of property	536 277	53 040	116 164	111 285	178 744	70 451	4 376	1 475	574	168
Residential (nonfarm), total	167 329	5 968	34 475	30 988	61 919	32 178	1 202	397	157	45
Single-family	163 273	5 968	34 347	30 988	60 659	30 343	856	112	-	-
Multifamily	4 056	-	128	-	1 260	1 835	346	285	157	45
Acreage	285 398	8 784	55 605	74 687	111 693	33 329	1 193	90	13	3
Vacant platted lots	62 957	37 568	22 542	1 546	1 144	157	-	-	-	-
Commercial and industrial	20 017	384	3 366	3 999	3 986	4 788	1 982	988	402	119
Other and unallocable	577	336	176	64	-	-	-	-	-	1
Percent of all properties assessed:										
All types of property	100.0	9.9	21.7	20.8	33.3	13.1	.8	.3	.1	-
Residential (nonfarm), total	31.2	1.1	6.4	5.8	11.5	6.0	.2	.1	-	-
Single-family	30.4	1.1	6.4	5.8	11.3	5.7	.2	-	-	-
Multifamily	.8	-	-	-	.2	.3	.1	.1	-	-
Acreage	53.2	1.6	10.4	13.9	20.8	6.2	.2	-	-	-
Vacant platted lots	11.7	7.0	4.2	.3	.2	-	-	-	-	-
Commercial and industrial	3.7	.1	.6	.7	.7	.9	.4	.2	.1	-
Other and unallocable	1	-	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	6 440	19	338	813	2 591	1 964	296	201	166	179
Residential (nonfarm), total	2 313	3	104	231	927	874	81	54	48	36
Single-family	2 091	3	103	231	908	816	56	41	-	-
Multifamily	222	-	-	-	19	58	25	13	48	36
Acreage	3 268	5	171	542	1 591	931	74	12	4	2
Vacant platted lots	91	10	51	10	16	5	-	-	-	-
Commercial and industrial	765	-	10	30	57	154	140	135	114	139
Other and unallocable	3	-	1	1	-	-	-	-	-	2
Percent of all assessed value:										
All types of property	100.0	.3	5.2	12.6	40.2	30.5	4.6	3.1	2.6	2.8
Residential (nonfarm), total	35.9	-	1.6	3.6	14.4	13.6	2.1	-	.8	6
Single-family	32.5	-	1.6	3.6	14.1	12.7	.9	2	-	6
Multifamily	3.5	-	-	-	.3	.9	.4	.6	-	6
Acreage	50.7	.1	2.7	8.4	24.7	14.5	1.2	.2	.7	6
Vacant platted lots	1.4	.2	.8	.2	.3	.1	-	-	-	-
Commercial and industrial	11.9	-	1.6	.5	.9	2.4	2.2	2.1	1.8	2.2
Other and unallocable	1	-	-	-	-	-	-	-	-	-
TENNESSEE										
Number of properties assessed:										
All types of property	2 136 288	346 604	652 052	523 234	444 691	134 397	19 282	8 867	4 428	2 731
Residential (nonfarm), total	1 233 149	31 263	340 363	427 334	350 737	78 651	3 363	694	433	313
Single-family	1 216 494	31 263	339 979	422 022	343 953	75 867	2 915	326	140	31
Multifamily	16 655	-	384	5 312	6 784	2 784	448	368	293	282
Acreage	277 038	20 928	93 454	66 938	65 313	26 092	3 286	730	247	48
Vacant platted lots	518 118	294 044	203 823	12 251	4 365	2 571	541	375	126	26
Commercial and industrial	105 623	370	13 262	16 132	23 770	27 016	12 060	7 070	3 618	2 327
Other and unallocable	2 356	-	1 152	576	512	64	-	32	-	20
Percent of all properties assessed:										
All types of property	100.0	16.2	30.5	24.5	20.8	6.3	.9	.4	2	.1
Residential (nonfarm), total	57.7	1.5	15.9	20.0	16.4	3.7	.2	-	-	-
Single-family	56.9	1.5	15.9	19.8	16.1	3.6	.1	-	-	-
Multifamily	.8	-	-	.2	.3	.1	-	-	-	-
Acreage	13.0	1.0	4.4	3.1	3.1	1.2	.2	-	-	-
Vacant platted lots	24.3	13.8	9.5	.6	.2	.1	-	-	-	-
Commercial and industrial	4.9	-	.6	.8	1.1	1.3	.6	.3	.2	.1
Other and unallocable	1	-	.1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	24 345	188	1 733	3 814	6 120	3 729	1 301	1 229	1 374	4 067
Residential (nonfarm), total	12 284	20	1 051	3 127	4 789	2 060	203	93	128	414
Single-family	11 562	20	1 049	3 088	4 691	1 987	176	41	35	100
Multifamily	722	-	-	39	98	73	27	52	93	314
Acreage	2 961	11	261	483	914	738	216	97	70	75
Vacant platted lots	935	157	380	78	61	75	37	51	38	27
Commercial and industrial	8 104	-	38	122	350	852	842	989	1 137	3 511
Other and unallocable	61	-	3	4	7	3	-	-	-	39
Percent of all assessed value:										
All types of property	100.0	.8	7.1	15.7	25.1	15.3	5.3	5.1	5.6	16.7
Residential (nonfarm), total	50.5	1	4.3	12.8	19.7	8.5	1.2	-	.4	1.7
Single-family	47.5	1	4.3	12.7	19.3	8.2	.7	.2	.1	.4
Multifamily	3.0	-	-	.2	.4	.3	.1	.2	.4	1.3
Acreage	12.2	-	1.1	2.0	3.8	3.0	.9	.4	.3	.3
Vacant platted lots	3.8	.6	1.6	.3	.2	.3	.2	.2	.2	.1
Commercial and industrial	33.3	-	4.3	.5	1.4	3.5	3.5	4.1	4.7	14.4
Other and unallocable	.3	-	-	-	-	-	-	-	-	.2

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding. For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
TEXAS										
Number of properties assessed:										
All types of property	10 636 160	1 699 856	1 950 993	1 041 623	1 284 584	2 194 873	1 677 170	525 526	167 787	93 663
Residential (nonfarm), total	4 539 881	6 778	113 141	243 113	606 433	1 635 229	1 440 609	397 858	80 011	16 718
Single-family	4 416 676	6 778	112 658	241 115	594 067	1 598 038	1 405 460	375 862	74 090	8 617
Multifamily	123 205	-	485	1 998	12 366	37 191	35 149	21 996	5 921	8 101
Acreage	1 489 464	191 471	401 511	239 844	239 617	262 775	101 042	32 970	12 684	7 575
Vacant platted lots	2 149 783	403 446	822 060	405 680	306 360	138 756	31 146	17 696	13 869	10 760
Commercial and industrial	337 469	2 536	17 675	17 403	33 708	75 147	60 797	51 012	40 201	39 006
Other and unallocable	2 119 579	1 095 728	596 616	135 590	98 444	82 973	-	69 589	21 037	19 619
Percent of all properties assessed:										
All types of property	100.0	16.0	18.3	9.8	12.1	20.6	15.8	4.9	1.6	.9
Residential (nonfarm), total	42.7	.1	1.1	2.3	5.7	15.4	13.5	3.7	.8	.2
Single-family	41.5	.1	1.1	2.3	5.6	15.0	13.2	3.5	.7	.1
Multifamily	1.2	-	-	-	.1	.3	.2	.2	.1	.1
Acreage	14.0	1.8	3.8	2.3	2.3	2.5	.9	.3	.1	.1
Vacant platted lots	20.2	3.8	7.7	3.8	2.9	1.3	.3	.2	.1	.1
Commercial and industrial	3.2	-	.2	.2	.3	.7	.6	.2	.4	.4
Other and unallocable	19.9	10.3	5.6	1.3	.9	.8	.4	.5	.2	.2
Assessed value of properties (million dollars):										
All types of property	569 685	552	5 462	7 544	18 675	73 770	115 823	69 921	49 452	241 642
Residential (nonfarm), total	265 381	4	366	1 866	9 139	56 298	99 240	52 186	22 182	30 229
Single-family	234 941	4	365	1 850	8 955	55 014	96 754	49 242	20 452	7 731
Multifamily	30 440	-	1	16	184	1 284	2 486	2 944	1 730	22 498
Acreage	40 188	90	1 099	1 739	9 487	8 321	7 013	4 397	3 742	11 249
Vacant platted lots	38 733	164	2 196	2 854	4 184	4 000	2 171	2 499	4 367	17 192
Commercial and industrial	149 970	1	57	134	497	2 544	4 363	7 164	12 560	126 113
Other and unallocable	75 413	294	1 743	951	1 389	2 607	3 035	3 676	6 601	56 859
Percent of all assessed value:										
All types of property	100.0	.1	1.0	1.3	3.3	12.9	20.3	12.3	8.7	42.4
Residential (nonfarm), total	46.6	-	.1	.3	1.6	9.9	26.6	-	9.2	5.3
Single-family	41.2	-	.1	.3	1.6	9.7	17.0	8.6	3.6	1.4
Multifamily	5.3	-	-	-	.2	.2	.4	.5	.3	3.9
Acreage	7.1	-	.2	.3	.6	1.5	1.2	.8	.7	2.0
Vacant platted lots	6.8	-	.4	.5	.7	.7	.4	.4	.8	3.0
Commercial and industrial	26.3	-	.1	-	.1	.4	.8	1.3	2.2	22.1
Other and unallocable	13.2	.1	.3	.2	.2	.5	.5	.6	1.2	10.0
UTAH										
Number of properties assessed:										
All types of property	688 606	46 944	75 168	52 312	84 284	298 618	102 003	19 787	6 358	3 133
Residential (nonfarm), total	432 910	768	1 512	7 352	44 364	272 998	91 061	12 633	1 763	460
Single-family	422 469	768	1 368	6 592	43 424	269 834	87 739	11 519	1 117	108
Multifamily	10 441	-	144	760	940	3 164	3 322	1 114	646	352
Acreage	110 998	25 584	40 200	19 168	13 284	8 748	2 674	814	423	105
Vacant platted lots	116 185	20 592	32 496	24 264	24 676	10 344	2 560	761	365	127
Commercial and industrial	26 619	-	960	1 528	1 796	5 632	5 162	5 357	3 760	2 427
Other and unallocable	1 896	-	-	-	164	896	-	773	49	14
Percent of all properties assessed:										
All types of property	100.0	6.8	10.9	7.6	12.2	43.4	14.8	2.9	.9	.5
Residential (nonfarm), total	62.9	.1	.2	1.1	6.4	39.6	13.2	1.8	.3	.1
Single-family	61.4	.1	.2	1.0	6.3	39.2	12.7	1.7	.2	.1
Multifamily	1.5	-	-	.1	.1	.5	.2	.1	.1	.1
Acreage	16.1	3.7	5.8	2.8	1.9	1.3	.4	.1	.1	.1
Vacant platted lots	16.9	3.0	4.7	3.5	3.6	1.5	.4	.1	.1	.1
Commercial and industrial	3.9	-	.1	.2	.3	.8	.7	.8	.5	.4
Other and unallocable	.3	-	-	-	-	.1	.1	-	-	-
Assessed value of properties (million dollars):										
All types of property	27 530	22	214	385	1 257	10 297	6 678	2 629	1 920	4 859
Residential (nonfarm), total	18 360	-	5	56	701	9 494	5 905	1 613	501	571
Single-family	17 188	-	4	50	688	9 386	5 670	1 460	309	75
Multifamily	1 172	-	-	6	14	108	234	153	192	496
Acreage	1 205	12	112	141	181	273	183	117	122	96
Vacant platted lots	1 410	10	93	176	345	303	177	103	115	125
Commercial and industrial	6 426	-	4	12	28	194	376	765	1 168	4 050
Other and unallocable	129	-	-	-	2	32	37	30	15	16
Percent of all assessed value:										
All types of property	100.0	.1	.8	1.4	4.6	37.4	24.3	9.5	7.0	17.6
Residential (nonfarm), total	66.7	-	.2	2.5	34.5	27.3	-	-	5.9	2.1
Single-family	62.4	-	.2	2.5	34.1	20.6	-	-	5.3	.3
Multifamily	4.3	-	-	-	.4	.9	-	-	.7	1.8
Acreage	4.4	.4	.5	.7	1.0	.7	.4	.4	.4	.3
Vacant platted lots	5.1	-	.3	.6	1.3	1.1	.6	.4	.4	.5
Commercial and industrial	23.3	-	-	.1	.7	1.4	2.8	4.2	4.2	14.7
Other and unallocable	.5	-	-	-	-	.1	.1	.1	.1	.1

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
VERMONT										
Number of properties assessed:										
All types of property	281 962	253 502	27 185	811	354	146	57	4	-	3
Residential (nonfarm), total	197 962	178 740	18 986	163	47	22	2	-	-	-
Single-family	185 825	168 843	16 877	86	8	9	1	-	-	-
Multifamily	12 137	9 897	2 109	77	39	13	1	-	-	-
Acreage	47 525	44 129	3 287	79	26	2	-	-	-	-
Vacant platted lots	20 068	20 023	42	-	3	-	-	-	-	-
Commercial and industrial	15 482	9 720	4 738	564	274	122	55	4	-	3
Other and unallocable	932	893	31	5	3	-	-	-	-	-
Percent of all properties assessed:										
All types of property	100.0	89.9	9.6	3	.1	.1	-	-	-	-
Residential (nonfarm), total	70.2	63.4	6.7	.1	-	-	-	-	-	-
Single-family	65.9	59.9	6.0	-	-	-	-	-	-	-
Multifamily	4.3	3.5	.7	-	-	-	-	-	-	-
Acreage	16.9	15.7	1.2	-	-	-	-	-	-	-
Vacant platted lots	7.1	7.1	-	-	-	-	-	-	-	-
Commercial and industrial	5.5	3.4	1.7	2	1	-	-	-	-	-
Other and unallocable	3	.3	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	158	94	44	5	5	4	4	1	-	3
Residential (nonfarm), total	107	79	28	1	1	1	-	-	-	-
Single-family	97	73	25	1	-	-	-	-	-	-
Multifamily	10	6	3	1	1	-	-	-	-	-
Acreage	15	8	6	1	-	-	-	-	-	-
Vacant platted lots	2	2	-	-	-	-	-	-	-	-
Commercial and industrial	32	4	10	4	4	4	4	1	-	3
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Percent of all assessed value:										
All types of property	100.0	59.9	28.1	3.5	3.1	2.8	2.4	.3	-	1.9
Residential (nonfarm), total	68.6	50.5	17.9	.7	.4	.4	1	-	-	-
Single-family	62.0	46.9	15.7	.4	1	.2	-	-	-	-
Multifamily	6.6	3.6	2.2	.3	.4	.2	-	-	-	-
Acreage	9.6	5.4	3.9	.3	.2	-	-	-	-	-
Vacant platted lots	1.3	1.3	-	-	-	-	-	-	-	-
Commercial and industrial	20.4	2.8	17.9	2.4	2.4	2.3	2.3	.3	-	1.9
Other and unallocable	1	1	-	-	-	-	-	-	-	-
VIRGINIA										
Number of properties assessed:										
All types of property	2 611 790	133 162	296 376	230 548	233 668	650 577	729 267	273 612	48 235	16 357
Residential (nonfarm), total	1 603 317	704	13 280	46 734	100 623	523 358	662 969	227 726	24 580	3 344
Single-family	1 564 355	704	12 920	45 823	96 252	512 482	650 148	223 496	21 718	813
Multifamily	38 962	-	360	911	4 371	10 876	12 821	4 230	2 862	2 531
Acreage	396 493	32 568	100 123	54 614	57 536	68 352	43 498	28 000	9 728	2 074
Vacant platted lots	533 862	98 728	180 189	127 179	70 015	43 121	7 996	3 545	1 856	1 235
Commercial and industrial	73 248	-	936	1 921	5 136	15 220	14 293	14 214	11 990	9 536
Other and unallocable	4 870	1 152	1 848	101	358	528	-	638	80	165
Percent of all properties assessed:										
All types of property	100.0	5.1	11.3	8.8	8.9	24.9	27.9	10.5	1.8	.6
Residential (nonfarm), total	61.4	-	.5	1.8	3.9	20.0	25.4	8.7	.9	.1
Single-family	59.9	-	.5	1.8	3.7	19.6	24.9	8.6	.8	-
Multifamily	1.5	-	-	-	.2	.4	.5	.2	.1	.1
Acreage	15.2	1.2	3.8	2.1	2.2	2.6	1.7	1.1	.4	.1
Vacant platted lots	20.4	3.8	6.9	4.9	2.7	1.7	.3	.1	.1	-
Commercial and industrial	2.8	-	.1	.1	.2	.6	.5	.5	.5	.4
Other and unallocable	.2	-	.1	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	166 460	56	774	1 623	3 370	22 958	50 988	35 788	13 564	37 682
Residential (nonfarm), total	110 689	-	47	349	1 531	18 950	46 277	29 452	6 391	7 918
Single-family	100 852	-	45	341	1 462	18 572	45 394	28 869	5 563	811
Multifamily	9 837	-	1	8	69	378	883	583	828	7 107
Acreage	15 475	16	281	385	814	2 206	3 103	3 835	2 820	2 047
Vacant platted lots	7 186	39	439	674	943	1 268	529	484	581	2 045
Commercial and industrial	32 538	-	3	15	78	522	1 046	2 002	3 739	25 200
Other and unallocable	575	-	4	1	5	13	34	15	34	471
Percent of all assessed value:										
All types of property	100.0	-	.5	1.0	2.0	13.8	30.6	21.5	8.1	22.6
Residential (nonfarm), total	66.5	-	.2	.2	.9	11.4	45.5	-	17.7	4.8
Single-family	60.6	-	.2	.2	.9	11.2	27.3	17.3	3.3	.5
Multifamily	5.9	-	-	-	-	.2	.5	.4	.5	4.3
Acreage	9.3	-	.2	.2	.5	1.3	1.9	2.3	1.7	1.2
Vacant platted lots	4.3	-	.3	.5	.6	.8	.3	.3	.3	1.2
Commercial and industrial	19.5	-	-	-	-	.3	.6	1.2	2.2	15.1
Other and unallocable	.3	-	-	-	-	-	-	-	-	.3

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
WASHINGTON										
Number of properties assessed:										
All types of property	2 285 205	102 936	194 832	192 200	240 640	604 472	725 837	169 779	38 637	15 873
Residential (nonfarm), total	1 359 755	2 704	10 880	27 040	80 656	442 960	644 566	129 163	17 842	3 944
Single-family	1 296 647	2 704	10 880	27 040	79 544	433 677	614 272	116 172	11 676	682
Multifamily	63 108	-	-	-	1 112	9 283	30 294	12 991	6 166	3 262
Acreage	428 724	60 456	86 568	60 972	70 932	81 407	45 390	17 997	4 405	598
Vacant platted lots	390 976	34 232	92 352	96 764	82 712	62 850	13 844	4 200	2 629	1 392
Commercial and industrial	84 407	1 920	1 536	2 304	4 228	13 852	19 797	17 523	13 456	9 790
Other and unallocable	21 344	3 624	3 496	5 120	2 112	3 404	-	3 136	304	148
Percent of all properties assessed:										
All types of property	100.0	4.5	8.5	8.4	10.5	26.5	31.8	7.4	1.7	.7
Residential (nonfarm), total	59.5	1	5	1.2	3.5	19.4	28.2	5.7	.8	2
Single-family	56.7	1	5	1.2	3.5	19.0	26.9	5.1	.5	-
Multifamily	2.8	-	-	-	-	.4	1.3	.6	.3	1
Acreage	18.8	2.6	3.8	2.7	3.1	3.6	2.0	.8	.2	-
Vacant platted lots	17.1	1.5	4.0	4.2	3.6	2.8	.9	.2	.1	1
Commercial and industrial	3.7	.1	.1	.1	.2	.6	6	.8	.6	.4
Other and unallocable	9	2	.2	.2	1	1	1	-	-	-
Assessed value of properties (million dollars):										
All types of property	142 872	36	564	1 373	3 504	21 206	50 075	22 182	11 310	27 895
Residential (nonfarm), total	91 293	1	34	206	1 212	16 192	44 382	16 534	4 938	4 773
Single-family	80 567	1	34	206	1 194	15 835	42 235	14 783	3 113	502
Multifamily	10 726	-	-	-	18	357	2 147	1 751	1 826	4 271
Acreage	12 120	20	255	436	1 031	2 528	3 159	2 453	1 283	554
Vacant platted lots	7 657	14	260	680	1 169	1 886	936	563	777	1 117
Commercial and industrial	30 879	-	4	17	63	483	1 437	2 508	4 219	21 127
Other and unallocable	923	1	11	33	28	118	161	124	93	324
Percent of all assessed value:										
All types of property	100.0	-	4	1.0	2.5	14.8	35.0	15.5	7.9	19.5
Residential (nonfarm), total	63.9	-	-	1	8	11.3	42.7	-	11.6	3.3
Single-family	56.4	-	-	1	8	11.1	29.6	10.3	2.2	4
Multifamily	7.5	-	-	-	3	3	1.5	1.2	1.3	3.0
Acreage	8.5	2	3	7	7	1.8	2.2	1.7	.9	.4
Vacant platted lots	5.4	-	.2	.5	.8	1.3	.7	.4	.5	.8
Commercial and industrial	21.6	-	-	-	-	.3	1.0	1.8	3.0	14.8
Other and unallocable .....	.6	-	-	-	-	.1	.1	1	1	2
WEST VIRGINIA										
Number of properties assessed:										
All types of property	1 271 798	473 072	348 290	226 069	155 697	56 533	7 252	2 653	1 478	762
Residential (nonfarm), total	629 781	26 696	227 683	195 238	132 732	43 819	2 923	378	206	110
Single-family	617 042	26 696	225 227	191 313	129 191	42 137	2 235	217	23	6
Multifamily	12 739	-	2 456	3 925	3 541	1 682	688	161	183	104
Acreage	142 798	72 420	42 890	14 511	8 832	3 234	623	188	59	41
Vacant platted lots	270 006	208 335	52 247	6 188	2 054	914	132	113	8	4
Commercial and industrial	24 963	784	2 627	4 004	6 212	6 174	2 484	1 359	860	461
Other and unallocable	204 255	164 836	22 842	6 118	5 866	2 390	-	1 710	347	147
Percent of all properties assessed:										
All types of property	100.0	37.2	27.4	17.8	12.2	4.4	.6	2	1	.1
Residential (nonfarm), total	49.5	2.1	17.9	15.4	10.4	3.4	.2	-	-	-
Single-family	48.5	2.1	17.7	15.0	10.2	3.3	.2	-	-	-
Multifamily	1.0	-	.2	.3	.3	1	-	-	-	-
Acreage	11.2	5.7	3.4	1.1	.7	.3	-	-	-	-
Vacant platted lots	21.2	16.4	4.1	.5	.2	1	-	-	-	-
Commercial and industrial	2.0	1	2	3	5	.5	2	1	.1	-
Other and unallocable	16.1	13.0	1.8	.5	.5	2	.1	-	-	-
Assessed value of properties (million dollars):										
All types of property	8 697	141	922	1 635	2 136	1 609	493	364	451	1 199
Residential (nonfarm), total	5 369	16	658	1 418	1 811	1 218	190	47	56	110
Single-family	5 025	16	649	1 390	1 764	1 167	145	27	6	7
Multifamily	344	-	9	28	47	51	46	20	50	103
Acreage	562	27	96	102	125	95	40	25	19	49
Vacant platted lots	294	63	106	43	27	26	10	16	2	10
Commercial and industrial	1 802	1	9	28	89	196	177	190	267	897
Other and unallocable	870	34	53	44	83	76	74	85	107	133
Percent of all assessed value:										
All types of property	100.0	1.6	10.6	18.8	24.6	18.5	5.7	4.2	5.2	13.8
Residential (nonfarm), total	61.7	2	7.6	16.3	20.8	14.0	2.7	-	.5	1.3
Single-family	57.8	.2	7.5	16.0	20.3	13.4	1.7	.3	1	.1
Multifamily	4.0	-	.1	.3	.5	.6	.5	.2	.6	1.2
Acreage	6.5	.3	1.1	1.2	1.4	1.1	.5	.3	.2	.6
Vacant platted lots	3.4	.7	1.2	.5	.3	.3	1	.2	-	1
Commercial and industrial	20.7	-	7.6	3	1.0	2.3	2.0	2.2	3.1	10.3
Other and unallocable	7.7	.4	.6	5	1.0	.9	9	1.0	1.2	1.5

See footnotes at end of table.

Table 10. Locally Assessed Taxable Real Property by Assessed Value Size and States: 1986—Con.

[Detail may not add to total due to rounding For meaning of symbols, see text]

Item ¹	Total	Less than \$1,000	\$1,000 to \$4,999	\$5,000 to \$9,999	\$10,000 to \$19,999	\$20,000 to \$49,999	\$50,000 to \$99,999	\$100,000 to \$199,999	\$200,000 to \$499,999	\$500,000 or more
WISCONSIN⁴										
Number of properties assessed:										
All types of property	2 603 398	124 353	314 845	254 593	390 970	827 696	566 040	94 423	22 804	7 629
Residential (nonfarm), total	1 324 517	1 289	13 783	39 330	129 021	620 819	460 648	50 760	7 233	1 642
Single-family	1 286 124	1 289	13 613	38 754	126 433	612 543	446 686	43 097	3 587	124
Multifamily	38 393	-	170	576	2 588	8 276	13 962	7 663	3 646	1 518
Acreage	826 514	66 687	133 196	144 169	203 941	168 244	78 969	26 922	4 299	96
Vacant platted lots	350 319	56 379	163 381	64 851	46 624	15 455	2 278	1 004	305	62
Commercial and industrial	94 839	-	1 765	4 193	9 742	22 830	23 974	15 562	10 972	5 840
Other and unallocable	7 152	-	2 727	2 052	1 683	355	-	332	16	10
Percent of all properties assessed:										
All types of property	100.0	4.8	12.1	9.8	15.0	31.8	21.7	3.6	.9	.3
Residential (nonfarm), total	50.9	-	.5	1.5	5.0	23.8	17.7	1.9	.3	.1
Single-family	49.4	-	.5	1.5	4.9	23.5	17.2	1.7	.1	-
Multifamily	1.5	-	-	-	.1	.3	.5	.3	.1	.1
Acreage	31.7	2.6	5.1	5.5	7.8	6.5	3.0	1.0	.2	-
Vacant platted lots	13.5	2.2	6.3	2.5	1.8	.6	1	-	-	-
Commercial and industrial	3.6	-	.1	.2	.4	.9	.9	.6	.4	.2
Other and unallocable	3	-	1	1	.1	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	105 500	60	863	1 864	5 713	28 501	37 794	12 286	6 562	11 472
Residential (nonfarm), total	65 512	1	46	307	1 969	22 157	30 376	6 367	2 037	2 015
Single-family	60 074	1	45	303	1 927	21 863	29 357	5 321	1 957	81
Multifamily	5 438	-	1	4	41	293	1 020	1 046	1 080	1 934
Acreage	19 919	29	384	1 042	2 938	5 103	5 559	3 598	1 105	87
Vacant platted lots	2 421	30	419	466	639	425	152	143	87	51
Commercial and industrial	17 540	-	5	30	145	804	1 697	2 153	3 327	9 314
Other and unallocable	108	-	9	19	22	12	10	24	6	5
Percent of all assessed value:										
All types of property	100.0	1	8	18	5.4	27.0	35.8	11.6	6.2	10.9
Residential (nonfarm), total	62.1	-	3	3	1.9	21.0	34.8	-	6.0	1.9
Single-family	56.9	-	3	3	1.8	20.7	27.8	5.0	9	1
Multifamily	5.2	-	-	-	-	3	10	10	1.0	1.8
Acreage	18.9	-	.4	1.0	2.8	4.8	5.3	3.4	1.0	1
Vacant platted lots	2.3	-	.4	.4	.6	.4	.1	1	1	-
Commercial and industrial	16.6	-	-	-	.1	.8	1.6	2.0	3.2	8.8
Other and unallocable	1	-	-	-	-	-	-	-	-	-
WYOMING⁵										
Number of properties assessed:										
All types of property	212 532	43 560	89 380	62 740	10 972	4 118	1 176	423	129	37
Residential (nonfarm), total	120 232	1 536	62 512	50 776	4 482	747	120	32	25	2
Single-family	113 881	1 152	59 444	49 444	3 298	491	32	16	-	-
Multifamily	6 351	384	3 064	1 332	1 184	256	88	16	25	2
Acreage	29 377	8 328	9 800	6 128	3 358	1 319	335	98	9	3
Vacant platted lots	50 580	32 928	14 468	2 404	602	109	48	17	4	-
Commercial and industrial	12 280	768	2 600	3 432	2 500	1 943	641	277	89	29
Other and unallocable	69	-	-	-	30	-	-	34	2	3
Percent of all properties assessed:										
All types of property	100.0	20.5	42.1	29.5	5.2	1.9	.6	.2	.1	-
Residential (nonfarm), total	56.8	.7	29.4	23.9	2.1	.4	.1	-	-	-
Single-family	53.8	.5	28.0	23.3	1.6	.2	-	-	-	-
Multifamily	3.0	-	1.4	.6	.6	.1	-	-	-	-
Acreage	13.8	3.9	4.6	2.9	1.6	.6	.2	-	-	-
Vacant platted lots	23.6	15.5	6.8	1.1	.3	.1	-	-	-	-
Commercial and industrial	5.8	.4	1.2	1.6	1.2	.9	.3	.1	-	-
Other and unallocable	-	-	-	-	-	-	-	-	-	-
Assessed value of properties (million dollars):										
All types of property	1 167	20	277	412	149	121	81	58	36	36
Residential (nonfarm), total	628	1	214	328	56	21	9	4	6	1
Single-family	569	1	203	319	40	13	2	2	-	-
Multifamily	59	-	11	9	16	7	6	2	6	1
Acreage	194	5	25	44	47	38	22	13	2	2
Vacant platted lots	74	14	29	15	8	3	3	2	1	-
Commercial and industrial	285	-	10	25	36	60	44	38	26	30
Other and unallocable	6	-	-	-	-	-	2	-	1	3
Percent of all assessed value:										
All types of property	100.0	1.7	23.7	35.3	12.7	10.4	6.9	4.9	3.1	3.0
Residential (nonfarm), total	53.8	.1	18.3	28.1	4.8	1.8	1.0	.3	.1	.1
Single-family	48.7	.1	17.4	27.3	3.4	1.1	.2	.2	-	-
Multifamily	5.1	-	.9	.8	1.4	.6	.6	.2	.6	.1
Acreage	16.6	.4	2.1	3.8	4.0	3.2	1.9	1.1	.2	.1
Vacant platted lots	6.4	1.2	2.5	1.3	.7	.3	.3	.2	.1	-
Commercial and industrial	22.7	-	18.3	2.1	3.1	5.1	3.8	3.3	2.2	2.6
Other and unallocable .....	.5	-	-	-	-	-	.2	-	1	.2

¹Caution should be exercised when making comparisons of estimated distributions in this table with those for earlier periods. Reassessing and other sources of revision locally can significantly influence total and individual use category estimates. See table 12 for certain specific local variations. Totals shown may not equal summation of detail because of independent computation of each element. Estimated distributions are based on a sample of realty parcels in selected jurisdictions. Classification of such parcels was dependent on official local assessment records which varied widely as to nature and extent of property description. As a consequence, the distributions shown may be affected by such variability. This was particularly significant in the allocation of residential property between single-family and multifamily, and of unimproved property between acreage and vacant lots. For details, see text.

²All assessment in Maryland and Montana is performed by a State agency, but assessed values are shown here as locally assessed for comparability with data for other States; see text.

³South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

⁴Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

⁵Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986

[Thousand dollars. Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Improvements						
		Total	Land	Improvements							
Alabama^{2, 3}	14 366 822	8 873 671	(NA)	(NA)	3 518 219	3 052 632	-	11 314 190	1 974 932	9 339 258	
Autauga	109 115	63 641	(NA)	(NA)	33 384	21 461	-	87 654	12 090	75 564	
Baldwin	710 173	622 133	(NA)	(NA)	58 581	83 695	-	626 478	29 459	597 019	
Barbour	78 845	52 278	(NA)	(NA)	19 071	13 349	-	65 496	7 496	58 000	
Bibb	50 869	26 578	(NA)	(NA)	15 367	8 873	-	41 996	8 924	33 072	
Blount	91 165	58 675	(NA)	(NA)	21 230	27 726	-	63 439	11 260	52 179	
Bullock	30 127	21 229	(NA)	(NA)	4 822	4 672	-	25 455	4 076	21 379	
Butler	53 778	36 480	(NA)	(NA)	11 461	10 812	-	42 966	5 837	37 129	
Calhoun	334 809	217 506	(NA)	(NA)	80 580	78 980	-	255 829	36 723	219 106	
Chambers	118 633	61 572	(NA)	(NA)	49 061	22 646	-	95 987	8 000	87 987	
Cherokee	62 048	42 108	(NA)	(NA)	7 833	14 100	-	47 948	12 107	35 841	
Chilton	110 925	51 407	(NA)	(NA)	12 948	22 960	-	87 965	46 570	41 395	
Choctaw	81 417	39 941	(NA)	(NA)	32 973	7 608	-	73 809	8 503	65 306	
Clarke	84 285	54 199	(NA)	(NA)	24 944	14 534	-	69 751	5 142	64 609	
Clay	34 315	24 494	(NA)	(NA)	5 440	8 094	-	26 221	4 381	21 840	
Cleburne	40 172	25 289	(NA)	(NA)	6 421	9 105	-	31 067	8 462	22 605	
Coffee	122 679	94 277	(NA)	(NA)	20 143	31 739	-	90 940	8 259	82 681	
Colbert	186 267	108 186	(NA)	(NA)	55 529	43 329	-	142 938	22 552	120 386	
Conecuh	58 916	34 902	(NA)	(NA)	19 221	9 583	-	49 333	4 793	44 540	
Coosa	38 373	21 238	(NA)	(NA)	6 563	5 762	-	32 611	10 572	22 039	
Covington	130 255	79 593	(NA)	(NA)	36 292	27 080	-	103 175	14 370	88 805	
Crenshaw	33 717	24 757	(NA)	(NA)	6 390	7 651	-	26 066	2 570	23 496	
Cullman	174 219	115 646	(NA)	(NA)	47 122	51 755	-	122 464	11 451	111 013	
Dale	103 318	64 633	(NA)	(NA)	26 329	34 526	-	68 792	12 356	56 436	
Dallas	140 382	90 919	(NA)	(NA)	29 969	26 748	-	113 634	19 494	94 140	
De Kalb	129 684	94 741	(NA)	(NA)	23 515	38 072	-	91 612	11 428	80 184	
Elmore	149 321	89 692	(NA)	(NA)	26 873	31 712	-	117 609	32 756	84 853	
Escambia	137 009	79 626	(NA)	(NA)	41 770	29 327	-	107 682	15 613	92 069	
Etowah	288 223	180 895	(NA)	(NA)	74 611	65 993	-	222 230	32 717	189 513	
Fayette	63 797	34 046	(NA)	(NA)	17 691	16 038	-	47 759	12 060	35 699	
Franklin	76 587	51 992	(NA)	(NA)	16 770	21 919	-	54 668	7 825	46 843	
Geneva	58 006	43 661	(NA)	(NA)	8 800	17 952	-	40 054	5 545	34 509	
Greene	45 288	21 414	(NA)	(NA)	3 864	3 595	-	41 693	20 010	21 683	
Hale	41 759	27 043	(NA)	(NA)	5 399	7 454	-	34 305	9 317	24 988	
Henry	47 827	34 081	(NA)	(NA)	8 755	10 916	-	36 911	4 891	31 920	
Houston	512 565	175 953	(NA)	(NA)	71 594	53 785	-	458 780	265 018	193 762	
Dothan city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Jackson	130 227	88 759	(NA)	(NA)	31 342	33 660	-	96 567	10 126	86 441	
Jefferson	2 732 950	1 561 718	(NA)	(NA)	745 755	600 897	-	2 132 053	425 477	1 706 576	
Birmingham city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Lamar	54 472	33 553	(NA)	(NA)	13 719	11 925	-	42 547	7 200	35 347	
Lauderdale	234 055	177 275	(NA)	(NA)	45 002	64 728	-	169 327	11 778	157 549	
Lawrence	88 784	44 894	(NA)	(NA)	17 833	26 171	-	42 613	6 057	36 556	
Lee	255 853	159 690	(NA)	(NA)	71 278	63 823	-	192 030	24 885	167 145	
Limestone	128 780	97 147	(NA)	(NA)	24 511	38 951	-	89 829	7 122	82 707	
Lowndes	33 580	24 906	(NA)	(NA)	4 626	5 503	-	28 077	4 048	24 029	
Macon	58 842	45 144	(NA)	(NA)	7 907	12 929	-	45 713	5 591	40 122	
Madison	705 455	445 887	(NA)	(NA)	229 587	172 191	-	533 264	30 181	503 083	
Huntsville city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Marengo	92 592	61 367	(NA)	(NA)	18 148	24 795	-	67 797	13 077	54 720	
Marion	89 857	58 008	(NA)	(NA)	23 297	22 023	-	67 834	10 552	57 282	
Marshall	182 081	123 255	(NA)	(NA)	47 595	48 246	-	133 835	11 231	122 604	
Mobile	1 465 494	925 840	(NA)	(NA)	383 688	321 114	-	1 144 380	155 968	988 414	
Mobile city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Monroe	88 857	51 156	(NA)	(NA)	30 413	19 962	-	68 895	7 288	61 607	
Montgomery	836 747	597 672	(NA)	(NA)	174 332	154 942	-	681 805	64 743	617 062	
Montgomery city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Morgan	352 646	213 343	(NA)	(NA)	122 464	75 729	-	276 917	16 839	260 078	
Perry	37 566	27 437	(NA)	(NA)	3 837	6 969	-	30 597	6 292	24 305	
Pickens	63 135	42 646	(NA)	(NA)	11 840	13 243	-	49 892	8 649	41 243	
Pike	73 473	48 791	(NA)	(NA)	17 257	14 613	-	58 860	7 485	51 375	
Randolph	85 398	30 076	(NA)	(NA)	11 252	13 048	-	72 350	44 070	28 280	
Russell	101 368	70 572	(NA)	(NA)	18 678	22 041	-	79 327	12 118	67 209	
St. Clair	145 462	86 425	(NA)	(NA)	33 250	30 044	-	115 418	25 778	89 631	
Shelby	389 261	218 001	(NA)	(NA)	78 249	62 192	-	327 069	93 011	234 058	
Sumter	50 337	36 323	(NA)	(NA)	11 857	9 163	-	50 174	11 157	39 017	
Talladega	230 905	132 623	(NA)	(NA)	73 770	64 762	-	166 143	24 512	141 631	
Tallapoosa	128 343	74 710	(NA)	(NA)	35 142	22 560	-	103 783	16 491	87 292	
Tuscaloosa	497 242	311 706	(NA)	(NA)	139 210	94 385	-	402 857	46 326	356 531	
Tuscaloosa city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Walker	247 670	106 240	(NA)	(NA)	65 225	40 103	-	207 567	76 205	131 362	
Washington	158 509	43 791	(NA)	(NA)	68 748	57 893	-	100 616	45 970	54 646	
Wilcox	45 155	28 675	(NA)	(NA)	10 951	5 583	-	39 572	5 329	34 243	
Winston	66 058	43 278	(NA)	(NA)	16 140	14 893	-	51 165	6 642	44 523	
Alaska⁴	46 422 543	28 119 890	(NA)	(NA)	2 458 997	-	-	46 422 543	15 843 656	30 578 887	
Boroughs											
Anchorage city and borough ⁴	17 983 211	16 468 860	(NA)	(NA)	1 440 500	-	-	17 983 211	73 851	17 909 360	
Bristol Bay	97 930	58 979	(NA)	(NA)	40 951	-	-	97 930	-	97 930	
Fairbanks-North Star	3 443 986	2 832 236	(NA)	(NA)	-	-	-	3 443 986	611 750	2 832 236	
Haines	79 078	71 558	(NA)	(NA)	7 520	-	-	79 078	-	79 078	
Juneau city and borough ⁴	1 438 271	1 281 881	(NA)	(NA)	156 390	-	-	1 438 271	-	1 438 271	

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

(Thousand dollars Detail may not add to total due to rounding. For meaning of symbols, see text)

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Real							
			Land	Improvements						
Alaska—Con										
Boroughs—Con.										
Kenai Peninsula	3 503 548	2 727 329	(NA)	(NA)	279 652	-	-	3 503 548	486 567	3 006 981
Ketchikan-Gateway	652 993	619 258	(NA)	(NA)	33 735	-	-	652 993	-	652 993
Kodiak Island	420 341	374 136	(NA)	(NA)	46 205	-	-	420 341	-	420 341
Matanuska-Susitna	2 554 441	2 408 672	(NA)	(NA)	144 142	-	-	2 554 441	1 627	2 552 814
North Slope	13 528 726	242 140	(NA)	(NA)	133 540	-	-	13 528 726	13 153 046	375 680
Sitka city and borough ²	380 807	328 048	(NA)	(NA)	52 759	-	-	380 807	-	380 807
Cities³										
Bethel	-	-	-	-	-	-	-	-	-	-
Cordova	61 476	61 476	(NA)	(NA)	-	-	-	61 476	-	61 476
Craig	26 003	24 827	(NA)	(NA)	1 176	-	-	26 003	-	26 003
Delta Junction	-	-	-	-	-	-	-	-	-	-
Dillingham	99 730	64 537	(NA)	(NA)	35 193	-	-	99 730	-	99 730
Eagle	6 461	6 461	(NA)	(NA)	-	-	-	6 461	-	6 461
Galena	-	-	-	-	-	-	-	-	-	-
Hoonah	-	-	-	-	-	-	-	-	-	-
Hydaburg	-	-	-	-	-	-	-	-	-	-
Kenai	-	-	-	-	-	-	-	-	-	-
King Cove	-	-	-	-	-	-	-	-	-	-
Klawock	-	-	-	-	-	-	-	-	-	-
Nenana	14 379	9 280	(NA)	(NA)	5 099	-	-	14 379	-	14 379
Nome	132 773	105 287	(NA)	(NA)	27 486	-	-	132 773	-	132 773
Pelican	10 788	6 624	(NA)	(NA)	4 164	-	-	10 788	-	10 788
Petersburg	109 909	101 263	(NA)	(NA)	8 646	-	-	109 909	-	109 909
St. Mary's	-	-	-	-	-	-	-	-	-	-
Sand Point	-	-	-	-	-	-	-	-	-	-
Skagway	47 343	47 343	(NA)	(NA)	-	-	-	47 343	-	47 343
Tanana	-	-	-	-	-	-	-	-	-	-
Unalakleet	-	-	-	-	-	-	-	-	-	-
Unalaska	85 419	55 860	(NA)	(NA)	29 550	-	-	85 419	9	85 410
Valdez	1 632 348	127 174	(NA)	(NA)	-	-	-	1 632 348	1 505 174	127 174
Whittier	18 914	11 530	(NA)	(NA)	7 384	-	-	18 914	-	18 914
Wrangell	80 361	75 456	(NA)	(NA)	4 905	-	-	80 361	-	80 361
Yakutat	13 307	11 675	(NA)	(NA)	-	-	-	13 307	1 632	11 675
Arizona⁷	17 651 284	12 558 402	(NA)	(NA)	1 675 131	(NA)	(NA)	17 651 284	3 417 751	14 233 533
Apache	436 912	65 338	(NA)	(NA)	9 703	(NA)	(NA)	436 912	361 871	75 041
Cochise	328 887	193 981	(NA)	(NA)	28 301	(NA)	(NA)	328 887	106 605	222 282
Cocouino	499 882	287 371	(NA)	(NA)	32 690	(NA)	(NA)	499 882	179 921	320 061
Gila	182 052	106 971	(NA)	(NA)	28 682	(NA)	(NA)	182 052	46 399	135 653
Graham	60 489	43 994	(NA)	(NA)	8 345	(NA)	(NA)	60 489	8 150	52 339
Greenlee	67 611	13 463	(NA)	(NA)	1 920	(NA)	(NA)	67 611	52 228	15 383
Maricopa	10 963 593	8 196 130	(NA)	(NA)	1 078 700	(NA)	(NA)	10 963 593	1 688 763	9 274 830
Glendale city	428 400	410 013	(NA)	(NA)	(NA)	(NA)	(NA)	428 400	18 387	410 013
Mesa city	989 983	965 863	(NA)	(NA)	(NA)	(NA)	(NA)	989 983	24 120	965 863
Phoenix city	4 568 111	4 271 104	(NA)	(NA)	(NA)	(NA)	(NA)	4 568 111	297 007	4 271 104
Scottsdale city	1 011 330	975 949	(NA)	(NA)	(NA)	(NA)	(NA)	1 011 330	35 381	975 949
Tempe city	779 530	735 036	(NA)	(NA)	(NA)	(NA)	(NA)	779 530	44 494	735 036
Mohave	403 812	319 499	(NA)	(NA)	24 537	(NA)	(NA)	403 812	59 776	344 036
Navajo	516 748	193 756	(NA)	(NA)	33 729	(NA)	(NA)	516 748	289 263	227 485
Pima	2 841 072	2 228 511	(NA)	(NA)	290 938	(NA)	(NA)	2 841 072	321 823	2 519 449
Tucson city	1 489 175	1 374 518	(NA)	(NA)	47 827	(NA)	(NA)	1 489 175	114 857	1 374 518
Pinal	380 943	224 471	(NA)	(NA)	8 244	(NA)	(NA)	380 943	108 645	272 298
Santa Cruz	104 093	77 350	(NA)	(NA)	6 710	(NA)	(NA)	104 093	20 033	84 060
Yavapai	478 864	353 702	(NA)	(NA)	36 248	(NA)	(NA)	478 864	88 914	389 950
Yuma	307 548	215 244	(NA)	(NA)	36 173	(NA)	(NA)	307 548	56 131	251 417
La Paz	80 678	38 621	(NA)	(NA)	10 628	(NA)	(NA)	80 678	31 429	49 249
Arkansas	12 250 918	8 871 164	(NA)	(NA)	2 069 183	-	-	12 250 918	1 310 571	10 940 347
Arkansas	179 844	143 860	(NA)	(NA)	26 001	-	-	179 844	9 989	169 861
Ashley	160 218	86 648	(NA)	(NA)	63 199	-	-	160 218	10 371	149 847
Baxter	167 762	132 691	(NA)	(NA)	26 733	-	-	167 762	8 338	159 424
Benton	551 760	407 168	(NA)	(NA)	87 500	-	-	551 760	57 092	494 668
Boone	140 790	113 007	(NA)	(NA)	19 334	-	-	140 790	8 449	132 341
Bradley	65 175	52 166	(NA)	(NA)	8 837	-	-	65 175	4 172	61 003
Calhoun	48 436	35 063	(NA)	(NA)	6 904	-	-	48 436	6 469	41 967
Carroll	114 114	90 888	(NA)	(NA)	16 027	-	-	114 114	7 199	106 915
Chicot	81 285	56 356	(NA)	(NA)	12 142	-	-	81 285	10 787	70 498
Clark	112 684	79 441	(NA)	(NA)	20 652	-	-	112 684	12 591	100 093
Clay	94 579	76 164	(NA)	(NA)	10 967	-	-	94 579	7 448	87 131
Cleburne	109 503	91 401	(NA)	(NA)	12 806	-	-	109 503	5 296	104 207
Cleveland	34 383	28 334	(NA)	(NA)	3 444	-	-	34 383	2 605	31 778
Columbia	165 543	134 405	(NA)	(NA)	18 493	-	-	165 543	12 645	152 898
Conway	78 265	57 881	(NA)	(NA)	13 359	-	-	78 265	7 025	71 240
Cralghhead	315 346	242 582	(NA)	(NA)	55 143	-	-	315 346	17 621	297 725
Crawford	146 783	102 210	(NA)	(NA)	32 854	-	-	146 783	11 719	135 064
Crittenden	211 325	160 777	(NA)	(NA)	37 852	-	-	211 325	12 696	198 629
Cross	103 419	83 478	(NA)	(NA)	12 220	-	-	103 419	7 723	95 696
Dallas	53 907	45 902	(NA)	(NA)	6 532	-	-	53 907	1 473	52 434
Desha	114 126	77 610	(NA)	(NA)	29 616	-	-	114 126	6 900	107 226
Drew	83 483	62 012	(NA)	(NA)	14 974	-	-	83 483	6 497	76 986
Faulkner	228 235	183 610	(NA)	(NA)	31 959	-	-	228 235	12 666	215 569
Franklin	72 249	46 982	(NA)	(NA)	12 308	-	-	72 249	12 859	59 290
Fulton	52 396	44 555	(NA)	(NA)	4 652	-	-	52 396	3 189	49 207

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Arkansas—Con										
Garland	415 122	335 740	(NA)	(NA)	60 323	-	-	415 122	19 059	396 063
Grant	68 684	50 964	(NA)	(NA)	10 922	-	-	68 684	6 798	61 886
Greene	120 706	95 753	(NA)	(NA)	17 405	-	-	120 706	7 548	113 158
Hempstead	104 584	79 536	(NA)	(NA)	16 621	-	-	104 584	8 427	96 157
Hot Spring	127 538	79 292	(NA)	(NA)	24 127	-	-	127 538	24 119	103 419
Howard	69 247	44 893	(NA)	(NA)	18 511	-	-	69 247	5 843	63 404
Independence	268 245	98 324	(NA)	(NA)	27 139	-	-	268 245	112 782	125 463
Izard	46 484	36 781	(NA)	(NA)	5 815	-	-	46 484	3 888	42 596
Jackson	105 727	80 750	(NA)	(NA)	12 079	-	-	105 727	12 898	92 829
Jefferson	476 767	258 347	(NA)	(NA)	79 970	-	-	476 767	140 450	336 317
Pine Bluff city	226 251	162 047	(NA)	(NA)	50 955	-	-	226 251	15 249	213 002
Johnson	81 826	58 527	(NA)	(NA)	13 630	-	-	81 826	9 669	72 157
Lafayette	62 630	49 383	(NA)	(NA)	5 422	-	-	62 630	7 825	54 805
Lawrence	79 843	54 090	(NA)	(NA)	14 072	-	-	79 843	11 681	68 162
Lee	61 266	46 537	(NA)	(NA)	8 848	-	-	61 266	5 881	55 385
Lincoln	54 701	41 508	(NA)	(NA)	9 120	-	-	54 701	4 073	50 628
Little River	79 602	40 154	(NA)	(NA)	32 049	-	-	79 602	7 399	72 203
Logan	82 693	61 847	(NA)	(NA)	9 707	-	-	82 693	11 139	71 554
Lonoke	172 768	126 811	(NA)	(NA)	29 735	-	-	172 768	14 222	158 546
Madison	45 149	33 491	(NA)	(NA)	7 133	-	-	45 149	4 525	40 624
Manon	54 851	44 167	(NA)	(NA)	7 422	-	-	54 851	3 262	51 589
Miller	177 471	128 810	(NA)	(NA)	34 383	-	-	177 471	14 278	163 193
Mississippi	225 625	156 366	(NA)	(NA)	50 700	-	-	225 625	18 559	207 066
Monroe	65 256	51 353	(NA)	(NA)	8 347	-	-	65 256	5 558	59 700
Montgomery	38 521	27 883	(NA)	(NA)	6 802	-	-	38 521	1 836	34 685
Nevada	55 381	41 275	(NA)	(NA)	7 470	-	-	55 381	6 636	48 745
Newton	24 397	20 333	(NA)	(NA)	2 019	-	-	24 397	2 045	22 352
Quachita	144 647	100 438	(NA)	(NA)	30 030	-	-	144 647	14 179	130 468
Perry	28 759	21 827	(NA)	(NA)	3 965	-	-	28 759	2 967	25 792
Phillips	148 230	100 797	(NA)	(NA)	22 886	-	-	148 230	24 547	123 683
Pike	49 994	38 816	(NA)	(NA)	5 698	-	-	49 994	5 480	44 514
Poinsett	126 031	101 797	(NA)	(NA)	16 634	-	-	126 031	7 600	118 431
Polk	71 783	54 896	(NA)	(NA)	10 167	-	-	71 783	6 720	65 063
Pope	361 572	140 132	(NA)	(NA)	29 079	-	-	361 572	192 361	169 211
Prairie	70 659	55 736	(NA)	(NA)	11 430	-	-	70 659	3 493	67 166
Pulaski	2 111 301	1 598 845	(NA)	(NA)	404 273	-	-	2 111 301	108 183	2 003 118
Little Rock city	1 294 647	981 295	(NA)	(NA)	253 085	-	-	1 294 647	60 267	1 234 380
North Little Rock city	372 886	286 446	(NA)	(NA)	68 786	-	-	372 886	17 654	355 232
Randolph	70 143	52 537	(NA)	(NA)	9 753	-	-	70 143	7 853	62 290
St Francis	135 395	96 808	(NA)	(NA)	24 779	-	-	135 395	13 808	121 587
Saline	241 205	186 428	(NA)	(NA)	42 244	-	-	241 205	12 533	228 672
Scott	36 501	27 801	(NA)	(NA)	5 825	-	-	36 501	2 875	33 626
Searcy	30 201	24 554	(NA)	(NA)	3 685	-	-	30 201	1 962	28 239
Sebastian	558 761	404 681	(NA)	(NA)	117 458	-	-	558 761	36 622	522 139
Fort Smith city	443 737	325 132	(NA)	(NA)	96 730	-	-	443 737	21 875	421 862
Sevier	63 604	44 813	(NA)	(NA)	12 286	-	-	63 604	6 405	57 099
Sharp	84 336	72 864	(NA)	(NA)	7 051	-	-	84 336	4 421	79 915
Stone	31 646	25 108	(NA)	(NA)	4 810	-	-	31 646	1 728	29 918
Union	290 033	224 504	(NA)	(NA)	45 703	-	-	290 033	19 826	270 207
Van Buren	73 539	62 429	(NA)	(NA)	6 793	-	-	73 539	4 317	69 222
Washington	524 450	396 889	(NA)	(NA)	98 704	-	-	524 450	28 857	495 593
White	220 774	163 346	(NA)	(NA)	31 251	-	-	220 774	26 177	194 597
Woodruff	57 864	42 782	(NA)	(NA)	8 017	-	-	57 864	7 065	50 799
Yell	70 896	52 232	(NA)	(NA)	12 383	-	-	70 896	6 281	64 615
California²	1 059 121 751	928 615 743	(NA)	(NA)	66 514 408	31 126 485	-	1 027 995 266	63 991 600	964 003 666
Alameda	44 588 124	39 220 426	(NA)	(NA)	3 027 882	1 499 546	-	43 088 576	2 339 806	40 748 770
Alameda city	2 180 229	1 995 814	(NA)	(NA)	142 139	78 893	-	2 101 556	41 282	2 060 254
Berkeley city	3 081 118	2 774 867	(NA)	(NA)	203 128	114 852	-	2 968 269	103 323	2 865 043
Fremont city	7 109 754	6 497 033	(NA)	(NA)	349 720	207 240	-	6 902 514	263 001	6 639 513
Hayward city	4 091 047	3 444 651	(NA)	(NA)	331 403	112 716	-	3 878 331	314 993	3 663 338
Livermore city	1 889 788	1 734 985	(NA)	(NA)	78 502	79 328	-	1 810 470	76 311	1 734 159
Oakland city	11 268 249	9 280 423	(NA)	(NA)	1 122 226	380 623	-	10 885 626	883 600	10 002 028
San Leandro city	2 903 840	2 545 885	(NA)	(NA)	247 895	107 198	-	2 798 642	110 060	2 688 582
Alpine	144 617	125 159	(NA)	(NA)	6 114	1 238	-	1 433 378	13 344	130 035
Amador	1 153 466	905 576	(NA)	(NA)	55 258	37 458	-	1 116 008	192 632	923 376
Butte	5 231 424	4 422 776	(NA)	(NA)	287 299	236 453	-	4 994 971	521 349	4 473 622
Calaveras	1 378 813	1 218 714	(NA)	(NA)	52 811	44 507	-	1 332 306	105 288	1 227 018
Colusa	1 101 455	821 659	(NA)	(NA)	95 411	20 530	-	1 080 925	84 385	996 540
Contra Costa	35 983 771	32 087 494	(NA)	(NA)	1 385 971	1 139 609	-	34 844 162	2 510 306	32 333 856
Concord city	4 346 296	3 951 200	(NA)	(NA)	187 529	151 255	-	4 195 041	207 587	3 987 474
Richmond city	3 853 230	3 380 747	(NA)	(NA)	309 957	102 586	-	3 750 644	162 526	3 588 118
Walnut Creek city	3 978 998	3 666 260	(NA)	(NA)	184 429	118 259	-	3 858 139	125 709	3 732 430
Del Norte	486 003	426 994	(NA)	(NA)	36 052	25 897	-	460 106	22 957	437 149
El Dorado	5 013 837	4 623 228	(NA)	(NA)	133 226	150 477	-	4 883 360	257 383	4 605 977
Fresno	19 788 837	16 000 326	(NA)	(NA)	1 424 204	632 224	-	19 156 613	2 364 307	16 792 306
Fresno city	8 314 374	7 136 767	(NA)	(NA)	680 650	307 639	-	8 006 735	406 957	7 509 778
Glenn	1 078 373	871 700	(NA)	(NA)	109 984	30 824	-	1 045 549	94 689	950 860
Humboldt	3 449 898	2 948 507	(NA)	(NA)	243 111	152 104	-	3 297 794	258 280	3 039 514
Imperial	3 065 784	2 510 074	(NA)	(NA)	280 703	97 767	-	2 968 017	295 007	2 673 010
Inyo	1 068 886	936 911	(NA)	(NA)	42 075	21 239	-	1 047 647	89 900	957 747
Kern	30 496 778	27 792 902	(NA)	(NA)	1 289 603	548 804	-	29 947 974	1 414 273	28 533 701
Bakersfield city	5 079 036	4 573 495	(NA)	(NA)	256 310	182 072	-	4 896 964	249 631	4 647 333
Kings	2 366 487	1 844 438	(NA)	(NA)	218 118	88 045	-	2 278 442	203 931	2 074 511
Lake	2 576 800	2 296 401	(NA)	(NA)	70 096	77 214	-	2 499 386	210 103	2 289 283
Lassen	771 946	643 577	(NA)	(NA)	44 414	31 767	-	740 189	83 955	656 234

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal						
		Total	Land	Improvements							
California² — Con											
Los Angeles.....	288 185 051	256 465 635	(NA)	(NA)	18 196 447	8 119 453	-	280 065 598	13 522 969	266 542 629	
Alhambra city.....	2 061 210	1 835 386	(NA)	(NA)	84 710	71 519	-	1 989 691	161 114	1 828 577	
Baldwin Park city.....	946 356	862 077	(NA)	(NA)	27 336	53 972	-	892 384	56 943	835 441	
Bellflower city.....	1 223 554	1 119 534	(NA)	(NA)	36 935	50 721	-	1 172 833	67 085	1 105 748	
Burbank city.....	4 327 534	3 501 380	(NA)	(NA)	729 032	116 905	-	4 210 629	97 122	4 113 507	
Carson city.....	4 276 674	3 779 644	(NA)	(NA)	350 670	95 317	-	4 181 357	146 360	4 034 997	
Cerritos city.....	2 242 890	2 066 212	(NA)	(NA)	84 984	80 753	-	2 162 137	91 694	2 070 443	
Compton city.....	1 497 427	1 194 916	(NA)	(NA)	124 269	65 615	-	1 431 812	178 242	1 253 570	
Downey city.....	2 620 362	2 342 137	(NA)	(NA)	150 769	110 600	-	2 509 762	127 456	2 382 306	
El Monte city.....	1 688 324	1 475 575	(NA)	(NA)	130 043	57 843	-	1 630 481	82 706	1 547 775	
Glendale city.....	5 552 315	5 199 559	(NA)	(NA)	230 620	160 635	-	5 391 680	122 136	5 269 544	
Hawthorne city.....	2 231 319	1 725 480	(NA)	(NA)	409 098	41 521	-	2 189 798	96 741	2 093 057	
Huntington Park city.....	749 657	646 192	(NA)	(NA)	40 903	21 492	-	728 165	62 562	665 603	
Inglewood city.....	2 247 031	2 059 212	(NA)	(NA)	98 845	70 754	-	2 178 277	88 974	2 087 303	
Lakewood city.....	2 039 491	1 917 080	(NA)	(NA)	59 372	122 555	-	1 916 936	63 030	1 853 897	
Lancaster city.....	1 798 035	1 635 971	(NA)	(NA)	69 892	72 739	-	1 725 296	92 172	1 633 124	
Long Beach city.....	14 667 255	12 472 739	(NA)	(NA)	1 053 354	391 718	-	14 275 537	1 141 162	13 134 375	
Los Angeles city.....	113 841 822	101 877 251	(NA)	(NA)	7 610 418	2 811 445	-	111 030 377	4 354 153	106 676 224	
Lynwood city.....	721 463	657 851	(NA)	(NA)	41 267	37 980	-	683 483	22 345	661 138	
Montebello city.....	1 578 903	1 317 209	(NA)	(NA)	78 546	55 916	-	1 522 987	183 148	1 339 839	
Monterey Park city.....	1 832 620	1 687 157	(NA)	(NA)	52 883	67 487	-	1 765 133	92 580	1 672 553	
Norwalk city.....	1 788 132	1 588 928	(NA)	(NA)	60 147	102 759	-	1 665 373	119 057	1 546 316	
Pasadena city.....	5 124 985	4 598 553	(NA)	(NA)	324 687	133 993	-	4 990 992	201 745	4 789 247	
Pico Rivera city.....	1 614 949	1 195 997	(NA)	(NA)	340 991	67 512	-	1 547 437	77 961	1 469 476	
Pomona city.....	2 790 457	2 406 007	(NA)	(NA)	211 985	103 776	-	2 686 681	172 465	2 514 216	
Redondo Beach city.....	3 311 982	2 686 870	(NA)	(NA)	281 518	68 506	-	3 243 456	343 574	2 899 882	
Santa Monica city.....	5 416 862	4 778 909	(NA)	(NA)	263 892	65 099	-	5 351 763	374 061	4 977 702	
South Gate city.....	1 465 581	1 319 697	(NA)	(NA)	81 876	66 054	-	1 399 527	64 006	1 335 521	
Torrance city.....	6 854 284	6 133 561	(NA)	(NA)	479 574	177 784	-	6 676 500	241 149	6 435 351	
West Covina city.....	2 487 193	2 372 748	(NA)	(NA)	58 723	120 943	-	2 366 195	55 667	2 310 528	
Whittier city.....	2 235 094	2 033 012	(NA)	(NA)	85 118	100 758	-	2 134 336	116 964	2 017 372	
Madera.....	2 985 359	2 426 308	(NA)	(NA)	182 552	90 544	-	2 894 815	376 499	2 518 316	
Marin.....	12 323 074	11 500 189	(NA)	(NA)	393 414	344 519	-	11 978 555	429 471	11 549 084	
Manposa.....	603 799	481 755	(NA)	(NA)	28 090	18 292	-	584 507	93 954	490 553	
Mendocino.....	2 684 381	2 367 335	(NA)	(NA)	138 005	97 122	-	2 567 259	179 041	2 408 218	
Merced.....	4 696 113	4 103 907	(NA)	(NA)	244 057	160 903	-	4 535 210	348 149	4 187 061	
Modoc.....	495 059	408 032	(NA)	(NA)	27 317	16 335	-	478 724	59 710	419 014	
Mono.....	1 192 268	1 082 721	(NA)	(NA)	47 743	8 577	-	1 183 691	61 804	1 121 887	
Monterey.....	12 180 374	10 661 681	(NA)	(NA)	516 734	310 114	-	11 870 260	1 001 959	10 868 301	
Salinas city.....	2 369 941	2 089 504	(NA)	(NA)	152 821	84 734	-	2 285 207	127 616	2 157 591	
Napa.....	4 493 234	4 103 020	(NA)	(NA)	213 003	140 536	-	4 352 699	177 211	4 175 487	
Napa city.....	1 744 267	1 608 311	(NA)	(NA)	67 509	81 040	-	1 663 227	68 447	1 594 780	
Nevada.....	3 197 093	2 887 651	(NA)	(NA)	84 790	106 735	-	3 090 358	214 652	2 875 706	
Orange.....	104 095 754	93 450 657	(NA)	(NA)	7 044 483	2 671 992	-	101 423 762	3 600 614	97 823 148	
Anaheim city.....	10 597 552	9 017 682	(NA)	(NA)	1 071 033	238 734	-	10 358 818	508 837	9 849 981	
Buena Park city.....	2 420 469	2 117 880	(NA)	(NA)	178 623	76 850	-	2 343 618	123 966	2 219 653	
Costa Mesa city.....	4 624 228	4 123 820	(NA)	(NA)	402 808	86 972	-	4 537 256	97 600	4 439 656	
Fountain Valley city.....	2 037 893	1 884 266	(NA)	(NA)	101 729	80 923	-	1 956 970	82 898	1 874 072	
Fullerton city.....	4 738 407	4 141 133	(NA)	(NA)	462 618	135 537	-	4 602 870	134 656	4 468 214	
Garden Grove city.....	3 788 866	3 444 129	(NA)	(NA)	231 153	152 693	-	3 636 173	113 584	3 522 589	
Huntington Beach city.....	8 004 293	7 088 326	(NA)	(NA)	440 500	224 215	-	7 780 078	475 667	7 304 611	
Irvine city.....	9 459 028	8 437 865	(NA)	(NA)	764 133	133 956	-	9 325 072	257 030	9 068 042	
Newport Beach city.....	7 810 550	7 102 338	(NA)	(NA)	637 647	92 382	-	7 726 168	78 565	7 647 603	
Orange city.....	4 683 570	4 118 730	(NA)	(NA)	326 298	122 454	-	4 561 116	238 542	4 322 574	
Santa Ana city.....	7 829 115	6 819 688	(NA)	(NA)	661 399	177 622	-	7 651 493	348 038	7 303 455	
Westminster city.....	2 122 113	1 896 166	(NA)	(NA)	75 030	86 554	-	2 035 559	150 917	1 884 642	
Pacifer.....	7 005 122	6 222 464	(NA)	(NA)	321 928	215 503	-	6 789 619	460 730	6 328 889	
Plumas.....	1 352 113	851 242	(NA)	(NA)	23 862	30 979	-	1 321 134	477 009	844 125	
Riverside.....	33 901 236	31 130 925	(NA)	(NA)	974 192	1 042 086	-	32 859 150	1 796 119	31 063 031	
Riverside city.....	5 508 797	5 074 271	(NA)	(NA)	266 100	220 518	-	5 289 279	169 426	5 119 853	
Sacramento.....	28 489 075	25 574 221	(NA)	(NA)	1 412 262	1 213 109	-	27 275 966	1 502 592	25 773 374	
Sacramento city.....	10 257 866	8 941 904	(NA)	(NA)	585 811	436 307	-	9 822 579	750 171	9 072 408	
San Benito.....	1 175 286	1 002 240	(NA)	(NA)	78 936	34 068	-	1 141 218	94 110	1 047 108	
San Bernardino.....	36 043 678	31 090 093	(NA)	(NA)	1 573 064	1 310 048	-	34 733 630	3 380 521	31 353 109	
Ontario city.....	3 894 336	3 184 753	(NA)	(NA)	480 451	119 712	-	3 774 624	249 132	3 525 492	
Rancho Cucamonga city.....	3 141 440	2 728 918	(NA)	(NA)	101 262	95 133	-	3 046 307	311 259	2 735 048	
San Bernardino city.....	3 361 591	2 885 728	(NA)	(NA)	190 161	143 519	-	3 218 072	285 702	2 932 370	
Upland city.....	1 912 875	1 750 904	(NA)	(NA)	74 515	72 820	-	1 840 055	87 456	1 752 599	
San Diego.....	83 868 764	72 665 348	(NA)	(NA)	3 898 117	2 362 318	-	81 506 446	7 305 299	74 201 147	
Chula Vista city.....	3 281 798	2 789 134	(NA)	(NA)	146 726	119 023	-	3 162 775	345 938	2 816 837	
El Cajon city.....	2 420 943	2 201 457	(NA)	(NA)	132 504	70 319	-	2 350 624	86 682	2 263 942	
Escondido city.....	2 733 581	2 671 393	(NA)	(NA)	78 429	81 648	-	2 791 935	123 759	2 668 176	
La Mesa city.....	1 554 191	1 496 266	(NA)	(NA)	42 342	69 205	-	1 484 986	75 583	1 409 403	
National City.....	955 101	834 006	(NA)	(NA)	59 066	29 563	-	925 538	62 009	863 529	
Oceanside city.....	3 270 071	3 055 558	(NA)	(NA)	78 498	111 456	-	3 159 613	135 015	3 023 598	
San Diego city.....	39 148 686	34 603 084	(NA)	(NA)	2 715 546	1 072 255	-	38 075 861	1 830 076	36 245 785	
San Francisco.....	36 439 103	32 140 081	(NA)	(NA)	1 798 482	678 295	-	35 760 808	33 258 268	2 502 540	
San Joaquin.....	13 050 507	11 000 744	(NA)	(NA)	1 018 589	492 361	-	12 558 146	1 031 174	11 526 972	
Stockton city.....	4 829 352	4 139 504	(NA)	(NA)	408 196	183 336	-	4 636 016	281 652	4 354 364	
San Luis Obispo.....	10 667 547	6 607 680	(NA)	(NA)	308 066	220 357	-	10 447 180	3 751 001	6 696 389	
San Mateo.....	32 569 400	28 272 256	(NA)	(NA)	3 117 441	897 992	-	31 671 408	1 179 703	30 491 705	
Daly City city.....	2 133 688	1 975 295	(NA)	(NA)	71 229	101 783	-	2 031 905	87 164	1 944 741	
Redwood City city.....	2 870 434	2 564 838	(NA)	(NA)	178 410	73 981	-	2 796 453	127 186	2 669 267	
San Mateo city.....	4 370 770	4 002 130	(NA)	(NA)	242 086	117 811	-	4 252 959	126 554	4 126 405	
South San Francisco city.....	2 894 760	2 375 229	(NA)	(NA)	422 157	71 962	-	2 822 798	97 374	2 725 424	
Santa Barbara.....	14 839 313	13 364 467	(NA)	(NA)	904 290	378 362	-	14 560 951	670 556	13 890 395	
Santa Barbara city.....	3 758 235	3 324 810	(NA)	(NA)	283 019	89 027	-	3 669 208	150 406	3 518 802	

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

(Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text)

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Improvements						
		Total	Land	Improvements							
California² — Con											
Santa Clara	70 004 064	57 636 427	(NA)	(NA)	10 124 074	1 740 031	-	68 264 033	2 243 563	66 020 470	
Mountain View city	3 766 097	2 991 863	(NA)	(NA)	665 725	59 186	-	3 706 911	108 509	3 598 402	
Palo Alto city	4 854 308	3 536 087	(NA)	(NA)	1 187 922	87 903	-	4 766 405	130 299	4 636 106	
San Jose city	26 398 574	24 149 999	(NA)	(NA)	3 183 463	833 437	-	27 565 137	1 065 112	26 500 025	
Santa Clara city	7 099 028	5 134 556	(NA)	(NA)	1 775 747	108 543	-	6 990 485	188 725	6 801 760	
Sunnyvale city	7 447 815	5 702 517	(NA)	(NA)	1 562 488	126 495	-	7 321 320	182 810	7 138 510	
Santa Cruz	8 277 347	7 529 756	(NA)	(NA)	478 893	243 961	-	8 033 386	268 698	7 764 688	
Shasta	4 742 630	3 650 198	(NA)	(NA)	225 537	181 960	-	4 560 670	866 895	3 693 775	
Sierra	1 550 629	1 297 787	(NA)	(NA)	6 954	5 571	-	1 544 216	36 269	1 507 947	
Siskiyou	8 699 759	7 573 473	(NA)	(NA)	88 342	69 059	-	8 352 980	164 700	8 188 280	
Solano	2 016 641	1 705 798	(NA)	(NA)	629 614	346 776	-	1 945 497	496 672	1 448 825	
Fairfield city	2 035 042	1 832 362	(NA)	(NA)	217 743	71 144	-	1 915 505	93 100	1 822 405	
Vallejo city	14 870 487	13 252 275	(NA)	(NA)	107 487	119 537	-	14 519 572	95 193	1 820 312	
Sonoma	4 165 125	3 695 982	(NA)	(NA)	272 645	450 915	-	4 031 617	1 045 567	3 086 050	
Santa Rosa city	9 381 208	8 447 882	(NA)	(NA)	659 092	133 508	-	8 983 280	210 051	8 773 229	
Stanslaus	3 718 089	3 435 807	(NA)	(NA)	499 913	378 018	-	3 547 421	413 403	3 134 018	
Modesto city	2 236 349	1 945 510	(NA)	(NA)	144 045	170 668	-	2 161 502	146 794	1 914 708	
Sutter	1 476 687	1 230 938	(NA)	(NA)	69 183	74 847	-	1 407 799	177 516	1 230 283	
Tohama	1 476 434	1 230 938	(NA)	(NA)	29 785	19 811	-	1 456 623	44 497	1 412 126	
Trinity	7 390 169	6 353 357	(NA)	(NA)	440 555	314 866	-	7 075 303	598 255	6 477 048	
Tulare	1 839 302	1 829 096	(NA)	(NA)	114 282	78 657	-	1 760 645	95 924	1 664 721	
Visalia city	1 766 722	1 523 452	(NA)	(NA)	106 500	60 386	-	1 706 336	136 770	1 569 566	
Tuolumne	25 361 302	22 487 715	(NA)	(NA)	1 350 586	741 647	-	24 619 655	1 523 001	23 096 654	
Ventura	3 797 982	3 031 819	(NA)	(NA)	222 211	107 078	-	3 690 904	543 952	3 146 952	
Onard city	3 512 569	3 114 301	(NA)	(NA)	245 553	113 658	-	3 398 901	148 715	3 250 186	
San Buenaventura city	3 237 131	3 031 135	(NA)	(NA)	109 179	126 074	-	3 111 057	96 817	3 014 240	
Simi Valley city	4 999 454	4 616 694	(NA)	(NA)	154 773	146 192	-	4 853 262	227 987	4 625 275	
Thousand Oaks city	4 300 010	3 809 042	(NA)	(NA)	210 971	138 890	-	4 161 120	279 997	3 881 123	
Yolo	1 476 123	1 104 599	(NA)	(NA)	100 603	57 251	-	1 418 872	270 921	1 147 951	
Yuba											
Colorado¹⁰	19 216 093	15 770 961	5 159 290	10 611 671	1 763 914	-	-	19 216 093	1 681 218	17 534 875	
Adams	1 203 332	962 870	280 281	682 589	123 698	-	-	1 203 332	116 764	1 086 568	
Arvada city (Part)	6 363	6 208	(NA)	(NA)	(NA)	-	-	6 363	155	6 208	
Aurora city (Part)	131 414	126 839	(NA)	(NA)	(NA)	-	-	131 414	4 575	126 839	
Westminster city (Part)	182 807	169 920	(NA)	(NA)	(NA)	-	-	182 807	12 887	169 920	
Alamosa	52 282	41 922	16 206	25 716	2 617	-	-	52 282	7 743	44 539	
Arapahoe	2 283 034	1 963 036	533 044	1 429 992	209 165	-	-	2 283 034	110 839	2 172 201	
Aurora city (Part)	855 945	817 371	(NA)	(NA)	(NA)	-	-	855 945	38 574	817 371	
Archuleta	62 578	56 311	31 795	24 516	3 050	-	-	62 578	3 217	59 361	
Baca	47 093	35 708	22 547	13 161	1 286	-	-	47 093	10 099	36 994	
Bent	28 230	23 916	14 463	9 453	660	-	-	28 230	3 654	24 576	
Boulder	1 162 253	950 860	265 958	684 902	156 738	-	-	1 162 253	54 655	1 107 598	
Boulder city	514 187	497 312	(NA)	(NA)	(NA)	-	-	514 187	16 875	497 312	
Chaffee	63 204	55 788	19 491	30 297	2 186	-	-	63 204	5 230	57 974	
Cheyenne	78 266	70 648	65 663	4 985	3 439	-	-	78 266	4 179	74 087	
Clear Creek	80 944	60 748	22 619	38 129	9 075	-	-	80 944	11 121	69 823	
Conejos	21 148	18 424	8 071	10 353	739	-	-	21 148	1 985	19 163	
Costilla	49 940	47 476	41 325	6 151	526	-	-	49 940	1 938	48 002	
Crowley	10 975	8 155	4 017	4 138	267	-	-	10 975	2 559	8 422	
Custer	22 447	21 158	12 751	8 407	466	-	-	22 447	823	21 624	
Delta	90 202	76 782	18 586	58 196	5 689	-	-	90 202	7 331	82 471	
Denver ⁸	2 938 791	2 323 627	543 486	1 780 141	354 150	-	-	2 938 791	261 014	2 677 777	
Dolores	21 452	17 721	13 866	3 855	727	-	-	21 452	3 004	18 448	
Douglas	328 875	283 589	92 512	191 077	16 509	-	-	328 875	28 777	300 098	
Eagle	306 425	272 100	78 555	193 545	14 765	-	-	306 425	19 560	286 865	
Elbert	67 014	58 232	35 651	22 811	3 018	-	-	67 014	5 786	61 248	
El Paso	1 578 007	1 358 214	339 464	1 016 750	157 002	-	-	1 578 007	64 791	1 513 216	
Colorado Springs city	1 243 967	1 207 700	(NA)	(NA)	(NA)	-	-	1 243 967	7 871	1 236 096	
Fremont	112 210	90 357	31 323	59 034	14 002	-	-	112 210	7 851	104 359	
Garfield	275 792	240 288	66 368	173 900	12 994	-	-	275 792	22 530	253 262	
Gilpin	20 502	18 598	6 707	11 891	651	-	-	20 502	1 353	19 149	
Grand	178 985	152 851	39 923	112 928	15 706	-	-	178 985	8 428	168 557	
Gunnison	111 932	96 342	36 617	50 725	10 352	-	-	111 932	5 238	106 694	
Hinsdale	11 002	10 173	4 208	5 965	268	-	-	11 002	561	10 441	
Huerfano	72 688	60 074	32 387	27 687	2 762	-	-	72 688	9 847	62 841	
Jackson	21 443	18 765	12 919	5 847	1 243	-	-	21 443	1 434	20 009	
Jefferson	2 099 380	1 795 004	440 578	1 354 426	210 242	-	-	2 099 380	94 134	2 005 246	
Arvada city (Part)	313 718	299 230	(NA)	(NA)	(NA)	-	-	313 718	14 488	299 230	
Lakewood city	604 704	574 882	(NA)	(NA)	(NA)	-	-	604 704	29 822	574 882	
Westminster city (Part)	107 536	104 648	(NA)	(NA)	(NA)	-	-	107 536	2 888	104 648	
Kiowa	37 341	31 468	27 339	4 130	532	-	-	37 341	5 341	32 000	
Kit Carson	60 051	50 419	26 998	23 421	1 428	-	-	60 051	8 204	51 847	
Lake	78 483	53 846	9 701	44 145	18 241	-	-	78 483	6 386	72 097	
La Plata	254 807	204 453	102 459	101 994	9 028	-	-	254 807	41 326	213 481	
Larimer	823 662	717 891	196 829	521 062	75 202	-	-	823 662	30 569	793 093	
Fort Collins city	337 981	327 134	(NA)	(NA)	(NA)	-	-	337 981	10 847	327 134	
Las Animas	60 644	49 133	19 238	23 895	3 840	-	-	60 644	13 671	46 973	
Lincoln	43 606	37 835	23 664	14 171	869	-	-	43 606	5 102	38 504	
Logan	110 282	87 814	36 686	51 228	8 931	-	-	110 282	15 417	94 865	
Mesa	442 318	380 500	99 691	280 809	22 338	-	-	442 318	39 180	403 138	
Mineral	10 524	8 646	3 131	5 515	1 000	-	-	10 524	878	9 646	
Moffat	351 737	114 368	74 022	40 346	23 503	-	-	351 737	213 866	137 871	
Montezuma	181 786	148 273	107 410	38 863	20 818	-	-	181 786	14 695	167 091	
Montrose	96 589	74 911	21 938	52 973	6 100	-	-	96 589	15 578	81 011	
Morgan	197 316	102 621	38 712	63 909	8 732	-	-	197 316	85 863	111 353	
Otero	61 363	51 152	13 015	38 137	4 149	-	-	61 363	6 062	55 301	

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Real						
Colorado¹⁰—Con											
Ouray	18 736	17 164	7 773	9 391	557	-	-	18 736	1 015	17 721	
Park	78 752	73 742	46 844	26 898	914	-	-	78 752	4 096	74 656	
Phillips	35 702	32 515	16 193	16 322	616	-	-	35 702	2 571	33 131	
Pitkin	218 238	198 668	50 615	138 059	12 969	-	-	218 238	6 601	211 637	
Prowers	57 987	49 782	23 355	26 427	1 264	-	-	57 987	6 950	51 037	
Pueblo	463 066	354 254	99 524	254 730	42 434	-	-	463 066	66 378	396 688	
Pueblo city	283 493	264 654	(NA)	(NA)	(NA)	-	-	283 493	18 839	264 654	
Rio Blanco	352 880	314 824	273 508	41 318	14 001	-	-	352 880	24 055	328 825	
Rio Grande	57 156	49 013	15 641	33 372	3 047	-	-	57 156	5 096	52 060	
Routt	199 989	139 401	48 017	91 304	16 540	-	-	199 989	44 048	155 941	
Saguache	30 478	25 969	16 487	9 482	773	-	-	30 478	3 736	26 742	
San Juan	11 344	8 419	3 277	5 142	2 002	-	-	11 344	923	10 421	
San Miguel	37 190	32 578	17 345	15 233	1 559	-	-	37 190	3 053	34 137	
Sedgwick	24 194	18 172	10 274	7 898	617	-	-	24 194	5 405	18 789	
Summit	247 395	224 373	47 226	177 147	12 061	-	-	247 395	10 961	236 434	
Teller	71 434	65 420	29 607	35 813	2 234	-	-	71 434	3 780	67 654	
Washington	95 017	85 463	69 817	15 646	3 305	-	-	95 017	6 249	88 768	
Weld	907 267	704 490	384 133	320 357	109 301	-	-	907 267	93 476	813 791	
Greeley city	211 254	200 912	(NA)	(NA)	(NA)	-	-	211 254	10 342	200 912	
Yuma	100 348	83 566	57 441	26 125	3 318	-	-	100 348	13 464	86 884	
Connecticut²	78 302 288	65 225 362	20 086 417	45 138 945	13 076 926	547 991	14 925	77 739 372	-	77 739 372	
Fairfield	28 852 241	25 336 647	9 041 065	16 295 582	3 515 594	125 067	54	28 727 120	-	28 727 120	
Bridgeport city	2 193 620	1 763 572	436 577	1 326 995	430 048	25 285	-	2 168 335	-	2 168 335	
Danbury city	1 263 975	978 738	213 700	765 038	265 237	5 819	-	1 258 156	-	1 258 156	
Norwalk city	2 800 163	2 424 294	972 928	1 451 366	375 869	28 732	-	2 771 431	-	2 771 431	
Stamford city	5 171 669	4 516 545	1 405 692	3 110 853	655 124	17 049	-	5 154 620	-	5 154 620	
Fairfield town	2 124 632	1 920 441	797 222	1 123 219	204 191	6 952	-	2 117 680	-	2 117 680	
Greenwich town	3 166 123	2 972 834	952 414	2 020 420	193 289	4 906	-	3 161 217	-	3 161 217	
Straford town	890 465	661 274	190 787	470 487	229 191	7 583	-	882 882	-	882 882	
Hartford	18 304 986	14 402 881	4 027 124	10 375 757	3 902 105	118 818	2 449	18 183 719	-	18 183 719	
Bristol city	772 190	574 091	179 091	395 000	198 099	7 277	76	764 837	-	764 837	
Hartford city	1 966 698	1 255 471	283 224	972 247	711 227	15 252	-	1 951 446	-	1 951 446	
East Hartford town	1 315 253	964 913	234 827	730 086	350 340	6 748	-	1 308 505	-	1 308 505	
West Hartford town	1 391 261	1 189 075	343 713	845 362	202 186	8 212	-	1 383 049	-	1 383 049	
Litchfield	3 638 508	2 963 815	956 529	2 007 286	674 693	32 733	2 327	3 603 448	-	3 603 448	
Middlesex	3 300 392	2 523 014	774 471	1 748 543	777 378	16 858	273	3 283 261	-	3 283 261	
New Haven	14 178 117	11 525 737	3 267 512	8 238 225	2 653 380	176 101	837	14 002 179	-	14 002 179	
New Haven city	1 268 433	936 093	218 076	717 985	352 370	29 718	-	1 258 715	-	1 258 715	
Waterbury city	1 193 246	883 774	194 545	689 229	299 472	43 595	-	1 139 651	-	1 139 651	
West Haven city	724 075	609 606	123 934	485 672	114 469	14 816	-	709 259	-	709 259	
Hamden town	970 366	822 077	219 522	602 555	148 289	7 249	49	963 068	-	963 068	
New London	6 523 145	5 596 057	1 168 825	4 427 232	927 088	44 681	1 914	6 476 550	-	6 476 550	
Tolland	2 115 845	1 796 308	567 896	1 226 412	319 537	13 239	1 322	2 101 284	-	2 101 284	
Windham	1 368 054	1 080 903	292 995	817 908	307 151	20 494	5 749	1 361 811	-	1 361 811	
Delaware²	12 969 325	12 969 325	(NA)	(NA)	-	677 785	-	12 291 540	-	12 291 540	
Kent	411 324	411 324	(NA)	(NA)	(NA)	6 835	-	404 489	-	404 489	
New Castle	11 487 730	11 487 730	2 892 627	8 595 103	-	646 729	-	10 841 001	-	10 841 001	
Wilmington city	1 955 601	1 955 601	438 214	1 517 387	-	60 641	-	1 894 960	-	1 894 960	
Sussex	1 070 271	1 070 271	(NA)	(NA)	(NA)	24 221	-	1 046 050	-	1 046 050	
District of Columbia	30 548 104	28 881 814	12 762 862	16 118 952	1 666 290	784 490	-	29 763 614	-	29 763 614	
Washington	30 548 104	28 881 814	12 762 862	16 118 952	1 666 290	784 490	-	29 763 614	-	29 763 614	
Florida	386 981 198	344 042 107	(NA)	(NA)	42 361 495	62 203 575	1 376 112	323 401 511	577 596	322 823 915	
Alachua	3 302 371	2 911 413	(NA)	(NA)	386 018	692 662	-	2 609 709	4 940	2 604 769	
Gainesville city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Baker	184 777	157 992	(NA)	(NA)	21 296	62 959	-	121 818	5 489	116 329	
Bay	3 430 634	3 055 200	(NA)	(NA)	370 527	556 408	3 421	2 870 805	4 907	2 865 898	
Bradford	270 243	220 219	(NA)	(NA)	38 466	87 529	-	182 713	8 558	174 155	
Brevard	10 893 890	9 864 495	(NA)	(NA)	1 013 867	2 022 398	6 668	8 864 824	15 528	8 849 296	
Melbourne city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Broward	41 879 446	38 164 191	(NA)	(NA)	3 704 445	7 082 054	220	34 797 172	10 810	34 786 362	
Coral Springs city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Fort Lauderdale city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Hollywood city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Plantation city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Pompano Beach city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Calhoun	144 704	128 106	(NA)	(NA)	18 596	41 339	530	102 835	-	102 835	
Charlotte	3 635 808	3 389 699	(NA)	(NA)	293 442	615 148	177	3 070 483	2 667	3 067 816	
Citrus	3 048 781	2 298 944	(NA)	(NA)	746 616	564 827	-	2 481 954	1 221	2 480 733	
Clay	2 043 859	1 551 597	(NA)	(NA)	195 228	486 958	-	1 555 897	6 331	1 550 566	
Collar	8 387 747	7 907 921	(NA)	(NA)	479 672	654 024	56	7 733 687	-	7 733 513	
Columbia	605 823	504 641	(NA)	(NA)	93 169	164 847	-	441 074	8 113	432 961	
Dade	58 080 630	52 046 159	(NA)	(NA)	6 012 098	7 491 391	35 700	50 563 539	32 373	50 531 166	
Hialeah city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Miami city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Miami Beach city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
De Soto	460 207	402 959	(NA)	(NA)	54 122	95 374	12	364 821	3 126	361 695	
Dixie	168 194	146 412	(NA)	(NA)	18 876	37 348	-	130 846	2 906	127 940	
Duval Co.—Jacksonville ⁵	15 077 766	12 872 064	(NA)	(NA)	2 139 470	3 107 708	13 596	11 956 462	66 232	11 890 230	
Escambia	5 400 305	4 384 918	(NA)	(NA)	1 002 205	1 294 226	151 592	3 954 487	13 182	3 941 305	
Pensacola city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Flagler	1 093 239	999 836	(NA)	(NA)	88 140	109 490	1	983 748	5 263	978 485	
Franklin	271 864	252 322	(NA)	(NA)	16 013	43 440	-	228 415	3 528	224 886	
Gadsden	424 291	345 711	(NA)	(NA)	69 027	130 128	473	293 890	9 553	284 137	
Gilchrist	141 526	124 450	(NA)	(NA)	14 630	39 111	-	102 415	2 446	99 969	
Glades	292 793	263 923	(NA)	(NA)	23 749	34 481	-	258 312	5 121	253 191	

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Florida—Con										
Gulf	413 851	277 039	(NA)	(NA)	133 621	58 952	6 259	348 640	3 181	345 449
Hamilton	296 367	163 944	(NA)	(NA)	124 817	32 006	-	264 361	7 606	256 755
Hardee	592 331	503 264	(NA)	(NA)	85 540	81 395	5	510 931	3 507	507 424
Hendry	911 772	766 509	(NA)	(NA)	142 520	88 630	2	823 140	2 743	820 397
Hernando	2 294 820	2 030 133	(NA)	(NA)	258 625	549 310	9 336	1 736 174	6 062	1 730 112
Highlands	1 777 921	1 614 417	(NA)	(NA)	153 568	351 421	92	1 426 018	9 546	1 416 472
Hillborough	20 405 540	17 205 199	(NA)	(NA)	3 155 463	3 854 012	68 333	16 483 195	44 878	16 438 317
Tampa city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Holmes	206 143	177 395	(NA)	(NA)	26 143	79 212	14	120 917	2 605	124 312
Indian River	3 716 800	3 471 138	(NA)	(NA)	241 644	444 888	293	3 271 629	4 018	3 267 611
Jackson	544 169	471 458	(NA)	(NA)	64 266	167 604	4 213	372 352	8 445	363 907
Jefferson	180 029	151 259	(NA)	(NA)	22 874	45 961	-	134 068	5 896	128 172
Lafayette	86 756	75 194	(NA)	(NA)	11 562	20 853	-	65 903	-	65 903
Lake	226 456	2 850 038	(NA)	(NA)	369 363	714 998	283	2 511 175	7 055	2 504 120
Lec	12 390 036	11 478 016	(NA)	(NA)	907 028	1 648 172	8 539	10 733 325	4 992	10 728 333
Leon	3 916 493	3 588 420	(NA)	(NA)	321 590	730 139	147	3 186 207	6 483	3 179 724
Tallahassee city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Levy	520 558	401 331	(NA)	(NA)	52 618	119 704	-	400 854	6 609	394 245
Liberty	81 379	59 860	(NA)	(NA)	18 137	17 821	221	63 337	3 382	59 955
Madison	225 914	184 993	(NA)	(NA)	33 181	61 062	568	164 204	7 740	156 544
Manatee	7 008 863	6 145 426	(NA)	(NA)	857 559	1 022 797	8 518	5 977 648	5 978	5 971 670
Marion	4 058 028	3 586 494	(NA)	(NA)	460 107	862 967	132	3 194 929	11 427	3 183 502
Martin	4 902 384	4 328 720	(NA)	(NA)	562 191	538 850	83	4 363 451	11 473	4 351 978
Moore	3 958 814	3 746 576	(NA)	(NA)	212 238	321 324	6	3 637 484	-	3 637 484
Nassau	1 085 605	893 862	(NA)	(NA)	179 098	189 552	-	896 053	12 545	883 508
Okaloosa	3 355 913	3 131 016	(NA)	(NA)	222 523	604 468	3 204	2 748 241	2 374	2 745 867
Okeechobee	695 987	632 228	(NA)	(NA)	60 620	118 785	6	577 196	3 139	574 057
Orange	21 150 709	18 170 359	(NA)	(NA)	2 969 247	2 756 691	14 758	18 379 260	11 103	18 368 157
Orlando city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Osceola	2 745 862	2 448 110	(NA)	(NA)	295 740	362 631	50	2 383 181	2 012	2 381 169
Palm Beach	38 034 139	35 289 148	(NA)	(NA)	2 706 580	4 783 632	7 194	33 243 313	28 411	33 214 902
Boca Raton city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
West Palm Beach city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pasco	6 738 592	6 043 358	(NA)	(NA)	687 976	1 784 564	30 712	4 923 316	7 258	4 916 058
Pinellas	27 752 821	25 393 783	(NA)	(NA)	2 350 367	5 339 136	1 240	22 412 443	8 671	22 403 772
Clearwater city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Largo city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
St. Petersburg city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Polk	10 299 095	7 948 060	(NA)	(NA)	2 301 114	1 777 858	183 783	337 454	49 921	8 287 533
Lakeland city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pulnam	2 245 812	1 118 972	(NA)	(NA)	1 114 983	305 282	261 171	1 679 359	11 957	1 667 502
St. Johns	2 538 565	2 330 963	(NA)	(NA)	206 529	368 690	7	2 169 868	1 073	2 168 795
St. Lucie	5 553 273	4 369 005	(NA)	(NA)	1 183 399	614 916	522 357	4 416 000	869	4 415 131
Santa Rosa	2 015 049	1 760 353	(NA)	(NA)	251 464	377 518	885	1 636 646	3 232	1 633 414
Sarasota	11 866 782	10 965 259	(NA)	(NA)	897 803	1 679 517	545	10 186 720	3 720	10 183 000
Sarasota city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Seminole	6 983 420	6 428 760	(NA)	(NA)	547 388	1 326 344	17	5 657 059	7 272	5 649 787
Sumter	488 640	382 895	(NA)	(NA)	96 954	130 898	22	357 720	8 791	348 929
Suwannee	415 742	332 513	(NA)	(NA)	74 678	118 208	-	297 534	8 551	288 983
Taylor	482 536	323 649	(NA)	(NA)	151 248	75 568	-	406 968	7 639	399 329
Union	84 047	60 669	(NA)	(NA)	21 484	22 726	-	61 321	1 594	59 727
Volusia	9 819 632	8 905 624	(NA)	(NA)	887 867	1 973 649	27 974	7 818 109	16 141	7 801 968
Daytona Beach city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wakulla	246 454	203 778	(NA)	(NA)	42 676	59 750	-	166 794	-	166 794
Walton	1 110 184	1 049 425	(NA)	(NA)	57 277	127 235	1 035	981 914	3 482	978 432
Washington	260 210	219 201	(NA)	(NA)	39 453	80 018	1 768	178 424	1 556	176 868
Georgia	76 379 998	50 767 729	(NA)	(NA)	18 505 407	3 120 146	1 595 362	71 664 490	7 106 862	64 557 628
Appling	562 863	111 953	(NA)	(NA)	35 813	8 374	-	554 489	415 097	139 392
Atkinson	61 231	47 015	(NA)	(NA)	10 456	4 622	-	56 609	3 760	52 849
Bacon	96 454	69 072	(NA)	(NA)	20 698	4 580	75	91 729	6 684	85 115
Baker	74 181	62 631	(NA)	(NA)	7 585	2 517	-	71 644	3 945	67 699
Baldwin	282 362	179 014	(NA)	(NA)	79 501	13 239	1 158	267 965	23 847	244 118
Banks	101 974	75 334	(NA)	(NA)	18 927	5 440	-	86 534	7 713	88 821
Barrow	239 616	139 342	(NA)	(NA)	83 503	11 599	-	128 017	16 771	211 246
Bartow	675 919	331 058	(NA)	(NA)	159 868	23 469	-	652 450	184 993	467 457
Ben Hill	153 278	111 306	(NA)	(NA)	35 426	7 986	5 650	139 642	6 546	133 096
Berrien	142 987	104 389	(NA)	(NA)	32 099	6 410	-	136 577	6 499	130 078
Bibb	1 594 726	981 084	(NA)	(NA)	505 386	66 878	82 822	1 445 026	108 256	1 336 770
Macon city (Part)	1 017 520	653 800	(NA)	(NA)	297 998	6 983	19 057	991 460	65 622	925 838
Blackley	79 001	55 332	(NA)	(NA)	16 206	5 700	-	73 301	5 463	67 838
Brantley	103 681	78 865	(NA)	(NA)	16 258	4 984	-	98 697	8 458	90 239
Brooks	161 153	129 859	(NA)	(NA)	24 793	9 353	204	151 596	6 491	145 105
Bryan	125 993	94 398	(NA)	(NA)	23 756	5 306	-	120 687	8 839	111 848
Bulloch	361 885	278 825	(NA)	(NA)	67 546	18 307	-	343 578	15 514	328 064
Burke	1 718 628	135 810	(NA)	(NA)	50 865	9 355	-	1 709 273	1 531 953	177 320
Butts	122 431	86 437	(NA)	(NA)	24 073	6 740	1 759	113 936	11 925	102 011
Calhoun	81 999	63 789	(NA)	(NA)	14 094	4 328	-	77 671	4 116	73 555
Camden	256 816	160 074	(NA)	(NA)	74 819	6 594	-	250 222	21 923	228 299
Candler	74 981	56 239	(NA)	(NA)	15 062	4 055	-	70 926	3 680	67 246
Carroll	473 474	284 969	(NA)	(NA)	145 550	27 989	12 945	432 540	42 955	389 585
Catoosa	304 696	230 279	(NA)	(NA)	62 907	19 384	-	285 312	11 510	273 802
Chariton	131 170	112 381	(NA)	(NA)	10 388	3 578	-	127 592	8 401	119 191
Chatham	2 787 472	1 849 060	(NA)	(NA)	768 181	132 335	-	2 635 137	150 231	2 484 906
Savannah city	1 303 742	972 046	(NA)	(NA)	257 262	98 687	-	1 205 055	74 434	1 130 621
Chattahoochee	15 885	10 229	(NA)	(NA)	3 623	830	-	15 055	2 023	13 022
Chattoga	184 237	117 777	(NA)	(NA)	55 612	13 216	-	171 021	10 848	160 173
Cherokee	721 478	557 513	(NA)	(NA)	130 460	34 775	-	686 703	33 505	653 198
Clarke	865 600	565 231	(NA)	(NA)	252 912	25 313	20 873	819 414	47 457	771 957

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
Georgia—Con										
Clay	36 850	29 125	(NA)	(NA)	6 033	1 307	-	35 543	1 692	33 851
Clayton ¹¹	2 220 409	1 195 489	(NA)	(NA)	639 596	126 484	50 289	2 043 636	385 324	1 658 312
Clinch	87 619	67 712	(NA)	(NA)	12 489	3 697	1 316	82 606	7 418	75 188
Cobb	5 772 283	4 200 871	(NA)	(NA)	1 336 886	183 174	112 738	5 476 371	234 526	5 241 845
Coffee	254 149	175 229	(NA)	(NA)	67 076	12 802	5 039	236 308	11 844	224 464
Colquitt	353 473	243 084	(NA)	(NA)	93 021	16 977	-	336 496	17 368	319 128
Columbia	593 609	441 914	(NA)	(NA)	115 754	24 051	9 961	549 597	25 941	523 656
Cook	119 807	83 712	(NA)	(NA)	28 642	6 860	10	112 937	7 453	105 484
Coweta	563 280	326 044	(NA)	(NA)	123 786	22 248	28 861	512 171	113 450	398 721
Crawford	74 992	58 031	(NA)	(NA)	11 400	3 770	-	71 222	5 561	65 661
Crisp	220 109	152 849	(NA)	(NA)	60 228	8 740	-	211 369	7 032	204 337
Dade	90 862	65 181	(NA)	(NA)	18 825	5 985	-	84 877	6 856	78 021
Dawson	162 992	141 896	(NA)	(NA)	16 840	3 596	-	159 996	4 256	155 140
Decatur	310 284	212 248	(NA)	(NA)	81 495	12 506	-	297 778	16 541	281 237
De Kalb	7 575 143	5 594 900	(NA)	(NA)	1 721 198	231 008	280 007	7 064 128	259 045	6 805 083
Atlanta city (Part)	227 894	189 971	(NA)	(NA)	28 956	62 078	357	165 459	8 967	156 492
Dodge	112 592	77 361	(NA)	(NA)	23 611	9 431	1 234	101 927	11 620	90 307
Dooly	145 759	105 080	(NA)	(NA)	33 336	5 715	3 412	136 632	7 343	129 289
Dougherty	995 554	643 351	(NA)	(NA)	296 838	34 887	-	960 667	55 365	905 302
Albany city	719 951	480 020	(NA)	(NA)	213 027	26 350	-	693 601	26 904	666 697
Douglas	623 270	437 098	(NA)	(NA)	146 884	29 953	11 755	581 562	39 288	542 274
Early	223 278	137 592	(NA)	(NA)	71 675	5 435	-	217 843	14 011	203 832
Echols	52 591	44 542	(NA)	(NA)	3 760	1 381	-	51 210	4 289	46 921
Effingham	220 615	129 749	(NA)	(NA)	34 146	10 994	-	209 621	56 720	152 901
Elbert	167 332	111 246	(NA)	(NA)	44 953	11 198	277	155 857	11 133	144 724
Emanuel	188 764	143 172	(NA)	(NA)	35 168	10 403	-	178 361	10 424	167 937
Evans	74 981	53 205	(NA)	(NA)	17 845	3 874	507	70 600	3 931	66 669
Fannin	131 701	105 203	(NA)	(NA)	20 887	10 487	-	121 214	5 611	115 603
Fayette	633 390	482 829	(NA)	(NA)	127 279	22 120	-	611 270	23 282	587 988
Floyd	801 389	469 687	(NA)	(NA)	299 195	40 323	34 257	826 809	132 507	694 302
Forsyth	457 551	346 964	(NA)	(NA)	93 169	17 401	3 925	436 225	17 418	418 807
Franklin	144 361	99 639	(NA)	(NA)	37 556	9 403	973	133 985	7 166	126 819
Fulton	11 474 689	8 225 349	(NA)	(NA)	2 631 957	325 036	345 982	10 803 671	617 483	10 186 188
Atlanta city (Part)	6 245 503	4 430 566	(NA)	(NA)	1 371 008	315 329	25 117	5 905 057	443 129	5 461 928
Gilmer	122 644	90 422	(NA)	(NA)	8 122	6 180	-	116 464	8 100	107 364
Glascok	32 839	21 587	(NA)	(NA)	8 664	1 857	-	28 441	2 598	25 853
Glynn	1 028 064	756 358	(NA)	(NA)	209 112	27 719	2 741	977 562	63 594	913 958
Gordon	411 990	244 049	(NA)	(NA)	152 007	18 670	-	399 320	15 934	377 386
Grady	209 490	160 973	(NA)	(NA)	41 334	11 975	-	197 515	7 183	190 332
Greene	120 435	78 430	(NA)	(NA)	31 851	5 913	1 010	113 512	10 154	103 358
Gwinnett	4 093 346	2 686 940	(NA)	(NA)	1 272 124	116 680	194 820	3 781 846	134 282	3 647 564
Habersham	261 210	172 765	(NA)	(NA)	68 424	14 975	8 525	237 710	20 021	217 689
Hall	1 146 718	733 897	(NA)	(NA)	364 308	39 958	-	1 106 760	48 513	1 058 247
Hancock	116 753	78 687	(NA)	(NA)	7 894	4 052	-	112 701	30 072	82 629
Haralson	189 099	113 058	(NA)	(NA)	54 988	11 981	-	177 138	21 053	156 085
Harris	239 800	165 379	(NA)	(NA)	32 833	8 902	480	230 218	41 388	188 830
Hart	178 589	122 073	(NA)	(NA)	39 781	11 185	1 918	163 488	14 735	148 753
Heard	205 421	53 555	(NA)	(NA)	11 879	4 049	-	201 372	139 887	61 385
Henry	486 123	349 855	(NA)	(NA)	112 918	40 869	10 200	445 054	33 350	411 704
Houston	722 941	536 523	(NA)	(NA)	923	35 679	5 522	681 740	31 495	650 245
Irwin	106 155	81 344	(NA)	(NA)	298	6 493	-	99 662	7 483	92 179
Jackson	229 934	153 707	(NA)	(NA)	7 911	13 584	-	216 350	19 163	198 187
Jasper	99 604	72 440	(NA)	(NA)	8 144	4 596	-	95 008	12 124	82 884
Jeff Davis	143 675	91 109	(NA)	(NA)	2	5 769	-	137 906	8 174	129 732
Jefferson	186 097	109 528	(NA)	(NA)	63 152	8 485	-	177 612	13 417	164 195
Jenkins	81 294	56 801	(NA)	(NA)	18 608	4 898	210	76 188	7 785	68 403
Johnson	56 502	43 491	(NA)	(NA)	8 924	4 899	-	51 693	4 087	47 606
Jones	185 678	128 496	(NA)	(NA)	37 156	9 652	-	176 026	20 029	156 000
Macon c.ity (Part)	1 907	1 608	(NA)	(NA)	49	(NA)	(NA)	1 907	-	1 907
Lamar	120 432	78 810	(NA)	(NA)	33 417	6 423	1 056	112 950	8 205	104 746
Lanier	45 195	35 457	(NA)	(NA)	7 215	2 626	-	42 569	2 523	40 046
Laurens	424 461	284 110	(NA)	(NA)	119 849	16 040	-	408 421	21 502	386 919
Lee	159 887	118 979	(NA)	(NA)	32 460	6 672	-	153 215	8 449	144 767
Liberly	234 447	172 863	(NA)	(NA)	41 488	7 005	-	227 44	20 096	207 346
Lincoln	68 249	52 924	(NA)	(NA)	12 100	3 841	544	63 664	3 225	60 639
Long	65 187	53 343	(NA)	(NA)	7 836	2 547	-	62 640	4 008	58 632
Lowndes	732 306	520 809	(NA)	(NA)	166 894	26 049	9 151	697 106	44 603	652 503
Lumpkin	165 466	130 591	(NA)	(NA)	24 415	5 324	1 877	158 265	10 460	147 805
McDuffie	173 048	119 688	(NA)	(NA)	45 174	9 383	-	163 665	9 186	155 479
McIntosh	82 486	65 563	(NA)	(NA)	11 645	4 492	-	77 994	5 278	72 716
Macon	190 906	104 475	(NA)	(NA)	78 660	6 895	-	184 010	7 770	176 240
Madison	161 797	109 044	(NA)	(NA)	30 556	11 039	-	150 758	22 197	128 561
Marion	62 483	51 188	(NA)	(NA)	8 116	2 849	-	59 634	3 179	56 455
Meriwether	197 122	141 818	(NA)	(NA)	43 156	11 461	-	185 661	12 348	173 313
Miller	103 195	86 703	(NA)	(NA)	12 850	3 979	-	99 220	3 646	95 574
Mitchell	221 273	150 998	(NA)	(NA)	58 309	11 568	-	209 705	13 886	195 819
Monroe	612 494	123 334	(NA)	(NA)	35 262	18 587	-	592 907	448 898	144 009
Montgomery	71 467	55 801	(NA)	(NA)	11 202	3 567	-	67 880	4 484	63 416
Morgan	138 601	97 061	(NA)	(NA)	31 110	5 896	-	132 705	10 430	122 275
Murray	223 274	135 960	(NA)	(NA)	77 336	10 658	-	212 616	9 978	202 638
Muscogee Co.—Columbus ⁹	1 660 804	1 118 083	(NA)	(NA)	461 449	246 967	71 103	1 342 734	81 272	1 261 462
Newton	388 794	270 625	(NA)	(NA)	103 508	18 837	13 500	356 457	14 661	341 796
Oconee	154 293	120 486	(NA)	(NA)	25 264	8 559	-	145 734	8 543	137 191
Oglethorpe	96 878	76 325	(NA)	(NA)	13 676	6 286	-	90 592	6 877	83 715

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Georgia—Con.										
Paulding	245 521	182 230	(NA)	(NA)	44 287	16 498	839	228 184	19 004	209 180
Peach	165 719	116 272	(NA)	(NA)	41 511	7 818	-	157 901	7 936	149 965
Pickens	158 232	121 070	(NA)	(NA)	28 071	7 460	-	150 772	9 091	141 681
Pierce	175 246	97 695	(NA)	(NA)	19 132	8 025	-	117 221	6 419	108 802
Pike	98 103	74 209	(NA)	(NA)	19 142	5 583	1 188	91 332	4 752	86 580
Polk	273 618	176 590	(NA)	(NA)	77 649	19 520	18 619	235 479	19 379	216 100
Pulaski	91 560	71 231	(NA)	(NA)	15 593	4 471	639	86 450	4 736	81 714
Putnam	214 135	79 268	(NA)	(NA)	23 980	5 418	4 669	204 048	110 867	93 161
Quitman	20 072	16 184	(NA)	(NA)	2 654	999	-	19 073	1 234	17 839
Rabun	219 677	168 909	(NA)	(NA)	29 532	6 693	-	212 984	21 236	191 748
Randolph	80 404	60 229	(NA)	(NA)	15 436	3 976	-	76 428	4 739	71 689
Richmond	1 815 255	1 059 931	(NA)	(NA)	664 523	72 537	113 517	1 629 201	90 741	1 538 460
Rockdale	547 240	358 547	(NA)	(NA)	158 046	22 071	-	525 169	30 647	494 522
Schley	38 367	28 163	(NA)	(NA)	8 361	2 066	-	36 301	1 843	34 458
Scriven	171 993	126 105	(NA)	(NA)	37 155	9 220	1 523	161 250	8 733	152 517
Seminole	108 467	81 409	(NA)	(NA)	22 359	5 527	-	102 940	4 699	98 241
Spalding	439 353	308 540	(NA)	(NA)	111 389	22 183	-	417 170	19 424	397 746
Stephans	222 867	146 617	(NA)	(NA)	62 071	13 942	12 769	196 156	14 179	181 877
Stewart	76 637	60 408	(NA)	(NA)	10 978	2 736	-	73 901	5 251	68 650
Sumter	330 772	222 837	(NA)	(NA)	87 136	12 546	15 365	302 861	20 799	282 062
Talbot	66 393	53 640	(NA)	(NA)	7 290	4 087	-	62 306	5 463	56 843
Taliaferro	35 104	30 422	(NA)	(NA)	2 827	1 425	-	33 679	1 855	31 824
Tattnall	156 293	123 759	(NA)	(NA)	23 398	7 734	-	148 559	9 136	139 423
Taylor	79 370	61 418	(NA)	(NA)	12 698	5 611	-	73 759	5 254	68 505
Telfair	108 294	84 115	(NA)	(NA)	17 759	6 723	-	101 571	6 420	95 151
Terrell	99 551	74 886	(NA)	(NA)	18 662	5 688	-	93 863	6 003	87 860
Thomas	410 763	298 896	(NA)	(NA)	96 665	19 340	-	391 423	15 202	376 221
Tift	361 672	229 831	(NA)	(NA)	106 860	13 458	-	348 214	24 981	323 233
Toombs	190 262	123 961	(NA)	(NA)	51 734	9 532	3 512	177 218	14 567	162 651
Towns	87 102	73 144	(NA)	(NA)	10 708	4 249	-	82 853	3 250	79 603
Treutlen	46 904	37 530	(NA)	(NA)	5 445	3 584	-	43 320	3 929	39 391
Troup	546 812	336 692	(NA)	(NA)	185 739	23 253	35 810	487 749	24 381	463 368
Turner	97 592	65 966	(NA)	(NA)	25 500	3 687	-	93 905	6 126	87 779
Twiggs	114 456	67 518	(NA)	(NA)	38 638	4 911	-	109 545	8 300	101 245
Union	137 415	116 085	(NA)	(NA)	16 753	6 309	-	131 106	4 577	126 529
Upson	250 785	162 645	(NA)	(NA)	75 966	14 254	3 626	232 905	12 174	220 731
Walker	417 800	316 188	(NA)	(NA)	80 360	31 014	20 416	366 370	21 252	345 118
Walton	305 688	216 347	(NA)	(NA)	71 322	15 582	-	290 106	18 019	272 087
Ware	345 609	218 314	(NA)	(NA)	71 646	19 123	880	325 606	55 649	269 957
Warren	78 749	54 907	(NA)	(NA)	17 114	4 607	-	74 142	6 728	67 414
Washington	232 414	143 571	(NA)	(NA)	68 473	9 137	-	223 277	20 370	202 907
Wayne	284 607	169 320	(NA)	(NA)	98 697	9 579	-	275 028	16 590	258 438
Webster	38 226	31 120	(NA)	(NA)	4 806	1 239	-	36 987	2 300	34 687
Wheeler	54 186	43 323	(NA)	(NA)	5 916	3 093	-	51 093	4 947	46 146
White	164 205	123 633	(NA)	(NA)	34 029	6 542	-	157 663	6 543	151 120
Whitfield	951 319	509 621	(NA)	(NA)	409 581	30 052	-	921 267	32 217	889 050
Wilcox	89 987	55 013	(NA)	(NA)	9 699	4 494	-	65 493	5 275	60 218
Wilkes	136 773	100 140	(NA)	(NA)	31 428	7 722	-	129 051	5 205	123 846
Wilkinson	140 197	74 974	(NA)	(NA)	54 984	10 080	-	130 107	10 239	119 868
Worth	201 650	153 134	(NA)	(NA)	37 037	8 958	523	192 169	11 479	180 690
Hawaii	50 516 987	50 516 987	25 783 626	24 733 381	-	4 773 381	-	45 743 606	-	45 743 606
Hawaii	5 057 779	5 057 779	2 686 374	2 371 405	-	595 630	-	4 462 149	-	4 462 149
Honolulu Co.—Honolulu ⁵	36 677 385	36 677 385	18 859 507	17 817 878	-	3 550 012	-	33 127 373	-	33 127 373
Kauai	2 493 152	2 493 152	1 248 510	1 244 642	-	225 880	-	2 267 272	-	2 267 272
Maul	6 288 671	6 288 671	2 989 235	3 299 436	-	401 859	-	5 886 812	-	5 886 812
Idaho ¹²	29 551 432	24 326 461	8 502 447	15 824 014	3 131 800	4 242 967	64 151	25 160 177	2 009 034	23 151 143
Ada	5 820 412	5 121 063	1 342 481	3 776 582	401 642	1 060 287	1 220	4 749 208	288 010	4 461 198
Boise City city	3 552 583	3 180 796	809 378	2 371 418	236 084	613 066	-	2 939 517	135 703	2 803 814
Adams	143 862	102 498	48 478	54 020	21 818	11 979	-	130 210	17 878	112 332
Bannock	1 470 399	1 226 291	277 147	949 144	148 319	279 018	127	1 188 156	92 691	1 095 465
Bear Lake	213 940	165 947	68 034	97 613	9 092	25 232	-	197 324	37 517	149 807
Benewah	244 100	206 894	90 759	116 135	22 911	27 579	353	216 137	14 264	201 873
Bligham	852 413	656 059	248 610	407 249	127 096	125 530	870	721 393	64 638	656 755
Blaine	1 164 951	1 085 657	408 942	676 715	36 900	67 335	13	1 095 386	40 177	1 055 209
Boise	200 867	168 928	92 431	76 497	17 718	15 239	16	184 731	13 334	171 397
Bonner	1 186 720	1 006 554	532 513	474 041	76 262	104 130	783	1 083 647	105 744	977 903
Bonneville	1 667 400	1 472 519	348 611	1 123 908	138 888	344 223	3 208	1 318 365	54 369	1 263 976
Boundary	223 201	174 039	78 345	95 694	16 550	26 375	211	196 615	32 612	164 003
Butte	96 818	74 092	33 782	40 310	12 230	11 375	312	84 456	9 821	74 635
Camas	45 102	39 026	27 949	11 077	4 414	2 257	48	42 712	1 577	41 135
Canyon	2 053 830	1 713 083	559 838	1 153 225	240 948	291 441	301	1 756 602	96 333	1 660 269
Caribou	460 863	320 581	104 112	216 469	95 503	66 572	2 591	388 820	41 869	346 921
Cassia	646 646	532 417	239 519	292 898	79 272	74 902	1 754	569 205	34 172	535 033
Clark	44 885	33 025	23 166	9 859	4 161	2 085	-	42 361	7 260	35 101
Clearwater	258 346	219 551	112 034	107 517	26 718	30 352	176	227 786	12 055	215 741
Custer	308 615	132 768	61 274	71 494	171 953	14 517	25 860	268 238	3 894	264 344
Elmore	479 740	341 375	118 765	222 610	33 065	64 272	-	412 892	102 724	310 168
Franklin	254 253	206 659	75 628	131 031	17 963	38 653	6	213 299	27 336	185 963

⁵ See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
	Total	Land	Improvements							
Idaho^{1,2}—Con										
Fremont	306 390	260 857	106 697	154 160	29 774	35 739	105	269 812	15 025	254 787
Gem	287 082	233 145	72 087	161 048	35 484	49 329	-	236 714	17 414	219 300
Gooding	300 524	237 298	84 174	153 124	14 949	41 763	867	254 022	45 005	209 017
Idaho	401 756	326 292	155 155	171 137	59 628	48 560	125	352 901	15 666	337 235
Jefferson	394 603	322 131	123 293	198 838	41 610	67 552	74	324 895	28 680	296 015
Jerome	420 738	310 775	108 308	202 467	48 496	55 056	-	362 047	57 832	304 215
Kootenai	2 110 166	1 855 875	773 581	1 082 294	126 528	294 161	1 960	1 813 868	125 586	1 688 282
Latah	737 153	634 948	222 760	412 188	64 355	112 629	252	624 212	37 780	586 432
Lemhi	226 601	198 687	87 599	109 088	13 748	28 333	-	197 460	15 358	182 102
Lewis	148 076	125 630	75 331	50 299	17 548	12 308	3	135 750	4 883	130 867
Lincoln	109 870	70 223	33 457	36 766	9 590	10 288	-	98 130	28 605	69 525
Madison	443 767	373 911	124 264	249 647	50 089	72 662	278	369 929	18 769	351 050
Minidoka	452 024	356 571	128 707	227 864	68 424	70 224	45	380 157	25 427	354 730
Nez Percé	1 234 570	899 406	285 867	613 539	286 322	161 900	22 204	1 050 375	46 571	1 003 624
Oneida	111 241	94 299	47 946	46 353	7 311	13 846	16	96 005	9 057	87 748
Owyhee	250 118	177 978	97 652	80 326	37 546	20 684	4	227 653	32 817	194 836
Payette	349 841	292 759	97 179	195 580	27 258	58 131	19	290 497	28 630	261 867
Power	543 699	269 615	98 207	165 408	169 229	69 443	-	465 266	101 895	363 401
Shoshone	455 017	299 578	84 912	214 666	124 095	46 299	2	408 654	31 282	377 372
Teton	144 044	129 121	59 448	69 672	11 534	11 040	71	132 899	3 355	129 544
Twin Falls	1 391 264	1 170 006	387 056	782 950	127 705	218 577	-	1 167 996	88 862	1 079 134
Valley	552 779	484 828	262 087	222 741	33 312	26 920	212	522 725	31 717	491 008
Washington	331 648	211 522	94 051	117 471	19 828	34 076	60	288 430	91 216	197 214
Illinois^{1,3}	90 679 225	90 507 568	(NA)	(NA)	-	8 480 565	-	82 198 660	171 657	82 027 003
Adams	422 488	421 734	(NA)	(NA)	-	61 268	-	361 220	754	360 466
Alexander	40 700	40 184	(NA)	(NA)	-	8 734	-	31 966	516	31 450
Bond	94 459	93 771	(NA)	(NA)	-	13 020	-	81 439	688	80 751
Boone	224 616	224 480	(NA)	(NA)	-	23 853	-	200 763	136	200 627
Brown	38 543	38 543	(NA)	(NA)	-	4 756	-	33 787	-	33 787
Bureau	318 087	316 007	(NA)	(NA)	-	36 460	-	281 627	2 080	279 547
Calhoun	29 933	29 933	(NA)	(NA)	-	4 674	-	25 259	-	25 259
Carroll	158 982	157 504	(NA)	(NA)	-	17 972	-	141 010	1 478	139 532
Cass	85 210	84 827	(NA)	(NA)	-	11 084	-	74 126	383	73 743
Champaign	1 223 433	1 221 243	(NA)	(NA)	-	108 676	-	1 114 757	2 190	1 112 567
Champaign city	366 849	366 849	(NA)	(NA)	-	(NA)	-	366 849	(NA)	366 849
Christian	300 993	298 898	(NA)	(NA)	-	31 561	-	269 432	2 095	267 337
Clerk	91 197	91 029	(NA)	(NA)	-	15 364	-	75 833	168	75 665
Clay	96 175	95 914	(NA)	(NA)	-	14 365	-	81 810	261	81 549
Clinton	217 790	216 072	(NA)	(NA)	-	30 743	-	187 047	1 718	185 329
Coles	333 972	333 019	(NA)	(NA)	-	35 060	-	298 912	953	297 959
Cook	39 698 336	39 654 416	(NA)	(NA)	-	3 208 678	-	36 489 658	43 920	36 445 738
Arlington Hgts vill (Part)	743 207	743 207	(NA)	(NA)	-	(NA)	-	743 207	(NA)	743 207
Chicago city (Part)	15 604 112	15 604 112	(NA)	(NA)	-	(NA)	-	15 604 112	(NA)	15 604 112
Cleora town	(NA)	(NA)	(NA)	(NA)	-	(NA)	-	(NA)	(NA)	(NA)
Des Plaines city	814 925	814 925	(NA)	(NA)	-	(NA)	-	814 925	(NA)	814 925
Elgin city (Part)	86 491	86 491	(NA)	(NA)	-	(NA)	-	86 491	(NA)	86 491
Evanston city	587 015	587 015	(NA)	(NA)	-	(NA)	-	587 015	(NA)	587 015
Mount Prospect village	517 264	517 264	(NA)	(NA)	-	(NA)	-	517 264	(NA)	517 264
Oak Lawn village	350 828	350 828	(NA)	(NA)	-	(NA)	-	350 828	(NA)	350 828
Oak Park village	258 710	258 710	(NA)	(NA)	-	(NA)	-	258 710	(NA)	258 710
Schaumburg village (Part)	1 098 951	1 098 951	(NA)	(NA)	-	(NA)	-	1 098 951	(NA)	1 098 951
Skokie village	768 081	768 081	(NA)	(NA)	-	(NA)	-	768 081	(NA)	768 081
Crawford	199 683	199 583	(NA)	(NA)	-	21 877	-	177 806	100	177 706
Cumberland	63 725	63 326	(NA)	(NA)	-	10 333	-	53 392	399	52 993
De Kalb	538 539	537 761	(NA)	(NA)	-	51 532	-	487 007	778	486 229
De Witt	707 415	706 711	(NA)	(NA)	-	18 453	-	690 862	704	690 258
Douglas	202 155	201 335	(NA)	(NA)	-	18 054	-	184 101	820	183 281
Du Page	8 155 969	8 153 611	(NA)	(NA)	-	698 045	-	7 457 924	2 358	7 455 566
Aurora city (Part)	77 388	77 388	(NA)	(NA)	-	(NA)	-	77 388	(NA)	77 388
Chicago city (Part)	3 117	3 117	(NA)	(NA)	-	(NA)	-	3 117	(NA)	3 117
Naperville city	741 879	741 879	(NA)	(NA)	-	(NA)	-	741 879	(NA)	741 879
Schaumburg village (Part)	1 192	1 192	(NA)	(NA)	-	(NA)	-	1 192	(NA)	1 192
Edgar	192 809	192 104	(NA)	(NA)	-	18 399	-	174 410	705	173 705
Edwards	59 661	59 322	(NA)	(NA)	-	8 453	-	51 208	339	50 869
Effingham	214 278	213 625	(NA)	(NA)	-	27 149	-	187 129	653	186 476
Fayette	149 709	148 958	(NA)	(NA)	-	19 797	-	129 912	751	129 161
Ford	151 360	150 240	(NA)	(NA)	-	14 737	-	136 623	1 120	135 503
Franklin	208 273	206 835	(NA)	(NA)	-	40 364	-	167 809	1 438	166 471
Fulton	244 924	243 540	(NA)	(NA)	-	28 710	-	216 214	1 384	214 830
Gallatin	53 403	53 255	(NA)	(NA)	-	5 771	-	47 632	148	47 484
Greene	112 604	112 436	(NA)	(NA)	-	10 900	-	101 704	168	101 536
Grundy	675 691	674 901	(NA)	(NA)	-	25 658	-	650 033	790	649 243
Hamilton	64 035	63 557	(NA)	(NA)	-	9 991	-	54 044	478	53 566
Hancock	181 919	181 332	(NA)	(NA)	-	22 065	-	159 854	587	159 267
Hardin	17 184	17 184	(NA)	(NA)	-	3 627	-	13 567	-	13 567
Henderson	73 888	73 088	(NA)	(NA)	-	5 932	-	67 956	800	67 156
Henry	409 080	408 021	(NA)	(NA)	-	51 883	-	357 197	1 059	356 138
Iroquois	321 243	319 480	(NA)	(NA)	-	23 397	-	297 846	1 763	296 083
Jackson	272 366	271 203	(NA)	(NA)	-	38 274	-	234 112	1 183	232 929
Jasper	181 246	180 356	(NA)	(NA)	-	10 938	-	170 308	890	169 418
Jefferson	236 962	234 910	(NA)	(NA)	-	39 041	-	197 921	2 052	195 869
Jersey	110 231	110 179	(NA)	(NA)	-	18 452	-	91 779	52	91 727

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real		Personal						
		Total	Land								Improvements
Illinois²—Con										
Jo Daviess	194 809	194 155	(NA)	(NA)	-	21 051	-	173 758	654	173 104
Johnson	47 137	46 270	(NA)	(NA)	-	8 617	-	38 520	867	37 653
Kane	2 244 967	2 243 355	(NA)	(NA)	-	218 720	-	2 026 244	1 609	2 024 635
Aurora city (Part)	372 734	372 734	(NA)	(NA)	-	(NA)	-	372 734	(NA)	372 734
Elgin city (Part)	346 574	346 574	(NA)	(NA)	-	(NA)	-	346 574	(NA)	346 574
Kankakee	573 090	571 698	(NA)	(NA)	-	71 252	-	501 838	1 392	500 446
Kendall	351 063	350 512	(NA)	(NA)	-	32 674	-	318 399	551	317 838
Knox	410 705	403 573	(NA)	(NA)	-	43 542	-	367 163	7 132	360 031
Lake	4 932 431	4 931 046	(NA)	(NA)	-	410 514	-	4 521 917	1 385	4 520 532
Arlington Hgts vill (Part)	(NA)	(NA)	(NA)	(NA)	-	(NA)	-	(NA)	(NA)	(NA)
Waukegan city	393 343	393 343	(NA)	(NA)	-	(NA)	-	393 343	(NA)	393 343
La Salle	1 239 507	1 236 549	(NA)	(NA)	-	106 519	-	1 132 988	2 958	1 130 030
Lawrence	110 293	110 136	(NA)	(NA)	-	15 365	-	94 928	157	94 771
Lee	316 520	315 600	(NA)	(NA)	-	27 133	-	289 387	920	288 467
Livingston	352 608	351 082	(NA)	(NA)	-	32 330	-	320 276	1 526	318 752
Logan	269 510	268 982	(NA)	(NA)	-	24 800	-	244 710	528	244 182
McDonough	225 636	224 677	(NA)	(NA)	-	23 486	-	202 150	959	201 191
McHenry	1 470 482	1 470 180	(NA)	(NA)	-	167 729	-	1 302 753	302	1 302 451
McLean	1 028 760	1 026 964	(NA)	(NA)	-	92 320	-	936 440	1 796	934 644
Macon	825 969	822 107	(NA)	(NA)	-	95 983	-	729 986	3 865	726 121
Decatur city	448 591	448 591	(NA)	(NA)	-	(NA)	-	448 591	(NA)	448 591
Macoupin	286 300	285 288	(NA)	(NA)	-	49 187	-	237 113	1 012	236 101
Madison	1 589 851	1 581 623	(NA)	(NA)	-	229 962	-	1 359 889	8 228	1 351 661
Marion	215 807	214 147	(NA)	(NA)	-	42 593	-	173 214	1 660	171 554
Marshall	125 937	125 513	(NA)	(NA)	-	13 802	-	112 135	424	111 711
Mason	135 226	134 363	(NA)	(NA)	-	11 753	-	123 473	863	122 610
Massac	102 768	102 191	(NA)	(NA)	-	14 784	-	87 984	577	87 407
Menard	102 614	102 106	(NA)	(NA)	-	9 679	-	92 935	508	92 427
Mercer	151 436	151 228	(NA)	(NA)	-	16 990	-	134 446	208	134 238
Monroe	151 513	150 690	(NA)	(NA)	-	21 275	-	130 238	823	129 415
Montgomery	257 312	255 306	(NA)	(NA)	-	29 520	-	227 792	2 006	225 786
Morgan	283 583	282 321	(NA)	(NA)	-	30 203	-	253 380	1 262	252 118
Moultrie	134 614	134 286	(NA)	(NA)	-	10 567	-	124 047	328	123 719
Ogle	792 901	791 520	(NA)	(NA)	-	39 011	-	753 890	1 381	752 509
Peoria	1 279 450	1 277 645	(NA)	(NA)	-	146 355	-	1 133 095	1 805	1 131 290
Peoria city	652 459	652 459	(NA)	(NA)	-	(NA)	-	652 459	(NA)	652 459
Perry	129 349	128 528	(NA)	(NA)	-	22 569	-	106 780	821	105 959
Platt	192 066	190 798	(NA)	(NA)	-	16 199	-	175 867	1 268	174 599
Pike	142 201	141 241	(NA)	(NA)	-	13 649	-	128 552	960	127 592
Pope	17 414	17 382	(NA)	(NA)	-	2 555	-	14 859	32	14 827
Pulaski	28 301	27 945	(NA)	(NA)	-	6 735	-	21 566	356	21 210
Putnam	70 379	70 271	(NA)	(NA)	-	5 526	-	64 853	108	64 745
Randolph	227 792	225 951	(NA)	(NA)	-	27 513	-	200 279	1 841	198 438
Richland	107 074	106 896	(NA)	(NA)	-	16 670	-	90 204	178	89 026
Rock Island	1 162 434	1 161 176	(NA)	(NA)	-	150 712	-	1 011 722	1 258	1 010 464
St. Clair	1 305 257	1 290 817	(NA)	(NA)	-	192 100	-	1 113 157	14 440	1 098 717
East St. Louis city	48 957	48 957	(NA)	(NA)	-	(NA)	-	48 957	(NA)	48 957
Saline	148 313	147 182	(NA)	(NA)	-	27 824	-	120 489	1 151	119 338
Sangamon	304 037	301 289	(NA)	(NA)	-	143 024	-	1 161 013	2 748	1 158 265
Springfield city	645 464	645 464	(NA)	(NA)	-	(NA)	-	645 464	(NA)	645 464
Schuyler	61 773	61 610	(NA)	(NA)	-	6 601	-	55 172	163	55 009
Scott	46 342	45 999	(NA)	(NA)	-	4 804	-	41 538	343	41 195
Shelby	163 404	162 162	(NA)	(NA)	-	20 253	-	143 151	1 242	141 909
Stark	75 881	75 864	(NA)	(NA)	-	7 100	-	68 781	17	68 764
Stephenson	347 316	347 031	(NA)	(NA)	-	46 411	-	300 905	285	300 620
Tazewell	827 477	823 963	(NA)	(NA)	-	76 793	-	750 684	3 514	747 170
Union	65 071	64 520	(NA)	(NA)	-	4 153	-	60 918	551	60 367
Vermillion	550 560	547 135	(NA)	(NA)	-	75 528	-	475 032	3 425	471 607
Wabash	93 332	92 881	(NA)	(NA)	-	12 894	-	80 438	451	79 987
Warren	192 043	191 160	(NA)	(NA)	-	15 851	-	176 192	883	175 309
Washington	121 139	120 073	(NA)	(NA)	-	18 670	-	102 469	1 066	101 403
Wayne	137 022	136 445	(NA)	(NA)	-	18 149	-	118 873	577	118 296
White	128 993	128 170	(NA)	(NA)	-	19 908	-	109 085	823	108 262
Whiteside	419 987	418 862	(NA)	(NA)	-	57 410	-	362 577	1 125	361 452
Will	3 108 467	3 104 830	(NA)	(NA)	-	297 500	-	2 810 967	3 637	2 807 330
Joliet city	345 367	345 367	(NA)	(NA)	-	(NA)	-	345 367	(NA)	345 367
Williamson	312 708	311 919	(NA)	(NA)	-	50 714	-	261 995	790	261 205
Winnebago	1 537 510	1 538 879	(NA)	(NA)	-	170 185	-	1 367 325	631	1 366 694
Rockford city	720 109	720 109	(NA)	(NA)	-	(NA)	-	720 109	(NA)	720 109
Woodford	279 490	279 062	(NA)	(NA)	-	28 549	-	250 941	428	250 513
Indiana²	28 832 819	19 083 780	(NA)	(NA)	7 528 031	1 123 611	334 038	27 375 170	2 221 008	25 154 162
Adams	168 232	111 940	(NA)	(NA)	-	47 799	7	160 756	6 493	154 263
Allen	1 625 043	1 128 643	(NA)	(NA)	-	408 041	26 584	1 521 178	88 359	1 432 819
Fort Wayne city	907 153	600 378	(NA)	(NA)	-	257 554	24 549	644 578	49 221	795 355
Bartholomew	403 448	275 114	(NA)	(NA)	-	111 519	164	385 723	16 815	368 908
Benton	92 223	70 878	(NA)	(NA)	-	16 963	1 594	80 825	4 262	76 563
Blackford	69 339	47 235	(NA)	(NA)	-	18 834	3 286	65 026	3 270	61 756
Boone	204 090	163 168	(NA)	(NA)	-	30 447	86	197 065	10 475	186 620
Brown ¹⁴	58 478	50 497	(NA)	(NA)	-	3 838	-	56 134	4 143	51 991
Carroll	128 344	94 429	(NA)	(NA)	-	25 737	10	123 064	6 178	116 886
Cass	214 993	150 345	(NA)	(NA)	-	51 568	1	207 711	13 059	194 652
Clark	335 886	238 075	(NA)	(NA)	-	75 192	4 172	313 505	22 619	290 886
Clay	110 897	79 449	(NA)	(NA)	-	23 951	10	106 179	7 497	98 682
Clinton	172 416	130 597	(NA)	(NA)	-	34 654	9	166 686	7 165	159 521

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Indiana²—Con										
Crawford	35 646	20 643	(NA)	(NA)	4 668	1 821	5	33 820	10 335	23 485
Daviess	126 011	83 886	(NA)	(NA)	33 974	4 889	21	121 101	8 151	112 950
Dearborn	173 315	106 478	(NA)	(NA)	36 927	7 494	166	165 655	29 910	135 745
Decatur	130 931	88 829	(NA)	(NA)	35 000	5 137	665	125 129	7 102	118 027
De Kalb	195 367	132 710	(NA)	(NA)	53 318	7 543	3 654	184 170	9 939	174 831
Delaware	493 198	333 641	(NA)	(NA)	134 152	26 671	10 669	455 858	25 405	430 453
Muncie city	249 260	158 505	(NA)	(NA)	78 271	14 762	8 049	226 449	12 484	213 965
Dubois	219 034	150 024	(NA)	(NA)	55 955	6 729	1	213 004	13 055	199 949
Elkhart	938 546	589 833	(NA)	(NA)	309 810	24 585	4 126	909 835	38 903	870 932
Fayette	126 728	83 281	(NA)	(NA)	37 058	4 996	4	121 728	6 389	115 339
Floyd	262 714	205 667	(NA)	(NA)	36 888	14 371	1 819	246 524	20 159	226 365
Fountain	95 215	73 438	(NA)	(NA)	16 139	3 075	4	92 136	5 638	86 498
Franklin	71 583	55 705	(NA)	(NA)	10 393	2 805	22	68 756	5 485	63 271
Fulton	121 557	82 917	(NA)	(NA)	27 635	3 433	55	118 069	11 005	107 064
Gibson	283 395	138 294	(NA)	(NA)	55 937	6 177	8	277 210	89 164	188 046
Grant	321 516	213 397	(NA)	(NA)	93 417	13 226	7 095	301 195	14 702	286 493
Greene	128 858	80 526	(NA)	(NA)	22 609	5 526	1	123 331	25 723	97 608
Hamilton	539 410	429 508	(NA)	(NA)	80 329	17 434	5	521 871	29 573	492 398
Hancock	205 038	158 916	(NA)	(NA)	33 772	8 270	10	196 758	12 350	184 408
Harrison	105 731	76 945	(NA)	(NA)	17 425	4 761	3	100 967	11 361	89 606
Hendricks	298 472	239 750	(NA)	(NA)	36 550	13 543	2	284 927	21 862	263 065
Henry	214 176	160 814	(NA)	(NA)	41 680	10 122	20	204 034	11 702	192 332
Howard	538 539	301 143	(NA)	(NA)	212 740	16 473	39 312	482 754	24 656	458 098
Huntington	162 650	108 950	(NA)	(NA)	43 557	6 897	2 591	153 162	10 143	143 019
Jackson	183 469	127 249	(NA)	(NA)	44 812	8 478	312	174 679	11 408	163 271
Jasper	294 186	121 409	(NA)	(NA)	54 430	3 635	16	290 535	118 347	172 188
Jay	115 583	83 992	(NA)	(NA)	24 371	4 586	1 104	109 893	7 220	102 673
Jefferson	183 914	112 280	(NA)	(NA)	45 545	5 897	1 303	176 714	26 089	150 625
Jennings	81 442	63 785	(NA)	(NA)	11 900	4 319	2	77 127	5 757	71 370
Johnson	392 280	311 807	(NA)	(NA)	57 584	15 132	—	377 148	2 889	354 259
Knox	167 112	109 899	(NA)	(NA)	39 293	6 895	16	160 201	17 920	142 281
Kosciusko	398 821	264 842	(NA)	(NA)	111 681	9 882	14	389 025	22 368	366 657
Lagrange	167 661	113 862	(NA)	(NA)	43 782	3 233	33	164 395	10 037	154 358
Lake	2 160 632	1 130 177	(NA)	(NA)	899 626	106 035	60 718	1 993 879	130 829	1 863 050
Gary city	492 190	209 227	(NA)	(NA)	246 675	23 351	5 736	463 103	36 288	426 815
Hammond city	293 285	163 778	(NA)	(NA)	102 389	19 349	9 861	264 081	27 118	236 963
La Porte	516 665	334 048	(NA)	(NA)	113 563	21 710	16 315	478 640	69 054	409 586
Lawrence	167 941	113 548	(NA)	(NA)	41 127	8 021	1 234	158 686	13 266	145 420
Madison	566 396	404 267	(NA)	(NA)	140 873	28 125	17 532	520 739	21 256	499 483
Anderson city	302 698	192 951	(NA)	(NA)	101 790	13 783	16 913	272 002	7 957	264 045
Marion ⁵	4 527 846	3 107 083	(NA)	(NA)	1 187 003	177 806	16 757	4 333 283	233 760	4 099 523
Indianapolis city	4 248 383	2 921 063	(NA)	(NA)	1 111 548	168 035	13 599	4 066 749	215 772	3 850 977
Marshall	231 296	158 604	(NA)	(NA)	55 210	7 336	1 605	222 355	17 482	204 873
Martin	39 022	26 373	(NA)	(NA)	8 426	2 093	195	36 734	4 223	32 511
Miami	145 172	100 406	(NA)	(NA)	32 679	7 237	364	137 571	12 087	125 484
Monroe	405 326	296 899	(NA)	(NA)	81 382	13 478	1 062	390 786	27 045	363 741
Bloomington city	201 172	153 932	(NA)	(NA)	39 081	5 271	228	195 673	8 159	187 514
Montgomery	225 597	145 223	(NA)	(NA)	70 752	7 986	8	217 603	9 622	207 981
Morgan	204 828	159 626	(NA)	(NA)	28 087	9 472	6	195 350	17 115	178 235
Newton	98 458	71 107	(NA)	(NA)	22 039	3 231	12	95 215	5 312	89 903
Noble	177 368	118 533	(NA)	(NA)	46 709	6 793	13	170 562	12 126	158 436
Ohio	13 958	11 390	(NA)	(NA)	1 223	1 029	1	12 928	1 345	11 583
Orange	78 371	57 108	(NA)	(NA)	14 739	3 351	4	75 016	6 524	68 492
Owen	56 032	42 891	(NA)	(NA)	5 777	2 808	3	53 221	7 364	45 857
Parke	78 302	60 398	(NA)	(NA)	10 184	2 927	8	75 367	7 720	67 647
Perry	76 159	57 895	(NA)	(NA)	13 282	3 987	3	72 169	4 982	67 187
Pike	160 497	78 988	(NA)	(NA)	34 471	2 042	3	167 452	56 038	111 414
Porter	849 623	520 601	(NA)	(NA)	264 505	26 265	31 306	792 052	64 517	727 535
Posey	279 555	136 245	(NA)	(NA)	111 605	4 644	—	274 911	31 705	243 206
Pulaski	97 535	68 160	(NA)	(NA)	22 455	2 546	5	94 984	6 820	88 064
Putnam	132 082	91 421	(NA)	(NA)	30 696	4 515	4	127 563	9 965	117 598
Randolph	163 153	115 625	(NA)	(NA)	39 531	4 557	4	158 592	7 997	150 595
Ripley	109 588	78 206	(NA)	(NA)	24 117	4 005	—	105 583	7 265	98 318
Rush	110 914	82 491	(NA)	(NA)	21 747	2 775	1	108 138	6 676	101 462
St. Joseph ¹⁴	1 061 873	737 994	(NA)	(NA)	264 022	57 090	35 035	969 748	59 857	909 891
South Bend city	495 833	317 045	(NA)	(NA)	158 143	31 147	34 986	429 700	20 645	409 055
Scott	79 374	57 264	(NA)	(NA)	15 696	4 501	1 014	73 859	6 414	67 445
Shelby	211 002	152 828	(NA)	(NA)	43 268	8 153	59	202 790	14 906	187 884
Spencer	268 251	107 557	(NA)	(NA)	42 686	3 204	—	265 047	118 008	147 039
Starke	93 554	72 081	(NA)	(NA)	12 595	3 569	17	89 968	8 878	81 090
Steuben	176 591	126 980	(NA)	(NA)	40 682	5 446	48	171 097	8 929	162 168
Sullivan	224 267	78 890	(NA)	(NA)	26 414	3 710	3	220 554	118 963	101 591
Switzerland	30 994	22 557	(NA)	(NA)	3 060	1 371	—	29 623	5 377	24 246
Tippecanoe	694 943	466 183	(NA)	(NA)	201 661	20 903	9 653	664 367	27 099	637 268
Tipton	95 257	68 073	(NA)	(NA)	22 802	3 108	14	92 155	4 382	87 753
Union	38 243	29 137	(NA)	(NA)	6 429	923	4	37 316	2 677	34 639
Vanderburgh	816 173	564 481	(NA)	(NA)	217 075	43 633	21 520	751 020	34 617	716 403
Evansville city	594 638	392 431	(NA)	(NA)	178 807	35 112	21 467	538 059	23 400	514 659
Vermillion	119 849	51 901	(NA)	(NA)	50 199	3 488	76	116 285	17 749	98 536
Vigo	400 723	229 941	(NA)	(NA)	131 731	19 173	3 812	377 738	39 051	338 687
Terre Haute city	189 991	99 769	(NA)	(NA)	74 973	10 624	3 787	175 580	15 249	160 331
Wabash	173 137	115 266	(NA)	(NA)	48 279	5 822	1 042	166 273	9 592	156 681
Warren	66 815	51 724	(NA)	(NA)	11 602	1 266	2	65 547	3 489	62 058
Warrick	344 361	187 681	(NA)	(NA)	138 818	8 753	130	335 478	17 862	317 616
Washington	96 869	65 772	(NA)	(NA)	17 886	3 482	935	92 452	13 211	79 241
Wayne	348 829	238 650	(NA)	(NA)	95 662	14 788	5 952	327 889	14 317	313 572

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
Indiana²—Con										
Wells	136 202	98 131	(NA)	(NA)	31 731	5 990	2 424	127 788	6 340	121 448
White	175 898	127 131	(NA)	(NA)	35 376	4 669	3	171 226	13 391	157 835
Whitley	146 911	101 445	(NA)	(NA)	36 394	4 831	2	142 078	9 072	133 006
Iowa^{15 16}	74 386 014	67 678 718	(NA)	(NA)	-	(NA)	-	74 386 014	6 707 296	67 678 718
Adair	335 247	297 970	(NA)	(NA)	-	(NA)	-	335 247	37 277	297 970
Adams	187 834	160 582	(NA)	(NA)	-	(NA)	-	187 834	27 252	160 582
Allamakee	424 945	328 104	(NA)	(NA)	-	(NA)	-	424 945	96 841	328 104
Appanoose	242 569	212 477	(NA)	(NA)	-	(NA)	-	242 569	30 092	212 477
Audubon	288 845	264 040	(NA)	(NA)	-	(NA)	-	288 845	24 805	264 040
Benton	658 212	613 353	(NA)	(NA)	-	(NA)	-	658 212	44 859	613 353
Black Hawk	2 428 397	2 235 369	(NA)	(NA)	-	(NA)	-	2 428 397	193 028	2 235 369
Waterloo city	1 243 230	1 243 230	(NA)	(NA)	-	(NA)	-	1 243 230	(NA)	1 243 230
Boone	725 471	645 289	(NA)	(NA)	-	(NA)	-	726 471	81 182	645 289
Bremer	586 625	549 695	(NA)	(NA)	-	(NA)	-	586 625	36 930	549 695
Buchanan	572 314	536 343	(NA)	(NA)	-	(NA)	-	572 314	35 971	536 343
Buena Vista	649 575	602 779	(NA)	(NA)	-	(NA)	-	649 575	46 796	602 779
Butler	515 688	479 295	(NA)	(NA)	-	(NA)	-	515 688	36 393	479 295
Calhoun	515 211	478 142	(NA)	(NA)	-	(NA)	-	515 211	37 069	478 142
Carroll	689 565	647 781	(NA)	(NA)	-	(NA)	-	689 565	41 784	647 781
Cass	472 421	426 008	(NA)	(NA)	-	(NA)	-	472 421	46 413	426 008
Cedar	638 977	603 633	(NA)	(NA)	-	(NA)	-	638 977	35 344	603 633
Cerro Gordo	1 287 342	1 204 425	(NA)	(NA)	-	(NA)	-	1 287 342	82 917	1 204 425
Cherokee	525 219	491 939	(NA)	(NA)	-	(NA)	-	525 219	33 280	491 939
Chickasaw	451 974	424 919	(NA)	(NA)	-	(NA)	-	451 974	27 055	424 919
Clarke	218 323	191 956	(NA)	(NA)	-	(NA)	-	218 323	26 367	191 956
Clay	630 460	583 997	(NA)	(NA)	-	(NA)	-	630 460	46 463	583 997
Clayton	526 130	479 226	(NA)	(NA)	-	(NA)	-	526 130	46 904	479 226
Clinton	1 363 871	1 243 270	(NA)	(NA)	-	(NA)	-	1 363 871	120 601	1 243 270
Crawford	501 276	467 024	(NA)	(NA)	-	(NA)	-	501 276	34 252	467 024
Dallas	844 844	703 937	(NA)	(NA)	-	(NA)	-	844 844	140 907	703 937
Davis	201 964	186 818	(NA)	(NA)	-	(NA)	-	201 964	15 146	186 818
Decatur	193 318	169 482	(NA)	(NA)	-	(NA)	-	193 318	23 836	169 482
Delaware	528 881	492 371	(NA)	(NA)	-	(NA)	-	528 881	36 510	492 371
Des Moines	964 356	880 473	(NA)	(NA)	-	(NA)	-	964 356	83 883	880 473
Dickinson	673 565	634 645	(NA)	(NA)	-	(NA)	-	673 565	38 920	634 645
Dubuque	1 647 932	1 525 009	(NA)	(NA)	-	(NA)	-	1 647 932	122 923	1 525 009
Dubuque city	852 083	852 083	(NA)	(NA)	-	(NA)	-	852 083	(NA)	852 083
Emmet	414 002	396 053	(NA)	(NA)	-	(NA)	-	414 002	17 949	396 053
Fayette	657 728	610 802	(NA)	(NA)	-	(NA)	-	657 728	46 926	610 802
Floyd	545 828	504 651	(NA)	(NA)	-	(NA)	-	545 828	41 177	504 651
Franklin	536 018	484 182	(NA)	(NA)	-	(NA)	-	536 018	51 836	484 182
Fremont	371 027	338 292	(NA)	(NA)	-	(NA)	-	371 027	32 735	338 292
Greene	483 260	456 607	(NA)	(NA)	-	(NA)	-	483 260	26 653	456 607
Grundy	545 012	514 310	(NA)	(NA)	-	(NA)	-	545 012	30 702	514 310
Guthrie	396 292	362 185	(NA)	(NA)	-	(NA)	-	396 292	34 107	362 185
Hamilton	648 912	603 485	(NA)	(NA)	-	(NA)	-	648 912	45 327	603 485
Hancock	657 333	552 248	(NA)	(NA)	-	(NA)	-	657 333	105 085	552 248
Hardin	667 476	615 753	(NA)	(NA)	-	(NA)	-	667 476	51 723	615 753
Harrison	455 795	415 599	(NA)	(NA)	-	(NA)	-	455 795	40 196	415 599
Henry	481 900	458 313	(NA)	(NA)	-	(NA)	-	481 900	23 587	458 313
Howard	344 903	331 866	(NA)	(NA)	-	(NA)	-	344 903	13 237	331 866
Humboldt	454 121	403 646	(NA)	(NA)	-	(NA)	-	454 121	50 475	403 646
Ia	316 599	291 694	(NA)	(NA)	-	(NA)	-	316 599	24 905	291 694
Iowa	545 963	509 116	(NA)	(NA)	-	(NA)	-	545 963	36 847	509 116
Jackson	461 251	427 665	(NA)	(NA)	-	(NA)	-	461 251	33 586	427 665
Jasper	908 266	843 066	(NA)	(NA)	-	(NA)	-	908 266	65 200	843 066
Jefferson	434 021	401 833	(NA)	(NA)	-	(NA)	-	434 021	32 188	401 833
Johnson	2 074 819	1 908 036	(NA)	(NA)	-	(NA)	-	2 074 819	166 783	1 908 036
Iowa City city	1 041 344	1 041 344	(NA)	(NA)	-	(NA)	-	1 041 344	(NA)	1 041 344
Jones	543 608	502 773	(NA)	(NA)	-	(NA)	-	543 608	40 835	502 773
Keokuk	426 770	382 238	(NA)	(NA)	-	(NA)	-	426 770	44 532	382 238
Kossuth	969 782	881 070	(NA)	(NA)	-	(NA)	-	969 782	88 712	881 070
Lee	1 007 295	999 014	(NA)	(NA)	-	(NA)	-	1 007 295	108 281	899 014
Linn	3 830 621	3 509 879	(NA)	(NA)	-	(NA)	-	3 830 621	320 742	3 509 879
Cedar Rapids city	2 419 965	2 419 965	(NA)	(NA)	-	(NA)	-	2 419 965	(NA)	2 419 965
Louisia	465 959	336 237	(NA)	(NA)	-	(NA)	-	465 959	129 722	336 237
Lucas	205 224	184 463	(NA)	(NA)	-	(NA)	-	205 224	20 761	184 463
Lyon	422 153	395 515	(NA)	(NA)	-	(NA)	-	422 153	26 638	395 515
Madison	348 611	288 235	(NA)	(NA)	-	(NA)	-	348 611	60 376	288 235
Mahaska	592 269	521 455	(NA)	(NA)	-	(NA)	-	592 269	70 814	521 455
Marion	639 821	591 004	(NA)	(NA)	-	(NA)	-	639 821	48 817	591 004
Marshall	994 936	901 052	(NA)	(NA)	-	(NA)	-	994 936	103 884	891 052
Mills	393 814	324 077	(NA)	(NA)	-	(NA)	-	393 814	69 737	324 077
Mitchell	383 437	360 889	(NA)	(NA)	-	(NA)	-	383 437	22 548	360 889
Monona	390 405	351 340	(NA)	(NA)	-	(NA)	-	390 405	39 065	351 340
Monroe	274 368	254 469	(NA)	(NA)	-	(NA)	-	274 368	18 899	254 469
Montgomery	352 679	301 709	(NA)	(NA)	-	(NA)	-	352 679	50 970	301 709
Muscatine	1 211 933	1 132 414	(NA)	(NA)	-	(NA)	-	1 211 933	79 519	1 132 414
O'Brien	562 281	530 517	(NA)	(NA)	-	(NA)	-	562 281	31 744	530 517
Osceola	311 181	294 591	(NA)	(NA)	-	(NA)	-	311 181	16 590	294 591

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Iowa^{15, 16}—Con										
Page	402 185	365 342	(NA)	(NA)	-	(NA)	-	402 185	36 843	365 342
Palo Alto	490 913	467 279	(NA)	(NA)	-	(NA)	-	490 913	23 634	467 279
Plymouth	746 009	678 292	(NA)	(NA)	-	(NA)	-	746 009	67 717	678 292
Pocahontas	490 362	453 920	(NA)	(NA)	-	(NA)	-	490 362	36 442	453 920
Polk	7 062 145	6 555 270	(NA)	(NA)	-	(NA)	-	7 062 145	506 875	6 555 270
Des Moines city	3 531 822	3 531 822	(NA)	(NA)	-	(NA)	-	3 531 822	(NA)	3 531 822
Pottawattamie	1 813 963	1 532 868	(NA)	(NA)	-	(NA)	-	1 813 963	281 095	1 532 868
Council Bluffs city	(NA)	(NA)	(NA)	(NA)	-	(NA)	-	(NA)	(NA)	(NA)
Poweshiek	554 991	514 074	(NA)	(NA)	-	(NA)	-	554 991	40 917	514 074
Ringgold	170 756	153 780	(NA)	(NA)	-	(NA)	-	170 756	16 976	153 780
Sac	453 863	420 326	(NA)	(NA)	-	(NA)	-	453 863	33 537	420 326
Scott	3 516 132	3 170 230	(NA)	(NA)	-	(NA)	-	3 516 132	345 932	3 170 230
Davenport city	1 694 278	1 694 278	(NA)	(NA)	-	(NA)	-	1 694 278	(NA)	1 694 278
Shelby	446 144	417 348	(NA)	(NA)	-	(NA)	-	446 144	28 796	417 348
Sioux	837 512	779 794	(NA)	(NA)	-	(NA)	-	837 512	57 718	779 794
Story	1 520 456	1 459 878	(NA)	(NA)	-	(NA)	-	1 520 456	60 578	1 459 878
Tama	625 616	587 472	(NA)	(NA)	-	(NA)	-	625 616	38 144	587 472
Taylor	183 828	167 861	(NA)	(NA)	-	(NA)	-	183 828	15 967	167 861
Union	299 922	262 990	(NA)	(NA)	-	(NA)	-	299 922	36 932	262 990
Van Buren	192 867	177 616	(NA)	(NA)	-	(NA)	-	192 867	15 251	177 616
Wapello	626 263	500 973	(NA)	(NA)	-	(NA)	-	626 263	125 290	500 973
Warren	715 252	634 536	(NA)	(NA)	-	(NA)	-	715 252	80 716	634 536
Washington	616 479	570 452	(NA)	(NA)	-	(NA)	-	616 479	46 027	570 452
Wayne	208 037	178 326	(NA)	(NA)	-	(NA)	-	208 037	29 711	178 326
Webster	1 120 428	983 359	(NA)	(NA)	-	(NA)	-	1 120 428	137 069	983 359
Winnebago	394 696	371 688	(NA)	(NA)	-	(NA)	-	394 696	23 008	371 688
Winneshiek	500 969	466 290	(NA)	(NA)	-	(NA)	-	500 969	34 679	466 290
Woodbury	2 194 631	1 781 260	(NA)	(NA)	-	(NA)	-	2 194 631	413 371	1 781 260
Sioux City city	1 250 406	1 250 406	(NA)	(NA)	-	(NA)	-	1 250 406	(NA)	1 250 406
Worth	322 637	288 446	(NA)	(NA)	-	(NA)	-	322 637	34 191	288 446
Wright	659 024	616 554	(NA)	(NA)	-	(NA)	-	659 024	42 470	616 554
Kansas¹⁶	11 089 529	5 578 338	2 010 919	3 567 419	3 279 453	(NA)	(NA)	11 089 529	2 231 738	8 857 791
Allen	47 919	28 419	10 707	17 712	8 693	(NA)	(NA)	47 919	10 817	37 102
Anderson	36 266	21 321	11 568	9 753	5 302	(NA)	(NA)	36 266	9 643	26 623
Atchison	48 149	28 553	8 024	20 529	11 915	(NA)	(NA)	48 149	7 681	40 468
Barber	63 327	19 819	13 709	6 110	32 555	(NA)	(NA)	63 327	10 953	52 374
Barton	170 400	74 648	27 224	47 424	69 928	(NA)	(NA)	170 400	25 824	144 576
Bourbon	47 039	30 637	11 442	19 195	9 992	(NA)	(NA)	47 039	6 410	40 629
Brown	42 967	29 000	15 895	13 105	5 170	(NA)	(NA)	42 967	8 797	34 170
Butler	174 559	92 567	33 711	58 856	47 962	(NA)	(NA)	174 559	34 030	140 529
Chase	25 753	15 377	12 390	2 987	3 316	(NA)	(NA)	25 753	7 060	18 693
Chautauqua	20 555	8 967	6 306	2 661	6 982	(NA)	(NA)	20 555	4 606	15 949
Cherokee	57 443	33 433	14 300	19 133	9 923	(NA)	(NA)	57 443	14 087	43 356
Cheyenne	23 974	16 085	11 570	4 525	4 068	(NA)	(NA)	23 974	3 811	20 163
Clark	42 239	14 278	10 825	3 453	18 781	(NA)	(NA)	42 239	9 180	33 059
Clay	38 605	26 088	13 171	12 917	5 538	(NA)	(NA)	38 605	6 979	31 626
Cloud	49 370	30 736	16 475	14 261	6 877	(NA)	(NA)	49 370	11 757	37 613
Coffey	469 897	17 188	8 730	8 458	5 816	(NA)	(NA)	469 897	446 893	23 004
Comanche	31 271	12 143	9 067	3 076	13 945	(NA)	(NA)	31 271	5 183	26 088
Cowley	135 379	69 715	23 300	46 415	49 949	(NA)	(NA)	135 379	15 715	119 664
Crawford	79 185	47 047	15 461	31 586	18 635	(NA)	(NA)	79 185	13 503	65 682
Decatur	28 074	16 836	11 804	5 032	7 163	(NA)	(NA)	28 074	4 075	23 999
Dickinson	72 363	45 681	20 526	25 155	10 471	(NA)	(NA)	72 363	18 211	56 152
Doniphan	27 462	17 332	8 237	9 095	7 011	(NA)	(NA)	27 462	3 119	24 343
Douglas	210 784	132 398	26 648	105 750	40 935	(NA)	(NA)	210 784	37 451	173 333
Lawrence city	141 302	96 825	15 374	81 451	34 669	(NA)	(NA)	141 302	9 808	131 494
Edwards	37 332	16 624	11 609	5 215	13 020	(NA)	(NA)	37 332	7 488	29 844
Elk	19 833	12 059	9 004	3 055	4 162	(NA)	(NA)	19 833	3 612	16 221
Ellis	129 155	52 013	17 001	35 012	60 088	(NA)	(NA)	129 155	17 054	112 101
Ellsworth	53 953	30 379	12 341	18 038	13 982	(NA)	(NA)	53 953	9 592	44 361
Finney	262 241	87 173	29 198	57 977	92 091	(NA)	(NA)	262 241	82 977	179 264
Ford	120 583	67 785	28 177	39 608	24 805	(NA)	(NA)	120 583	27 993	92 590
Franklin	63 014	36 984	13 445	23 519	12 728	(NA)	(NA)	63 014	13 324	49 690
Geary	65 274	42 797	11 431	31 366	11 931	(NA)	(NA)	65 274	10 546	54 728
Gove	37 888	17 058	13 326	3 730	16 930	(NA)	(NA)	37 888	3 893	33 995
Graham	41 519	12 981	8 736	4 245	22 820	(NA)	(NA)	41 519	5 718	35 801
Grant	165 343	28 735	12 647	16 088	117 035	(NA)	(NA)	165 343	19 573	145 770
Gray	42 762	29 893	20 132	9 761	6 562	(NA)	(NA)	42 762	6 307	36 455
Grealey	35 069	18 015	14 399	3 616	13 160	(NA)	(NA)	35 069	3 894	31 175
Greenwood	44 610	20 122	13 874	6 148	14 081	(NA)	(NA)	44 610	10 407	34 203
Hamilton	36 568	15 534	12 033	3 501	15 968	(NA)	(NA)	36 568	5 066	31 502
Harper	60 272	29 715	19 964	9 751	21 208	(NA)	(NA)	60 272	9 349	50 923
Harvey	106 516	65 349	22 324	43 025	26 841	(NA)	(NA)	106 516	14 328	92 190
Haskell	98 012	23 568	16 562	7 006	65 464	(NA)	(NA)	98 012	8 980	89 032
Hodgeman	30 091	17 358	14 452	2 906	9 613	(NA)	(NA)	30 091	3 120	26 971
Jackson	31 520	19 809	8 995	10 814	5 034	(NA)	(NA)	31 520	6 677	24 843

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
	Total	Land	Improvements							
Kansas¹⁶—Con										
Jefferson	44 171	26 819	10 813	16 006	8 465	(NA)	(NA)	44 171	8 887	35 284
Jewell	26 770	19 188	15 129	4 059	4 125	(NA)	(NA)	26 770	3 457	23 313
Johnson	1 163 653	794 441	151 238	643 203	276 095	(NA)	(NA)	1 163 653	93 117	1 070 536
Overland Park city	386 921	273 432	49 957	223 475	85 135	(NA)	(NA)	386 921	28 354	358 567
Kearny	155 794	18 034	12 866	5 068	123 040	(NA)	(NA)	155 794	14 720	141 074
Kingman	80 347	29 624	20 325	9 299	35 169	(NA)	(NA)	80 347	15 554	64 793
Kiowa	60 103	16 972	11 503	5 469	27 112	(NA)	(NA)	60 103	16 019	44 084
Labette	70 421	41 207	14 776	26 431	13 849	(NA)	(NA)	70 421	15 365	55 056
Lane	32 291	15 607	10 258	5 349	13 897	(NA)	(NA)	32 291	2 787	29 504
Leavenworth	118 865	78 361	12 032	66 329	21 231	(NA)	(NA)	118 865	39 229	99 592
Lincoln	27 323	19 009	14 968	4 041	3 420	(NA)	(NA)	27 323	4 894	22 429
Linn	108 334	19 852	11 931	7 921	8 453	(NA)	(NA)	108 334	80 029	28 305
Logan	27 132	16 912	12 625	4 287	6 837	(NA)	(NA)	27 132	3 383	23 749
Lyon	115 903	72 017	24 291	47 726	25 224	(NA)	(NA)	115 903	18 662	97 241
McPherson	151 342	75 339	30 541	44 798	54 502	(NA)	(NA)	151 342	21 501	129 841
Marion	57 924	37 208	22 653	14 555	12 063	(NA)	(NA)	57 924	8 653	49 271
Marshall	49 728	33 206	19 146	14 060	8 420	(NA)	(NA)	49 728	8 102	41 626
Meade	86 160	23 995	17 124	6 871	19 520	(NA)	(NA)	86 160	42 645	43 515
Miami	70 830	40 844	13 502	27 342	11 785	(NA)	(NA)	70 830	18 201	52 629
Mitchell	36 054	26 113	15 568	10 545	6 216	(NA)	(NA)	36 054	3 725	32 329
Montgomery	121 231	61 306	16 243	45 063	37 569	(NA)	(NA)	121 231	22 357	98 874
Morris	32 632	18 091	12 455	5 636	6 784	(NA)	(NA)	32 632	7 757	24 875
Morton	109 228	14 295	8 899	5 396	78 310	(NA)	(NA)	109 228	16 623	92 605
Nemaha	47 354	29 685	16 624	13 061	11 220	(NA)	(NA)	47 354	6 448	40 905
Neosho	62 586	36 854	12 777	24 077	17 934	(NA)	(NA)	62 586	7 788	54 788
Ness	56 190	23 951	17 295	6 656	26 530	(NA)	(NA)	56 190	5 709	50 481
Norton	27 284	16 160	9 666	6 494	6 515	(NA)	(NA)	27 284	4 609	22 675
Osage	47 367	31 509	15 254	16 255	6 805	(NA)	(NA)	47 367	9 053	38 314
Osborne	31 526	21 428	15 226	6 202	5 914	(NA)	(NA)	31 526	4 184	27 342
Ottawa	36 259	24 878	17 708	7 170	2 675	(NA)	(NA)	36 259	8 706	27 553
Pawnee	49 688	28 084	18 141	9 943	12 484	(NA)	(NA)	49 688	9 120	40 568
Phillips	44 759	22 104	12 626	9 478	17 518	(NA)	(NA)	44 759	5 137	39 622
Pottawatomie	256 276	32 842	16 150	16 692	11 009	(NA)	(NA)	256 276	212 425	43 851
Pratt	85 863	34 845	19 668	15 177	28 709	(NA)	(NA)	85 863	22 309	63 554
Rawlins	30 183	16 618	13 462	3 156	8 283	(NA)	(NA)	30 183	5 282	24 901
Reno	244 347	145 427	40 601	104 826	55 259	(NA)	(NA)	244 347	43 662	200 685
Republic	76 119	26 643	18 555	8 088	4 281	(NA)	(NA)	76 119	5 195	30 924
Rice	85 610	36 431	21 585	14 846	25 043	(NA)	(NA)	85 610	24 136	61 474
Riley	125 770	93 680	18 384	75 296	20 520	(NA)	(NA)	125 770	11 570	114 200
Rooks	60 783	17 131	9 833	7 198	37 471	(NA)	(NA)	60 783	6 181	54 602
Rush	39 542	21 207	16 022	5 185	12 139	(NA)	(NA)	39 542	6 196	33 346
Russell	73 115	21 126	11 899	9 227	44 555	(NA)	(NA)	73 115	7 434	65 681
Saline	163 226	97 985	26 029	71 956	44 082	(NA)	(NA)	163 226	21 159	142 067
Scott	35 490	20 419	12 279	8 140	6 555	(NA)	(NA)	35 490	8 516	26 974
Sedgwick	1 439 257	860 246	154 648	705 398	453 602	(NA)	(NA)	1 439 257	125 409	1 313 848
Wichita city	1 015 536	681 028	108 505	552 523	276 948	(NA)	(NA)	1 015 536	77 560	937 976
Seward	134 614	44 539	15 303	29 236	66 438	(NA)	(NA)	134 614	23 637	110 977
Shawnee	514 996	318 198	69 864	248 332	125 137	(NA)	(NA)	514 996	71 663	443 333
Topoka city	363 847	237 401	48 721	188 680	80 665	(NA)	(NA)	363 847	45 781	318 066
Sheridan	25 487	13 601	10 866	2 735	7 832	(NA)	(NA)	25 487	4 054	21 433
Sherman	38 833	28 935	17 168	11 767	5 547	(NA)	(NA)	38 833	4 351	34 482
Smith	29 603	20 885	14 317	6 568	4 519	(NA)	(NA)	29 603	3 189	25 404
Stafford	51 507	20 234	13 800	6 434	20 769	(NA)	(NA)	51 507	10 504	41 003
Stanton	61 103	17 579	13 673	3 906	39 908	(NA)	(NA)	61 103	3 616	57 487
Stevens	207 714	24 056	15 932	8 124	160 537	(NA)	(NA)	207 714	23 121	184 593
Sumner	88 829	53 099	31 740	21 359	20 987	(NA)	(NA)	88 829	14 743	74 086
Thomas	54 666	32 103	20 975	11 128	12 853	(NA)	(NA)	54 666	9 710	44 956
Trego	33 820	12 720	8 406	4 314	16 285	(NA)	(NA)	33 820	4 815	29 005
Wabaunsee	31 508	19 074	12 993	6 081	5 571	(NA)	(NA)	31 508	6 863	24 645
Wallace	19 186	14 168	11 230	2 938	2 744	(NA)	(NA)	19 186	2 274	16 912
Washington	43 733	26 825	19 254	7 571	5 975	(NA)	(NA)	43 733	10 933	32 800
Wichita	31 174	21 437	14 109	7 328	6 370	(NA)	(NA)	31 174	3 367	27 807
Wilson	42 067	24 504	11 588	12 916	10 227	(NA)	(NA)	42 067	7 336	34 731
Woodson	24 424	13 072	8 460	4 612	7 516	(NA)	(NA)	24 424	3 836	20 588
Wyandotte	407 900	243 211	56 885	186 526	130 604	(NA)	(NA)	407 900	34 085	373 815
Kansas City city	378 369	225 896	52 733	173 163	122 383	(NA)	(NA)	378 369	30 090	348 279
Kentucky¹⁷	79 336 925	54 240 063	(NA)	(NA)	19 212 865	2 968 079	-	76 368 846	5 883 997	70 484 849
Adair	246 649	172 070	(NA)	(NA)	49 970	12 662	-	233 987	24 609	209 378
Allan	234 355	143 911	(NA)	(NA)	71 622	13 816	-	220 539	18 822	201 717
Anderson	300 689	205 002	(NA)	(NA)	79 153	11 813	-	288 876	16 534	272 342
Ballard	156 435	99 632	(NA)	(NA)	37 208	8 746	-	147 689	19 595	128 094
Barren	648 867	460 289	(NA)	(NA)	138 422	31 067	-	617 800	50 146	567 654
Bath	142 987	93 690	(NA)	(NA)	22 263	8 043	-	134 944	27 034	107 910
Bell	572 861	321 013	(NA)	(NA)	201 541	35 437	-	537 424	50 307	487 117
Boone	1 745 552	1 043 156	(NA)	(NA)	512 324	25 211	-	1 720 341	190 072	1 530 269
Bourbon	458 058	337 206	(NA)	(NA)	95 095	16 849	-	439 209	23 757	415 452
Boyd	1 328 578	849 385	(NA)	(NA)	372 632	64 781	-	1 263 797	106 561	1 157 236
Boyle	621 215	430 581	(NA)	(NA)	149 163	26 281	-	594 934	41 471	553 463
Bracken	132 208	91 029	(NA)	(NA)	21 557	5 964	-	126 244	19 622	106 622
Breathitt	235 363	118 786	(NA)	(NA)	95 514	8 435	-	226 928	21 063	205 865
Brocktonridge	313 207	226 739	(NA)	(NA)	49 502	14 313	-	299 884	36 966	261 918
Bullitt	718 272	539 187	(NA)	(NA)	136 680	20 035	-	698 237	42 405	655 832

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Kentucky¹⁷—Con										
Butler	172 750	115 762	(NA)	(NA)	45 600	6 691	-	166 059	11 388	154 671
Caldwell	233 198	149 012	(NA)	(NA)	63 797	17 559	-	215 639	20 389	195 250
Calloway	541 642	398 557	(NA)	(NA)	118 149	31 951	-	509 691	24 936	484 755
Campbell	1 433 865	1 089 577	(NA)	(NA)	264 031	74 599	-	1 359 366	80 357	1 279 009
Carlisle	89 519	62 393	(NA)	(NA)	17 368	5 789	-	83 730	9 758	73 972
Carroll	304 409	124 875	(NA)	(NA)	66 243	8 573	-	295 836	113 291	182 545
Carter	310 808	204 516	(NA)	(NA)	71 713	16 014	-	294 794	34 579	260 215
Casey	215 934	145 725	(NA)	(NA)	41 658	7 490	-	208 444	28 551	179 893
Christian	848 003	593 438	(NA)	(NA)	207 695	32 267	-	815 736	46 870	768 866
Clark	698 582	488 008	(NA)	(NA)	137 146	22 496	-	676 086	73 428	602 658
Clay	227 822	130 862	(NA)	(NA)	72 229	8 666	-	219 156	24 731	194 425
Clinton	96 379	67 733	(NA)	(NA)	22 414	6 874	-	89 505	6 232	83 273
Crittenden	167 177	120 497	(NA)	(NA)	34 507	9 891	-	157 286	12 173	145 113
Cumberland	96 313	67 161	(NA)	(NA)	21 928	3 775	-	92 538	7 224	85 314
Davess	2 183 491	1 586 570	(NA)	(NA)	461 175	74 146	-	2 109 345	135 746	1 973 599
Owensboro city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Edmonson	130 447	99 451	(NA)	(NA)	23 183	8 427	-	122 020	7 813	114 207
Elliott	62 310	38 598	(NA)	(NA)	16 613	2 349	-	59 961	7 099	52 862
Estill	192 804	130 531	(NA)	(NA)	45 911	12 752	-	180 052	16 362	163 690
Fayette Co -Lexington ⁸	7 542 055	5 303 082	(NA)	(NA)	1 797 792	127 440	-	7 414 615	351 191	7 063 424
Fleming	244 907	186 332	(NA)	(NA)	39 530	10 165	-	234 742	19 045	215 697
Floyd	594 976	321 425	(NA)	(NA)	193 320	33 501	-	561 475	80 231	481 244
Franklin	991 609	750 792	(NA)	(NA)	200 162	35 021	-	956 588	40 655	915 933
Fulton	172 642	110 198	(NA)	(NA)	51 742	11 772	-	160 870	10 702	150 168
Gallatin	107 534	70 395	(NA)	(NA)	25 315	3 866	-	103 668	11 824	91 844
Garrard	231 143	174 809	(NA)	(NA)	32 540	10 669	-	220 474	23 794	196 680
Grant	264 321	162 908	(NA)	(NA)	54 387	9 985	-	254 336	47 026	207 310
Graves	585 976	408 236	(NA)	(NA)	142 394	34 401	-	551 575	35 344	516 231
Grayson	355 268	256 818	(NA)	(NA)	76 391	17 366	-	337 902	22 059	315 843
Green	164 476	111 070	(NA)	(NA)	30 021	11 254	-	153 222	23 385	129 837
Greenup	786 852	515 883	(NA)	(NA)	194 663	35 350	-	751 502	76 306	675 196
Hancock	306 588	118 332	(NA)	(NA)	155 377	4 588	-	302 000	32 879	269 121
Hardin	1 495 616	1 122 721	(NA)	(NA)	288 368	43 567	-	1 452 049	84 522	1 367 522
Harian	561 332	336 821	(NA)	(NA)	181 696	41 142	-	520 190	42 815	477 375
Harrison	343 957	254 252	(NA)	(NA)	66 843	13 333	-	330 624	22 862	307 762
Hart	229 016	155 538	(NA)	(NA)	42 450	13 890	-	215 126	31 028	184 098
Henderson	1 093 365	754 268	(NA)	(NA)	274 117	30 129	-	1 063 236	64 980	998 256
Henry	270 000	198 828	(NA)	(NA)	49 909	11 055	-	258 945	21 265	237 680
Hickman	106 132	74 968	(NA)	(NA)	20 253	5 833	-	100 299	10 911	89 388
Hopkins	1 177 820	766 423	(NA)	(NA)	303 383	48 331	-	1 129 489	108 014	1 021 475
Jackson	97 243	61 042	(NA)	(NA)	22 932	4 394	-	92 849	13 289	79 560
Jefferson	18 846 419	12 918 911	(NA)	(NA)	4 871 507	664 740	-	18 181 679	1 056 001	17 125 678
Louisville city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Jessamine	639 892	487 044	(NA)	(NA)	118 444	15 395	-	624 497	34 004	590 093
Johnson	375 438	227 820	(NA)	(NA)	103 747	18 201	-	357 237	43 871	313 366
Kenton	2 734 803	2 082 965	(NA)	(NA)	517 628	121 058	-	2 613 845	134 310	2 479 535
Knott	233 392	129 720	(NA)	(NA)	76 802	12 883	-	220 509	26 870	193 639
Knox	344 914	223 644	(NA)	(NA)	89 718	19 720	-	325 194	31 552	293 642
Larue	209 884	158 759	(NA)	(NA)	33 754	11 161	-	198 723	17 371	181 352
Laurel	704 711	465 905	(NA)	(NA)	191 613	25 121	-	679 590	47 193	632 397
Lawrence	202 513	101 106	(NA)	(NA)	48 832	6 143	-	196 370	52 575	143 795
Lee	98 930	59 563	(NA)	(NA)	23 168	5 136	-	93 794	16 199	77 595
Leslie	202 580	100 135	(NA)	(NA)	78 197	10 033	-	192 547	24 248	168 299
Letcher	400 436	228 893	(NA)	(NA)	140 393	32 986	-	367 450	31 150	336 300
Lewis	187 658	101 742	(NA)	(NA)	28 473	7 757	-	179 901	57 443	122 458
Lincoln	292 933	207 345	(NA)	(NA)	43 229	13 522	-	279 411	42 359	237 052
Livingston	197 063	127 054	(NA)	(NA)	47 963	7 860	-	189 203	22 046	167 157
Logan	574 121	387 329	(NA)	(NA)	183 652	23 937	-	550 184	23 140	527 044
Lyon	142 410	101 278	(NA)	(NA)	28 160	6 997	-	135 413	12 884	122 429
McCracken	1 298 643	876 549	(NA)	(NA)	332 088	60 244	-	1 238 299	87 906	1 148 393
McCreary	133 241	79 457	(NA)	(NA)	31 334	11 910	-	121 331	22 450	98 881
McLean	225 932	170 874	(NA)	(NA)	34 839	8 809	-	217 123	20 619	196 504
Madison	895 953	710 366	(NA)	(NA)	224 983	37 963	-	957 990	61 204	896 786
Magoffin	131 886	87 348	(NA)	(NA)	50 555	6 888	-	125 828	13 785	112 033
Marion	281 499	210 398	(NA)	(NA)	46 374	15 091	-	268 408	24 727	241 681
Marshall	645 410	415 699	(NA)	(NA)	167 231	29 327	-	586 083	32 480	553 603
Martin	342 809	160 741	(NA)	(NA)	155 534	6 486	-	336 323	26 534	309 789
Mason	405 437	285 436	(NA)	(NA)	96 862	15 467	-	469 970	103 139	366 831
Meade	320 893	217 846	(NA)	(NA)	73 469	9 610	-	311 283	29 578	281 705
Menifee	57 770	39 572	(NA)	(NA)	11 839	3 344	-	54 426	6 359	48 067
Mercer	417 797	298 410	(NA)	(NA)	78 303	20 903	-	396 894	41 084	355 810
Meigs	135 282	87 361	(NA)	(NA)	22 850	6 988	-	128 294	25 071	103 223
Monroe	167 280	110 484	(NA)	(NA)	36 211	9 894	-	157 286	20 585	136 701
Montgomery	362 226	247 986	(NA)	(NA)	87 939	13 483	-	348 743	26 301	322 442
Morgan	146 107	97 737	(NA)	(NA)	34 748	6 753	-	139 354	13 622	125 732
Muhlenberg	743 244	416 454	(NA)	(NA)	210 118	32 584	-	710 660	116 672	593 988
Nelson	523 387	389 723	(NA)	(NA)	105 887	20 997	-	502 390	27 777	474 613
Nicholas	124 940	90 481	(NA)	(NA)	21 066	6 177	-	118 763	12 613	106 150
Ohio	499 280	326 053	(NA)	(NA)	122 492	18 645	-	480 635	50 735	429 900
Oldham	804 953	646 503	(NA)	(NA)	117 517	13 437	-	791 516	40 933	750 583
Owen	173 834	119 276	(NA)	(NA)	28 105	6 712	-	167 122	26 463	140 669
Owsley	47 257	30 428	(NA)	(NA)	10 380	2 207	-	45 050	6 449	38 601
Pendleton	188 775	125 337	(NA)	(NA)	38 713	7 664	-	181 111	24 725	156 386

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of (locally assessed value) ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
	Total	Land	Improvements	Personal						
Kentucky¹⁷—Con.										
Perry	558 796	324 066	(NA)	(NA)	180 951	19 725	-	539 071	53 779	485 292
Pike	1 408 411	794 301	(NA)	(NA)	488 567	52 627	-	1 355 784	128 549	1 230 241
Powell	143 811	84 840	(NA)	(NA)	37 194	6 507	-	137 304	23 777	115 527
Pulaski	898 989	633 150	(NA)	(NA)	194 733	35 951	-	863 038	71 106	791 932
Robertson	35 960	22 689	(NA)	(NA)	4 603	1 439	-	34 521	8 668	25 853
Rockcastle	190 402	142 092	(NA)	(NA)	31 867	11 780	-	178 622	16 443	162 179
Rowan	287 581	186 650	(NA)	(NA)	60 718	12 208	-	275 373	40 213	235 160
Russell	213 332	153 749	(NA)	(NA)	47 463	7 737	-	205 595	12 120	193 475
Scott	464 836	332 922	(NA)	(NA)	100 443	14 245	-	450 591	31 471	419 120
Shelby	583 951	433 071	(NA)	(NA)	116 449	19 589	-	564 362	34 431	529 931
Simpson	363 500	258 967	(NA)	(NA)	89 434	14 514	-	348 986	15 099	333 887
Spencer	123 816	100 609	(NA)	(NA)	18 125	4 320	-	119 496	5 082	114 414
Taylor	387 118	263 924	(NA)	(NA)	88 489	13 588	-	373 530	34 705	338 825
Todd	168 074	116 261	(NA)	(NA)	34 286	9 417	-	158 657	17 527	141 130
Trigg	209 346	160 909	(NA)	(NA)	38 001	12 000	-	197 346	10 436	186 910
Trimble	155 629	83 312	(NA)	(NA)	17 018	3 589	-	152 040	55 299	96 741
Union	369 760	232 120	(NA)	(NA)	117 047	10 447	-	359 316	20 593	338 723
Warren	1 667 417	1 225 225	(NA)	(NA)	370 080	55 819	-	1 611 598	71 112	1 540 486
Washington	205 978	182 116	(NA)	(NA)	31 776	9 314	-	197 664	12 086	185 578
Wayne	181 686	126 392	(NA)	(NA)	44 090	7 606	-	174 080	11 204	162 876
Webster	338 248	190 739	(NA)	(NA)	83 475	16 122	-	322 126	64 034	258 092
Whitley	493 454	289 717	(NA)	(NA)	148 764	30 672	-	462 782	54 973	407 809
Wolfe	73 872	47 448	(NA)	(NA)	19 511	2 678	-	71 194	8 813	64 281
Woodford	621 539	494 193	(NA)	(NA)	97 493	13 051	-	608 483	29 853	578 635
Louisiana¹⁸										
Acadia	125 130	53 072	(NA)	(NA)	36 086	30 607	-	94 523	35 972	58 551
Allen	54 785	29 254	(NA)	(NA)	10 144	15 737	-	39 048	15 387	23 661
Ascension	210 067	87 831	(NA)	(NA)	90 659	49 562	-	160 505	31 577	128 928
Assumption	74 622	26 653	(NA)	(NA)	37 598	16 768	-	57 854	10 371	47 483
Avoyelles	83 526	61 252	(NA)	(NA)	10 922	38 088	-	45 438	11 352	34 086
Beauregard	94 378	41 409	(NA)	(NA)	29 530	21 288	-	73 090	23 439	49 651
Bienville	122 427	20 895	(NA)	(NA)	32 400	9 973	-	112 454	69 132	43 322
Bossier	242 555	158 304	(NA)	(NA)	57 690	72 529	-	170 126	26 661	143 465
Bossier City city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Shreveport city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Caddo	968 514	620 327	(NA)	(NA)	242 544	258 789	-	709 725	105 643	604 082
Shreveport city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Calcasieu	639 644	324 837	(NA)	(NA)	212 564	166 665	-	472 979	102 243	370 736
Lake Charles city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Caldwell	24 553	13 482	(NA)	(NA)	4 169	7 754	-	16 799	6 902	9 897
Cameron	124 862	17 258	(NA)	(NA)	64 419	6 048	-	118 914	43 285	75 629
Catahoula	27 323	16 348	(NA)	(NA)	5 718	7 459	-	19 864	5 257	14 607
Clalborne	63 587	25 507	(NA)	(NA)	27 635	13 885	-	49 892	10 445	39 247
Concordia	59 326	36 666	(NA)	(NA)	14 026	18 997	-	40 329	8 634	31 695
De Soto	75 647	38 325	(NA)	(NA)	19 123	21 008	-	54 249	19 199	36 050
East Baton Rouge -Baton Rouge ⁵	1 549 138	1 051 395	(NA)	(NA)	308 864	440 311	-	1 108 827	188 879	919 948
East Carroll	30 270	18 214	(NA)	(NA)	2 260	6 980	-	23 290	9 798	13 494
East Feliciana	48 714	20 368	(NA)	(NA)	3 486	11 173	-	35 541	22 872	12 669
Evangeline	91 118	41 148	(NA)	(NA)	18 359	24 207	-	66 911	31 611	35 300
Franklin	50 040	33 007	(NA)	(NA)	6 016	19 805	-	30 236	11 017	19 218
Grant	28 891	14 663	(NA)	(NA)	5 051	10 622	-	18 089	8 977	9 092
Iberia	219 812	122 240	(NA)	(NA)	71 511	83 298	-	156 514	26 081	130 433
Iberville	208 275	52 192	(NA)	(NA)	108 849	21 946	-	184 329	47 234	137 095
Jackson	45 881	20 699	(NA)	(NA)	18 299	10 672	-	35 009	6 883	28 326
Jefferson	1 882 876	1 444 541	(NA)	(NA)	300 599	637 255	-	1 245 621	137 738	1 107 885
Kenner city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Jefferson Davis	109 317	53 504	(NA)	(NA)	28 156	25 301	-	84 016	27 657	56 359
Lafayette	522 944	359 824	(NA)	(NA)	109 356	163 152	-	369 792	53 764	316 028
Lafayette city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Lafourche	277 432	120 621	(NA)	(NA)	105 199	84 322	-	193 110	51 612	141 498
La Salle	44 153	19 723	(NA)	(NA)	10 623	11 249	-	32 904	13 807	19 097
Lincoln	119 740	58 227	(NA)	(NA)	33 518	30 015	-	89 725	27 995	61 730
Livingston	107 358	73 455	(NA)	(NA)	11 480	51 519	-	55 839	22 423	33 416
Madison	35 836	24 965	(NA)	(NA)	4 124	9 706	-	25 930	6 547	19 383
Morehouse	103 750	55 218	(NA)	(NA)	30 847	25 194	-	78 656	17 687	60 869
Natchitoches	94 664	57 708	(NA)	(NA)	17 614	29 377	-	65 287	19 342	45 945
Orleans -New Orleans ⁶	1 819 815	1 340 026	(NA)	(NA)	305 870	408 467	-	1 411 448	174 019	1 237 429
Ouachita	484 271	295 297	(NA)	(NA)	126 602	128 516	-	355 755	62 372	293 383
Monroe city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Plaquemines	443 779	63 348	(NA)	(NA)	317 044	19 523	-	424 256	63 387	360 869
Pointe Coupee	100 257	37 001	(NA)	(NA)	33 346	21 155	-	79 102	29 910	49 192
Rapides	379 645	220 982	(NA)	(NA)	97 115	109 526	-	264 119	55 568	208 551
Alexandria city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Red River	28 053	14 989	(NA)	(NA)	5 366	7 610	-	20 443	7 688	12 755
Richland	54 760	31 829	(NA)	(NA)	10 966	17 290	-	37 470	11 965	25 505
Sabine	69 068	37 731	(NA)	(NA)	13 413	17 854	-	45 214	11 924	33 290
St. Bernard	184 225	110 837	(NA)	(NA)	48 224	72 822	-	111 733	25 164	86 569
St. Charles	284 445	93 213	(NA)	(NA)	131 278	50 832	-	243 613	69 954	173 659
St. Helena	30 555	13 668	(NA)	(NA)	2 162	9 500	-	21 046	14 725	6 321
St. James	125 335	27 195	(NA)	(NA)	61 233	15 288	-	110 037	36 807	73 130
St. John The Baptist	119 784	69 732	(NA)	(NA)	33 608	47 461	-	72 323	16 444	55 879
St. Landry	240 119	124 692	(NA)	(NA)	42 066	65 593	-	174 528	73 361	101 165
St. Martin	110 678	58 822	(NA)	(NA)	38 166	37 164	-	73 514	15 690	57 824

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of symbols, see text.]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real							
		Total	Land	Improvements	Personal				
Louisiana^{1a}—Con									
St. Mary	275 792	104 879	(NA)	(NA)	119 032	42 447	233 345	51 881	181 464
St. Tammany	384 596	313 853	(NA)	(NA)	29 103	177 035	207 561	41 640	165 921
Tangipahoa	194 284	140 256	(NA)	(NA)	29 597	80 014	114 270	24 431	89 839
Tensas	27 675	17 888	(NA)	(NA)	5 520	6 527	21 148	4 267	16 881
Terrebonne ^a	409 431	162 553	(NA)	(NA)	190 699	84 964	324 467	56 179	268 288
Union	66 671	35 700	(NA)	(NA)	18 766	18 032	48 639	12 205	36 434
Vermilion	209 075	79 913	(NA)	(NA)	95 301	46 657	162 418	33 861	128 557
Vernon	69 892	45 280	(NA)	(NA)	8 953	24 545	45 347	15 659	29 688
Washington	85 688	46 521	(NA)	(NA)	16 895	29 701	55 987	22 272	33 715
Webster	102 145	49 927	(NA)	(NA)	36 610	30 606	71 539	15 608	55 931
West Baton Rouge	104 010	43 818	(NA)	(NA)	43 999	19 671	84 339	16 183	68 146
West Carroll	42 032	18 458	(NA)	(NA)	2 814	12 539	29 493	20 760	8 733
West Feliciana	43 370	19 410	(NA)	(NA)	14 475	6 252	37 118	9 485	27 633
Winn	43 327	22 828	(NA)	(NA)	11 100	10 994	32 333	9 399	22 934
Maine^{2, 3}	28 642 097	25 033 160	7 781 655	17 251 505	3 608 937	143 460	28 498 637	-	28 498 637
Androscoggin	1 710 043	1 534 886	382 671	1 152 215	175 157	13 962	1 696 081	-	1 696 081
Aroostook	1 398 364	1 121 247	311 643	809 604	277 117	7 414	1 390 950	-	1 390 950
Cumberland	7 015 193	6 432 776	1 881 283	4 551 493	582 417	23 828	6 991 365	-	6 991 365
Portland city	1 703 012	1 521 486	401 953	1 119 533	181 526	4 530	1 698 482	-	1 698 482
Franklin	1 080 729	688 135	203 830	484 305	382 594	3 529	1 077 200	-	1 077 200
Hancock	1 694 801	1 487 718	583 806	903 912	207 083	9 310	1 685 491	-	1 685 491
Kennebec	2 042 472	1 849 747	477 777	1 371 970	192 725	13 188	2 029 284	-	2 029 284
Knox	959 242	916 075	347 818	568 257	43 167	5 442	953 800	-	953 800
Lincoln	1 185 295	1 110 360	368 422	741 938	74 935	4 204	1 181 091	-	1 181 091
Oxford	1 232 302	946 269	322 969	623 300	287 033	7 198	1 226 104	-	1 226 104
Penobscot	2 760 545	2 194 489	591 211	1 603 278	566 056	14 043	2 746 502	-	2 746 502
Piscataquis	317 293	301 050	107 166	193 882	16 243	3 241	314 052	-	314 052
Sagadahoc	842 328	765 175	233 229	531 946	77 153	3 816	838 512	-	838 512
Somerset	1 218 542	836 632	284 828	551 804	381 910	6 677	1 211 865	-	1 211 865
Waldo	573 645	552 742	191 197	361 545	20 903	4 085	569 560	-	569 560
Washington	599 370	488 010	170 030	317 980	111 360	5 597	593 773	-	593 773
York	4 010 933	3 807 849	1 323 773	2 484 076	203 084	17 926	3 993 007	-	3 993 007
Maryland^{1a}	65 524 480	54 820 912	(NA)	(NA)	512 890	135 554	65 388 926	10 390 678	54 998 248
Allegany	844 115	521 581	(NA)	(NA)	10 086	1 407	842 708	312 448	530 260
Anne Arundel	6 209 177	5 134 473	(NA)	(NA)	37 340	6 317	6 202 860	1 037 364	5 165 496
Baltimore	9 516 904	8 033 559	(NA)	(NA)	65 563	8 963	9 507 941	1 417 782	8 090 159
Baltimore city	5 966 897	4 767 536	(NA)	(NA)	79 454	6 172	5 960 725	1 119 007	4 840 818
Calvert	1 323 106	578 867	(NA)	(NA)	3 763	1 027	1 322 079	740 476	581 603
Caroline	222 310	176 691	(NA)	(NA)	2 054	164	222 146	43 565	178 581
Carroll	1 395 289	1 207 587	(NA)	(NA)	5 731	1 034	1 394 255	181 971	1 212 284
Cecil	700 695	600 384	(NA)	(NA)	3 677	6 447	694 248	96 634	597 614
Charles	1 375 868	1 017 831	(NA)	(NA)	11 513	1 732	1 374 138	346 724	1 027 412
Dorchester	367 541	267 814	(NA)	(NA)	3 787	488	367 053	95 940	271 113
Frederick	1 743 090	1 563 231	(NA)	(NA)	-	1 626	1 741 464	179 859	1 561 605
Garrett	369 668	260 870	(NA)	(NA)	6 143	321	369 347	102 655	266 692
Harford	1 843 641	1 575 265	(NA)	(NA)	12 208	4 456	1 839 186	258 168	1 581 018
Howard	2 999 681	2 825 539	(NA)	(NA)	19 030	1 848	2 997 713	355 082	2 642 621
Kent	233 212	205 865	(NA)	(NA)	-	49	233 163	27 347	205 816
Montgomery	15 798 757	13 915 645	(NA)	(NA)	96 373	88 684	15 790 073	1 786 739	13 943 334
Prince Georges	9 105 685	7 511 671	(NA)	(NA)	77 380	17 361	9 088 224	1 518 534	7 571 690
Queen Annes	461 030	419 419	(NA)	(NA)	-	1 878	459 152	41 611	417 541
St. Mary's	777 122	679 283	(NA)	(NA)	4 383	810	776 312	83 476	692 836
Somerset	188 076	141 918	(NA)	(NA)	4 883	205	187 871	41 175	146 696
Talbot	613 381	579 999	(NA)	(NA)	-	484	612 897	33 382	579 515
Washington	1 202 048	975 768	(NA)	(NA)	9 685	2 441	1 199 607	216 595	983 012
Wicomico	852 470	621 721	(NA)	(NA)	12 933	988	851 482	218 156	633 326
Worcester	1 414 837	1 238 615	(NA)	(NA)	47 144	553	1 414 284	129 078	1 285 206
Massachusetts^{1a}	237 510 685	229 389 577	(NA)	(NA)	7 024 115	(NA)	237 510 685	1 096 993	236 413 692
Barnstable	16 828 825	16 178 936	(NA)	(NA)	600 549	(NA)	16 828 825	49 140	16 779 485
Berkshire	4 420 503	4 198 602	(NA)	(NA)	179 668	(NA)	4 420 503	42 233	4 378 270
Pittsfield city	1 371 716	1 321 936	(NA)	(NA)	42 156	(NA)	1 371 716	7 624	1 364 092
Bristol	12 281 448	11 596 853	(NA)	(NA)	618 224	(NA)	12 281 448	66 371	12 215 077
Dukes	2 374 462	2 374 462	(NA)	(NA)	47 031	(NA)	2 374 462	6 295	2 368 167
Essex	27 519 292	26 824 245	(NA)	(NA)	608 376	(NA)	27 519 292	86 641	27 432 621
Lynn city	2 885 651	2 828 693	(NA)	(NA)	48 084	(NA)	2 885 651	8 874	2 876 777
Franklin	2 056 724	1 747 241	(NA)	(NA)	300 183	(NA)	2 056 724	9 300	2 047 424
Hampden	10 517 124	10 142 482	(NA)	(NA)	288 496	(NA)	10 517 124	86 146	10 430 978
Chicopee city	1 341 769	1 313 360	(NA)	(NA)	22 488	(NA)	1 341 769	5 921	1 335 848
Springfield city	2 699 199	2 558 876	(NA)	(NA)	115 583	(NA)	2 699 199	24 740	2 674 459
Hampshire	3 356 922	3 264 163	(NA)	(NA)	75 575	(NA)	3 356 922	17 184	3 339 738
Middlesex	68 822 585	64 989 530	(NA)	(NA)	1 336 881	(NA)	68 822 585	286 194	68 536 391
Cambridge city	5 975 032	5 825 497	(NA)	(NA)	121 136	(NA)	5 975 032	28 399	5 946 633
Lowell city	2 752 212	2 679 504	(NA)	(NA)	60 905	(NA)	2 752 212	11 803	2 740 409
Malden city	1 324 980	1 254 335	(NA)	(NA)	30 824	(NA)	1 324 980	9 821	1 315 159
Medford city	1 801 077	1 774 110	(NA)	(NA)	20 018	(NA)	1 801 077	6 949	1 794 128
Newton city	6 705 393	6 619 079	(NA)	(NA)	62 840	(NA)	6 705 393	23 464	6 681 919

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property	
		Total	Land	Improvements						Personal
Massachusetts¹⁰—Con										
Middlesex—Con										
Somerville city	1 976 570	1 918 947	(NA)	(NA)	47 928	(NA)	-	1 976 570	9 695	1 966 875
Waltham city	2 442 894	2 367 579	(NA)	(NA)	59 849	(NA)	-	2 442 894	15 466	2 427 428
Framingham town	2 998 262	2 939 005	(NA)	(NA)	42 575	(NA)	-	2 998 262	16 682	2 981 580
Nantucket	2 034 279	1 991 670	(NA)	(NA)	38 749	(NA)	-	2 034 279	3 860	2 030 419
Norfolk	26 758 393	26 229 364	(NA)	(NA)	416 011	(NA)	-	26 758 393	113 018	26 645 375
Quincy city	3 695 918	3 615 123	(NA)	(NA)	66 764	(NA)	-	3 695 918	14 031	3 681 887
Brookline town	2 233 656	2 192 404	(NA)	(NA)	30 680	(NA)	-	2 233 656	10 572	2 223 084
Weymouth town	2 257 012	2 209 193	(NA)	(NA)	40 270	(NA)	-	2 257 012	7 549	2 249 463
Plymouth	17 529 284	16 989 107	(NA)	(NA)	474 068	(NA)	-	17 529 284	66 109	17 463 175
Brockton city	2 839 211	2 776 780	(NA)	(NA)	49 192	(NA)	-	2 839 211	13 239	2 825 972
Suffolk ⁵	26 154 106	24 366 048	(NA)	(NA)	1 633 469	(NA)	-	26 154 106	154 589	25 999 517
Boston city	23 509 654	21 775 402	(NA)	(NA)	1 588 903	(NA)	-	23 509 654	145 349	23 364 305
Worcester	19 056 968	18 540 200	(NA)	(NA)	406 855	(NA)	-	19 056 968	109 913	18 947 055
Worcester city	4 515 360	4 381 318	(NA)	(NA)	106 520	(NA)	-	4 515 360	27 514	4 487 846
Michigan²	106 244 181	92 787 953	(NA)	(NA)	13 456 228	-	-	106 244 181	-	106 244 181
Alcona	234 626	226 788	(NA)	(NA)	7 838	-	-	234 626	-	234 626
Alger	92 953	80 417	(NA)	(NA)	12 536	-	-	92 953	-	92 953
Allegan	976 333	834 988	(NA)	(NA)	141 345	-	-	976 333	-	976 333
Alpena	358 087	313 304	(NA)	(NA)	44 783	-	-	358 087	-	358 087
Antrim	393 069	376 498	(NA)	(NA)	16 571	-	-	393 069	-	393 069
Arenac	212 914	201 118	(NA)	(NA)	11 796	-	-	212 914	-	212 914
Baraga	78 534	71 783	(NA)	(NA)	6 751	-	-	78 534	-	78 534
Barry	460 854	429 345	(NA)	(NA)	31 509	-	-	460 854	-	460 854
Bay	1 360 258	1 236 785	(NA)	(NA)	123 473	-	-	1 360 258	-	1 360 258
Benzie	212 660	203 842	(NA)	(NA)	8 818	-	-	212 660	-	212 660
Berrien	2 103 415	1 848 110	(NA)	(NA)	255 305	-	-	2 103 415	-	2 103 415
Branch	394 491	359 092	(NA)	(NA)	35 399	-	-	394 491	-	394 491
Calhoun	1 236 452	1 047 787	(NA)	(NA)	188 665	-	-	1 236 452	-	1 236 452
Battle Creek city	530 512	420 441	(NA)	(NA)	110 071	-	-	530 512	-	530 512
Cass	547 557	506 114	(NA)	(NA)	41 443	-	-	547 557	-	547 557
Charlevoix	437 407	401 547	(NA)	(NA)	35 860	-	-	437 407	-	437 407
Cheboygan	335 798	311 457	(NA)	(NA)	24 341	-	-	335 798	-	335 798
Chippewa	267 169	240 030	(NA)	(NA)	27 139	-	-	267 169	-	267 169
Clare	330 712	275 471	(NA)	(NA)	55 241	-	-	330 712	-	330 712
Clinton	602 283	560 224	(NA)	(NA)	42 059	-	-	602 283	-	602 283
Lansing city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	-	-	(NA)	-	(NA)
Crawford	187 698	102 701	(NA)	(NA)	24 997	-	-	187 698	-	187 698
Delta	358 943	307 703	(NA)	(NA)	51 240	-	-	358 943	-	358 943
Dickinson	284 147	251 698	(NA)	(NA)	32 451	-	-	284 147	-	284 147
Eaton	1 041 018	946 116	(NA)	(NA)	94 902	-	-	1 041 018	-	1 041 018
Lansing city (Part)	24 610	24 225	(NA)	(NA)	385	-	-	24 610	-	24 610
Emmet	477 330	438 280	(NA)	(NA)	39 050	-	-	477 330	-	477 330
Genesee	4 550 425	3 855 899	(NA)	(NA)	694 526	-	-	4 550 425	-	4 550 425
Flint city	1 583 508	1 129 808	(NA)	(NA)	453 600	-	-	1 583 508	-	1 583 508
Gladwin	261 941	244 275	(NA)	(NA)	17 666	-	-	261 941	-	261 941
Gogebic	168 115	137 426	(NA)	(NA)	30 689	-	-	168 115	-	168 115
Grand Traverse	946 468	855 019	(NA)	(NA)	91 449	-	-	946 468	-	946 468
Gratiot	447 706	404 349	(NA)	(NA)	43 357	-	-	447 706	-	447 706
Hillsdale	435 780	399 354	(NA)	(NA)	36 426	-	-	435 780	-	435 780
Houghton	241 284	213 693	(NA)	(NA)	27 591	-	-	241 284	-	241 284
Huron	738 667	695 535	(NA)	(NA)	43 132	-	-	738 667	-	738 667
Ingham	2 724 883	2 367 691	(NA)	(NA)	357 192	-	-	2 724 883	-	2 724 883
Lansing city (Part)	1 188 253	984 521	(NA)	(NA)	203 732	-	-	1 188 253	-	1 188 253
Ionia	439 482	400 012	(NA)	(NA)	39 470	-	-	439 482	-	439 482
Iosco	351 894	329 155	(NA)	(NA)	22 839	-	-	351 894	-	351 894
Iron	158 460	136 071	(NA)	(NA)	22 389	-	-	158 460	-	158 460
Isabella	492 500	448 534	(NA)	(NA)	43 966	-	-	492 500	-	492 500
Jackson	1 279 322	1 106 271	(NA)	(NA)	173 051	-	-	1 279 322	-	1 279 322
Kalamazoo	2 495 721	2 153 086	(NA)	(NA)	342 635	-	-	2 495 721	-	2 495 721
Kalamazoo city	709 208	593 081	(NA)	(NA)	116 145	-	-	709 208	-	709 208
Kalkaska	283 658	181 520	(NA)	(NA)	82 138	-	-	283 658	-	283 658
Kent	5 382 877	4 686 703	(NA)	(NA)	716 274	-	-	5 382 877	-	5 382 877
Grand Rapids city	1 731 020	1 457 085	(NA)	(NA)	273 925	-	-	1 731 020	-	1 731 020
Wyoming city	774 375	632 897	(NA)	(NA)	141 478	-	-	774 375	-	774 375
Keweenaw	30 021	26 127	(NA)	(NA)	3 894	-	-	30 021	-	30 021
Lake	159 532	152 302	(NA)	(NA)	7 230	-	-	159 532	-	159 532
Lapeer	777 319	716 053	(NA)	(NA)	61 266	-	-	777 319	-	777 319
Leelanau	422 088	409 895	(NA)	(NA)	12 193	-	-	422 088	-	422 088
Lenawee	999 503	887 630	(NA)	(NA)	111 873	-	-	999 503	-	999 503
Livingston	1 355 401	1 233 166	(NA)	(NA)	122 235	-	-	1 355 401	-	1 355 401
Luce	52 164	48 156	(NA)	(NA)	4 008	-	-	52 164	-	52 164
Mackinac	213 310	177 730	(NA)	(NA)	35 580	-	-	213 310	-	213 310
Macomb	8 415 687	7 254 573	(NA)	(NA)	1 161 114	-	-	8 415 687	-	8 415 687
Roseville city	518 965	446 099	(NA)	(NA)	72 866	-	-	518 965	-	518 965
St. Clair Shores city	754 215	718 686	(NA)	(NA)	35 529	-	-	754 215	-	754 215
Starling Heights city	1 496 808	1 278 055	(NA)	(NA)	218 753	-	-	1 496 808	-	1 496 808
Warren city	2 223 079	1 742 623	(NA)	(NA)	480 456	-	-	2 223 079	-	2 223 079
Clinton twp	776 289	725 637	(NA)	(NA)	50 652	-	-	776 289	-	776 289
Manistee	325 036	250 993	(NA)	(NA)	74 043	-	-	325 036	-	325 036
Marquette	629 821	572 292	(NA)	(NA)	57 629	-	-	629 821	-	629 821
Mason	594 917	543 849	(NA)	(NA)	51 069	-	-	594 917	-	594 917
Mecosta	397 384	347 182	(NA)	(NA)	50 202	-	-	397 384	-	397 384
Menominee	257 207	236 606	(NA)	(NA)	20 601	-	-	257 207	-	257 207

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Personal					
Michigan²—Con										
Midland	1 361 317	1 073 381	(NA)	(NA)	287 936	-	-	1 361 317	-	1 361 317
Missaukee	177 603	149 064	(NA)	(NA)	28 539	-	-	177 603	-	177 603
Monroe	2 439 324	2 120 933	(NA)	(NA)	318 391	-	-	2 439 324	-	2 439 324
Montcalm	525 244	452 975	(NA)	(NA)	72 269	-	-	525 244	-	525 244
Montmorency	146 360	139 266	(NA)	(NA)	7 094	-	-	146 360	-	146 360
Muskegon	1 351 146	1 183 862	(NA)	(NA)	167 284	-	-	1 351 146	-	1 351 146
Newaygo	427 982	386 379	(NA)	(NA)	41 603	-	-	427 982	-	427 982
Oakland	16 513 811	14 724 478	(NA)	(NA)	1 789 333	-	-	16 513 811	-	16 513 811
Farmington Hills city	1 248 645	1 150 671	(NA)	(NA)	97 974	-	-	1 248 645	-	1 248 645
Pontiac city	759 803	539 768	(NA)	(NA)	220 035	-	-	759 803	-	759 803
Royal Oak city	739 838	683 463	(NA)	(NA)	56 375	-	-	739 838	-	739 838
Southfield city	1 635 564	1 365 595	(NA)	(NA)	269 969	-	-	1 635 564	-	1 635 564
Troy city	1 769 537	1 463 553	(NA)	(NA)	305 984	-	-	1 769 537	-	1 769 537
Waterford twp	740 753	683 462	(NA)	(NA)	57 291	-	-	740 753	-	740 753
Oceana	268 521	255 916	(NA)	(NA)	12 605	-	-	268 521	-	268 521
Ogemaw	248 953	228 500	(NA)	(NA)	20 453	-	-	248 953	-	248 953
Ontonagon	103 031	90 602	(NA)	(NA)	12 429	-	-	103 031	-	103 031
Osceola	261 123	209 367	(NA)	(NA)	51 756	-	-	261 123	-	261 123
Oscoda	122 769	115 583	(NA)	(NA)	7 186	-	-	122 769	-	122 769
Otsego	366 465	290 214	(NA)	(NA)	76 251	-	-	366 465	-	366 465
Ottawa	2 240 752	2 045 407	(NA)	(NA)	195 345	-	-	2 240 752	-	2 240 752
Presque Isle	217 345	192 969	(NA)	(NA)	24 376	-	-	217 345	-	217 345
Roscommon	366 721	345 733	(NA)	(NA)	20 988	-	-	366 721	-	366 721
Saginaw	2 303 345	1 999 398	(NA)	(NA)	303 947	-	-	2 303 345	-	2 303 345
Saginaw city	556 231	431 353	(NA)	(NA)	124 878	-	-	556 231	-	556 231
St Clair	2 263 524	2 029 239	(NA)	(NA)	234 285	-	-	2 263 524	-	2 263 524
St Joseph	613 102	541 446	(NA)	(NA)	71 656	-	-	613 102	-	613 102
Sanilac	506 034	475 927	(NA)	(NA)	30 107	-	-	506 034	-	506 034
Schoolcraft	91 578	76 498	(NA)	(NA)	15 080	-	-	91 578	-	91 578
Shiawassee	626 533	578 814	(NA)	(NA)	47 719	-	-	626 533	-	626 533
Tuscola	656 449	613 979	(NA)	(NA)	42 470	-	-	656 449	-	656 449
Van Buren	747 411	677 224	(NA)	(NA)	70 187	-	-	747 411	-	747 411
Washtenaw	3 574 367	3 101 620	(NA)	(NA)	472 747	-	-	3 574 367	-	3 574 367
Ann Arbor city	1 433 638	1 283 213	(NA)	(NA)	150 425	-	-	1 433 638	-	1 433 638
Wayne	18 462 105	15 365 358	(NA)	(NA)	3 096 747	-	-	18 462 105	-	18 462 105
Dearborn city	1 841 594	1 308 299	(NA)	(NA)	533 295	-	-	1 841 594	-	1 841 594
Dearborn Heights city	596 321	568 431	(NA)	(NA)	27 890	-	-	596 321	-	596 321
Detroit city	5 240 364	4 166 789	(NA)	(NA)	1 073 575	-	-	5 240 364	-	5 240 364
Livonia city	1 663 204	1 423 402	(NA)	(NA)	239 802	-	-	1 663 204	-	1 663 204
Taylor city	578 737	519 019	(NA)	(NA)	59 718	-	-	578 737	-	578 737
Westland city	659 775	617 084	(NA)	(NA)	42 691	-	-	659 775	-	659 775
Canton twp	537 471	502 320	(NA)	(NA)	35 151	-	-	537 471	-	537 471
Redford twp	612 508	534 289	(NA)	(NA)	78 219	-	-	612 508	-	612 508
Wexford	267 685	241 459	(NA)	(NA)	26 226	-	-	267 685	-	267 685
Minnesota²										
	29 446 370	27 626 178	(NA)	(NA)	55 324	-	-	29 446 370	1 764 668	27 681 502
Aitkin	99 681	95 744	(NA)	(NA)	123	-	-	99 681	3 814	95 867
Anoka	1 221 405	1 169 896	(NA)	(NA)	6 948	-	-	1 221 405	44 561	1 176 844
Becker	151 977	146 219	(NA)	(NA)	329	-	-	151 977	5 429	146 548
Beltrami	122 030	111 002	(NA)	(NA)	447	-	-	122 030	10 581	111 449
Benton	135 788	124 036	(NA)	(NA)	422	-	-	135 788	11 330	124 458
Big Stone	44 993	42 782	(NA)	(NA)	347	-	-	44 993	1 864	43 129
Blue Earth	303 596	283 825	(NA)	(NA)	9	-	-	303 596	19 752	283 844
Brown	168 752	166 784	(NA)	(NA)	6	-	-	168 752	1 962	166 790
Carlton	127 535	95 599	(NA)	(NA)	67	-	-	127 535	31 869	95 666
Carver	267 499	258 098	(NA)	(NA)	30	-	-	267 499	9 371	258 128
Cass	161 529	146 105	(NA)	(NA)	1 328	-	-	161 529	14 096	147 433
Chippewa	98 626	90 689	(NA)	(NA)	1 060	-	-	98 626	6 877	91 749
Chisago	139 912	126 880	(NA)	(NA)	242	-	-	139 912	12 790	127 122
Clay	222 085	212 557	(NA)	(NA)	1 841	-	-	222 085	7 687	214 398
Clearwater	41 098	27 277	(NA)	(NA)	95	-	-	41 098	13 726	27 372
Cook	43 040	41 780	(NA)	(NA)	46	-	-	43 040	1 214	41 826
Cottonwood	127 341	109 889	(NA)	(NA)	15	-	-	127 341	17 337	110 004
Crow Wing	298 312	286 318	(NA)	(NA)	1 426	-	-	298 312	10 568	287 744
Dakota	1 671 510	1 571 369	(NA)	(NA)	259	-	-	1 671 510	99 882	1 571 628
Dodge	89 757	86 650	(NA)	(NA)	77	-	-	89 757	3 030	86 727
Douglas	170 683	164 568	(NA)	(NA)	1 172	-	-	170 683	4 943	165 740
Faribault	146 887	142 890	(NA)	(NA)	40	-	-	146 887	3 957	142 930
Fillmore	103 760	100 017	(NA)	(NA)	30	-	-	103 760	3 713	100 047
Freeborn	203 907	189 645	(NA)	(NA)	166	-	-	203 907	14 096	189 811
Goodhue	380 692	243 065	(NA)	(NA)	143	-	-	380 692	137 484	243 208
Grant	63 514	59 603	(NA)	(NA)	888	-	-	63 514	3 223	60 291
Hennepin	9 686 741	9 463 327	(NA)	(NA)	3 300	-	-	9 686 741	220 114	9 466 627
Bloomington city	1 001 855	986 130	(NA)	(NA)	9	-	-	1 001 855	15 716	986 139
Brooklyn Park city	315 857	306 005	(NA)	(NA)	158	-	-	315 857	9 694	306 163
Minneapolis city	3 322 435	3 224 357	(NA)	(NA)	327	-	-	3 322 435	98 041	3 224 394
Houston	74 624	71 140	(NA)	(NA)	26	-	-	74 624	3 458	71 166
Hubbard	98 273	89 419	(NA)	(NA)	239	-	-	98 273	8 615	89 658
Isanti	96 074	91 774	(NA)	(NA)	427	-	-	96 074	3 873	92 201
Itasca	306 882	186 123	(NA)	(NA)	975	-	-	306 882	119 784	187 098
Jackson	121 672	112 749	(NA)	(NA)	508	-	-	121 672	6 325	113 347

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Minnesota²—Con										
Kanabec	52 482	51 615	(NA)	(NA)	138	--	--	52 482	729	51 753
Kandiyohi	227 604	219 907	(NA)	(NA)	810	--	--	227 604	6 887	220 717
Kittson	71 404	55 813	(NA)	(NA)	1 049	--	--	71 404	14 542	56 862
Koochiching	47 055	42 224	(NA)	(NA)	182	--	--	47 055	4 649	42 406
Lac Qui Parle	82 454	79 940	(NA)	(NA)	256	--	--	82 454	2 258	80 196
Lake	41 995	38 237	(NA)	(NA)	187	--	--	41 995	3 571	38 424
Lake of The Woods	20 130	19 070	(NA)	(NA)	220	--	--	20 130	840	19 290
Le Sueur	117 707	112 732	(NA)	(NA)	32	--	--	117 707	4 943	112 764
Lincoln	52 715	39 062	(NA)	(NA)	15	--	--	52 715	13 638	39 077
Lyon	158 292	139 998	(NA)	(NA)	1 499	--	--	158 292	16 795	141 497
McLeod	159 493	156 438	(NA)	(NA)	500	--	--	159 493	2 555	156 938
Mahnomen	27 161	25 847	(NA)	(NA)	354	--	--	27 161	960	26 201
Marshall	102 306	89 033	(NA)	(NA)	1 158	--	--	102 306	12 115	90 191
Martin	201 882	172 723	(NA)	(NA)	131	--	--	201 882	29 028	172 854
Meeker	127 496	121 435	(NA)	(NA)	1 278	--	--	127 496	4 823	122 673
Mille Lacs	80 234	76 880	(NA)	(NA)	275	--	--	80 234	3 079	77 155
Morrison	136 551	124 095	(NA)	(NA)	376	--	--	136 551	12 080	124 471
Mower	210 020	202 819	(NA)	(NA)	538	--	--	210 020	6 663	203 357
Murray	93 266	84 399	(NA)	(NA)	38	--	--	93 266	8 829	84 437
Nicollet	141 362	137 894	(NA)	(NA)	73	--	--	141 362	3 395	137 967
Nobles	126 857	125 047	(NA)	(NA)	71	--	--	126 857	1 739	125 118
Norman	75 676	72 447	(NA)	(NA)	943	--	--	75 676	2 286	73 390
Olmsted	629 810	616 173	(NA)	(NA)	701	--	--	629 810	12 936	616 874
Rochester city	447 790	442 836	(NA)	(NA)	429	--	--	447 790	4 525	443 265
Otter Tail	274 294	252 417	(NA)	(NA)	956	--	--	274 294	20 921	253 373
Pennington	63 979	57 714	(NA)	(NA)	746	--	--	63 979	5 519	58 460
Pine	101 112	89 546	(NA)	(NA)	427	--	--	101 112	11 139	89 973
Pipestone	56 402	52 692	(NA)	(NA)	650	--	--	56 402	3 060	53 342
Polk	227 644	210 269	(NA)	(NA)	2 843	--	--	227 644	14 532	213 112
Pope	74 303	69 424	(NA)	(NA)	567	--	--	74 303	4 312	69 991
Ramsey	3 414 890	3 301 707	(NA)	(NA)	945	--	--	3 414 890	112 238	3 302 652
St Paul city	1 791 802	1 720 757	(NA)	(NA)	849	--	--	1 791 802	70 203	1 721 599
Red Lake	29 736	24 996	(NA)	(NA)	389	--	--	29 736	4 351	25 385
Redwood	157 013	154 513	(NA)	(NA)	69	--	--	157 013	2 431	154 582
Renville	178 960	172 396	(NA)	(NA)	1 009	--	--	178 960	5 555	173 405
Rice	210 438	198 953	(NA)	(NA)	142	--	--	210 438	11 343	199 095
Rock	68 401	66 762	(NA)	(NA)	185	--	--	68 401	1 454	66 947
Roseau	73 159	67 826	(NA)	(NA)	628	--	--	73 159	4 705	68 454
St Louis	768 584	650 879	(NA)	(NA)	4 531	--	--	768 584	113 174	655 410
Duluth city	298 004	269 702	(NA)	(NA)	935	--	--	298 004	27 367	270 637
Scott	348 549	333 398	(NA)	(NA)	36	--	--	348 549	15 115	333 434
Sherburne	295 252	148 962	(NA)	(NA)	153	--	--	295 252	146 137	149 115
Sibley	101 776	99 533	(NA)	(NA)	23	--	--	101 776	2 220	99 556
Stearns	560 839	538 410	(NA)	(NA)	1 409	--	--	560 839	21 020	539 819
Steele	164 125	153 617	(NA)	(NA)	307	--	--	164 125	10 201	153 924
Stevens	73 617	68 988	(NA)	(NA)	501	--	--	73 617	4 128	69 489
Swift	82 902	74 664	(NA)	(NA)	1 381	--	--	82 902	6 857	76 045
Todd	95 687	90 515	(NA)	(NA)	150	--	--	95 687	5 022	90 665
Traverse	59 603	56 608	(NA)	(NA)	155	--	--	59 603	2 840	56 763
Wabasha	103 822	100 884	(NA)	(NA)	147	--	--	103 822	2 791	101 031
Wadena	45 765	39 787	(NA)	(NA)	437	--	--	45 765	5 541	40 224
Waseca	117 761	112 153	(NA)	(NA)	67	--	--	117 761	5 541	112 220
Washington	851 852	784 837	(NA)	(NA)	1 267	--	--	851 852	65 748	786 104
Watonwan	84 769	81 766	(NA)	(NA)	33	--	--	84 769	2 970	81 799
Wilkin	76 569	72 900	(NA)	(NA)	748	--	--	76 569	2 021	73 648
Winona	204 412	197 647	(NA)	(NA)	20	--	--	204 412	6 745	197 667
Wright	408 745	295 712	(NA)	(NA)	298	--	--	408 745	112 735	296 010
Yellow Medicine	97 283	93 956	(NA)	(NA)	390	--	--	97 283	2 937	94 346
Mississippi²⁰	8 122 126	4 807 244	(NA)	(NA)	2 185 162	--	--	8 122 126	1 129 720	6 992 406
Adams	147 675	84 264	(NA)	(NA)	47 997	--	--	147 675	15 414	132 261
Alcorn	90 141	51 007	(NA)	(NA)	30 799	--	--	90 141	8 335	81 806
Amite	40 858	24 473	(NA)	(NA)	9 395	--	--	40 858	6 990	33 868
Attala	56 391	30 427	(NA)	(NA)	11 090	--	--	56 391	14 874	41 517
Benton	16 594	10 805	(NA)	(NA)	3 397	--	--	16 594	2 392	14 202
Bolivar	121 526	74 841	(NA)	(NA)	24 616	--	--	121 526	22 069	99 457
Calhoun	36 962	23 189	(NA)	(NA)	11 603	--	--	36 962	2 170	34 792
Carroll	26 606	17 510	(NA)	(NA)	5 768	--	--	26 606	3 328	23 278
Chickasaw	43 261	24 683	(NA)	(NA)	16 281	--	--	43 261	2 297	40 964
Choctaw	21 589	13 555	(NA)	(NA)	6 344	--	--	21 589	1 690	19 899
Claiborne	33 341	15 781	(NA)	(NA)	12 510	--	--	33 341	5 050	28 291
Clarke	54 368	27 607	(NA)	(NA)	14 211	--	--	54 368	12 550	41 818
Clay	51 154	27 313	(NA)	(NA)	18 762	--	--	51 154	5 079	46 075
Coahoma	91 301	59 035	(NA)	(NA)	2 037	--	--	91 301	10 229	81 072
Copiah	60 424	36 762	(NA)	(NA)	15 220	--	--	60 424	8 442	51 982
Covington	53 127	22 930	(NA)	(NA)	12 472	--	--	53 127	17 725	35 402
De Soto	169 774	106 763	(NA)	(NA)	50 552	--	--	169 774	12 459	157 315
Forrest	232 340	140 496	(NA)	(NA)	64 195	--	--	232 340	27 649	204 691
Franklin	28 112	14 255	(NA)	(NA)	6 822	--	--	28 112	6 935	21 177
George	38 067	23 767	(NA)	(NA)	9 603	--	--	38 067	4 697	33 370

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Mississippi²⁰—Con										
Greene	25 230	17 432	(NA)	(NA)	5 551	—	—	25 230	2 247	22 983
Grenada	66 454	33 949	(NA)	(NA)	23 309	—	—	66 454	9 196	57 258
Hancock	124 001	90 474	(NA)	(NA)	18 454	—	—	124 001	15 073	108 928
Harrison	653 279	423 720	(NA)	(NA)	130 405	—	—	653 279	99 154	554 125
Hinds	1 004 018	622 035	(NA)	(NA)	247 830	—	—	1 004 018	134 153	869 865
Jackson city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Holmes	52 218	33 882	(NA)	(NA)	10 961	—	—	52 218	7 375	44 843
Humphreys	40 492	27 740	(NA)	(NA)	7 933	—	—	40 492	4 819	35 673
Issaquena	16 125	12 439	(NA)	(NA)	1 363	—	—	16 125	2 323	13 802
Itawamba	42 101	28 237	(NA)	(NA)	11 439	—	—	42 101	2 425	39 676
Jackson	541 279	251 724	(NA)	(NA)	163 642	—	—	541 279	125 913	415 366
Jasper	49 293	25 547	(NA)	(NA)	11 611	—	—	49 293	12 135	37 158
Jefferson	21 950	14 223	(NA)	(NA)	3 637	—	—	21 950	4 090	17 860
Jefferson Davis	40 088	20 859	(NA)	(NA)	8 951	—	—	40 088	10 278	29 810
Jones	180 698	101 861	(NA)	(NA)	55 546	—	—	180 698	23 291	157 407
Kemper	23 617	16 126	(NA)	(NA)	4 643	—	—	23 617	2 848	20 769
Lafayette	73 226	47 464	(NA)	(NA)	19 840	—	—	73 226	5 922	67 304
Lamar	86 987	52 176	(NA)	(NA)	25 744	—	—	86 987	9 067	77 920
Lauderdale	238 789	139 152	(NA)	(NA)	69 912	—	—	238 789	35 725	203 064
Lawrence	50 944	27 017	(NA)	(NA)	19 631	—	—	50 944	4 296	46 648
Leake	57 620	43 887	(NA)	(NA)	10 305	—	—	57 620	3 428	54 192
Lee	220 523	123 009	(NA)	(NA)	83 401	—	—	220 523	14 113	206 410
Leflore	117 985	79 010	(NA)	(NA)	25 505	—	—	117 985	13 470	104 515
Lincoln	87 473	50 170	(NA)	(NA)	25 954	—	—	87 473	11 349	76 124
Lowndes	182 764	106 388	(NA)	(NA)	60 831	—	—	182 764	15 545	167 219
Madison	179 255	115 518	(NA)	(NA)	46 762	—	—	179 255	16 975	162 280
Marion	76 833	45 026	(NA)	(NA)	22 944	—	—	76 833	8 863	67 970
Marshall	61 510	37 992	(NA)	(NA)	16 926	—	—	61 510	6 592	54 918
Monroe	103 107	55 570	(NA)	(NA)	28 348	—	—	103 107	19 189	83 918
Montgomery	28 030	17 812	(NA)	(NA)	7 390	—	—	28 030	2 828	25 202
Neshoba	52 718	33 210	(NA)	(NA)	16 800	—	—	52 718	2 708	50 010
Newton	46 082	28 138	(NA)	(NA)	14 298	—	—	46 082	3 646	42 436
Noxubee	30 923	20 383	(NA)	(NA)	6 367	—	—	30 923	4 173	26 750
Oktibbeha	83 365	55 829	(NA)	(NA)	21 222	—	—	83 365	6 314	77 051
Panola	73 548	42 148	(NA)	(NA)	17 553	—	—	73 548	13 847	59 701
Pearl River	109 370	69 591	(NA)	(NA)	26 054	—	—	109 370	13 725	95 645
Perry	27 500	15 380	(NA)	(NA)	6 995	—	—	27 500	5 115	22 385
Pike	109 234	61 888	(NA)	(NA)	32 700	—	—	109 234	14 636	94 598
Pontotoc	52 336	32 811	(NA)	(NA)	16 223	—	—	52 336	3 302	49 034
Prentiss	44 906	29 414	(NA)	(NA)	12 672	—	—	44 906	2 820	42 086
Quitman	32 936	21 345	(NA)	(NA)	6 731	—	—	32 936	4 860	28 076
Rankin	287 393	165 017	(NA)	(NA)	94 089	—	—	287 393	28 287	259 106
Jackson city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Scott	58 210	34 182	(NA)	(NA)	19 192	—	—	58 210	4 846	53 364
Sharkley	28 754	19 068	(NA)	(NA)	5 141	—	—	28 754	4 545	24 209
Simpson	61 558	34 586	(NA)	(NA)	17 478	—	—	61 558	9 494	52 064
Smith	40 577	23 194	(NA)	(NA)	13 648	—	—	40 577	3 735	36 842
Stone	27 192	16 249	(NA)	(NA)	8 325	—	—	27 192	2 618	24 574
Sunflower	86 155	54 060	(NA)	(NA)	22 933	—	—	86 155	9 162	76 993
Tallahatchie	45 461	31 608	(NA)	(NA)	7 716	—	—	45 461	6 137	39 324
Tate	50 742	28 612	(NA)	(NA)	13 137	—	—	50 742	8 993	41 749
Tippah	42 987	27 291	(NA)	(NA)	12 287	—	—	42 987	3 409	39 578
Tishomingo	42 226	29 311	(NA)	(NA)	9 662	—	—	42 226	3 253	38 973
Tunica	28 056	18 525	(NA)	(NA)	5 203	—	—	28 056	4 328	23 728
Union	54 210	32 597	(NA)	(NA)	17 209	—	—	54 210	4 404	49 806
Walthall	45 227	23 924	(NA)	(NA)	9 072	—	—	45 227	12 231	32 996
Warren	216 175	102 534	(NA)	(NA)	62 970	—	—	216 175	50 671	165 504
Washington	212 499	107 867	(NA)	(NA)	51 671	—	—	212 499	52 961	159 538
Wayne	48 891	29 558	(NA)	(NA)	15 261	—	—	48 891	4 072	44 819
Webster	27 146	17 910	(NA)	(NA)	7 861	—	—	27 146	1 375	25 771
Wilkinson	31 987	21 693	(NA)	(NA)	7 038	—	—	31 987	3 256	28 731
Winston	52 148	32 437	(NA)	(NA)	14 527	—	—	52 148	5 184	46 964
Yalobusha	26 998	15 890	(NA)	(NA)	6 291	—	—	26 998	4 817	22 181
Yazoo	85 116	47 072	(NA)	(NA)	24 304	—	—	85 116	13 740	71 376
Missouri²¹	31 950 843	23 039 996	(NA)	(NA)	6 168 176	—	—	31 950 843	2 742 671	29 208 172
Adair	130 840	88 127	(NA)	(NA)	17 083	—	—	130 840	25 630	105 210
Andrew	79 262	51 336	(NA)	(NA)	16 113	—	—	79 262	11 813	67 449
Atchison	58 138	39 383	(NA)	(NA)	11 255	—	—	58 138	7 500	50 638
Audrain	141 018	94 951	(NA)	(NA)	20 297	—	—	141 018	25 770	115 248
Barry	133 804	103 158	(NA)	(NA)	24 119	—	—	133 804	6 527	127 277
Barton	70 334	45 574	(NA)	(NA)	13 613	—	—	70 334	11 147	59 187
Bates	100 896	66 951	(NA)	(NA)	20 933	—	—	100 896	13 012	87 884
Benton	75 698	56 087	(NA)	(NA)	11 339	—	—	75 698	8 272	67 426
Bollinger	43 932	26 717	(NA)	(NA)	7 348	—	—	43 932	9 867	34 065
Boone	571 175	479 807	(NA)	(NA)	70 747	—	—	571 175	20 621	550 554
Columbia city	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Buchanan	461 897	326 487	(NA)	(NA)	106 487	—	—	461 897	28 923	432 974
St. Joseph city	(NA)	(NA)	(NA)	(NA)	(NA)	—	—	(NA)	(NA)	(NA)
Butler	179 960	133 794	(NA)	(NA)	24 249	—	—	179 960	21 917	158 043
Caldwell	44 573	22 785	(NA)	(NA)	7 737	—	—	44 573	14 051	30 522
Callaway	377 202	321 235	(NA)	(NA)	30 840	—	—	377 202	25 127	352 075
Camden	343 146	287 487	(NA)	(NA)	25 215	—	—	343 146	30 444	312 702
Cape Girardeau	382 726	277 070	(NA)	(NA)	59 549	—	—	382 726	46 107	336 619

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						Personal
Missouri²—Con									
Carroll	78 499	40 471	(NA)	(NA)	10 969	-	78 499	27 059	51 440
Carter	17 877	14 412	(NA)	(NA)	1 929	-	17 877	1 536	16 341
Cass	323 642	222 980	(NA)	(NA)	63 742	-	323 642	36 920	286 722
Cedar	51 888	37 660	(NA)	(NA)	11 636	-	51 888	2 592	49 296
Chariton	82 805	46 261	(NA)	(NA)	11 144	-	82 805	25 400	57 405
Christian	105 170	80 034	(NA)	(NA)	16 502	-	105 170	8 634	96 536
Clair	50 802	29 630	(NA)	(NA)	10 834	-	50 802	10 338	40 464
Clay	1 061 290	771 801	(NA)	(NA)	236 231	-	1 061 290	53 256	1 008 032
Independence city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Kansas City city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Clinton	83 014	58 294	(NA)	(NA)	13 275	-	83 014	11 445	71 569
Cole	378 054	272 044	(NA)	(NA)	66 586	-	378 054	37 414	338 640
Cooper	85 662	50 879	(NA)	(NA)	13 049	-	85 662	21 734	63 928
Crawford	84 816	61 737	(NA)	(NA)	14 980	-	84 816	8 099	76 717
Dade	45 527	26 666	(NA)	(NA)	10 458	-	45 527	8 403	37 124
Dallas	50 896	36 034	(NA)	(NA)	9 529	-	50 896	5 333	45 563
Davess	46 970	33 583	(NA)	(NA)	8 091	-	46 970	5 296	41 674
De Kalb	49 877	33 265	(NA)	(NA)	8 519	-	49 877	8 093	41 784
Dent	58 780	43 159	(NA)	(NA)	10 367	-	58 780	5 254	53 526
Douglas	47 137	32 592	(NA)	(NA)	9 737	-	47 137	4 808	42 329
Dunklin	156 416	114 642	(NA)	(NA)	24 284	-	156 416	17 490	138 926
Franklin	480 143	295 296	(NA)	(NA)	77 783	-	480 143	107 064	373 079
Gasconade	73 297	45 333	(NA)	(NA)	13 751	-	73 297	14 207	59 090
Gentry	42 741	31 808	(NA)	(NA)	7 326	-	42 741	3 607	39 134
Greene	924 126	767 059	(NA)	(NA)	123 093	-	924 126	33 974	890 152
Springfield city	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Grundy	57 519	41 149	(NA)	(NA)	10 461	-	57 519	5 909	51 610
Harrison	65 531	48 455	(NA)	(NA)	13 219	-	65 531	3 857	61 674
Henry	124 823	86 873	(NA)	(NA)	23 910	-	124 823	14 040	110 783
Hickory	36 662	27 687	(NA)	(NA)	6 313	-	36 662	2 662	34 000
Holt	52 914	35 219	(NA)	(NA)	8 838	-	52 914	8 857	44 057
Howard	58 617	34 150	(NA)	(NA)	11 479	-	58 617	12 988	45 629
Howell	114 664	86 324	(NA)	(NA)	21 346	-	114 664	6 994	107 670
Iron	135 652	114 265	(NA)	(NA)	15 467	-	135 652	5 920	129 732
Jackson	3 979 201	2 886 219	(NA)	(NA)	936 622	-	3 979 201	156 366	3 822 835
Independence city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Kansas City city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Jasper	452 685	309 492	(NA)	(NA)	109 202	-	452 685	33 991	418 694
Jefferson	895 896	573 068	(NA)	(NA)	159 849	-	895 896	162 879	733 017
Johnson	164 030	116 506	(NA)	(NA)	25 538	-	164 030	21 996	142 044
Knox	43 098	26 977	(NA)	(NA)	6 510	-	43 098	9 611	33 487
Laclede	121 796	80 810	(NA)	(NA)	32 734	-	121 796	8 252	113 544
Lafayette	158 851	106 830	(NA)	(NA)	30 165	-	158 851	21 856	136 995
Lawrence	135 128	91 473	(NA)	(NA)	27 092	-	135 128	16 563	118 565
Lewis	61 895	37 713	(NA)	(NA)	7 027	-	61 895	12 155	49 740
Lincoln	150 273	89 989	(NA)	(NA)	20 445	-	150 273	39 839	110 434
Linn	75 537	47 165	(NA)	(NA)	14 953	-	75 537	13 419	62 118
Livingston	84 156	61 074	(NA)	(NA)	13 963	-	84 156	9 119	75 037
McDonald	66 240	45 504	(NA)	(NA)	14 424	-	66 240	6 312	59 928
Macon	91 947	56 759	(NA)	(NA)	16 008	-	91 947	19 180	72 767
Madison	51 007	32 235	(NA)	(NA)	8 002	-	51 007	10 770	40 237
Marion	39 784	22 143	(NA)	(NA)	6 622	-	39 784	11 019	28 765
Marion	126 685	89 425	(NA)	(NA)	28 204	-	126 685	9 056	117 629
Mercer	28 917	21 239	(NA)	(NA)	6 106	-	28 917	1 572	27 345
Miller	156 213	87 048	(NA)	(NA)	23 905	-	156 213	45 260	110 953
Mississippi	87 433	62 060	(NA)	(NA)	11 165	-	87 433	14 208	73 225
Moniteau	65 943	41 514	(NA)	(NA)	12 491	-	65 943	11 938	54 005
Monroe	62 684	44 103	(NA)	(NA)	11 676	-	62 684	6 905	55 779
Montgomery	86 733	49 784	(NA)	(NA)	9 998	-	86 733	26 951	59 782
Morgan	143 301	104 046	(NA)	(NA)	16 051	-	143 301	23 204	120 097
New Madrid	272 110	159 617	(NA)	(NA)	91 016	-	272 110	21 477	250 633
Newton	215 765	156 890	(NA)	(NA)	35 826	-	215 765	23 049	192 716
Nodaway	138 408	96 401	(NA)	(NA)	31 652	-	138 408	10 355	128 053
Oregon	39 735	27 832	(NA)	(NA)	8 077	-	39 735	3 826	35 909
Osage	72 826	41 080	(NA)	(NA)	9 378	-	72 826	22 368	50 458
Ozark	36 666	26 923	(NA)	(NA)	6 835	-	36 666	2 908	33 758
Pemiscot	89 099	67 394	(NA)	(NA)	11 030	-	89 099	10 675	78 424
Perry	84 217	53 198	(NA)	(NA)	18 748	-	84 217	12 271	71 946
Pettit	182 391	126 835	(NA)	(NA)	33 028	-	182 391	22 528	159 863
Phelps	140 063	110 983	(NA)	(NA)	19 481	-	140 063	9 599	130 464
Pike	142 826	81 968	(NA)	(NA)	17 377	-	142 826	43 481	99 345
Platte	434 390	313 210	(NA)	(NA)	74 867	-	434 390	46 313	388 077
Kansas City city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Polk	77 156	58 945	(NA)	(NA)	11 341	-	77 156	6 870	70 286
Pulaski	75 398	50 871	(NA)	(NA)	18 080	-	75 398	6 447	68 951
Putnam	28 634	20 078	(NA)	(NA)	6 867	-	28 634	1 689	26 945
Rails	76 389	52 326	(NA)	(NA)	9 952	-	76 389	14 111	62 278
Randolph	346 872	263 690	(NA)	(NA)	58 041	-	346 872	25 141	321 731

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Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						Personal
Missouri²¹—Con									
Ray	110 787	73 363	(NA)	(NA)	16 795	--	110 787	20 629	90 158
Reynolds	94 318	81 831	(NA)	(NA)	9 985	--	94 318	2 502	91 816
Ripley	37 955	31 261	(NA)	(NA)	4 580	--	37 955	2 114	35 841
St. Charles	1 369 645	997 931	(NA)	(NA)	258 059	--	1 369 645	113 655	1 255 990
St. Clair	49 324	34 963	(NA)	(NA)	8 485	--	49 324	5 876	43 448
St. Francois	205 885	109 522	(NA)	(NA)	29 481	--	205 885	66 782	139 103
St. Louis	8 485 044	6 377 171	(NA)	(NA)	1 706 310	--	8 485 044	401 563	8 083 481
Flouissant city	(NA)	(NA)	(NA)	(NA)	(NA)	--	(NA)	(NA)	(NA)
St. Louis City city	1 868 424	1 289 664	(NA)	(NA)	488 567	--	1 868 424	90 193	1 778 231
Ste. Genevieve	110 584	74 700	(NA)	(NA)	19 019	--	110 584	16 865	93 719
Saline	118 536	74 407	(NA)	(NA)	18 523	--	118 536	25 606	92 930
Schuyler	28 352	16 202	(NA)	(NA)	5 021	--	28 352	7 129	21 223
Scotland	33 199	23 402	(NA)	(NA)	5 651	--	33 199	4 146	29 053
Scott	215 293	147 763	(NA)	(NA)	29 673	--	215 293	37 857	177 436
Shannon	31 944	22 748	(NA)	(NA)	6 490	--	31 944	2 706	29 238
Shelby	52 360	35 009	(NA)	(NA)	9 831	--	52 360	7 520	44 840
Stoddard	178 137	117 674	(NA)	(NA)	26 825	--	178 137	33 638	144 499
Stone	107 740	86 548	(NA)	(NA)	15 600	--	107 740	5 592	102 148
Sullivan	33 018	22 196	(NA)	(NA)	7 512	--	33 018	3 310	29 708
Taney	174 324	144 677	(NA)	(NA)	22 663	--	174 324	6 984	167 340
Texas	86 249	6 759	(NA)	(NA)	18 055	--	86 249	6 435	79 814
Vernon	105 138	68 528	(NA)	(NA)	20 195	--	105 138	16 415	88 723
Warren	141 779	101 431	(NA)	(NA)	16 279	--	141 779	24 069	117 710
Washington	83 581	54 897	(NA)	(NA)	12 176	--	83 581	16 508	67 073
Wayne	50 229	29 882	(NA)	(NA)	10 876	--	50 229	9 471	40 758
Webster	97 344	72 779	(NA)	(NA)	18 244	--	97 344	6 321	91 023
Worth	18 741	13 391	(NA)	(NA)	3 323	--	18 741	2 027	16 714
Wright	62 123	44 069	(NA)	(NA)	12 728	--	62 123	5 326	56 797
Montana¹⁹	2 306 279	813 076	322 862	490 214	346 995	--	2 306 279	1 146 208	1 160 071
Beaverhead	14 738	7 280	3 468	3 812	4 379	--	14 738	3 079	11 659
Big Horn	124 853	10 672	4 397	6 275	18 227	--	124 853	95 954	28 899
Blaine	42 802	6 742	4 141	2 601	3 378	--	42 802	32 682	10 120
Broadwater	11 380	3 518	1 485	2 033	3 216	--	11 380	4 646	6 734
Carbon	29 384	10 218	4 117	6 101	2 756	--	29 384	16 410	12 974
Carter	5 676	2 519	1 779	740	1 807	--	5 676	1 350	4 326
Cascade	92 708	60 133	16 637	43 496	1 249	--	92 708	21 326	71 382
Great Falls city	54 762	43 489	8 575	34 914	5 760	--	54 762	5 513	49 249
Chouteau	29 143	17 000	12 985	4 015	7 637	--	29 143	4 506	24 637
Custer	17 085	10 215	3 790	6 425	3 167	--	17 085	3 703	13 382
Daniels	8 202	4 250	2 475	1 775	2 563	--	8 202	1 389	6 813
Dawson	28 543	11 231	4 547	6 684	4 661	--	28 543	12 651	15 892
Deer Lodge ³	9 331	5 982	1 216	4 766	1 096	--	9 331	2 253	7 078
Fallon	129 396	3 600	1 674	1 926	5 936	--	129 396	119 860	9 536
Fergus	21 331	12 792	7 086	5 706	5 529	--	21 331	3 010	18 321
Flathead	94 547	62 758	25 645	37 113	20 180	--	94 547	11 609	82 938
Gallatin	66 637	43 574	12 715	30 859	13 400	--	66 637	9 663	56 974
Garfield	9 501	3 733	2 846	887	2 181	--	9 501	3 587	5 914
Glacier	47 106	8 248	4 089	4 159	5 159	--	47 106	33 699	13 407
Golden Valley	5 460	1 705	1 146	559	903	--	5 460	2 852	2 608
Granite	6 140	2 350	993	1 357	1 590	--	6 140	2 200	3 940
Hill	48 041	18 450	8 435	10 015	7 982	--	48 041	21 609	26 432
Jefferson	17 578	5 346	1 410	3 936	4 902	--	17 578	7 330	10 248
Judith Basin	9 507	4 672	3 310	1 362	1 863	--	9 507	2 972	6 535
Lake	31 358	21 749	11 215	10 534	3 975	--	31 358	5 634	25 724
Lewis and Clark	67 509	41 777	11 005	30 772	9 310	--	67 509	16 422	51 087
Liberty	19 724	5 500	3 779	1 721	2 828	--	19 724	11 396	8 328
Lincoln	36 526	14 683	6 237	8 446	10 651	--	36 526	11 182	25 344
McCone	10 051	5 329	3 479	1 850	3 218	--	10 051	1 504	8 547
Madison	16 755	7 704	4 080	3 614	5 034	--	16 755	4 017	12 738
Meagher	7 825	2 702	1 830	1 072	1 498	--	7 825	3 824	4 001
Mineral	5 811	2 098	745	1 351	936	--	5 811	2 579	3 032
Missoula	114 535	70 565	25 528	45 037	30 700	--	114 535	13 270	101 265
Musselshell	23 788	4 119	1 951	2 168	2 442	--	23 788	17 227	6 561
Park	20 466	12 498	3 851	8 545	3 000	--	20 466	4 970	15 496
Petroleum	5 657	1 075	831	244	640	--	5 657	3 942	1 715
Phillips	27 096	7 304	4 226	3 078	5 759	--	27 096	14 035	13 063
Pondera	22 072	9 212	5 398	3 814	4 454	--	22 072	8 406	13 666
Powder River	37 513	3 291	1 977	1 314	3 961	--	37 513	30 261	7 252
Powell	13 690	4 641	1 723	2 918	1 866	--	13 690	7 083	6 607
Prairie	6 111	2 043	1 199	844	1 379	--	6 111	2 689	3 422
Ravalli	28 156	19 703	7 591	12 112	4 948	--	28 156	3 505	24 651
Richland	102 109	12 731	5 127	7 604	12 057	--	102 109	77 321	24 788
Roosevelt	77 046	8 285	4 217	4 068	6 512	--	77 046	62 249	14 797
Rosebud	218 882	15 490	4 172	11 318	21 141	--	218 882	182 251	36 631
Sanders	30 902	6 157	2 774	3 383	2 088	--	30 902	22 657	8 245
Sheridan	87 458	7 276	3 937	3 339	7 703	--	87 458	72 479	14 979
Silver Bow ⁴	37 132	22 153	4 056	18 097	6 801	--	37 132	8 178	28 954
Stillwater	16 973	7 526	3 595	3 931	2 607	--	16 973	6 840	10 133
Sweet Grass	7 455	4 160	1 921	2 239	1 365	--	7 455	1 930	5 525
Teton	19 230	9 358	5 444	3 914	4 363	--	19 230	5 509	13 721
Toole	43 484	8 912	5 373	3 539	5 851	--	43 484	28 721	14 763
Treasure	5 324	1 154	790	364	902	--	5 324	3 268	2 056

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Personal						
Montana¹⁹—Con											
Valley	43 320	11 263	5 460	5 803	5 606	-	-	43 320	26 451	16 869	
Wheatland	7 229	2 396	1 361	1 035	1 060	-	-	7 229	3 773	3 456	
Wibaux	22 900	1 890	1 194	696	2 312	-	-	22 900	18 698	4 202	
Yellowstone	223 301	141 348	46 500	94 848	36 166	-	-	223 301	45 787	177 514	
Billings city	132 182	104 461	32 354	72 107	15 858	-	-	132 182	11 863	120 319	
Nebraska²²	44 120 764	35 970 590	15 390 786	20 579 804	6 082 279	1 157 831	10 765	42 952 168	2 061 895	40 894 273	
Adams	860 543	692 769	258 754	434 015	127 611	27 189	174	833 180	40 163	793 017	
Antelope	322 381	287 694	202 805	84 889	26 985	7 381	93	314 907	7 702	307 205	
Arthur	33 492	30 047	26 220	3 827	2 896	117	-	33 375	549	32 826	
Banner	76 474	59 592	51 423	8 169	14 044	347	23	76 104	2 838	73 266	
Blaine	37 132	27 833	21 410	6 423	2 003	418	-	36 714	7 296	29 418	
Boone	276 095	246 596	165 333	81 263	22 460	6 002	35	270 058	7 039	263 019	
Box Butte	339 291	248 778	111 158	137 620	43 770	9 078	193	330 020	46 743	283 277	
Boyd	71 081	61 242	41 364	19 878	8 561	2 955	78	68 048	1 278	66 770	
Brown	141 471	125 518	81 632	43 886	11 554	5 047	62	136 362	4 399	131 963	
Buffalo	802 608	625 408	277 067	348 341	131 216	18 804	191	783 613	45 984	737 629	
Burt	275 901	235 611	161 041	74 570	25 242	7 471	84	268 346	15 048	253 298	
Butler	320 432	280 226	183 852	96 374	29 840	8 745	26	311 661	10 366	301 295	
Cass	556 992	449 933	216 709	233 224	73 224	13 824	108	543 050	33 835	509 225	
Cedar	292 001	255 608	174 679	80 969	30 860	9 082	44	282 875	5 533	277 342	
Chase	219 099	189 306	137 292	52 014	25 226	3 517	33	215 549	4 567	210 982	
Cherry	273 857	243 423	167 107	76 316	18 131	5 006	72	268 779	12 303	256 476	
Cheyenne	352 802	248 540	136 222	112 318	60 762	7 614	167	345 021	43 500	301 521	
Clay	338 581	287 524	198 186	89 338	23 629	4 862	20	333 699	27 428	306 271	
Colfax	295 849	261 188	141 020	120 168	23 506	11 019	70	284 760	11 555	273 205	
Cuming	373 046	331 758	180 724	141 034	35 391	10 182	47	362 817	5 897	356 920	
Custer	498 669	425 118	297 146	127 972	45 122	11 242	87	487 340	28 429	458 911	
Dakota	327 523	256 219	98 104	158 115	60 417	10 821	205	316 497	10 887	305 610	
Dawes	188 647	136 350	58 856	77 494	23 643	7 506	177	180 964	28 654	152 310	
Dawson	653 585	530 003	313 730	216 273	87 358	15 276	149	638 160	36 224	601 936	
Deuel	100 497	68 454	43 746	24 708	12 360	1 822	20	98 655	19 683	78 972	
Dixon	189 388	170 120	114 865	55 255	15 882	6 159	22	183 207	3 386	179 821	
Dodge	748 004	606 380	230 552	375 808	110 894	30 833	208	716 963	30 750	686 213	
Douglas	10 581 058	8 337 227	1 708 857	6 630 370	1 874 219	264 650	1 978	10 314 530	369 612	9 944 918	
Omaha city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Dundy	152 777	132 040	106 877	25 163	11 271	1 650	4	151 123	9 465	141 657	
Fillmore	357 682	302 815	208 217	94 598	27 319	6 468	21	351 193	27 548	323 645	
Franklin	187 444	165 379	121 951	43 428	15 995	4 446	19	182 979	6 070	176 909	
Frontier	170 682	144 418	112 332	32 066	15 004	2 841	12	167 828	11 260	156 569	
Furnas	192 003	163 578	119 058	44 520	17 704	4 271	24	187 708	10 721	176 987	
Gage	588 264	466 210	221 504	244 706	61 417	24 877	142	563 245	60 637	502 608	
Garden	114 044	95 271	71 171	24 100	10 454	2 160	4	111 877	8 319	103 558	
Garfield	62 219	55 204	33 735	21 469	6 927	2 772	27	59 420	88	59 332	
Gosper	157 100	127 079	99 577	27 502	16 739	1 546	12	155 542	13 282	142 260	
Grant	49 146	31 578	25 634	5 944	4 186	265	-	48 881	13 382	35 499	
Greeley	129 109	118 347	93 478	24 869	8 403	2 536	13	126 560	2 359	124 201	
Hall	1 217 449	961 643	339 013	622 630	198 192	39 985	405	1 177 049	58 614	1 117 435	
Hamilton	438 940	379 176	234 414	144 762	43 708	4 980	75	433 875	16 056	417 819	
Harlan	180 710	156 472	110 075	46 397	16 679	3 893	28	176 789	7 559	169 230	
Hayes	92 691	83 398	66 160	17 238	7 649	864	19	91 808	1 644	90 164	
Hitchcock	188 616	167 212	141 248	25 964	14 091	2 343	11	186 262	7 313	178 949	
Holt	423 109	371 469	239 335	132 134	38 369	10 442	90	412 577	13 271	399 306	
Hooker	40 197	26 414	18 737	7 677	2 466	1 013	16	39 168	11 117	27 851	
Howard	213 955	186 052	118 777	67 275	18 159	6 070	22	207 863	9 744	198 119	
Jefferson	275 951	226 237	133 582	92 655	28 787	10 415	42	265 494	20 927	244 567	
Johnson	152 784	125 685	76 682	49 003	14 422	5 206	39	147 539	12 677	134 862	
Kearney	368 461	317 153	212 269	104 885	30 306	4 522	21	363 918	21 002	342 916	
Keith	349 460	267 153	115 201	151 952	50 210	8 961	140	340 359	32 097	308 262	
Keya Paha	52 640	47 472	37 358	10 124	5 058	786	16	51 838	1 000	50 838	
Kimball	209 284	143 435	87 090	56 345	34 957	3 051	121	206 112	30 892	175 220	
Knox	279 067	250 814	158 806	92 008	23 835	10 676	87	268 304	4 418	263 886	
Lancaster	4 928 939	3 925 781	1 005 830	2 919 951	851 856	137 305	1 096	4 790 538	151 302	4 639 236	
Lincoln city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Lincoln	918 257	690 027	308 988	381 039	128 090	28 974	481	888 802	100 140	788 662	
Logan	38 980	35 012	28 446	7 366	2 667	683	9	38 288	501	37 787	
Loup	32 867	30 393	25 731	4 662	2 470	499	3	32 365	4	32 361	
McPherson	32 800	30 195	25 963	4 232	2 117	241	5	32 554	488	32 066	
Madison	833 816	687 485	245 923	441 562	123 518	26 552	319	804 945	22 813	782 132	
Merrick	312 113	256 485	160 316	98 169	31 465	7 676	26	304 411	22 163	282 248	
Morrill	230 004	177 626	106 705	70 921	25 259	6 942	148	222 914	27 119	195 795	
Nance	161 800	143 314	97 190	46 124	13 453	4 217	12	157 571	5 033	152 538	
Nemaha	225 529	191 242	108 069	83 173	23 469	8 003	42	217 484	10 818	206 666	
Nuckolls	221 907	190 462	123 927	66 835	20 008	5 700	21	216 186	11 437	204 749	
Otoe	428 736	353 212	180 016	173 196	40 278	14 092	202	414 442	35 246	379 196	
Pawnee	118 300	100 147	71 807	28 340	10 950	3 721	14	114 565	7 203	107 362	
Perkins	208 028	164 480	120 181	44 299	19 692	2 382	4	205 642	23 866	181 776	
Phelps	476 778	385 449	250 874	134 575	68 091	6 249	147	470 382	23 238	447 144	
Pierce	258 238	228 865	148 706	80 159	23 539	8 986	74	249 168	5 834	243 334	

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

(Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text)

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Nebraska²—Con										
Platte	863 094	698 779	286 956	411 823	140 971	27 229	213	835 652	23 344	812 308
Polk	239 607	211 898	150 860	61 038	21 492	4 372	20	235 215	6 217	228 998
Red Willow	346 989	289 771	137 991	151 780	45 470	9 905	143	336 941	11 748	325 193
Richardson	296 120	243 698	142 243	101 455	27 367	11 036	5	285 030	25 055	259 975
Rock	104 768	93 129	68 505	24 624	7 785	1 607	64	103 155	3 851	99 301
Saline	403 876	335 222	168 769	166 453	47 179	14 414	66	389 396	21 475	367 921
Sarpy	1 830 892	1 567 174	289 161	1 278 019	215 074	30 228	211	1 800 453	48 644	1 751 809
Saunders	491 421	414 345	237 887	176 458	60 668	16 701	108	474 612	16 408	458 204
Scotts Bluff	748 480	591 830	194 109	397 721	118 003	29 005	841	718 634	38 647	679 987
Seward	431 161	364 273	192 142	172 131	47 024	11 520	56	419 585	19 864	399 721
Sheridan	226 031	183 375	110 269	73 106	20 979	5 396	184	220 451	21 677	198 774
Sherman	135 026	113 471	83 557	29 911	11 793	3 738	54	131 234	9 762	121 472
Sioux	86 679	69 286	53 967	15 319	7 658	638	19	86 022	9 735	76 287
Stanton	215 414	179 189	109 099	70 090	32 201	3 635	73	211 706	4 024	207 682
Thayer	267 820	226 681	160 128	66 553	23 515	6 250	40	261 530	17 624	243 906
Thomas	39 565	22 165	15 267	6 898	3 021	476	11	39 078	14 379	24 699
Thurston	139 695	120 161	84 848	35 313	13 151	3 278	8	136 409	6 383	130 026
Valley	176 661	155 209	100 275	54 934	17 824	5 794	48	170 819	3 628	167 191
Washington	417 483	353 173	154 500	198 673	51 664	12 329	140	405 014	12 646	392 368
Wayne	254 448	227 708	126 991	100 717	21 112	7 303	54	247 091	5 628	241 463
Webster	166 932	142 645	98 180	44 465	16 234	5 019	22	161 891	8 053	153 838
Wheeler	71 330	68 201	49 778	18 423	2 993	609	8	70 713	136	70 577
York	549 897	476 073	256 598	219 475	55 076	9 089	104	540 704	18 748	521 956
Nevada^{2 3 33}	13 892 158	11 507 888	(NA)	(NA)	1 020 346	21 532	-	13 870 626	1 363 926	12 506 700
Churchill	140 991	104 723	(NA)	(NA)	11 341	960	-	140 031	24 927	115 104
Clark	7 463 602	6 431 037	(NA)	(NA)	492 535	8 622	-	7 454 980	540 030	6 914 950
Las Vegas city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Douglas	607 873	560 163	(NA)	(NA)	28 413	431	-	607 442	19 297	588 145
Elko	360 971	205 572	(NA)	(NA)	33 528	812	-	360 159	121 871	238 288
Esmaralda	36 506	6 743	(NA)	(NA)	8 170	45	-	36 551	21 683	14 868
Eureka	72 915	5 522	(NA)	(NA)	9 071	66	-	72 849	48 322	24 527
Humboldt	234 362	94 942	(NA)	(NA)	22 151	419	-	233 943	117 269	116 674
Lander	69 688	26 910	(NA)	(NA)	8 534	144	-	69 544	34 244	35 300
Lincoln	8 254	26 208	(NA)	(NA)	6 798	181	-	8 479	15 248	32 825
Lyon	212 429	151 404	(NA)	(NA)	20 662	775	-	211 654	40 363	171 291
Mineral	72 861	30 366	(NA)	(NA)	13 457	459	-	72 422	29 058	43 364
Nye	310 831	167 562	(NA)	(NA)	67 791	265	-	310 566	75 478	235 088
Carson City city	415 188	363 935	(NA)	(NA)	29 403	1 087	-	414 101	21 850	392 251
Pershing	80 733	30 750	(NA)	(NA)	12 670	205	-	80 528	37 113	43 415
Storey	43 018	27 771	(NA)	(NA)	5 460	62	-	42 956	9 787	33 169
Washoe	3 642 341	3 219 202	(NA)	(NA)	246 823	6 293	-	3 636 048	176 316	3 459 732
Reno city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
White Pine	79 485	45 076	(NA)	(NA)	3 339	706	-	78 779	31 070	47 709
New Hampshire²	27 760 008	27 730 519	7 417 555	20 312 964	-	496 218	-	27 263 790	29 489	27 234 301
Belknap	1 593 669	1 592 675	647 902	944 973	-	12 363	-	1 581 306	794	1 580 512
Carroll	1 948 572	1 943 466	939 800	1 003 666	-	6 448	-	1 942 124	5 106	1 937 018
Cheshire	1 548 655	1 547 810	435 805	1 112 005	-	16 672	-	1 531 983	845	1 531 138
Cocos	549 927	546 583	118 440	428 143	-	16 060	-	533 867	3 344	530 523
Grafton	2 068 349	2 058 325	609 989	1 448 336	-	21 078	-	2 047 271	10 024	2 037 247
Hillsborough	5 976 483	5 975 438	1 520 277	4 455 161	-	43 100	-	5 933 383	1 045	5 932 338
Manchester city	760 038	760 038	128 208	631 830	-	13 720	-	746 318	-	746 318
Nashua city	1 990 008	1 990 008	485 488	1 504 520	-	9 213	-	1 981 795	-	1 981 795
Merrimack	2 068 897	2 061 346	561 050	1 520 296	-	25 208	-	2 063 788	7 651	2 056 138
Rockingham	9 646 984	9 646 678	1 969 347	7 677 331	-	327 950	-	9 318 934	206	9 318 728
Strafford	1 610 227	1 610 220	404 518	1 205 702	-	19 117	-	1 591 110	7	1 591 103
Sullivan	728 245	727 778	210 427	517 351	-	8 222	-	720 023	467	719 556
New Jersey²	188 259 640	185 947 693	63 951 816	121 995 877	2 230 946	154 022	-	188 105 618	81 001	188 024 617
Atlantic	10 319 601	10 225 342	4 132 518	6 092 824	94 072	4 049	-	10 315 552	187	10 315 365
Bergen	26 716 030	26 521 377	10 269 790	16 251 587	192 067	4 319	-	26 711 711	2 586	26 709 125
Burlington	7 479 446	7 366 939	1 851 217	5 515 722	112 432	5 881	-	7 473 565	75	7 473 490
Camden	6 794 884	6 667 800	1 628 400	5 039 400	124 743	12 781	-	6 782 103	2 341	6 779 762
Camden city	248 349	223 597	34 836	188 761	22 604	536	-	247 813	2 148	245 665
Cherry Hill twp	1 306 995	1 295 328	327 926	967 402	11 667	1 029	-	1 305 966	-	1 305 966
Cape May	6 933 452	6 873 602	3 490 486	3 383 116	59 815	1	-	6 933 451	35	6 933 416
Cumberland	1 585 317	1 549 874	330 251	1 219 623	35 215	9 873	-	1 575 444	228	1 575 216
Vineland city	581 606	668 004	136 012	531 992	13 512	8 766	-	672 820	90	672 730
Essex	10 603 782	10 396 449	3 289 603	7 096 846	186 708	6 299	-	10 597 483	20 625	10 576 858
East Orange city	375 073	358 780	99 795	258 985	15 663	34	-	375 039	430	374 609
Newark city	1 029 668	925 716	298 444	687 272	84 494	5 479	-	1 024 189	19 458	1 004 731
Irvington twp	309 477	269 489	83 001	216 488	9 875	-	-	309 477	113	309 364
Gloucester	4 145 337	4 079 314	1 024 552	3 054 762	85 901	15 592	-	4 129 745	122	4 129 623
Hudson	5 305 904	5 213 979	1 643 529	3 570 450	64 787	15 672	-	5 290 232	27 136	5 263 094
Bayonne city	420 496	413 861	130 961	282 900	8 084	-	-	420 496	551	419 945
Jersey City city	809 500	778 780	305 393	473 387	19 395	-	-	800 187	11 415	788 772
Union City city	288 856	279 952	77 473	202 479	8 885	-	-	288 856	19	288 837
Hunterdon	3 628 910	3 582 713	1 130 600	2 452 113	46 127	-	-	3 628 751	70	3 628 681
Mercer	4 936 211	4 854 783	1 341 870	3 512 913	79 031	2 909	-	4 933 302	2 397	4 930 905
Trenton city	308 839	294 875	62 314	232 561	12 514	2 201	-	306 938	1 450	305 488
Hamilton twp	1 215 805	1 193 060	271 694	921 366	22 546	57	-	1 215 748	199	1 215 549
Middlesex	18 898 879	18 648 895	5 463 391	13 185 504	241 085	14 868	-	18 884 011	8 899	18 875 112
Edison twp	2 812 336	2 787 504	815 475	1 972 029	24 191	1 380	-	2 810 956	641	2 810 315
Old Bridge twp	1 358 020	1 345 753	422 780	922 973	12 184	4 412	-	1 353 608	83	1 353 525
Woodbridge twp	3 288 356	3 257 081	980 033	2 277 048	28 370	-	-	3 288 356	2 905	3 285 451

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of symbols, see text.]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real								
		Total	Land	Improvements	Personal					
New Jersey²—Con										
Monmouth	15 978 831	15 771 143	5 362 409	10 408 734	207 279	7 024	-	15 971 807	409	15 971 398
Middletown twp	2 197 550	2 181 161	724 037	1 457 124	15 388	2 764	-	2 194 788	1	2 194 785
Morris	17 972 612	17 741 529	6 410 055	11 331 474	230 181	609	-	17 972 003	902	17 971 101
Parsons-Troy Hills twp	2 059 558	2 045 715	604 771	1 440 944	13 839	340	-	2 059 218	4	2 059 214
Ocean	13 446 756	13 307 015	5 361 082	7 945 933	139 315	46 823	-	13 399 936	429	13 399 507
Brick twp	1 565 966	1 551 358	486 391	1 064 967	14 608	-	-	1 565 966	-	1 565 966
Dover twp	2 528 516	2 500 225	1 059 500	1 440 725	28 285	16 392	-	2 512 124	6	2 512 118
Passaic	5 706 969	5 642 023	1 851 450	3 790 573	63 925	1 653	-	5 705 316	1 021	5 704 295
Clifton city	1 186 207	1 177 433	419 087	758 346	6 953	-	-	1 186 207	121	1 186 086
Passaic city	274 746	261 883	63 017	198 870	12 716	850	-	273 896	147	273 749
Paterson city	627 986	613 280	104 467	508 813	13 988	-	-	627 986	718	627 268
Salom	902 866	879 982	178 885	701 297	22 824	387	-	902 479	60	902 419
Somerset	8 837 130	8 747 610	2 951 745	5 795 865	88 747	2 036	-	8 835 094	773	8 834 321
Sussex	3 119 125	3 086 803	946 620	2 140 183	32 317	4	-	3 119 121	5	3 119 116
Union	13 062 979	12 932 197	4 776 670	8 155 527	116 511	71	-	13 062 908	12 271	13 050 637
Elizabeth city	939 474	913 050	282 062	630 988	17 018	-	-	939 474	9 406	930 068
Union twp	991 708	982 687	404 653	578 034	8 968	-	-	991 708	33	991 675
Warren	1 884 616	1 858 324	506 893	1 351 431	25 864	3 012	-	1 881 604	428	1 881 176
New Mexico²⁴										
Bernalillo ²⁵	4 002 821	3 563 595	2 922 892	640 703	172 800	65 800	-	3 937 021	266 426	3 670 595
Albuquerque city	3 036 962	2 875 478	(NA)	(NA)	161 484	54 146	-	2 982 816	(NA)	2 982 816
Catron	41 306	13 718	5 987	7 731	3 517	355	-	40 951	24 071	16 880
Chaves	336 379	256 266	55 344	200 922	17 249	7 037	-	329 342	62 864	266 478
Colfax	177 586	136 604	51 953	84 651	8 338	2 094	-	175 492	32 644	142 848
Curry	236 657	190 046	40 708	149 338	14 065	4 144	-	232 513	32 546	199 967
De Baca	21 150	9 583	3 568	6 015	2 918	503	-	20 647	8 649	11 998
Dona Ana	752 122	653 339	209 828	443 511	47 510	12 203	-	739 919	51 27*	688 646
Las Cruces city	360 903	349 727	(NA)	(NA)	11 176	6 964	-	353 939	(NA)	353 939
Eddy	354 105	183 545	25 672	157 873	19 577	6 449	-	347 656	150 983	196 673
Grant	308 592	113 047	38 638	74 409	6 753	4 189	-	304 403	188 792	115 611
Guadalupe	39 132	21 021	6 777	14 244	3 542	696	-	38 436	14 569	23 867
Harding	18 054	5 963	2 322	3 641	3 583	192	-	17 862	8 508	9 354
Hidalgo	82 058	19 900	6 187	13 713	4 330	533	-	81 505	57 828	23 677
Lea	450 324	292 112	21 724	270 388	33 313	5 882	-	444 442	124 899	319 543
Lincoln	250 216	221 467	73 575	147 892	6 421	1 389	-	248 827	22 328	226 499
Los Alamos	229 367	218 001	70 209	147 792	5 642	1 978	-	227 389	5 724	221 665
Luna	126 155	96 091	35 929	60 162	7 892	1 940	-	124 215	22 172	102 043
McKinley	491 585	151 882	49 604	102 278	5 754	2 375	-	489 210	333 949	155 261
Mora	15 984	11 060	4 967	6 093	1 999	904	-	15 080	2 925	12 155
Otero	245 207	210 717	75 569	135 142	8 103	5 604	-	239 603	26 387	213 216
Quay	81 056	50 312	16 204	34 108	9 097	1 796	-	79 260	21 647	57 613
Rio Arriba	109 296	61 565	22 147	39 418	1 464	2 653	-	106 643	46 267	60 376
Roosevelt	110 178	69 350	12 617	56 733	8 187	1 929	-	108 249	32 641	75 608
Sandoval	307 197	252 031	114 784	137 247	3 167	5 265	-	301 932	51 999	249 933
San Juan	1 200 861	347 905	80 430	267 475	30 804	5 407	-	1 165 454	822 152	373 302
San Miguel	180 141	145 683	75 950	69 733	22 152	3 485	-	176 656	12 306	164 350
Santa Fe	815 619	731 234	289 589	441 645	22 205	11 578	-	804 041	62 180	741 861
Santa Fe city	509 574	469 191	(NA)	(NA)	20 383	7 901	-	501 673	(NA)	501 673
Siorra	73 553	58 028	22 375	35 653	5 003	1 372	-	72 181	10 522	61 659
Socorro	71 626	53 814	19 280	34 534	2 612	1 868	-	69 758	15 200	54 558
Taos	252 613	208 501	123 563	84 938	2 270	3 076	-	249 537	41 842	207 695
Torrance	70 024	46 073	25 896	20 177	3 609	1 246	-	68 778	20 342	48 436
Union	49 934	23 928	7 985	15 943	7 756	742	-	49 192	18 250	30 942
Valencia	237 068	217 475	102 363	115 112	1 059	5 148	-	231 920	18 534	213 386
Cibola	98 318	59 419	20 103	39 316	2 342	1 697	-	96 621	26 557	60 064
New York²										
Albany	1 404 388	1 328 575	(NA)	(NA)	-	81 580	-	1 322 808	75 813	1 248 995
Albany city	286 838	272 860	(NA)	(NA)	-	11 748	-	287 082	28 978	251 114
Colonie town	182 657	174 263	(NA)	(NA)	-	9 209	-	173 448	8 394	165 054
Allegany	207 439	194 847	(NA)	(NA)	-	7 940	-	199 499	12 792	186 707
Broome	549 237	522 520	(NA)	(NA)	-	26 397	-	522 840	26 717	496 123
Binghamton city	142 254	132 692	(NA)	(NA)	-	7 352	-	134 902	9 582	125 320
Union town	141 681	138 500	(NA)	(NA)	-	7 746	-	133 935	3 181	130 754
Cattaraugus	337 145	313 960	(NA)	(NA)	-	12 653	-	324 492	23 185	301 307
Cayuga	642 807	622 653	(NA)	(NA)	-	85 368	-	657 439	50 154	607 285
Chautauque	1 433 754	1 367 257	(NA)	(NA)	-	46 344	-	1 387 410	66 497	1 320 913
Chemung	391 333	363 996	(NA)	(NA)	-	14 576	-	376 757	22 337	354 420
Chemango	714 425	683 115	(NA)	(NA)	-	57 861	-	656 584	31 310	625 254
Cimton	1 369 526	1 312 483	(NA)	(NA)	-	33 521	-	1 336 005	57 043	1 278 962
Columbia	555 650	528 522	(NA)	(NA)	-	52 209	-	503 441	27 128	476 313
Cortland	674 749	647 117	(NA)	(NA)	-	36 842	-	637 907	27 632	610 275
Delaware	566 198	546 405	(NA)	(NA)	-	28 470	-	537 728	19 799	517 925
Dutchess	3 966 234	3 842 842	(NA)	(NA)	-	226 316	-	3 739 918	123 392	3 616 526
Erie	15 589 909	14 936 102	(NA)	(NA)	-	1 338 377	-	14 251 532	653 807	13 597 725
Buffalo city	1 091 642	892 063	(NA)	(NA)	-	96 551	-	995 091	99 559	895 532
Amherst town	3 102 260	3 024 899	(NA)	(NA)	-	218 281	-	2 883 979	77 361	2 806 618
Cheektowaga town	2 206 906	2 113 471	(NA)	(NA)	-	220 280	-	1 986 626	93 435	1 893 191
Hamburg town	1 214 458	1 150 692	(NA)	(NA)	-	93 931	-	1 120 025	63 764	1 056 261
Tonawanda town	2 133 181	2 067 156	(NA)	(NA)	-	229 784	-	1 903 397	66 025	1 837 372
Essex	106 064	75 936	(NA)	(NA)	-	5 223	-	70 713	15 515	55 198
Franklin	102 140	92 609	(NA)	(NA)	-	3 313	-	102 751	13 455	89 296
Fulton	102 140	89 551	(NA)	(NA)	-	5 898	-	96 242	12 589	83 653
Genesee	1 136 715	1 069 904	(NA)	(NA)	-	92 289	-	1 044 426	66 811	977 615
Greene	195 495	183 153	(NA)	(NA)	-	5 793	-	189 702	12 342	177 360

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
New York²—Con										
Hamilton	21 713	10 195	(NA)	(NA)	-	307	-	21 406	11 518	9 888
Herkimer	161 446	139 358	(NA)	(NA)	-	7 423	-	154 023	22 088	131 935
Jefferson	1 516 224	1 429 951	(NA)	(NA)	-	80 473	-	1 435 751	86 273	1 349 478
Lewis	1 199 787	1 87 014	(NA)	(NA)	-	11 846	-	1 187 941	12 773	1 175 168
Livingston	1 270 122	1 214 362	(NA)	(NA)	-	104 408	-	1 165 714	55 760	1 109 954
Madison	1 077 062	1 021 031	(NA)	(NA)	-	38 447	-	1 038 615	56 031	982 584
Monroe	10 102 387	9 680 512	(NA)	(NA)	-	497 550	-	9 604 737	421 875	9 182 862
Rochester city	5 598 988	5 314 356	(NA)	(NA)	-	283 910	-	5 315 078	284 632	5 030 446
Grace town	233 860	226 934	(NA)	(NA)	-	15 497	-	218 363	6 926	211 437
Irondequoit town	136 826	132 125	(NA)	(NA)	-	9 788	-	127 038	4 701	122 337
Montgomery	320 485	294 965	(NA)	(NA)	-	26 090	-	294 375	25 500	268 875
Nassau	3 981 761	3 820 141	(NA)	(NA)	-	260 101	-	3 721 660	161 620	3 560 040
Hempstead town	1 929 192	1 840 001	(NA)	(NA)	-	138 723	-	1 790 469	89 191	1 701 278
North Hempstead town	903 969	872 818	(NA)	(NA)	-	48 290	-	855 679	31 151	824 528
Oyster Bay town	994 395	962 076	(NA)	(NA)	-	66 751	-	927 644	32 319	895 325
New York City city	62 028 893	57 880 091	(NA)	(NA)	-	6 343 803	-	55 685 090	4 148 802	51 536 288
Niagara	4 531 230	4 323 754	(NA)	(NA)	-	736 980	-	3 792 500	207 476	3 584 774
Niagara Falls city	960 425	894 829	(NA)	(NA)	-	53 398	-	907 027	65 596	841 431
Oneda	731 516	682 390	(NA)	(NA)	-	54 781	-	676 735	49 126	627 609
Ulica city	156 759	142 582	(NA)	(NA)	-	11 729	-	145 030	14 177	130 853
Onondaga	2 127 975	2 003 549	(NA)	(NA)	-	104 918	-	2 023 571	124 426	1 899 631
Syracuse city	473 933	434 426	(NA)	(NA)	-	26 030	-	447 903	39 507	408 396
Clay town	112 618	107 500	(NA)	(NA)	-	5 996	-	106 622	5 118	101 504
Ontario	2 168 499	2 082 695	(NA)	(NA)	-	118 817	-	2 049 682	85 804	1 963 878
Orange	5 153 702	4 874 401	(NA)	(NA)	-	261 143	-	4 892 559	279 301	4 613 258
Orleans	693 136	665 801	(NA)	(NA)	-	41 147	-	651 989	27 355	624 634
Oswego	550 020	538 940	(NA)	(NA)	-	146 794	-	403 226	11 080	392 146
Otsego	502 857	482 394	(NA)	(NA)	-	15 947	-	486 910	20 463	466 447
Putnam	392 397	379 389	(NA)	(NA)	-	16 807	-	375 580	13 008	362 572
Rensselaer	1 831 046	1 716 286	(NA)	(NA)	-	159 500	-	1 671 546	114 760	1 556 786
Troy city	287 214	262 644	(NA)	(NA)	-	15 817	-	271 397	24 570	246 827
Rockland	7 220 702	6 780 030	(NA)	(NA)	-	250 332	-	6 970 370	440 672	6 529 698
Clarkstown town	3 458 361	3 286 809	(NA)	(NA)	-	111 868	-	3 346 493	171 552	3 174 941
Ramapo town	1 603 820	1 486 933	(NA)	(NA)	-	60 839	-	1 542 981	116 887	1 426 094
St Lawrence	705 645	669 478	(NA)	(NA)	-	40 545	-	665 100	36 167	628 933
Saratoga	2 753 998	2 581 413	(NA)	(NA)	-	154 189	-	2 599 809	172 585	2 427 224
Schenectady	938 903	880 701	(NA)	(NA)	-	52 532	-	886 371	58 202	828 169
Schenectady city	173 628	160 475	(NA)	(NA)	-	7 991	-	165 637	13 153	152 484
Schoharie	66 925	64 501	(NA)	(NA)	-	3 186	-	63 739	2 424	61 315
Schuyler	185 758	176 697	(NA)	(NA)	-	5 769	-	179 999	9 061	170 928
Seneca	378 506	358 916	(NA)	(NA)	-	15 578	-	362 928	19 590	343 338
Steuben	1 050 534	996 116	(NA)	(NA)	-	42 161	-	1 008 373	54 418	953 955
Suffolk	6 966 254	6 653 516	(NA)	(NA)	-	552 381	-	6 413 873	312 738	6 101 135
Babylon town	282 404	268 118	(NA)	(NA)	-	23 874	-	258 530	14 286	244 244
Brookhaven town	570 039	547 618	(NA)	(NA)	-	42 643	-	527 396	22 421	504 975
Huntington town	350 143	337 253	(NA)	(NA)	-	29 637	-	320 506	12 890	307 616
Islip town	4 427 178	4 222 404	(NA)	(NA)	-	363 919	-	4 063 519	204 774	3 858 485
Smithtown town	230 611	221 968	(NA)	(NA)	-	22 684	-	207 927	8 643	199 284
Sullivan	363 029	343 627	(NA)	(NA)	-	15 262	-	347 767	19 402	328 365
Tioga	141 320	133 995	(NA)	(NA)	-	6 692	-	134 628	7 325	127 303
Tompkins	1 395 620	1 346 195	(NA)	(NA)	-	39 597	-	1 356 023	49 424	1 306 599
Ulster	1 576 731	1 454 463	(NA)	(NA)	-	74 583	-	1 502 148	122 268	1 379 880
Warren	639 459	586 548	(NA)	(NA)	-	16 696	-	622 763	52 911	569 852
Washington	224 561	211 357	(NA)	(NA)	-	18 292	-	206 269	13 204	193 065
Wayne	1 836 146	1 754 466	(NA)	(NA)	-	95 232	-	1 740 914	81 680	1 659 234
Westchester	6 916 289	6 490 097	(NA)	(NA)	-	151 076	-	6 765 213	426 192	6 339 021
Mount Vernon city	213 395	188 226	(NA)	(NA)	-	3 018	-	210 377	25 169	185 208
New Rochelle city	404 956	367 853	(NA)	(NA)	-	10 470	-	394 486	37 103	357 383
Yonkers city	712 284	648 387	(NA)	(NA)	-	33 100	-	679 184	63 897	615 287
Greenburgh town	657 131	612 773	(NA)	(NA)	-	17 936	-	639 195	44 358	594 837
Wyoming	422 684	402 985	(NA)	(NA)	-	25 724	-	396 960	19 699	377 261
Yates	477 494	460 707	(NA)	(NA)	-	30 341	-	447 153	16 787	430 366
North Carolina²⁶	193 999 242	121 397 315	(NA)	(NA)	57 909 212	1 576 899	496 129	191 926 144	14 692 715	177 233 429
Alamance	3 255 624	2 079 451	(NA)	(NA)	1 050 502	32 809	9 901	3 212 914	125 671	3 087 243
Alexander	700 064	498 173	(NA)	(NA)	174 818	7 671	1 930	690 463	27 073	663 390
Alleghany	326 418	259 240	(NA)	(NA)	60 243	5 872	910	319 636	6 935	312 701
Anson	571 016	365 797	(NA)	(NA)	160 064	9 481	1 768	559 767	45 155	514 612
Ashe	598 208	438 932	(NA)	(NA)	146 972	12 086	1 976	584 146	12 484	571 662
Avery	836 337	734 088	(NA)	(NA)	88 231	7 079	2 021	827 237	14 018	813 219
Beaufort	1 629 993	907 480	(NA)	(NA)	679 884	10 609	3 830	1 615 554	42 629	1 572 925
Bertie	504 796	364 591	(NA)	(NA)	122 408	8 429	2 425	493 942	7 797	476 145
Bladen	854 366	558 251	(NA)	(NA)	264 297	11 948	2 742	839 676	31 818	807 858
Brunswick	3 823 902	2 242 104	(NA)	(NA)	534 183	(NA)	(NA)	3 823 902	1 047 615	2 776 287
Buncombe	4 931 802	3 210 755	(NA)	(NA)	1 442 918	76 439	16 204	4 839 159	278 129	4 561 030
Asheville city	1 815 105	1 169 884	(NA)	(NA)	536 077	(NA)	(NA)	1 815 105	109 144	1 705 961
Burke	1 680 465	901 958	(NA)	(NA)	710 617	26 178	6 968	1 647 319	67 890	1 579 429
Cabarrus	2 955 296	1 841 690	(NA)	(NA)	1 021 208	27 213	7 508	2 920 575	92 398	2 828 177
Caldwell	1 611 632	1 014 309	(NA)	(NA)	540 987	21 363	6 502	1 583 787	56 336	1 527 431
Camden	136 535	109 954	(NA)	(NA)	21 317	1 919	(NA)	134 616	5 264	129 352
Carteret	1 880 015	1 446 220	(NA)	(NA)	376 599	13 774	4 484	1 861 757	57 196	1 804 561
Caswell	401 856	300 106	(NA)	(NA)	77 416	7 827	(NA)	394 029	24 334	369 695
Catawba	4 346 542	2 529 537	(NA)	(NA)	1 483 447	21 797	11 444	4 313 301	333 558	3 979 743
Chatham	886 127	482 298	(NA)	(NA)	290 783	9 301	3 491	873 335	103 046	770 289
Cherokee	458 256	322 437	(NA)	(NA)	119 086	13 179	2 243	442 834	16 733	426 101
Chowan	325 378	214 483	(NA)	(NA)	101 539	3 986	1 401	319 992	9 357	310 635

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
North Carolina^{2a} - Con										
Clay	276 032	242 482	(NA)	(NA)	27 018	4 068	(NA)	271 964	6 532	265 432
Cleveland	1 840 562	1 051 584	(NA)	(NA)	688 554	45 726	(NA)	1 794 836	100 424	1 694 412
Columbus	886 964	502 392	(NA)	(NA)	344 818	15 348	750	879 866	39 764	831 102
Craven	2 002 739	1 449 853	(NA)	(NA)	483 680	13 808	5 857	1 982 974	69 206	1 913 768
Cumberland	4 207 274	2 711 821	(NA)	(NA)	1 326 783	24 208	74 590	4 108 476	168 670	3 939 806
Fayetteville city	1 554 898	1 050 388	(NA)	(NA)	441 532	10 418	(NA)	1 544 480	62 978	1 481 502
Currituck	427 792	343 067	(NA)	(NA)	60 257	3 276	1 408	423 108	24 468	398 640
Dare	1 496 035	1 343 642	(NA)	(NA)	109 840	3 804	4 008	1 488 123	42 553	1 445 570
Davidson	3 123 706	1 919 915	(NA)	(NA)	1 047 845	35 570	10 640	3 077 586	156 036	2 921 550
High Point city (Part)	9 098	8 334	(NA)	(NA)	755	1	22	9 075	9	9 066
Davie	1 242 017	617 650	(NA)	(NA)	603 570	7 859	2 197	1 231 961	20 797	1 211 164
Duplin	1 013 444	658 567	(NA)	(NA)	316 315	12 859	3 710	996 875	38 582	958 313
Durham	6 781 597	4 341 188	(NA)	(NA)	2 146 748	23 223	13 180	6 745 194	293 661	6 451 533
Durham city (Part)	3 503 057	2 458 274	(NA)	(NA)	861 188	17 567	9 000	3 476 490	183 595	3 292 895
Edgecombe	1 345 942	883 151	(NA)	(NA)	361 695	13 113	4 637	1 328 192	101 096	1 227 096
Forsyth	10 710 404	6 509 576	(NA)	(NA)	3 906 853	118 876	22 738	10 569 790	293 975	10 274 815
Winston-Salem city	6 621 284	3 858 078	(NA)	(NA)	2 588 344	27 612	12 495	6 581 177	174 862	6 406 315
Franklin	676 730	462 625	(NA)	(NA)	188 933	8 701	2 694	665 335	25 168	640 167
Gaston	3 983 280	2 105 878	(NA)	(NA)	1 494 493	49 894	(NA)	3 913 386	362 909	3 550 477
Gates	214 341	164 742	(NA)	(NA)	41 327	3 563	(NA)	210 778	8 272	202 506
Graham	174 273	124 988	(NA)	(NA)	43 355	3 487	(NA)	170 077	5 947	164 137
Granville	924 565	580 270	(NA)	(NA)	287 834	8 568	2 894	913 103	46 461	866 642
Greene	323 751	227 233	(NA)	(NA)	85 989	3 798	1 387	318 586	10 529	308 057
Guilford	11 384 411	7 102 916	(NA)	(NA)	3 729 317	53 211	29 366	11 302 304	552 408	10 749 826
Greensboro city	6 122 168	3 782 470	(NA)	(NA)	2 084 123	22 383	15 387	6 084 998	252 575	5 828 823
High Point city (Part)	2 081 074	1 325 069	(NA)	(NA)	702 488	15 851	5 501	2 059 722	53 517	2 006 205
Halifax	1 188 193	784 657	(NA)	(NA)	337 925	16 804	4 418	1 166 971	65 611	1 101 360
Harnett	845 212	514 953	(NA)	(NA)	277 599	14 230	(NA)	813 982	52 600	778 322
Haywood	1 056 673	691 575	(NA)	(NA)	317 089	16 010	5 349	1 035 319	48 014	987 305
Henderson	2 084 747	1 402 906	(NA)	(NA)	610 255	15 424	6 010	2 063 313	71 586	1 991 727
Hertford	402 743	249 223	(NA)	(NA)	131 134	7 278	2 114	393 351	22 386	370 965
Hoke	356 294	211 528	(NA)	(NA)	125 760	4 930	1 153	350 211	19 006	331 205
Hyde	198 018	156 731	(NA)	(NA)	35 585	2 437	693	194 888	5 702	189 186
Iredell	2 922 682	1 925 373	(NA)	(NA)	875 166	25 998	7 061	2 889 920	122 143	2 767 777
Jackson	973 677	786 630	(NA)	(NA)	147 735	8 632	2 905	962 140	39 312	922 828
Johnston	1 354 490	722 256	(NA)	(NA)	569 151	18 574	(NA)	1 335 916	63 083	1 272 833
Jones	234 062	174 961	(NA)	(NA)	46 377	2 880	897	230 285	12 724	217 561
Lee	1 128 835	626 683	(NA)	(NA)	454 103	8 094	7 927	1 112 914	48 049	1 064 765
Lenoir	1 470 808	914 881	(NA)	(NA)	508 959	12 192	4 925	1 453 791	47 068	1 406 723
Lincoln	1 153 853	740 683	(NA)	(NA)	326 711	(NA)	(NA)	1 153 853	86 459	1 067 394
McDowell	631 374	440 346	(NA)	(NA)	340 110	13 087	(NA)	618 287	50 918	567 369
Macon	1 347 186	1 118 931	(NA)	(NA)	193 897	10 844	3 661	1 332 691	34 368	1 298 323
Madison	287 491	168 598	(NA)	(NA)	58 147	21 376	1 495	244 620	40 746	203 874
Martin	846 600	413 910	(NA)	(NA)	404 738	9 033	2 267	835 300	27 952	807 348
Mecklenburg	21 665 297	12 950 615	(NA)	(NA)	6 122 685	43 469	36 610	21 585 218	2 591 997	18 993 221
Charlotte city	14 720 074	9 907 310	(NA)	(NA)	4 066 704	34 007	29 067	14 687 000	746 060	13 910 940
Mitchell	457 903	340 118	(NA)	(NA)	92 416	14 046	1 518	442 339	25 369	416 970
Montgomery	582 362	360 879	(NA)	(NA)	191 312	5 703	1 785	574 874	30 171	544 703
Moore	1 563 827	1 135 738	(NA)	(NA)	365 906	12 275	397	1 551 155	62 183	1 488 972
Nash	2 450 124	1 503 278	(NA)	(NA)	891 844	14 886	6 051	2 429 187	55 002	2 374 185
New Hanover	4 445 911	2 965 135	(NA)	(NA)	1 219 672	23 043	8 959	4 413 909	261 054	4 152 855
Northampton	368 078	220 821	(NA)	(NA)	105 276	8 630	1 588	357 860	41 981	315 879
Onslow	2 040 431	1 572 102	(NA)	(NA)	388 810	10 744	4 716	2 024 971	79 519	1 945 452
Orange	2 374 621	1 810 011	(NA)	(NA)	459 084	11 884	(NA)	2 362 737	105 526	2 257 211
Durham city (Part)	951	876	(NA)	(NA)	75	(NA)	(NA)	951	0	951
Pamlico	249 544	169 692	(NA)	(NA)	68 994	5 283	1 085	243 176	10 858	232 318
Pasquotank	582 372	385 792	(NA)	(NA)	178 213	5 941	(NA)	576 431	18 367	558 064
Pender	545 682	411 059	(NA)	(NA)	110 052	8 973	34	536 675	24 571	512 104
Perquimans	263 009	206 537	(NA)	(NA)	44 572	3 179	907	258 923	11 900	247 023
Person	1 514 961	480 616	(NA)	(NA)	226 832	7 124	2 349	1 505 488	807 513	697 975
Pitt	2 626 383	1 802 986	(NA)	(NA)	760 114	14 583	7 779	2 604 021	63 283	2 540 738
Polk	549 148	446 267	(NA)	(NA)	82 538	5 785	2 400	540 963	20 343	520 620
Randolph	2 737 367	1 682 914	(NA)	(NA)	957 410	28 146	11 012	2 698 209	97 043	2 601 166
High Point city (Part)	38 029	19 618	(NA)	(NA)	18 163	(NA)	(NA)	38 029	248	37 781
Richmond	866 832	477 665	(NA)	(NA)	312 469	16 541	(NA)	850 291	78 698	771 593
Robeson	1 538 788	848 558	(NA)	(NA)	590 975	32 855	7 398	1 498 535	99 255	1 399 280
Rockingham	1 909 492	939 915	(NA)	(NA)	830 483	24 675	7 890	1 876 927	139 094	1 737 833
Rowan	2 972 376	1 750 981	(NA)	(NA)	1 025 759	27 043	8 893	2 936 440	195 656	2 740 784
Rutherford	1 709 354	1 159 220	(NA)	(NA)	393 325	22 355	4 784	1 682 215	156 809	1 525 406
Sampson	882 988	595 445	(NA)	(NA)	257 194	15 440	3 356	864 192	30 349	833 843
Scotland	723 093	366 852	(NA)	(NA)	311 813	7 001	2 400	713 692	44 328	669 364
Stanly	1 401 393	909 796	(NA)	(NA)	432 260	18 866	4 374	1 378 153	59 337	1 318 816
Stokes	1 775 165	1 478 729	(NA)	(NA)	987 693	10 953	3 263	1 769 949	308 743	1 462 206
Surry	1 659 257	1 038 304	(NA)	(NA)	550 326	20 933	5 994	1 632 330	70 627	1 561 703
Swain	177 048	128 864	(NA)	(NA)	36 842	4 526	(NA)	172 522	13 342	159 180
Transylvania	727 802	417 233	(NA)	(NA)	275 644	6 612	2 684	718 506	34 925	683 581
Tyrrell	137 571	114 437	(NA)	(NA)	19 192	1 796	413	135 362	3 942	131 420
Union	2 503 860	1 606 364	(NA)	(NA)	809 290	16 846	6 520	2 480 494	88 206	2 392 288
Vance	758 022	444 941	(NA)	(NA)	273 102	10 148	3 360	744 514	39 979	704 535
Wake	18 827 352	10 009 539	(NA)	(NA)	3 757 755	34 069	(NA)	16 793 283	3 060 058	13 733 225
Raleigh city	7 290 385	5 158 234	(NA)	(NA)	1 845 906	(NA)	(NA)	7 290 385	286 245	7 004 140
Warren	441 011	329 973	(NA)	(NA)	88 141	4 017	1 389	435 605	22 897	412 708
Washington	354 170	266 940	(NA)	(NA)	73 266	4 680	1 105	348 405	13 964	334 441
Watauga	897 116	688 038	(NA)	(NA)	192 594	11 121	2 435	883 560	18 484	865 076
Wayne	1 726 782	1 031 860	(NA)	(NA)	674 873	16 253	9 344	1 703 185	122 249	1 580 936
Wilkes	1 608 023	1 101 615	(NA)	(NA)	452 910	24 650	5 306	1 578 067	53 498	1 524 569

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding. For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
North Carolina²⁰—Con										
Wilson	1 822 201	1 210 535	(NA)	(NA)	566 666	11 359	5 787	1 805 055	45 000	1 760 055
Yadkin	734 399	523 546	(NA)	(NA)	187 216	12 722	2 896	718 781	23 637	695 144
Yancey	432 266	299 156	(NA)	(NA)	110 806	7 841	(NA)	424 425	22 304	402 121
North Dakota²	985 749	905 363	517 659	387 704	-	5 623	-	980 126	80 386	899 740
Adams	6 524	6 005	4 113	1 892	-	52	-	6 472	519	5 953
Barnes	23 158	21 687	15 430	6 257	-	124	-	23 034	1 471	21 563
Benson	11 497	10 686	9 142	1 544	-	40	-	11 457	811	10 646
Billings	6 068	4 107	1 744	2 363	-	-	-	6 068	1 961	4 107
Bottineau	16 215	15 365	11 190	4 175	-	110	-	16 105	850	15 255
Bowman	6 737	6 213	3 677	2 536	-	34	-	6 703	524	6 179
Burke	6 214	5 938	4 843	1 095	-	29	-	6 185	276	5 909
Burleigh	74 770	70 983	22 628	48 355	-	512	-	74 258	3 787	70 471
Cass	132 498	124 828	42 546	82 282	-	428	-	132 070	7 670	124 400
Fargo city	86 493	81 877	10 752	65 125	-	(NA)	-	86 493	4 616	81 877
Cavalier	17 666	17 308	14 225	3 083	-	65	-	17 601	358	17 243
Dickey	12 154	11 620	8 820	2 800	-	54	-	12 100	534	11 566
Divide	7 459	7 219	5 902	1 317	-	11	-	7 448	240	7 208
Dunn	11 758	6 451	5 375	1 076	-	21	-	11 737	5 307	6 430
Eddy	6 696	6 321	5 026	1 295	-	56	-	6 640	375	6 265
Emmons	12 193	8 746	7 254	1 492	-	115	-	12 078	3 447	8 631
Foster	8 709	8 058	5 734	2 324	-	43	-	8 666	651	8 015
Golden Valley	4 429	3 766	2 661	1 105	-	32	-	4 397	663	3 734
Grand Forks	70 249	66 008	27 883	38 125	-	409	-	69 840	4 241	65 599
Grant	7 814	7 410	6 204	1 206	-	72	-	7 742	404	7 338
Griggs	7 685	7 439	6 181	1 258	-	46	-	7 639	246	7 393
Hettinger	7 863	7 522	5 997	1 525	-	62	-	7 801	341	7 460
Kidder	7 216	6 814	5 990	824	-	41	-	7 175	402	6 773
La Moure	12 112	11 672	9 788	1 884	-	59	-	12 053	440	11 613
Logan	6 185	5 964	5 013	951	-	44	-	6 141	221	5 920
McHenry	12 934	11 772	9 648	2 124	-	57	-	12 877	1 162	11 715
McIntosh	9 655	7 262	5 515	1 747	-	135	-	9 520	2 393	7 127
McKenzie	16 529	9 442	6 308	3 134	-	21	-	16 508	7 087	9 421
McLean	17 742	17 072	11 358	5 714	-	123	-	17 619	670	16 949
Mercer	13 819	13 068	5 462	7 606	-	127	-	13 692	751	12 941
Morton	37 255	28 719	12 115	16 604	-	432	-	36 823	8 536	28 287
Mountrail	10 540	9 761	7 497	2 264	-	61	-	10 479	779	9 700
Nelson	10 743	10 226	8 667	1 559	-	29	-	10 714	517	10 197
Oliver	4 195	3 753	2 932	821	-	13	-	4 182	442	3 740
Pembina	21 990	21 334	15 605	5 729	-	56	-	21 942	664	21 278
Pierce	9 929	9 074	6 484	2 590	-	82	-	9 847	855	8 992
Ramsey	19 704	18 432	11 723	6 709	-	113	-	19 591	1 272	18 319
Ransom	11 171	10 564	8 375	2 189	-	87	-	11 084	607	10 477
Renville	6 943	6 787	5 688	1 099	-	14	-	6 929	156	6 773
Richland	30 186	28 501	19 152	9 349	-	173	-	30 015	1 687	28 328
Rolette	8 472	8 031	5 678	2 353	-	65	-	8 407	441	7 966
Sargent	9 339	8 854	7 508	1 346	-	27	-	9 312	485	8 827
Sheridan	5 521	5 069	4 626	443	-	14	-	5 507	452	5 055
Sioux	1 723	1 693	1 573	120	-	8	-	1 715	30	1 685
Slope	3 482	3 399	3 360	39	-	1	-	3 481	83	3 398
Stark	27 394	24 937	8 976	14 961	-	387	-	27 007	2 457	24 550
Steele	9 258	8 929	8 205	724	-	15	-	9 243	329	8 914
Stutsman	39 833	37 157	19 221	17 936	-	272	-	39 361	2 476	36 885
Towner	10 555	10 298	8 784	1 514	-	25	-	10 530	257	10 273
Traill	18 627	17 919	13 194	4 725	-	71	-	18 556	708	17 848
Walsh	25 848	25 016	17 847	7 169	-	147	-	25 701	832	24 869
Ward	61 791	58 572	21 150	37 422	-	357	-	61 434	3 219	58 215
Wells	13 481	12 638	9 963	2 675	-	67	-	13 414	843	12 571
Williams	33 411	28 954	12 679	16 275	-	185	-	33 226	4 457	28 769
Ohio	101 702 117	73 654 104	20 090 741	53 563 363	5 930 248	-	-	101 702 117	22 117 765	79 584 352
Adams	508 206	146 414	43 105	103 309	4 310	-	-	508 206	357 482	150 724
Allen	1 147 938	674 898	193 068	481 830	47 066	-	-	1 147 938	425 974	721 964
Ashland	418 053	298 794	90 972	207 822	26 167	-	-	418 053	93 092	324 961
Ashtabula	851 200	597 098	168 703	428 395	47 065	-	-	851 200	207 037	644 163
Athens	323 148	232 537	74 804	157 733	11 487	-	-	323 148	79 124	244 024
Auglaize	405 636	293 471	103 158	190 313	34 125	-	-	405 636	78 040	327 596
Belmont	590 785	408 122	96 289	311 833	22 098	-	-	590 785	160 565	430 220
Brown	218 366	167 020	67 589	99 431	4 936	-	-	218 366	46 410	171 956
Butler	2 544 061	1 918 529	509 995	1 408 534	129 994	-	-	2 544 061	496 338	2 047 723
Hamilton city	(NA)	364 429	84 280	280 149	(NA)	-	-	(NA)	(NA)	364 429
Carroll	238 674	173 591	61 907	111 684	16 936	-	-	238 674	48 147	190 527
Champaign	287 088	214 157	74 273	139 884	16 900	-	-	287 088	56 031	231 057
Clark	1 027 559	780 792	211 627	569 165	51 595	-	-	1 027 559	195 172	832 387
Springfield city	(NA)	300 569	69 975	230 594	(NA)	-	-	(NA)	(NA)	300 569
Clermont	1 235 129	804 551	272 535	622 016	45 942	-	-	1 235 129	294 636	940 493
Clinton	314 103	243 746	88 348	155 398	21 610	-	-	314 103	48 747	265 356
Columbiana	714 793	534 886	135 634	399 252	43 775	-	-	714 793	136 132	578 661
Coshocton	490 494	238 303	74 800	163 503	14 215	-	-	490 494	237 973	252 521
Crawford	440 499	303 184	78 165	225 019	26 671	-	-	440 499	110 644	329 855

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

(Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text)

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal					
		Total	Land	Improvements						
Ohio—Con										
Cuyahoga	14 664 380	11 013 629	2 841 735	8 171 894	939 660	-	14 664 380	2 711 091	11 953 289	
Cleveland city	(NA)	2 477 231	622 056	1 855 175	(NA)	-	(NA)	(NA)	2 477 231	
Cleveland Heights city	(NA)	351 478	82 286	269 192	(NA)	-	(NA)	(NA)	351 478	
Euclid city	(NA)	432 062	106 796	325 266	(NA)	-	(NA)	(NA)	432 062	
Lakewood city	(NA)	399 319	89 349	309 970	(NA)	-	(NA)	(NA)	399 319	
Parma city	(NA)	714 893	205 740	509 153	(NA)	-	(NA)	(NA)	714 893	
Darke	452 575	359 328	137 221	222 107	21 958	-	452 575	71 269	381 286	
Defiance	377 971	271 101	92 204	178 897	16 928	-	377 971	89 942	288 029	
Delaware	682 832	529 374	202 210	327 164	23 357	-	682 832	130 101	552 731	
Erie	801 589	583 008	133 588	449 420	46 167	-	801 589	172 414	629 175	
Fairfield	810 558	632 602	196 033	436 569	36 588	-	810 558	141 368	669 190	
Columbus city (Part)	(NA)	512	328	184	(NA)	-	(NA)	(NA)	512	
Fayette	236 130	182 547	82 868	99 679	10 458	-	236 130	43 125	193 005	
Franklin	8 984 771	6 877 481	1 801 275	5 076 206	522 277	-	8 984 771	1 585 013	7 399 758	
Columbus city (Part)	(NA)	4 124 172	1 037 606	3 086 566	(NA)	-	(NA)	(NA)	4 124 172	
Fulton	374 670	280 794	94 490	186 304	15 594	-	374 670	78 282	296 388	
Gallia	453 037	168 098	49 514	118 584	6 689	-	453 037	278 250	174 787	
Geauga	861 571	713 223	234 151	479 072	44 760	-	861 571	103 588	757 983	
Greene	1 065 175	887 902	236 067	651 835	52 764	-	1 065 175	124 509	940 666	
Guernsey	318 545	216 466	76 679	139 787	16 870	-	318 545	85 209	233 336	
Hamilton	8 757 244	6 096 714	1 250 639	4 846 075	694 524	-	8 757 244	1 966 006	6 791 238	
Cincinnati city	(NA)	2 051 306	444 670	1 606 636	(NA)	-	(NA)	(NA)	2 051 306	
Hancock	750 467	540 499	145 807	394 692	33 799	-	750 467	176 169	574 298	
Hardin	262 446	203 749	84 082	119 667	10 382	-	262 446	48 315	214 131	
Harrison	168 794	104 134	37 613	66 521	12 571	-	168 794	52 089	116 705	
Henry	291 836	207 456	78 141	129 315	8 171	-	291 836	76 209	215 627	
Highland	233 285	183 341	78 725	104 616	8 796	-	233 285	41 148	192 137	
Hocking	200 168	138 644	53 580	85 064	8 287	-	200 168	53 237	146 931	
Holmes	273 708	209 061	66 480	142 581	18 998	-	273 708	45 649	228 059	
Huron	474 725	345 629	104 992	240 637	42 767	-	474 725	86 329	388 396	
Jackson	213 740	143 411	51 009	92 402	20 688	-	213 740	49 641	164 099	
Jefferson	909 285	409 557	86 923	322 634	23 807	-	909 285	193 285	716 000	
Knox	448 455	330 368	111 176	219 192	29 839	-	448 455	88 248	360 207	
Lake	2 575 007	1 937 399	534 639	1 402 760	157 676	-	2 575 007	479 932	2 095 075	
Lawrence	369 215	247 375	68 421	178 954	12 801	-	369 215	109 039	260 176	
Licking	1 187 720	862 398	236 429	626 169	55 958	-	1 187 720	269 164	918 556	
Logan	357 624	285 558	96 405	187 153	13 669	-	357 624	58 397	299 227	
Lorain	2 518 134	1 801 604	541 589	1 260 015	93 554	-	2 518 134	622 976	1 895 158	
Elyria city	(NA)	358 784	99 114	259 630	(NA)	-	(NA)	(NA)	358 784	
Lorain city	(NA)	417 406	116 539	300 867	(NA)	-	(NA)	(NA)	417 406	
Lucas	4 267 087	3 033 513	634 721	2 398 792	253 049	-	4 267 087	980 525	3 286 562	
Toledo city	(NA)	1 952 077	377 346	1 574 731	(NA)	-	(NA)	(NA)	1 952 077	
Madison	288 617	227 624	99 775	137 849	8 453	-	288 617	42 540	246 077	
Mahoning	1 984 485	1 545 296	378 684	1 165 612	114 252	-	1 984 485	324 937	1 659 548	
Youngstown city (Part)	(NA)	400 681	89 726	310 955	(NA)	-	(NA)	(NA)	400 681	
Marion	565 397	410 591	127 222	283 369	24 012	-	565 397	130 794	434 603	
Medina	1 202 528	873 528	286 191	687 337	60 028	-	1 202 528	168 972	1 033 556	
Meigs	216 672	126 514	47 317	79 197	5 091	-	216 672	85 067	131 605	
Mercer	355 212	286 945	89 315	197 630	18 155	-	355 212	50 112	305 100	
Miami	848 782	617 881	180 852	437 029	66 215	-	848 782	164 686	684 096	
Monroe	214 673	96 250	31 342	64 908	88 480	-	214 673	49 943	164 730	
Montgomery	5 443 080	3 946 987	991 948	2 955 039	345 831	-	5 443 080	1 150 262	4 292 818	
Dayton city	(NA)	874 191	200 072	674 119	(NA)	-	(NA)	(NA)	874 191	
Kettering city	(NA)	543 710	142 845	400 865	(NA)	-	(NA)	(NA)	543 710	
Morgan	190 192	80 400	33 400	47 000	3 022	-	190 192	106 770	83 422	
Morrow	215 892	169 657	79 857	89 800	14 368	-	215 892	31 867	184 025	
Muskingum	603 500	425 879	127 646	298 233	36 643	-	603 500	140 978	462 522	
Noble	115 219	71 291	37 896	33 395	2 816	-	115 219	41 112	74 107	
Ottawa	761 563	360 467	110 351	250 116	21 842	-	761 563	379 254	382 309	
Paulding	172 112	133 258	58 513	76 745	8 736	-	172 112	30 118	141 994	
Perry	185 878	137 388	50 217	87 171	7 584	-	185 878	40 906	144 972	
Pickaway	403 614	268 107	114 078	154 029	8 555	-	403 614	126 952	276 662	
Pike	144 381	98 815	36 843	61 972	3 792	-	144 381	41 774	102 607	
Portage	1 055 100	800 771	241 478	559 293	54 375	-	1 055 100	199 954	855 146	
Preble	315 423	258 616	100 185	158 431	7 815	-	315 423	48 992	266 431	
Putnam	283 994	226 595	81 097	145 498	10 371	-	283 994	47 028	236 966	
Richland	1 164 089	817 049	227 197	589 852	79 629	-	1 164 089	267 411	896 678	
Mansfield city	(NA)	305 428	74 688	230 740	(NA)	-	(NA)	(NA)	305 428	
Ross	588 985	388 944	113 466	275 478	11 449	-	588 985	188 592	400 393	
Sandusky	590 164	409 742	112 760	296 982	39 249	-	590 164	141 173	448 991	
Scioto	506 040	348 446	96 392	252 054	30 885	-	506 040	120 709	379 331	
Seneca	527 727	368 844	110 702	258 142	35 687	-	527 727	123 196	404 531	
Shelby	455 913	292 917	101 125	191 792	35 145	-	455 913	127 851	328 062	
Stark	3 474 984	2 517 599	673 965	1 843 634	259 799	-	3 474 984	697 586	2 777 398	
Canton city	(NA)	463 387	111 463	351 924	(NA)	-	(NA)	(NA)	463 387	
Summit	4 776 061	3 687 085	940 014	2 747 071	255 855	-	4 776 061	833 121	3 942 940	
Akron city	(NA)	1 214 703	245 472	969 234	(NA)	-	(NA)	(NA)	1 214 706	
Trumbull	2 137 066	1 488 854	360 762	1 138 092	113 800	-	2 137 066	524 412	1 612 654	
Warren city	(NA)	280 311	60 214	220 097	(NA)	-	(NA)	(NA)	280 311	
Youngstown city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Tuscarawas	749 581	529 958	140 490	389 468	71 017	-	749 581	148 606	600 975	
Union	450 605	263 252	90 810	172 442	9 105	-	450 605	178 248	272 357	
Van Wert	288 821	210 336	77 050	133 286	19 194	-	288 821	59 291	229 530	
Vinton	94 593	56 858	24 740	32 116	5 151	-	94 593	32 586	62 007	
Warren	932 766	732 356	222 500	509 856	35 033	-	932 766	165 377	767 389	
Washington	665 554	388 844	99 195	289 649	32 460	-	665 554	244 250	421 304	
Wayne	1 001 706	781 137	209 890	551 447	64 783	-	1 001 706	175 806	825 900	
Williams	347 221	233 582	80 371	153 211	50 258	-	347 221	63 881	283 340	
Wood	1 082 171	804 940	284 736	540 204	65 250	-	1 082 171	211 981	870 190	
Wyandol	203 280	154 247	55 191	99 056	8 582	-	203 280	40 451	162 829	

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real			Personal						
		Total	Land	Improvements							
Oklahoma	11 051 456	7 305 065	1 939 058	5 366 007	1 873 289	724 000	97 000	10 230 456	1 873 102	8 357 354	
Adair	26 858	17 544	5 636	11 908	5 678	3 549	659	22 650	3 636	19 014	
Alfalfa	47 581	29 457	22 54C	6 912	9 857	1 937	385	45 259	6 267	36 992	
Atoka	27 206	16 370	7 413	8 957	4 530	3 014	821	23 871	6 306	17 565	
Beaver	73 851	24 998	15 494	5 504	12 477	1 655	347	71 849	36 376	35 473	
Bockham	95 577	53 895	16 129	37 766	15 588	4 934	888	89 755	26 094	63 661	
Blaine	71 345	35 286	19 356	15 930	17 721	3 043	661	67 641	18 338	49 303	
Bryan	65 272	42 697	12 553	30 144	7 079	7 270	809	57 193	15 496	41 697	
Caddo	118 307	57 356	22 461	34 895	17 898	6 688	1 208	110 411	43 053	67 358	
Canadian	293 726	205 554	61 334	144 220	33 450	16 216	2 857	274 653	54 722	219 931	
Oklahoma City city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Carter	132 451	87 405	17 914	69 491	21 082	10 693	982	120 776	23 964	96 812	
Cherokee	63 333	50 085	11 851	38 224	8 762	7 488	1 330	54 515	4 486	50 029	
Choctaw	26 324	17 948	6 206	11 742	2 701	4 049	658	21 617	5 675	15 942	
Cimarron	27 872	17 009	11 039	5 070	5 430	937	166	26 769	5 433	21 336	
Cleveland	487 534	405 174	82 414	322 760	49 107	30 605	5 300	451 629	33 253	418 376	
Norman city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Oklahoma City city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Coal	29 739	8 805	4 043	4 762	2 855	1 457	272	28 010	18 079	9 931	
Comanche	250 236	185 033	40 860	144 173	34 295	16 667	3 612	229 957	30 908	199 049	
Lawton city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Colton	21 110	14 914	7 271	7 643	3 519	1 863	333	18 914	2 677	16 237	
Craig	43 910	29 306	14 428	14 878	8 031	3 763	453	39 694	6 573	33 121	
Creek	167 669	107 308	22 809	84 499	23 147	14 342	2 698	150 629	37 214	113 415	
Custer	119 787	60 729	16 155	44 574	18 210	5 623	1 005	113 159	40 848	72 311	
Delaware	94 442	76 956	27 919	49 037	12 720	6 345	1 121	86 976	4 766	82 210	
Dewey	42 784	15 958	9 808	6 150	6 915	1 658	240	40 886	19 911	20 975	
Ellis	36 422	16 024	8 754	7 270	6 676	1 507	276	34 639	13 722	20 917	
Garfield	247 035	149 225	46 653	102 572	64 471	15 250	3 073	228 712	33 339	195 373	
Enid city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Garvin	81 896	48 182	12 975	35 207	17 783	7 553	1 158	73 185	15 951	57 234	
Grady	122 546	68 795	17 359	51 437	22 386	9 792	1 984	110 770	31 365	79 405	
Grant	63 138	37 063	27 499	9 564	14 826	1 885	273	60 990	11 449	49 541	
Greer	25 259	17 021	7 185	9 836	6 472	2 135	402	22 724	1 766	20 958	
Harmon	17 454	12 511	6 939	5 572	2 719	1 259	203	15 992	2 224	13 768	
Harper	35 358	11 619	6 551	5 068	6 709	1 283	263	33 812	17 030	16 782	
Haskell	30 244	12 813	4 352	8 461	4 371	2 983	565	26 696	13 060	13 636	
Hughes	38 444	18 214	6 845	11 369	4 556	3 746	679	34 019	15 674	18 345	
Jackson	59 611	42 736	15 097	27 639	9 673	4 958	856	53 797	7 202	46 595	
Jefferson	23 630	15 760	7 550	8 210	4 128	1 932	341	21 357	3 742	17 615	
Johnston	29 133	16 069	7 252	10 817	4 153	2 517	421	26 195	6 911	19 284	
Key	192 149	122 355	30 796	91 559	51 393	13 485	2 686	175 998	18 401	157 597	
Kingfisher	87 391	40 618	18 783	21 835	21 734	3 651	721	83 019	25 039	57 980	
Kiowa	42 214	28 076	15 559	12 517	7 556	3 098	484	38 632	6 582	32 050	
Latimer	27 179	11 470	3 980	7 490	4 062	2 188	373	24 618	11 647	12 971	
Le Flore	67 360	39 366	11 187	28 179	8 955	9 728	1 284	56 348	19 039	37 309	
Lincoln	77 270	45 389	16 679	28 710	9 078	7 533	805	68 932	22 303	46 129	
Logan	95 136	59 382	21 711	37 671	9 172	7 134	1 306	88 696	26 582	60 114	
Love	22 786	16 054	7 192	8 802	2 700	2 107	329	20 350	3 992	16 358	
McCain	68 454	43 096	12 011	31 085	11 070	5 583	1 077	61 814	14 288	47 526	
Oklahoma City city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
McCurtain	75 161	38 988	10 099	28 889	24 937	8 096	1 313	65 752	13 236	52 518	
McIntosh	37 765	27 161	10 124	17 037	4 466	3 856	763	33 155	6 138	27 018	
Major	61 948	25 907	14 036	11 871	12 564	2 270	367	59 311	23 477	35 834	
Marshall	30 747	20 176	5 684	14 492	4 900	3 021	549	27 177	5 671	21 506	
Mayer	90 307	61 221	18 798	42 423	20 636	8 315	978	81 014	8 450	72 564	
Murray	54 478	19 384	6 073	13 311	4 795	3 459	375	30 644	10 299	20 345	
Muskogee	255 293	122 248	32 127	90 121	22 183	16 188	2 323	236 782	110 862	125 920	
Noble	100 419	27 520	12 004	15 516	9 084	2 980	552	96 807	63 815	33 072	
Nowata	31 091	22 147	9 292	12 855	4 689	2 968	564	27 559	4 255	23 304	
Oklfuskee	31 618	15 607	5 938	9 669	5 264	2 816	394	29 408	10 747	17 661	
Oklahoma	2 210 829	1 548 086	327 835	1 220 271	447 285	132 617	1 425	2 076 707	215 458	1 861 249	
Midwest City city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Oklahoma City city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Okmulgee	90 057	57 636	14 364	43 272	17 215	10 096	1 762	78 199	15 206	62 993	
Osage	123 955	85 677	21 329	64 348	16 700	10 155	1 941	111 859	21 578	90 281	
Tulsa city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Ottawa	70 975	48 249	14 521	33 728	14 191	7 974	1 551	61 450	8 535	52 915	
Pawnee	54 337	35 302	11 883	23 419	8 611	3 944	878	49 515	10 424	39 091	
Payne	171 010	119 936	31 744	88 192	29 840	11 016	1 968	158 028	21 225	136 801	
Pittsburg	89 154	54 679	16 541	38 138	10 431	10 172	1 970	77 012	24 044	52 968	
Pontotoc	89 425	51 507	9 998	41 509	12 951	8 175	1 103	80 147	24 967	55 180	
Pottawatomie	149 913	106 548	26 266	80 282	19 278	14 162	1 891	133 860	24 067	109 773	
Oklahoma City city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Pushmataha	22 076	15 603	7 929	7 674	2 573	3 085	495	18 493	3 900	14 596	
Roger Mills	45 823	14 947	8 352	6 595	6 183	1 130	195	44 498	24 693	19 805	
Rogers	246 955	132 637	31 005	101 632	36 451	13 205	1 946	231 804	77 867	153 937	
Tulsa city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Seminole	79 149	33 147	7 724	25 423	9 026	6 942	1 218	70 989	38 976	34 013	
Sequoyah	52 963	40 002	9 049	30 953	4 160	8 505	1 042	43 416	8 601	34 815	
Stephens	117 837	80 520	13 855	68 665	21 287	11 552	2 255	104 040	16 030	88 010	
Texas	101 081	48 979	22 797	26 182	25 351	3 829	755	96 497	26 751	69 746	
Tillman	39 848	26 718	13 572	13 146	9 597	2 790	503	38 555	3 533	33 022	
Tulsa	2 240 048	1 674 259	364 480	1 309 779	375 799	109 774	14 125	2 116 149	189 990	1 926 159	
Tulsa city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
Wagoner	105 915	79 848	18 210	61 638	12 649	11 250	1 949	92 716	13 418	79 298	
Washington	171 195	132 486	26 602	105 884	25 799	13 691	2 283	155 241	12 930	142 311	
Washita	59 812	28 580	16 025	12 555	12 671	3 184	424	56 204	18 561	37 643	
Woods	60 007	28 171	14 804	13 367	10 023	2 785	487	56 755	21 813	34 942	
Woodward	93 242	49 544	16 782	32 762	15 916	4 917	872	87 453	27 872	59 671	

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

(Thousand dollars) Detail may not add to total due to rounding. For meaning of symbols, see text)

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹	Assessed value subject to tax after deduction of partial exemptions				
	Total State-assessed property	Locally assessed property					Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Personal						
Oregon	83 198 724	72 573 500	26 393 610	46 179 890	4 948 847	230 461	26 709	82 941 554	5 676 377	77 265 177	
Baker	497 273	344 337	107 950	236 387	16 637	1 772	54	495 447	136 299	359 148	
Be lion	1 831 080	1 685 900	594 814	1 091 086	79 723	4 378	693	1 826 009	65 457	1 760 552	
Clackamas	8 617 933	7 868 719	3 012 471	4 856 248	393 665	18 118	2 132	8 597 683	355 549	8 242 134	
Portland city (Part)	28 635	27 376	8 187	19 189	914	113	-	28 522	345	28 177	
Clatsop	1 365 273	1 251 221	511 156	740 065	62 928	3 529	194	1 361 550	51 124	1 310 426	
Columbia	1 412 927	855 409	291 864	563 545	47 590	2 840	165	1 409 922	509 928	899 994	
Coos	1 424 944	1 233 696	512 480	721 216	123 692	6 683	1 226	1 417 035	67 556	1 349 479	
Crook	358 233	320 056	103 354	216 702	17 745	1 234	82	356 917	20 432	336 485	
Curry	617 691	572 747	315 667	257 080	31 859	1 672	246	615 773	13 085	602 688	
Deschutes	2 397 314	2 185 374	882 954	1 302 420	97 658	6 224	484	2 390 606	114 282	2 276 324	
Douglas	2 532 541	2 136 776	843 810	1 292 966	237 306	7 864	1 860	2 522 817	159 459	2 363 358	
Gilham	107 026	87 246	50 356	36 890	2 577	195	-	106 831	17 203	89 628	
Grant	224 474	182 414	76 704	105 710	26 555	568	-	223 891	15 505	208 386	
Harney	208 313	158 084	68 849	89 235	8 293	575	15	207 723	41 936	165 787	
Hood River	471 178	415 516	142 289	273 227	22 816	1 465	105	469 608	32 846	436 762	
Jackson	4 038 999	3 549 530	1 486 772	2 062 758	291 302	25 945	4 084	4 008 970	198 167	3 810 803	
Jefferson	424 148	262 754	106 091	156 663	9 861	694	83	423 392	151 534	271 858	
Josephine	1 818 655	1 612 532	801 149	811 383	13 414	6 829	2 051	1 809 975	74 709	1 735 266	
Klamath	1 740 447	1 435 050	585 688	849 362	115 674	4 981	688	1 734 778	189 723	1 545 055	
Lake	283 816	225 344	124 224	101 120	18 250	525	73	283 220	40 220	243 000	
Lane	6 843 222	6 175 856	1 963 956	4 211 900	419 260	17 911	2 733	6 822 578	248 106	6 574 472	
Eugene city	2 850 133	2 611 798	741 105	1 870 693	148 237	6 580	578	2 842 995	90 098	2 752 897	
Lincoln	1 791 107	1 873 266	789 539	846 727	79 558	4 555	-	1 786 552	78 283	1 708 269	
Linn	2 258 203	1 930 254	646 557	1 323 697	171 472	6 618	1 300	2 250 285	116 477	2 133 808	
Malheur	727 174	621 268	238 192	383 076	42 073	1 897	475	724 802	63 933	660 969	
Marion	5 007 339	4 438 007	1 489 785	2 948 222	279 482	16 215	2 770	4 988 354	289 850	4 698 504	
Salem city (Part)	2 166 778	1 815 004	630 530	1 284 474	135 170	6 433	819	2 159 527	116 604	2 042 923	
Morrow	879 492	301 480	102 428	199 052	17 114	567	80	878 845	560 898	317 947	
Multnomah	18 862 878	16 461 726	5 309 967	11 151 759	1 153 273	49 814	1 359	18 811 611	1 247 879	17 563 732	
Portland city (Part)	14 253 197	12 284 309	3 890 449	8 393 860	946 061	37 179	39	14 215 979	1 022 827	13 193 152	
Polk	1 033 462	945 116	293 547	651 569	43 717	3 900	340	1 029 222	44 829	984 393	
Salem city (Part)	268 360	254 376	67 858	186 518	5 952	1 353	-	267 007	8 032	258 975	
Sherman	89 170	81 552	48 714	32 838	2 516	260	27	88 883	15 102	73 781	
Tillamook	884 430	822 591	416 868	405 723	25 779	2 865	185	881 280	36 060	845 220	
Umatilla	1 524 174	1 314 880	459 120	855 760	71 092	5 102	462	1 518 610	138 202	1 380 408	
Union	574 750	463 883	163 824	300 059	40 577	2 225	118	572 407	70 290	502 117	
Wallowa	274 267	201 311	86 082	115 229	10 471	711	65	273 491	62 485	211 006	
Wasco	624 024	542 410	195 850	346 560	30 244	2 038	213	621 773	51 370	570 403	
Washington	9 749 518	8 687 460	3 079 647	5 607 813	727 709	15 208	1 587	9 732 723	334 349	9 398 374	
Portland city (Part)	27 063	24 746	7 516	17 230	1 324	-	-	27 063	993	26 070	
Wheeler	50 143	43 642	20 419	23 223	2 851	182	-	49 961	3 650	46 311	
Yamhill	1 643 103	1 486 093	473 493	1 012 600	95 910	4 302	771	1 638 030	61 100	1 576 930	
Pennsylvania²	46 992 997	46 992 997	(NA)	(NA)	-	-	-	46 992 997	-	46 992 997	
Adams	176 344	176 344	(NA)	(NA)	-	-	-	176 344	-	176 344	
Allegheny	6 616 077	6 616 077	(NA)	(NA)	-	-	-	6 616 077	-	6 616 077	
Penn Hills twp	218 359	218 359	(NA)	(NA)	-	-	-	218 359	-	218 359	
Pittsburgh city	1 815 116	1 815 116	(NA)	(NA)	-	-	-	1 815 116	-	1 815 116	
Armstrong	203 720	203 720	(NA)	(NA)	-	-	-	203 720	-	203 720	
Beaver	1 575 135	1 575 135	(NA)	(NA)	-	-	-	1 575 135	-	1 575 135	
Bedford	75 002	75 002	(NA)	(NA)	-	-	-	75 002	-	75 002	
Berks	708 634	708 634	(NA)	(NA)	-	-	-	708 634	-	708 634	
Reading city	117 285	117 285	(NA)	(NA)	-	-	-	117 285	-	117 285	
Blair	409 499	409 499	(NA)	(NA)	-	-	-	409 499	-	409 499	
Altoona city	142 666	142 666	(NA)	(NA)	-	-	-	142 666	-	142 666	
Bradford	173 162	173 162	(NA)	(NA)	-	-	-	173 162	-	173 162	
Bucks	1 280 399	1 280 399	(NA)	(NA)	-	-	-	1 280 399	-	1 280 399	
Sensalem twp	132 137	132 137	(NA)	(NA)	-	-	-	132 137	-	132 137	
Bristol twp	97 817	97 817	(NA)	(NA)	-	-	-	97 817	-	97 817	
Butler	616 027	616 027	(NA)	(NA)	-	-	-	616 027	-	616 027	
Cambria	460 375	460 375	(NA)	(NA)	-	-	-	460 375	-	460 375	
Cameron	60 670	60 670	(NA)	(NA)	-	-	-	60 670	-	60 670	
Carbon	133 829	133 829	(NA)	(NA)	-	-	-	133 829	-	133 829	
Centre	177 410	177 410	(NA)	(NA)	-	-	-	177 410	-	177 410	
Chester	1 187 621	1 187 621	(NA)	(NA)	-	-	-	1 187 621	-	1 187 621	
Clarion	117 931	117 931	(NA)	(NA)	-	-	-	117 931	-	117 931	
Clearfield	263 416	263 416	(NA)	(NA)	-	-	-	263 416	-	263 416	
Clinton	269 134	269 134	(NA)	(NA)	-	-	-	269 134	-	269 134	
Columbia	110 937	110 937	(NA)	(NA)	-	-	-	110 937	-	110 937	
Crawford	766 117	766 117	(NA)	(NA)	-	-	-	766 117	-	766 117	
Cumberland	599 424	599 424	(NA)	(NA)	-	-	-	599 424	-	599 424	
Dauphin	4 382 269	4 382 269	(NA)	(NA)	-	-	-	4 382 269	-	4 382 269	
Harrisburg city	725 999	725 999	(NA)	(NA)	-	-	-	725 999	-	725 999	
Delaware	720 908	720 908	(NA)	(NA)	-	-	-	720 908	-	720 908	
Haverford twp	70 480	70 480	(NA)	(NA)	-	-	-	70 480	-	70 480	
Upper Darby twp	102 647	102 647	(NA)	(NA)	-	-	-	102 647	-	102 647	
Elk	147 785	147 785	(NA)	(NA)	-	-	-	147 785	-	147 785	
Erie	669 694	669 694	(NA)	(NA)	-	-	-	669 694	-	669 694	
Ene city	211 786	211 786	(NA)	(NA)	-	-	-	211 786	-	211 786	
Fayette	203 527	203 527	(NA)	(NA)	-	-	-	203 527	-	203 527	
Forest	58 447	58 447	(NA)	(NA)	-	-	-	58 447	-	58 447	
Franklin	259 322	259 322	(NA)	(NA)	-	-	-	259 322	-	259 322	
Fulton	35 634	35 634	(NA)	(NA)	-	-	-	35 634	-	35 634	
Greene	156 201	156 201	(NA)	(NA)	-	-	-	156 201	-	156 201	

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total including State-assessed property	Locally assessed property				Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Personal						
Pennsylvania²—Con											
Huntingdon.....	164 609	164 609	(NA)	(NA)	-	-	-	164 609	-	164 609	
Indiana.....	195 064	195 064	(NA)	(NA)	-	-	-	195 064	-	195 064	
Jefferson.....	85 147	85 147	(NA)	(NA)	-	-	-	85 147	-	85 147	
Juniata.....	64 229	64 229	(NA)	(NA)	-	-	-	64 229	-	64 229	
Lackawanna.....	1 069 671	1 069 671	(NA)	(NA)	-	-	-	1 069 671	-	1 069 671	
Scranton city.....	376 316	376 316	(NA)	(NA)	-	-	-	376 316	-	376 316	
Lancaster.....	2 392 209	2 392 209	(NA)	(NA)	-	-	-	2 392 209	-	2 392 209	
Lancaster city.....	260 120	260 120	(NA)	(NA)	-	-	-	260 120	-	260 120	
Lawrence.....	319 490	319 490	(NA)	(NA)	-	-	-	319 490	-	319 490	
Lebanon.....	353 192	353 192	(NA)	(NA)	-	-	-	353 192	-	353 192	
Lehigh.....	1 369 296	1 369 296	(NA)	(NA)	-	-	-	1 369 296	-	1 369 296	
Allentown city.....	409 591	409 591	(NA)	(NA)	-	-	-	409 591	-	409 591	
Bethlehem city (Part).....	116 358	116 358	(NA)	(NA)	-	-	-	116 358	-	116 358	
Luzerne.....	561 693	561 693	(NA)	(NA)	-	-	-	561 693	-	561 693	
Lycoming.....	680 597	680 597	(NA)	(NA)	-	-	-	680 597	-	680 597	
McKean.....	121 614	121 614	(NA)	(NA)	-	-	-	121 614	-	121 614	
Marcus.....	314 868	314 868	(NA)	(NA)	-	-	-	314 868	-	314 868	
Mifflin.....	117 365	117 365	(NA)	(NA)	-	-	-	117 365	-	117 365	
Monroe.....	380 594	380 594	(NA)	(NA)	-	-	-	380 594	-	380 594	
Montgomery.....	2 055 525	2 055 525	(NA)	(NA)	-	-	-	2 055 525	-	2 055 525	
Abington twp.....	174 581	174 581	(NA)	(NA)	-	-	-	174 581	-	174 581	
Lower Merion twp.....	298 274	298 274	(NA)	(NA)	-	-	-	298 274	-	298 274	
Montour.....	40 935	40 935	(NA)	(NA)	-	-	-	40 935	-	40 935	
Northampton.....	966 725	966 725	(NA)	(NA)	-	-	-	966 725	-	966 725	
Bethlehem city (Part).....	170 199	170 199	(NA)	(NA)	-	-	-	170 199	-	170 199	
Northumberland.....	136 207	136 207	(NA)	(NA)	-	-	-	136 207	-	136 207	
Parry.....	121 536	121 536	(NA)	(NA)	-	-	-	121 536	-	121 536	
Philadelphia city ^a	6 722 407	6 722 407	(NA)	(NA)	-	-	-	6 722 407	-	6 722 407	
Pike.....	69 939	69 939	(NA)	(NA)	-	-	-	69 939	-	69 939	
Potter.....	58 281	58 281	(NA)	(NA)	-	-	-	58 281	-	58 281	
Schuylkill.....	461 296	461 296	(NA)	(NA)	-	-	-	461 296	-	461 296	
Snyder.....	60 941	60 941	(NA)	(NA)	-	-	-	60 941	-	60 941	
Somerset.....	203 461	203 461	(NA)	(NA)	-	-	-	203 461	-	203 461	
Sullivan.....	23 551	23 551	(NA)	(NA)	-	-	-	23 551	-	23 551	
Susquehanna.....	124 695	124 695	(NA)	(NA)	-	-	-	124 695	-	124 695	
Tioga.....	113 480	113 480	(NA)	(NA)	-	-	-	113 480	-	113 480	
Union.....	82 010	82 010	(NA)	(NA)	-	-	-	82 010	-	82 010	
Venango.....	289 671	289 671	(NA)	(NA)	-	-	-	289 671	-	289 671	
Warren.....	311 660	311 660	(NA)	(NA)	-	-	-	311 660	-	311 660	
Washington.....	902 449	902 449	(NA)	(NA)	-	-	-	902 449	-	902 449	
Wayne.....	233 365	233 365	(NA)	(NA)	-	-	-	233 365	-	233 365	
Westmoreland.....	2 700 623	2 700 623	(NA)	(NA)	-	-	-	2 700 623	-	2 700 623	
Wyoming.....	56 334	56 334	(NA)	(NA)	-	-	-	56 334	-	56 334	
York.....	475 638	475 638	(NA)	(NA)	-	-	-	475 638	-	475 638	
Rhode Island²											
Bristol.....	1 396 561	1 229 010	(NA)	(NA)	167 551	30 125	1 558	1 364 878	-	1 364 878	
Kent.....	3 249 282	2 625 697	(NA)	(NA)	623 585	52 770	8 776	3 187 736	-	3 187 736	
Warwick city.....	1 601 655	1 217 049	(NA)	(NA)	384 606	17 361	6 729	1 577 565	-	1 577 565	
Newport.....	2 555 226	2 275 535	(NA)	(NA)	279 491	38 419	3 670	2 513 137	-	2 513 137	
Providence.....	10 299 383	8 273 995	(NA)	(NA)	2 025 388	290 199	29 337	9 979 847	-	9 979 847	
Cranston city.....	1 785 327	1 476 868	(NA)	(NA)	308 359	69 431	6 076	1 709 820	-	1 709 820	
East Providence city.....	1 332 281	1 066 222	(NA)	(NA)	266 599	42 593	1 798	1 287 890	-	1 287 890	
Pawtucket city.....	1 170 863	893 308	(NA)	(NA)	177 555	44 926	9 658	1 116 279	-	1 116 279	
Providence city.....	1 577 309	1 081 407	(NA)	(NA)	495 902	24 936	2 719	1 549 652	-	1 549 652	
Washington.....	3 489 031	3 067 636	(NA)	(NA)	401 196	29 652	2 995	3 456 384	-	3 456 384	
South Carolina^{2 10 87}											
Abbeville.....	30 976	13 247	(NA)	(NA)	6 754	(NA)	-	24 530	4 800	19 730	
Alken.....	163 145	84 363	(NA)	(NA)	15 081	(NA)	-	30 976	2 648	28 328	
Allendale.....	15 033	8 600	(NA)	(NA)	53 499	(NA)	-	163 145	25 283	137 862	
Anderson.....	225 779	125 968	(NA)	(NA)	4 257	(NA)	-	15 033	2 176	12 857	
Bamberg.....	17 533	10 201	(NA)	(NA)	07 792	(NA)	-	225 779	32 019	193 760	
Barnwell.....	24 530	12 976	(NA)	(NA)	4 373	(NA)	-	17 533	2 959	14 574	
Beaufort.....	274 753	230 443	(NA)	(NA)	25 639	(NA)	-	274 753	18 671	256 082	
Berkeley.....	187 481	107 006	(NA)	(NA)	55 451	(NA)	-	187 481	25 024	162 457	
North Charleston city (Part).....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Calhoun.....	32 568	14 403	(NA)	(NA)	16 240	(NA)	-	32 568	1 925	30 643	
Charleston.....	520 687	354 513	(NA)	(NA)	100 465	(NA)	-	520 687	65 709	454 978	
Charleston city.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
North Charleston city (Part).....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Cherokee.....	65 261	27 100	(NA)	(NA)	27 200	(NA)	-	65 261	10 961	54 300	
Chester.....	44 398	19 995	(NA)	(NA)	17 968	(NA)	-	44 398	6 435	37 963	
Chesterfield.....	48 410	28 998	(NA)	(NA)	14 572	(NA)	-	48 410	4 840	43 570	
Clarendon.....	25 151	16 484	(NA)	(NA)	5 838	(NA)	-	25 151	2 831	22 320	
Colleton.....	55 860	32 520	(NA)	(NA)	10 406	(NA)	-	55 860	12 934	42 926	
Darlington.....	109 807	45 168	(NA)	(NA)	29 729	(NA)	-	109 807	34 810	74 997	
Dillon.....	36 386	18 132	(NA)	(NA)	7 006	(NA)	-	36 386	11 248	25 138	
Dorchester.....	103 891	59 675	(NA)	(NA)	36 945	(NA)	-	103 891	10 271	93 620	
North Charleston city (Part).....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Edgefield.....	22 305	12 067	(NA)	(NA)	7 050	(NA)	-	22 305	3 166	19 137	
Fairfield.....	87 653	15 291	(NA)	(NA)	5 196	(NA)	-	87 653	67 166	20 487	
Florence.....	164 302	90 403	(NA)	(NA)	50 407	(NA)	-	164 302	23 492	140 810	
Georgetown.....	152 776	82 921	(NA)	(NA)	62 380	(NA)	-	152 776	7 475	145 301	
Greenville.....	571 400	323 631	(NA)	(NA)	169 101	(NA)	-	571 400	78 668	492 732	
Greenville city.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)	
Greenwood.....	96 827	56 595	(NA)	(NA)	29 285	(NA)	-	96 827	10 947	85 880	
Hampton.....	21 984	11 566	(NA)	(NA)	6 335	(NA)	-	21 984	4 083	17 901	

See footnotes at end of table.

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Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property	
		Total	Land	Improvements						Personal
South Carolina^{2 16 27}—Con										
Horry	316 400	233 035	(NA)	(NA)	55 599	(NA)	-	316 400	27 766	288 634
Jasper	17 484	11 160	(NA)	(NA)	2 971	(NA)	-	17 484	3 353	14 131
Kershaw	80 023	41 977	(NA)	(NA)	30 449	(NA)	-	80 023	7 597	72 426
Lancaster	60 060	33 856	(NA)	(NA)	19 004	(NA)	-	60 060	7 200	52 860
Laurens	59 425	33 393	(NA)	(NA)	19 149	(NA)	-	59 425	6 883	52 542
Lee	16 083	9 168	(NA)	(NA)	4 898	(NA)	-	16 083	2 017	14 066
Lexington	265 682	152 941	(NA)	(NA)	75 958	(NA)	-	265 682	36 783	228 899
McCormick	9 062	5 201	(NA)	(NA)	2 472	(NA)	-	9 062	1 389	7 673
Manion	35 692	20 456	(NA)	(NA)	10 334	(NA)	-	35 692	4 902	30 790
Marlboro	27 638	16 438	(NA)	(NA)	7 721	(NA)	-	27 638	3 479	24 159
Newberry	45 058	23 966	(NA)	(NA)	13 323	(NA)	-	45 058	7 769	37 289
Oconee	113 617	47 479	(NA)	(NA)	21 913	(NA)	-	113 617	44 225	69 392
Orangeburg	99 375	54 789	(NA)	(NA)	31 412	(NA)	-	99 375	13 174	86 201
Pickens	116 455	62 264	(NA)	(NA)	32 441	(NA)	-	116 455	21 750	94 705
Richland	423 747	230 803	(NA)	(NA)	117 855	(NA)	-	423 747	75 089	348 658
Columbia city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Saluda	13 764	8 587	(NA)	(NA)	3 498	(NA)	-	13 764	1 679	12 085
Spartanburg	343 305	194 331	(NA)	(NA)	101 612	(NA)	-	343 305	47 362	295 943
Sumter	99 648	63 848	(NA)	(NA)	23 855	(NA)	-	99 648	11 945	87 703
Union	38 114	19 039	(NA)	(NA)	14 513	(NA)	-	38 114	4 502	33 612
Williamsburg	43 743	26 664	(NA)	(NA)	12 626	(NA)	-	43 743	4 453	39 290
York	167 521	81 903	(NA)	(NA)	62 045	(NA)	-	167 521	23 573	143 948
South Dakota	6 906 359	6 440 129	(NA)	(NA)	-	128 495	-	6 777 864	466 230	6 311 634
Aurora	44 212	43 487	(NA)	(NA)	-	1 418	-	42 794	725	42 069
Beadle	191 482	175 000	(NA)	(NA)	-	3 754	-	187 728	16 482	171 246
Bennett	25 825	25 818	(NA)	(NA)	-	936	-	24 889	7	24 882
Bon Homme	57 264	55 640	(NA)	(NA)	-	2 683	-	54 581	1 624	52 957
Brookings	196 274	192 516	(NA)	(NA)	-	4 011	-	192 263	3 758	188 505
Brown	316 849	287 098	(NA)	(NA)	-	3 843	-	313 006	29 751	283 255
Brule	49 648	47 714	(NA)	(NA)	-	1 194	-	48 454	1 934	46 520
Buffalo	10 110	10 092	(NA)	(NA)	-	205	-	9 905	18	9 887
Butte	74 664	69 839	(NA)	(NA)	-	1 656	-	73 008	4 825	68 183
Campbell	40 879	40 435	(NA)	(NA)	-	1 242	-	39 637	444	39 193
Charles Mix	65 348	62 826	(NA)	(NA)	-	2 391	-	62 957	2 522	60 435
Clark	75 841	64 269	(NA)	(NA)	-	2 082	-	73 759	11 572	62 187
Clay	120 849	110 633	(NA)	(NA)	-	2 961	-	117 688	10 016	107 672
Codington	237 760	219 577	(NA)	(NA)	-	2 912	-	234 848	18 183	216 665
Corson	33 501	32 643	(NA)	(NA)	-	960	-	32 541	858	31 683
Custer	57 864	53 997	(NA)	(NA)	-	764	-	57 100	3 867	53 233
DeSoto	173 905	163 915	(NA)	(NA)	-	1 733	-	172 172	9 990	162 182
Day	96 189	92 106	(NA)	(NA)	-	3 324	-	92 865	4 033	88 782
Dewey	81 968	53 155	(NA)	(NA)	-	2 208	-	59 748	6 801	50 947
Dewey	20 320	20 067	(NA)	(NA)	-	671	-	19 649	253	19 396
Douglas	43 417	42 904	(NA)	(NA)	-	2 025	-	41 392	513	40 879
Edmunds	94 889	89 030	(NA)	(NA)	-	2 431	-	92 458	5 859	86 799
Fall River	68 870	58 983	(NA)	(NA)	-	1 187	-	67 683	10 577	56 906
Faulk	47 506	46 846	(NA)	(NA)	-	1 012	-	46 494	658	45 836
Grant	135 116	72 254	(NA)	(NA)	-	1 983	-	133 133	62 862	70 271
Gregory	46 250	44 901	(NA)	(NA)	-	1 794	-	44 456	1 349	43 107
Haakon	33 193	32 977	(NA)	(NA)	-	1 062	-	32 131	3 915	28 216
Hamlin	59 857	53 721	(NA)	(NA)	-	2 242	-	57 615	6 136	51 479
Hand	105 523	103 814	(NA)	(NA)	-	2 937	-	102 586	1 709	100 877
Hanson	41 973	40 855	(NA)	(NA)	-	1 683	-	40 290	1 118	39 172
Harding	34 390	33 624	(NA)	(NA)	-	788	-	33 602	766	32 836
Hughes	143 939	139 055	(NA)	(NA)	-	715	-	143 224	4 884	138 340
Hutchinson	119 594	118 683	(NA)	(NA)	-	4 393	-	115 201	2 911	112 290
Hyde	24 188	23 851	(NA)	(NA)	-	378	-	23 810	337	23 473
Jackson	26 422	26 101	(NA)	(NA)	-	639	-	25 763	321	25 462
Jerauld	29 529	28 986	(NA)	(NA)	-	1 030	-	28 499	543	27 956
Jones	38 188	37 291	(NA)	(NA)	-	884	-	37 304	897	36 407
Kingsbury	74 184	69 055	(NA)	(NA)	-	3 012	-	71 152	5 109	66 043
Lake	112 884	109 428	(NA)	(NA)	-	2 418	-	110 486	3 458	107 010
Lawrence	164 502	150 496	(NA)	(NA)	-	772	-	163 730	14 006	149 724
Lincoln	161 599	154 743	(NA)	(NA)	-	5 325	-	158 274	6 856	149 418
Sioux Falls city (Part)	(NA)	(NA)	(NA)	(NA)	-	(NA)	-	(NA)	(NA)	(NA)
Lyman	44 841	43 895	(NA)	(NA)	-	660	-	44 181	948	43 235
McCook	71 348	68 793	(NA)	(NA)	-	2 928	-	68 420	2 555	65 865
McPherson	89 224	70 377	(NA)	(NA)	-	1 729	-	87 495	18 847	68 648
Marshall	61 553	59 879	(NA)	(NA)	-	1 761	-	59 792	1 674	58 118
Meade	141 075	134 378	(NA)	(NA)	-	886	-	140 189	6 697	133 492
Mellette	21 323	21 299	(NA)	(NA)	-	504	-	20 619	24	20 795
Miner	53 989	52 668	(NA)	(NA)	-	2 386	-	51 603	1 321	50 282
Minnehaha	1 048 014	963 368	(NA)	(NA)	-	7 479	-	1 038 535	82 648	955 889
Sioux Falls city (Part)	(NA)	(NA)	(NA)	(NA)	-	(NA)	-	(NA)	(NA)	(NA)
Moody	75 006	73 447	(NA)	(NA)	-	3 284	-	71 722	1 559	70 183
Pennington	644 371	598 739	(NA)	(NA)	-	1 491	-	642 880	47 632	595 248
Perkins	72 866	71 906	(NA)	(NA)	-	1 584	-	71 282	980	70 322
Potter	51 200	49 780	(NA)	(NA)	-	977	-	50 223	1 420	48 803
Roberts	71 144	68 269	(NA)	(NA)	-	2 415	-	68 729	2 875	65 854

See footnotes at end of table

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Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
South Dakota—Con										
Sanborn	29 055	27 908	(NA)	(NA)	-	729	-	28 326	1 149	27 177
Shannon	6 673	6 402	(NA)	(NA)	-	182	-	6 491	271	6 220
Spink	149 715	138 242	(NA)	(NA)	-	4 253	-	145 462	11 473	133 989
Stanley	38 013	36 994	(NA)	(NA)	-	400	-	37 613	1 019	36 594
Sully	66 195	65 841	(NA)	(NA)	-	843	-	65 352	354	64 998
Todd	17 665	17 206	(NA)	(NA)	-	790	-	16 875	459	16 416
Tripp	83 024	80 718	(NA)	(NA)	-	1 858	-	81 166	2 306	78 860
Turner	98 208	96 891	(NA)	(NA)	-	4 085	-	94 123	1 317	92 806
Union	127 547	124 412	(NA)	(NA)	-	4 533	-	123 014	3 135	119 879
Walworth	86 395	81 584	(NA)	(NA)	-	1 765	-	84 630	4 811	79 819
Yankton	187 242	177 347	(NA)	(NA)	-	1 051	-	186 191	9 895	176 296
Ziebach	16 340	16 251	(NA)	(NA)	-	464	-	15 876	89	15 787
Tennessee^{2a}	29 293 221	24 345 114	(NA)	(NA)	2 860 886	-	-	29 293 221	2 087 221	27 206 000
Anderson	382 836	334 992	(NA)	(NA)	21 682	-	-	382 836	26 162	356 674
Bedford	97 654	81 034	(NA)	(NA)	6 930	-	-	97 654	9 690	87 964
Benton	63 068	56 404	(NA)	(NA)	2 078	-	-	63 068	4 588	58 480
Bledsoe	52 356	44 077	(NA)	(NA)	1 171	-	-	52 356	7 108	45 248
Blount	333 056	264 143	(NA)	(NA)	50 013	-	-	333 056	18 900	314 156
Bradley	502 326	421 221	(NA)	(NA)	51 323	-	-	502 326	29 782	472 544
Campbell	159 590	130 858	(NA)	(NA)	12 438	-	-	159 590	16 294	143 296
Cannon	45 260	40 510	(NA)	(NA)	647	-	-	45 260	4 103	41 157
Carroll	108 184	92 039	(NA)	(NA)	7 894	-	-	108 184	8 251	99 933
Carter	139 156	120 982	(NA)	(NA)	12 047	-	-	139 156	6 127	133 029
Cheatham	87 815	72 526	(NA)	(NA)	5 963	-	-	87 815	9 326	78 489
Chester	56 710	48 713	(NA)	(NA)	1 863	-	-	56 710	6 134	50 576
Claiborne	115 877	99 707	(NA)	(NA)	3 258	-	-	115 877	12 912	102 965
Clay	30 571	26 574	(NA)	(NA)	1 331	-	-	30 571	2 666	27 905
Cocke	125 627	107 011	(NA)	(NA)	6 789	-	-	125 627	11 827	113 800
Coffee	229 378	201 350	(NA)	(NA)	14 040	-	-	229 378	13 988	215 390
Crockett	85 428	72 353	(NA)	(NA)	5 130	-	-	85 428	7 945	77 483
Cumberland	132 350	110 872	(NA)	(NA)	9 753	-	-	132 350	11 725	120 625
Davidson Co -Nashville ⁵	5 084 741	4 352 511	(NA)	(NA)	439 196	-	-	5 084 741	293 034	4 791 707
Decatur	45 988	39 975	(NA)	(NA)	1 869	-	-	45 988	4 144	41 844
De Kalb	69 763	61 294	(NA)	(NA)	3 256	-	-	69 763	5 213	64 550
Dickson	129 665	111 269	(NA)	(NA)	7 455	-	-	129 665	10 941	118 724
Dyer	121 918	97 808	(NA)	(NA)	10 129	-	-	121 918	13 983	107 935
Fayette	127 960	101 865	(NA)	(NA)	7 740	-	-	127 960	18 355	109 605
Fentress	70 021	60 170	(NA)	(NA)	2 857	-	-	70 021	6 994	63 027
Franklin	154 924	137 217	(NA)	(NA)	4 512	-	-	154 924	13 195	141 729
Gibson	232 503	193 380	(NA)	(NA)	17 834	-	-	232 503	21 289	211 214
Giles	127 916	101 207	(NA)	(NA)	12 877	-	-	127 916	13 832	114 084
Grainger	72 569	64 196	(NA)	(NA)	689	-	-	72 569	7 684	64 885
Greene	306 494	266 511	(NA)	(NA)	21 225	-	-	306 494	18 758	287 736
Grundy	47 919	38 320	(NA)	(NA)	1 099	-	-	47 919	8 500	39 419
Hamblen	360 543	294 403	(NA)	(NA)	41 233	-	-	360 543	24 907	335 636
Hamilton	2 043 286	1 660 320	(NA)	(NA)	230 873	-	-	2 043 286	151 493	1 891 793
Chattanooga city	1 376 264	1 064 076	(NA)	(NA)	206 437	-	-	1 376 264	105 751	1 270 513
Hancock	23 974	20 020	(NA)	(NA)	52	-	-	23 974	3 902	20 072
Hardeman	102 712	82 484	(NA)	(NA)	8 984	-	-	102 712	11 244	91 468
Hardin	162 231	104 402	(NA)	(NA)	41 034	-	-	162 231	16 795	145 436
Hawkins	210 380	163 096	(NA)	(NA)	29 271	-	-	210 380	18 013	192 367
Haywood	119 424	90 598	(NA)	(NA)	14 460	-	-	119 424	14 366	105 058
Henderson	86 933	74 935	(NA)	(NA)	4 191	-	-	86 933	7 807	79 126
Henry	164 212	137 089	(NA)	(NA)	12 325	-	-	164 212	14 798	149 414
Hickman	91 595	73 711	(NA)	(NA)	2 564	-	-	91 595	15 320	76 275
Houston	21 971	18 632	(NA)	(NA)	1 387	-	-	21 971	1 952	20 019
Humphreys	116 361	84 049	(NA)	(NA)	21 120	-	-	116 361	11 192	105 169
Jackson	39 243	31 312	(NA)	(NA)	2 788	-	-	39 243	5 143	34 100
Jefferson	161 339	137 974	(NA)	(NA)	9 057	-	-	161 339	14 308	147 031
Johnson	50 160	40 110	(NA)	(NA)	5 902	-	-	50 160	4 148	46 012
Knox	2 612 504	2 309 063	(NA)	(NA)	149 593	-	-	2 612 504	153 848	2 458 656
Knoxville city	1 310 490	1 109 226	(NA)	(NA)	98 407	-	-	1 310 490	102 857	1 207 633
Lake	34 998	30 510	(NA)	(NA)	952	-	-	34 998	3 536	31 462
Lauderdale	99 788	83 184	(NA)	(NA)	5 747	-	-	99 788	10 557	89 231
Lawrence	172 057	151 408	(NA)	(NA)	9 493	-	-	172 057	11 158	160 899
Lewis	25 060	20 063	(NA)	(NA)	539	-	-	25 060	4 458	20 602
Lincoln	77 584	66 080	(NA)	(NA)	7 628	-	-	77 584	3 896	73 688
Loudon	219 738	179 849	(NA)	(NA)	26 795	-	-	219 738	13 094	206 644
McMinn	323 000	224 130	(NA)	(NA)	80 163	-	-	323 000	18 707	304 293
McNairy	110 570	89 364	(NA)	(NA)	4 358	-	-	110 570	16 848	93 722
Macon	83 080	66 357	(NA)	(NA)	2 751	-	-	83 080	13 972	69 108
Madison	478 705	403 447	(NA)	(NA)	45 774	-	-	478 705	29 484	449 221
Jackson city	329 851	274 964	(NA)	(NA)	37 262	-	-	329 851	17 625	312 226
Marion	132 437	98 670	(NA)	(NA)	18 337	-	-	132 437	15 430	117 007
Marshall	102 193	73 072	(NA)	(NA)	21 783	-	-	102 193	7 338	94 855
Mauzy	334 393	257 552	(NA)	(NA)	46 865	-	-	334 393	29 976	304 417
Melgs	27 384	21 256	(NA)	(NA)	2 936	-	-	27 384	3 192	24 192
Monroe	115 191	94 809	(NA)	(NA)	6 621	-	-	115 191	13 761	101 430
Montgomery	324 799	257 752	(NA)	(NA)	39 043	-	-	324 799	28 004	296 795
Clarksville city	185 019	159 194	(NA)	(NA)	12 771	-	-	185 019	13 054	171 965
Moore	45 074	36 445	(NA)	(NA)	6 419	-	-	45 074	2 210	42 864
Morgan	54 100	38 423	(NA)	(NA)	3 247	-	-	54 100	12 430	41 670
Obion	181 079	151 160	(NA)	(NA)	13 063	-	-	181 079	16 856	164 223
Overton	70 214	60 965	(NA)	(NA)	1 699	-	-	70 214	7 550	62 664

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Personal					
Tennessee²⁸—Con										
Perry	29 341	23 387	(NA)	(NA)	613	-	-	29 341	5 341	24 000
Pickatt	16 087	13 999	(NA)	(NA)	669	-	-	16 087	1 419	14 668
Polk	72 159	48 765	(NA)	(NA)	11 179	-	-	72 159	12 215	59 944
Putnam	171 663	136 956	(NA)	(NA)	19 896	-	-	171 663	14 811	156 852
Rhea	117 918	94 531	(NA)	(NA)	6 314	-	-	117 918	17 073	100 845
Roane	631 599	536 266	(NA)	(NA)	73 608	-	-	631 599	21 725	609 874
Robertson	188 379	162 003	(NA)	(NA)	8 364	-	-	188 379	18 012	170 367
Rutherford	741 210	655 307	(NA)	(NA)	40 438	-	-	741 210	45 465	695 745
Scott	71 647	48 750	(NA)	(NA)	10 340	-	-	71 647	12 557	59 090
Sequatchie	59 220	48 203	(NA)	(NA)	6 496	-	-	59 220	4 521	54 699
Sevier	286 288	271 414	(NA)	(NA)	6 113	-	-	286 288	8 761	277 527
Shelby	4 375 678	3 537 922	(NA)	(NA)	590 731	-	-	4 375 678	247 025	4 128 653
Memphis city	3 307 443	2 616 255	(NA)	(NA)	484 141	-	-	3 307 443	207 037	3 100 406
Smith	73 481	57 609	(NA)	(NA)	7 115	-	-	73 481	8 757	64 724
Stewart	42 981	36 377	(NA)	(NA)	1 685	-	-	42 981	4 919	38 062
Sullivan	1 187 310	846 529	(NA)	(NA)	260 665	-	-	1 187 310	80 116	1 107 194
Sumner	313 746	272 556	(NA)	(NA)	24 325	-	-	313 746	16 865	296 881
Tipton	146 612	127 102	(NA)	(NA)	5 310	-	-	146 612	14 200	132 412
Trousdale	30 100	23 670	(NA)	(NA)	1 268	-	-	30 100	5 162	24 938
Unicoi	60 587	50 464	(NA)	(NA)	5 320	-	-	60 587	4 803	55 784
Union	50 161	43 838	(NA)	(NA)	2 337	-	-	50 161	3 986	46 175
Van Buren	27 148	25 190	(NA)	(NA)	124	-	-	27 148	1 834	25 314
Warren	175 632	152 239	(NA)	(NA)	9 650	-	-	175 632	13 743	161 889
Washington	564 042	485 657	(NA)	(NA)	39 587	-	-	564 042	38 798	525 244
Wayne	70 134	55 030	(NA)	(NA)	2 944	-	-	70 134	12 160	57 974
Wakley	125 157	103 810	(NA)	(NA)	11 139	-	-	125 157	10 208	114 949
White	123 745	106 901	(NA)	(NA)	8 553	-	-	123 745	8 291	115 454
Williamson	434 941	359 269	(NA)	(NA)	30 254	-	-	434 941	45 418	389 523
Wilson	388 320	343 011	(NA)	(NA)	11 714	-	-	388 320	33 595	354 725
Texas²⁹										
Anderson	1 191 254	996 689	(NA)	(NA)	190 358	120 812	-	1 070 442	4 207	1 066 235
Andrews	2 747 128	2 553 389	(NA)	(NA)	179 352	38 862	-	2 708 266	14 387	2 693 879
Angelina	1 758 751	1 411 485	(NA)	(NA)	341 853	89 993	-	1 668 758	5 413	1 663 345
Aransas	651 768	752 415	(NA)	(NA)	99 175	9 888	-	841 880	178	841 702
Archer	353 310	302 417	(NA)	(NA)	46 673	3 070	-	350 240	4 220	346 020
Wichita Falls city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Armstrong	86 355	68 183	(NA)	(NA)	17 547	2 061	-	84 294	625	83 669
Atascosa	964 553	661 561	(NA)	(NA)	299 992	33 840	-	930 713	3 000	927 713
Austin	729 269	576 790	(NA)	(NA)	146 747	21 537	-	707 732	3 792	703 940
Bailey	236 804	179 477	(NA)	(NA)	57 125	118	-	236 686	202	236 484
Bandera	462 076	429 321	(NA)	(NA)	32 039	489	-	461 567	716	460 871
Bastrop	1 014 086	904 583	(NA)	(NA)	106 371	838	-	1 013 248	3 132	1 010 116
Baylor	148 476	112 954	(NA)	(NA)	35 089	193	-	148 283	433	147 850
Bee	569 284	462 248	(NA)	(NA)	101 469	54 881	-	514 403	5 567	508 836
Bell	3 376 220	2 813 879	(NA)	(NA)	561 099	112 967	-	3 263 253	1 242	3 262 011
Killeen city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Bexar	34 599 242	30 955 896	(NA)	(NA)	3 638 947	1 855 607	-	32 743 635	4 399	32 739 236
San Antonio city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Blanco	226 133	198 846	(NA)	(NA)	25 374	7 438	-	218 695	1 913	216 782
Borden	377 342	364 179	(NA)	(NA)	12 105	1 024	-	376 318	1 058	375 260
Bosque	380 668	311 200	(NA)	(NA)	67 418	557	-	380 111	2 050	378 061
Bowie	1 778 376	1 447 067	(NA)	(NA)	329 013	149 122	-	1 629 254	2 296	1 626 958
Brazoria	9 248 048	7 923 448	(NA)	(NA)	1 310 139	540 323	-	8 707 725	14 461	8 693 264
Brazos	3 264 601	2 765 116	(NA)	(NA)	496 650	125 088	-	3 139 513	2 835	3 136 678
Bryan city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Brewster	221 216	194 776	(NA)	(NA)	25 648	12 464	-	208 752	792	207 960
Briscoe	81 278	63 264	(NA)	(NA)	17 973	27	-	81 251	41	81 210
Brooks	647 764	597 629	(NA)	(NA)	47 361	16 536	-	631 228	2 774	628 454
Brown	855 495	658 357	(NA)	(NA)	196 453	32 897	-	822 598	685	821 913
Burleson	732 238	597 198	(NA)	(NA)	132 993	13 132	-	719 106	2 047	717 059
Burnet	828 204	708 891	(NA)	(NA)	118 907	999	-	827 205	406	826 799
Caldwell	515 230	444 655	(NA)	(NA)	68 766	10 581	-	504 649	1 809	502 840
Calhoun	1 820 911	1 555 189	(NA)	(NA)	263 782	44 982	-	1 775 929	1 940	1 773 989
Callahan	296 211	233 771	(NA)	(NA)	56 969	23 618	-	272 593	5 471	267 122
Cameron	3 801 993	3 303 095	(NA)	(NA)	496 471	130 088	-	3 671 905	2 427	3 669 478
Brownsville city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Harlingen city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Camp	284 124	237 436	(NA)	(NA)	46 212	11 059	-	273 065	476	272 589
Carson	648 779	534 077	(NA)	(NA)	112 698	17 393	-	632 386	3 004	629 382
Cass	978 383	828 114	(NA)	(NA)	149 211	100 466	-	877 897	1 058	876 839
Castro	339 075	249 338	(NA)	(NA)	88 838	1 362	-	337 713	899	336 814
Chambers	2 869 446	1 815 318	(NA)	(NA)	1 049 519	82 764	-	2 786 682	4 609	2 782 073
Baytown city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Cherokee	944 603	776 195	(NA)	(NA)	164 274	43 908	-	900 695	4 134	896 561
Childress	117 187	92 167	(NA)	(NA)	23 389	162	-	117 025	1 631	115 394
Clay	341 039	275 377	(NA)	(NA)	61 285	225	-	340 814	4 377	336 437
Cochran	824 234	784 568	(NA)	(NA)	38 068	70	-	824 164	1 598	822 566
Coke	263 107	222 395	(NA)	(NA)	39 409	8 218	-	254 889	1 303	253 586
Coleman	227 885	185 495	(NA)	(NA)	41 685	15 008	-	212 877	705	212 172
Collin	14 030 697	13 253 370	(NA)	(NA)	774 670	51 412	-	13 979 285	2 657	13 976 628
Dallas city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Garland city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Plano city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Richardson city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Collingsworth	112 118	88 589	(NA)	(NA)	23 511	4 650	-	107 468	38	107 430
Colorado	734 690	587 162	(NA)	(NA)	145 681	82 762	-	651 928	1 847	650 081
Comal	2 073 955	1 853 368	(NA)	(NA)	220 068	242 223	-	1 831 732	519	1 831 213
Comanche	332 410	261 192	(NA)	(NA)	70 191	515	-	331 895	1 027	330 868

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Real property	Personal property	Total	State-assessed property	Locally assessed property	
		Total	Land	Improvements						Personal
Texas²⁹—Con										
Concho	106 640	87 261	(NA)	(NA)	19 307	56	-	106 584	72	106 512
Cooke	814 390	689 854	(NA)	(NA)	120 544	15 327	-	799 063	3 992	795 071
Coryell	632 253	572 057	(NA)	(NA)	59 191	2 221	-	630 032	277	629 755
Cottle	92 418	76 791	(NA)	(NA)	15 365	4 742	-	87 676	242	87 434
Crane	1 863 893	1 777 000	(NA)	(NA)	79 227	12 852	-	1 851 041	7 666	1 843 375
Crockett	572 766	474 724	(NA)	(NA)	93 359	6 798	-	565 968	4 683	561 285
Crosby	234 074	197 321	(NA)	(NA)	36 668	81	-	233 993	85	233 908
Culberson	351 894	298 578	(NA)	(NA)	50 022	2 734	-	349 160	3 294	345 866
Dallam	178 008	143 935	(NA)	(NA)	32 824	69	-	177 939	1 249	176 690
Dallas	96 403 657	81 238 410	(NA)	(NA)	15 158 586	11 217 638	-	85 186 019	6 661	85 179 358
Carrollton city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Dallas city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Garland city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Grand Prairie city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Irving city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Mesquite city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Richardson city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Dawson	750 160	670 044	(NA)	(NA)	79 360	15 649	-	734 511	756	733 755
Deaf Smith	486 977	385 339	(NA)	(NA)	111 106	12 937	-	484 040	532	483 508
Delta	109 114	87 522	(NA)	(NA)	11 514	5 850	-	103 264	78	103 186
Denton	8 419 451	7 585 956	(NA)	(NA)	851 223	121 597	-	8 297 834	2 250	8 295 584
Dallas city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Piano city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
De Witt	576 379	482 328	(NA)	(NA)	93 243	314	-	576 065	808	575 257
Dickens	72 929	62 466	(NA)	(NA)	10 359	98	-	72 991	114	72 777
Dimmit	352 380	304 810	(NA)	(NA)	45 857	16 782	-	335 618	1 613	334 005
Donley	104 444	76 116	(NA)	(NA)	27 673	137	-	104 307	655	103 652
Duval	781 474	685 812	(NA)	(NA)	90 389	28 627	-	752 847	5 273	747 574
Eastland	599 352	463 349	(NA)	(NA)	128 854	27 920	-	571 432	7 149	564 283
Ector	5 177 944	4 542 750	(NA)	(NA)	623 121	215 738	-	4 962 206	12 073	4 950 133
Odessa city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Edwards	143 099	125 052	(NA)	(NA)	17 421	47	-	143 052	626	142 426
El Paso	2 391 623	1 803 375	(NA)	(NA)	584 496	68 835	-	2 322 788	3 752	2 319 036
Grand Prairie city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
El Paso	10 996 637	9 308 961	(NA)	(NA)	1 685 034	373 156	-	10 623 481	2 642	10 620 839
El Paso city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Erath	851 679	724 942	(NA)	(NA)	122 707	28 605	-	823 074	4 030	819 044
Falls	302 445	238 021	(NA)	(NA)	63 051	11 792	-	290 653	1 373	289 280
Fannin	538 865	416 979	(NA)	(NA)	121 376	22 995	-	515 870	510	515 360
Fayette	1 028 866	883 289	(NA)	(NA)	141 848	27 271	-	1 001 595	3 729	997 866
Fisher	253 485	201 485	(NA)	(NA)	51 163	5 453	-	248 032	837	247 195
Floyd	248 099	191 676	(NA)	(NA)	54 993	150	-	247 949	1 430	246 519
Foard	74 072	61 430	(NA)	(NA)	12 553	50	-	74 022	89	73 933
Fort Bend	9 355 612	7 505 336	(NA)	(NA)	1 843 448	728 865	-	8 626 747	6 828	8 619 919
Houston city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Franklin	346 781	319 973	(NA)	(NA)	24 247	28 397	-	318 384	2 561	315 823
Freestone	1 179 247	854 174	(NA)	(NA)	315 481	24 113	-	1 155 134	9 592	1 145 542
Frio	320 215	269 805	(NA)	(NA)	47 910	11 297	-	308 918	2 500	306 418
Gaines	3 858 862	3 693 992	(NA)	(NA)	158 825	24 036	-	3 834 826	6 045	3 828 781
Galveston	8 448 785	6 085 626	(NA)	(NA)	2 354 429	757 942	-	7 690 843	8 730	7 682 113
Galveston city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Garza	574 710	537 954	(NA)	(NA)	35 185	4 821	-	569 889	1 571	568 318
Gillespie	609 047	519 591	(NA)	(NA)	87 382	472	-	608 575	2 074	606 501
Glasscock	404 234	374 981	(NA)	(NA)	28 796	2 591	-	401 643	457	401 186
Goliad	494 315	267 241	(NA)	(NA)	226 987	14 082	-	480 233	87	480 146
Gonzales	370 187	310 980	(NA)	(NA)	57 192	245	-	369 942	2 015	367 927
Gray	1 252 154	1 001 280	(NA)	(NA)	247 793	28 433	-	1 223 721	3 101	1 220 620
Grayson	2 484 802	1 867 859	(NA)	(NA)	594 108	89 187	-	2 375 615	2 835	2 372 780
Gregg	6 171 150	5 351 009	(NA)	(NA)	813 719	408 356	-	5 762 794	6 422	5 756 372
Longview city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Grimes	602 215	425 651	(NA)	(NA)	173 835	10 688	-	591 547	2 729	588 818
Guadalupe	1 127 243	936 230	(NA)	(NA)	189 186	2 009	-	1 125 234	1 827	1 123 407
Hale	959 622	801 948	(NA)	(NA)	157 130	365	-	959 257	544	958 713
Hall	111 202	84 084	(NA)	(NA)	26 628	75	-	111 127	490	110 637
Hamilton	202 113	173 810	(NA)	(NA)	28 239	288	-	201 825	64	201 761
Hansford	431 791	356 722	(NA)	(NA)	74 401	19 587	-	412 204	668	411 536
Hardeman	267 721	231 431	(NA)	(NA)	35 539	128	-	267 593	751	266 842
Hardin	1 183 032	1 003 431	(NA)	(NA)	170 667	139 000	-	1 044 032	8 934	1 035 098
Harris	129 803 910	108 274 009	(NA)	(NA)	21 487 339	14 124 583	-	115 679 327	42 562	115 636 765
Baytown city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Houston city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Pasadena city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Harrison	2 563 246	1 728 066	(NA)	(NA)	831 860	172 902	-	2 390 344	3 320	2 387 024
Longview city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Hartley	167 099	146 943	(NA)	(NA)	19 351	24	-	167 075	805	166 270
Haskell	259 008	193 850	(NA)	(NA)	63 936	10 755	-	248 253	1 222	247 031
Hays	2 367 667	2 122 499	(NA)	(NA)	243 595	92 395	-	2 275 272	1 573	2 273 699
Hemphill	993 946	890 911	(NA)	(NA)	102 623	6 783	-	987 163	412	986 751
Henderson	2 305 947	1 967 414	(NA)	(NA)	334 778	113 422	-	2 192 525	3 755	2 188 770
Hidalgo	6 323 550	5 408 296	(NA)	(NA)	913 159	202 693	-	6 120 857	2 095	6 118 762
McAllen city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Hill	534 366	422 776	(NA)	(NA)	104 097	31 633	-	502 735	7 495	495 240
Hockley	2 598 501	2 424 844	(NA)	(NA)	169 678	73 396	-	2 525 105	3 979	2 521 126
Hood	813 795	677 741	(NA)	(NA)	134 962	29 253	-	784 542	1 092	783 450
Hopkins	995 647	761 352	(NA)	(NA)	231 318	93 820	-	901 827	2 977	898 850
Houston	612 077	476 841	(NA)	(NA)	130 976	72 685	-	539 392	4 260	535 132
Howard	1 474 284	1 251 363	(NA)	(NA)	215 574	86 894	-	1 387 390	7 347	1 380 043
Hudspeth	174 340	117 343	(NA)	(NA)	52 872	403	-	173 937	4 325	169 612
Hunt	1 454 343	1 157 428	(NA)	(NA)	294 795	80 062	-	1 374 261	2 120	1 372 141
Hutchinson	1 645 909	928 379	(NA)	(NA)	710 046	108 238	-	1 537 671	7 484	1 530 187

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Personal					
Texas²⁹—Con										
Iron	357 276	323 907	(NA)	(NA)	32 128	1 113	-	356 163	1 241	354 922
Jack	495 918	408 071	(NA)	(NA)	82 392	8 325	-	487 593	5 455	482 138
Jackson	973 389	884 780	(NA)	(NA)	82 057	40 913	-	932 476	6 552	925 924
Jasper	963 753	873 103	(NA)	(NA)	109 203	108 068	-	875 685	1 447	874 238
Jeff Davis	82 756	71 037	(NA)	(NA)	11 327	42	-	82 714	392	82 322
Jefferson	10 911 379	8 488 475	(NA)	(NA)	2 410 367	908 518	-	10 002 861	12 537	9 990 324
Beaumont city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Port Arthur city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Jim Hogg	233 802	203 710	(NA)	(NA)	29 590	15 891	-	217 911	502	217 409
Jim Wells	996 099	813 150	(NA)	(NA)	179 692	46 385	-	949 714	3 257	945 457
Johnson	2 164 177	1 878 327	(NA)	(NA)	281 021	135 341	-	2 028 836	4 829	2 024 007
Jones	451 038	338 318	(NA)	(NA)	112 207	400	-	450 638	513	450 125
Ablene city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Karnes	356 373	272 553	(NA)	(NA)	81 636	35 591	-	320 782	2 184	318 598
Kaufman	1 192 883	978 730	(NA)	(NA)	212 937	15 434	-	1 177 449	1 216	1 176 233
Dallas city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Kendall	635 322	587 799	(NA)	(NA)	47 461	403	-	634 919	62	634 857
Kenedy	434 488	366 934	(NA)	(NA)	66 949	93	-	434 395	705	433 690
Kent	716 459	707 593	(NA)	(NA)	7 513	1 913	-	714 546	1 353	713 193
Kerr	1 455 586	1 286 097	(NA)	(NA)	169 253	1 495	-	1 454 091	236	1 453 855
Kimble	112 951	77 068	(NA)	(NA)	33 000	121	-	112 830	2 883	109 947
King	273 567	266 435	(NA)	(NA)	6 839	(NA)	-	273 567	293	273 274
Kinney	85 949	75 438	(NA)	(NA)	9 993	8 204	-	79 745	518	79 227
Kleberg	1 840 683	1 713 052	(NA)	(NA)	124 841	16 559	-	1 824 124	2 790	1 821 334
Corpus Christi city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Knox	156 027	132 820	(NA)	(NA)	22 900	101	-	155 926	307	155 619
Lamar	1 011 438	827 167	(NA)	(NA)	183 731	49 639	-	961 799	540	961 259
Lamb	1 018 906	387 909	(NA)	(NA)	628 581	261	-	1 018 645	2 -16	1 016 229
Lampasas	284 332	237 519	(NA)	(NA)	46 526	15 570	-	268 762	287	268 475
La Salle	132 322	112 024	(NA)	(NA)	19 461	2 900	-	129 422	837	128 585
Lavaca	700 636	615 256	(NA)	(NA)	84 953	527	-	700 109	427	699 682
Lee	612 963	501 238	(NA)	(NA)	110 603	12 127	-	600 836	1 122	599 714
Leon	775 067	524 079	(NA)	(NA)	246 593	38 910	-	736 157	4 395	731 762
Liberty	1 642 268	1 283 993	(NA)	(NA)	348 105	63 414	-	1 578 854	10 170	1 568 684
Limestone	1 561 126	519 905	(NA)	(NA)	1 039 409	40 844	-	1 520 282	1 812	1 518 470
Lipscomb	602 079	540 934	(NA)	(NA)	59 436	38	-	602 041	1 709	600 332
Live Oak	823 586	701 261	(NA)	(NA)	119 246	19 797	-	803 789	3 079	800 710
Llano	835 520	795 009	(NA)	(NA)	40 265	762	-	834 758	246	834 512
Loving	312 776	284 928	(NA)	(NA)	26 418	21	-	312 755	1 430	311 325
Lubbock	5 400 621	4 463 235	(NA)	(NA)	931 425	156 519	-	5 244 102	5 961	5 238 141
Lubbock city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Lynn	260 365	229 562	(NA)	(NA)	30 645	1 786	-	258 579	158	258 421
McCulloch	216 325	157 295	(NA)	(NA)	58 983	20 719	-	195 606	47	195 559
McLennan	4 270 166	3 276 568	(NA)	(NA)	989 512	646 121	-	3 624 045	2 446	3 621 599
Waco city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
McMullen	392 587	371 124	(NA)	(NA)	20 943	1 342	-	391 245	520	390 725
Madison	316 558	267 071	(NA)	(NA)	47 697	4 858	-	311 700	1 790	309 910
Marion	329 867	239 517	(NA)	(NA)	89 884	21 906	-	307 961	466	307 495
Martin	591 482	533 489	(NA)	(NA)	54 731	11 057	-	580 425	3 262	577 163
Mason	122 629	97 440	(NA)	(NA)	22 916	112	-	122 517	2 273	120 244
Matagorda	2 968 130	1 541 467	(NA)	(NA)	1 423 952	134 370	-	2 833 760	2 711	2 831 049
Maverick	538 333	471 402	(NA)	(NA)	66 357	7 296	-	531 037	574	530 463
Medina	587 358	514 344	(NA)	(NA)	70 764	593	-	586 765	2 250	584 515
Menard	90 949	68 116	(NA)	(NA)	22 594	47	-	89 802	339	89 463
Midland	4 601 035	3 706 774	(NA)	(NA)	801 125	66 593	-	4 534 442	13 136	4 521 306
Midland city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Milam	1 060 947	693 868	(NA)	(NA)	364 611	15 191	-	1 045 756	2 468	1 043 288
Mills	103 721	88 008	(NA)	(NA)	15 345	141	-	103 580	368	103 212
Mitchell	495 361	402 087	(NA)	(NA)	85 755	10 860	-	484 501	7 519	476 982
Montague	468 888	389 803	(NA)	(NA)	72 595	43 135	-	425 753	6 390	419 363
Montgomery	6 593 009	5 805 712	(NA)	(NA)	782 234	135 888	-	6 457 121	5 063	6 452 058
Houston city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Moore	1 234 972	1 001 500	(NA)	(NA)	231 819	59 478	-	1 175 494	1 653	1 173 841
Morris	713 546	242 854	(NA)	(NA)	465 213	10 874	-	702 672	5 479	697 193
Motley	57 673	46 114	(NA)	(NA)	9 994	2 905	-	54 768	1 565	53 203
Nacogdoches	1 020 712	857 039	(NA)	(NA)	161 449	108 002	-	912 710	2 224	910 486
Navarro	1 071 141	803 359	(NA)	(NA)	258 778	52 481	-	1 018 660	9 004	1 009 656
Newton	417 804	360 987	(NA)	(NA)	56 617	47 507	-	370 297	200	370 097
Nolan	534 914	413 088	(NA)	(NA)	115 400	15 082	-	519 832	6 786	513 046
Nueces	11 018 761	9 296 489	(NA)	(NA)	1 711 802	1 112 750	-	9 906 011	10 470	9 895 541
Corpus Christi city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Ochiltree	691 023	570 234	(NA)	(NA)	117 411	29 927	-	661 096	3 378	657 718
Oldham	127 545	112 711	(NA)	(NA)	14 316	1 524	-	126 021	518	125 503
Orange	3 009 262	2 355 701	(NA)	(NA)	650 097	326 085	-	2 683 717	3 464	2 679 713
Palo Pinto	754 597	605 254	(NA)	(NA)	146 412	22 185	-	732 412	2 931	729 481
Panola	1 734 420	1 371 225	(NA)	(NA)	362 493	89 794	-	1 644 626	702	1 643 924
Parker	1 607 796	1 398 357	(NA)	(NA)	206 621	17 445	-	1 590 351	4 810	1 585 533
Parmer	309 580	257 747	(NA)	(NA)	50 725	97	-	309 483	1 108	308 375
Pecos	5 801 667	5 568 520	(NA)	(NA)	225 753	18 880	-	5 782 787	7 394	5 775 393
Polk	955 538	832 415	(NA)	(NA)	116 269	60 950	-	894 588	6 854	887 734
Potter	2 981 765	2 015 403	(NA)	(NA)	964 389	66 032	-	2 915 733	1 973	2 913 760
Amarillo city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Presidio	134 744	111 263	(NA)	(NA)	23 004	48	-	134 696	477	134 219
Rains	315 211	293 423	(NA)	(NA)	21 543	1 853	-	313 358	245	313 113
Randall	1 998 618	1 683 353	(NA)	(NA)	313 384	31 208	-	1 967 410	1 881	1 965 529
Amarillo city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Reagan	586 846	486 802	(NA)	(NA)	96 714	1 517	-	585 327	3 330	581 999
Real	113 452	105 220	(NA)	(NA)	7 959	4 680	-	108 7	273	108 499
Red River	250 418	207 593	(NA)	(NA)	42 208	29 564	-	220 8	617	220 237

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of symbols, see text.]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Personal					
Texas²⁰—Con										
Reeves -----	468 476	374 041	(NA)	(NA)	92 410	9 608	-	456 868	2 025	456 843
Refugio -----	1 405 062	1 277 827	(NA)	(NA)	119 031	22 926	-	1 382 136	8 204	1 373 932
Roberts -----	340 033	311 624	(NA)	(NA)	27 821	3 498	-	336 535	588	335 947
Robertson -----	547 633	355 199	(NA)	(NA)	189 088	5 099	-	542 534	3 346	539 188
Rockwall -----	942 500	851 664	(NA)	(NA)	90 502	16 980	-	925 520	334	925 186
Dallas city (Part) -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Garland city (Part) -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Runnels -----	328 566	257 363	(NA)	(NA)	70 466	6 964	-	321 602	737	320 865
Rusk -----	2 565 038	1 699 799	(NA)	(NA)	860 767	172 510	-	2 392 528	4 472	2 388 056
Sabine -----	255 982	219 379	(NA)	(NA)	56 263	29 694	-	226 288	340	225 948
San Augustine -----	170 258	146 779	(NA)	(NA)	23 103	6 984	-	163 274	376	162 898
San Jacinto -----	656 609	611 521	(NA)	(NA)	44 623	52 903	-	603 706	465	603 241
San Patricio -----	1 948 416	1 730 044	(NA)	(NA)	209 401	64 618	-	1 883 798	8 971	1 874 827
Corpus Christi city (Part) -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
San Saba -----	161 611	123 459	(NA)	(NA)	38 121	133	-	161 478	31	161 447
Schleicher -----	264 272	219 817	(NA)	(NA)	39 848	5 995	-	258 277	4 607	253 670
Scurry -----	1 556 875	1 389 482	(NA)	(NA)	161 530	62 853	-	1 494 022	5 863	1 488 159
Shackelford -----	201 066	161 382	(NA)	(NA)	38 376	2 080	-	198 986	1 308	197 678
Shelby -----	425 095	343 030	(NA)	(NA)	81 211	64 242	-	360 853	854	359 999
Sherman -----	351 284	292 799	(NA)	(NA)	57 153	3 373	-	347 911	1 332	346 579
Smith -----	5 077 209	4 132 309	(NA)	(NA)	940 480	166 531	-	4 910 678	4 420	4 906 258
Tyler city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Somervell -----	2 584 320	301 317	(NA)	(NA)	2 282 234	15 142	-	2 569 178	769	2 568 409
Starr -----	628 065	571 527	(NA)	(NA)	55 319	3 732	-	624 333	1 219	623 114
Stephens -----	658 130	565 382	(NA)	(NA)	91 615	11 766	-	646 364	1 133	645 231
Sterling -----	461 029	425 054	(NA)	(NA)	35 205	9	-	461 020	770	460 250
Stonewall -----	203 567	180 421	(NA)	(NA)	21 617	2 667	-	200 900	1 529	199 371
Sutton -----	596 917	520 106	(NA)	(NA)	75 324	30	-	596 887	1 487	595 400
Swisher -----	231 556	173 808	(NA)	(NA)	57 138	10 133	-	221 423	610	220 813
Tarrant -----	42 686 959	36 900 992	(NA)	(NA)	5 778 602	1 091 910	-	41 595 049	7 365	41 587 684
Arlington city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Fort Worth city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Grand Prairie city (Part) -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Taylor -----	3 431 068	2 886 827	(NA)	(NA)	537 489	235 574	-	3 195 494	6 752	3 188 742
Abilene city (Part) -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Terrell -----	202 311	186 054	(NA)	(NA)	15 705	5 215	-	197 086	552	196 544
Terry -----	1 199 102	1 101 933	(NA)	(NA)	95 936	10 548	-	1 188 554	1 233	1 187 321
Throckmorton -----	122 148	99 660	(NA)	(NA)	20 925	31	-	122 117	1 583	120 554
Titus -----	1 453 305	541 783	(NA)	(NA)	908 769	84 255	-	1 369 050	2 753	1 366 297
Tom Green -----	2 485 058	2 074 008	(NA)	(NA)	410 577	360 555	-	2 124 501	471	2 124 030
San Angelo city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Travis -----	33 609 396	30 213 723	(NA)	(NA)	3 391 655	3 320 389	-	30 289 007	4 018	30 284 989
Austin city (Part) -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Trinity -----	358 199	315 768	(NA)	(NA)	39 119	10 016	-	348 183	3 312	344 871
Tyler -----	488 433	414 376	(NA)	(NA)	71 015	64 458	-	423 975	3 042	420 933
Upshur -----	775 075	679 088	(NA)	(NA)	94 337	102 370	-	672 705	1 650	671 055
Upton -----	868 794	759 513	(NA)	(NA)	98 833	10 138	-	858 656	8 448	848 208
Uvalde -----	492 742	421 057	(NA)	(NA)	70 685	34 051	-	458 691	1 000	457 691
Val Verde -----	855 856	576 400	(NA)	(NA)	78 529	11 551	-	644 305	927	643 378
Van Zandt -----	1 118 919	967 904	(NA)	(NA)	148 944	120 260	-	998 650	2 521	996 129
Victoria -----	2 928 774	2 420 097	(NA)	(NA)	503 529	63 059	-	2 865 716	5 148	2 860 567
Victoria city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Walker -----	913 450	785 746	(NA)	(NA)	145 871	25 560	-	887 890	1 833	886 057
Waller -----	1 586 088	1 413 099	(NA)	(NA)	170 898	24 040	-	1 562 048	2 091	1 559 957
Ward -----	1 158 046	920 363	(NA)	(NA)	233 691	34 486	-	1 123 560	3 992	1 119 568
Washington -----	979 877	815 964	(NA)	(NA)	163 588	27 084	-	952 783	325	952 458
Webb -----	3 443 354	3 008 505	(NA)	(NA)	432 295	42 073	-	3 401 281	2 554	3 398 727
Laredo city -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Wharton -----	1 739 616	1 405 595	(NA)	(NA)	330 390	67 439	-	1 672 177	3 631	1 668 546
Wheeler -----	792 373	658 376	(NA)	(NA)	132 815	28 450	-	763 923	1 182	762 741
Wichita -----	3 420 140	2 575 734	(NA)	(NA)	841 053	122 034	-	3 298 106	3 353	3 294 753
Wichita Falls city (Part) -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Wilbarger -----	689 664	325 666	(NA)	(NA)	363 047	323	-	689 341	951	688 390
Willacy -----	507 565	457 931	(NA)	(NA)	49 432	3 256	-	504 309	202	504 107
Williamson -----	5 257 238	4 776 514	(NA)	(NA)	478 155	46 127	-	5 211 111	2 569	5 208 542
Austin city (Part) -----	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Witson -----	478 120	417 515	(NA)	(NA)	59 565	363	-	477 757	1 040	476 717
Winkler -----	973 594	864 370	(NA)	(NA)	103 537	23 204	-	950 390	5 687	944 703
Wise -----	1 559 590	1 351 179	(NA)	(NA)	208 463	102 315	-	1 457 275	1 948	1 455 327
Wood -----	1 755 715	1 588 872	(NA)	(NA)	182 605	125 140	-	1 630 575	4 238	1 626 337
Yoakum -----	3 248 103	3 131 829	(NA)	(NA)	112 914	7 519	-	3 240 584	3 360	3 237 224
Young -----	810 683	470 563	(NA)	(NA)	137 362	18 012	-	592 671	2 758	589 913
Zapata -----	999 810	990 795	(NA)	(NA)	8 785	22 595	-	977 015	50	976 965
Zavala -----	234 147	197 109	(NA)	(NA)	34 992	9 993	-	224 154	2 046	222 108
Utah²⁰ -----	47 644 834	27 530 307	8 603 775	18 926 532	7 033 690	-	-	47 644 834	13 060 837	34 583 997
Beaver -----	192 816	90 520	33 549	56 971	27 542	-	-	192 816	74 754	118 062
Box Elder -----	1 118 845	609 308	175 747	433 561	330 548	-	-	1 118 845	178 989	939 856
CACHE -----	1 172 759	853 131	245 843	607 288	235 058	-	-	1 172 759	84 570	1 088 189
Carbon -----	781 044	283 554	92 360	201 174	95 475	-	-	781 044	372 015	389 029
Daggett -----	91 135	18 581	9 248	10 333	15 869	-	-	91 135	55 685	35 450
Davis -----	3 132 112	2 324 028	624 587	1 699 441	836 899	-	-	3 132 112	171 185	2 960 927
Duchesne -----	1 279 795	234 108	115 099	119 009	100 422	-	-	1 279 795	945 265	334 530
Emery -----	1 484 721	79 973	32 196	47 177	42 142	-	-	1 484 721	1 363 208	121 515
Garfield -----	160 132	70 253	28 748	41 505	9 886	-	-	160 132	79 993	80 139
Grant -----	340 783	99 857	29 348	70 509	43 034	-	-	340 783	197 892	142 891

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property				Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Real						
Utah²⁰—Con											
Iron	591 057	388 260	136 081	252 179	63 125	-	-	591 057	133 672	457 385	
Juab	228 530	86 271	34 253	52 018	27 174	-	-	228 530	115 085	113 445	
Kane	153 264	114 297	63 265	51 032	24 632	-	-	153 264	14 335	138 929	
Millard	2 516 509	176 143	74 670	101 473	71 327	-	-	2 516 509	2 269 039	247 470	
Morgan	141 752	80 787	27 935	52 852	21 585	-	-	141 752	39 380	102 372	
Plute	27 347	16 622	6 409	10 213	3 566	-	-	27 347	7 159	20 188	
Rich	162 685	114 453	67 111	47 342	15 398	-	-	162 685	32 834	129 851	
Salt Lake	17 786 728	13 119 675	3 955 109	9 164 566	3 179 579	-	-	17 786 728	1 487 474	16 299 254	
Salt Lake City city	6 361 839	4 479 200	1 387 666	3 091 534	1 210 685	-	-	6 361 839	671 954	5 689 885	
Sandy city	1 258 774	1 061 193	329 453	731 740	153 168	-	-	1 258 774	44 413	1 214 361	
West Valley city	1 354 172	1 032 980	298 805	734 175	267 259	-	-	1 354 172	53 933	1 300 239	
San Juan	930 453	85 390	28 740	56 650	41 734	-	-	930 453	803 329	127 124	
Sanpete	335 667	248 771	93 394	155 377	56 550	-	-	335 667	30 346	305 321	
Sevier	430 071	221 045	39 197	181 848	69 985	-	-	430 071	139 041	291 030	
Summit	3 276 597	1 057 979	416 392	641 587	93 196	-	-	3 276 597	2 125 422	1 151 175	
Tooele	629 328	269 880	81 688	208 192	96 541	-	-	629 328	262 907	366 421	
Uintah	1 858 687	297 490	88 523	208 967	141 515	-	-	1 858 687	1 419 682	439 005	
Utah	4 389 143	3 169 813	1 048 462	2 121 351	859 928	-	-	4 389 143	359 402	4 029 741	
Orem city	1 062 648	811 803	248 026	563 777	202 248	-	-	1 062 648	48 597	1 014 051	
Provo city	1 233 101	942 905	310 609	632 296	228 719	-	-	1 233 101	61 477	1 171 624	
Wasatch	293 535	225 721	107 693	118 028	33 566	-	-	293 535	34 248	259 287	
Washington	962 542	773 321	302 025	471 296	116 014	-	-	962 542	73 207	889 335	
Wayne	50 830	32 190	12 473	19 717	12 978	-	-	50 830	5 662	45 168	
Weber	3 145 967	2 378 486	653 610	1 724 876	562 422	-	-	3 145 967	205 059	2 940 908	
Ogden city	1 431 858	1 062 379	277 811	784 568	292 840	-	-	1 431 858	76 639	1 355 219	
Vermont^{2 16 21}	169 333	156 388	(NA)	(NA)	12 945	(NA)	(NA)	169 333	-	169 333	
Addison	8 707	8 311	(NA)	(NA)	396	(NA)	(NA)	8 707	-	8 707	
Bennington	13 879	13 122	(NA)	(NA)	757	(NA)	(NA)	13 879	-	13 879	
Caledonia	5 626	5 401	(NA)	(NA)	225	(NA)	(NA)	5 626	-	5 626	
Chittenden	42 975	36 634	(NA)	(NA)	6 341	(NA)	(NA)	42 975	-	42 975	
Essex	1 713	1 441	(NA)	(NA)	272	(NA)	(NA)	1 713	-	1 713	
Franklin	7 910	7 489	(NA)	(NA)	421	(NA)	(NA)	7 910	-	7 910	
Grand Isle	1 708	1 687	(NA)	(NA)	21	(NA)	(NA)	1 708	-	1 708	
Lamoille	7 413	7 259	(NA)	(NA)	154	(NA)	(NA)	7 413	-	7 413	
Orange	6 553	6 349	(NA)	(NA)	204	(NA)	(NA)	6 553	-	6 553	
Orleans	5 199	5 042	(NA)	(NA)	157	(NA)	(NA)	5 199	-	5 199	
Rutland	16 697	15 600	(NA)	(NA)	1 097	(NA)	(NA)	16 697	-	16 697	
Washington	13 690	13 005	(NA)	(NA)	685	(NA)	(NA)	13 690	-	13 690	
Windham	17 905	16 708	(NA)	(NA)	1 197	(NA)	(NA)	17 905	-	17 905	
Windsor	19 358	18 340	(NA)	(NA)	1 018	(NA)	(NA)	19 358	-	19 358	
Virginia¹⁶	199 104 150	166 460 436	52 747 250	113 713 186	18 306 830	(NA)	(NA)	199 104 150	14 334 884	184 767 266	
Counties											
Accomack	796 234	653 064	302 099	350 965	89 990	(NA)	(NA)	796 234	53 180	743 054	
Albemarle	2 329 654	2 050 323	621 815	1 428 508	168 572	(NA)	(NA)	2 329 654	110 759	2 218 895	
Alleghany	321 862	256 602	88 370	188 232	37 228	(NA)	(NA)	321 862	28 032	293 830	
Amelia	255 739	213 545	128 088	85 457	29 038	(NA)	(NA)	255 739	13 158	242 581	
Amherst	516 057	440 402	141 843	288 559	37 835	(NA)	(NA)	516 057	37 820	478 237	
Appomattox	268 759	208 634	91 979	110 655	26 949	(NA)	(NA)	268 759	33 176	235 583	
Arlington	11 328 787	10 238 488	3 926 592	6 311 898	577 928	(NA)	(NA)	11 328 787	512 301	10 816 486	
Augusta	1 380 511	1 189 149	360 169	828 980	93 376	(NA)	(NA)	1 380 511	97 986	1 282 525	
Bath	1 551 135	1 67 154	84 754	102 400	20 145	(NA)	(NA)	1 551 135	1 363 836	187 299	
Bedford	1 067 930	886 835	309 275	577 560	68 363	(NA)	(NA)	1 067 930	112 732	955 198	
Bland	101 138	89 406	37 878	51 528	4 816	(NA)	(NA)	101 138	6 916	94 222	
Botetourt	592 679	481 796	153 649	328 147	41 338	(NA)	(NA)	592 679	69 545	523 134	
Brunswick	382 611	320 735	198 515	122 220	36 960	(NA)	(NA)	382 611	24 916	357 695	
Buchanan	1 199 982	930 902	509 712	421 190	200 718	(NA)	(NA)	1 199 982	66 362	1 131 620	
Buckingham	354 336	283 417	179 401	104 016	25 965	(NA)	(NA)	354 336	44 954	309 382	
Campbell	1 108 328	853 829	224 404	629 425	150 976	(NA)	(NA)	1 108 328	103 523	1 004 805	
Caroline	450 206	374 669	183 958	190 711	33 764	(NA)	(NA)	450 206	41 773	408 433	
Carroll	582 568	509 713	219 326	290 387	39 987	(NA)	(NA)	582 568	32 858	549 710	
Charles City	170 507	141 024	85 995	55 029	17 062	(NA)	(NA)	170 507	12 421	158 086	
Charlotte	279 705	230 046	127 878	102 168	17 317	(NA)	(NA)	279 705	32 342	247 363	
Chesterfield	6 227 122	4 909 329	1 369 194	3 540 135	744 541	(NA)	(NA)	6 227 122	573 252	5 653 870	
Clarke	398 725	352 336	127 825	224 511	28 778	(NA)	(NA)	398 725	17 811	381 114	
Craig	103 053	92 360	52 522	39 858	4 885	(NA)	(NA)	103 053	5 788	97 265	
Culpeper	748 573	636 765	207 179	429 586	55 570	(NA)	(NA)	748 573	56 238	692 335	
Cumberland	208 856	165 211	77 275	87 936	12 679	(NA)	(NA)	208 856	30 966	177 890	
Dickenson	537 853	478 715	284 992	213 723	23 779	(NA)	(NA)	537 853	35 359	502 494	
Dinwiddie	467 044	383 401	164 592	198 809	48 032	(NA)	(NA)	467 044	55 611	411 433	
Essex	338 146	300 784	148 079	152 705	25 966	(NA)	(NA)	338 146	11 398	326 750	
Fairfax	37 967 336	33 856 961	10 319 806	23 577 155	3 088 285	(NA)	(NA)	37 967 336	982 090	36 985 246	
Fauquier	1 809 466	1 540 815	581 338	959 747	170 541	(NA)	(NA)	1 809 466	98 110	1 711 356	
Floyd	288 716	245 016	119 981	125 057	26 300	(NA)	(NA)	288 716	17 398	271 318	
Fluvanna	403 381	279 740	118 827	160 913	23 561	(NA)	(NA)	403 381	100 080	303 301	
Franklin	928 382	833 143	298 510	534 633	44 592	(NA)	(NA)	928 382	50 647	877 735	
Frederick	1 089 240	887 194	298 412	590 782	124 616	(NA)	(NA)	1 089 240	77 428	1 011 812	
Giles	380 633	272 910	67 187	205 723	32 718	(NA)	(NA)	380 633	75 005	305 628	

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)				Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions			
	Total, including State-assessed property	Locally assessed property			Personal	Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements						
Virginia¹⁰—Con										
Counties—Con.										
Gloucester	892 127	814 955	345 328	469 627	48 116	(NA)	(NA)	892 127	29 056	863 071
Goochland	451 342	383 344	203 048	180 296	39 096	(NA)	(NA)	451 342	28 902	422 440
Grayson	309 982	285 479	144 436	141 043	9 064	(NA)	(NA)	309 982	15 439	294 543
Greene	207 696	186 640	72 801	113 839	8 504	(NA)	(NA)	207 696	12 552	195 144
Greensville	265 478	208 871	102 582	106 289	38 066	(NA)	(NA)	265 478	18 541	246 937
Halifax	614 282	514 804	246 638	268 166	44 201	(NA)	(NA)	614 282	55 277	559 005
Hanover	1 711 288	1 379 959	441 251	938 708	225 118	(NA)	(NA)	1 711 288	106 211	1 605 077
Henrico	6 730 185	5 668 761	1 463 445	4 205 316	790 723	(NA)	(NA)	6 730 185	270 701	6 459 484
Henry	1 110 776	976 926	225 411	751 515	70 776	(NA)	(NA)	1 110 776	63 074	1 047 702
Highland	143 664	126 943	88 657	38 286	2 776	(NA)	(NA)	143 664	13 945	129 719
Isle of Wight	939 257	588 337	197 967	390 370	320 159	(NA)	(NA)	939 257	30 761	908 496
James City	1 381 316	1 172 096	418 694	753 402	159 451	(NA)	(NA)	1 381 316	49 769	1 331 547
King and Queen	1 900 324	154 264	100 825	53 439	27 903	(NA)	(NA)	1 900 324	8 157	1 812 167
King George	288 444	236 091	80 826	155 265	35 265	(NA)	(NA)	288 444	17 088	271 356
King William	305 132	232 585	95 537	137 048	49 958	(NA)	(NA)	305 132	22 589	282 543
Lancaster	503 354	455 562	193 557	262 005	30 193	(NA)	(NA)	503 354	17 599	485 755
Lee	470 340	388 110	151 954	236 156	32 199	(NA)	(NA)	470 340	50 031	420 309
Loudoun	3 650 034	3 229 087	1 252 684	1 976 403	264 166	(NA)	(NA)	3 650 034	156 781	3 493 253
Louisa	2 045 355	451 084	208 971	242 113	30 460	(NA)	(NA)	2 045 355	1 563 811	481 544
Lunenburg	286 479	251 642	136 437	115 205	15 122	(NA)	(NA)	286 479	19 715	266 764
Madison	298 841	272 142	110 543	161 599	10 115	(NA)	(NA)	298 841	16 584	282 257
Mathews	305 464	271 430	132 839	138 591	23 477	(NA)	(NA)	305 464	10 557	294 907
Mecklenburg	670 977	565 869	260 051	305 818	58 380	(NA)	(NA)	670 977	46 728	624 249
Middlesex	371 549	326 139	135 524	190 615	29 644	(NA)	(NA)	371 549	15 766	355 783
Montgomery	1 191 595	1 054 755	304 070	750 685	57 180	(NA)	(NA)	1 191 595	79 660	1 111 935
Nelson	551 301	484 946	201 495	283 451	27 329	(NA)	(NA)	551 301	39 026	512 275
New Kent	352 880	297 008	163 231	133 777	31 827	(NA)	(NA)	352 880	24 045	328 835
Northampton	321 307	262 522	136 447	126 075	34 465	(NA)	(NA)	321 307	24 320	296 987
Northumberland	442 503	404 812	197 809	207 103	23 066	(NA)	(NA)	442 503	14 525	427 978
Nottoway	339 871	258 611	109 334	149 277	43 176	(NA)	(NA)	339 871	38 082	301 789
Orange	644 220	531 063	197 779	333 284	50 783	(NA)	(NA)	644 220	62 374	581 846
Page	460 166	377 390	105 539	271 851	57 892	(NA)	(NA)	460 166	24 884	435 282
Patrick	399 210	353 440	148 982	204 558	26 532	(NA)	(NA)	399 210	17 238	381 972
Pittsylvania	1 288 355	1 055 044	317 685	737 358	105 794	(NA)	(NA)	1 288 355	127 517	1 160 838
Powhatan	356 705	299 575	118 740	180 835	28 053	(NA)	(NA)	356 705	29 077	327 628
Prince Edward	316 326	246 562	107 202	139 360	32 737	(NA)	(NA)	316 326	37 027	279 299
Prince George	465 759	380 105	133 274	246 831	51 766	(NA)	(NA)	465 759	33 888	431 871
Prince William	6 095 472	5 114 645	1 554 654	3 559 991	499 810	(NA)	(NA)	6 095 472	491 017	5 604 455
Pulaski	762 192	660 636	169 411	491 225	51 112	(NA)	(NA)	762 192	50 444	711 748
Rappahannock	237 090	212 494	100 513	111 981	13 827	(NA)	(NA)	237 090	10 769	226 321
Richmond	195 416	159 083	74 403	84 680	21 463	(NA)	(NA)	195 416	14 870	180 546
Roanoke	2 177 857	1 870 416	432 676	1 437 740	224 761	(NA)	(NA)	2 177 857	82 680	2 095 177
Rockbridge	486 953	395 886	144 287	251 601	35 639	(NA)	(NA)	486 953	55 426	431 527
Rockingham	1 621 433	1 280 806	384 231	896 375	264 127	(NA)	(NA)	1 621 433	76 700	1 544 733
Russell	653 662	394 909	161 931	232 978	120 030	(NA)	(NA)	653 662	138 723	514 939
Scott	424 195	334 474	141 415	193 059	54 424	(NA)	(NA)	424 195	35 297	388 898
Shenandoah	978 768	777 569	273 771	503 798	148 749	(NA)	(NA)	978 768	52 450	926 318
Smyth	716 835	524 048	141 952	382 096	137 320	(NA)	(NA)	716 835	55 467	661 368
Southampton	597 993	508 287	274 157	231 130	82 203	(NA)	(NA)	597 993	30 503	567 490
Spotsylvania	1 266 776	1 045 149	364 775	678 374	155 207	(NA)	(NA)	1 266 776	68 420	1 198 356
Stafford	1 257 786	1 090 799	314 984	775 815	105 959	(NA)	(NA)	1 257 786	61 028	1 196 758
Surry	1 123 031	228 028	155 611	72 417	35 537	(NA)	(NA)	1 123 031	859 466	263 565
Sussex	307 206	246 739	165 822	80 917	36 362	(NA)	(NA)	307 206	24 105	283 101
Tazewell	1 066 977	845 043	276 304	568 739	166 344	(NA)	(NA)	1 066 977	55 590	1 011 387
Warren	682 752	562 931	184 511	378 420	87 086	(NA)	(NA)	682 752	32 735	650 017
Washington	1 080 309	863 140	253 775	609 365	173 099	(NA)	(NA)	1 080 309	44 070	1 036 239
Westmoreland	448 020	369 793	145 894	223 899	58 945	(NA)	(NA)	448 020	19 282	428 738
Wise	1 005 750	803 068	322 721	480 347	119 530	(NA)	(NA)	1 005 750	83 152	922 598
Wythe	666 237	473 585	169 728	303 857	134 975	(NA)	(NA)	666 237	57 677	608 560
York	1 725 509	1 260 536	467 026	793 510	99 958	(NA)	(NA)	1 725 509	365 015	1 360 494
Independent Cities¹²										
Alexandria	6 650 997	5 851 683	1 878 147	3 973 536	424 893	(NA)	(NA)	6 650 997	374 421	6 276 576
Bedford	171 709	128 100	24 267	103 833	36 939	(NA)	(NA)	171 709	6 670	165 039
Bristol	411 128	379 455	72 352	307 103	23 501	(NA)	(NA)	411 128	8 170	402 958
Buena Vista	115 718	96 208	17 731	78 475	12 929	(NA)	(NA)	115 718	6 583	109 135
Charlottesville	1 172 798	1 028 339	209 075	817 264	72 025	(NA)	(NA)	1 172 798	74 434	1 098 364
Chesapeake	4 138 821	3 414 994	1 078 813	2 336 181	314 887	(NA)	(NA)	4 138 821	408 960	3 729 861
Clifton Forge	79 253	81 192	8 458	52 734	6 893	(NA)	(NA)	79 253	11 168	68 085
Colonial Heights	435 912	372 692	101 880	270 812	46 474	(NA)	(NA)	435 912	18 746	417 166
Covington	170 754	131 788	21 861	109 827	26 244	(NA)	(NA)	170 754	12 722	158 032
Danville	858 421	709 051	101 989	607 062	119 686	(NA)	(NA)	858 421	29 684	828 737
Emporia	125 498	100 480	19 533	80 947	11 670	(NA)	(NA)	125 498	13 346	112 150
Fairfax	1 189 873	1 035 681	312 325	723 556	99 193	(NA)	(NA)	1 189 873	54 599	1 135 274
Falls Church	686 301	630 406	252 527	377 879	43 818	(NA)	(NA)	686 301	12 077	674 224
Franklin	185 870	181 828	36 051	125 577	18 731	(NA)	(NA)	185 870	5 511	180 359
Fredericksburg	611 113	505 545	114 376	391 169	74 174	(NA)	(NA)	611 113	31 394	579 719

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars. Detail may not add to total due to rounding. For meaning of symbols, see text.]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Land	Improvements	Personal					
Virginia¹⁶—Con.										
Independent Cities³²—Con.										
Galax.....	164 401	146 959	27 065	119 894	8 774	(NA)	(NA)	164 401	8 668	155 733
Hampton.....	3 213 368	2 811 858	579 910	2 231 948	283 815	(NA)	(NA)	3 213 368	117 695	3 095 673
Harrisonburg.....	781 006	643 450	153 088	490 382	114 465	(NA)	(NA)	781 006	23 091	757 915
Hopewell.....	577 529	414 769	89 699	325 070	127 204	(NA)	(NA)	577 529	35 556	541 973
Lexington.....	130 224	113 141	22 189	90 952	9 252	(NA)	(NA)	130 224	7 831	122 393
Lynchburg.....	1 683 066	1 374 561	217 050	1 157 511	211 250	(NA)	(NA)	1 683 066	97 255	1 585 811
Manassas.....	1 063 319	846 763	231 024	615 739	184 782	(NA)	(NA)	1 063 319	31 774	1 031 545
Manassas Park.....	149 237	132 708	37 814	94 894	13 900	(NA)	(NA)	149 237	2 629	146 608
Martinsville.....	440 985	356 082	70 205	285 877	66 511	(NA)	(NA)	440 985	18 392	422 593
Newport News.....	4 680 068	4 004 991	930 554	3 074 437	513 763	(NA)	(NA)	4 680 068	161 314	4 518 754
Norfolk.....	5 648 776	4 655 951	965 016	3 690 935	652 519	(NA)	(NA)	5 648 776	340 306	5 308 470
Norton.....	123 306	88 431	29 651	58 780	13 379	(NA)	(NA)	123 306	21 496	101 810
Petersburg.....	788 174	630 991	139 989	491 002	92 680	(NA)	(NA)	788 174	64 503	723 671
Poquoson.....	331 576	303 918	89 889	214 029	22 181	(NA)	(NA)	331 576	5 477	326 099
Portsmouth.....	2 240 230	1 890 670	453 854	1 436 816	271 481	(NA)	(NA)	2 240 230	86 079	2 162 151
Radford.....	258 243	220 674	40 922	179 752	25 649	(NA)	(NA)	258 243	11 920	246 323
Richmond.....	6 952 906	5 409 837	1 125 336	4 284 501	1 021 860	(NA)	(NA)	6 952 906	521 209	6 431 697
Roanoke.....	2 304 473	1 859 082	375 151	1 483 931	271 812	(NA)	(NA)	2 304 473	173 579	2 130 894
Salem.....	649 387	512 940	110 215	402 725	112 314	(NA)	(NA)	649 387	24 133	625 254
South Boston.....	147 104	122 894	24 802	98 092	14 967	(NA)	(NA)	147 104	9 243	137 861
Staunton.....	470 921	411 400	79 499	331 901	29 311	(NA)	(NA)	470 921	30 210	440 711
Suffolk.....	1 131 876	963 140	283 624	679 516	82 658	(NA)	(NA)	1 131 876	86 078	1 045 798
Virginia Beach.....	12 597 935	11 585 950	4 189 481	7 396 469	629 274	(NA)	(NA)	12 597 935	382 711	12 215 224
Waynesboro.....	525 498	450 730	94 051	356 679	52 676	(NA)	(NA)	525 498	22 092	503 406
Williamsburg.....	574 895	433 466	146 369	287 097	121 804	(NA)	(NA)	574 895	19 625	555 270
Winchester.....	676 328	531 286	116 143	415 143	121 261	(NA)	(NA)	676 328	23 781	652 547
Washington										
Adams.....	579 088	450 572	240 591	209 981	64 814	2 521	62	576 505	63 702	512 803
Asotin.....	322 554	295 042	93 101	201 941	15 844	9 820	—	312 734	11 668	301 066
Benton.....	3 021 687	2 593 326	723 412	1 869 914	233 187	21 898	104	2 999 685	195 174	2 804 511
Chelan.....	1 643 704	1 415 995	478 642	937 353	169 721	20 677	302	1 622 707	57 988	1 564 719
Cllalam.....	1 747 942	1 582 267	640 129	942 138	132 186	25 474	145	1 722 323	33 489	1 688 834
Clark.....	6 757 472	6 153 665	2 119 502	4 034 163	421 867	71 530	359	6 685 583	181 940	6 503 643
Columbia.....	160 754	134 961	79 190	55 771	14 478	2 157	64	158 533	11 315	147 218
Cowlitz.....	3 102 986	2 846 024	827 900	2 218 124	170 627	36 448	136	3 066 402	86 335	2 980 067
Douglas.....	786 633	713 672	279 392	434 280	54 621	7 457	48	779 128	18 340	760 788
Ferry.....	171 941	143 020	91 827	51 193	12 509	2 485	—	169 456	16 412	153 044
Franklin.....	1 124 817	935 272	401 721	533 551	117 454	6 614	202	1 118 001	72 091	1 045 910
Garfield.....	108 552	89 124	56 879	32 245	15 468	1 186	44	107 322	3 960	103 362
Grant.....	1 728 465	1 501 452	601 558	899 894	171 587	15 331	160	1 712 974	55 426	1 657 548
Grays Harbor.....	1 914 307	1 632 776	561 939	1 070 837	129 172	34 225	211	1 879 871	152 359	1 727 512
Island.....	2 134 018	2 042 984	1 124 300	918 684	28 385	14 858	73	2 119 085	62 847	2 056 438
Jefferson.....	919 098	844 518	440 781	403 737	47 997	14 197	—	904 901	28 583	876 318
King.....	62 177 084	55 778 079	23 521 955	32 254 124	3 949 491	348 381	1 161	61 827 562	2 451 514	59 376 048
Bellevue city.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Seattle city.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kitsap.....	5 470 299	5 184 857	2 082 898	3 081 959	121 387	40 383	76	5 429 860	184 255	5 245 605
Klickitat.....	791 514	690 359	270 573	419 786	48 123	10 698	54	780 762	55 032	725 730
Ricketts.....	520 557	423 873	143 584	280 309	45 485	7 407	117	513 033	51 199	461 834
Lewis.....	1 890 053	1 465 212	547 922	917 290	172 464	31 152	350	1 858 551	252 377	1 606 174
Lincoln.....	506 618	379 158	241 509	137 649	57 038	2 416	153	504 049	70 422	433 627
Mason.....	1 446 677	1 361 802	720 213	641 589	64 931	16 362	67	1 430 248	19 944	1 410 304
Okanogan.....	908 839	785 203	358 095	427 108	81 650	16 863	95	891 881	41 986	849 895
Pacific.....	572 761	526 753	228 152	298 601	34 654	15 874	37	556 850	11 354	545 496
Pend Oreille.....	263 992	244 749	141 068	103 681	10 216	5 470	70	258 452	9 027	249 425
Perce.....	15 112 300	13 648 690	4 943 118	8 705 572	960 648	147 610	867	14 863 823	502 962	14 460 861
Tacoma city.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
San Juan.....	1 052 481	1 025 105	682 413	342 692	26 924	3 642	35	1 048 804	452	1 048 352
Skagit.....	2 685 344	2 303 656	981 087	1 322 569	188 957	34 668	174	2 650 502	194 731	2 455 771
Skamania.....	277 985	202 815	83 625	119 190	17 307	3 504	26	274 455	57 863	216 592
Snohomish.....	13 902 681	12 607 809	4 841 233	7 766 576	880 846	117 504	437	13 784 740	414 026	13 370 714
Everett city.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Spokane.....	9 303 179	8 199 589	2 564 355	5 635 234	594 614	135 539	791	9 160 849	508 976	8 651 873
Spokane city.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Stevens.....	910 095	684 386	248 406	435 980	68 230	13 574	288	896 232	157 479	738 753
Thurston.....	4 378 979	3 988 889	1 385 229	2 603 660	177 619	38 675	274	4 340 030	212 471	4 127 559
Wahkiakum.....	78 806	72 093	29 905	42 188	5 129	1 612	14	77 146	1 584	75 562
Walla Walla.....	1 478 130	1 303 047	395 344	807 703	73 711	19 658	223	1 458 251	101 372	1 356 879
Whitcom.....	4 293 387	3 834 395	1 434 665	2 399 730	214 394	46 358	714	4 246 315	244 598	4 001 717
Whitman.....	951 949	717 731	289 798	417 933	105 213	5 448	—	946 501	129 005	817 496
Yakima.....	4 591 681	4 090 807	1 500 672	2 590 135	290 954	87 823	—	4 503 758	209 820	4 293 938
West Virginia²										
Barbour.....	177 777	59 249	(NA)	(NA)	95 780	8 186	50	169 541	22 748	146 793
Berkeley.....	480 733	209 945	(NA)	(NA)	231 051	25 942	199	454 592	39 737	414 855
Boone.....	394 245	99 399	(NA)	(NA)	252 048	8 350	297	385 598	42 798	342 800
Braxton.....	170 513	80 374	(NA)	(NA)	84 450	8 455	83	163 995	25 689	138 306
Brooke.....	247 647	99 985	(NA)	(NA)	129 609	15 726	197	231 724	18 053	213 671
Cabell.....	976 960	419 898	(NA)	(NA)	458 231	65 135	398	911 427	98 831	812 596
Huntington city (Part).....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Calhoun.....	132 898	45 061	(NA)	(NA)	89 349	6 361	36	128 501	18 488	108 013
Clay.....	133 769	63 068	(NA)	(NA)	48 319	5 430	184	128 155	22 382	105 773
Doddridge.....	110 335	26 690	(NA)	(NA)	54 672	4 069	41	106 225	28 973	77 252

See footnotes at end of table.

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Total	Real		Personal					
	Land		Improvements							
West Virginia²—Con										
Fayette	431 794	233 269	(NA)	(NA)	119 651	40 531	471	390 792	78 874	311 918
Gilmer	162 476	45 537	(NA)	(NA)	92 754	6 017	164	156 295	24 185	132 110
Grant	215 388	58 018	(NA)	(NA)	53 015	7 015	110	208 263	104 355	103 908
Greenbrier	320 882	115 077	(NA)	(NA)	151 844	15 529	310	305 043	53 861	251 182
Hampshire	159 333	76 360	(NA)	(NA)	51 458	9 963	175	149 195	31 515	117 680
Hancock	353 404	162 834	(NA)	(NA)	168 319	23 524	37	329 843	22 251	307 592
Hardy	113 846	52 844	(NA)	(NA)	41 464	7 189	48	106 609	19 538	87 071
Harrison	833 274	336 216	(NA)	(NA)	324 743	51 926	525	780 623	172 315	608 508
Jackson	318 847	134 092	(NA)	(NA)	147 348	15 040	338	303 469	37 407	266 062
Jefferson	292 978	173 891	(NA)	(NA)	93 403	16 597	205	276 176	25 684	250 492
Kanawha	2 776 238	1 304 726	(NA)	(NA)	1 146 987	148 895	845	2 626 498	324 525	2 301 973
Charleston city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lewis	268 543	92 079	(NA)	(NA)	113 625	14 117	330	254 096	62 839	191 257
Lincoln	167 301	65 742	(NA)	(NA)	59 055	11 171	124	156 006	42 504	113 502
Logan	426 860	104 974	(NA)	(NA)	268 883	10 265	88	416 507	53 003	363 504
McDowell	323 232	85 073	(NA)	(NA)	166 800	9 410	579	313 243	71 353	241 884
Marion	691 380	406 815	(NA)	(NA)	228 400	73 137	789	617 454	58 165	561 289
Marshall	683 387	240 736	(NA)	(NA)	404 299	17 669	270	665 448	38 352	627 096
Mason	318 924	82 802	(NA)	(NA)	113 336	11 743	171	307 010	122 786	184 224
Mercer	599 847	367 840	(NA)	(NA)	151 967	44 088	479	555 280	80 040	475 240
Mineral	238 610	169 060	(NA)	(NA)	47 333	26 915	292	211 403	22 217	189 186
Mingo	280 502	76 275	(NA)	(NA)	141 338	5 834	156	274 512	62 889	211 623
Monongalia	648 599	320 252	(NA)	(NA)	245 534	59 268	600	588 731	82 813	505 918
Monroe	88 896	50 549	(NA)	(NA)	18 329	9 834	82	78 980	20 018	58 962
Morgan	107 066	66 789	(NA)	(NA)	28 654	9 246	75	97 745	11 623	86 122
Nicholas	273 889	119 280	(NA)	(NA)	125 912	12 432	216	261 241	28 697	232 544
Ohio	493 633	240 210	(NA)	(NA)	221 792	35 663	196	467 774	31 631	426 143
Pendleton	72 012	31 757	(NA)	(NA)	27 034	5 261	23	66 728	13 221	53 507
Pleasants	266 057	54 615	(NA)	(NA)	114 210	4 871	40	261 146	97 232	163 914
Pocahontas	145 723	104 765	(NA)	(NA)	24 307	9 592	12	136 119	16 651	119 468
Pruton	259 695	116 725	(NA)	(NA)	92 167	13 634	348	245 713	50 803	194 910
Preston	632 720	329 722	(NA)	(NA)	202 115	34 927	202	597 591	100 883	496 708
Raleigh	715 350	338 213	(NA)	(NA)	289 890	38 618	871	675 861	87 247	588 614
Randolph	226 818	83 394	(NA)	(NA)	106 238	13 212	104	213 502	37 186	176 316
Ritchie	147 005	53 725	(NA)	(NA)	71 715	9 060	49	137 896	21 565	116 331
Roane	174 730	91 879	(NA)	(NA)	50 958	15 727	137	158 866	31 883	126 973
Summers	117 215	58 970	(NA)	(NA)	25 763	12 185	120	104 910	32 482	72 428
Taylor	140 728	70 750	(NA)	(NA)	52 655	10 190	146	130 392	17 323	113 069
Tucker	79 664	32 109	(NA)	(NA)	38 554	3 675	55	75 934	9 001	66 933
Tyler	109 589	29 415	(NA)	(NA)	64 728	4 877	123	104 589	15 446	89 143
Upshur	248 295	88 620	(NA)	(NA)	129 702	11 356	179	236 760	29 973	206 787
Wayne	303 071	99 857	(NA)	(NA)	135 182	15 813	730	286 528	68 032	218 496
Huntington city (Part)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Webster	147 973	71 832	(NA)	(NA)	65 886	7 646	149	140 178	10 255	129 923
Wetzel	221 601	133 017	(NA)	(NA)	43 575	20 726	360	200 515	45 009	155 506
Wirt	58 265	22 070	(NA)	(NA)	29 628	3 332	53	54 880	6 567	48 313
Wood	938 887	515 142	(NA)	(NA)	365 968	68 188	134	870 565	57 777	812 788
Wyoming	289 453	94 921	(NA)	(NA)	149 508	5 775	75	283 603	55 024	228 579
Wisconsin^{2,3}	110 648 198	105 499 869	33 071 261	72 428 608	5 148 329	-	-	110 648 198	-	110 648 198
Adams	535 908	527 203	261 472	265 731	8 705	-	-	535 908	-	535 908
Ashland	284 398	271 628	85 491	188 137	12 770	-	-	284 398	-	284 398
Barron	902 567	880 539	310 101	570 438	22 028	-	-	902 567	-	902 567
Bayfield	397 696	389 157	159 719	229 438	8 539	-	-	397 696	-	397 696
Brown	4 469 348	4 196 957	1 052 678	3 144 279	272 391	-	-	4 469 348	-	4 469 348
Green Bay city	2 123 146	1 958 538	393 675	1 564 863	164 608	-	-	2 123 146	-	2 123 146
Buffalo	368 810	360 416	167 004	193 412	8 394	-	-	368 810	-	368 810
Burnett	463 813	456 031	195 361	260 670	7 782	-	-	463 813	-	463 813
Calumet	780 706	745 124	243 890	501 234	35 582	-	-	780 706	-	780 706
Appleton city (Part)	134 471	133 665	28 969	104 696	806	-	-	134 471	-	134 471
Chippewa	1 034 193	1 000 331	312 331	688 000	33 862	-	-	1 034 193	-	1 034 193
Eau Claire city (Part)	45 585	42 965	7 442	35 523	2 620	-	-	45 585	-	45 585
Clark	751 824	727 893	304 618	423 275	23 931	-	-	751 824	-	751 824
Columbia	1 148 884	1 114 538	424 608	689 930	34 346	-	-	1 148 884	-	1 148 884
Crawford	285 828	276 014	121 851	154 163	9 814	-	-	285 828	-	285 828
Dane	9 294 797	8 806 533	2 480 311	6 326 222	488 264	-	-	9 294 797	-	9 294 797
Madison city	4 819 153	4 474 102	1 104 252	3 369 850	345 051	-	-	4 819 153	-	4 819 153
Dodge	1 696 257	1 639 045	558 791	1 080 254	57 212	-	-	1 696 257	-	1 696 257
Door	1 324 939	1 289 830	555 897	733 933	35 109	-	-	1 324 939	-	1 324 939
Douglas	756 209	708 787	165 722	543 065	47 422	-	-	756 209	-	756 209
Dunn	739 305	724 043	268 215	454 828	16 262	-	-	739 305	-	739 305
Eau Claire	1 630 890	1 555 687	372 676	1 183 011	75 203	-	-	1 630 890	-	1 630 890
Eau Claire city (Part)	976 921	921 542	170 419	751 123	55 379	-	-	976 921	-	976 921
Florence	136 393	134 317	56 532	77 785	2 076	-	-	136 393	-	136 393
Fond Du Lac	2 057 873	1 902 476	605 158	1 357 318	95 397	-	-	2 057 873	-	2 057 873
Forest	244 619	240 534	95 988	144 546	4 085	-	-	244 619	-	244 619
Grant	996 109	967 923	403 402	564 521	28 186	-	-	996 109	-	996 109
Green	756 667	727 928	270 260	457 668	28 739	-	-	756 667	-	756 667
Green Lake	588 749	576 068	235 734	340 334	12 681	-	-	588 749	-	588 749
Iowa	572 705	554 095	286 794	267 301	18 810	-	-	572 705	-	572 705
Iron	95 808	84 181	38 470	55 711	1 627	-	-	95 808	-	95 808
Jackson	353 750	338 882	157 170	181 712	14 869	-	-	353 750	-	353 750
Jefferson	1 410 085	1 361 181	427 573	933 608	48 904	-	-	1 410 085	-	1 410 085
Juneau	514 880	500 082	201 628	298 254	14 798	-	-	514 880	-	514 880
Kenosha	2 805 242	2 712 410	848 272	1 866 138	92 832	-	-	2 805 242	-	2 805 242
Kenosha city	1 475 824	1 401 188	341 647	1 059 539	74 636	-	-	1 475 824	-	1 475 824
Kewaunee	453 949	442 021	158 660	283 361	11 928	-	-	453 949	-	453 949

See footnotes at end of table

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

[Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text]

Geographic area	Gross assessed value (before partial exemptions)					Tax-exempt portion of locally assessed value ¹		Assessed value subject to tax after deduction of partial exemptions		
	Total, including State-assessed property	Locally assessed property				Real property	Personal property	Total	State-assessed property	Locally assessed property
		Real		Improvements	Personal					
	Total	Land								
Wisconsin^{2, 3} — Con										
La Crosse	2 118 064	1 982 600	622 321	1 360 279	135 464	-	-	2 118 064	-	2 118 064
Lafayette	501 002	494 469	288 048	206 421	6 533	-	-	501 002	-	501 002
Langlade	435 120	422 744	155 502	267 242	12 376	-	-	435 120	-	435 120
Lincoln	540 562	519 592	174 921	344 671	20 970	-	-	540 562	-	540 562
Manitowoc	1 767 903	1 692 216	455 094	1 237 122	75 687	-	-	1 767 903	-	1 767 903
Marathon	2 508 909	2 366 734	692 968	1 673 766	142 175	-	-	2 508 909	-	2 508 909
Marinette	989 230	939 362	316 705	622 657	49 868	-	-	989 230	-	989 230
Marquette	396 209	389 342	178 529	210 813	6 867	-	-	396 209	-	396 209
Menominee	41 650	41 282	17 332	23 950	3 650	-	-	41 650	-	41 650
Milwaukee	18 160 535	16 854 915	4 333 554	12 521 361	1 305 620	-	-	18 160 535	-	18 160 535
Milwaukee city (Part)	11 139 806	10 221 307	2 473 469	7 747 838	918 499	-	-	11 139 806	-	11 139 806
Wauwatosa city	701 747	651 544	179 236	472 308	50 203	-	-	701 747	-	701 747
West Allis city	443 665	413 796	112 268	301 528	29 869	-	-	443 665	-	443 665
Monroe	641 572	625 052	241 795	383 257	16 520	-	-	641 572	-	641 572
Oconto	783 673	765 566	308 378	457 188	18 107	-	-	783 673	-	783 673
Oneida	1 120 105	1 083 104	419 685	663 419	37 001	-	-	1 120 105	-	1 120 105
Outagamie	3 311 135	3 147 171	921 660	2 325 511	163 964	-	-	3 311 135	-	3 311 135
Appleton city (Part)	1 304 000	1 241 543	235 974	1 005 569	62 457	-	-	1 304 000	-	1 304 000
Ozaukee	1 732 719	1 680 183	519 152	1 161 031	52 536	-	-	1 732 719	-	1 732 719
Pepin	169 285	165 640	68 182	97 458	3 645	-	-	169 285	-	169 285
Pierce	694 401	677 888	241 100	436 788	16 513	-	-	694 401	-	694 401
Polk	887 530	870 991	334 264	536 727	16 539	-	-	887 530	-	887 530
Portage	1 360 039	1 290 867	414 918	875 949	69 172	-	-	1 360 039	-	1 360 039
Price	348 537	333 143	118 692	214 451	15 394	-	-	348 537	-	348 537
Racine	3 846 415	3 649 760	854 532	2 795 228	196 655	-	-	3 846 415	-	3 846 415
Racine city	1 506 452	1 400 287	248 457	1 151 830	106 165	-	-	1 506 452	-	1 506 452
Richland	373 993	365 243	161 669	203 574	8 750	-	-	373 993	-	373 993
Rock	2 970 376	2 832 991	813 926	2 019 065	137 385	-	-	2 970 376	-	2 970 376
Janesville city	1 207 048	1 139 158	244 303	894 855	67 890	-	-	1 207 048	-	1 207 048
Rusk	300 603	293 272	112 676	180 396	7 331	-	-	300 603	-	300 603
St. Croix	1 226 690	1 200 944	421 652	775 342	25 696	-	-	1 226 690	-	1 226 690
Sauk	1 231 792	1 177 969	446 836	731 133	53 823	-	-	1 231 792	-	1 231 792
Sawyer	494 927	483 204	197 506	285 698	11 723	-	-	494 927	-	494 927
Shawano	902 037	879 246	340 353	538 693	22 791	-	-	902 037	-	902 037
Sheboygan	2 128 819	2 022 524	534 622	1 487 902	106 259	-	-	2 128 819	-	2 128 819
Taylor	406 903	390 844	146 387	244 457	16 059	-	-	406 903	-	406 903
Trempealeau	526 790	514 765	196 239	318 527	12 024	-	-	526 790	-	526 790
Vernon	538 188	527 137	226 247	300 890	11 051	-	-	538 188	-	538 188
Vilas	1 011 646	990 923	439 690	551 233	20 723	-	-	1 011 646	-	1 011 646
Walworth	2 338 343	2 278 683	872 571	1 406 112	59 660	-	-	2 338 343	-	2 338 343
Washburn	383 788	376 669	154 347	222 322	7 119	-	-	383 788	-	383 788
Washington	2 421 722	2 343 862	778 297	1 565 565	77 860	-	-	2 421 722	-	2 421 722
Milwaukee city (Part)	198	179	51	128	19	-	-	198	-	198
Waukesha	6 881 198	6 574 322	2 007 297	4 567 025	306 876	-	-	6 881 198	-	6 881 198
Waukesha city	1 422 246	1 302 228	379 042	923 186	120 018	-	-	1 422 246	-	1 422 246
Waupaca	1 054 490	1 016 257	361 720	654 537	38 233	-	-	1 054 490	-	1 054 490
Waushara	646 026	634 446	299 212	335 234	11 580	-	-	646 026	-	646 026
Winnebago	3 389 444	3 208 721	856 451	2 350 270	182 723	-	-	3 389 444	-	3 389 444
Appleton city (Part)	30 438	26 170	4 911	21 259	4 268	-	-	30 438	-	30 438
Wood	1 212 627	1 116 321	301 454	814 867	96 306	-	-	1 212 627	-	1 212 627
Wyoming^{2, 3, 4}										
Albany	98 353	66 064	21 061	44 983	10 876	2 409	-	95 944	21 413	74 531
Big Horn	160 125	24 233	9 306	14 927	11 604	2 311	-	157 814	124 288	33 526
Campbell	1 634 274	75 308	30 123	45 185	115 854	2 524	-	1 631 750	1 443 112	188 638
Carbon	424 057	45 891	16 940	28 951	27 025	3 750	-	420 307	351 141	69 166
Converse	384 049	30 201	11 363	18 836	22 013	2 018	-	382 031	331 835	50 196
Crook	183 895	15 497	7 801	7 696	11 210	1 162	-	162 733	137 188	25 545
Fremont	376 857	69 631	19 908	49 725	23 822	4 959	-	371 898	283 404	88 494
Goshen	56 824	34 977	14 685	20 292	11 544	3 143	-	53 681	10 303	43 378
Hot Springs	197 166	12 316	4 086	8 230	6 951	1 085	-	196 081	177 899	18 182
Johnson	127 119	27 209	11 346	15 863	16 141	1 627	-	125 492	89 769	41 723
Laramie	244 187	162 023	47 078	114 945	33 919	7 916	-	236 271	48 245	188 026
Cheyenne city	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	-	(NA)	(NA)	(NA)
Lincoln	291 104	29 509	9 688	19 821	43 358	2 262	-	288 842	218 237	70 605
Natrona	459 462	171 907	45 741	126 166	44 935	8 958	-	450 504	242 620	207 884
Niobrara	47 449	10 808	5 405	5 503	6 599	1 000	-	46 449	29 842	16 507
Park	575 915	61 114	19 792	41 322	21 812	3 514	-	572 401	492 989	79 412
Platte	134 167	21 037	8 112	12 925	7 631	1 799	-	132 368	105 499	26 869
Sheridan	146 648	59 803	16 487	43 316	12 070	4 667	-	141 981	74 775	67 206
Sublette	155 234	23 451	12 495	10 956	30 893	673	-	154 581	100 890	53 671
Sweetwater	1 111 728	79 045	25 484	53 561	119 984	4 871	-	1 106 857	912 689	194 158
Teton	75 678	63 489	32 200	31 299	7 878	370	-	75 308	4 301	71 007
Uinta	840 880	44 678	16 143	28 533	56 135	2 618	-	838 262	740 069	98 193
Washakie	90 872	24 100	7 673	16 427	10 878	1 456	-	89 416	55 894	33 522
Weston	103 730	15 018	4 956	10 062	11 391	1 790	-	101 940	77 321	24 619

^{#1} In some instances these data are not shown because there were no tax-exempt portions or because the aggregates involved were not identified in reported data

² For 1986 valuation date other than Jan. 1, 1986, see text table H

³ Exempt portion of personal property assessed value, if any, included with exempt portion of real property assessed value for Alabama, Maine, Nevada, and Wyoming

⁴ Alaska State-assessed values exclude \$3.707 billion of oil and gas property value in the unorganized territory.

⁵ County, borough, or parish governments are consolidated with city governments in the following instances. Anchorage, Juneau, and Sitka, AK; San Francisco, CA; Denver, CO; Duval County (Jacksonville), FL; Muscogee County (Columbus), GA; Honolulu, HI; Marion County (Indianapolis), IN; Lexington-Fayette Urban County Government, KY; East Baton Rouge Parish (Baton Rouge), Orleans Parish (New Orleans), and Terrebonne Parish (Houma), LA; Suffolk County (Boston), MA; Deer Lodge County (Anaconda) and Silver Bow County (Butte), MT; Philadelphia, PA; and Davidson County (Nashville), TN

Table 11. Assessed Value of Property Subject to Local General Property Taxation for Counties and Selected Major Cities by States: 1986—Con.

- ⁶Jurisdictions shown under the "Cities" heading for Alaska do not meet the 50,000 population criteria applicable for display of cities in other States. These cities are displayed because they are primary assessing jurisdictions outside the corporate limits of boroughs.
- ⁷Arizona gross assessed values are not available. Each amount shown constitutes "full cash value" after application of percentages based on property classification and minus any applicable partial exemptions, and is therefore net assessed value. Taxes levied against such value are "secondary taxes," those used for debt retirement, budget overrides, and maintenance and operation of special service districts. In contrast, "primary taxes," those used for maintenance and operation of government units involved, are levied against "limited property value" after application of percentages based on property classification. "Limited property value" is identical with full cash value for personally (other than mobile homes), and for centrally assessed mines and utility property (other than railroads). For an existing real property, "limited property value" is the previous year's limited property value increased by either 10 percent or 25 percent of the difference between the previous year's limited property value and the current full cash value, whichever is greater. For a property modified by new construction or other substantial change, "limited property value" reflects the application of a ratio of full cash to limited value for existing properties of the same type and/or use.
- ⁸Arizona city data shown for locally assessed real property include unallocable amounts for locally assessed personal property.
- ⁹California locally assessed realty value and associated partial exemption value exceeds individual county detail by \$435.2 million in veteran's exemptions which could not be allocated among the counties.
- ¹⁰Colorado city data (except for Denver) shown for locally assessed real property include unallocable amounts for locally assessed personal property.
- ¹¹Georgia assessed values include other than 1986 data for Clayton County (1984 values).
- ¹²Idaho State-assessed value exceeds county detail by \$8.9 million which could not be allocated among the counties and reflects reduction by \$84.1 million in partial exemptions.
- ¹³Illinois city data shown for locally assessed real property are net of partial exemptions and may include State-assessed components (if any).
- ¹⁴Indiana data include tentative amounts for Brown and St. Joseph Counties.
- ¹⁵Iowa realty values reflect application of rollback factors, where applicable. Personal property became exempt from taxation as of Jan. 1, 1986.
- ¹⁶Any net amount shown may represent an overstatement to the extent that the amount of appropriate deduction from the gross total is not available.
- ¹⁷Kentucky data include Jan. 1, 1985, values for locally assessed property in Elliott, Harlan, and Owsley Counties. Locally assessed personalty value includes value for property in public warehouses and livestock and farm machinery, which are not subject to local taxation, break not available.
- ¹⁸Louisiana manufacturing plant value was inconsistently allocated between realty and personalty components in reported data. This may have resulted in overstatement of one category and corresponding understatement of the other category. Such property was valued at \$1,069.4 million, in total, for both building and machinery and equipment components.
- ¹⁹All assessment in Maryland and Montana is performed by a State agency, but assessed values are shown here as "Locally assessed" for comparability with data for other States, see text.
- ²⁰Mississippi assessed values reflect changes in the legal standards and the introduction of a property classification system.
- ²¹Missouri personal property no longer includes value of merchant's and manufacturer's inventories which became exempt from taxation as of Jan. 1, 1985. A general reassessment was also made effective as of that date.
- ²²Nebraska land component of locally assessed real property includes value amount for mineral interests in selected counties.
- ²³Nevada real property values may be understated and personal property values overstated to the extent that realty amounts have been reduced by the value of fully exempt property, which may include some personalty. This treatment of fully exempt values differs from that used in Mineral County, where such values were allocated between real and personal property based on estimates of composition. Amounts include some estimated values from the unsecured roll.
- ²⁴New Mexico residential property revalued to 1980 levels in 1986 (formerly 1975 levels were used). Improvement components of realty reflect reduction by value of fully exempt realty; allocation between land and improvement not available.
- ²⁵Bernalillo County, NM, data include estimated values for protested valuations.
- ²⁶North Carolina assessed values reported as gross are actually net values for two counties which did not report the amounts of their realty partial exemptions and for 17 counties which did not report the amounts of their personalty partial exemptions. Data for personalty include full value amounts for stored tobacco, peanuts, and cotton which are subject to reduced rates of taxation.
- ²⁷South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.
- ²⁸Tennessee amounts shown for locally assessed real property include locally assessed public utility value which could not be allocated to real and personal property components.
- ²⁹Texas values for public utility property were allocated between realty and personalty based on an estimate of composition statewide, thus, for any particular jurisdiction, overstatement or understatement of realty or personalty components is possible.
- ³⁰Utah data reflect change in legal standard of assessment from 20 percent to 100 percent of reasonable fair cash value, with a 25 percent reduction in value for residential property, effective Jan. 1, 1986.
- ³¹Vermont assessed values shown are the "grand list" values, which are based on 1 percent of fair market value. Fair market values as of Apr. 1, 1985, are shown (in thousands of dollars): State-assessed property, none, locally assessed property, \$18,435,600, real property, \$17,238,400, personal property, \$1,197,200, and tax-exempt portion of gross assessed value is not available.
- ³²Virginia jurisdictions shown under the "Independent Cities" heading may not meet the 50,000 population criteria applicable for display of cities in other States. These cities are displayed because they are primary assessing jurisdictions outside the corporate limits of counties.
- ³³Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.
- ³⁴Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
ALABAMA									
Baldwin	92 286	61 181	100.0	48.5	46.7	26.1	23.1	1.9	4
Bibb	16 012	10 767	100.0	33.8	32.8	46.5	14.3	4.1	1.3
Butler	21 839	13 111	100.0	41.9	40.0	45.8	7.4	4.0	.9
Calhoun	123 811	53 714	100.0	61.3	60.3	4.9	25.5	6.1	2.1
Choctaw	16 959	13 955	100.0	27.1	27.0	52.3	18.3	2.1	1
Cullman	66 047	19 324	100.0	70.6	67.7	18.8	4.7	4.6	1.2
Dale	49 610	19 031	100.0	51.6	49.4	24.8	19.4	3.6	5
Elmore	47 947	16 776	100.0	68.9	68.5	17.6	11.3	2.3	-
Escambia	36 386	19 945	100.0	47.1	46.1	33.5	14.6	4.3	5
Etowah	102 307	53 163	100.0	75.3	73.7	3.1	17.7	3.9	-
Houston	80 265	34 863	100.0	56.8	55.7	16.7	21.1	5.2	2
Dothan city	53 314	18 479	100.0	71.9	71.2	3.7	14.9	9.2	3
Jefferson	676 387	249 407	100.0	76.4	75.9	13.2	6.7	3.6	2
Birmingham city	277 511	92 293	100.0	80.5	79.5	9.9	3.6	6.0	-
Lauderdale	83 248	59 956	100.0	58.2	57.0	13.1	24.3	3.6	8
Lee	80 839	23 297	100.0	72.4	68.8	18.0	7.6	2.0	-
Madison	233 680	81 398	100.0	67.6	65.7	18.4	9.8	4.1	-
Huntsville city	163 416	47 713	100.0	80.8	78.0	5.1	8.5	5.6	-
Marengo	24 215	17 018	100.0	35.3	35.1	39.8	22.3	2.6	-
Mobile	377 744	150 153	100.0	67.8	65.9	22.0	6.3	4.0	-
Mobile city	203 262	67 688	100.0	82.6	78.9	5.8	6.6	5.0	-
Montgomery	215 418	72 733	100.0	72.4	70.4	8.4	13.2	4.7	1.3
Montgomery city	194 287	56 502	100.0	82.9	80.3	-	11.5	5.4	3
Morgan	98 769	36 248	100.0	68.9	66.8	21.9	6.9	2.3	-
Pickens	21 371	14 238	100.0	31.3	29.6	58.8	7.2	2.7	-
Shelby	81 199	32 351	100.0	73.4	73.2	8.9	14.5	3.2	-
Talladega	70 512	39 434	100.0	51.8	51.4	18.3	26.3	3.7	-
Tuscaloosa	141 269	63 306	100.0	54.7	52.6	20.1	21.5	3.6	-
Tuscaloosa city	73 832	20 132	100.0	80.7	76.5	2.1	13.4	3.8	-
ALASKA¹									
Boroughs									
Anchorage city and borough ²	234 982	79 370	100.0	71.4	63.9	-	22.7	4.2	1.8
Bristol Bay	1 168	713	100.0	22.7	22.7	39.1	33.7	4.5	-
Fairbanks-North Star	67 626	36 298	100.0	43.8	41.3	19.3	29.6	5.3	2.0
Juneau city and borough ²	24 950	10 166	100.0	28.1	28.1	7.6	16.5	3.1	-
Kenai Peninsula	43 163	42 524	100.0	24.1	23.2	11.9	62.3	2.1	3
Ketchikan-Gateway	12 270	5 653	100.0	59.5	55.2	8.5	11.3	20.6	-
Kodiak Island	13 789	5 398	100.0	47.5	43.3	7.1	36.2	3.0	6.2
Matanuska-Susitna	39 019	55 987	100.0	29.0	28.1	7	69.2	8	3
North Slope	4 836	569	100.0	67.7	67.5	-	-	20.9	11.4
Sitka city and borough ²	7 661	2 102	100.0	74.6	44.1	3.0	12.2	10.1	-
Cities									
Nenana	635	714	100.0	29.4	29.4	-	67.2	3.4	-
Wrangell	2 218	1 367	100.0	53.7	50.5	-	43.9	2.4	-
ARIZONA³									
Cochise	90 054	99 511	100.0	24.4	23.2	8.6	64.9	1.8	4
Maricopa	1 885 367	778 676	100.0	74.6	71.2	4.3	17.2	3.7	2
Glendale city	125 817	44 167	100.0	77.9	74.8	1.0	17.3	3.8	-
Mesa city	251 428	87 858	100.0	75.7	71.8	1.3	17.8	5.2	-
Phoenix city	894 065	307 053	100.0	84.0	79.2	4	10.9	4.5	1
Scottsdale city	111 140	65 406	100.0	71.1	67.6	3.3	21.7	3.8	-
Tempe city	136 476	40 379	100.0	79.8	77.7	-	14.7	4.9	5
Mohave	77 439	202 841	100.0	15.5	15.3	1.4	81.4	1.1	7
Pima	594 055	261 246	100.0	68.1	64.3	3.3	24.9	3.4	3
Tucson city	364 768	122 969	100.0	72.7	72.7	-	15.0	5.3	3
Santa Cruz	23 069	37 353	100.0	14.7	13.9	4.0	79.7	1.3	2
Yavapai	83 244	102 364	100.0	33.2	31.5	6.8	57.2	2.2	6
Yuma	86 769	47 101	100.0	48.8	45.8	14.8	32.2	3.7	5
La Paz	14 052	11 101	100.0	32.9	32.0	18.3	42.8	5.3	6
ARKANSAS									
Arkansas	23 073	16 470	100.0	38.8	37.9	38.9	11.2	6.4	4.7
Ashley	26 212	17 424	100.0	47.7	45.9	41.8	4.4	6.3	-
Benton	88 952	80 673	100.0	35.7	35.0	8.5	51.7	3.6	5
Calhoun	6 089	12 925	100.0	19.2	19.2	19.2	58.5	7	20.8
Clay	19 367	16 583	100.0	33.8	33.8	51.8	11.6	2.8	-
Cleveland	8 300	11 122	100.0	20.7	20.7	76.9	1.0	1.4	-
Columbia	26 891	30 717	100.0	31.0	28.2	57.6	8.0	3.3	-
Conway	19 239	18 996	100.0	27.9	27.4	41.6	11.8	2.0	16.7
Craighead	63 378	33 863	100.0	57.9	54.4	15.7	23.6	3.7	1.1
Ottenden	50 372	23 549	100.0	61.3	59.1	21.2	15.1	2.4	-
Cross	20 396	12 431	100.0	37.7	37.5	41.1	16.0	4.8	4
Desha	19 392	12 967	100.0	28.3	26.2	46.8	16.3	4.1	4.4
Faulkner	53 094	36 052	100.0	41.9	40.1	27.4	21.9	2.4	6.4
Garland	75 268	75 356	100.0	42.4	41.8	11.7	44.6	1.4	-
Greene	31 680	21 759	100.0	42.7	42.0	41.8	9.1	3.6	3.0
Howard	13 475	8 029	100.0	44.4	44.2	47.2	4.1	4.3	-
Izard	10 973	24 276	100.0	19.1	19.1	37.6	41.6	1.5	2
Jefferson	89 997	53 601	100.0	45.6	45.2	18.4	29.8	3.2	3.0
Pine Bluff city	61 319	27 887	100.0	59.4	58.8	-	35.7	4.4	5
Little River	14 128	14 218	100.0	30.9	30.8	48.7	12.2	1.4	6.8
Mississippi	58 034	24 111	100.0	59.4	59.1	24.4	13.3	3.0	-
Perry	7 855	8 825	100.0	34.0	33.7	48.9	11.5	1.3	4.3
Phillips	33 065	22 408	100.0	38.0	36.7	32.2	24.7	3.7	1.3
Poinsett	26 048	17 530	100.0	40.5	40.3	28.9	26.4	3.3	.8

See footnotes at end of table

Use Category by States: 1986

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
ALABAMA								
622 133	100 0	58 1	52 8	16 6	13 4	10 8	1 1 Baldwin	
26 578	100 0	38.2	34.4	45 1	1 9	14.7	1 1 Bibb	
36 480	100 0	40 6	35.8	38 3	1 1	19 7	2 2 Butler	
217 506	100 0	66 6	60 6	4 7	3 8	24 4	5 5 Calhoun	
39 941	100 0	25.6	24 7	47.3	1 9	25 2	1 1 Choctaw	
115 646	100 0	65 7	59 5	11 6	1 0	21 6	- Cullman	
64 633	100.0	63 2	54 2	18 9	3 9	13 8	1 1 Dale	
89 892	100 0	69 6	67 3	17 4	3 3	9 7	- Elmore	
79 626	100 0	50 9	47 5	26 7	2 7	19 7	- Escambia	
180 895	100.0	69.2	66 0	1 8	3 8	25 2	- Etowah	
175 953	100.0	37 9	34 0	37 1	2 3	22 5	2 2 Houston	
(NA)	100.0	48 7	42 6	9 3	2 9	36 7	4 4 Dothan city	
1 561 718	100 0	62 6	60 3	7 3	2 9	27 0	1 1 Jefferson	
(NA)	100 0	56 2	53 3	4 4	1 3	38 1	- Birmingham city	
177 275	100.0	63 2	57 3	6 7	7 2	22 0	9 9 Lauderdale	
159 690	100 0	67 9	51 3	12 6	3 3	16 2	- Lee	
445 697	100.0	69 9	58 1	5 2	1 8	23 1	- Madison	
(NA)	100 0	69.5	55 3	2 0	1 2	27 4	- Huntsville city	
61 367	100 0	36 3	33 5	44 6	2 7	16 5	- Marengo	
925 840	100.0	59 5	51 6	13 1	1 9	25 5	- Mobile	
(NA)	100 0	58 8	47 4	7 5	2 1	31 5	- Mobile city	
597 672	100 0	59 5	50 7	5 5	6 9	27 5	6 6 Montgomery	
(NA)	100 0	63 3	52 8	-	6 6	29 5	5 5 Montgomery city	
213 343	100 0	63 4	55 8	11 6	1 0	24 0	- Morgan	
42 646	100.0	33 2	28.5	51.3	1 3	14 1	- Pickens	
218 001	100 0	80 1	78.3	4 5	7 2	8 3	- Shelby	
132 623	100.0	60 9	57 4	11 6	5 2	22 3	- Talladega	
311 706	100 0	60 8	50 8	11 5	3 5	24 2	- Tuscaloosa	
(NA)	100.0	67 1	50.8	3 0	2 5	27 4	- Tuscaloosa city	
ALASKA¹								
Boroughs								
16 468 860	100 0	61 7	51 2	-	12 3	25 1	9 9 Anchorage city and borough ²	
56 979	100.0	22.3	22.3	12 2	12 5	53 0	- Bristol Bay	
2 832 236	100.0	54 6	47 3	8 2	9 4	25 2	2 7 Fairbanks-North Star	
1 281 881	100.0	67 6	60 9	2	8 0	24 1	- Juneau city and borough ²	
2 727 329	100 0	33 2	30 8	10 0	18 7	37 2	9 9 Kenai Peninsula	
619 258	100.0	50 1	44 0	2 3	2 6	45 1	- Ketchikan-Gateway	
374 136	100 0	59 4	48 7	5	13 9	19 5	6 6 Kodiak Island	
2 408 672	100 0	52.6	48 2	2 5	34 9	9 6	3 3 Matanuska-Susitna	
242 140	100.0	1 5	9	-	-	84 4	14 2 North Slope	
328 048	100 0	53 7	26 3	1 3	6 0	39 0	- Sitka city and borough ²	
Cities								
9 280	100 0	58 5	58 5	-	29 1	12 5	- Nenana	
75 456	100 0	51 4	39 3	-	9 9	38 7	- Wrangell	
ARIZONA³								
193 981	100 0	52 1	45 0	12 7	12 8	21 4	10 10 Cochise	
8 196 130	100.0	51 2	43 1	4 9	10 1	33 6	2 2 Maricopa	
410 013	100 0	57 3	47 9	4 8	7 9	29 4	6 6 Glendale city	
965 863	100.0	55 1	43 3	3 3	9 3	32 3	- Mesa city	
4 271 104	100 0	49 1	39 9	1 4	7 2	42 0	2 2 Phoenix city	
975 949	100.0	47 4	42 1	6 6	15 9	30 0	1 1 Scottsdale city	
735 036	100 0	45 5	35 9	2	9 8	43 6	9 9 Tempe city	
319 499	100.0	37 1	35 8	1 4	33 6	26 4	1 4 Mohave	
2 228 511	100.0	51 2	40 6	3 3	13 5	31 9	2 2 Pima	
1 374 518	100.0	48 8	34 1	-	8 0	43 0	2 2 Tucson city	
77 350	100.0	35 7	32 1	6 1	23 8	32 9	1 3 Santa Cruz	
353 702	100 0	49 6	44 4	9 1	19 4	20 9	9 9 Yavapai	
215 244	100.0	45 9	38 9	14 8	5 3	33 1	9 9 Yuma	
38 821	100 0	34 1	31 2	21 3	10 3	33 0	1 2 La Paz	
ARKANSAS								
143 860	100.0	29.0	27.5	43.3	1.5	26.1	.1 Arkansas	
86 848	100.0	52.9	49.8	22.5	.3	24.3	- Ashley	
407 188	100.0	65.9	63.2	6.8	11.7	15 5	2 2 Benton	
35 063	100.0	28.3	28.3	42.6	.3	28.3	5 5 Calhoun	
76 164	100.0	35.3	35.3	52.5	1.8	10.3	- Clay	
28 334	100.0	39.5	39.5	55.0	1 7	3 8	- Cleveland	
134 405	100.0	54.0	48 9	20 4	1 5	24 1	- Columbia	
57 881	100 0	55 3	52 9	26 6	2 0	15 8	4 4 Conway	
242 582	100.0	65.9	60 8	15 4	2 6	16 0	- Craighead	
160 777	100 0	59 8	54 7	22 2	2 4	15 6	- Crittenden	
83 476	100.0	34 3	33 0	50 4	1 8	13 3	1 1 Cross	
77 610	100.0	35 0	33 4	41 6	1 2	22 3	- Desha	
183 610	100.0	70 7	64 0	8 9	2 9	17 5	1 1 Faulkner	
335 740	100.0	73 5	71 7	2 4	7 2	17 0	- Garland	
95 753	100 0	57 3	54 3	27 0	2 3	13 2	1 1 Greene	
44 893	100.0	41 0	40 0	38 3	.6	20 0	- Howard	
36 781	100.0	64 0	63 6	17 8	8 9	9 2	.1 Izard	
256 347	100.0	60 7	56 9	13 3	3 8	21 6	5 5 Jefferson	
162 047	100.0	75 0	71 4	-	3 8	20 7	5 5 Pine Bluff city	
40 154	100 0	58 6	57 1	33 6	1 3	6 3	1 1 Little River	
156 366	100.0	52 2	50 5	32 1	.8	14 9	- Mississippi	
21 827	100 0	64 9	63 9	27 2	2 7	5 0	3 3 Perry	
100 797	100.0	40 6	38 3	40 4	2 3	16 6	1 1 Phillips	
101 797	100.0	34 0	32 6	50 5	1 8	13 7	- Poinsett	

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
ARKANSAS—Con									
Prairie	10 111	10 297	100 0	28 6	28 6	58 0	8 1	1 6	3 7
Pulaski	356 327	139 000	100 0	72 5	69 2	1 5	20 4	5 5	1
Little Rock city	181 030	66 229	100 0	75 9	71 7	-	17 8	6 0	3
North Little Rock city	63 595	23 103	100 0	85 1	80 6	-	7 9	7 0	-
Randolph	16 714	15 076	100 0	34 6	34 3	56 0	6 9	1 9	6
St. Francis	31 525	18 006	100 0	42 5	41 8	28 3	22 4	6 8	-
Saline	58 001	48 729	100 0	36 8	36 7	16 5	41 3	1 4	1 6
Sebastian	99 221	46 253	100 0	62 8	61 9	9 3	16 5	8 8	2 5
Fort Smith city	74 318	29 829	100 0	72 1	70 8	1 6	13 6	12 6	-
Sharp	15 533	43 223	100 0	15 7	15 7	18 1	64 2	1 0	1 0
Union	49 041	37 118	100 0	44 1	42 5	37 7	12 8	4 4	1 0
Washington	107 952	53 437	100 0	57 8	56 0	19 7	15 1	5 6	1 8
White	53 166	33 658	100 0	40 3	40 3	44 5	6 2	3 3	5 7
Yell	17 737	15 800	100 0	28 1	27 9	54 6	13 7	2 4	1 2
CALIFORNIA^{1 4}									
Alameda	1 208 693	346 900	100 0	87 9	78 6	1 2	5 3	5 1	4
Alameda city	72 634	18 175	100 0	88 9	77 7	-	5 7	5 4	-
Berkeley city	104 112	30 504	100 0	88 3	69 2	-	4 3	7 4	-
Fremont city	153 583	45 866	100 0	91 4	90 0	1	4 9	2 7	8
Hayward city	101 518	35 867	100 0	86 1	78 4	-	5 9	5 9	2 1
Livermore city	53 790	19 278	100 0	83 1	81 8	10 7	6	3 4	2 0
Oakland city	356 982	103 805	100 0	85 6	69 0	-	7 1	7 3	-
San Leandro city	65 800	32 840	100 0	92 4	88 1	-	2 7	4 9	-
Butte	166 696	74 555	100 0	64 5	60 0	4 6	24 4	2 5	4 0
Contra Costa	725 143	267 818	100 0	84 7	77 1	1 1	10 4	3 9	-
Concord city	105 976	35 235	100 0	88 7	78 9	-	5 8	5 5	-
Richmond city	77 855	25 600	100 0	83 2	76 9	-	8 9	6 8	-
Walnut Creek city	58 649	24 352	100 0	95 6	63 1	-	1 6	1 9	-
El Dorado	108 241	84 980	100 0	45 8	44 1	3 6	38 1	2 8	10 5
Fresno	587 634	193 392	100 0	68 4	63 6	8 8	15 1	6 4	1 3
Fresno city	284 660	109 836	100 0	82 1	76 1	3 6	6 3	6 9	1 2
Glenn	23 128	12 113	100 0	41 9	39 4	40 9	9 1	7 9	2
Humboldt	114 165	60 048	100 0	43 4	38 6	37 0	16 2	3 3	1
Imperial	107 023	76 147	100 0	28 7	26 9	27 8	40 1	3 4	-
Kern	494 163	303 112	100 0	40 4	37 2	13 9	38 8	3 6	3 2
Bakersfield city	150 403	42 925	100 0	83 6	76 9	9	9 1	6 3	-
Los Angeles	8 296 118	2 096 241	100 0	83 7	72 2	1 5	8 5	6 2	-
Alhambra city	71 688	17 080	100 0	90 6	67 5	-	1 2	8 2	-
Baldwin Park city	63 036	13 397	100 0	94 2	88 9	1 0	1 0	3 9	-
Bellflower city	58 527	12 949	100 0	88 6	70 4	-	4 4	7 0	-
Burbank city	89 121	29 828	100 0	86 9	73 9	-	1 5	11 7	-
Carson city	87 836	20 681	100 0	90 9	88 8	-	4 6	4 5	-
Cerritos city	57 175	14 571	100 0	97 1	97 1	-	3	2 7	-
Compton city	93 528	21 304	100 0	85 0	76 6	-	6 1	8 8	1
Downey city	85 371	22 564	100 0	93 3	85 2	-	2 3	4 5	-
El Monte city	96 614	16 514	100 0	82 7	64 3	-	7 4	10 0	-
Glendale city	153 657	38 624	100 0	87 3	73 9	1 0	5 6	6 0	-
Hawthorne city	60 809	10 388	100 0	90 2	68 7	-	-	9 8	-
Huntington Park city	55 011	7 768	100 0	81 8	51 1	-	3 3	14 9	-
Inglewood city	102 546	18 413	100 0	89 4	63 6	-	4 2	6 4	-
Lakewood city	75 838	22 428	100 0	97 3	93 5	-	6	2 2	-
Lancaster city	63 529	25 396	100 0	60 9	57 5	7 8	26 3	5 0	-
Long Beach city	396 277	95 320	100 0	90 4	75 2	-	2 9	6 7	-
Los Angeles city	3 259 295	725 949	100 0	86 8	71 6	-	6 1	7 2	-
Lynwood city	55 891	8 957	100 0	94 1	72 3	-	1 4	4 4	-
Montebello city	54 754	11 623	100 0	93 0	77 2	-	1 1	5 9	-
Monterey Park city	60 849	14 606	100 0	93 7	85 2	-	1 0	5 3	-
Norwalk city	90 048	21 951	100 0	94 3	92 7	-	2 3	3 4	-
Pasadena city	129 803	34 337	100 0	86 7	74 5	-	6 2	7 0	-
Pico Rivera city	54 339	14 433	100 0	94 2	89 6	-	2 7	3 2	-
Pomona city	115 539	26 852	100 0	87 8	80 9	-	5 0	7 2	-
Redondo Beach city	63 830	17 648	100 0	92 9	78 1	-	2 3	4 8	-
Santa Monica city	93 173	18 324	100 0	86 5	55 9	-	2 6	10 8	-
South Gate city	80 580	16 769	100 0	85 1	64 5	-	1 2	13 7	-
Torrance city	135 565	34 847	100 0	93 4	87 4	-	1 8	4 8	-
West Covina city	96 888	24 943	100 0	95 5	94 3	-	2 9	1 6	-
Whittier city	72 663	21 310	100 0	91 3	82 5	-	2 5	6 3	-
Marin	225 469	89 891	100 0	77 8	72 9	8	17 5	3 9	-
Merced	163 544	50 297	100 0	61 9	58 3	27 0	3 8	4 2	3 1
Monterey	339 676	94 414	100 0	69 4	63 3	16 7	8 9	3 9	1 1
Salinas city	96 916	20 481	100 0	89 7	80 7	1 0	3 1	6 2	-
Napa	104 732	37 523	100 0	61 1	56 5	29 3	6 0	3 5	1
Napa city	56 761	18 954	100 0	87 4	80 9	2	7 6	4 7	2
Orange	2 166 801	612 345	100 0	89 5	84 6	1	4 9	5 4	1
Anaheim city	240 732	54 776	100 0	91 5	86 2	1	9	7 5	-
Buena Park city	66 173	16 883	100 0	95 9	94 0	-	2	3 8	-
Costa Mesa city	88 271	23 357	100 0	89 8	78 4	-	4	9 8	-
Fountain Valley city	55 390	16 346	100 0	95 2	93 8	-	1 2	3 6	-
Fullerton city	138 749	29 066	100 0	84 6	90 6	-	7	4 7	-
Garden Grove city	134 852	34 317	100 0	92 4	89 2	-	1	7 5	-
Huntington Beach city	183 621	50 146	100 0	94 6	89 0	-	2 6	2 7	-
Irvine city	88 457	28 923	100 0	91 1	94 1	1	3 0	2 8	-
Newport Beach city	66 796	22 797	100 0	94 8	80 6	-	5	4 8	-
Orange city	100 741	28 710	100 0	90 7	83 6	-	1 9	7 3	-
Santa Ana city	236 777	61 688	100 0	89 0	83 6	-	1 7	9 2	1
Westminster city	73 228	16 808	100 0	96 8	95 2	-	-	3 2	-
Placer	142 529	80 210	100 0	63 4	60 1	2 8	28 1	3 7	1 0

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
ARKANSAS--Con								
55 736	100 0	22 3	22 3	65 2	1 7	10 4	4	Praine
1 598 845	100 0	66 8	59 4	4	4 5	28 2	1	Pulaski
981 295	100 0	63 6	54 7	-	4 7	31 5	2	Little Rock city
286 446	100 0	65 7	58 7	-	2 9	31 5	-	North Little Rock city
52 537	100 0	61 1	60 1	26 7	1 3	10 9	-	Randolph
96 808	100 0	39 7	37 4	40 2	2 0	18 0	-	St Francis
186 428	100 0	76 8	75 9	4 8	9 0	9 3	1	Saline
404 681	100 0	62 6	56 6	4 2	2 5	30 7	-	Sebastian
325 132	100 0	62 6	55 7	1 8	2 4	33 2	-	Fort Smith city
72 864	100 0	60 1	60 0	13 6	18 3	7 9	1	Sharp
224 504	100 0	56 2	52 5	14 1	1 7	26 6	14	Union
396 889	100 0	64 6	59 2	8 3	2 0	24 8	3	Washington
163 346	100 0	58 7	57 5	22 0	1 3	17 8	2	White
52 232	100 0	50 4	47 6	36 0	1 6	11 9	-	Yell
CALIFORNIA' 4								
39 220 426	100 0	69 8	57 0	1 3	4 1	24 8	1	Alameda
1 996 814	100 0	79 7	59 9	-	2 5	17 7	-	Alameda city
2 774 667	100 0	76 0	54 2	-	1 5	22 5	1	Berkeley city
6 497 033	100 0	67 6	60 9	5	8 2	23 6	1	Fremont city
3 444 651	100 0	64 3	48 3	-	3 6	31 8	2	Hayward city
1 734 985	100 0	70 6	66 3	10 7	5 8	12 6	1	Livermore city
9 260 423	100 0	69 0	49 8	-	1 8	29 2	-	Oakland city
2 545 885	100 0	70 7	59 4	-	1 8	27 4	-	San Leandro city
4 422 779	100 0	61 0	49 7	10 2	10 3	13 5	4 9	Butte
32 087 494	100 0	66 3	58 0	1 1	5 2	27 4	-	Contra Costa
3 951 200	100 0	68 6	56 3	1	2 8	28 6	-	Concord city
3 380 747	100 0	38 9	32 4	-	2 8	58 3	-	Richmond city
3 666 260	100 0	68 1	44 6	1	1 5	30 4	-	Walnut Creek city
4 623 228	100 0	66 2	63 4	4 9	13 3	12 7	2 8	El Dorado
16 000 326	100 0	51 9	42 6	16 5	9 4	19 9	2 3	Fresno
7 136 767	100 0	62 9	50 7	5 6	4 0	25 9	1 6	Fresno city
871 700	100 0	23 4	19 6	49 6	1 9	25 1	-	Glenn
2 948 507	100 0	42 7	35 9	29 7	3 0	22 0	2 6	Humboldt
2 510 074	100 0	35 2	30 3	35 6	4 5	24 7	-	Imperial
27 792 902	100 0	23 8	20 3	7 7	3 1	59 6	5 9	Kern
4 573 495	100 0	56 7	46 3	2 0	2 5	38 7	-	Bakersfield city
256 465 635	100 0	69 6	54 4	4	3 3	26 5	3	Los Angeles
1 835 386	100 0	73 7	46 3	-	1 2	25 2	-	Alhambra city
862 077	100 0	84 0	72 0	1 1	1	13 7	-	Baldwin Park city
1 119 534	100 0	84 4	54 8	-	8	14 9	-	Bellflower city
3 501 380	100 0	62 4	47 8	-	1 3	36 4	-	Burbank city
3 779 644	100 0	48 7	45 5	-	8 6	42 4	4	Carson city
2 066 212	100 0	69 3	69 1	-	2 7	27 9	-	Cerritos city
1 194 916	100 0	50 5	42 6	-	3 3	45 4	8	Compton city
2 342 137	100 0	81 4	62 9	-	1 2	17 4	-	Downey city
1 475 575	100 0	63 1	34 4	-	1 1	35 9	-	El Monte city
5 199 559	100 0	75 4	56 5	-	2 3	22 3	-	Glendale city
1 725 480	100 0	64 9	32 3	.2	-	35 0	-	Hawthorne city
646 192	100 0	71 3	28 4	-	2 3	26 3	-	Huntington Park city
2 059 212	100 0	66 7	36 6	-	.8	32 5	-	Inglewood city
1 917 080	100 0	83 7	74 7	-	9	15 5	-	Lakewood city
1 635 971	100 0	68 2	57 8	7 2	6 9	15 6	-	Lancaster city
12 472 739	100 0	77 1	53 3	-	3 0	19 8	-	Long Beach city
101 877 251	100 0	68 0	50 8	-	2 9	29 1	-	Los Angeles city
657 851	100 0	82 3	55 3	-	1 3	16 4	-	Lynwood city
1 317 209	100 0	76 1	53 4	-	.6	23 3	-	Montebello city
1 687 157	100 0	73 8	68 9	-	3 7	22 5	-	Monterey Park city
1 588 928	100 0	74 0	66 8	-	1 6	24 4	-	Norwalk city
4 598 553	100 0	65 6	52 2	-	1 7	32 7	-	Pasadena city
1 195 097	100 0	64 6	58 0	-	-	35 4	-	Pico Rivera city
2 406 007	100 0	69 3	59 0	-	3 3	27 4	-	Pomona city
2 686 870	100 0	79 1	56 7	-	8	20 0	-	Redondo Beach city
4 778 909	100 0	68 8	40 0	-	1 2	30 1	-	Santa Monica city
1 319 697	100 0	73 5	51 4	-	1 2	25 3	-	South Gate city
6 133 561	100 0	67 7	55 7	-	3 8	28 6	-	Torrance city
2 372 748	100 0	82 5	71 9	-	1 6	15 9	-	West Covina city
2 033 012	100 0	77 9	61 6	-	2 4	19 8	-	Whittier city
11 500 189	100 0	78 3	68 6	1 6	3 7	16 4	-	Marin
4 103 921	100 0	44 6	37 2	38 4	2 2	14 2	7	Merced
10 661 681	100 0	59 5	50 6	14 3	3 5	22 3	.4	Monterey
2 089 504	100 0	67 9	50 5	7	1 8	29 6	-	Salinas city
4 103 020	100 0	43 6	37 4	33 6	2 6	19 8	4	Napa
1 608 311	100 0	75 3	63 9	6	4 0	19 5	.5	Napa city
93 450 657	100 0	64 8	55 8	7	6 1	28 1	3	Orange
9 017 682	100 0	61 2	50 0	.1	1 5	37 1	.1	Anaheim city
2 117 880	100 0	62 6	52 6	.9	1 0	35 6	-	Buena Park city
4 123 820	100 0	57 1	41 8	.1	1 7	41 1	-	Costa Mesa city
1 884 265	100 0	77 2	74 4	.1	1 2	21 5	-	Fountain Valley city
4 141 133	100 0	65 1	55 9	-	7	34 1	1	Fullerton city
3 444 129	100 0	69 8	58 3	-	8	29 3	-	Garden Grove city
7 088 328	100 0	82 1	69 5	-	1 3	16 4	-	Huntington Beach city
8 437 865	100 0	59 1	57 1	2 0	7 8	31 0	-	Irvine city
7 102 338	100 0	71 8	58 2	6	2 1	25 4	-	Newport Beach city
4 118 730	100 0	64 1	55 2	.3	3 3	32 4	-	Orange city
6 819 688	100 0	61 8	54 4	.9	2 4	34 6	.2	Santa Ana city
1 896 166	100 0	77 2	68 8	1	.3	22 5	-	Westminster city
6 222 464	100 0	70 9	66 4	2 7	10 9	15 1	.5	Placer

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties							
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
				Total	Single-family houses only					
CALIFORNIA¹ - Con										
Riverside	862 012	478 099	100.0	56.7	55.3	6.1	28.1	2.9	6.2	
Riverside city	196 747	58 418	100.0	86.0	84.1	8	7.7	5.4	-	
Sacramento	914 666	306 954	100.0	83.2	77.4	1.4	11.6	3.6	-	
Sacramento city	323 553	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	
San Bernardino	1 139 104	593 234	100.0	56.6	53.4	7	37.9	2.7	2.0	
Ontano city	114 308	30 705	100.0	89.3	83.0	1	5.3	4.0	1.3	
Rancho Cucamonga city	75 749	21 036	100.0	88.5	87.5	-	8.4	3.1	-	
San Bernardino city	138 608	46 317	100.0	91.4	81.7	1	3.6	4.3	6	
Upland city	57 151	17 907	100.0	89.5	84.1	-	5.2	4.8	5	
San Diego	2 201 316	671 970	100.0	80.3	74.0	3.1	10.5	3.6	2.5	
Chula Vista city	118 837	27 754	100.0	86.4	79.0	2	7.4	6.0	-	
El Cajon city	84 456	18 290	100.0	89.8	82.4	-	2.8	7.4	-	
Escondido city	83 549	23 112	100.0	83.7	77.8	1	10.4	5.8	-	
La Mesa city	51 843	15 388	100.0	90.2	84.2	-	8.3	1.4	-	
National city	57 388	8 265	100.0	79.7	63.5	-	10.1	10.2	-	
Oceanside city	99 144	36 009	100.0	77.9	71.5	2	13.9	7.3	7	
San Diego city	1 015 191	277 883	100.0	90.1	81.5	4	5.5	3.4	7	
San Francisco ²	748 959	161 098	100.0	89.7	67.8	-	3.1	6.8	5	
San Joaquin	432 684	127 377	100.0	72.5	65.6	19.2	2.7	5.4	3	
Stockton city	183 431	68 092	100.0	82.2	73.6	8.8	2.9	5.5	6	
San Luis Obispo	196 684	95 085	100.0	51.3	47.3	1.7	34.4	9.9	2.7	
San Mateo	613 540	202 062	100.0	86.3	80.1	1.0	8.2	4.2	3	
Daly city	82 995	20 801	100.0	95.6	90.5	-	2.5	2.0	-	
Redwood city	57 340	21 472	100.0	91.6	79.3	.3	1.5	6.6	-	
San Mateo city	81 016	28 263	100.0	95.9	85.2	-	5	3.7	-	
South San Francisco city	51 549	15 613	100.0	92.9	87.3	-	2	6.8	-	
Santa Barbara	339 367	94 394	100.0	82.5	73.8	5.0	5.5	5.9	1.0	
Santa Barbara city	79 285	22 068	100.0	87.9	68.8	6	2.2	9.0	3	
Santa Clara	1 401 637	390 589	100.0	90.1	85.1	2.0	3.7	4.2	-	
Mountain View city	60 990	14 051	100.0	90.0	77.1	.5	1.7	7.8	-	
Palo Alto city	55 946	17 796	100.0	92.5	89.0	.4	7	6.4	-	
San Jose city	712 079	194 820	100.0	94.6	89.4	6	1.8	3.0	-	
Santa Clara city	88 555	23 818	100.0	93.4	84.4	-	1.6	5.0	-	
Sunnyvale city	112 133	25 080	100.0	95.1	87.8	-	3	4.6	-	
Santa Cruz	218 497	83 189	100.0	71.3	65.8	6.6	18.3	3.8	-	
Shasta	133 077	66 311	100.0	57.7	54.8	10.6	26.8	4.2	6	
Solano	287 552	90 452	100.0	81.6	78.9	4.4	10.2	2.9	9	
Fairfield city	68 750	17 257	100.0	93.3	88.7	-	2.6	4.1	-	
Vallejo city	93 263	29 764	100.0	85.1	81.4	4	11.8	2.7	-	
Sonoma	343 562	138 814	100.0	73.7	68.8	5.4	14.5	5.4	9	
Santa Rosa city	97 595	32 439	100.0	89.8	84.0	-	3.5	6.4	2	
Stanislaus	316 572	102 129	100.0	74.2	68.6	14.1	7.3	4.4	-	
Modesto city	132 935	45 216	100.0	89.0	83.7	-	7.1	3.8	-	
Tulare	13 512	11 883	100.0	41.0	39.8	25.8	30.2	3.0	-	
Tulare	287 299	106 261	100.0	61.8	59.9	21.1	7.5	3.8	5.8	
Visalia city	61 545	20 715	100.0	84.3	78.7	1.6	7.1	4.0	3.1	
Tuolumne	42 333	33 867	100.0	50.4	47.3	15.2	27.1	3.2	4.1	
Ventura	610 972	190 431	100.0	82.0	79.4	1.9	12.2	3.2	.6	
Oxnard city	130 796	32 559	100.0	88.2	82.0	1.1	7.2	3.5	-	
San Buenaventura city	84 610	30 105	100.0	87.9	82.3	.3	5.9	5.2	-	
Simi Valley city	88 352	30 331	100.0	88.7	88.4	1	9.7	1.6	-	
Thousand Oaks city	94 823	30 004	100.0	86.3	85.7	1	11.5	2.0	-	
Yolo	126 011	37 332	100.0	70.8	64.9	16.7	5.8	6.3	3	
COLORADO³ *										
Adams	278 339	100 595	100.0	75.8	74.0	5.3	14.7	3.5	8	
Arvada city (part)	1 302	355	100.0	90.1	90.1	-	-	9.9	-	
Aurora city (part)	33 330	7 897	100.0	86.8	81.9	-	7.3	5.9	-	
Westminster city (part)	38 563	13 467	100.0	84.0	81.6	-	14.9	1.2	-	
Arapahoe	383 468	142 919	100.0	81.3	80.3	6	15.2	2.7	.3	
Aurora city (part)	184 655	68 104	100.0	88.5	87.4	-	9.7	1.8	-	
Boulder	214 371	94 624	100.0	73.7	69.5	5.6	16.0	4.6	.1	
Boulder city	78 481	27 091	100.0	84.3	77.0	-	7.0	8.4	2	
Denver ²	505 035	163 778	100.0	89.8	82.1	-	4.3	5.7	2	
Douglas	38 791	27 787	100.0	43.0	42.9	7.8	47.5	1.7	-	
Eagle	18 416	19 521	100.0	89.1	63.8	8.5	19.4	3.0	-	
Elbert	8 623	8 361	100.0	25.1	25.0	36.1	36.6	2.1	-	
El Paso	380 408	156 606	100.0	70.5	69.5	2.2	22.9	3.3	1.0	
Colorado Springs city	272 659	97 787	100.0	80.8	79.1	-	14.7	4.8	-	
Garfield	27 119	17 702	100.0	52.0	51.6	17.8	13.9	5.3	10.9	
Grand	8 801	17 105	100.0	52.4	51.3	8.2	35.2	3.1	1.2	
Gunnison	10 193	15 309	100.0	37.9	36.7	10.8	38.8	4.4	8.1	
Jackson	1 680	2 970	100.0	31.1	31.1	18.0	4.3	4.3	42.3	
Jefferson	427 441	173 715	100.0	81.1	77.8	2.7	13.7	2.0	.5	
Arvada city (part)	90 006	30 635	100.0	88.4	86.7	-	10.0	1.6	-	
Lakewood city	122 140	44 477	100.0	92.6	88.6	4	4.4	2.7	-	
Westminster city (part)	28 233	11 622	100.0	83.2	83.2	2.8	13.2	9	-	
Larimer	174 590	91 365	100.0	56.7	54.0	13.5	25.9	3.9	-	
Fort Collins city	74 140	26 981	100.0	80.5	77.7	.7	13.2	5.5	-	
Lincoln	4 668	7 177	100.0	22.8	22.7	37.2	5.4	4.7	29.9	
Mesa	88 998	50 639	100.0	56.5	55.6	16.5	23.4	3.6	-	
Montezuma	19 289	13 791	100.0	40.8	40.4	25.6	10.7	4.7	18.2	
Morgan	22 479	14 663	100.0	48.1	47.7	30.1	15.7	5.0	1.2	
Pueblo	127 100	91 629	100.0	42.2	41.7	7.9	47.4	2.5	-	
Pueblo city	101 239	39 628	100.0	79.1	77.9	-	15.9	5.0	-	
Rio Blanco	6 612	6 319	100.0	32.4	32.4	21.5	1.0	2.9	42.2	
San Juan	887	2 185	100.0	25.8	25.8	2.7	18.5	4.9	48.1	
Teller	11 632	27 369	100.0	22.6	22.3	8.5	48.2	1.9	18.9	

See footnotes at end of table

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
CALIFORNIA^{1, 4}—Con								
31 130 925	100 0	64 9	60 1	6 8	9 9	17 3	1 1	Riverside
5 074 271	100 0	67 6	58 2	1 0	4 7	26 7	-	Riverside city
25 574 221	(NA)	67 3	55 7	2 1	6 0	24 3	-	Sacramento
8 941 904	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Sacramento city
31 090 093	100 0	65 9	58 6	1 3	10 8	20 9	1 0	San Bernardino
3 184 753	100 0	63 5	56 3	6	8 5	26 1	1 3	Ontario city
2 728 919	100 0	65 3	61 1	2	10 6	23 6	3	Rancho Cucamonga city
2 885 728	100 0	69 7	52 9	4	2 2	27 1	7	San Bernardino city
1 750 904	100 0	78 3	66 7	-	2 9	17 3	1 6	Upland city
72 665 348	100 0	69 5	57 6	3 3	6 1	20 6	5	San Diego
2 789 134	100 0	70 0	55 4	1 7	4 8	23 5	-	Chula Vista city
2 201 457	100 0	70 9	45 7	-	1 2	27 8	-	El Cajon city
2 671 393	100 0	64 9	48 9	9	7 8	26 4	-	Escondido city
1 436 266	100 0	81 5	61 2	3	2 1	16 1	-	La Mesa city
834 006	100 0	48 3	30 8	-	5 9	45 8	-	National City city
3 055 558	100 0	74 7	60 3	1 1	10 0	13 6	7	Oceanside city
34 603 064	100 0	66 5	54 0	1 5	5 1	26 6	2	San Diego city
32 140 081	100 0	56 4	30 7	-	1 5	41 6	6	San Francisco ²
11 000 744	100 0	53 7	43 2	20 0	1 4	24 8	-	San Joaquin
4 139 504	100 0	67 0	53 5	5 8	1 3	25 8	1	Stockton city
6 607 680	100 0	59 5	55 4	3 4	10 4	22 9	4 0	San Luis Obispo
28 272 256	100 0	75 6	65 3	9	3 3	20 1	1	San Mateo
1 975 295	100 0	89 4	76 4	-	5	10 1	-	Daly city
2 564 838	100 0	75 8	59 0	3	1 1	22 9	-	Redwood city
4 002 130	100 0	77 8	64 0	-	3	21 8	-	San Mateo city
2 375 229	100 0	61 4	53 3	-	1 2	37 4	-	South San Francisco city
13 364 467	100 0	64 4	54 0	5 0	3 3	18 0	9 2	Santa Barbara
3 324 810	100 0	71 8	50 9	6	1 3	25 2	1 1	Santa Barbara city
57 636 427	100 0	64 8	56 1	2 1	2 7	30 0	4	Santa Clara
2 991 863	100 0	65 7	44 8	6	1 9	31 4	4	Mountain View city
3 536 087	100 0	62 4	54 9	3	6	36 7	-	Palo Alto city
24 149 999	100 0	80 6	71 4	1 6	1 1	16 6	-	San Jose city
5 134 556	100 0	59 0	44 4	-	6	40 1	4	Santa Clara city
5 702 517	100 0	62 4	48 0	-	6	36 9	-	Sunnyvale city
7 529 756	100 0	72 3	64 7	9 4	3 0	15 3	-	Santa Cruz
3 650 198	100 0	56 4	49 1	9 5	8 0	26 0	1	Shasta
7 573 473	100 0	67 7	61 4	3 8	4 0	20 0	4 5	Solano
1 705 798	100 0	64 3	54 2	4	3 6	31 7	-	Fairfield city
1 832 362	100 0	62 7	75 8	5	3 3	13 3	3	Vallejo city
13 252 275	100 0	60 7	53 3	8 7	4 4	18 9	7 3	Sonoma
3 695 982	100 0	70 9	60 6	1	3 0	25 3	7	Santa Rosa city
8 447 982	100 0	52 7	45 7	18 9	3 0	25 4	-	Stanislaus
3 435 607	100 0	73 1	63 7	2	3 3	23 4	-	Modesto city
402 152	100 0	60 5	57 8	18 4	9 5	11 1	5	Trinity
6 553 357	100 0	47 9	44 6	26 6	2 8	14 9	8 0	Tulare
1 629 096	100 0	66 9	60 9	1 3	2 6	20 6	6 6	Visalia city
1 523 452	100 0	66 4	61 7	9 3	6 3	16 5	1 5	Tuolumne
22 487 715	100 0	70 0	65 3	5 1	5 6	19 2	-	Ventura
3 031 819	100 0	69 5	59 8	6 9	5 3	18 3	-	Oxnard city
3 114 301	100 0	67 9	59 7	1 3	3 9	26 8	-	San Buenaventura city
3 031 135	100 0	80 0	78 2	8	4 1	15 1	-	Simi Valley city
4 616 694	100 0	73 4	69 8	1 4	4 6	20 5	-	Thousand Oaks city
3 809 042	100 0	49 9	39 7	18 4	2 5	28 6	6	Yolo
COLORADO^{5, 6}								
962 870	100 0	59 2	52 9	5 3	3 7	31 7	-	Adams
6 208	100 0	56 9	56 9	-	-	43 1	-	Arvada city (part)
126 839	100 0	49 7	39 6	-	7 1	46 2	-	Aurora city (part)
169 920	100 0	77 3	66 0	-	4 2	18 5	-	Westminster city (part)
1 963 036	100 0	60 8	56 0	1 0	7 3	29 7	1 2	Arapahoe
817 371	100 0	71 8	64 6	-	6 5	21 7	-	Aurora city (part)
950 860	100 0	64 2	56 2	1 6	6 3	27 8	1	Boulder
497 312	100 0	56 3	45 7	-	3 6	39 9	2	Boulder city
2 323 627	100 0	54 5	43 0	-	1 5	44 0	-	Denver ²
283 589	100 0	57 9	57 0	6 6	17 5	18 0	-	Douglas
272 100	100 0	70 5	60 2	4 7	9 4	15 4	-	Eagle
58 232	100 0	37 5	37 2	42 7	17 1	2 7	-	Elbert
1 356 214	100 0	63 3	55 8	7	7 4	28 5	1	El Paso
1 207 700	100 0	63 1	53 8	-	6 1	30 7	1	Colorado Springs city
240 268	100 0	28 7	26 4	7 6	2 6	60 4	7	Garfield
152 851	100 0	42 1	39 1	6 1	7 6	43 9	4	Grand
96 342	100 0	44 5	41 8	7 6	15 7	29 5	2 7	Gunnison
18 766	100 0	16 3	16 3	53 9	7	28 4	7	Jackson
1 795 004	100 0	68 3	61 1	2 1	3 3	26 0	2	Jefferson
289 230	100 0	81 1	72 5	-	1 3	17 5	-	Arvada city (part)
574 882	100 0	65 9	57 1	9	2 6	30 5	-	Lakewood city
104 648	100 0	71 4	70 7	3 0	2 3	23 3	-	Westminster city (part)
717 891	100 0	61 0	54 6	4 9	6 8	27 3	-	Larimer
327 134	100 0	63 1	55 2	3	4 1	32 5	-	Fort Collins city
37 835	100 0	14 4	14 3	45 5	1 0	34 8	4 3	Lincoln
380 500	100 0	53 4	50 2	7 7	8 5	30 4	-	Mesa
146 273	100 0	18 1	17 2	8 1	1 4	8 1	64 2	Montezuma
102 621	100 0	40 1	39 2	26 7	1 3	31 6	3	Morgan
354 254	100 0	58 4	54 8	3 8	11 9	26 0	-	Pueblo
264 654	100 0	68 2	63 3	-	4 1	27 7	-	Pueblo city
314 824	100 0	3 9	3 8	2 2	3	47 7	45 9	Rio Blanco
8 419	100 0	42 7	42 7	9 0	6 9	21 8	19 6	San Juan
65 420	100 0	53 1	51 8	6 5	25 9	10 7	3 9	Teller

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
COLORADO⁶ - Con									
Weld.....	135 025	64 604	100 0	52 4	52 4	25 6	14 2	2 9	5 0
Greeley city.....	56 922	19 053	100 0	80 8	80 8	2 2	10 1	5 8	1 1
CONNECTICUT									
Fairfield:									
Bridgeport city.....	141 859	28 762	100 0	89 5	89 5	-	5 3	5 2	-
Danbury city.....	64 532	21 430	100 0	75 0	75 0	3 6	14 3	7 1	-
Norwalk city.....	77 224	27 385	100 0	88 2	87 5	-	5 7	5 9	-
Shelton city.....	34 843	12 769	100 0	88 7	88 7	1 0	9 5	7	-
Stamford city.....	101 081	33 405	100 0	86 6	85 2	4 4	5 2	3 8	-
Fairfield town.....	52 665	18 476	100 0	92 1	92 1	-	3 2	2 6	2 1
Greenwich town.....	58 269	19 970	100 0	87 3	86 6	1 9	4 5	4 4	1 9
Stratford town.....	50 369	18 934	100 0	88 9	88 9	1 0	6 1	4 0	-
Trumbull town.....	33 181	11 553	100 0	84 8	84 8	6	12 2	2 5	-
Westport town.....	25 082	9 997	100 0	91 8	90 5	-	4 9	3 3	-
Hartford:									
Bristol city.....	58 944	18 341	100 0	81 5	80 5	2 4	13 0	3 2	-
Hartford city.....	1 07 977	21 204	100 0	88 7	45 9	-	3 6	7 7	-
East Hartford town.....	48 521	14 714	100 0	92 8	91 8	-	1 3	5 9	-
Enfield town.....	42 883	14 733	100 0	83 0	77 3	5 2	7 8	4 0	-
Manchester town.....	49 706	16 168	100 0	88 0	76 4	-	1 3	8 0	2 7
Newington town.....	29 065	10 431	100 0	86 6	86 3	-	9 7	3 7	-
Southington town.....	39 052	12 297	100 0	82 4	77 7	3 1	10 9	3 6	-
West Hartford town.....	57 653	20 824	100 0	92 8	92 5	-	2 8	4 4	-
Litchfield:									
Torrington city.....	31 091	11 295	100 0	77 4	64 5	4 2	10 6	7 8	-
Middlesex:									
Middletown city.....	38 848	9 908	100 0	87 8	74 9	-	8 5	3 7	-
New Haven:									
New Haven city.....	123 445	25 615	100 0	81 0	75 7	1 5	9 0	8 5	-
Waterbury city.....	102 303	26 343	100 0	82 0	60 3	-	10 1	6 5	1 5
Milford city.....	49 253	17 908	100 0	85 5	85 4	-	7 6	6 9	-
West Haven city.....	53 283	16 397	100 0	84 5	84 1	5 9	5 9	3 7	-
Hamden town.....	51 690	15 572	100 0	87 0	72 0	-	7 4	5 6	-
Wallingford town.....	39 205	12 760	100 0	90 3	74 7	-	15 0	4 7	-
New London:									
Norwich city.....	38 013	10 879	100 0	80 4	62 2	8	12 1	6 7	-
Groton town.....	39 732	10 318	100 0	79 7	76 3	-	16 1	4 2	-
Tolland:									
Vernon town.....	28 615	8 318	100 0	86 0	85 5	2	11 4	2 3	-
DELAWARE									
Kent.....	105 190	37 427	100 0	68 3	68 2	5 5	22 6	3 7	-
New Castle.....	417 833	139 000	100 0	82 9	82 6	1 7	10 0	5 4	-
Wilmington city.....	69 692	26 628	100 0	79 4	79 2	-	8 4	12 2	-
Sussex.....	109 729	96 856	100 0	63 1	63 0	5 0	30 0	1 9	-
DISTRICT OF COLUMBIA⁷									
Washington.....	626 065	159 710	100 0	81 8	71 6	-	6 9	5 6	5 8
FLORIDA									
Alachua:									
Alachua.....	176 023	66 779	100 0	63 6	61 5	8 3	23 3	4 7	-
Gainesville city.....	85 187	24 334	100 0	82 9	80 7	1 6	9 5	6 1	-
Bay.....	122 367	71 365	100 0	55 8	55 4	4 6	35 4	4 2	-
Brevard.....	361 317	242 521	100 0	49 4	48 2	10 8	37 6	2 3	-
Melbourne city.....	56 756	19 564	100 0	75 7	74 1	2 2	17 5	4 6	-
Broward:									
Broward.....	1 142 737	500 167	100 0	87 8	79 0	1 7	7 5	2 9	1
Coral Springs city.....	60 475	21 674	100 0	83 4	79 2	8	14 8	1 0	-
Fort Lauderdale city.....	148 660	62 477	100 0	89 0	70 6	3	4 7	6 0	-
Hollywood city.....	120 938	50 968	100 0	87 3	77 4	-	8 0	4 7	-
Plantation city.....	55 897	21 798	100 0	86 2	83 3	3 6	8 7	1 5	-
Pompano Beach city.....	66 753	36 843	100 0	89 1	78 3	1 3	5 4	4 2	-
Citrus:									
Citrus.....	80 180	130 605	100 0	26 0	25 9	5 6	66 8	1 3	3
Collier.....	121 462	148 926	100 0	42 7	41 0	15 0	35 7	1 2	5 4
Dade:									
Dade.....	1 769 529	566 667	100 0	86 0	78 7	3 3	5 6	4 4	6
Hialeah city.....	161 757	40 213	100 0	91 7	82 8	7	2 2	5 4	-
Miami city.....	373 939	83 572	100 0	85 6	60 9	-	6 4	8 0	-
Miami Beach city.....	95 002	26 125	100 0	93 8	83 8	-	1 0	5 2	-
Duval Co - Jacksonville ² :									
Duval Co - Jacksonville ²	610 025	225 811	100 0	76 6	74 3	3 1	12 8	6 5	1 0
Escambia.....	270 841	112 244	100 0	64 9	63 0	4 5	20 4	7 0	3 1
Pensacola city.....	63 840	22 658	100 0	73 6	73 0	8	15 5	10 0	-
Hamilton.....	9 262	8 133	100 0	26 4	26 3	33 6	35 4	4 5	1
Hillsborough.....	773 485	287 675	100 0	75 3	73 2	4 3	14 3	5 9	3
Tampa city.....	277 583	106 983	100 0	78 1	74 5	2	13 9	7 8	-
Lake:									
Lake.....	132 571	77 917	100 0	54 5	53 2	16 5	24 0	5 0	-
Leo.....	279 170	377 268	100 0	31 5	30 4	9	66 0	1 3	4
Leon.....	172 842	71 649	100 0	62 1	58 1	2 5	31 7	3 1	5
Tallahassee city.....	119 479	40 462	100 0	71 5	64 6	-	23 5	5 0	-
Manatee.....	177 191	86 203	100 0	76 7	71 6	5 6	12 9	4 4	5
Marion:									
Marion.....	171 054	170 353	100 0	32 5	32 2	7 6	58 1	1 8	-
Marlin.....	85 303	63 971	100 0	57 0	53 2	19 4	20 4	2 4	8
Nassau.....	41 982	24 522	100 0	45 2	44 4	13 9	34 5	4 7	1 8
Okaloosa.....	141 321	65 088	100 0	67 1	66 5	6 0	23 0	2 1	1 8
Orange.....	575 373	215 188	100 0	74 2	71 2	5 0	16 7	4 1	-
Orlando city.....	145 842	43 591	100 0	85 3	78 9	-	8 9	5 8	-

See footnotes at end of table

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
COLORADO⁶ —Con.								
704 490	100 0	30.5	30 5	14.3	2.3	11 1	41 8	Weld
200 912	100 0	65 6	65 6	2.8	2 6	25 3	3.7	Greeley city
CONNECTICUT								
Fairfield.								
1 763 572	100 0	76.9	74 4	-	1 3	21 9	-	Bridgeport city
978 738	100.0	57 8	56 3	5	2 3	39.3	-	Danbury city
2 424 294	100.0	71 8	69 4	1.7	2 1	24.4	-	Norwalk city
769 887	100 0	81 1	80 0	1 3	4.9	12.7	-	Shelton city
4 516 545	100 0	64 8	57 8	2 7	1 7	30 8	-	Stamford city
1 920 441	100 0	82 7	82 3	-	2 1	14 9	4	Fairfield town
2 972 834	100 0	78.3	76.2	3	1 4	20 0	-	Greenwich town
661 274	100 0	76 2	75 2	2.9	6	20.4	-	Stratford town
914 225	100 0	82 5	82 0	1 0	3 9	12 5	-	Trumbull town
2 527 897	100 0	78 6	78 1	-	2 3	19.1	-	Westport town
Hartford.								
574 091	100.0	76 7	72 3	8	2 6	20 0	-	Bristol city
1 255 471	100.0	48 2	18 9	-	.6	51.2	-	Hartford city
964 911	100 0	61 1	56.8	-	7	38 2	-	East Hartford town
700 687	100 0	79 1	72.9	-	1 0	19.8	-	Enfield town
554 997	100 0	76 1	60 7	6	1	22 4	8	Manchester town
586 092	100.0	77 5	73 3	-	1.5	20 9	-	Newington town
725 641	100 0	82 1	76 4	6	3 8	13 5	-	Southington town
1 189 075	100 0	82 6	80 8	-	.6	16.8	-	West Hartford town
Litchfield.								
316 671	100 0	75 7	61 4	8	1.9	21 7	-	Torrington city
Middlesex.								
443 452	100.0	62 5	46 4	7	1 7	35 2	-	Middletown city
New Haven.								
936 063	100 0	60 6	50 7	1	8	38.6	-	New Haven city
883 774	100.0	63 9	41 7	-	3 2	32 7	2	Waterbury city
1 121 672	100 0	70.4	69.1	-	2 7	26 9	-	Milford city
609 606	100 0	81 8	77 1	9	.5	16 8	-	West Haven city
822 077	100 0	80.2	65.8	-	1 2	18 5	-	Hamden town
765 719	100 0	68.2	63 7	-	2.6	29.2	-	Wallingford town
New London.								
342 150	100 0	69 2	48 2	4	3 3	27 0	-	Norwich city
724 998	100 0	60.0	51.6	-	4 0	36.0	-	Groton town
Tolland.								
442 229	100 0	83 6	75 8	7	2.1	13 7	-	Vernon town
DELAWARE								
411 324	100.0	60.0	57 1	8 7	1 3	30 1	-	Kent
11 487 730	100 0	63 6	59.0	3 7	2 4	30.3	-	New Castle
1 955 601	100 0	46 7	44 1	-	2 0	51 3	-	Wilmington city
1 070 271	100 0	68.3	67.3	5 5	8 0	18 1	-	Sussex
DISTRICT OF COLUMBIA⁷								
28 881 814	100 0	47 2	37.4	-	3.4	49.2	2	Washington
FLORIDA								
2 911 413	100 0	70.6	59.8	4.7	7.5	17 3	-	Alacua
(NA)	100.0	74 9	65 0	.3	2.8	22 0	-	Gainesville city
3 055 200	100.0	59.9	57.5	7 4	13 2	19 4	1	Bay
9 864 495	100.0	70.3	65.2	3.3	10.4	16 0	-	Brevard
(NA)	100 0	58 5	49 8	2 4	9 9	29 2	-	Melbourne city
38 164 191	100.0	75.6	64.5	2.5	4.9	17 0	-	Broward
(NA)	100.0	77 8	69 9	2 2	10 3	9 7	-	Coral Springs city
(NA)	100.0	72.0	56.2	5	2 3	25.3	-	Fort Lauderdale city
(NA)	100 0	78.6	63 1	4	3.8	17 1	-	Hollywood city
(NA)	100 0	70 0	63 3	3 8	5 9	20 2	-	Plantation city
(NA)	100.0	75.1	64.5	1.4	2.9	20.3	3	Pompano Beach city
2 298 944	100.0	56 7	55 9	7 2	20 1	5 8	1	Citrus
7 907 921	100.0	66.7	62.7	8.3	10.2	11.6	3.1	Collier
52 046 159	100 0	64.1	53.6	2.6	5.4	27 6	.3	Dade
(NA)	100 0	66.0	49 5	1 7	3 1	29 1	1	Hialeah city
(NA)	100.0	67.3	42.4	-	3.2	29.4	-	Miami city
(NA)	100 0	73.8	50 7	3	1.9	24 0	-	Miami Beach city
12 872 064	100.0	64 3	55.2	1.9	3.9	29.8	-	Duval Co.-Jacksonville ⁸
4 384 918	100 0	68.1	62.5	4.5	5.2	21.2	1.0	Escambia
(NA)	100 0	74 2	67.5	5	3 4	21 9	-	Pensacola city
163 944	100.0	25.6	24.2	26.3	8.1	40 0	1	Hamilton
17 205 199	100.0	64.5	56.9	4.1	4.3	27 0	.2	Hillsborough
(NA)	100 0	58 4	50.1	.7	4 1	36.5	3	Tampa city
2 850 038	100.0	66.0	61.9	13.6	6.3	14.1	-	Lake
11 478 016	100 0	64 5	60.5	2.4	17.6	14.1	1.5	Lee
3 588 420	100.0	64.4	55.3	2.4	10.1	23.1	-	Leon
(NA)	100.0	61.8	49.2	.5	7.1	30.7	-	Tallahassee city
6 145 428	100.0	65 3	58.6	6.9	5.5	21.6	.7	Manatee
3 586 494	100.0	50.4	48.3	17.9	16.3	15.4	-	Marion
4 328 720	100.0	64.1	60.3	6.7	14.4	14 4	.3	Martin
893 962	100 0	64.4	61.6	9.1	14.3	12.1	-	Nassau
3 131 016	100.0	78 1	75.0	2.9	9.4	9.5	1	Oakloosa
18 170 359	100.0	58.2	48.3	4.8	7.4	31.6	1	Orange
(NA)	100.0	53.7	39.9	6	9 2	36.5	-	Orlando city

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

(For meaning of symbols, see text)

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
FLORIDA—Con									
Palm Beach	755 774	405 519	100 0	78.2	74.5	1.4	17.6	2.6	2
Boca Raton city	58 530	29 838	100 0	86.1	84.8	-	11.4	2.5	-
West Palm Beach city	68 589	26 505	100 0	84.1	74.1	-	6.5	9.1	2
Pasco	245 608	143 076	100 0	72.9	72.3	2.5	21.6	2.8	3
Pinellas	815 328	353 818	100 0	87.6	82.8	3	8.2	3.9	-
Clearwater city	97 547	40 783	100 0	87.3	80.7	-	6.7	6.0	-
Largo city	62 440	20 200	100 0	87.9	80.0	2	8.3	3.6	-
St Petersburg city	239 477	93 472	100 0	89.4	83.9	-	6.8	3.7	-
Polk	377 282	224 785	100 0	46.3	44.5	24.9	24.5	4.2	-
Lakeland city	61 909	20 121	100 0	80.4	75.7	6	11.4	7.5	-
St Lucie	120 397	123 452	100 0	34.6	33.6	5.3	58.7	1.4	1
Santa Rosa	66 513	54 267	100 0	40.1	39.2	6.1	51.8	2.0	-
Sarasota	247 657	204 678	100 0	54.6	53.1	8	42.0	2.5	2
Sarasota city	51 510	22 820	100 0	82.4	77.0	-	10.4	6.7	4
Seminole	240 145	99 017	100 0	72.7	71.0	3.7	20.2	3.4	-
Sumter	29 398	18 572	100 0	47.9	47.6	25.0	23.2	3.1	8
Volusia	320 993	221 984	100 0	50.1	48.5	3.2	39.2	6.5	10
Daytona Beach city	58 068	21 277	100 0	73.7	67.8	-	8.8	16.3	11
GEORGIA¹									
Bibb	156 450	54 872	100 0	70.1	69.3	-	23.2	6.7	-
Macon city (part)	117 982	30 431	100 0	74.6	73.1	-	17.0	8.4	-
Calhoun	5 524	2 778	100 0	47.5	47.5	31.8	12.0	8.4	4
Catoosa	39 342	15 800	100 0	73.1	72.6	5	23.2	3.2	-
Chatham	217 683	80 362	100 0	73.8	63.9	17.3	1.4	5.8	1.8
Savannah city	146 798	48 162	100 0	77.9	65.8	11.7	1.7	6.6	2.1
Clayton ²	170 490	53 739	100 0	78.0	76.0	8	14.9	4.2	2.1
Cobb	392 441	136 637	100 0	78.5	78.1	-	16.9	4.6	-
De Kalb	529 332	157 453	100 0	84.9	83.5	-	9.0	6.1	-
Atlanta city (part)	39 151	11 031	100 0	82.9	82.3	-	13.9	3.2	-
Dougherty	102 733	32 589	100 0	73.0	72.5	-	19.9	6.5	6
Albany city	84 952	26 528	100 0	75.1	74.5	-	17.6	7.3	-
Early	12 844	6 271	100 0	46.6	46.6	31.8	17.2	4.3	-
Elbert	18 980	9 336	100 0	51.4	49.7	23.5	16.5	7.6	10
Fayette	47 324	18 393	100 0	69.9	69.6	7.6	19.1	3.5	-
Floyd	78 701	37 089	100 0	64.5	64.2	9.0	22.8	3.7	-
Fulton	622 724	208 630	100 0	78.2	68.5	-	16.2	5.6	-
Atlanta city (part)	382 760	104 890	100 0	79.5	68.2	-	13.7	6.9	-
Glascok	2 375	1 337	100 0	38.1	36.1	40.3	15.0	6.7	-
Glynn	59 835	28 345	100 0	63.9	63.6	1.0	32.1	3.1	-
Gwinnett	276 806	98 948	100 0	74.0	68.2	-	21.2	4.8	-
Hall	87 138	42 049	100 0	49.9	49.8	7.9	36.9	5.3	-
Jones	18 792	8 467	100 0	50.8	50.1	16.2	29.1	1.9	-
Macon city (part)	437	(NA)	100 0	72.7	70.6	3.0	23.1	1.2	-
Long	5 603	2 606	100 0	49.6	49.5	25.3	21.7	3.2	2
Lowndes	73 701	29 673	100 0	61.3	60.4	8.8	23.5	6.5	-
Muscogee Co.-Columbus	180 177	55 436	100 0	83.0	81.9	-	12.4	4.6	1
Paulding	32 537	14 600	100 0	56.7	56.7	19.9	21.2	2.2	-
Rabun	11 000	11 641	100 0	42.8	42.7	12.6	43.2	1.4	-
Richmond	194 795	60 324	100 0	77.5	76.4	5.1	13.2	4.2	-
Rockdale	47 158	18 663	100 0	66.2	64.7	5.2	23.8	4.0	8
Spalding	53 011	21 747	100 0	66.8	66.7	8.5	20.9	3.5	3
Tattnall	17 864	7 926	100 0	44.9	44.6	26.5	24.7	3.7	2
Towns	6 239	5 975	100 0	42.1	42.1	21.9	34.0	1.9	-
HAWAII									
Hawaii	111 755	117 277	100 0	19.4	19.2	39.8	37.7	1.9	1.2
Honolulu Co.-Honolulu ²	816 722	207 983	100 0	88.8	86.5	2.4	2.8	2.9	3.2
Kauai	46 322	23 018	100 0	54.6	54.4	24.2	15.0	4.2	2.1
Maul	87 543	43 110	100 0	66.0	65.8	19.1	8.8	2.2	3.8
IDAHO									
Ada	193 845	74 517	100 0	73.9	70.3	5.9	14.8	5.4	-
Boise city	108 388	42 019	100 0	88.0	82.9	-	4.8	7.1	-
Bannock	68 106	28 720	100 0	61.3	60.8	12.1	20.7	5.8	-
Bingham	38 303	18 420	100 0	52.8	52.8	37.8	8.7	7	-
Blaine	13 211	12 801	100 0	58.2	56.7	9.3	31.6	8	-
Bonner	25 882	26 434	100 0	49.0	49.0	28.5	20.7	1.8	-
Bonneville	70 628	29 253	100 0	63.1	62.7	23.6	11.3	2.0	-
Cames	692	426	100 0	-	-	99.8	-	.2	-
Canyon	90 154	34 480	100 0	57.5	55.9	21.2	16.6	4.6	-
Cassia	20 293	9 859	100 0	42.2	42.2	43.9	7.8	6.1	-
Franklin	9 499	5 926	100 0	46.7	46.7	44.4	7.8	1.2	-
Gooding	12 039	5 667	100 0	46.0	45.8	39.9	9.4	4.8	-
Idaho	14 242	10 965	100 0	33.8	33.7	51.9	9.2	5.0	-
Jefferson	16 466	6 855	100 0	43.5	43.5	46.5	7.8	2.3	-
Kootenai	67 512	42 065	100 0	50.8	48.7	18.1	23.5	3.9	3.7
Latah	30 630	12 922	100 0	43.0	42.1	41.5	9.4	6.1	-
Lewis	3 800	4 019	100 0	22.8	22.7	64.5	8.0	4.4	4
Nez Perce	33 010	17 970	100 0	54.7	54.0	25.4	15.2	3.9	7
Oneida	3 533	4 301	100 0	23.3	23.3	60.9	14.8	1.0	-
Owyhee	8 551	4 004	100 0	38.0	38.0	47.1	14.0	9	-
Power	6 915	4 613	100 0	29.6	29.6	62.8	4.9	2.7	-
Shoshone	16 390	10 636	100 0	57.4	56.9	19.7	15.7	4.1	3.2
Twin Falls	55 773	25 798	100 0	58.9	57.9	19.3	16.6	5.2	-
Valley	6 865	12 833	100 0	31.9	31.6	23.6	43.9	7	-

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
FLORIDA—Con.								
35 299 148	100.0	68.5	61.3	3.5	10.0	17.8	.1	Palm Beach
(NA)	100.0	64.1	60.8	1.2	10.8	24.0	—	Boca Raton city
(NA)	100.0	51.1	40.2	.5	7.5	40.8	.2	West Palm Beach city
6 043 358	100.0	67.1	65.3	7.1	12.9	12.8	—	Pasco
25 393 783	100.0	73.5	64.8	1.1	5.0	20.4	—	Pinellas
(NA)	100.0	68.8	57.5	.1	3.6	27.4	—	Clearwater city
(NA)	100.0	71.0	52.6	1.1	6.0	21.9	—	Largo city
(NA)	100.0	75.7	65.1	.2	3.3	20.6	.2	St. Petersburg city
7 948 060	100.0	55.6	50.6	12.3	6.4	25.7	—	Polk
(NA)	100.0	62.9	53.0	2.6	5.1	29.4	—	Lakeland city
4 369 005	100.0	55.5	53.1	21.1	12.3	11.0	.2	St. Lucie
1 760 353	100.0	62.9	59.8	7.8	20.6	8.7	—	Santa Rosa
10 965 259	100.0	73.9	70.3	1.3	7.8	16.4	.6	Sarasota
(NA)	100.0	67.5	61.2	—	3.7	27.8	1.0	Sarasota city
6 428 760	100.0	74.1	67.3	2.4	7.4	16.1	—	Seminole
382 895	100.0	53.8	52.5	23.6	8.9	13.6	.2	Sumter
8 905 624	100.0	65.0	59.5	2.1	9.0	22.8	1.1	Volusia
(NA)	100.0	53.4	40.5	.6	4.5	40.5	1.0	Daytona Beach city
GEORGIA¹								
981 084	100.0	64.3	58.7	—	2.7	33.0	—	Bibb
653 900	100.0	59.5	51.1	—	1.4	39.1	—	Macon city (part)
63 789	100.0	16.3	16.1	77.6	.4	5.4	.2	Calhoun
230 279	100.0	76.6	73.5	.3	4.3	18.6	.1	Catoosa
1 849 060	100.0	69.1	57.5	5.2	2.1	22.8	—	Chatham
972 046	100.0	71.1	55.5	1.6	.8	25.2	1.5	Savannah city
1 195 489	100.0	62.6	51.2	2.2	2.4	32.6	.1	Clayton ²
4 200 871	100.0	74.1	64.8	—	3.0	22.8	.1	Cobb
5 594 900	100.0	71.2	60.4	—	1.2	27.5	—	De Kalb
189 971	100.0	92.3	89.0	—	1.0	6.7	—	Atlanta city (part)
643 351	100.0	69.7	64.4	—	8.7	21.3	.3	Dougherty
480 020	100.0	70.7	64.2	—	7.5	21.8	—	Albany city
137 592	100.0	23.3	22.9	61.6	1.2	14.0	—	Early
111 246	100.0	49.3	45.6	30.0	2.2	18.2	.2	Elbert
482 829	100.0	76.1	75.5	9.9	3.6	10.4	—	Fayette
469 687	100.0	62.6	60.0	9.8	2.5	25.1	—	Floyd
8 225 349	100.0	60.9	47.4	—	3.8	35.4	—	Fulton
4 430 566	100.0	52.5	38.2	—	1.9	45.6	—	Atlanta city (part)
21 587	100.0	23.2	21.6	61.7	.9	14.3	—	Glascok
756 358	100.0	67.1	66.0	7.9	7.4	17.6	—	Glynn
2 686 940	100.0	72.5	62.4	—	6.0	21.4	.1	Gwinnett
733 897	100.0	53.5	52.3	12.2	7.5	26.8	—	Hall
128 496	100.0	55.1	54.5	36.1	4.3	4.6	—	Jones
1 608	100.0	95.2	91.3	1.4	1.9	1.5	—	Macon city (part)
53 343	100.0	33.0	32.9	62.7	1.9	2.2	.2	Long
520 809	100.0	57.5	51.5	12.9	3.3	26.4	—	Lowndes
1 118 083	100.0	73.2	67.8	—	3.4	21.7	1.6	Muscogee Co.-Columbus
182 230	100.0	56.2	56.1	32.8	3.3	7.7	—	Paulding
188 909	100.0	57.6	56.6	18.7	10.8	12.8	—	Rabun
1 059 991	100.0	72.1	64.5	3.5	2.2	22.1	—	Richmond
358 547	100.0	67.2	63.1	8.8	3.3	20.7	—	Rockdale
908 540	100.0	64.1	62.5	11.6	3.0	21.3	—	Spalding
123 759	100.0	32.3	31.8	59.1	2.2	6.2	—	Tattnall
73 144	100.0	58.8	58.7	25.4	11.1	4.7	—	Towns
HAWAII								
5 057 779	100.0	39.7	38.2	31.9	10.4	15.0	3.1	Hawaii
36 677 385	100.0	68.1	63.0	3.0	2.0	21.8	5.1	Honolulu Co.-Honolulu ²
2 493 152	100.0	54.0	53.1	13.9	7.8	15.9	8.5	Kauai
6 288 671	100.0	57.4	56.1	19.1	19.1	15.2	3.6	Mau
IDAHO								
5 121 063	100.0	65.2	61.7	3.0	4.0	27.9	—	Ada
3 180 796	100.0	66.6	62.3	—	2.1	31.3	—	Boise city
1 226 291	100.0	69.0	68.0	5.2	3.1	22.7	—	Bannock
656 659	100.0	51.3	51.2	41.2	1.0	6.6	—	Bingham
1 085 657	100.0	75.2	70.4	6.6	12.5	5.7	.1	Blaine
1 006 554	100.0	61.9	61.7	17.9	9.0	11.2	—	Bonner
1 472 519	100.0	75.5	71.9	12.8	1.3	10.4	—	Bonneville
39 026	100.0	—	—	98.5	—	1.5	—	Camas
1 713 063	100.0	54.8	51.4	20.6	2.9	21.7	—	Canyon
532 417	100.0	39.4	38.5	45.8	.8	14.1	—	Cassia
206 659	100.0	49.3	49.1	46.0	1.2	3.5	—	Franklin
237 298	100.0	44.6	43.8	45.2	2.1	8.2	—	Gooding
326 292	100.0	43.3	43.1	41.2	3.6	12.0	—	Idaho
322 131	100.0	43.8	43.7	48.7	1.0	6.5	—	Jefferson
1 855 875	100.0	68.0	63.2	8.6	6.4	16.0	.9	Kootenai
634 948	100.0	48.6	44.8	30.5	1.8	19.2	—	Latah
125 630	100.0	28.8	27.5	60.9	1.1	9.1	.2	Lewis
899 406	100.0	56.8	53.4	14.8	4.2	23.8	.4	Nez Perce
94 299	100.0	37.5	37.5	56.8	3.0	2.6	—	Oneida
177 978	100.0	29.1	29.1	62.8	3.1	4.9	—	Owyhee
263 615	100.0	29.4	28.9	49.0	1.8	19.8	—	Power
299 578	100.0	47.9	46.2	15.1	1.5	35.5	.1	Shoshone
1 170 006	100.0	54.9	54.3	23.3	4.2	17.5	—	Twin Falls
484 828	100.0	50.9	49.1	26.9	17.3	4.8	—	Valley

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
ILLINOIS^{6 9 10}									
Bureau	37 145	20 207	100.0	53.0	52.8	30.6	10.6	5.8	-
Carroll	17 690	12 507	100.0	43.3	43.3	22.9	29.1	4.6	1
Champaign	171 134	53 969	100.0	73.7	68.8	15.5	5.7	5.0	-
Champaign city	59 178	17 356	100.0	89.2	79.1	-	3.3	7.4	-
Clinton	33 630	21 117	100.0	40.3	40.1	30.5	18.6	3.7	7.0
Cook									
Arlington Hgts vill (Pt)	5 297 907	1 423 867	100.0	81.9	68.8	1	8.3	8.2	1.4
Chicago city (part)	70 181	21 999	100.0	94.0	92.2	-	2.1	3.9	-
Cicero town	3 009 517	633 674	100.0	79.3	55.5	-	7.6	11.2	1.9
Des Plaines city	61 604	16 108	100.0	85.0	57.6	-	-	12.6	2.4
Elgin city (part)	56 174	19 060	100.0	88.6	87.0	-	1.0	6.0	4.4
Elgin city (part)	9 933	3 736	100.0	82.3	82.2	-	15.4	1.9	4
Evanston city	71 572	19 131	100.0	92.9	80.8	-	2.0	5.0	1
Mount Prospect village	54 626	15 493	100.0	93.8	90.1	-	3.3	2.9	-
Oak Lawn village	58 242	24 036	100.0	89.1	87.1	-	1.7	6.1	3.2
Oak Park village	54 322	15 576	100.0	94.6	87.9	-	-	5.4	-
Schaumburg village (Pt)	60 116	21 095	100.0	91.6	88.3	-	1.7	6.2	.5
Skokie village	59 428	26 241	100.0	81.5	74.7	-	11.2	5.7	1.7
Crawford	20 474	16 809	100.0	34.2	34.0	35.8	7.3	4.4	18.4
De Kalb	74 081	25 318	100.0	80.0	60.0	22.3	10.2	7.2	-
Du Page	735 341	256 976	100.0	81.5	80.2	1	14.1	3.5	8
Aurora city (part)	6 928	4 832	100.0	51.7	51.7	-	46.4	1.9	-
Chicago city (part)	11	17	100.0	-	-	-	-	100.0	-
Naperville city	66 934	20 670	100.0	81.3	80.7	-	13.3	1.6	3.7
Schaumburg village (Pt)	1	16	100.0	-	-	-	-	100.0	-
Hamilton	8 988	12 233	100.0	17.6	17.6	43.0	8.0	1.9	29.5
Henry	54 684	27 348	100.0	57.3	57.0	24.1	11.6	7.0	-
Kane	295 384	104 082	100.0	73.5	73.3	6.3	15.4	4.8	-
Aurora city (part)	78 421	30 281	100.0	81.6	81.2	4	14.4	3.8	-
Elgin city (part)	80 413	19 535	100.0	86.1	85.5	7	7.2	6.0	-
Kankakee	97 951	43 449	100.0	58.5	58.3	14.7	18.1	7.5	1.2
Lake									
Arlington Hgts village (Pt)	480 202	182 779	100.0	68.5	65.4	5.0	23.3	3.2	.1
Waukegan city	0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
La Salle	74 483	17 389	100.0	84.5	70.0	4	7.4	5.8	-
Lee	108 158	52 280	100.0	59.9	59.9	19.2	15.1	5.8	-
Lee	34 654	28 599	100.0	38.7	28.8	24.3	36.0	4.0	-
McHenry	182 354	87 982	100.0	56.2	58.0	10.5	30.3	2.9	-
McLean	122 724	51 218	100.0	61.4	60.5	22.2	11.9	4.5	-
Macon	126 698	53 592	100.0	71.9	71.4	14.7	7.9	4.7	.8
Decatur city	80 383	26 092	100.0	83.8	83.5	-	8.8	7.4	-
Madison	250 220	108 240	100.0	66.3	63.9	9.2	19.1	4.7	.7
Peoria									
Peoria city	183 414	76 153	100.0	70.5	70.5	6.7	15.1	7.7	-
Richland	110 286	42 723	100.0	79.8	79.8	.1	10.8	9.3	-
Rock Island	17 818	12 519	100.0	41.7	41.6	39.0	4.1	4.5	10.7
St Clair	159 729	63 781	100.0	72.8	72.8	7.1	14.1	5.9	-
East St Louis city	268 658	115 802	100.0	59.1	58.0	10.8	26.0	4.1	-
East St Louis city	49 472	20 499	100.0	63.7	63.7	-	33.7	2.6	-
Sangamon									
Springfield city	178 949	85 038	100.0	59.8	59.8	14.4	20.3	5.5	-
Tazewell	100 294	40 277	100.0	71.6	71.6	-	21.1	7.3	-
Tazewell	124 698	55 917	100.0	69.5	69.4	9.3	16.0	5.2	-
Will	338 425	127 402	100.0	79.8	70.7	5.4	19.6	4.1	-
Joliet city	76 014	33 634	100.0	74.7	74.6	.2	17.1	7.9	-
Winnebago	250 946	98 385	100.0	71.9	67.0	8.1	12.6	5.8	1.7
Rockford city	135 759	45 406	100.0	82.3	73.0	1.7	8.2	6.7	1.1
INDIANA⁶									
Allen	295 311	114 819	100.0	74.1	74.1	5.4	15.8	3.9	8
Fort Wayne city	172 896	61 845	100.0	82.5	82.5	2	10.8	5.7	.7
Bartholomew	84 495	25 270	100.0	69.9	69.9	15.0	10.8	4.2	-
Boone	38 424	18 218	100.0	50.9	50.0	33.4	10.3	4.7	7
Brown ¹¹	12 807	14 146	100.0	31.6	31.5	44.7	22.6	9	.2
Carroll	19 108	15 974	100.0	36.1	36.7	31.1	30.4	1.6	1
Delaware	120 855	53 687	100.0	64.1	62.1	16.4	14.1	5.4	-
Muncie city	72 604	30 248	100.0	79.5	77.2	.5	13.1	6.9	-
Elkhart	146 437	66 123	100.0	61.7	60.5	9.7	22.3	5.7	.6
Floyd	62 979	25 440	100.0	71.6	71.4	9.5	15.9	3.0	-
Hamilton	94 177	42 620	100.0	59.9	59.2	14.9	22.4	2.8	-
Harrison	29 122	15 192	100.0	43.0	43.0	45.2	8.7	2.2	8
Jasper	26 283	13 563	100.0	45.3	45.0	31.2	20.7	2.8	-
Lagrange	27 978	18 313	100.0	39.4	39.3	28.8	28.7	3.0	-
Lake	491 683	206 372	100.0	67.7	63.7	3.2	26.2	2.9	-
Gary city	136 786	49 258	100.0	69.1	67.0	-	28.1	2.8	-
Hammond city	86 381	29 596	100.0	86.5	79.3	-	10.2	3.3	-
La Porte	106 075	53 801	100.0	57.7	57.4	13.7	26.1	2.5	-
Madison	132 694	70 987	100.0	52.4	50.6	14.4	30.0	2.3	.8
Anderson city	61 022	29 710	100.0	65.0	61.2	3.9	26.5	3.3	1.3
Marion ²	719 820	273 464	100.0	73.2	68.5	2.4	18.2	5.6	.5
Indianapolis city	710 280	142 818	100.0	71.5	63.0	4	21.1	7.0	-
Monroe	101 697	37 578	100.0	55.9	55.6	22.5	18.1	2.1	1.5
Bloomington city	52 499	9 768	100.0	78.8	77.7	1.3	14.4	4.8	.7
Montgomery	35 297	18 420	100.0	52.7	51.6	30.6	13.3	3.3	-
Porter	123 062	51 655	100.0	61.7	59.8	15.5	18.7	4.1	-
St. Joseph ¹¹	241 447	97 992	100.0	74.8	73.1	4.4	16.7	4.0	.1
South Bend city	107 190	41 264	100.0	81.2	79.2	-	14.2	4.3	.3
Scott	20 407	8 661	100.0	57.8	57.3	29.8	6.8	5.4	.1
Spencer	20 288	12 267	100.0	36.9	36.8	35.8	23.4	3.9	-
Switzerland	7 301	4 672	100.0	35.9	35.8	43.1	18.5	2.5	-
Tippecanoe	124 393	41 002	100.0	70.5	68.9	14.9	8.2	6.4	-

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and Industrial	Other and unallocable	
		Total	Single-family houses only					
								ILLINOIS ^{8 9 10}
316 007	100.0	42.4	41.7	45.8	1.1	10.8	-	Bureau
157 504	100.0	40.1	40.1	43.3	6.4	10.2	-	Carroll
1 221 243	100.0	64.2	53.7	16.5	7	18.6	-	Champaign
366 849	100.0	74.8	57.3	-	5	24.7	-	Champaign city
216 072	100.0	52.5	50.9	20.3	2.3	21.2	3.7	Clinton
39 654 416	100.0	53.2	39.9	.1	1.9	44.2	7	Cook
743 207	100.0	62.5	53.4	-	2.0	35.6	-	Arlington Hgts vill (Pt)
15 604 112	100.0	46.4	26.0	-	1.3	51.3	1.0	Chicago city (part)
(NA)	100.0	57.7	39.0	-	-	42.1	3	Cicero town
814 925	100.0	42.5	38.8	-	3	55.7	1.6	Des Plaines city
86 491	100.0	61.3	59.1	-	3.6	30.6	4.4	Elgin city (part)
587 015	100.0	68.8	52.3	-	.5	30.0	7	Evanston city
517 264	100.0	72.1	56.3	-	1.4	26.4	-	Mount Prospect village
350 828	100.0	71.7	62.5	-	1.2	26.6	4	Oak Lawn village
258 710	100.0	83.1	61.4	-	-	16.8	-	Oak Park village
1 096 951	100.0	35.8	27.7	.3	2.7	60.2	1.0	Schaumburg village (Pt)
768 081	100.0	53.8	45.1	-	2.3	43.1	8	Skokie village
199 583	100.0	30.8	30.1	18.7	.8	44.8	5.1	Crawford
537 761	100.0	50.2	49.0	28.3	1.2	20.4	-	De Kalb
8 153 611	100.0	74.1	70.1	.3	3.8	21.6	.2	Du Page
77 388	100.0	45.6	44.5	-	13.3	41.0	-	Aurora city (part)
3 117	100.0	-	-	-	-	100.0	-	Chicago city (part)
741 879	100.0	71.3	68.4	-	5.9	22.7	.1	Naperville city
1 192	100.0	-	-	-	-	100.0	-	Schaumburg village (Pt)
63 557	100.0	24.8	24.7	47.1	.7	19.9	7.5	Hamilton
408 021	100.0	51.8	51.1	35.2	9	12.1	-	Henry
2 243 355	100.0	74.4	72.2	4.2	3.8	17.5	-	Kane
372 734	100.0	71.8	69.2	5	3.3	24.5	-	Aurora city (part)
346 574	100.0	81.8	76.7	1.2	1.9	15.0	-	Elgin city (part)
571 698	100.0	58.7	56.7	17.1	2.6	20.3	1.3	Kankakee
4 931 046	100.0	75.9	71.4	1.7	4.2	17.7	.5	Lake
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Arlington Hgts village (Pt)
393 343	100.0	66.6	50.6	1.1	.9	31.5	-	Waukegan city
1 236 549	100.0	33.3	33.3	15.8	1.7	49.3	-	La Salle
315 600	100.0	38.6	31.7	40.9	6.8	13.9	-	Lee
1 470 180	100.0	72.1	70.5	6.8	5.8	15.3	-	McHenry
1 026 864	100.0	53.9	47.8	24.4	2.1	19.6	-	McLean
622 104	100.0	60.1	58.8	17.3	.7	21.1	.7	Macon
448 591	100.0	62.0	58.6	-	1.1	36.9	-	Decatur city
1 581 623	100.0	56.6	54.7	8.9	2.8	32.8	.8	Madison
1 277 645	100.0	62.0	62.0	7.1	1.8	29.3	-	Peoria
652 459	100.0	63.7	63.7	.3	1.4	34.4	-	Peoria city
106 898	100.0	55.4	54.8	22.2	.8	18.1	3.5	Richland
1 181 178	100.0	65.3	65.3	3.6	2.6	28.5	-	Rock Island
1 280 817	100.0	70.3	65.2	8.0	2.6	18.7	5	St Clair
48 957	100.0	64.7	64.7	-	3.4	31.9	-	East St Louis city
1 301 289	100.0	57.4	57.4	14.8	2.4	25.7	-	Sangamon
645 464	100.0	58.9	58.9	-	2.2	38.8	-	Springfield city
823 963	100.0	66.7	65.5	11.3	1.9	20.1	-	Tazewell
3 104 830	100.0	53.9	53.2	4.4	2.0	39.7	-	Willi
345 367	100.0	65.2	63.4	1.3	1.5	32.1	-	Joliet city
1 536 879	100.0	68.8	64.1	5.5	1.8	23.5	4	Winnebago
720 109	100.0	69.5	61.8	5	1.8	27.9	.4	Rockford city
								INDIANA ⁵
1 128 643	100.0	64.0	61.9	5.3	2.3	27.3	1.0	Allen
600 378	100.0	57.6	54.8	.3	2.7	39.9	6	Fort Wayne city
275 114	100.0	58.1	54.6	11.4	1.0	29.5	-	Bartholomew
163 168	100.0	54.4	52.4	34.0	.9	10.6	1	Boone
50 497	100.0	59.0	57.9	27.8	6.7	6.4	.1	Brown ¹¹
94 429	100.0	29.9	29.6	61.4	1.7	7.1	-	Carroll
333 641	100.0	57.7	51.2	13.6	1.5	27.2	-	Delaware
158 505	100.0	63.3	55.1	8	1.0	34.9	-	Muncie city
589 833	100.0	55.1	51.9	10.5	1.8	32.6	-	Elkhart
205 667	100.0	79.6	74.7	4.1	2.1	14.2	-	Floyd
429 508	100.0	74.2	71.1	10.3	.8	14.8	-	Hamilton
76 945	100.0	49.9	49.1	39.4	.6	9.8	2	Harrison
121 409	100.0	38.7	37.6	48.7	1.0	11.7	-	Jasper
113 862	100.0	41.2	40.1	43.4	2.6	12.9	-	Lagrange
1 130 177	100.0	57.3	51.6	3.4	4.5	34.7	1	Lake
209 227	100.0	54.2	49.4	-	6.2	39.6	-	Gary city
163 776	100.0	56.2	47.2	-	6.7	36.4	.7	Hammond city
334 048	100.0	65.1	62.8	13.1	2.9	18.8	-	La Porte
404 267	100.0	65.6	61.0	12.9	1.7	19.5	.2	Madison
192 951	100.0	69.5	61.8	6	2.1	27.6	2	Anderson city
3 107 083	100.0	59.7	48.5	.9	3.1	36.0	.3	Marion ²
2 921 063	100.0	52.4	41.6	1	4.8	42.5	.1	Indianapolis city
296 899	100.0	74.1	65.7	6.0	1.8	17.1	1.0	Monroe
153 932	100.0	76.5	60.3	4	1.6	20.9	.6	Bloomington city
145 223	100.0	44.0	41.2	34.9	7	20.4	-	Montgomery
520 601	100.0	70.8	64.8	5.0	1.1	23.0	-	Porter
737 994	100.0	69.7	63.3	5.3	1.8	23.1	1	St Joseph ¹¹
317 045	100.0	65.1	59.4	.1	2.0	32.6	.2	South Bend city
57 264	100.0	57.0	54.2	24.5	.5	18.0	-	Scott
107 557	100.0	37.3	38.7	42.9	5.5	14.2	-	Spencer
22 557	100.0	34.6	32.0	55.1	1.5	8.8	-	Switzerland
466 183	100.0	57.2	50.7	15.1	9	26.8	-	Tiptecanoe

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
INDIANA⁴—Con.									
Vanderburgh.....	167 623	67 678	100.0	75.1	72.5	4.3	16.7	4.0	—
Evansville city.....	129 480	48 985	100.0	77.8	74.3	—	17.3	4.9	—
Vigo.....	109 458	52 742	100.0	53.8	52.2	17.4	20.8	5.2	2.9
Terre Haute city.....	57 921	25 722	100.0	63.8	63.7	—	27.4	7.4	1.5
Wayne.....	72 210	32 875	100.0	64.1	60.8	16.8	12.4	6.7	—
White.....	23 291	20 513	100.0	46.3	46.3	27.6	24.6	1.2	4
IOWA⁵ 12									
Black Hawk.....	127 607	56 841	100.0	71.3	70.3	14.8	9.5	4.4	—
Waterloo city.....	70 013	30 100	100.0	85.4	83.8	1.6	7.6	5.4	—
Butler.....	16 745	15 713	100.0	24.2	24.1	69.9	1.7	4.2	—
Clinton.....	53 601	42 108	100.0	64.4	62.5	30.6	—	5.0	—
Dubuque.....	91 052	41 710	100.0	66.3	65.1	26.5	—	5.1	—
Dubuque city.....	59 704	21 279	100.0	86.9	84.5	1.2	4.2	7.7	—
Greene.....	11 164	15 069	100.0	23.5	23.5	71.4	1.9	3.2	—
Hardin.....	20 750	19 144	100.0	37.1	37.0	55.6	1.9	5.4	—
Harrison.....	15 821	19 438	100.0	16.6	16.4	70.6	9.5	3.4	—
Johnson.....	85 281	35 801	100.0	52.6	46.4	33.2	10.5	3.7	—
Iowa city.....	50 488	13 828	100.0	83.7	71.3	2	10.4	5.7	—
Kossuth.....	20 341	24 232	100.0	19.0	18.5	72.7	3.9	4.4	—
Linn.....	168 798	72 093	100.0	65.7	63.6	18.9	11.5	5.9	—
Cedar Rapids city.....	108 365	40 110	100.0	79.4	76.5	1.6	10.5	8.5	—
Louisa.....	12 008	13 244	100.0	24.9	24.6	67.2	5.4	2.5	—
Lyon.....	12 507	8 187	100.0	31.8	31.6	56.6	7.0	4.6	—
Mills.....	13 403	13 195	100.0	22.5	22.2	69.5	5.5	2.5	—
O'Brien.....	15 973	16 150	100.0	27.5	27.4	64.2	4.6	3.7	—
Polk.....	315 774	120 203	100.0	75.6	73.7	5.7	13.5	5.2	—
Des Moines city.....	192 064	71 908	100.0	79.4	77.3	3	14.3	6.1	—
Pottawattomie.....	87 959	45 009	100.0	51.9	51.7	36.0	9.5	2.6	—
Council Bluffs city.....	56 903	16 704	100.0	87.0	86.6	—	9.2	3.8	—
Scott.....	156 920	61 375	100.0	70.3	68.9	13.1	11.1	5.5	—
Davenport city.....	98 747	34 349	100.0	79.7	77.7	3.5	10.3	6.5	—
Story.....	72 464	30 398	100.0	59.8	55.2	35.1	—	5.1	—
Tama.....	18 849	19 809	100.0	21.6	21.5	71.4	2.0	5.0	—
Van Buren.....	8 228	12 300	100.0	17.4	17.4	74.2	6.0	2.4	—
Wayne.....	7 424	12 716	100.0	20.2	20.2	72.7	4.5	2.6	—
Webster.....	42 684	28 920	100.0	46.6	45.7	45.2	4	7.8	—
Woodbury.....	98 638	51 623	100.0	55.3	54.5	30.9	9.1	4.8	—
Sloux city.....	79 589	31 793	100.0	76.2	75.1	3.0	14.1	6.6	—
Wright.....	15 242	16 548	100.0	29.5	29.2	61.5	5.9	3.1	—
KANSAS⁶									
Doniphan.....	9 125	6 880	100.0	31.3	30.7	54.2	10.1	4.0	3
Douglas.....	72 604	29 345	100.0	50.5	44.8	16.9	19.0	7.0	6.5
Lawrence city.....	56 487	19 583	100.0	63.3	55.4	—	18.6	10.2	7.8
Ford.....	37 014	16 755	100.0	47.1	48.4	26.7	19.8	6.4	—
Jackson.....	11 749	7 753	100.0	33.8	33.7	57.3	8.3	2.7	—
Johnson.....	318 266	124 188	100.0	77.4	74.8	4.9	14.5	3.2	—
Overland Park city.....	86 511	34 777	100.0	85.7	82.4	.8	8.6	5.2	—
Kingman.....	8 912	9 472	100.0	27.3	27.0	54.6	14.5	3.1	.5
Lyon.....	35 121	18 298	100.0	48.4	45.9	34.9	13.0	3.7	—
McPherson.....	27 632	17 001	100.0	45.4	43.4	38.5	8.2	8.0	—
Meade.....	4 556	10 593	100.0	20.0	19.9	40.9	22.3	2.2	14.8
Miami.....	22 830	12 524	100.0	45.6	45.6	40.3	9.6	2.9	1.6
Neosho.....	18 762	10 780	100.0	51.7	51.0	38.4	7.8	2.1	—
Osborne.....	5 431	6 733	100.0	25.0	24.9	59.8	8.0	5.1	2.1
Rawlins.....	3 798	6 819	100.0	11.7	11.6	66.8	8.3	1.6	11.5
Reno.....	65 328	37 604	100.0	53.3	51.1	23.3	14.3	7.0	2.0
Riley.....	65 149	19 442	100.0	51.0	42.9	22.5	21.2	4.3	1.0
Sedgwick.....	391 133	158 500	100.0	70.7	65.7	5.1	16.9	5.4	2.0
Wichita city.....	288 065	116 101	100.0	78.5	71.7	—	15.7	5.8	—
Seward.....	18 915	13 582	100.0	40.5	39.2	21.5	20.3	2.6	15.0
Shawnee.....	160 780	70 155	100.0	63.9	63.7	13.3	17.6	5.2	—
Topeka city.....	118 583	48 598	100.0	77.6	77.2	—	15.8	6.6	—
Sheridan.....	3 327	4 343	100.0	11.7	11.7	83.3	3.9	1.2	—
Sumner.....	25 502	17 995	100.0	43.4	42.6	31.7	20.8	2.8	1.3
Thomas.....	8 599	8 619	100.0	26.5	26.0	54.6	6.9	6.0	6.0
Washington.....	7 542	7 767	100.0	25.8	25.6	62.2	6.3	4.8	9
Wyandotte.....	174 102	62 584	100.0	78.9	78.3	.8	15.6	4.6	1
Kansas City city.....	162 065	58 389	100.0	80.7	77.8	—	14.8	4.5	—
KENTUCKY⁸									
Barren.....	33 848	15 436	100.0	55.5	54.6	27.2	10.5	4.4	2.4
Boone.....	52 095	16 658	100.0	78.6	78.4	8.9	6.9	5.2	4
Boyd.....	53 453	22 689	100.0	80.0	87.6	4.5	1	5.5	—
Caldwell.....	13 341	7 409	100.0	60.8	60.7	28.8	4.9	4.2	1.3
Campbell.....	81 982	26 896	100.0	73.2	72.1	12.3	10.7	3.3	5
Carlisle.....	5 036	3 519	100.0	48.1	47.8	42.8	4.8	4.4	—
Daviess.....	87 804	31 321	100.0	82.8	82.3	12.8	1.3	3.0	1
Owensboro city.....	56 478	17 592	100.0	95.1	94.3	—	4	4.4	1
Fayette Co.-Lexington ²	213 649	64 214	100.0	87.9	77.7	2.0	4.5	5.6	1
Franklin.....	44 145	16 078	100.0	79.7	77.7	11.5	5.9	3.5	—
Fulton.....	8 035	4 284	100.0	57.1	56.8	24.4	11.8	6.7	—
Grayson.....	21 676	14 427	100.0	40.0	39.8	31.3	25.3	2.7	7
Greenup.....	36 125	18 525	100.0	80.7	80.5	13.3	2.8	3.2	—
Hancock.....	8 047	2 968	100.0	54.3	53.8	39.5	3.1	3.1	—
Hardin.....	94 137	26 589	100.0	76.0	75.0	13.9	5.1	5.1	—
Jefferson.....	683 106	239 840	100.0	85.9	84.4	3	8.8	4.9	—
Louisville city.....	287 463	101 529	100.0	85.1	82.6	—	7.4	7.5	—

See footnotes at end of table

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
INDIANA⁵—Con								
564 481	100 0	66.1	56 5	2 6	2 0	29 2	-	Vanderburgh
392 431	100 0	60.3	49.8	-	2 4	37 3	-	Evansville city
229 941	100 0	52.5	47 5	16 4	2 3	28 4	4	Vigo
99 769	100 0	56 9	53 8	-	4 2	38 6	3	Terre Haute city
238 650	100 0	60 7	55 8	16 2	9	22 1	1	Wayne
127 131	100 0	37 9	37 7	51 9	1 8	8 3	-	White
IOWA⁵ 12								
2 235 369	100 0	56 2	52 4	15 2	1 6	27 0	-	Black Hawk
1 243 230	100 0	57 1	51 8	1 6	1 6	39 6	-	Waterloo city
479 295	100 0	16 8	16 4	75 1	3	7 7	-	Butler
1 243 270	100 0	47 4	44 6	29 8	-	22 7	-	Clinton
1 525 009	100 0	54 2	50 9	19 4	4	25 0	-	Dubuque
852 083	100 0	67 0	61 1	9	7	31 5	-	Dubuque city
456 607	100 0	14 5	14 2	78 3	1	7 2	-	Greene
615 753	100 0	28 3	28 0	58 4	1	13 1	-	Hardin
415 599	100 0	17 1	16 6	76 2	1 4	5 3	-	Harrison
1 908 036	100 0	60 6	45 3	18 3	1 1	19 0	-	Johnson
1 041 344	100 0	72 7	51 0	3	1 1	25 9	-	Iowa city
881 070	100 0	14 8	13 5	74 8	2	10 2	-	Kossuth
3 509 879	100 0	57 7	52 1	9 0	2 6	30 6	-	Linn
2 419 965	100 0	57 3	50 2	4	3 0	39 4	-	Cedar Rapids city
336 237	100 0	23 3	22 8	69 4	8	6 5	-	Louisa
395 515	100 0	15 3	15 1	79 0	2	5 6	-	Lyon
324 077	100 0	27 7	26 4	66 2	4	5 6	-	Mills
530 517	100 0	20 8	20 2	69 1	5	9 7	-	O'Brien
6 555 270	100 0	62 1	55 5	4 1	2 0	31 8	-	Polk
3 531 822	100 0	63 8	56 7	1	1 8	34 2	-	Des Moines city
1 532 868	100 0	55 4	52 4	35 1	9	8 6	-	Pottawattamie
(NA)	100 0	81 5	75 2	4	4	17 6	-	Council Bluffs city
170 230	100 0	59 1	54 8	10 6	2 1	28 2	-	Scott
1 694 278	100 0	63 2	57 4	2 1	3 0	31 7	-	Davenport city
1 459 878	100 0	52 8	44 2	27 8	1	19 5	-	Storv
587 472	100 0	16 8	16 3	71 4	2	11 6	-	Tama
177 616	100 0	15 9	15 8	78 2	7	5 2	-	Van Buren
178 326	100 0	20 3	20 2	69 7	7	9 2	-	Wayne
983 359	100 0	34 0	32 1	45 1	3	20 6	-	Webster
1 781 260	100 0	52 8	50 2	21 8	1 2	24 3	-	Woodbury
1 250 406	100 0	66 1	62 5	6	1 5	31 8	-	Sioux city
616 554	100 0	21 3	20 9	67 4	6	10 8	-	Wright
KANSAS⁵								
17 332	100 0	24 7	23 5	58 0	5	16 7	1	Doniphan
132 398	100 0	65 2	47 7	11 9	1 1	20 9	8	Douglas
96 825	100 0	77 7	55 7	-	1 2	20 0	1 1	Lawrence city
67 785	100 0	42 2	39 1	32 1	9	24 7	-	Ford
19 809	100 0	34 3	33 3	57 2	5	8 0	-	Jackson
794 441	100 0	69 1	66 3	3 1	1 7	26 2	-	Johnson
273 432	100 0	64 2	60 6	1 8	1 3	32 7	-	Overland Park city
29 624	100 0	20 9	20 3	71 7	4	7 0	-	Kingman
72 017	100 0	52 3	46 4	26 3	2 2	19 3	-	Lyon
75 339	100 0	37 2	34 3	39 4	1 0	22 4	-	McPherson
23 995	100 0	18 9	18 6	71 9	9	7 0	1 3	Meade
40 844	100 0	49 0	48 4	40 1	4	9 7	7	Miami
36 854	100 0	44 4	42 6	39 4	3	15 8	-	Neosho
21 428	100 0	17 7	17 6	75 4	3	6 6	-	Osborne
16 618	100 0	11 0	10 7	83 7	8	3 5	1 1	Rawlins
145 427	100 0	56 0	51 4	21 1	8	21 7	4	Reno
93 680	100 0	70 7	51 2	10 2	1 7	16 7	6	Riley
860 246	100 0	63 0	53 0	4 4	1 8	28 9	1 9	Sedgwick
661 028	100 0	65 4	52 7	-	1 7	32 9	-	Wichita city
44 539	100 0	43 8	38 7	29 2	1 4	25 5	2	Seward
318 196	100 0	56 7	52 2	11 0	1 9	30 3	-	Shawnee
237 401	100 0	60 4	54 3	4	1 8	37 4	-	Topeka city
13 601	100 0	9 4	9 4	88 2	3	2 1	-	Sheridan
53 099	100 0	31 4	30 2	57 1	1 5	9 9	1	Sumner
32 103	100 0	23 7	22 5	63 7	6	11 2	7	Thomas
26 825	100 0	14 6	14 5	80 2	4	4 8	1	Washington
243 211	100 0	62 0	54 3	1 0	3 0	32 4	1 6	Wyandotte
225 896	100 0	62 7	54 5	-	3 2	32 8	1 3	Kansas City city
KENTUCKY⁵								
460 299	100 0	48 4	45 5	30 1	2 1	18 8	7	Barren
1 043 156	100 0	59 6	56 3	8 6	5	30 7	7	Boone
849 385	100 0	70 3	65 8	6 1	8	22 3	4	Boyd
149 012	100 0	51 8	50 2	33 6	2 5	11 9	2	Caldwell
1 089 577	100 0	79 3	76 1	9 1	8	9 5	1 2	Campbell
62 393	100 0	37 7	36 0	56 8	4	5 4	-	Carlisle
1 586 570	100 0	64 7	63 5	14 6	1 3	19 2	2	Daviess
(NA)	100 0	72 6	70 6	-	5	26 6	4	Owensboro city
5 393 082	100 0	65 7	54 4	5 5	1 1	27 7	1	Fayette Co.-Lexington ²
750 792	100 0	74 6	66 9	9 7	1 2	14 5	-	Franklin
110 188	100 0	46 6	44 7	31 7	1 1	20 7	-	Fulton
256 818	100 0	35 3	33 6	50 1	3 2	10 1	1 3	Grayson
515 883	100 0	65 7	65 1	11 5	6	22 4	-	Greenup
118 332	100 0	38 5	35 1	31 9	8	28 9	-	Hancock
1 122 721	100 0	62 9	57 8	18 0	7	18 5	-	Hardin
12 918 911	100 0	70 9	64 2	3	2 4	25 4	-	Jefferson
(NA)	100 0	64 3	56 4	-	1 4	34 2	-	Louisville city

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
KENTUCKY⁶—Con.									
Kenton	138 099	46 124	100.0	83.0	82.7	4.6	8.5	3.5	4
Letcher	30 186	9 227	100.0	77.7	77.5	15.2	-	4.0	3.0
Lincoln	19 394	8 210	100.0	53.4	53.1	28.8	12.8	5.0	-
McCracken	60 514	28 299	100.0	68.7	67.9	9.6	13.8	8.0	-
Mercer	19 241	7 958	100.0	60.7	59.8	29.4	4.4	5.4	-
Nicholas	7 221	3 193	100.0	50.6	50.4	37.9	7.3	4.2	-
Ohio	21 434	13 891	100.0	54.5	54.4	31.8	5	2.5	10.6
Pulaski	49 067	34 477	100.0	64.3	64.3	15.2	18.5	1.9	-
Shelby	24 117	8 618	100.0	58.3	57.9	33.3	3.6	4.8	-
Warren	71 242	33 144	100.0	66.5	65.4	13.2	8.3	4.3	7.7
LOUISIANA¹³									
Beauregard	32 721	15 261	100.0	49.5	49.1	23.7	25.3	1.6	-
Bossier	91 826	37 339	100.0	68.5	68.2	11.9	15.2	4.0	4
Bossier city	57 060	15 770	100.0	86.3	85.7	-	8.5	5.2	-
Shreveport city (part)	942	154	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Caddo	272 753	122 860	100.0	66.1	65.7	10.9	19.2	3.8	-
Shreveport city (part)	219 436	79 380	100.0	78.1	77.5	1.3	15.8	4.8	-
Calcasieu	173 099	78 523	100.0	69.9	69.3	8.3	18.1	3.6	.1
Lake Charles city	73 402	27 228	100.0	83.1	82.9	.9	10.4	5.3	2
Cameron	9 778	8 783	100.0	48.0	47.0	19.2	29.7	3.1	-
Claiborne	18 463	11 904	100.0	40.5	39.2	46.1	10.6	2.8	-
E Baton Rouge -Baton Rou ²	369 249	148 286	100.0	71.2	69.9	1.6	22.0	5.3	-
Jefferson	479 277	154 496	100.0	62.6	61.8	6	12.7	4.1	-
Kenner city	75 713	22 600	100.0	85.6	85.5	.1	11.5	2.9	-
Lafayette	171 905	65 739	100.0	68.5	66.3	7.2	17.3	6.9	1
Lafayette city	89 832	28 283	100.0	80.6	78.9	1.1	8.5	9.6	2
Livingston	73 043	31 751	100.0	54.6	54.4	12.6	31.7	1.1	-
Natchitoches	39 938	18 952	100.0	49.6	49.4	31.5	16.7	2.2	-
Orleans -New Orleans ²	554 479	147 488	100.0	82.0	86.7	1	12.1	5.9	-
Ouachita	145 864	52 883	100.0	70.2	68.6	6.1	17.9	5.9	-
Monroe city	56 209	14 146	100.0	82.4	80.1	.4	7.2	10.0	-
Rapides	139 572	46 029	100.0	68.0	64.9	15.4	14.4	4.2	-
Alexandria city	51 444	15 752	100.0	82.8	81.8	-	10.4	7.0	-
St Landry	88 448	33 805	100.0	58.6	57.8	23.8	13.3	3.8	4
St Mary	64 320	23 220	100.0	70.8	69.5	7.0	14.9	6.7	.6
St Tammany	147 207	67 626	100.0	55.5	55.2	9.5	33.7	1.3	-
Terrebonne ²	101 561	33 689	100.0	69.1	67.9	11.2	16.1	3.5	-
Union	23 118	14 017	100.0	41.2	40.8	42.8	12.7	3.3	-
Washington	47 678	21 305	100.0	57.4	54.9	20.8	17.6	4.2	-
MAINE									
Anroscoggin									
Lewiston city	38 977	10 732	100.0	79.0	76.9	-	15.5	5.5	-
Cumberland									
Portland city	62 666	22 188	100.0	71.0	61.9	-	19.8	7.5	1.7
Franklin									
Bangor city	30 158	9 772	100.0	81.0	68.0	1.0	5.9	6.2	5.9
MARYLAND¹⁴									
Allegany	74 477	37 273	100.0	65.3	65.2	1.5	28.1	5.1	-
Anne Arundel	406 034	148 154	100.0	79.5	79.4	.9	16.6	3.0	-
Baltimore	670 320	219 112	100.0	82.2	81.9	1.5	13.8	2.5	-
Baltimore city	752 803	217 711	100.0	88.9	81.5	-	3.4	7.7	-
Carroll	111 647	39 744	100.0	70.2	69.7	8.8	17.4	3.6	-
Frederick	131 451	52 679	100.0	69.1	68.6	5.6	22.1	3.1	-
Garrett	26 454	20 038	100.0	50.1	50.0	8.4	38.0	3.4	-
Harford	158 368	51 378	100.0	78.4	76.0	4.7	15.9	2.9	-
Howard	151 247	51 842	100.0	78.6	78.5	3.6	14.5	3.3	-
Montgomery	685 240	238 297	100.0	80.8	80.5	1.4	13.3	4.4	-
Prince Georges	681 355	204 417	100.0	75.1	74.7	3.6	17.7	3.5	-
St Mary's	67 314	24 838	100.0	57.0	56.7	7.8	32.1	3.1	-
Washington	114 118	38 838	100.0	75.0	73.8	5.6	14.0	5.4	-
Wicomico	69 271	33 161	100.0	62.2	61.7	11.3	21.6	4.9	-
Worcester	36 059	46 545	100.0	68.5	67.9	4.4	21.5	5.6	-
MASSACHUSETTS									
Barnstable									
Barnstable town	36 541	23 891	100.0	75.0	73.5	.5	20.7	3.8	-
Falmouth town	25 443	22 136	100.0	67.2	64.7	-	30.5	2.3	-
Berkshire									
Pittsfield city	49 582	16 569	100.0	82.0	64.1	3.5	8.3	5.5	.7
Bristol									
Attleboro city	34 911	10 649	100.0	77.2	64.6	2.3	15.2	4.9	.4
Dartmouth town	25 612	11 334	100.0	72.3	69.0	3.4	18.5	3.9	1.9
Essex									
Beverly city	36 980	10 288	100.0	87.8	69.7	-	7.1	5.3	-
Gloucester city	28 230	11 856	100.0	72.8	59.0	1.2	21.9	4.1	-
Lynn city	78 562	20 296	100.0	81.5	57.1	10.1	-	8.4	-
Peabody city	46 303	13 576	100.0	87.7	80.5	-	8.0	4.3	-
Salem city	38 045	10 829	100.0	83.5	51.8	-	9.0	7.5	-
Andover town	27 231	9 796	100.0	85.8	81.2	4.4	5.2	4.8	-
Hampden									
Chicopee city	57 100	16 237	100.0	85.5	70.4	-	9.9	4.7	-
Springfield city	149 408	42 227	100.0	78.9	62.5	-	14.7	8.4	-
Westfield city	37 707	10 983	100.0	82.4	71.1	-	11.5	5.2	.9

See footnotes at end of table

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
KENTUCKY⁶—Con								
2 082 965	100.0	82.4	78.4	4.3	1.3	12.0	1 Kenton	
228 893	100.0	45.4	43.6	11.0	.2	33.8	97 Letcher	
207 345	100.0	45.4	43.2	45.5	1.9	7.1	- Lincoln	
876 549	100.0	68.3	65.8	5.3	1.2	25.2	- McCracken	
298 410	100.0	50.9	47.9	38.3	.5	12.3	- Mercer	
90 461	100.0	44.1	41.9	46.1	8	9.0	- Nicholas	
326 053	100.0	43.1	41.4	40.9	-	14.7	13 Ohio	
633 150	100.0	58.0	57.0	23.0	3.3	14.9	- Pulaski	
433 071	100.0	45.0	41.8	41.2	.9	12.8	- Shelby	
1 226 225	100.0	60.0	56.4	17.1	1.0	21.3	.6 Warren	
LOUISIANA¹³								
41 409	100.0	53.3	50.0	37.6	2.6	6.6	1 Beauregard	
158 304	100.0	52.9	49.2	5.2	1.4	40.3	1 Bossier	
(NA)	100.0	64.3	57.8	-	1.5	34.2	- Bossier city	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA) Shreveport city (part)	
620 327	100.0	85.1	80.5	2.6	2.9	29.2	.2 Caddo	
(NA)	100.0	64.6	59.1	1.1	2.2	32.1	- Shreveport city (part)	
324 837	100.0	68.3	64.6	5.8	3.1	22.5	.2 Calcasieu	
(NA)	100.0	65.7	59.9	1.0	3.1	29.8	4 Lake Charles city	
17 258	100.0	43.9	42.2	45.6	2.6	8.0	- Cameron	
25 507	100.0	49.0	46.0	33.8	2.6	14.6	- Claiborne	
1 051 395	100.0	70.5	64.0	3.2	5.3	21.0	- E Baton Rouge -Baton Rou ²	
1 444 541	100.0	62.7	57.6	2.2	5.7	29.4	- Jefferson	
(NA)	100.0	64.7	60.5	1.1	4.2	30.0	- Kenner city	
359 824	100.0	58.3	52.7	4.2	5.0	32.3	.1 Lafayette	
(NA)	100.0	54.5	48.4	3.2	3.2	38.8	.2 Lafayette city	
73 455	100.0	73.1	71.6	15.0	4.3	7.5	- Livingston	
57 708	100.0	57.1	53.9	25.5	3.1	14.4	- Natchitoches	
1 340 026	100.0	59.9	41.2	.3	4.4	35.4	- Orleans -New Orleans ²	
295 297	100.0	59.2	52.3	6.9	2.9	31.1	- Ouachita	
(NA)	100.0	51.9	43.6	2.8	2.1	43.2	- Monroe city	
220 962	100.0	58.0	55.0	11.9	2.8	27.3	- Rapides	
(NA)	100.0	60.5	57.5	.4	2.3	36.7	- Alexandria city	
124 692	100.0	55.3	53.1	21.8	2.9	19.7	.4 St. Landry	
104 879	100.0	59.6	55.1	4.7	5.0	30.7	- St Mary	
313 853	100.0	71.1	69.6	7.0	12.0	10.0	- St Tammany	
162 553	100.0	66.8	63.6	8.3	3.5	21.4	- Terrebonne ²	
35 700	100.0	47.3	45.6	35.6	3.0	14.0	- Union	
46 521	100.0	54.5	51.0	24.4	1.9	10.1	- Washington	
MAINE								
571 827	100.0	68.6	61.5	-	2.0	29.4	- Androscoggin	
1 521 486	100.0	56.2	35.5	-	1.8	41.8	.1 Cumberland	
486 352	100.0	59.1	41.4	1.8	.4	37.9	8 Penobscot	
521 581	100.0	69.8	69.3	1.8	4.1	24.3	- Bangor city	
5 134 473	100.0	78.9	75.4	.9	4.2	16.1	- Allegany	
8 033 559	100.0	76.5	68.9	1.5	2.6	19.4	- Anna Arundel	
4 767 536	100.0	66.7	55.0	.8	1.2	31.2	- Baltimore	
1 207 587	100.0	69.8	67.3	10.5	5.0	14.8	.2 Baltimore city	
1 563 231	100.0	71.6	70.0	7.4	5.7	15.3	- Carroll	
260 870	100.0	57.1	65.9	10.9	7.2	14.9	- Frederick	
1 575 265	100.0	77.6	73.6	5.6	3.6	13.2	- Garrett	
2 625 539	100.0	70.5	65.5	2.9	4.8	21.8	- Harford	
13 915 645	100.0	74.5	68.8	1.8	3.8	20.0	- Howard	
7 511 671	100.0	71.1	63.3	3.4	4.7	20.9	- Montgomery	
679 263	100.0	68.1	66.2	11.9	6.3	13.8	- Prince Georges	
975 768	100.0	63.4	59.2	9.4	3.3	23.9	- St Mary's	
621 721	100.0	63.8	58.9	9.8	5.1	21.3	- Washington	
1 238 615	100.0	71.7	70.1	4.0	5.3	19.1	- Wicomico	
MARYLAND¹⁴								
3 305 486	100.0	75.2	72.9	1.2	8.5	15.0	1 Barnstable.	
2 713 041	100.0	80.3	74.6	-	12.0	7.6	- Barnstable town	
1 321 036	100.0	76.9	61.9	.8	.7	21.6	- Falmouth town	
1 250 644	100.0	73.9	57.3	.8	2.9	22.1	- Berkshire	
1 060 656	100.0	78.2	73.1	.5	6.9	13.4	- Pittsfield city	
1 831 272	100.0	82.0	60.9	.1	3.8	14.2	2 Bristol:	
1 680 135	100.0	81.1	65.5	4	5.0	15.5	1.0 Attleboro city	
2 828 693	100.0	78.2	43.6	1.2	-	20.6	Dartmouth town	
1 804 316	100.0	71.5	63.1	-	1.6	26.9	- Essex.	
1 208 430	100.0	78.4	41.8	-	.6	21.0	- Beverly city	
1 460 951	100.0	64.3	60.2	3.4	1.8	30.5	- Gloucester city	
1 313 360	100.0	75.5	56.4	-	3.6	20.9	- Lynn city	
2 558 876	100.0	67.5	49.7	-	2.4	30.1	- Peabody city	
853 980	100.0	76.5	64.1	.1	2.0	19.1	- Salem city	
							- Andover town	
							Hampden	
							- Chicopee city	
							- Springfield city	
							.4 Westfield city	

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
MASSACHUSETTS—Con.									
Middlesex:									
Cambridge city	91 262	16 320	100.0	86.2	49.1	1	1.7	10.0	-
Lowell city	92 882	21 627	100.0	84.8	59.9	3.1	5.3	6.9	-
Malden city	53 490	12 376	100.0	89.5	51.6	-	6.2	4.3	-
Medford city	56 634	15 274	100.0	90.0	59.6	-	6.7	3.2	-
Newton city	82 139	25 148	100.0	92.9	78.2	1	3.6	3.5	-
Somerville city	72 276	14 158	100.0	86.6	20.0	5	5.3	7.5	-
Waltham city	57 091	12 090	100.0	87.7	70.1	7	3.7	7.8	-
Woburn city	37 375	10 571	100.0	86.2	71.0	.2	7.7	5.9	-
Arlington town	44 353	13 616	100.0	90.5	64.4	-	7.1	2.5	-
Billerica town	38 229	13 367	100.0	79.5	76.6	1.4	15.1	4.0	-
Framingham town	63 892	17 790	100.0	89.8	79.3	-	7.0	3.2	-
Lexington town	28 613	10 391	100.0	92.9	89.8	2.5	1.9	2.8	-
Tewksbury town	25 660	8 409	100.0	88.9	86.1	4.4	4.6	2.0	-
Wakefield town	25 170	8 378	100.0	85.3	71.6	6	9.1	5.1	-
Watertown town	32 887	9 016	100.0	93.0	51.4	-	2.1	4.9	-
Norfolk:									
Quincy city	82 634	21 992	100.0	87.5	64.2	3.3	2.8	6.4	-
Brookline town	52 355	13 146	100.0	90.5	70.2	-	5.8	3.6	-
Milton town	25 504	7 918	100.0	95.2	87.4	-	3.6	1.1	-
Needham town	27 239	9 855	100.0	85.8	79.4	-	7.1	7.1	-
Norwood town	28 221	7 712	100.0	89.0	79.9	8	3.9	6.2	-
Wellesley town	26 546	8 727	100.0	89.5	87.5	-	7.3	3.1	-
Waymouth town	54 484	16 283	100.0	90.6	88.3	.5	5.6	3.3	-
Plymouth:									
Brockton city	93 872	25 357	100.0	81.8	62.5	1.2	12.1	4.9	-
Plymouth town	40 285	20 857	100.0	66.2	65.3	1.4	28.9	2.6	9
Suffolk:									
Boston city ²	573 604	106 644	100.0	82.6	41.6	-	9.8	6.9	7
Chelsea city	25 643	4 888	100.0	74.8	21.9	-	12.4	11.3	1.6
Worcester:									
Leominster city	35 059	11 244	100.0	75.3	59.1	10.3	7.6	3.7	-
Worcester city	157 771	41 154	100.0	76.2	53.0	9	15.4	7.5	-
MICHIGAN⁹									
Bay:									
Midland city (part)	249	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Calhoun:									
Battle Creek city	54 082	20 647	100.0	81.4	79.7	-	11.2	7.4	-
Clinton:									
Lansing city (part)	0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Eaton:									
Lansing city (part)	4 753	519	100.0	87.7	86.3	-	-	12.3	-
Genesee:									
Flint city	145 592	51 691	100.0	90.5	90.0	-	6.3	3.2	-
Ingham:									
Lansing city (part)	124 228	42 461	100.0	86.9	86.3	-	6.3	6.7	-
Kalamazoo:									
Kalamazoo city	77 227	24 617	100.0	76.2	74.2	-	15.7	6.1	-
Portage city	40 430	14 126	100.0	72.7	71.8	-	19.0	8.3	-
Kent:									
Grand Rapids city	186 530	59 194	100.0	89.7	89.0	.1	4.4	5.7	-
Wyoming city	62 419	20 039	100.0	88.6	87.8	-	4.2	7.3	-
Kentwood city	35 752	9 188	100.0	82.9	81.9	-	11.0	6.1	-
Macomb:									
Roseville city	51 790	17 126	100.0	84.7	84.5	-	10.1	5.2	-
St. Clair Shores city	72 086	27 425	100.0	85.7	86.2	-	7.0	4.3	-
Warren city	149 798	53 350	100.0	86.9	86.7	7	5.4	5.0	-
Sterling Heights city	111 956	32 636	100.0	85.3	86.3	-	9.4	2.3	-
Clinton twp	78 194	23 510	100.0	78.0	78.7	-	18.6	2.4	-
Shelby twp	42 677	14 403	100.0	79.1	78.9	.9	13.8	6.2	-
Midland:									
Midland city (part)	35 643	13 008	100.0	85.3	82.8	-	7.0	6.8	-
Oakland:									
Pontiac city	71 025	22 205	100.0	77.6	72.9	-	15.6	6.8	-
Royal Oak city	86 186	24 607	100.0	96.9	91.7	-	-	3.1	-
Troy city	67 271	23 465	100.0	80.9	80.7	-	13.7	5.3	-
Rochester Hills city	49 670	19 322	100.0	75.1	75.0	-	22.8	.4	1.7
Novi city	27 886	8 554	100.0	82.1	81.9	1.7	12.1	4.2	-
Southfield city	72 910	21 205	100.0	85.4	85.0	1	8.8	5.7	-
Farmington Hills city	65 337	21 918	100.0	80.5	80.2	.3	14.9	4.2	-
Bloomfield twp	43 554	15 519	100.0	88.8	88.0	.4	9.7	1.1	-
Waterford twp	64 549	26 691	100.0	71.9	71.6	2.0	21.6	4.2	.2
West Bloomfield twp	46 860	18 728	100.0	78.7	78.7	2.1	17.9	1.2	-
Saginaw:									
Saginaw city	72 471	24 783	100.0	88.7	81.6	-	6.2	5.1	-
Saginaw twp	37 076	12 157	100.0	87.0	84.2	-	9.6	3.4	-
Washtenaw:									
Ann Arbor city	107 806	23 305	100.0	89.1	85.6	-	2.3	8.7	-
Wayne:									
Dearborn city	86 417	34 217	100.0	90.2	89.8	1	5.1	4.7	-
Detroit city	1 086 216	356 840	100.0	81.4	65.5	-	10.9	7.0	.6
Livonia city	100 538	37 265	100.0	85.7	85.7	.8	9.3	4.3	-
Wyandotte city	31 348	12 078	100.0	84.0	76.4	-	9.8	6.2	-
Southgate city	30 393	10 808	100.0	82.3	81.9	-	12.8	4.8	-
Dearborn Heights city	61 852	25 491	100.0	86.0	85.9	-	7.5	6.5	-
Westland city	81 186	23 044	100.0	92.4	92.2	.3	3.9	3.4	-
Taylor city	72 441	21 187	100.0	82.9	82.8	.6	11.8	4.7	-
Canton twp	60 521	14 708	100.0	72.3	72.1	2.2	17.8	2.5	5.2
Redford twp	56 086	22 385	100.0	89.8	89.2	-	5.1	3.4	1.7

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
MASSACHUSETTS—Con								
Middlesex:								
5 825 497	100.0	60.7	28.6	1	2.4	36.8	—	Cambridge city
2 679 504	100.0	71.1	41.3	1.8	1.2	26.0	—	Lowell city
1 284 335	100.0	83.4	39.5	—	1.1	15.6	—	Malden city
1 774 110	100.0	85.6	51.1	.1	1.6	12.7	—	Medford city
6 619 079	100.0	82.3	68.6	2	.7	16.9	1	Newton city
1 918 947	100.0	77.6	12.7	5	1.5	20.3	—	Somerville city
2 367 579	100.0	59.2	42.0	1.8	1.1	37.9	—	Waltham city
2 253 707	100.0	59.6	44.1	.3	3.2	37.0	—	Woburn city
1 900 000	100.0	90.8	56.4	1	9	8.2	—	Arlington town
1 160 790	100.0	57.2	53.8	1.5	1.7	39.5	—	Billerica town
2 939 005	100.0	73.5	57.8	—	1.9	24.6	—	Framingham town
2 862 976	100.0	77.6	73.9	8	1.2	20.3	—	Lexington town
853 560	100.0	77.2	74.2	1.9	9	20.1	—	Tewksbury town
1 424 372	100.0	83.0	66.6	3	1.4	15.3	—	Wakefield town
1 552 533	100.0	78.0	36.4	—	1	21.9	—	Watertown town
Norfolk:								
3 615 123	100.0	72.7	45.4	9	7	25.7	—	Quincy city
2 192 404	100.0	86.0	59.8	—	1.1	12.8	—	Brookline town
857 095	100.0	94.5	86.7	3	1.8	3.4	—	Milton town
1 473 785	100.0	72.0	66.1	—	7	27.2	—	Needham town
970 762	100.0	61.4	45.1	.2	1.0	37.4	—	Norwood town
1 549 803	100.0	84.4	81.6	1	6	15.0	—	Wellesley town
2 209 193	100.0	88.7	77.5	4	1.0	9.9	—	Weymouth town
Plymouth:								
2 776 780	100.0	77.8	52.6	1.1	8	20.2	—	Brockton city
2 469 962	100.0	65.6	62.6	1.9	10.7	21.6	2	Plymouth town
Suffolk:								
21 775 402	100.0	50.5	22.0	—	1.4	48.0	—	Boston city ²
479 782	100.0	58.0	14.6	—	3.8	38.0	.2	Chelsea city
Worcester:								
747 858	100.0	70.9	52.6	2.4	9	25.7	—	Leominster city
4 381 318	100.0	68.5	42.6	1	2.6	28.8	—	Worcester city
MICHIGAN⁶								
Bay:								
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Midland city (part)
420 441	100.0	70.4	65.1	—	1.3	28.3	—	Calhoun
Battle Creek city								
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Clinton
24 225	100.0	85.9	55.7	—	—	14.2	—	Lansing city (part)
Eaton:								
1 129 908	100.0	69.1	66.1	—	3	30.6	—	Lansing city (part)
Genesee:								
984 521	100.0	73.2	67.4	—	1.3	25.5	—	Flint city
Ingham:								
593 061	100.0	71.1	60.4	—	2.6	26.3	—	Lansing city (part)
593 356	100.0	66.9	61.0	—	1.8	31.4	—	Kalamazoo city
Kalamazoo:								
1 457 095	100.0	71.5	70.4	.2	1.5	26.8	—	Portage city
632 897	100.0	66.0	59.8	—	1.5	32.5	—	Kalamazoo city
396 510	100.0	63.7	53.2	—	4.6	31.8	—	Portage city
Kent:								
446 099	100.0	68.0	64.1	—	3.3	28.8	—	Grand Rapids city
718 686	100.0	86.0	82.4	—	9	13.1	—	Wyoming city
1 742 625	100.0	64.9	62.7	.5	1.5	33.1	—	Kentwood city
1 276 055	100.0	74.9	70.4	—	4.2	21.1	—	Southfield city
725 637	100.0	82.3	76.0	—	3.3	14.3	—	Farmington Hills city
479 719	100.0	82.1	79.7	.4	3.3	14.2	—	Bloomfield twp
Midland:								
731 308	100.0	48.6	45.8	—	1.1	50.3	—	Clinton twp
Midland city (part)								
Oakland:								
539 768	100.0	43.4	37.3	—	1.7	54.9	—	Southfield city
683 463	100.0	89.8	77.0	—	—	10.2	—	Farmington Hills city
1 463 553	100.0	60.6	55.7	—	3.2	36.1	—	Blomfield twp
768 774	100.0	84.5	80.4	—	7.4	7.6	.5	Waterford twp
469 836	100.0	56.0	51.0	4.0	7.6	32.4	—	West Bloomfield twp
1 385 595	100.0	54.8	44.8	1.1	1.4	42.7	—	Waterford twp
1 150 671	100.0	76.0	68.0	.9	2.3	20.8	—	West Bloomfield twp
1 129 498	100.0	89.0	87.7	1.0	2.6	7.4	—	Saginaw city
683 462	100.0	74.5	69.8	3.4	3.6	18.0	.5	Saginaw twp
982 508	100.0	88.9	85.8	.7	3.5	6.9	—	Saginaw twp
Saginaw:								
431 353	100.0	99.8	61.3	—	.5	29.8	—	Saginaw city
451 324	100.0	77.8	69.4	—	1.8	20.5	—	Saginaw twp
Washtenaw:								
1 283 213	100.0	73.2	59.7	—	.9	25.9	—	Ann Arbor city
Wayne:								
1 308 289	100.0	57.9	56.6	.9	2.2	39.0	—	Dearborn city
4 166 789	100.0	88.6	53.8	—	1.3	30.1	.1	Detroit city
1 423 402	100.0	89.0	68.4	.7	.9	29.5	—	Livonia city
241 048	100.0	79.3	67.9	—	2.6	18.1	—	Wyandotte city
257 222	100.0	76.9	69.3	—	2.6	20.4	—	Southgate city
588 431	100.0	85.1	82.8	—	.5	13.8	.6	Dearborn Heights city
817 084	100.0	81.5	69.7	1.9	.9	15.7	—	Westland city
519 019	100.0	70.7	62.3	.8	1.4	27.3	—	Taylor city
502 320	100.0	78.3	71.3	1.5	3.3	16.4	.6	Canton twp
534 289	100.0	83.0	82.1	—	.5	16.2	.4	Redford twp

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
MINNESOTA									
Aitkin	13 648	34 210	100.0	23.1	22.9	68.6	5.9	1.0	1.4
Anoka	221 153	80 490	100.0	71.1	70.5	8.7	16.7	2.4	1.1
Blg Stone	7 325	6 100	100.0	31.9	31.5	46.8	15.3	5.9	-
Clay	47 809	19 255	100.0	56.5	48.8	31.7	7.5	4.3	-
Crow Wing	44 633	63 469	100.0	35.6	35.2	26.8	32.6	3.4	1.6
Dakota	226 358	88 418	100.0	76.4	75.0	10.6	9.0	4.1	-
Frcaborn	34 488	18 782	100.0	56.5	54.7	36.2	1.5	5.8	-
Hennepin	987 887	318 434	100.0	90.3	83.3	5.0	.2	4.5	-
Bloomington city	85 741	27 048	100.0	96.5	93.5	.8	-	2.7	-
Brooklyn Park city	53 550	14 219	100.0	92.0	88.7	5.9	-	2.1	-
Minneapolis city	356 839	105 278	100.0	94.0	77.5	.6	2	5.2	-
Isanti	25 313	13 817	100.0	38.4	36.0	44.1	14.2	3.2	-
Itasca	42 525	40 908	100.0	40.5	40.0	35.5	9.2	3.0	11.8
Mahnomen	5 320	4 342	100.0	33.2	33.2	46.6	14.9	5.2	-
Marshall	12 206	10 639	100.0	21.9	21.5	68.8	5.6	3.7	-
Nicollet	27 599	12 345	100.0	49.0	47.8	37.6	9.7	3.7	-
Olmsted	97 955	35 883	100.0	69.7	60.6	23.9	3.3	3.1	-
Rochester city	58 125	21 127	100.0	86.5	71.8	3.9	5.6	4.0	-
Pipestone	10 966	6 792	100.0	44.3	40.1	43.2	7.2	5.2	-
Ramsey	473 984	142 375	100.0	91.7	89.6	-	3.5	4.8	-
St Paul city	263 679	76 523	100.0	88.5	85.2	-	5.5	6.0	-
St. Louis	201 895	136 112	100.0	51.5	51.1	15.8	30.1	2.6	-
Duluth city	82 379	40 894	100.0	60.7	59.5	-	35.9	3.4	-
Sherburne	34 158	20 143	100.0	52.5	52.2	27.4	17.8	2.2	-
Stearns	113 818	45 671	100.0	57.1	55.0	28.0	8.8	6.0	-
Washington	128 321	55 193	100.0	73.6	73.1	8.6	14.8	3.0	-
Wright	64 512	33 268	100.0	56.8	49.1	27.1	12.9	3.3	-
MISSISSIPPI¹⁵									
Adams	38 957	16 664	100.0	70.0	64.5	5.2	14.6	9.5	8
Bolivar	44 100	19 022	100.0	44.8	43.6	42.8	10.1	2.3	-
Claborn	12 046	6 356	100.0	47.9	47.6	43.4	6.0	2.7	-
Coahoma	35 567	12 512	100.0	58.2	57.3	21.5	13.3	7.0	-
De Soto	63 641	28 213	100.0	53.8	53.8	18.7	25.2	1.9	5
Forrest	68 270	28 785	100.0	79.2	77.8	2.8	12.1	5.9	-
Franklin	8 759	6 832	100.0	46.0	42.3	46.6	4.2	3.1	-
Grenada	20 448	12 198	100.0	49.3	49.2	22.5	25.8	2.4	-
Hancock	31 596	44 673	100.0	27.3	26.4	6.6	64.4	1.7	-
Harrison	172 577	71 838	100.0	52.4	51.7	25.1	16.4	5.1	1.0
Hinds	259 924	87 850	100.0	75.3	71.8	14.9	4.6	5.3	-
Jackson city (part)	208 415	64 281	100.0	84.4	79.8	9.8	6	5.2	-
Jackson	128 195	64 517	100.0	55.8	55.1	2.5	38.4	3.3	-
Jones	63 020	25 846	100.0	57.1	56.8	23.6	14.9	4.4	-
Kemper	10 924	8 434	100.0	37.1	37.1	59.9	1.7	1.2	-
Lauderdale	76 850	34 290	100.0	57.8	56.0	13.5	19.8	7.4	1.5
Lee	62 064	27 156	100.0	57.6	55.6	26.4	11.8	4.3	-
Leflore	41 257	14 877	100.0	65.1	65.0	27.6	5.2	2.1	-
Lowndes	60 190	20 866	100.0	58.0	57.1	1.5	31.3	8.9	.3
Madison	50 007	23 459	100.0	54.4	54.3	21.6	21.4	2.7	-
Marshall	33 181	14 545	100.0	31.8	29.3	55.9	9.8	2.8	-
Monroe	36 686	19 180	100.0	44.5	44.3	30.2	22.5	2.8	-
Newton	19 713	12 301	100.0	50.4	50.2	40.8	4.7	4.1	-
Noxubee	12 847	7 963	100.0	43.5	43.4	41.2	12.5	2.9	-
Oktibbeha	36 963	13 817	100.0	35.2	33.6	40.7	17.9	6.2	-
Panola	29 445	14 810	100.0	45.0	43.3	34.6	17.9	2.4	-
Pearl River	39 341	28 479	100.0	40.7	40.0	14.9	42.1	2.3	-
Pike	37 464	20 677	100.0	49.3	49.3	27.7	16.6	6.4	-
Prentiss	24 756	11 636	100.0	52.0	51.9	36.2	8.7	3.1	-
Rankin	82 130	40 888	100.0	48.9	47.7	7.9	39.7	2.5	.9
Jackson city (part)	2	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Scott	25 965	13 215	100.0	50.0	49.8	37.8	10.4	1.8	-
Sharkey	7 655	3 462	100.0	34.5	34.0	52.9	8.3	4.3	-
Smith	15 577	10 285	100.0	47.2	47.2	50.5	3	2.0	-
Sunflower	36 571	11 575	100.0	61.8	61.4	25.8	10.0	2.4	-
Tallahatchie	18 253	7 361	100.0	37.4	34.1	50.8	5.9	5.9	-
Tishomingo	17 844	12 269	100.0	60.9	60.5	14.8	22.3	2.0	-
Tunica	9 040	3 254	100.0	40.4	40.3	58.1	.3	1.3	-
Warren	51 443	20 255	100.0	59.6	57.2	18.0	16.2	6.2	-
Washington	70 717	25 972	100.0	72.2	71.1	16.5	9.4	1.9	-
Yazoo	26 986	13 575	100.0	35.4	35.4	43.4	15.9	3.5	1.6
MISSOURI¹⁶									
Boone	108 481	36 786	100.0	64.3	58.7	11.0	18.0	6.7	-
Columbia city	63 140	17 701	100.0	74.4	66.2	1.4	13.9	10.3	-
Callaway	31 847	19 529	100.0	34.7	34.4	46.3	14.2	3.3	1.5
Cape Girardeau	61 340	25 181	100.0	64.5	63.6	22.9	5.7	5.8	1.1
Cass	57 280	27 478	100.0	61.1	60.6	22.7	11.2	5.0	-
Cedar	12 357	9 831	100.0	45.9	45.8	40.9	9.3	4.0	-
Christian	27 112	13 383	100.0	55.8	55.6	40.1	.7	3.5	-
Clay	144 869	55 332	100.0	72.1	72.1	5.6	14.1	5.5	2.6
Independence city (part)	0	1	100.0	-	-	-	-	100.0	-
Kansas city (part)	62 384	22 231	100.0	81.3	81.3	2.2	8.5	4.4	3.5
Cole	83 414	25 323	100.0	60.4	57.9	23.4	12.0	4.2	-
Greene	188 237	61 679	100.0	70.7	68.9	9.5	15.3	4.6	-
Springfield city	139 384	52 986	100.0	60.3	78.0	.5	13.5	5.8	-
Holt	8 474	6 083	100.0	31.1	31.1	54.6	9.8	4.4	-
Iron	10 848	10 237	100.0	26.4	26.4	46.4	20.4	3.8	-
Jackson	638 350	228 665	100.0	61.8	77.2	2.3	10.5	5.1	3.1
Independence city (part)	112 948	39 740	100.0	89.3	83.9	2.1	4.7	3.8	.2
Kansas City city (part)	360 923	126 385	100.0	83.4	78.7	.4	9.5	6.4	.3

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
MINNESOTA								
95 744	100.0	53.9	52.8	38.4	1.5	5.3	.8	Atkin
1 169 898	100.0	76.4	71.3	2.8	4.3	15.2	1.5	Anoka
42 782	100.0	20.0	18.8	75.5	.5	4.0	-	Big Stone
212 557	100.0	46.8	36.8	38.0	.7	12.6	.1	Clay
286 318	100.0	67.6	65.4	9.4	7.0	15.1	.8	Crow Wing
1 571 369	100.0	62.0	54.3	5.2	1.8	31.0	-	Dakota
189 645	100.0	36.8	34.1	45.3	.1	17.8	-	Freeborn
9 483 327	100.0	59.4	47.1	1.5	.8	38.5	-	Hennepin
986 130	100.0	55.6	47.9	.9	.4	43.0	-	Sloomington city
306 005	100.0	79.2	59.7	4.1	-	16.6	-	Brooklyn Park city
3 224 357	100.0	54.1	35.2	.2	.3	45.4	-	Minneapolis city
91 774	100.0	51.3	47.5	34.0	1.3	12.5	-	Isanti
186 123	100.0	59.3	56.5	12.9	2.0	20.5	5.3	Itasca
25 847	100.0	22.4	22.0	71.1	1.0	5.5	-	Mahnomen
89 033	100.0	11.4	11.1	84.1	.2	4.3	-	Marshall
137 894	100.0	44.1	40.7	42.3	.9	12.8	-	Nicollet
616 173	100.0	55.7	44.5	14.7	1.0	28.6	-	Olmsted
442 836	100.0	59.4	44.8	6	1.4	38.6	-	Rochester city
52 692	100.0	29.5	25.3	61.1	1.1	6.2	-	Pipestone
3 301 707	100.0	63.8	53.3	2	3	35.7	-	Ramsey
1 720 750	100.0	61.0	48.1	-	.5	38.4	-	St. Paul city
650 879	100.0	69.4	64.3	3.4	8.4	18.8	.1	St. Louis
269 702	100.0	71.0	63.3	-	4.4	24.6	-	Duluth city
148 362	100.0	62.0	57.5	20.3	4.4	13.4	-	Sherburne
538 410	100.0	49.7	40.6	22.1	3.2	25.0	-	Stearns
784 837	100.0	74.6	70.2	4.4	3.2	17.7	-	Washington
295 712	100.0	58.7	50.1	26.5	2.0	12.9	-	Wright
MISSISSIPPI¹⁶								
84 264	100.0	57.1	49.4	4.8	6.0	31.4	.7	Adams
74 841	100.0	48.6	43.2	34.5	2.0	14.4	6	Bolivar
15 781	100.0	54.4	52.9	34.0	6	9.8	1.1	Clairborne
59 035	100.0	48.4	39.5	31.3	2.1	18.1	-	Coahoma
106 763	100.0	60.3	57.6	17.4	5.1	16.5	.6	De Soto
140 496	100.0	65.7	55.5	3.3	5.5	25.7	-	Forrest
14 255	100.0	62.9	55.0	29.1	3	7.8	-	Franklin
33 949	100.0	65.6	61.8	14.5	3.2	16.7	-	Grenada
90 474	100.0	57.7	51.9	12.7	17.0	12.7	-	Hancock
423 720	100.0	59.0	52.2	11.5	6.1	22.7	.7	Harrison
622 035	100.0	65.4	54.7	4.5	1.1	29.1	-	Hinds
(NA)	100.0	64.3	52.8	3.2	.1	32.3	-	Jackson city (part)
251 724	100.0	68.2	62.8	1.7	8.8	21.3	-	Jackson
101 861	100.0	61.0	58.6	15.2	2.2	21.5	-	Jones
16 126	100.0	56.6	55.2	39.5	6	3.3	-	Kemper
133 152	100.0	54.4	47.3	5.6	5.6	33.3	1.2	Lauderdale
123 009	100.0	58.3	52.0	13.3	3.1	25.2	1	Lee
79 010	100.0	52.8	49.0	32.9	5	13.9	-	Leflore
106 388	100.0	62.2	52.5	2.3	8.0	26.4	1.1	Lowndes
115 518	100.0	58.3	48.4	14.1	8.4	19.3	-	Madison
37 992	100.0	41.7	35.3	44.9	2.0	11.4	-	Marshall
55 570	100.0	63.5	60.0	13.6	5.5	17.5	-	Monroe
28 138	100.0	67.1	64.3	19.1	6	13.2	-	Newton
20 383	100.0	45.0	43.0	45.9	2.2	7.0	-	Noxubee
55 829	100.0	55.4	43.9	22.6	3.9	18.1	-	Oktibbeha
42 148	100.0	49.4	45.0	36.6	2.7	11.3	-	Panola
69 591	100.0	68.5	65.6	16.6	7.1	7.9	-	Pearl River
61 898	100.0	57.0	54.8	17.0	3.1	23.0	-	Pike
29 414	100.0	68.5	65.7	15.0	1.3	15.1	-	Prentiss
165 017	100.0	65.0	61.5	4.4	8.0	22.5	.2	Rankin
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Jackson city (part)
34 182	100.0	69.3	65.1	14.1	1.8	14.8	-	Scott
19 068	100.0	23.0	20.4	67.6	1.0	8.4	-	Sharkey
23 194	100.0	70.2	69.1	19.1	.5	10.1	-	Smith
54 060	100.0	42.1	38.4	41.3	1.4	15.1	-	Sunflower
31 608	100.0	20.8	18.5	87.4	1	11.7	-	Tallahatchie
29 311	100.0	81.9	79.3	7.4	4.3	6.5	-	Tishomingo
18 525	100.0	19.9	19.5	75.1	.7	4.3	-	Tunica
102 534	100.0	58.9	49.8	8.9	3.9	28.4	-	Warren
107 867	100.0	60.7	55.2	20.5	1.4	17.4	-	Washington
47 072	100.0	41.7	38.9	42.6	.9	14.5	.1	Yazoo
MISSOURI¹⁶								
479 807	100.0	56.8	44.2	7.5	2.1	33.7	-	Boone
(NA)	100.0	56.9	41.2	.5	1.5	41.1	-	Columbia city
321 235	100.0	15.1	14.2	14.3	.5	69.8	.3	Callaway
277 070	100.0	54.5	48.8	12.8	1.3	31.1	.3	Cape Girardeau
222 980	100.0	66.2	63.4	16.6	.9	16.2	-	Cass
37 660	100.0	38.8	37.5	42.4	1.2	17.5	-	Cedar
80 034	100.0	51.4	49.2	31.8	.4	16.3	-	Christian
771 801	100.0	54.2	54.2	1.9	3.4	39.7	.7	Clay
(NA)	100.0	-	-	-	-	100.0	-	Independence city (part)
(NA)	100.0	60.3	60.3	1.1	2.8	35.6	.3	Kansas city (part)
272 044	100.0	55.4	47.5	11.0	1.9	31.5	-	Cole
787 059	100.0	58.8	53.0	8.7	3.0	31.5	-	Greene
(NA)	100.0	58.7	49.3	.8	3.5	39.2	-	Springfield city
35 219	100.0	26.6	25.9	57.8	1.0	14.6	-	Holt
114 285	100.0	13.0	12.4	8.7	.4	77.8	.1	Iron
2 886 213	100.0	58.4	46.9	1.0	2.7	37.9	.1	Jackson
(NA)	100.0	72.1	61.1	.3	1.8	25.3	.2	Independence city (part)
(NA)	100.0	50.1	38.3	.1	2.5	47.3	-	Kansas City city (part)

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
MISSOURI¹⁶—Con									
Jasper	89 545	45 918	100.0	70.6	70.6	17.3	5.9	6.2	-
Jefferson	163 771	63 857	100.0	65.6	65.2	13.8	17.5	3.0	-
Maries	7 955	5 495	100.0	18.0	17.8	78.5	.9	2.5	-
Perry	17 080	12 092	100.0	35.7	35.6	42.5	18.0	3.5	3
Platte	50 970	21 131	100.0	65.7	61.0	17.9	13.9	2.5	-
Kansas City city (part)	17 858	6 778	100.0	75.0	66.3	7.8	15.2	1.9	-
Randolph	26 217	11 149	100.0	64.6	64.0	20.8	8.6	5.9	-
St Charles	181 908	65 746	100.0	70.6	63.4	16.1	9.4	3.3	6
St Louis	993 184	336 182	100.0	87.4	85.3	7	8.1	3.5	3
Florissant city	59 036	17 366	100.0	96.0	95.3	-	1.7	2.4	-
St Louis city	426 268	123 343	100.0	83.1	58.1	-	9.2	7.7	-
Webster	22 647	11 523	100.0	44.9	44.7	49.8	1.9	3.5	-
MONTANA¹⁴									
Broadwater	3 494	3 881	100.0	21.6	21.6	69.3	7.7	9	-
Cascade	79 424	35 538	100.0	57.7	55.6	24.7	13.5	4.1	-
Great Falls city	57 206	17 985	100.0	87.7	83.6	1.1	4.3	7.0	-
Custer	13 152	6 337	100.0	59.2	57.8	16.0	16.7	8.2	-
Daniels	2 644	4 623	100.0	14.3	14.1	80.1	4.7	1.0	-
Dawson	11 409	8 113	100.0	32.2	31.4	52.5	11.8	3.5	-
Deer Lodge ²	10 747	6 857	100.0	59.7	59.2	19.1	16.4	4.8	-
Flathead	57 809	32 782	100.0	56.6	56.2	28.3	6.6	4.1	4
Gallatin	47 814	23 969	100.0	52.2	45.4	31.4	14.2	2.2	-
Golden Valley	1 103	938	100.0	27.5	27.5	63.5	7.7	1.3	-
Hill	17 982	7 146	100.0	49.7	49.7	30.5	10.7	9.1	-
Lake	20 551	11 525	100.0	56.1	56.1	30.0	11.7	2.2	-
Lewis and Clark	46 402	24 100	100.0	59.2	57.6	12.6	24.0	4.1	-
Lincoln	18 573	12 287	100.0	36.1	36.1	33.6	23.4	6.8	-
Missoula	77 708	33 902	100.0	57.6	53.8	15.4	22.7	3.2	-
Phillips	5 505	3 564	100.0	33.7	33.2	45.0	16.2	5.2	1.1
Richland	13 373	6 225	100.0	41.9	40.6	39.7	11.3	7.1	-
Sanders	8 874	5 427	100.0	48.5	47.8	23.1	24.2	4.2	-
Sheridan	5 670	5 584	100.0	27.5	25.9	59.2	5.2	6.4	1.7
Silver Bow ²	33 377	18 717	100.0	66.9	66.3	16.4	16.4	.3	-
Teton	6 433	3 707	100.0	40.2	40.2	52.1	4.3	3.3	-
Valley	9 346	6 892	100.0	42.9	36.9	41.1	12.1	3.9	-
Wheatland	2 166	1 750	100.0	47.7	45.6	34.9	16.5	1.0	-
Yellowstone	120 130	54 224	100.0	58.0	56.0	14.8	22.1	4.6	4
Billings city	80 307	31 848	100.0	75.9	72.5	5	17.6	5.4	6
NEBRASKA									
Adams	30 915	12 835	100.0	62.6	59.8	24.1	5.0	8.3	-
Buffalo	36 786	17 644	100.0	50.9	50.1	29.9	11.6	5.4	2.2
Butler	9 122	6 543	100.0	34.3	34.0	51.7	7.7	5.2	1.1
Cherry	6 813	13 517	100.0	9.6	9.5	81.4	6.3	1.6	1.1
Cuming	11 102	6 903	100.0	30.3	30.2	61.9	2.8	4.9	-
Deuel	2 357	2 882	100.0	21.5	21.2	70.4	5.0	3.0	-
Dodge	35 191	15 532	100.0	63.6	62.6	27.3	6.2	2.9	-
Douglas	414 883	147 516	100.0	78.7	75.9	1.3	15.5	4.4	-
Omaha city	349 288	117 379	100.0	82.6	79.4	-	12.2	5.1	-
Dundy	2 790	3 274	100.0	22.8	22.2	65.9	7.2	3.4	7
Furnas	6 162	5 454	100.0	30.9	30.9	54.0	11.2	3.9	-
Hall	48 872	21 423	100.0	63.1	59.0	16.1	16.1	4.7	-
Hamilton	9 098	6 406	100.0	32.3	32.3	55.4	7.5	4.8	-
Harian	4 085	3 988	100.0	30.2	29.9	57.7	8.4	3.7	-
Knox	10 872	10 396	100.0	27.9	27.8	64.0	5.5	2.6	-
Lancaster	206 067	72 458	100.0	84.3	79.6	5.0	5.9	4.8	-
Lincoln city	183 050	61 671	100.0	91.0	85.5	.2	3.9	4.9	-
Lincoln	33 741	17 992	100.0	55.3	52.1	25.7	13.9	5.1	-
Loup	847	1 302	100.0	13.2	13.2	86.5	-	.3	-
Madison	32 214	14 585	100.0	56.7	56.2	22.8	14.0	6.5	-
Platte	29 453	14 321	100.0	55.2	55.0	31.1	11.8	2.1	-
Rock	2 274	3 079	100.0	18.4	18.1	75.5	3.1	2.9	.1
Sarpy	95 626	31 620	100.0	70.5	68.9	7.4	19.6	2.5	-
Scotts Bluff	37 880	17 864	100.0	56.1	54.9	22.2	15.7	5.4	.8
Wayne	9 615	4 710	100.0	38.8	38.2	48.7	5.4	7.4	-
York	14 858	9 326	100.0	40.3	39.0	48.3	3.2	10.3	-
NEVADA¹⁷									
Clark	574 614	201 702	100.0	71.1	67.7	-	24.4	3.8	.8
Las Vegas city	193 235	55 419	100.0	88.9	83.9	-	5.8	5.2	.1
Douglas	23 430	16 830	100.0	54.1	50.8	2.8	41.8	1.5	-
Elko	22 120	38 032	100.0	11.5	11.2	78.2	7.8	1.5	-
Esmeralda	1 295	1 876	100.0	9.0	9.0	29.4	51.2	10.5	-
Humboldt	10 862	7 693	100.0	24.4	23.5	14.0	58.7	3.0	-
Lyon	17 378	16 450	100.0	26.3	26.0	22.9	48.2	2.6	-
Carson city	37 222	11 822	100.0	70.2	66.3	2.2	22.4	5.2	-
Storey	1 907	3 739	100.0	19.1	19.1	30.2	40.3	10.4	-
Washoe	226 616	87 146	100.0	68.6	65.1	.8	26.3	4.0	7
Reno city	111 424	38 321	100.0	75.7	69.5	.8	17.3	5.4	1.0

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
MISSOURI¹⁶—Con								
309 492	100 0	51.7	49.5	12.7	3	35.2	-	Jasper
573 068	100 0	67.6	64.3	6.7	25	23.3	-	Jefferson
22 143	100 0	16.1	15.0	76.2	1	7.6	-	Marion
53 198	100 0	44.2	43.5	32.9	17	21.0	-	Perry
313 210	100 0	64.6	51.1	11.0	20	22.3	-	Platte
(NA)	100 0	60.9	42.7	6.2	18	31.1	-	Kansas City city (part)
263 690	100.0	15.6	14.9	6.6	1	77.7	-	Randolph
997 931	100 0	63.4	52.4	5.2	35	27.8	1	St Charles
6 377 171	100 0	69.9	62.2	-	19	28.1	1	St Louis
(NA)	100 0	84.0	77.3	-	1.3	14.6	-	Florissant city
1 289 664	100 0	53.1	35.6	-	33	43.6	-	St Louis city
72 779	100 0	34.1	32.9	47.5	2	18.1	-	Webster
MONTANA¹⁴								
3 518	100 0	37.0	37.0	53.0	30	7.0	-	Broadwater
60 133	100 0	57.7	53.2	13.3	2.3	26.7	-	Cascade
43 489	100 0	66.8	60.4	6	1.1	31.6	-	Great Falls city
10 215	100 0	52.1	47.1	25.5	2.9	19.4	-	Custer
4 250	100 0	17.9	16.7	76.8	9	4.5	-	Daniels
11 231	100 0	46.9	43.7	33.4	19	17.9	-	Dawson
5 982	100 0	65.2	64.4	10.6	6.7	17.5	-	Deer Lodge ²
62 758	100 0	60.2	56.4	11.7	4.6	23.0	5	Flathead
43 574	100 0	65.2	50.0	17.0	3.8	14.1	-	Gallatin
1 705	100 0	16.9	16.9	80.7	5	2.0	-	Golden Valley
18 450	100 0	31.7	31.7	50.4	1	17.8	-	Hill
21 749	100 0	66.5	66.1	18.3	6.8	8.5	-	Lake
41 777	100 0	65.8	61.0	5.8	8.7	19.7	-	Lewis and Clark
14 683	100 0	46.4	45.5	19.3	5.4	28.8	-	Lincoln
70 565	100 0	65.2	56.5	3.9	7.1	23.8	-	Missoula
7 304	100 0	25.3	24.1	63.4	1.3	10.0	-	Phillips
12 731	100 0	32.6	30.0	43.8	1.9	21.7	-	Richland
6 157	100 0	50.2	48.9	29.2	6.0	14.6	-	Sanders
7 276	100.0	26.0	23.1	66.0	5	7.4	1	Sheridan
22 153	100 0	77.7	72.1	1.3	3.7	17.4	-	Silver Bow ²
9 358	100 0	19.0	19.0	74.0	7	6.4	-	Teton
11 283	100 0	33.7	30.3	53.0	3.2	10.1	-	Valley
2 396	100 0	34.2	32.3	62.4	5	2.9	-	Wheatland
141 348	100 0	60.3	56.2	7.5	7.8	23.8	7	Yellowstone
104 461	100 0	63.5	57.9	8	6.6	28.2	1.0	Billings city
NEBRASKA								
692 769	100 0	49.4	45.7	34.9	1.0	14.7	-	Adams
625 408	100 0	40.3	36.0	44.8	9	14.0	-	Buffalo
280 226	100 0	19.2	18.6	74.7	6	5.3	1	Butler
243 423	100 0	12.4	11.7	82.2	3	4.9	-	Cherry
331 758	100 0	22.0	21.8	67.6	2	10.2	2	Cuming
68 454	100 0	20.9	20.7	74.3	3	4.3	3	Deuel
606 360	100 0	55.8	53.7	29.5	7	14.1	-	Dodge
8 337 227	100 0	70.0	61.6	1.0	2.1	26.7	-	Douglas
(NA)	100 0	67.0	57.9	-	1.8	31.1	-	Omaha city
132 040	100 0	12.5	12.2	81.2	3	5.9	1	Dundy
163 578	100 0	13.7	13.7	82.0	4	3.9	-	Furnas
961 643	100 0	54.1	48.1	24.2	1.8	19.8	-	Hall
379 176	100.0	18.4	18.4	74.8	3	6.5	-	Hamilton
156 472	100 0	15.2	15.0	81.2	4	3.3	-	Harlan
250 814	100 0	25.3	25.2	71.2	2	3.2	-	Knox
3 925 781	100 0	73.4	63.1	5.0	1.4	20.2	-	Lancaster
(NA)	100.0	76.5	64.8	7	1.6	22.2	-	Lincoln city
690 027	100 0	47.0	45.3	38.3	1.5	13.2	-	Lincoln
30 393	100 0	6.6	6.6	92.9	-	5	-	Loup
687 485	100 0	46.5	43.3	27.4	2.0	24.1	-	Madison
698 779	100 0	48.9	48.0	36.7	1.8	12.6	-	Platte
93 129	100 0	13.5	13.1	80.1	2	6.1	1	Rock
1 567 174	100 0	84.8	79.2	3.3	1.5	10.4	-	Sarpy
591 830	100 0	47.5	45.0	29.4	2.1	18.8	2.2	Scotts Bluff
227 708	100 0	28.6	27.7	62.2	2	9.0	-	Wayne
476 073	100 0	26.4	24.9	60.6	2	12.8	-	York
NEVADA¹⁷								
6 431 037	100 0	57.7	47.4	.1	12.1	29.4	6	Clark
(NA)	100 0	67.0	55.9	-	1.9	30.8	.2	Las Vegas city
560 163	100 0	62.4	55.9	2.4	12.3	22.9	-	Douglas
205 572	100 0	30.0	24.5	34.4	6.8	26.8	-	Elko
6 743	100 0	17.8	17.8	43.4	17.8	21.0	-	Esmeralda
94 942	100 0	35.1	33.3	27.0	14.9	23.0	-	Humboldt
151 404	100.0	41.7	40.1	28.6	15.5	14.3	-	Lyon
363 935	100 0	61.5	53.0	6	14.3	23.6	-	Carson city
27 771	100 0	32.5	32.5	15.7	36.3	15.4	-	Storey
3 219 202	100 0	49.9	42.5	1.3	11.6	37.0	.2	Washoe
(NA)	100 0	41.5	31.5	1.5	6.7	50.2	.2	Reno city

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
NEW HAMPSHIRE									
Hillsborough									
Manchester city	97 283	25 962	100.0	88.6	64.1	5	7.4	3.5	-
Nashua city	76 506	21 740	100.0	89.5	80.5	3	5.3	4.9	-
Merrimack									
Concord city	32 768	10 298	100.0	90.3	80.2	-	3.7	6.0	-
Rockingham									
Portsmouth city	25 969	5 854	100.0	83.1	75.4	-	4.1	12.8	-
Salem town	25 206	9 450	100.0	91.2	88.4	4.1	4.1	7	-
NEW JERSEY									
Atlantic									
Atlantic city	35 985	15 180	100.0	64.2	60.3	-	21.3	14.5	-
Bergen									
Fair Lawn borough	31 289	10 520	100.0	97.4	97.3	-	-	2.6	-
Fort Lee borough	32 556	5 895	100.0	81.4	79.3	-	15.3	3.3	-
Garfield city	26 354	6 328	100.0	86.1	83.2	-	4.4	9.5	-
Hackensack city	35 829	8 510	100.0	79.3	76.7	-	4.5	16.1	-
Paramus borough	25 842	7 572	100.0	87.1	87.1	5.1	2.6	5.3	-
Ridgewood village	24 851	8 328	100.0	86.6	86.5	-	9.6	3.8	-
Teaneck twp	38 392	11 735	100.0	94.4	94.4	-	1.1	4.5	-
Burlington									
Evesham twp	28 722	9 947	100.0	81.5	81.4	1.2	14.7	2.6	-
Camden									
Cherry Hill twp	72 491	24 306	100.0	88.0	87.9	-	7.9	4.1	-
Pennsauken twp	34 299	11 676	100.0	86.4	86.3	-	5.1	8.5	-
Cumberland									
Vineland city	53 652	18 709	100.0	72.6	72.5	4.1	19.8	3.4	-
Essex									
Newark city	316 298	36 007	100.0	70.7	69.3	-	10.8	18.6	-
Livingston twp	28 490	10 188	100.0	86.6	88.6	-	7.3	4.1	-
West Orange twp	40 752	12 266	100.0	91.2	90.0	-	6.5	2.3	-
Nutley twp	29 105	8 147	100.0	88.5	87.0	-	4.8	6.7	-
Gloucester									
Washington twp	32 917	10 823	100.0	80.5	80.5	1.6	14.5	3.5	-
Hudson									
Bayonne city	62 668	11 873	100.0	87.6	86.5	-	1	12.2	-
Jersey city	219 479	36 372	100.0	74.5	72.8	-	7.5	18.0	-
Union city	55 589	6 778	100.0	70.1	60.9	-	5.4	24.6	-
West New York town	40 618	4 538	100.0	75.6	63.2	-	1	24.3	-
Mercer									
Hamilton twp	87 003	27 837	100.0	83.3	82.5	-	13.8	2.9	-
Middlesex									
East Brunswick twp	42 225	13 193	100.0	89.3	89.3	-	7.0	3.7	-
Old Bridge twp	55 915	13 915	100.0	89.8	89.7	-	8.1	2.1	-
North Brunswick twp	25 787	7 099	100.0	87.3	87.0	1.2	7.7	3.8	-
Piscataway twp	43 463	11 040	100.0	87.1	87.0	-	10.6	2.3	-
Edison twp	82 148	24 625	100.0	85.6	85.5	-	10.4	4.0	-
Woodbridge twp	93 540	27 157	100.0	92.2	92.1	-	3.6	4.1	-
Monmouth									
Long Branch city	29 502	7 877	100.0	83.0	79.2	-	8.9	8.1	-
Howell twp	32 224	12 890	100.0	63.6	63.6	5.8	27.6	2.9	-
Manalapan twp	25 359	8 269	100.0	87.8	87.8	1.0	8.2	3.0	-
Marlboro twp	25 665	8 287	100.0	75.1	75.1	1.4	22.0	1.5	-
Middletown twp	69 375	22 075	100.0	83.3	83.3	.4	14.2	2.1	-
Morris									
Parsippany-Troy Hills twp	49 285	13 240	100.0	85.8	85.6	-	11.0	3.2	-
Ocean									
Berkeley twp	31 918	22 158	100.0	71.2	71.2	-	28.0	8	-
Brick twp	60 814	29 631	100.0	78.8	78.7	-	19.9	1.4	-
Dover twp	71 470	32 694	100.0	86.9	86.6	-	9.6	3.5	-
Lakewood twp	39 868	18 273	100.0	65.1	64.7	-	33.2	1.8	-
Manchester twp	33 886	16 815	100.0	55.4	55.3	-	42.7	1.9	-
Passaic									
Clifton city	78 443	21 285	100.0	95.9	95.7	-	.9	3.2	-
Passaic city	53 878	7 960	100.0	72.5	67.3	-	6.8	20.7	-
Paterson city	139 160	22 331	100.0	77.1	74.5	-	12.0	10.8	-
Wayne twp	49 406	15 255	100.0	85.7	85.6	-	10.5	3.8	-
Somerset									
Franklin twp	35 731	11 469	100.0	77.3	77.0	7.3	13.1	2.3	-
Union									
Elizabeth city	106 561	16 532	100.0	76.9	74.3	-	5.6	17.5	-
Linden city	37 706	11 273	100.0	85.7	84.6	-	5.3	9.0	-
Westfield town	30 303	9 929	100.0	93.7	93.6	-	3.2	3.1	-
Union twp	50 797	17 413	100.0	88.4	88.3	-	6.8	4.8	-

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
NEW HAMPSHIRE								
								- Hillsborough:
760 038	100 0	65 6	40.0	1 6	.4	32 4		- Manchester city
1 990 008	100 0	68.7	56 1	1 0	.8	29.5		- Nashua city
								- Merrimack:
491 307	100.0	72.7	49 3	-	7	26.6		- Concord city
								- Rockingham:
778 803	100 0	46.6	35 2	5	3 0	49.9		- Portsmouth city
600 750	100 0	77 9	68 9	2	1.7	20.1		- Salem town
NEW JERSEY								
								- Atlantic:
5 538 893	100.0	17 4	14.5	-	8 3	74.4		- Atlantic city
								- Bergen:
786 991	100 0	81 0	79 0	-	-	19.0		- Fair Lawn borough
1 211 768	100.0	79 3	34 3	-	3.7	17 0		- Fort Lee borough
423 024	100.0	73 5	68 1	-	1 3	25.2		- Garfield city
699 825	100 0	64 0	41 6	-	.8	35 2		- Hackensack city
907 420	100.0	48 5	48.5	2	1 8	49.5		- Paramus borough
833 740	100.0	88 0	86 7	-	2 1	9 9		- Ridgewood village
1 203 669	100 0	79 5	78 4	-	1 1	19.5		- Teaneck twp
								- Burlington
637 252	100.0	78 7	76.3	1.0	3.2	17 1		- Evesham twp
								- Camden:
1 295 328	100.0	69 5	67.2	-	8	29.7		- Cherry Hill twp
547 081	100 0	51.3	49 9	-	1.7	47 0		- Pennsauken twp
								- Cumberland:
668 004	100.0	73.6	70 8	6	4 5	21 3		- Vineland city
								- Essex:
925 716	100 0	37.6	29 8	-	2 6	59.8		- Newark city
836 970	100 0	70 8	70.8	-	5.8	23 4		- Livingston twp
1 326 893	100 0	80.8	76.6	-	4.5	14 7		- West Orange twp
484 906	100 0	74 3	67.7	-	2 1	23.5		- Nutley twp
								- Gloucester:
505 615	100 0	82 0	79.9	1 6	3 5	13.0		- Washington twp
								- Hudson
413 8E1	100.0	54 2	50.9	-	1 9	44 0		- Bayonne city
778 780	100.0	49.5	41.3	-	4.9	45 7		- Jersey city
279 952	100 0	59.6	41 5	-	2.0	38.4		- Union city
180 161	100 0	65 1	35.2	-	1 1	33 8		- West New York town
								- Mercer
1 193 060	100.0	82 4	75 9	1	1 7	15 8		- Hamilton twp
								- Middlesex:
1 546 794	100 0	71 7	69 6	2	5 2	23.0		- East Brunswick twp
1 345 753	100.0	83 7	74.0	.2	7.8	8 3		- Old Bridge twp
976 353	100 0	64.3	54 5	6	3.6	31.7		- North Brunswick twp
824 970	100.0	52 7	47.8	1	2 7	44.5		- Piscataway twp
2 787 504	100.0	62.0	57 2	-	3.0	34.9		- Edison twp
3 257 081	100 0	61.2	56 3	-	1.5	37.2		- Woodbridge twp
								- Monmouth:
608 575	100.0	84.9	71 8	-	2.7	12.4		- Long Branch city
671 753	100 0	73 1	73 1	7.6	7 1	12.2		- Howell twp
692 161	100.0	87 8	87 8	6	3.1	8 6		- Manalapan twp
705 115	100 0	86.9	86 9	1 1	5.9	6 2		- Marlboro twp
2 181 161	100 0	83 1	81 9	9	2 7	13.3		- Middletown twp
								- Morris
2 045 715	100 0	58 3	49 1	1	3 9	37.8		- Parsippany-Troy Hills twp
								- Ocean:
834 625	100 0	87 7	87 4	-	6.4	5 9		- Berkeley twp
1 551 358	100.0	85 2	83.7	-	7.9	6 9		- Brick twp
2 500 225	100.0	80.3	78.8	-	3.0	16.8		- Dover twp
1 020 331	100 0	75 4	70.1	-	3.6	21.0		- Lakewood twp
535 257	100.0	88 3	60.4	-	5.3	6 4		- Manchester twp
								- Passaic
1 177 433	100.0	68.3	64.9	-	.6	31.1		- Clifton city
261 883	100.0	60.3	44.7	-	.7	39.1		- Passaic city
613 280	100 0	70 9	62.9	-	1.3	27 7		- Paterson city
1 187 882	100.0	64.3	62 7	-	5.0	30.8		- Wayne twp
								- Somerset:
1 035 692	100.0	58.8	53.9	4 4	5.2	31.6		- Franklin twp
								- Union:
913 050	100.0	62 7	47.9	-	2.9	34.3		- Elizabeth city
1 149 820	100.0	35.7	32.7	-	2.5	61.9		- Linden city
1 742 790	100.0	91.0	89.7	-	1.0	8 1		- Westfield town
982 687	100 0	73 7	72.2	-	2 6	23.7		- Union twp

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nontfarm residential property		Acreage	Vacant plotted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
NEW MEXICO¹⁸									
Bernalillo ¹⁹	474 392	179 860	100 0	66.0	64 9	9	30 9	1 9	2
Albuquerque city	366 748	124 639	100 0	78 6	77 3	-	18 8	2 5	-
Chaves	56 679	30 435	100 0	65 9	62 9	9 6	21 0	3 5	-
Curry	43 368	21 295	100 0	52 0	50 2	15 9	28 6	3 5	-
De Baca	2 381	1 778	100 0	47 2	47 2	44 0	2 2	6 5	-
Dona Ana	122 975	41 558	100 0	50 6	48 4	18 5	27 8	3 0	-
Las Cruces city	54 088	18 170	100 0	78 7	74 6	6	17 1	3 6	-
Eddy	52 449	27 970	100 0	59 8	59 8	13 2	17 6	9 4	-
Hidalgo	6 070	3 106	100 0	59 6	58 6	25 4	11 6	3 4	-
Lea	64 880	31 556	100 0	66 3	63 7	10 2	18 8	4 4	4
Los Alamos	18 206	6 303	100 0	95 7	95 0	-	2 4	1 9	-
Luna	17 765	47 315	100 0	17 4	17 2	8 2	73 6	9	-
Otero	50 228	37 699	100 0	47 5	47 2	12 9	38 1	1 4	-
Quay	11 638	14 228	100 0	38 1	38 0	35 2	23 7	3 0	-
Roosevelt	16 474	12 728	100 0	38 6	38 3	47 4	11 0	3 0	-
Sandoval	51 127	95 667	100 0	14 4	14 4	3	85 0	3	-
San Juan	91 967	37 498	100 0	62 8	62 7	4	31 1	5 7	-
Santa Fe	87 552	44 222	100 0	62 7	62 4	6 8	27 4	3 0	-
Santa Fe city	55 981	21 676	100 0	81 0	80 2	-	14 0	4 9	1
Socorro	14 658	29 036	100 0	13 4	13 4	15 9	70 0	5	2
Taos	21 956	34 131	100 0	24 0	23 8	47 7	27 0	1 3	-
Valencia	36 410	122 483	100 0	7 0	7 0	-	92 6	4	-
NEW YORK									
Albany									
Albany city	97 023	27 970	100 0	74 6	54 7	-	15 3	10 1	-
Guilderland town	26 090	8 387	100 0	82 8	75 4	2 1	9 9	5 2	-
Cayuga									
Auburn city	31 349	9 758	100 0	87 4	63 0	-	7 9	4 7	-
Dutchess									
Poughkeepsie town	39 294	10 077	100 0	90 4	87 0	-	8 4	1 2	-
Erie									
Buffalo city	324 823	91 839	100 0	84 6	44 3	-	5 5	9 0	8
Amherst town	109 498	34 823	100 0	86 8	80 9	6	9 7	2 9	-
Cheektowaga town	103 347	33 571	100 0	90 5	76 9	-	4 8	4 7	-
Tonawanda town	83 797	28 341	100 0	93 5	82 7	-	2 8	3 7	-
Jefferson									
Watertown city	27 038	8 261	100 0	74 4	49 2	-	19 4	6 2	-
Monroe									
Rochester city	235 970	70 330	100 0	80 3	57 7	-	11 3	7 3	1 1
Nassau									
Hempstead town	1 323 037	392 531	100 0	89 1	84 4	-	5 9	4 2	8
North Hempstead town	740 069	216 658	100 0	90 3	85 7	-	5 2	3 8	6
Oyster Bay town	216 197	64 850	100 0	85 1	80 3	-	8 3	5 7	9
	309 830	95 851	100 0	90 0	87 6	-	5 5	3 7	8 6
New York city	7 262 747	844 079	100 0	79 7	40 4	-	7 5	12 6	2
Niagara									
Niagara Falls city	64 548	22 354	100 0	82 0	56 7	-	11 3	6 7	-
North Tonawanda city	34 538	12 137	100 0	84 8	72 2	-	8 0	7 2	-
Onondaga									
Syracuse city	160 751	44 659	100 0	82 9	57 8	-	9 2	7 8	-
Manlius town	30 088	12 076	100 0	72 6	70 6	5 3	19 1	3 0	-
Putnam									
Carmel town	28 962	10 776	100 0	79 7	75 1	5	15 8	3 6	4
Rockland									
Clarkstown town	81 728	23 680	100 0	88 0	84 1	1 2	3 5	6 8	5
Orangetown town	47 144	13 872	100 0	86 9	79 9	-	8 0	5 1	-
Ramapo town	92 011	24 273	100 0	81 9	73 3	-	10 2	7 9	-
Saratoga									
Clifton Park town	26 538	9 444	100 0	79 2	77 8	4 1	12 2	4 5	-
Schenectady									
Schenectady city	67 211	19 959	100 0	83 7	49 5	-	6 0	9 7	6
Glenville Town	28 292	10 291	100 0	86 5	79 6	6	9 3	3 6	-
Suffolk									
Babylon town	205 086	64 901	100 0	82 2	81 1	-	11 8	5 9	-
Brockhaven town	391 886	163 241	100 0	69 5	68 2	5	28 2	1 5	4
Huntington town	197 189	67 712	100 0	85 5	84 4	-	10 2	3 7	6
Islip town	302 004	93 707	100 0	83 3	82 1	.5	11 7	4 2	4
Smithtown town	114 061	37 446	100 0	83 7	83 6	-	12 7	3 7	-
Tompkins	87 636	25 573	100 0	68 3	56 8	10 4	14 8	4 4	2 0
Westchester									
Mount Vernon city	68 395	10 996	100 0	76 8	39 0	-	9 6	10 5	3 1
New Rochelle city	69 169	14 112	100 0	90 6	69 6	-	5 4	4 0	-
White Plains city	45 344	10 564	100 0	80 9	70 9	-	7 3	4 6	7 3
Yonkers city	186 080	30 888	100 0	80 5	54 7	-	15 8	3 7	-
Greenburgh town	82 903	23 549	100 0	84 8	79 4	-	9 9	5 3	-
Rye town	38 326	9 730	100 0	84 9	63 7	-	8 3	6 6	.1

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
NEW MEXICO¹⁸								
3 563 595	100.0	72.6	69.7	.2	10.9	16.2	2	Bernalillo ¹⁹
2 875 478	100.0	73.9	70.8	-	7.7	18.1	.2	Albuquerque city
256 256	100.0	66.9	59.6	9.2	4.8	19.0	-	Chaves
190 046	100.0	68.4	65.1	11.5	3.9	16.0	-	Curry
9 583	100.0	31.1	31.1	52.7	.9	15.3	-	De Baca
653 339	100.0	59.1	52.4	16.1	4.8	19.9	-	Dona Ana
349 727	100.0	68.6	58.3	2.0	3.6	25.8	-	Las Cruces city
183 545	100.0	70.3	69.5	5.0	2.0	22.7	-	Eddy
19 900	100.0	45.1	43.6	37.8	.9	16.4	-	Hidalgo
292 112	100.0	77.7	71.8	4.0	1.1	17.2	-	Lea
218 001	100.0	91.6	89.0	3	1.0	7.2	-	Los Alamos
96 091	100.0	60.1	57.3	15.5	13.1	11.2	-	Luna
210 717	100.0	72.3	70.5	8.7	11.2	7.8	-	Otero
50 312	100.0	49.6	47.8	25.3	6.4	18.7	-	Quay
69 350	100.0	58.1	57.0	23.6	1.7	16.6	-	Roosevelt
252 031	100.0	65.5	65.1	3.2	27.8	3.5	-	Sandoval
347 905	100.0	71.1	69.2	7	5.9	22.3	-	San Juan
731 234	100.0	66.3	62.8	5.6	9.5	18.4	2	Santa Fe
489 191	100.0	67.4	62.5	-	8.4	23.9	3	Santa Fe city
53 814	100.0	65.3	62.8	6.2	15.7	12.7	.1	Socorro
208 501	100.0	45.9	44.3	28.4	6.8	19.0	-	Taos
217 475	100.0	60.0	60.0	-	32.6	7.3	-	Valencia
NEW YORK								
272 860	100.0	54.5	32.2	-	2.1	43.4	-	Albany
710 588	100.0	71.7	57.5	2.2	1.2	24.9	-	Albany city Guilford town
355 956	100.0	75.8	54.2	-	8	23.5	-	Cayuga Auburn city
533 816	100.0	54.7	47.7	-	4.1	41.2	-	Dutchess Poughkeepsie town
992 083	100.0	58.3	25.5	-	1.4	40.1	1	Erie: Buffalo city
3 024 899	100.0	79.3	70.2	4	1.2	19.1	-	Amherst town
2 113 471	100.0	73.8	58.9	-	1.3	24.8	-	Cheektowaga town
2 067 156	100.0	69.6	58.9	-	9	29.5	-	Tonawanda town
341 972	100.0	66.2	41.0	-	2.4	31.4	-	Jefferson: Watertown city
5 314 356	100.0	53.1	32.5	-	1.5	45.3	1	Monroe Rochester city
3 820 141	100.0	70.7	64.0	-	1.3	27.4	6	Nassau
1 840 001	100.0	74.5	67.0	-	9	24.1	5	Hempstead town
872 818	100.0	63.2	58.6	-	1.6	34.2	10	North Hempstead town
962 076	100.0	68.8	65.7	-	1.7	29.0	.4	Oyster Bay town
57 880 091	100.0	38.2	8.4	-	1.3	60.4	2	New York city
894 829	100.0	66.9	46.5	-	1.5	31.6	-	Niagara: Niagara Falls city
531 892	100.0	81.0	65.5	-	1.2	17.7	-	North Tonawanda city
434 426	100.0	43.9	21.8	-	3.2	52.9	-	Onondaga: Syracuse city
919 719	100.0	84.5	79.9	1.5	2.3	11.8	-	Manlius town
129 815	100.0	76.6	70.0	8	2.9	19.6	1	Putnam: Carmel town
3 286 809	100.0	80.4	78.0	1.2	1.4	18.9	.1	Rockland: Clarkstown town
1 552 795	100.0	74.6	66.9	-	3.1	22.2	.1	Orangetown town
1 486 933	100.0	73.9	62.1	2	3.1	23.0	-	Ramapo town
647 536	100.0	80.1	75.4	3.0	1.8	15.3	-	Saratoga: Clifton Park town
180 475	100.0	80.4	35.1	-	.7	38.8	.1	Schenectady: Schenectady city
453 030	100.0	84.5	77.9	.6	.9	14.0	-	Glensville Town
268 118	100.0	64.7	63.9	1.4	1.0	32.9	-	Suffolk: Babylon town
547 818	100.0	59.9	54.5	9	2.8	36.0	.5	Brookhaven town
337 253	100.0	72.1	70.4	-	1.7	26.1	.1	Huntington town
4 222 404	100.0	73.9	70.3	3	4.8	21.0	.1	Islip town
221 968	100.0	79.8	77.5	-	4.2	16.0	-	Smithtown town
1 346 196	100.0	80.5	46.2	5.2	1.7	32.3	.3	Tompkins
188 226	100.0	81.3	24.6	-	3.3	35.0	.5	Westchester: Mount Vernon city
387 853	100.0	83.8	59.0	-	.7	15.6	-	New Rochelle city
413 184	100.0	40.4	24.6	-	.5	59.0	.1	White Plains city
648 387	100.0	71.0	35.8	-	2.7	28.3	-	Yonkers city
612 773	100.0	58.5	52.1	-	.9	38.8	-	Greenburgh town
151 861	100.0	80.1	44.3	-	1.7	38.0	.1	Rye town

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
NORTH CAROLINA¹									
Alamance	102 402	47 877	100.0	69.5	67.3	9.7	15.9	4.9	-
Buncombe	189 963	90 336	100.0	56.8	54.3	11.4	24.0	7.8	-
Asheville city	60 288	28 274	100.0	71.3	64.6	8.1	14.6	11.3	-
Cabarrus	92 281	39 445	100.0	67.3	66.5	6.2	-	4.6	-
Catawba	114 455	62 851	100.0	51.3	48.9	4.2	39.5	4.1	.9
Clay	7 256	5 754	100.0	62.9	62.9	32.1	4.0	1.0	-
Cleveland	85 504	30 650	100.0	78.8	78.2	15.4	1	5.7	-
Columbus	52 378	24 054	100.0	25.9	25.9	43.2	24.9	5.8	.1
Cumberland	259 517	88 810	100.0	70.1	67.8	2.4	20.6	5.3	1.6
Fayetteville city	75 771	28 453	100.0	75.2	71.7	-	15.3	9.3	.2
Davidson	118 200	61 904	100.0	60.2	59.8	15.4	21.3	3.1	-
High Point city (part)	482	(NA)	100.0	97.1	91.4	-	-	2.6	-
Davie	29 135	14 047	100.0	74.5	74.4	12.6	10.5	2.3	-
Durham	166 504	65 326	100.0	68.0	63.9	3.1	24.3	4.6	-
Durham city (part)	113 877	39 357	100.0	76.2	69.4	3	18.7	4.8	-
Forsyth	260 063	103 641	100.0	70.9	70.0	1.7	22.5	4.5	.4
Winston-Salem city	148 077	48 277	100.0	81.0	79.5	-	11.5	7.5	-
Gaston	170 814	72 841	100.0	63.0	62.1	30.3	3.2	3.3	1
Guilford	328 109	143 240	100.0	60.5	57.3	17.2	11.7	8.8	1.8
Greensboro city	176 653	64 692	100.0	78.8	74.6	2.5	8.0	6.9	1.8
High Point city (part)	66 043	30 998	100.0	68.3	64.2	1.0	14.1	13.9	2.6
Halifax	55 807	29 248	100.0	48.4	47.0	23.1	22.3	5.8	4
Haywood	48 405	33 783	100.0	55.8	55.8	22.4	20.3	1.4	-
Iredell	88 607	50 463	100.0	55.7	55.4	15.3	25.5	3.5	-
Jackson	26 834	20 123	100.0	51.5	46.8	40.4	5.1	2.9	2
McDowell	36 260	13 671	100.0	67.5	67.3	9.3	18.3	4.8	-
Macon	22 997	27 373	100.0	52.5	51.9	24.8	20.0	2.7	-
Mecklenburg	450 832	172 044	100.0	73.8	70.5	3.6	15.9	5.9	.9
Charlotte city	352 072	115 269	100.0	83.6	78.7	8	9.1	5.9	6
New Hanover	114 145	55 330	100.0	63.6	62.1	8	28.6	5.4	1.5
Northampton	22 439	14 794	100.0	36.9	36.8	33.2	25.6	4.1	3
Onslow	126 563	41 356	100.0	56.4	54.0	25.1	14.9	3.7	-
Orange	84 560	30 003	100.0	71.6	70.8	5.4	20.9	2.2	-
Durham city (part)	11	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Pamlico	11 154	9 158	100.0	43.9	43.7	33.2	20.1	2.7	1
Pitt	97 961	38 220	100.0	53.4	46.0	20.4	20.8	5.4	-
Randolph	98 638	48 857	100.0	45.9	44.6	26.1	24.4	3.6	-
High Point city (part)	36	16	100.0	-	-	-	-	100.0	-
Richmond	46 619	22 357	100.0	55.0	54.6	19.3	21.9	3.7	-
Robeson	106 044	41 904	100.0	51.0	50.9	26.8	19.5	2.7	-
Rowan	104 062	52 175	100.0	57.5	56.6	3.6	33.9	4.4	.7
Sampson	50 226	28 631	100.0	37.4	36.4	36.8	22.4	3.5	-
Union	79 742	34 426	100.0	56.5	56.0	15.7	24.7	3.1	-
Wake	365 464	152 894	100.0	70.4	66.2	8.2	16.6	4.1	5
Raleigh city	160 427	60 005	100.0	84.3	77.8	1.9	7.6	5.4	8
Washington	14 402	7 689	100.0	50.8	49.0	19.6	21.4	5.1	3.1
Wilson	64 484	24 547	100.0	61.3	57.0	13.0	16.4	9.2	-
NORTH DAKOTA									
Benson	7 759	10 285	100.0	20.7	20.2	76.8	9	1.5	-
Bottineau	9 174	12 069	100.0	22.5	22.0	66.1	2.8	6.6	-
Bowman	4 282	7 167	100.0	16.9	16.9	66.1	6.7	10.4	-
Burleigh	60 001	27 386	100.0	49.1	41.4	25.2	23.3	2.4	-
Cass	97 483	39 136	100.0	59.0	57.6	24.7	11.3	5.0	-
Fargo city	68 015	19 292	100.0	81.6	79.3	4.3	7.0	7.1	-
Cavalier	6 875	12 500	100.0	15.1	15.0	60.8	21.5	2.6	-
Emmons	5 639	9 198	100.0	11.5	11.4	77.8	7.8	2.9	-
Foster	4 524	4 938	100.0	20.4	20.1	59.3	15.6	4.0	8
Grand Forks	69 310	26 046	100.0	47.9	46.2	33.7	13.3	5.1	-
Kidder	3 751	7 345	100.0	10.2	10.2	79.9	7.8	2.0	-
La Moure	6 071	8 441	100.0	19.7	19.5	61.2	12.5	6.0	6
Nelson	4 896	6 989	100.0	18.4	18.3	72.1	5.5	4.0	-
Oliver	2 634	3 699	100.0	16.4	16.4	79.2	2.6	1.8	-
Pembina	10 282	11 395	100.0	23.2	23.1	69.3	4.9	2.6	-
Renville	3 540	5 864	100.0	9.7	8.7	70.9	13.9	5.5	-
Richland	20 013	14 983	100.0	33.9	30.7	49.1	12.8	4.1	-
Stutsman	23 291	20 173	100.0	27.0	26.0	50.8	19.0	3.2	-
Walsh	15 331	12 858	100.0	21.1	20.8	60.0	11.2	7.7	-
Ward	61 167	29 008	100.0	41.9	40.9	40.8	13.7	3.6	-
Williams	26 292	20 586	100.0	31.1	31.1	46.5	17.1	5.2	-
OHIO²									
Allen	110 483	45 083	100.0	70.9	64.7	11.2	8.5	7.2	2.1
Ashtabula	101 197	64 532	100.0	41.5	38.8	13.8	33.3	3.3	6.1
Belmont	78 231	51 157	100.0	43.8	41.5	21.8	24.9	3.1	6.4
Butler	271 463	100 684	100.0	72.2	70.9	5.0	17.5	5.0	-
Hamilton city	65 048	28 094	100.0	73.8	71.8	-	20.5	5.7	-
Clark	147 429	59 886	100.0	68.7	59.8	6.8	18.3	6.2	-
Springfield city	69 504	27 758	100.0	78.5	61.3	-	13.8	7.8	-
Clermont	140 590	57 029	100.0	58.3	57.3	4.4	31.4	4.1	1.7
Columbiana	110 135	56 235	100.0	45.3	43.6	18.2	30.0	5.1	1.4
Cuyahoga	1 445 391	77 052	100.0	84.4	71.6	-	10.3	4.8	-
Cleveland city	535 826	162 358	100.0	80.1	51.2	-	11.5	7.5	.8
Cleveland Heights city	54 724	18 982	100.0	94.1	82.6	-	4.5	1.4	-
Euclid city	57 388	17 017	100.0	94.7	89.9	-	3.4	1.9	-
Lakewood city	59 538	18 840	100.0	89.5	88.5	-	-	6.0	4.6
Parma city	89 459	30 665	100.0	88.2	83.9	-	7.8	3.5	.4
Defiance	39 184	20 835	100.0	50.2	48.6	24.9	19.5	4.4	1.0
Delaware	58 999	31 737	100.0	47.6	47.3	17.2	31.6	3.7	-

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platelot lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
NORTH CAROLINA¹								
2 079 451	100.0	70.8	65.0	7.7	2.8	18.7	-	Alamance
3 210 755	100.0	60.3	57.0	11.2	4.8	23.7	.1	Buncombe
1 169 884	100.0	59.4	52.8	3.0	2.6	34.8	.2	Asheville city
1 841 890	100.0	73.4	71.3	2.9	-	23.7	-	Cabarrus
2 529 537	100.0	58.8	53.7	7.3	6.1	27.2	-	Catawba
242 482	100.0	79.3	79.0	14.3	3.3	3.2	-	Clay
1 051 584	100.0	62.2	60.4	17.4	.1	20.3	-	Cleveland
502 382	100.0	25.8	25.0	54.2	3.4	18.9	-	Columbus
2 711 821	100.0	68.6	63.5	3.6	3.4	19.8	4.7	Cumberland
1 050 388	100.0	61.3	54.8	1	2.7	32.0	3.9	Fayetteville city
1 919 915	100.0	69.1	67.4	12.4	3.3	15.3	-	Davidson
8 334	100.0	89.5	42.5	-	-	10.5	-	High Point city (part)
617 650	100.0	70.2	69.1	17.5	2.0	10.4	-	Davie
4 341 188	100.0	60.6	53.0	5.5	5.3	28.6	-	Durham
2 458 274	100.0	73.1	59.7	4	3.1	23.5	-	Durham city (part)
6 509 576	100.0	68.1	62.4	8	4.2	26.9	-	Forsyth
3 858 078	100.0	61.8	54.2	1	2.4	35.8	-	Winston-Salem city
2 105 878	100.0	65.6	62.3	12.7	1.7	19.0	9	Gaston
102 916	100.0	53.8	48.6	13.4	2.1	29.0	18	Guilford
3 782 470	100.0	62.8	56.3	1.4	2.0	32.4	14	Greensboro city
1 325 069	100.0	53.6	48.3	4	1.9	41.1	3.0	High Point city (part)
784 657	100.0	50.0	47.6	33.1	2.8	13.9	-	Halifax
691 575	100.0	79.2	78.8	7.7	3.1	9.9	1	Haywood
1 925 373	100.0	65.5	64.0	10.1	3.5	21.0	-	Iredell
786 630	100.0	68.3	59.2	22.7	1.5	7.4	1	Jackson
440 346	100.0	63.1	62.1	7.1	2.8	27.1	-	McDowell
1 118 931	100.0	69.3	67.3	16.9	4.9	8.9	-	Macon
12 950 615	100.0	63.4	56.4	3.8	3.0	28.4	13	Mecklenburg
9 907 310	100.0	65.1	56.0	1.5	1.8	30.0	16	Charlotte city
2 955 185	100.0	70.2	65.4	1.2	8.0	18.0	26	New Hanover
220 821	100.0	40.9	40.6	45.9	5.0	7.9	2	Northampton
1 572 102	100.0	66.6	61.0	15.6	4.9	12.9	-	Onslow
1 810 011	100.0	79.4	71.0	5.9	2.2	12.4	-	Orange
876	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Durham city (part)
169 692	100.0	50.7	50.1	36.8	5.7	6.7	1	Pamlico
1 802 986	100.0	51.9	41.1	24.1	2.9	21.2	-	Pitt
1 682 914	100.0	57.7	54.7	20.4	4.0	18.0	-	Randolph
19 618	100.0	-	-	-	-	100.0	-	High Point city (part)
475 665	100.0	62.4	58.7	15.2	2.3	20.1	-	Richmond
848 558	100.0	52.4	51.7	26.7	1.9	19.0	-	Robeson
1 750 961	100.0	63.9	63.2	8.2	9.2	17.6	1.2	Rowan
595 445	100.0	39.5	38.0	46.0	2.1	12.4	-	Sampson
1 606 364	100.0	61.8	60.1	19.1	3.3	15.9	-	Union
10 009 539	100.0	68.9	56.9	7.2	2.2	21.5	2	Wake
5 158 234	100.0	69.8	52.6	1.8	1.2	27.0	2	Raleigh city
266 940	100.0	39.0	37.9	50.1	2.6	7.5	8	Washington
1 210 535	100.0	58.5	51.9	15.2	4.2	22.0	1	Wilson
NORTH DAKOTA								
10 686	100.0	11.2	8.9	83.6	1	5.2	-	Benson
15 365	100.0	19.7	16.7	69.2	1	11.1	-	Bottineau
6 213	100.0	30.1	30.1	57.1	6	12.3	-	Bowman
70 983	100.0	65.8	48.7	11.8	2.8	19.8	-	Burlingame
124 828	100.0	54.2	44.4	19.7	1.8	24.2	-	Cass
81 877	100.0	65.2	51.6	8	2.1	31.8	-	Fargo city
17 308	100.0	14.6	13.4	78.9	5	6.1	-	Cavalier
8 746	100.0	15.1	14.5	79.9	1.1	3.9	-	Emmons
8 058	100.0	18.8	17.0	67.7	3	12.3	1.1	Foster
66 008	100.0	51.6	42.4	31.0	1.0	16.4	-	Grand Forks
6 814	100.0	8.5	8.5	90.0	3	1.2	-	Kidder
11 672	100.0	11.8	11.5	82.6	4	5.0	2	La Moure
10 226	100.0	10.2	9.9	83.0	3	6.5	-	Nelson
3 753	100.0	20.6	20.6	73.1	4	6.0	-	Oliver
21 334	100.0	14.4	14.0	73.3	4	11.9	-	Pembina
6 787	100.0	8.8	7.0	85.6	1.1	4.4	-	Renville
28 501	100.0	23.5	20.0	62.8	2.9	10.8	-	Richland
37 157	100.0	29.0	24.3	52.7	1.6	16.8	-	Sutton
25 016	100.0	22.1	19.5	66.6	5	10.8	-	Walsh
58 572	100.0	53.7	48.8	24.0	2.9	19.4	-	Ward
28 954	100.0	32.1	31.8	20.0	3.1	44.8	-	Williams
OHIO²								
674 898	100.0	63.9	58.0	12.4	8	22.2	.7	Allen
597 098	100.0	54.4	51.6	16.1	3.1	20.3	6.1	Ashtabula
408 122	100.0	67.7	62.1	9.5	2.3	17.3	3.1	Belmont
1 918 529	100.0	72.0	67.5	5.1	3.4	19.6	-	Butler
364 429	100.0	72.9	68.8	-	2.3	24.9	-	Hamilton city
780 792	100.0	61.6	54.2	18.2	3.7	16.5	-	Clark
300 569	100.0	74.3	58.0	.2	1.7	23.9	-	Springfield city
894 551	100.0	70.0	65.4	6.1	4.9	18.5	.5	Clermont
534 886	100.0	61.0	57.4	19.5	2.8	16.3	.4	Columbiana
11 013 829	100.0	71.8	61.4	-	2.5	25.2	.5	Cuyahoga
2 477 231	100.0	63.7	33.2	-	2.8	43.3	4	Cleveland city
351 478	100.0	91.4	74.8	-	.5	6.1	-	Cleveland Heights city
432 062	100.0	78.1	64.3	-	.9	21.0	-	Euclid city
399 319	100.0	85.1	57.8	-	-	14.7	.2	Lakewood city
714 893	100.0	79.9	71.7	-	2.2	17.8	.3	Parma city
271 101	100.0	58.3	53.1	24.1	2.0	17.4	.2	Defiance
529 374	100.0	65.9	63.9	15.4	7.1	11.7	-	Delaware

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
OHIO⁹ - Con									
Franklin	906 993	298 432	100.0	80.3	73.4	12	13.8	4.6	1
Columbus city (part)	565 978	177 771	100.0	83.4	73.5	3	11.0	5.3	-
Gallia	29 808	20 991	100.0	29.9	29.6	32.3	30.7	3.0	4.0
Greene	130 230	51 633	100.0	72.5	71.8	7.1	16.7	3.0	7
Hamilton	865 109	287 412	100.0	78.5	67.6	3	15.8	5.0	4
Cincinnati city	369 746	105 550	100.0	74.1	53.2	-	18.9	6.3	7
Lake	212 461	88 891	100.0	70.2	68.8	3.7	21.0	4.4	6
Licking	125 380	54 870	100.0	59.9	57.5	9.8	19.0	5.2	6.1
Lorain	270 620	127 089	100.0	60.8	60.8	4.5	28.2	6.4	-
Elyria city	57 267	20 652	100.0	71.9	71.9	-	15.8	12.3	-
Lorain city	72 210	28 837	100.0	68.8	68.8	-	21.8	9.4	-
Lucas	462 118	184 815	100.0	73.8	68.9	1.8	18.3	6.1	-
Toledo city	340 682	123 591	100.0	79.4	72.9	-	13.2	7.4	-
Mathoning	276 577	150 154	100.0	54.9	54.9	4.6	36.6	3.9	-
Youngstown city (part)	104 679	61 856	100.0	54.8	54.8	-	41.6	3.5	-
Medina	116 850	49 810	100.0	64.3	63.1	16.7	15.5	2.7	8
Miami	89 539	39 172	100.0	70.4	69.7	13.2	10.3	5.6	5
Montgomery	566 291	212 797	100.0	80.6	75.1	3.3	11.5	3.7	9
Dayton city	178 971	67 570	100.0	80.0	68.8	9	14.3	4.1	8
Kettering city	59 811	22 932	100.0	82.1	77.3	8	11.2	4.2	1.7
Pike	25 031	16 705	100.0	32.4	32.3	39.5	25.3	1.6	1
Portage	138 988	54 452	100.0	52.0	50.3	13.0	30.6	1.9	25.5
Richland	128 789	62 190	100.0	56.9	56.5	7.7	28.4	6.4	6
Mansfield city	51 344	23 640	100.0	61.5	60.8	5	28.4	9.5	-
Ross	67 273	29 697	100.0	57.5	56.2	16.4	21.6	3.9	6
Scioto	82 270	47 927	100.0	47.7	47.1	18.5	27.9	4.3	16
Stark	373 537	172 325	100.0	62.6	57.4	5.2	27.2	4.6	4
Canton city	86 906	36 824	100.0	73.7	65.0	-	22.1	4.2	-
Summit	507 792	224 671	100.0	70.8	66.1	5	25.0	3.7	-
Akron city	222 055	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Trumbull	233 469	132 016	100.0	49.0	46.1	4.2	40.6	4.0	2.3
Warren city	52 898	22 524	100.0	72.2	64.9	-	22.2	3.3	2.3
Youngstown city (part)	9	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Warren	104 513	35 314	100.0	67.5	66.1	11.2	19.0	2.2	-
Wayne	101 182	50 892	100.0	48.3	45.7	17.3	29.0	4.6	8
Williams	36 760	21 435	100.0	46.8	45.4	22.5	24.1	5.3	1.4
Wood	110 269	54 727	100.0	45.4	44.8	19.8	29.8	4.2	7
OKLAHOMA									
Caddo	33 431	15 255	100.0	33.3	33.1	45.2	19.4	2.2	-
Canadian	72 981	39 809	100.0	64.2	64.1	15.6	18.6	1.6	-
Oklahoma city (pt)	10 770	5 716	100.0	70.6	70.5	2.2	25.8	1.5	-
Cleveland	161 761	70 889	100.0	70.3	67.2	5.8	20.8	3.2	-
Norman city	78 385	28 975	100.0	82.8	76.0	-	12.1	5.1	-
Oklahoma city (pt)	24 136	10 237	100.0	72.0	69.4	-	25.6	2.4	-
Comanche	120 687	40 098	100.0	64.6	64.3	11.3	17.9	6.1	-
Lawton city	82 830	27 807	100.0	82.6	82.2	-	9.2	8.2	-
Garfield	62 856	37 282	100.0	60.0	59.8	17.3	17.0	4.7	1.0
Enid city	50 348	24 449	100.0	80.8	80.6	-	11.0	6.6	1.6
Garvin	29 769	22 186	100.0	35.2	34.7	37.8	22.8	4.2	-
Grady	44 547	25 537	100.0	46.7	46.3	28.8	19.9	3.6	1.0
Harmon	4 397	4 721	100.0	28.2	28.1	54.0	13.2	4.6	-
Jefferson	7 877	15 685	100.0	15.2	14.9	22.3	60.1	2.5	-
Kingfisher	15 747	11 546	100.0	34.3	34.2	52.5	10.0	3.3	-
Kiowa	12 407	10 931	100.0	41.8	41.7	40.2	13.7	4.3	-
Nowata	10 951	9 549	100.0	28.6	28.4	45.2	23.7	2.5	-
Oklahoma	630 300	250 568	100.0	75.1	74.8	7.0	13.2	4.7	-
Midwest City	53 470	19 896	100.0	77.8	77.6	4.0	16.7	1.5	-
Oklahoma city (pt)	411 027	165 349	100.0	76.8	76.4	3.9	13.0	6.3	-
Osage	41 104	33 780	100.0	40.6	40.3	26.5	31.0	1.9	-
Tulsa city (part)	5 665	2 523	100.0	64.4	64.4	-	35.5	1	-
Pawnee	17 274	23 873	100.0	20.7	20.6	13.9	62.5	2.9	-
Payne	64 668	24 075	100.0	65.8	62.8	23.2	14.8	7.0	-
Pontotoc	34 846	16 532	100.0	54.7	54.2	24.2	17.3	3.7	1
Pottawatomie	61 891	34 572	100.0	60.9	59.5	17.6	18.4	3.1	-
Oklahoma city (pt)	55	168	100.0	-	-	100.0	-	-	-
Rogers	55 712	29 431	100.0	52.1	52.1	14.0	31.3	2.6	-
Tulsa city (part)	0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Tulsa	517 015	207 466	100.0	73.4	70.1	1.8	18.9	4.9	1.0
Tulsa city (part)	387 888	142 484	100.0	80.1	75.0	.8	12.8	5.3	.9
Washington	44 901	26 407	100.0	68.7	65.8	11.0	17.4	4.8	-
OREGON									
Benton	84 627	28 052	100.0	58.7	50.2	30.2	6.1	4.5	.5
Clackamas	256 917	108 184	100.0	58.1	57.5	25.2	13.0	3.7	-
Portland city (part)	706	130	100.0	98.5	98.5	.8	-	.8	-
Clatsop	32 620	25 217	100.0	53.4	52.6	13.7	27.2	5.1	.8
Deschutes	68 664	62 855	100.0	45.9	44.4	13.6	34.4	5.8	-
Douglas	93 153	53 742	100.0	44.7	43.3	28.2	20.0	6.1	-
Jackson	139 968	65 760	100.0	41.1	40.4	38.0	13.3	7.7	-
Josephine	68 162	32 822	100.0	51.6	49.8	24.2	20.2	4.1	-
Klamath	57 516	60 116	100.0	30.8	30.5	52.3	11.3	3.0	2.8
Lake	7 378	15 707	100.0	12.0	12.0	64.2	19.9	3.9	-
Lane	263 179	120 023	100.0	58.6	53.7	19.2	12.8	5.4	4.1
Eugene city	105 410	38 738	100.0	78.3	69.4	1.4	15.2	7.1	-
Linn	89 004	47 042	100.0	52.2	54.8	27.3	14.0	9.5	-
Marion	215 379	95 345	100.0	58.8	56.3	20.2	13.0	7.0	-
Salem city (part)	82 625	29 844	100.0	73.6	68.0	.4	13.4	12.6	-

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
OHIO⁵ —Con								
6 877 481	100.0	66.6	55.9	2.7	3.5	27.0	1 Franklin	
4 124 172	100.0	63.3	48.7	9	2.9	32.8	1 Columbus city (part)	
168 098	100.0	42.9	41.2	20.9	3.9	31.4	9 Gallia	
887 902	100.0	82.0	80.0	7.1	2.4	8.3	2 Greene	
6 096 714	100.0	73.1	60.9	4	2.9	23.6	1 Hamilton	
2 051 306	100.0	67.1	42.7	-	2.9	30.0	1 Cincinnati city	
1 937 399	100.0	71.5	60.7	3.6	4.1	20.6	2 Lake	
862 598	100.0	68.4	6.1	11.5	2.9	15.4	1 Licking	
1 801 604	100.0	68.8	68.8	4.7	3.8	22.6	1 Lorain	
358 764	100.0	62.0	62.0	-	1.7	36.3	1 Elyria city	
417 406	100.0	67.6	67.6	-	4.2	28.2	1 Lorain city	
3 033 513	100.0	70.3	61.8	3.1	3.6	23.0	1 Lucas	
1 952 077	100.0	70.2	59.2	-	2.8	27.0	1 Toledo city	
1 545 296	100.0	68.5	68.5	4.9	4.2	22.3	1 Mahoning	
400 681	100.0	68.1	68.1	-	4.9	26.9	1 Youngstown city (part)	
973 528	100.0	68.7	66.1	15.4	2.5	13.0	.3 Medina	
617 881	100.0	69.9	67.9	14.6	1.2	14.1	1 Miami	
3 946 987	100.0	74.4	66.2	2.1	2.3	21.0	3 Montgomery	
874 191	100.0	64.2	51.3	3	2.4	32.8	4 Dayton city	
543 710	100.0	78.6	68.6	5	2.0	18.6	4 Kettering city	
98 815	100.0	56.9	55.3	29.2	3.8	10.1	1 Pike	
800 771	100.0	74.9	69.9	10.5	4.2	9.6	8 Portage	
817 049	100.0	62.8	60.4	8.8	2.7	25.6	1 Richland	
305 428	100.0	63.8	59.4	1.9	2.2	32.1	1 Mansfield city	
388 944	100.0	61.1	57.4	19.7	2.9	16.3	1 Ross	
348 446	100.0	66.9	64.1	12.5	3.9	15.9	8 Scioto	
2 517 599	100.0	64.3	56.5	4.7	3.9	27.0	1 Stark	
463 387	100.0	66.3	52.9	-	2.0	31.6	1 Canton city	
3 687 085	100.0	74.9	66.8	1.4	4.6	19.0	1 Summit	
1 214 706	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA) Akron city	
1 498 854	100.0	66.8	60.6	6.9	3.7	20.7	2.0 Trumbull	
280 311	100.0	77.5	65.0	-	1.2	19.3	2.0 Warren city	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA) Youngstown city (part)	
732 356	100.0	71.3	67.4	9.6	3.4	15.7	1 Warren	
761 137	100.0	58.3	53.4	19.6	4.3	17.7	1 Wayne	
233 582	100.0	51.1	48.9	28.2	2.4	18.1	3 Williams	
804 940	100.0	60.7	56.7	15.0	4.0	20.3	1 Wood	
OKLAHOMA								
57 356	100.0	38.9	37.9	48.4	2.0	10.9	1 Caddo	
205 554	100.0	74.1	72.7	13.7	3.9	8.3	1 Canadian	
(NA)	100.0	80.1	78.4	2.2	8.1	9.5	1 Oklahoma city (pt)	
405 174	100.0	76.8	66.1	3.6	2.5	17.1	1 Cleveland	
(NA)	100.0	74.8	57.3	-	1.0	24.2	1 Norman city	
(NA)	100.0	82.9	72.0	-	2.7	14.3	1 Oklahoma city (pt)	
185 033	100.0	66.9	61.8	6.6	1.9	24.5	1 Comanche	
(NA)	100.0	73.0	66.8	-	1.8	25.2	1 Lawton city	
140 225	100.0	58.6	58.6	21.0	2.6	17.9	1 Garfield	
(NA)	100.0	74.0	71.1	-	1.2	24.8	1 Enid city	
48 182	100.0	52.0	49.5	34.7	2.8	10.4	1 Garvin	
68 795	100.0	57.8	55.6	27.4	1.7	12.9	2 Grady	
12 511	100.0	30.0	28.6	64.9	5	4.6	1 Harmon	
15 760	100.0	30.9	30.4	58.0	2.3	8.8	1 Jefferson	
40 618	100.0	41.0	40.7	50.3	1.2	7.4	1 Kingfisher	
28 076	100.0	43.1	42.3	47.6	6	8.6	1 Kiowa	
22 147	100.0	31.6	29.8	56.4	2.8	9.2	1 Nowata	
1 548 086	100.0	62.8	56.3	4.4	1.6	30.9	1 Oklahoma	
(NA)	100.0	74.6	65.5	4.8	2.2	18.3	1 Midwest City	
(NA)	100.0	58.5	51.3	2.1	1.6	37.8	1 Oklahoma city (pt)	
85 677	100.0	72.9	72.2	15.0	2.7	9.4	1 Osage	
(NA)	100.0	92.1	92.1	-	2.3	5.6	1 Tulsa city (part)	
35 302	100.0	58.8	57.5	25.0	7.9	8.3	1 Pawnee	
119 836	100.0	69.1	60.3	7.6	1.7	21.4	1 Payne	
51 507	100.0	64.1	62.3	15.4	1.0	19.3	2 Pontotoc	
106 548	100.0	74.7	72.6	11.4	2.1	11.8	1 Pottawatomie	
(NA)	100.0	-	-	100.0	-	-	1 Oklahoma city (pt)	
132 637	100.0	67.7	67.5	9.6	4.9	17.9	1 Rogers	
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA) Tulsa city (part)	
1 674 259	100.0	63.1	54.9	1.1	3.5	31.6	.7 Tulsa	
(NA)	100.0	62.1	52.4	2	2.7	34.5	.5 Tulsa city (part)	
132 466	100.0	68.9	65.8	6.7	1.4	23.0	1 Washington	
OREGON								
1 685 900	100.0	65.5	51.2	12.7	1.5	19.9	3 Benton	
7 868 719	100.0	55.0	51.3	22.8	3.4	18.8	1 Clackamas	
27 376	100.0	69.1	69.1	4.7	-	26.2	1 Portland city (part)	
1 251 221	100.0	60.6	57.5	4.9	5.3	28.7	4 Clatsop	
2 185 374	100.0	55.8	52.7	9.6	10.2	24.3	1 Deschutes	
2 136 776	100.0	47.7	44.9	17.9	5.8	28.6	1 Douglas	
3 549 530	100.0	44.9	42.4	24.6	5.9	24.6	1 Jackson	
1 612 532	100.0	64.2	61.3	10.0	8.9	16.9	1 Josephine	
1 435 050	100.0	42.8	41.7	33.4	4.6	19.2	1 Klamath	
225 344	100.0	28.6	28.6	52.3	3.8	15.3	1 Lake	
6 175 856	100.0	57.5	48.4	13.0	2.9	25.7	.8 Lane	
2 611 798	100.0	65.9	52.7	1.1	2.3	30.7	1 Eugene city	
1 970 254	100.0	43.8	42.4	26.4	3.6	26.2	1 Linn	
4 438 007	100.0	56.6	49.6	13.0	3.6	26.7	1 Marion	
1 915 004	100.0	57.6	47.1	7	4.6	37.1	1 Salem city (part)	

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
OREGON—Con									
Multnomah	566 990	205 416	100.0	82.8	77.3	2.7	8.6	5.8	-
Portland city (part)	386 393	144 124	100.0	85.5	79.2	.2	7.2	7.1	-
Tillamook	21 091	24 385	100.0	46.2	46.0	23.3	27.7	2.8	-
Union	23 701	11 692	100.0	44.4	42.3	42.9	7.4	4.1	1.2
Washington	271 367	111 910	100.0	70.1	66.6	14.5	10.0	5.0	5
Portland city (part)	787	138	100.0	6.5	-	92.8	-	.7	-
Wheeler	1 455	1 979	100.0	17.9	17.9	72.4	7.3	2.4	-
PENNSYLVANIA⁶									
Allegheny	1 373 596	499 206	100.0	81.5	81.5	3	14.5	3.4	.3
Penn Hills twp	54 716	20 838	100.0	86.0	86.0	-	12.0	2.0	-
Pittsburgh city	387 490	123 065	100.0	82.0	82.0	-	13.9	4.1	-
Beaver	193 216	83 128	100.0	73.3	69.5	6.4	17.1	3.2	-
Berks	320 976	121 936	100.0	76.7	71.8	6.2	10.8	4.7	1.6
Reading city	77 620	25 622	100.0	94.4	78.8	-	-	5.6	-
Blair	132 497	55 794	100.0	69.9	69.2	16.9	10.2	3.0	-
Altoona city	53 164	20 884	100.0	77.8	76.5	-	18.7	3.5	-
Bradford	64 259	31 477	100.0	56.5	55.5	29.6	8.2	4.4	1.3
Bucks	522 079	159 754	100.0	81.7	80.8	3.4	11.7	3.1	-
Bensalem twp	57 175	12 215	100.0	80.5	80.2	3	14.0	5.2	-
Bristol twp	59 440	17 866	100.0	92.8	91.3	2.4	2.6	2.2	-
Butler	151 087	67 368	100.0	63.9	62.3	15.8	15.4	2.8	2.1
Cambria	173 223	79 640	100.0	67.9	67.9	6.9	19.0	5.6	7
Centre	114 550	40 220	100.0	70.2	68.3	17.7	6.2	4.9	1.0
Chester	339 101	119 338	100.0	76.9	73.1	4.4	13.8	4.1	8
Clinton	38 056	18 947	100.0	70.0	69.7	13.2	12.7	3.8	3
Cumberland	189 908	69 945	100.0	78.4	75.9	5.9	11.1	4.5	1
Dauphin	236 713	97 461	100.0	71.9	68.6	6.0	16.0	5.1	.9
Harrisburg city	51 526	19 305	100.0	77.7	68.4	2.4	9.6	10.0	3
Delaware	560 571	185 587	100.0	88.0	83.7	4	7.8	3.7	.1
Haverford twp	51 910	17 651	100.0	92.5	90.6	-	2.9	4.5	-
Upper Darby twp	86 435	26 506	100.0	91.8	86.3	-	3.6	4.6	-
Erie	279 249	108 449	100.0	70.0	64.6	8.4	15.7	5.5	4
Erie city	115 269	38 053	100.0	79.9	66.5	-	10.8	9.3	-
Fayette	155 770	66 429	100.0	75.0	67.8	2.8	18.3	3.3	.6
Franklin	118 680	49 810	100.0	78.7	76.6	7.2	12.3	1.8	-
Huntingdon	42 861	23 871	100.0	63.1	60.0	18.4	14.8	3.4	.4
Jefferson	48 368	30 216	100.0	57.2	55.8	31.1	5.7	3.5	2.5
Lackawanna	222 892	82 634	100.0	74.9	61.6	2.1	16.2	5.4	1.5
Scranton city	82 258	24 640	100.0	78.9	52.1	-	13.4	6.8	9
Lancaster	393 537	138 625	100.0	76.1	72.3	7.5	10.8	4.6	9
Lancaster city	57 200	16 990	100.0	82.9	71.4	-	6.8	8.0	2.3
Lawrence	101 913	51 053	100.0	64.3	63.1	8.1	23.8	2.6	1.2
Lebanon	111 821	40 812	100.0	91.9	76.9	8.1	4.7	4.0	1.4
Lehigh	281 488	103 378	100.0	81.8	76.3	4.1	9.2	4.6	4
Allentown city	104 355	32 494	100.0	89.9	81.2	2	4.1	5.7	6
Bathlehem city (part)	19 394	5 823	100.0	84.9	78.0	-	-	8.5	9.6
Luzerne	331 127	133 627	100.0	78.5	71.2	1.6	15.5	2.9	1.5
Lycoming	116 333	47 338	100.0	70.3	64.9	8.3	15.0	6.1	3
McKean	47 320	29 701	100.0	59.1	57.7	13.2	11.2	3.8	12.8
Mercer	123 562	53 728	100.0	71.0	69.7	10.2	15.4	3.4	-
Montgomery	672 069	218 225	100.0	83.0	80.3	3	11.3	4.9	5
Abington twp	58 678	19 048	100.0	94.6	93.4	-	2.7	2.7	-
Lower Merion twp	59 737	20 342	100.0	88.5	85.9	-	2.0	7.6	1.9
Montour	16 680	7 077	100.0	75.1	72.1	12.7	7.8	4.4	-
Northampton	234 147	84 400	100.0	79.8	76.4	2.8	12.5	4.9	-
Bathlehem city (part)	50 946	13 259	100.0	84.9	82.3	-	7.7	7.4	-
Northumberland	99 394	43 954	100.0	76.0	75.3	5.7	9.6	7.8	.9
Philadelphia city ²	1 642 854	538 261	100.0	88.0	82.0	-	3.9	8.1	1
Schuylkill	156 373	83 249	100.0	60.2	55.4	11.3	20.1	6.3	2.1
Washington	212 486	115 224	100.0	70.3	70.0	10.8	14.8	2.0	2.1
Westmoreland	381 050	162 660	100.0	75.1	71.6	6.5	12.4	4.4	1.6
York	326 559	122 897	100.0	78.2	72.9	10.4	4.7	5.8	9
RHODE ISLAND									
Kent									
Warwick city	86 957	37 038	100.0	70.7	68.8	-	25.1	4.0	.2
West Warwick town	28 567	8 661	100.0	78.9	64.3	-	17.4	3.7	-
Newport									
Newport city	29 324	8 921	100.0	77.8	59.6	-	5.4	10.0	6.8
Providence:									
Cranston city	73 756	30 907	100.0	68.3	58.5	1.3	25.8	3.3	1.2
Pawtucket city	72 640	20 049	100.0	74.3	50.1	-	11.5	6.4	7.8
Providence city	157 201	40 653	100.0	69.6	37.2	-	23.0	7.5	-
Woonsocket city	44 974	9 661	100.0	82.3	50.3	-	7.9	9.7	-
East Providence city	50 440	14 837	100.0	93.3	75.5	-	1.3	5.4	-
Cumberland town	26 932	8 946	100.0	85.2	75.8	2.1	6.4	6.2	-
Johnston town	25 680	14 794	100.0	50.9	47.2	5	48.4	2.2	-
North Providence town	29 033	13 462	100.0	71.7	61.8	-	25.9	2.3	.1

See footnotes at end of table

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
OREGON—Con								
16 461 726	100.0	63.9	52.5	1.6	3.7	30.7	-	Multnomah
12 284 309	100.0	61.6	49.9	1	3.0	35.2	-	Portland city (part)
822 591	100.0	64.0	63.4	13.9	11.7	10.4	-	Tillamook
463 883	100.0	52.5	47.7	23.2	1.5	22.4	.4	Union
8 687 460	100.0	61.7	54.0	8.1	2.1	27.9	1	Washington
24 746	100.0	58.8	-	31.1	-	10.0	-	Portland city (part)
43 642	100.0	24.9	24.9	71.9	7	2.6	-	Wheeler
PENNSYLVANIA^a								
6 616 077	100.0	67.2	67.2	1	1.6	30.1	9	Allegheny
218 359	100.0	80.3	80.3	-	1.8	17.9	-	Penn Hills twp
1 815 116	100.0	47.2	47.2	-	1.7	51.0	1	Pittsburgh city
1 575 135	100.0	78.8	73.5	4.1	3.0	14.1	-	Beaver
706 634	100.0	66.3	59.3	5.7	2.9	24.6	5	Berks
117 285	100.0	64.7	47.3	-	.3	35.0	-	Reading city
409 499	100.0	69.7	65.7	3.8	1.2	25.3	-	Blair
142 666	100.0	72.0	66.1	-	1.5	26.5	-	Altoona city
173 162	100.0	52.7	50.5	30.2	.8	15.9	5	Bradford
1 260 399	100.0	72.4	67.9	5.6	3.3	18.6	-	Bucks
132 137	100.0	57.3	45.1	1.3	3.9	37.4	-	Bensalem twp
97 817	100.0	75.9	70.4	4.1	2.4	17.6	-	Bristol twp
616 027	100.0	64.9	60.6	11.4	1.3	22.0	.3	Butler
460 375	100.0	65.7	65.7	4.5	5.5	22.6	1.7	Cambria
177 410	100.0	69.6	60.3	8.0	8	19.8	1.8	Centre
1 187 621	100.0	70.5	64.2	8.3	3.7	16.9	6	Chester
269 134	100.0	66.9	64.8	12.7	1.7	17.8	1.0	Clinton
599 424	100.0	70.5	64.9	6.0	1.6	21.8	2	Cumberland
4 382 269	100.0	65.3	57.0	4.0	1.9	28.3	.5	Dauphin
725 999	100.0	41.8	32.5	1.2	.8	55.5	7	Harrisburg city
720 908	100.0	77.4	69.4	1.0	2.5	18.9	2	Delaware
70 480	100.0	88.5	85.4	-	.8	10.6	-	Haverford twp
102 647	100.0	83.5	74.6	-	1.1	15.3	-	Upper Darby twp
669 694	100.0	69.0	62.5	7.3	2.5	20.9	3	Erie
211 786	100.0	67.7	54.9	-	3.0	28.9	.4	Erie city
203 527	100.0	73.5	66.3	1.8	4.1	19.8	7	Fayette
259 322	100.0	73.1	67.8	10.9	1.0	15.0	-	Franklin
164 609	100.0	67.2	63.6	18.0	2.6	12.0	2	Huntingdon
85 147	100.0	68.8	64.8	12.7	.5	16.3	1.7	Jefferson
1 069 671	100.0	64.5	51.8	3.1	4.3	27.0	1.0	Lackawanna
376 316	100.0	60.0	35.3	1	2.9	35.8	1.1	Scranton city
2 392 209	100.0	63.5	58.8	10.1	.8	23.1	2.5	Lancaster
260 120	100.0	54.9	42.0	-	.3	41.6	3.3	Lancaster city
319 490	100.0	67.5	65.6	9.3	2.1	20.1	1.0	Lawrence
353 192	100.0	72.9	66.1	8.7	4	17.9	2	Lebanon
1 369 296	100.0	71.1	62.6	2.4	1.2	25.2	1	Lehigh
409 591	100.0	72.8	57.3	5	7	26.0	-	Allentown city
116 358	100.0	61.4	50.0	-	-	38.3	4	Bethlehem city (part)
561 693	100.0	73.1	64.4	1.9	2.7	21.6	7	Luzerne
680 597	100.0	67.6	61.4	9.2	2.3	20.7	3	Lycoming
121 614	100.0	67.0	63.7	7.9	1.2	21.0	3.0	McKean
314 868	100.0	68.0	64.0	10.0	-	19.6	-	Mercer
2 055 525	100.0	72.3	66.5	6	2.8	24.2	1	Montgomery
174 581	100.0	84.8	80.0	-	1.1	14.1	-	Abington twp
298 274	100.0	79.9	71.8	-	1.1	18.7	4	Lower Merion twp
40 935	100.0	68.9	62.9	7.0	.8	22.9	4	Montour
966 725	100.0	74.4	71.2	1.9	2.1	21.6	-	Northampton
170 199	100.0	61.7	57.2	-	2.3	36.0	-	Bethlehem city (part)
136 207	100.0	68.5	66.0	7.1	.7	23.7	-	Northumberland
6 722 407	100.0	65.6	53.5	-	1.6	32.6	2	Philadelphia city ²
461 296	100.0	65.2	56.9	7.5	2.4	24.6	.3	Schuylkill
902 449	100.0	73.0	69.8	9.1	1.7	10.8	5.5	Washington
2 700 623	100.0	73.9	67.5	4.1	1.0	20.3	6	Westmoreland
475 638	100.0	63.2	56.3	8.1	.4	27.7	7	York
RHODE ISLAND								
1 217 049	100.0	74.9	67.9	-	3.0	21.7	.4	Kent
459 119	100.0	84.0	62.8	-	2.9	13.1	-	Warwick city
								West Warwick town
875 401	100.0	72.3	53.6	-	3.5	22.2	2.0	Newport
								Newport city
1 476 968	100.0	77.4	63.6	.6	4.5	17.4	.2	Providence:
993 308	100.0	75.3	46.6	-	.9	22.2	1.6	Cranston city
1 081 407	100.0	53.8	30.6	-	2.2	43.9	-	Pawtucket city
178 904	100.0	67.9	40.6	-	1.4	30.7	-	Providence city
1 066 222	100.0	71.9	51.4	-	4	27.7	-	Woonsocket city
								East Providence city
707 163	100.0	77.8	70.4	4	2.8	19.0	-	Cumberland town
528 015	100.0	75.6	67.9	.7	5.4	18.3	-	Johnston town
562 189	100.0	87.4	67.8	-	2.3	8.9	1.3	North Providence town

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

(For meaning of symbols, see text)

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
SOUTH CAROLINA^{5 20}									
Alken	118 436	62 276	100 0	67 3	66 9	10.6	20 0	2 0	-
Anderson	140 609	75 446	100 0	38.5	38 5	6 0	27 1	28.3	-
Bamberg	18 183	10 589	100 0	40 5	40 5	31.0	25.4	3.1	-
Beaufort	85 611	65 550	100 0	61 7	61 3	5 9	30 5	1 2	7
Berkeley	123 631	44 756	100 0	57 6	56 6	16 0	24 3	2 0	-
N Charleston city (pt)	0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Calhoun	12 160	9 202	100 0	41.8	41 5	41 8	15 5	9	-
Charleston	286 003	109 898	100 0	65 9	59 3	11 2	18 0	4 8	1
Charleston city	68 833	24 006	100 0	72 5	58.9	3 6	14 7	9 2	-
N Charleston city (pt)	61 434	14 154	100 0	67 2	52 0	7.5	13 6	11 7	-
Clarendon	28 185	20 693	100 0	62 7	41 9	20.3	16 9	1	-
Colleton	34 570	25 198	100 0	52 7	52 7	26 4	16 6	4 2	-
Darlington	64 235	28 094	100 0	69 7	63 7	7 0	20 5	2 8	-
Dillon	32 295	13 290	100 0	40 0	40 0	37 0	16 9	6 2	-
Dorchester	75 574	37 513	100 0	59 2	57 7	14 4	25 5	9	-
N Charleston city (pt)	0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Florence	115 916	50 017	100 0	72 1	72 1	10 7	15 6	1 6	-
Georgetown	46 958	36 834	100 0	57 3	50 8	2	37 9	4 4	2
Greenville	306 046	126 487	100 0	65 2	63 5	5 1	24 4	5 1	.2
Greenville city	58 311	20 317	100 0	77 9	72 5	-	11 7	10 3	-
Greenwood	57 967	27 331	100 0	71 9	71 7	7 6	17 1	3 4	-
Horry	130 592	106 497	100 0	62 4	59 7	11 1	20 0	3 1	3.4
Kershaw	42 559	23 143	100 0	47 3	42 7	12 6	31 9	8 2	-
Laurens	53 453	26 238	100 0	46 5	45 4	32 4	17 1	3 9	-
Lexington	170 094	66 124	100 0	49 3	49 1	17 7	24 2	8 7	-
Oconee	53 073	46 092	100 0	46 0	45 8	8 9	43 5	1 6	-
Orangeburg	87 267	42 021	100 0	40 7	40 4	38 8	14 7	5 8	-
Pickens	87 439	45 070	100 0	60 5	60 2	14 6	21 7	3 2	-
Richland	274 577	107 862	100 0	69 9	67 3	4	25 3	3 0	1.4
Columbia city	93 024	26 901	100 0	71.5	64.9	-	18 5	5 4	4 6
Saluda	17 107	10 149	100 0	54 4	54 4	29 6	14 0	2 0	-
Spartanburg	212 386	99 206	100 0	63 4	61 9	12 1	21 2	3 3	-
Sumter	94 896	44 251	100 0	60 9	60 9	1 3	34 3	3 5	-
Williamsburg	38 214	26 047	100 0	42 0	28 9	22 2	30 6	2 9	2 3
York	120 696	47 650	100 0	79 4	78 4	11 9	2 7	6 0	-
SOUTH DAKOTA									
Beadle	18 330	13 546	100 0	30 3	30 2	43 5	21 3	5 0	-
Brookings	24 672	10 537	100 0	44 9	43 7	40 1	9 1	5 9	-
Brown	36 765	21 424	100 0	46 4	45 9	37 9	13 3	2 4	-
Brule	5 504	5 547	100 0	19 0	18 4	64 8	9 1	6 9	.2
Buffalo	1 636	984	100 0	7 3	7 3	85 4	7 3	-	-
Clark	4 833	6 993	100 0	16 0	15 5	66 9	15 3	1 9	-
Codington	22 509	10 726	100 0	53 4	52 8	25 7	9 0	11 9	-
Davison	17 489	8 442	100 0	60 3	59 1	28 2	4 5	9 0	-
Edmunds	4 972	8 698	100 0	16 9	16 9	72 7	7 2	2 6	6
Fall River	7 768	7 050	100 0	23 8	23 2	50 4	21 1	4 7	-
Hughes	14 923	8 662	100 0	47 3	46 5	33 4	17 0	2 3	-
Hyde	1 917	4 330	100 0	10 3	10 0	86 6	1 7	1 5	-
Lincoln	14 396	9 521	100 0	32 9	32 9	40 3	20 2	6 6	-
Sioux Falls city (part)	194	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lyman	3 728	5 306	100 0	15 8	15 8	76 4	6 8	9	-
Meade	23 512	13 945	100 0	29 8	29 7	57 3	12 1	9	-
Minnehaha	122 955	43 269	100 0	70 8	64 9	14 6	8 7	5 9	-
Sioux Falls city (part)	97 360	30 628	100 0	81 2	72 8	3 3	7 9	7 5	-
Moody	6 724	4 645	100 0	24 0	23 9	62 8	6 5	5 1	1 6
Pennington	75 413	33 148	100 0	58 4	57 8	11 6	23 0	7 1	-
Roberts	11 005	11 143	100 0	25 1	24 9	59 4	12 7	2 8	-
Sanborn	3 038	3 667	100 0	16 4	16 4	74 3	7 9	1 5	-
Spink	8 955	10 432	100 0	18 2	18 0	68 7	10 1	3 0	-
Yankton	18 842	9 027	100 0	53 4	53 4	43 2	1 1	2 3	-
TENNESSEE^{5 21}									
Anderson	68 779	28 795	100 0	70 7	70 7	7 8	17 3	4 1	-
Bedford	29 158	12 023	100 0	53 2	53 2	26 9	14 5	5 4	-
Benton	15 074	11 946	100 0	33 8	33 6	21 4	42 1	2 7	-
Blount	83 169	41 658	100 0	65 5	65 5	5 7	23 8	5 0	-
Bradley	72 293	32 423	100 0	59 7	59 7	9 3	22 1	8 9	-
Cannon	10 792	5 417	100 0	41 4	41 4	35 4	20 2	3 1	-
Cheatham	24 716	13 220	100 0	52	52 0	17 3	28 2	2 4	-
Clay	7 891	4 812	100 0	38 8	38 8	27 6	30 2	3 4	-
Coffee	41 294	20 558	100 0	47 7	47 7	16 6	31 9	3 8	-
Cumberland	31 702	52 230	100 0	20 9	20 9	7 0	70 6	1 5	-
Davidson Co -Nashville*	473 073	168 238	100 0	75 9	75 9	1 0	13 6	9 6	-
Dickson	32 501	17 558	100 0	48 9	48 9	21 8	23 1	6 1	-
Gibson	48 705	23 978	100 0	55 8	55 8	23 7	14 4	6 1	-
Greene	56 498	26 426	100 0	51 6	51 6	24 1	16 0	8 3	-
Hamblen	52 932	22 004	100 0	62 9	62 9	6 3	24 0	6 8	-
Hamilton	284 277	116 551	100 0	70 9	68 0	-	24 2	4 9	-
Chattanooga city	162 172	62 323	100 0	69 2	63 1	-	22 8	8 0	-
Hancock	6 815	3 871	100 0	31 2	31 2	48 1	17 4	2 3	-
Haywood	20 795	9 989	100 0	49 7	49 7	27 1	18 1	5 2	-
Jefferson	33 380	21 645	100 0	40 6	40 6	14 5	41 7	3 2	-
Knox	329 464	124 543	100 0	73 6	72 1	20 2	7	3 5	1 9
Knoxville city	173 212	59 069	100 0	77 3	74 8	15 1	1 5	5 5	.7
Loudon	30 482	18 119	100 0	43 4	43 4	14 0	37 1	5 5	-
McMinn	43 230	21 832	100 0	45 7	45 7	25 0	27 0	2 3	-
Madison	78 041	33 544	100 0	68 7	68 7	11 5	11 7	8 0	-
Jackson city	52 806	18 118	100 0	76 3	76 3	2 5	7 9	13 3	-

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
SOUTH CAROLINA^{6 20}								
84 363	100 0	63 0	59 4	6 2	3 3	27 4	-	Aiken
125 968	100 0	36 4	36 4	2 7	7 8	53 2	-	Anderson
10 201	100 0	46.7	44 8	31 8	3 5	18 0	-	Bamberg
230 443	100 0	70 4	69 7	5 2	16 6	7 4	4	Beaufort
107 006	100 0	55.4	50 3	6 1	5 3	33 2	-	Berkeley
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	N Charleston city (pt)
14 403	100 0	28 3	27 8	26 3	2 5	42 9	-	Cathoun
354 513	100 0	62 0	48 0	5 7	5 3	26 8	2	Charleston
(NA)	100 0	65 2	41 0	1 9	3 3	29 4	1	Charleston city
(NA)	100 0	44 4	21 0	6 0	1 2	47 6	7	N Charleston city (pt)
16 484	100 0	70 1	39 1	16 5	7 2	6 1	-	Clarendon
32 520	100 0	56.7	56 0	22 1	3 2	18 0	-	Colleton
45 168	100 0	59 8	47 6	9 3	2 8	28 1	-	Darlington
1 ^a 132	100 0	35 8	33 3	24 4	2 1	37 7	-	Dillon
5 75	100 0	74 6	71 1	4 3	6 9	14 2	-	Dorchester
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	N Charleston city (pt)
90 403	100 0	66.3	65 8	5 6	5 9	22 3	-	Florence
82 921	100 0	57 4	31 1	1 1	17 7	22 4	13	Georgetown
323 631	100 0	56.7	51 1	2 0	4 8	33 4	3 1	Greenville
(NA)	100 0	54 2	46 3	-	6 5	38 4	-	Greenville city
56 595	100 0	48.0	44 4	4 7	1 9	45 4	-	Greenwood
233 035	100 0	63 4	58 9	5 1	6 2	25 0	3	Horry
41 977	100 0	48 6	39 1	15 5	4 1	31 8	-	Kershaw
33 393	100 0	46 1	43 1	22 2	2 0	29 7	-	Laurens
152 941	100 0	48 8	45 0	7 8	7 3	35 6	5	Lexington
47 479	100 0	47 9	46 6	12 1	18 4	21 7	-	Oconee
54 789	100 0	45 9	44 3	17 3	2 3	34 5	-	Orangeburg
62 264	100 0	46 9	45 7	20 5	5 3	27 2	-	Pickens
230 803	100 0	61.2	52 4	1	7 9	28 7	2 2	Richland
(NA)	100 0	54 7	44 7	-	6 2	37 0	2 2	Columbia city
8 587	100 0	62 1	61 2	24 8	3 4	9 7	-	Saluda
194 331	100 0	55 1	50 1	6 5	4 6	33 7	-	Spartanburg
63 848	100 0	66 8	62 8	2 6	7 6	23 1	-	Sumter
26 664	100 0	49 1	30 9	17 8	6 9	25 9	3	Williamsburg
81 903	100 0	60 9	57 8	7 1	1 3	30 7	-	York
SOUTH DAKOTA								
175 000	100 0	33 2	32 3	55 2	2 8	9 1	-	Beadle
192 516	100 0	36.5	30 9	41 6	1 5	20 4	-	Brookings
287 098	100 0	43 2	40 5	41 4	1 4	14 0	-	Brown
47 714	100 0	20 8	19 0	69 7	9	8 4	2	Brule
10 092	100 0	1 3	1 3	98 7	-	-	-	Buffalo
64 269	100 0	8 1	7 2	85 2	7	6 0	-	Clark
219 577	100 0	51 2	46 8	22 7	6	25 3	-	Codington
163 915	100 0	51.5	46 8	27 1	.1	21 4	-	Davison
89 030	100 0	13 9	13 9	80 8	8	4 3	.1	Edmunds
58 093	100 0	35 4	30 6	48 2	2 6	13 8	-	Fall River
139 055	100 0	56 4	48 0	26 6	2 8	14 2	-	Hughes
23 851	100 0	8 6	8 0	88 8	-	2 5	-	Hyde
154 743	100 0	29 2	29 2	61 7	1 7	7 4	-	Lincoln
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Sioux Falls city (part)
43 885	100 0	5 8	5 8	91 7	4	2 1	-	Lyman
134 378	100 0	47 4	46 7	45 1	3 1	4 3	-	Meade
963 368	100 0	62 4	50 7	14 0	1 2	22 1	2	Minnehaha
(NA)	100 0	69 7	54 3	1 2	1 2	27 9	-	Sioux Falls city (part)
73 447	100 0	11 5	10 6	84 3	4	3 9	-	Moody
596 739	100 0	69 5	65 8	5 4	2 8	22 2	-	Pennington
68 269	100 0	18 3	16 8	72 3	2 3	7 2	-	Roberts
27 906	100 0	6 6	6 6	91 6	1	1 8	-	Sanborn
138 242	100 0	14 6	13 4	79 5	4	5 6	-	Spink
177 347	100 0	48 1	48 1	40 4	1 5	10 0	-	Yankton
TENNESSEE^{6 21}								
334 992	100 0	60 4	60 4	7 2	3 4	29 0	-	Anderson
81 034	100 0	39 8	39 8	34 8	2 2	23 2	-	Bedford
56 404	100 0	49 6	49 6	31 9	6 0	12 5	-	Benton
264 143	100 0	48 1	48 1	8 7	3 5	39 8	-	Blount
421 221	100 0	51 6	51 6	12 4	3 0	33 0	-	Bradley
40 510	100 0	33 4	33 4	49 5	2 8	14 2	-	Cannon
72 526	100 0	56 7	56 7	29 1	4 7	9 6	-	Cheatham
26 574	100 0	36 7	36 7	47 0	3 5	12 8	-	Clay
201 350	100 0	51 8	51 8	24 6	4 3	19 3	-	Colfæe
110 872	100 0	34 8	34 8	16 2	31 8	17 3	-	Cumberland
4 352 511	100 0	42 0	42 0	1 1	3 4	53 4	-	Davidson Co -Nashville ²
111 269	100 0	41 2	41 2	30 9	2 8	25 1	-	Dickson
193 380	100 0	15 9	15 9	32 0	1 7	20 4	-	Gibson
266 511	100 0	38 4	38 4	28 4	2 2	31 0	-	Greene
294 403	100 0	49 5	49 5	9 7	4 4	36 4	-	Hamblen
1 660 920	100 0	56 5	46 1	1	4 7	38 8	-	Hamilton
1 064 076	100 0	42 8	31 4	1	4 0	53 1	-	Chattanooga city
20 020	100 0	33 4	33 4	52 2	3 8	10 7	-	Hancock
90 598	100 0	28 5	28 5	51 0	1 9	18 6	-	Haywood
137 974	100 0	46 4	46 4	23 8	7 6	22 2	-	Jefferson
2 309 063	100 0	59 6	51 6	7 2	4	30 1	2 7	Knox
1 109 226	100 0	52 0	39 7	2 5	8	41 8	2 9	Knoxville city
179 849	100 0	39 3	39 3	21 1	6 6	33 0	-	Loudon
224 130	100 0	37 8	37 8	21 5	4 3	36 4	-	McMinn
403 447	100 0	49 9	49 9	12 5	3 0	34 5	-	Madison
274 964	100 0	47 7	47 7	8	2 7	48 7	-	Jackson city

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
TENNESSEE²¹—Con									
Marion	24 784	12 073	100 0	52.3	52 3	17 7	25.4	4 5	-
Montgomery	91 115	31 177	100.0	70 6	70 6	6.0	15 2	8.2	-
Clarksville city	60 732	19 104	100 0	72 0	72 0	-	14 7	13 2	-
Moore	4 942	2 407	100 0	42.4	42 4	39.5	14.7	3 4	-
Obion	33 026	15 984	100.0	57 6	57 6	23.4	12 3	6.7	-
Overton	17 859	10 544	100 0	41 0	41 0	33.0	22.4	3 6	-
Putnam	51 129	25 152	100 0	54.3	54 3	10.5	28 0	7 2	-
Robertson	40 023	16 918	100 0	50 5	50 5	23.8	20 8	4 9	-
Rutherford	102 748	34 964	100 0	65 6	65 6	13.7	11 8	8 8	-
Sequelchie	8 949	6 739	100.0	30 7	30 7	23 1	42 0	4 2	-
Seyler	46 708	44 542	100 0	37 4	37 4	9 2	50 2	3 3	-
Shelby	809 561	250 439	100 0	82 2	78 6	3 7	10 1	3 9	-
Memphis city	652 636	188 332	100 0	84 9	80 4	6	9 8	4 7	-
Sullivan	146 306	61 186	100.0	71 4	71 4	4.0	20.3	4.2	-
Sumner	96 624	40 918	100.0	61 8	61 8	12.2	19 2	6 8	-
Tipton	35 817	17 184	100 0	53 0	53 0	23 0	20 4	3 5	-
Washington	93 042	40 731	100.0	65.0	65 0	6 7	21 8	6 5	-
White	20 158	11 691	100.0	46 1	46 1	24 1	26 0	3 7	-
Williamson	72 131	26 664	100 0	64 1	64 1	13 9	16 2	5 8	-
TEXAS²²									
Andrews	16 686	53 822	100.0	10.3	10.2	8.1	7	.6	80 3
Bell	174 517	82 146	100 0	47.2	43.7	17.1	30.5	4 2	1.0
Killeen city	59 555	17 655	100.0	64 3	52 2	2 9	25 8	6 6	.4
Bexar	1 169 081	399 758	100 0	76 3	74 7	2 3	15 7	5 9	.3
San Antonio city	814 354	275 118	100 0	81 9	80 1	1	11 7	6 9	.4
Brazoria	188 745	138 895	100 0	37.3	36 8	11 3	33 3	2 0	16 2
Brazos	120 802	61 341	100.0	42.8	40 7	5 7	15 9	5 4	30 1
Bryan city	62 216	30 488	100 0	43 6	42 1	.3	15 0	8 2	32 9
Brooks	9 076	9 573	100 0	19 6	19 6	29 3	7 5	1 2	42 4
Calhoun	21 416	26 607	100.0	32 5	32 5	12 6	36 8	3 2	14 8
Cameron	257 308	122 480	100 0	50 8	48 5	13 3	32 3	3 2	.4
Brownsville city	102 110	29 549	100 0	68 5	66 6	.6	25 8	5 2	-
Harlingen city	54 984	16 722	100 0	64 5	60 1	-	28 7	6 8	-
Chambers	19 789	26 830	100 0	24 4	24 4	23 5	25 4	7 4	18 2
Baytown city (part)	6	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Cochran	4 623	13 057	100 0	6 4	6 4	16 5	5 9	2 9	68 3
Collin	210 624	110 495	100 0	59 5	59 0	15 7	22 5	2 4	-
Dallas city (part)	2 474	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Garland city (part)	0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Plano city (part)	111 025	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Richardson city (part)	6 349	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Collingworth	3 986	8 266	100 0	14 3	13 9	28 6	6 9	1 8	47 5
Colorado	20 051	26 424	100 0	30 1	30 0	33 5	11 9	3 0	21 5
Crane	4 841	19 001	100 0	4 4	4 4	10 4	5 6	.4	79 3
Dallam	6 442	4 993	100 0	36 0	35 8	47 6	8 9	6 8	.8
Dallas	1 833 085	634 952	100 0	78 3	75 1	7	16 8	4 2	-
Carrollton city	62 296	11 422	100 0	87 1	85 2	-	9 8	3 2	-
Dallas city (part)	1 000 870	318 879	100 0	80 1	75 9	-	14 8	5 1	-
Garland city (part)	176 510	58 584	100 0	86 5	84 6	-	10 7	2 9	-
Grand Prairie city (pt)	88 615	26 008	100 0	79 7	75 9	-	17 7	2 6	-
Irving city	128 532	36 223	100 0	85 1	82 5	-	12 2	2 7	-
Mesquite city	88 700	28 076	100 0	85 9	84 3	-	11 6	2 5	-
Richardson city (part)	71 695	21 756	100 0	93 7	92 4	-	3 1	3 2	-
Dawson	16 083	20 874	100 0	22 9	22 5	15 7	3 2	2 4	55 8
Delta	4 707	4 845	100 0	30 8	30 6	56 3	8 8	4 0	1
Denton	204 307	103 937	100 0	61 2	60 4	13 5	21 5	2 8	1 0
Dallas city (part)	174	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Plano city (part)	2	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
De Witt	20 110	20 512	100 0	33 7	33 5	35 0	12 3	3 1	15 9
Eastland	20 520	34 524	100 0	19 3	19 0	20 6	4 8	2 8	52 5
Ector	133 148	176 482	100 0	18 0	17 7	11 7	3 5	1 7	65 1
Odessa city	101 211	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
El Paso	561 490	273 216	100 0	44 7	41 8	2 9	49 2	3 2	-
El Paso city	491 798	132 152	100 0	81 3	75 6	7	12 7	5 3	-
Falls	17 605	17 049	100 0	31 2	31 0	49 4	15 6	2 9	.7
Fisher	5 517	12 156	100 0	14 5	14 7	32 5	5 9	2 0	44 7
Fort Bend	194 719	108 383	100 0	54 5	53 8	10 9	26 1	2 3	6 2
Houston city (part)	30 694	9 112	100 0	77 3	77 3	-	22 5	2	-
Gaines	14 784	43 860	100 0	7 8	7 8	10 7	9 1	1 9	76 5
Galveston	214 830	125 911	100 0	55 9	54 3	1 5	33 0	2 7	6 9
Galveston city	60 207	25 913	100 0	72 8	69 3	1 5	17 5	3 8	4 5
Glaescock	1 232	22 455	100 0	1 8	1 8	10 9	1 3	1	85 9
Gregg	112 346	89 291	100 0	36 0	37 4	7 5	9 1	3 8	41 5
Longview city (part)	72 301	38 367	100 0	52 0	50 7	2 9	15 1	6 5	23 5
Hale	36 875	16 285	100 0	54 6	54 0	20 8	10 9	8 8	4 8
Harris	2 798 298	977 318	100 0	73 5	71 9	.9	19 4	4 3	1 8
Baytown city (part)	62 760	19 115	100 0	87 6	87 4	.7	5 0	6 7	-
Houston city (part)	1 698 199	491 285	100 0	60 5	77 7	4	13 2	5 9	-
Pasadena city	118 052	32 679	100 0	83 4	82 4	.4	11 0	5 2	-
Henderson	54 483	90 385	100 0	28 9	28 9	12 3	41 5	1 2	16 1
Hidalgo	365 886	170 067	100 0	42 9	41 7	16 9	29 3	3 2	7 7
McAllen city	83 298	26 661	100 0	70 2	66 1	.9	20 4	5 6	2 9
Hockley	24 853	26 665	100 0	22 4	22 3	13 6	9 4	2 5	52 2
Hutchinson	27 216	39 173	100 0	22 3	22 0	5 2	17 8	2 9	51 8
Jackson	13 400	21 259	100 0	23 4	23 4	29 0	30 8	1 6	15 2
Jefferson	249 838	123 830	100 0	63 8	60 7	5 0	20 8	4 3	6 0
Beaumont city	119 896	49 176	100 0	72 1	65 3	2 1	17 8	5 7	2 3
Port Arthur city	62 362	29 174	100 0	70 5	69 1	.5	27 3	1 7	-

See footnotes at end of table.

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
TENNESSEE²¹—Con								
98 670	100.0	45.8	45.8	25.4	6.3	22.6	-	Marion
257 752	100.0	59.3	59.3	4.5	1.5	34.7	-	Montgomery
159 194	100.0	58.8	58.8	-	1.9	39.3	-	Clarksville city
36 445	100.0	23.2	23.2	32.2	1.2	43.4	-	Moore
151 160	100.0	40.0	40.0	40.0	37.9	20.6	-	Obion
60 965	100.0	38.8	38.8	39.6	3.3	18.1	-	Overton
136 956	100.0	49.5	49.5	12.4	4.5	33.7	-	Putnam
162 003	100.0	41.1	41.1	38.2	3.1	17.7	-	Robertson
655 307	100.0	45.2	45.2	11.0	4.2	39.6	-	Rutherford
48 203	100.0	27.4	27.4	42.4	13.0	17.2	-	Sequatchie
271 414	100.0	43.3	43.3	7.5	10.7	38.5	-	Sevier
3 537 922	100.0	67.1	56.9	3.0	2.4	27.5	-	Shelby
2 616 265	100.0	63.7	52.0	1.2	2.5	32.6	-	Memphis city
846 529	100.0	57.0	57.0	3.8	3.6	35.6	-	Sullivan
272 556	100.0	57.5	57.5	14.2	2.7	25.6	-	Sumner
127 102	100.0	42.8	42.8	39.4	3.6	14.2	-	Tipton
485 657	100.0	53.1	53.1	8.3	4.2	34.3	-	Washington
106 901	100.0	53.7	53.7	27.5	2.3	16.5	-	White
359 289	100.0	55.9	55.9	16.7	5.8	21.7	-	Williamson
TEXAS²²								
2 553 389	100.0	7.1	6.8	8	-	2.1	90.0	Andrews
2 813 879	100.0	66.0	55.8	7.6	4.8	21.2	5	Bell
(NA)	100.0	70.4	52.8	1.2	4.7	23.1	6	Killeen city
30 955 896	100.0	53.7	52.6	2.6	9.8	33.8	-	Bexar
(NA)	100.0	48.4	48.3	.6	8.4	41.5	-	San Antonio city
7 923 448	100.0	31.9	29.1	7.5	5.0	47.8	7.7	Brazoria
2 765 116	100.0	54.1	44.4	6.4	4.2	25.1	10.3	Brazos
(NA)	100.0	54.6	48.1	1.9	4.5	30.2	8.8	Bryan city
597 629	100.0	7.6	7.3	8.0	6	2.4	61.4	Brooks
1 555 189	100.0	16.6	16.1	1.7	2.4	64.7	14.6	Calhoun
3 303 095	100.0	62.8	55.2	7.7	9.1	19.4	1.0	Cameron
(NA)	100.0	58.8	51.1	4.1	8.7	28.4	-	Brownsville city
(NA)	100.0	65.5	49.7	-	4.4	30.1	-	Harlingen city
1 615 316	100.0	13.8	13.7	5.8	2.2	61.8	16.3	Chambers
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Baytown city (part)
784 588	100.0	2.0	2.0	6.7	-	1.3	90.0	Cochran
13 253 370	100.0	67.4	63.3	6.0	8.4	16.1	-	Collin
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Dallas city (part)
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Garland city (part)
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Piano city (part)
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Richardson city (part)
88 589	100.0	22.7	22.4	36.5	.6	6.5	31.7	Collingsworth
587 162	100.0	44.2	43.3	19.4	2.5	12.0	22.0	Colorado
1 777 000	100.0	1.4	1.4	6	2	.8	97.0	Crane
143 935	100.0	14.1	13.8	62.2	5	22.9	3	Dallam
81 238 410	100.0	52.8	44.4	4	11.8	34.8	1	Dallas
(NA)	100.0	53.7	46.1	-	11.2	35.1	-	Carrollton city
(NA)	100.0	50.2	40.5	-	9.0	40.7	-	Dallas city (part)
(NA)	100.0	70.6	63.1	-	7.5	21.9	1	Garland city (part)
(NA)	100.0	79.1	71.6	-	6.5	14.5	-	Grand Prairie city (pt)
(NA)	100.0	53.5	41.7	-	8.0	38.5	-	Irving city
(NA)	100.0	78.4	67.0	-	4.2	17.4	-	Mesquite city
(NA)	100.0	53.8	50.1	-	7.4	38.7	-	Richardson city (part)
670 044	100.0	19.4	19.0	12.2	4	5.5	62.6	Dawson
97 522	100.0	36.3	35.2	54.7	1.9	6.8	2	Delta
7 565 958	100.0	64.3	56.2	14.8	6.6	14.0	3	Denton
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Dallas city (part)
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Piano city (part)
482 328	100.0	42.6	42.3	15.5	1.7	7.2	33.1	De Witt
463 349	100.0	27.5	25.8	19.1	9	15.8	36.7	Eastland
4 542 750	100.0	35.7	32.9	2.6	1.7	11.1	48.6	Ector
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Odessa city
9 308 961	100.0	64.2	53.5	4.6	5.6	25.7	-	El Paso
(NA)	100.0	66.5	54.8	1.4	5.2	26.8	-	El Paso city
238 021	100.0	41.7	40.2	43.7	16	12.5	5	Falls
201 485	100.0	10.4	10.1	26.4	2	3.3	59.7	Fisher
7 505 336	100.0	48.6	46.7	11.1	10.2	24.3	5.7	Fort Bend
(NA)	100.0	86.7	86.7	3	8.6	4.4	-	Houston city (part)
3 693 992	100.0	2.7	2.7	3.4	2	4.3	89.4	Gaines
6 085 626	100.0	66.4	60.9	4.1	6.3	17.7	5.5	Galveston
(NA)	100.0	73.0	62.1	1.7	4.8	19.6	9	Galveston city
374 981	100.0	3.3	3.3	2.9	-	.7	93.1	Glasscock
5 351 009	100.0	21.1	25.6	2.3	1.1	14.3	54.2	Gregg
(NA)	100.0	47.3	41.4	1.9	2.4	29.5	18.9	Longview city (part)
801 948	100.0	35.7	34.7	21.9	1.0	18.4	23.0	Hale
108 274 009	100.0	50.4	43.8	3.9	7.4	36.8	1.5	Harris
(NA)	100.0	40.3	35.6	1.9	2.6	55.3	-	Baytown city (part)
(NA)	100.0	51.6	42.8	1.6	6.4	40.3	-	Houston city (part)
(NA)	100.0	54.9	45.0	2.2	3.3	39.6	-	Pasadena city
1 987 414	100.0	40.9	40.5	25.2	5.3	4.7	23.6	Henderson
5 408 296	100.0	45.4	41.9	10.0	5.8	19.6	19.2	Hidalgo
(NA)	100.0	59.2	54.0	2.4	4.4	33.9	-	McAllen city
2 424 844	100.0	9.4	9.1	3.9	5	2.6	83.5	Hockley
928 379	100.0	31.3	30.5	4.6	2.0	21.2	40.9	Hutchinson
884 780	100.0	15.7	15.5	6.5	2.2	3.2	70.3	Jackson
8 488 475	100.0	38.0	34.6	3.2	2.0	53.2	3.5	Jefferson
(NA)	100.0	69.0	60.1	1.6	2.9	26.1	.4	Beaumont city
(NA)	100.0	42.5	39.6	3.1	2.4	51.6	2	Port Arthur city

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
TEXAS²²—Con									
Johnson.....	92 104	49 665	100 0	60.5	59 5	13 8	22 5	3 1	-
Kaufman.....	52 261	31 807	100 0	48 4	48 1	17 5	29 2	2 6	2 2
Dallas city (part).....	1	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kleberg.....	33 544	18 934	100 0	42 8	42 8	8 9	11 3	2 1	34 9
Corpus Christi city (part).....	0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Lamb.....	16 514	12 979	100 0	38 6	38 5	36 0	13 6	5 7	6 1
Liberty.....	54 711	75 763	100 0	21 9	21 8	19 9	1 6	1 7	14 9
Live Oak.....	9 499	23 632	100 0	11 7	11 7	26 3	20 5	1 4	40 0
Lubbock.....	224 658	84 813	100 0	68 4	65 7	8 7	16 1	6 7	1
Lubbock city.....	186 397	65 759	100 0	74 8	71 4	2 9	15 2	7 1	-
Lynn.....	7 619	6 714	100 0	27 4	27 3	47 5	9 2	5 8	10 2
McLennan.....	187 601	85 729	100 0	62 6	60 6	16 3	16 3	4 9	-
Waco city.....	105 219	36 926	100 0	76 2	72 1	2 0	16 1	5 7	-
Midland.....	111 274	92 569	100 0	31 0	30 0	2 9	16 4	3 8	45 9
Midland city.....	98 058	37 608	100 0	67 5	65 3	8	25 3	6 4	-
Montgomery.....	160 185	163 768	100 0	35 1	35 0	6 7	53 0	1 8	3 5
Houston city (part).....	18	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Moore.....	17 588	26 507	100 0	20 2	19 9	7 5	8 6	1 8	61 8
Nueces.....	301 582	136 862	100 0	61 0	59 7	4 3	20 8	4 5	9 4
Corpus Christi city (pt).....	263 903	97 370	100 0	74 4	72 7	1 3	16 5	5 0	2 8
Orange.....	83 364	43 859	100 0	56 8	56 1	4 4	28 7	4 0	6 1
Palo Pinto.....	26 583	26 190	100 0	44 3	42 9	20 4	18 6	4 1	12 6
Pecos.....	17 176	45 215	100 0	5 5	4 4	29 2	4 5	.3	60 4
Potter.....	106 599	59 738	100 0	54 8	52 5	4 3	20 6	4 7	15 6
Amarillo city (part).....	100 370	43 641	100 0	70 8	67 7	9	21 2	6 4	7
Robertson.....	15 915	15 844	100 0	37 0	36 8	35 2	15 6	2 5	9 7
Rusk.....	42 762	87 353	100 0	15 5	15 2	20 3	3 6	1 5	59 0
San Jacinto.....	14 130	47 439	100 0	17 4	17 4	10 7	68 4	9	2 7
Scurry.....	19 750	20 949	100 0	35 1	34 7	9 8	15 6	3 5	36 0
Smith.....	152 074	129 315	100 0	37 9	36 6	32 6	7 4	2 3	19 8
Tyler city.....	75 442	32 251	100 0	74 3	70 4	2 4	16 5	6 8	-
Tarrant.....	1 101 487	417 586	100 0	73 7	71 0	2 2	19 7	4 3	1
Arlington city.....	249 770	79 484	100 0	79 0	76 1	1 3	16 6	3 1	-
Fort Worth city.....	429 549	160 282	100 0	77 4	73 4	8	16 0	5 9	-
Grand Prairie city (pt).....	7 261	5 849	100 0	60 5	58 7	8 7	24 8	6 0	-
Taylor.....	125 539	72 370	100 0	54 9	52 6	15 2	14 7	6 3	8 9
Abilene city (part).....	111 538	40 494	100 0	72 0	68 8	3 3	17 2	7 5	-
Travis.....	550 987	234 457	100 0	66 3	60 7	2 8	25 7	3 4	1 8
Austin city (part).....	463 922	134 452	100 0	83 0	74 0	7	10 2	4 8	1 3
Upton.....	5 505	47 056	100 0	2 9	2 9	4 8	2 8	3	80 3
Uvalde.....	24 649	17 771	100 0	34 6	34 0	42 2	18 4	4 7	-
Val Verde.....	39 957	26 773	100 0	36 7	35 9	43 2	14 2	3 4	2 5
Waller.....	23 552	28 124	100 0	20 3	19 5	19 2	40 2	2 2	3 1
Ward.....	15 401	32 693	100 0	13 3	13 1	11 2	7 8	2 1	35 6
Webb.....	120 795	54 525	100 0	41 2	40 1	14 3	19 9	3 0	21 7
Laredo city.....	117 081	30 025	100 0	69 3	67 3	4	25 6	4 6	1
Wichita.....	127 115	60 728	100 0	61 2	58 4	4 9	9 3	7 0	17 6
Wichita Falls city (pt).....	99 941	35 298	100 0	77 4	74 2	1 5	10 6	9 4	1 1
Wise.....	34 094	78 823	100 0	9 1	8 8	17 8	9 8	-	62 1
Wood.....	28 878	74 317	100 0	11 3	11 1	14 7	16 3	2	53 6
Yoakum.....	9 954	33 705	100 0	7 7	7 7	6 1	1 1	-	84 4
UTAH²³									
Box Elder.....	36 825	20 213	100 0	42 6	41 8	50 0	5 1	2 3	-
Cache.....	65 547	30 027	100 0	51 9	49 6	11 5	32 4	4 2	-
Carbon.....	22 656	11 327	100 0	60 2	57 4	22 9	12 9	3 9	-
Davis.....	180 145	51 616	100 0	77 7	76 5	4 1	15 8	2 5	-
Emery.....	12 216	6 973	100 0	40 8	38 3	44 2	11 6	3 4	-
Salt Lake.....	702 494	230 713	100 0	78 5	77 0	2 2	14 1	5 2	-
Salt Lake city.....	158 444	58 531	100 0	79 8	76 0	2	9 6	10 5	-
Sandy city.....	67 430	19 292	100 0	82 5	81 5	1 5	13 9	2 1	-
West Valley city.....	90 770	24 030	100 0	79 6	78 7	2 4	15 1	2 9	-
Sevier.....	15 583	13 287	100 0	38 6	37 5	41 8	16 5	2 9	.1
Summit.....	12 931	22 701	100 0	40 7	40 5	22 4	34 6	1 7	6
Utah.....	240 541	78 207	100 0	65 6	63 9	1 7	26 6	3 9	2 1
Orem city.....	63 132	15 461	100 0	83 7	80 5	1 7	9 7	4 1	.9
Provo city.....	73 412	17 265	100 0	75 8	72 9	-	16 9	6 6	6
Washington.....	38 629	30 447	100 0	38 8	38 6	27 3	31 6	2 3	-
Wayne.....	2 107	2 085	100 0	30 3	30 3	50 5	15 5	3 6	-
Weber.....	158 752	59 570	100 0	67 8	66 5	13 0	16 0	3 1	.1
Ogden city.....	67 488	24 018	100 0	78 2	76 0	3 2	13 8	4 9	-
VERMONT²⁴									
Chittenden.....	38 309	9 913	100 0	77 4	61 7	1 0	11 7	9 9	-
Burlington city.....									
VIRGINIA¹									
Counties									
Albemarle.....	60 894	25 979	100 0	54 6	54 1	29 5	14 0	1 8	-
Arlington.....	158 726	49 480	100 0	89 1	87 3	-	6 7	3 8	.4
Botetourt.....	24 704	14 322	100 0	42 7	42 5	34 7	19 0	2 3	1 3
Chesterfield.....	172 377	71 642	100 0	73 4	73 2	.9	23 6	1 8	2
Fairfax.....	710 524	246 153	100 0	88 6	87 4	2	8 8	2 3	.1
Fauquier.....	42 041	19 691	100 0	50 1	50 1	34 0	14 6	1 3	-
Fluvanna.....	10 698	11 535	100 0	29 4	29 3	34 7	35 3	.5	-
Franklin.....	37 216	25 097	100 0	44 1	43 2	24 9	27 8	2 1	1 2
Hanover.....	54 068	25 540	100 0	52 7	52 5	28 8	14 3	4 2	-
Henrico.....	195 528	71 859	100 0	79 7	79 3	9 8	8 0	2 6	-
Henry.....	56 221	33 345	100 0	45 4	44 8	14 1	38 1	2 3	-

See footnotes at end of table

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
TEXAS²²—Con								
1 878 327	100 0	69 5	66.9	10 0	5 4	15 0	1	Johnson
978 730	100.0	62.8	60.9	20.5	4 9	10 9	8	Kaufman
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Dallas city (part)
1 713 052	100 0	21 0	20.3	3 8	8	5 3	69 1	Kleberg
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Corpus Christi city (part)
387 909	100 0	27 4	26 9	38 7	7	26 5	6 6	Lamb
1 283 993	100 0	39 2	36 8	16 9	9 4	15 8	18 7	Liberty
701 261	100 0	10 1	10 0	8 0	2 9	21 3	57 6	Live Oak
4 463 235	100 0	66 4	57 9	5 9	2 6	24 6	3	Lubbock
(NA)	100.0	69 7	60 1	1 9	2 1	26 0	2	Lubbock city
229 562	100 0	16 2	16 0	51 5	5	7 1	24 7	Lynn
3 278 568	100 0	59 2	52 1	14 8	3 2	22 7	-	McLennan
(NA)	100 0	60 5	49 3	1 6	3 8	34 0	1	Waco city
3 706 774	100 0	48 1	42 8	1 4	4 9	27 7	17 8	Midland
(NA)	100 0	60 5	53 1	9	4 5	34 0	-	Midland city
5 805 712	100 0	47 1	44 8	16 9	13 8	13 3	8 9	Montgomery
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Houston city (part)
1 001 500	100 0	18 7	18 1	6 6	5	18 0	56 2	Moore
9 296 489	100 0	50 9	45 1	5 2	4 9	35 2	3 7	Nueces
(NA)	100 0	67 3	58 9	1 9	5 6	24 3	1 0	Corpus Christi city (pt)
2 355 701	100 0	34 8	33 4	3 0	3 6	54 0	4 6	Orange
605 254	100 0	54 4	52 3	8 3	4 6	17 0	15 7	Palo Pinto
5 568 520	100 0	1 2	1 0	1 1	1	3 9	96 6	Pecos
2 015 403	100 0	44 9	39 2	5 4	2 0	37 6	10 0	Potter
(NA)	100 0	56 3	48 6	1 4	2 1	40 1	1 1	Amarillo city (part)
355 199	100 0	42 4	40 8	28 4	2 8	18 7	7 8	Robertson
1 699 799	100 0	19 7	18 8	25 4	3	6 8	47 8	Rusk
611 521	100 0	45 5	45 2	20 8	26 8	4 5	2 5	San Jacinto
1 389 482	100 0	16 7	15 7	4 7	7	6 8	71 1	Scurry
4 132 309	100 0	59 9	53 4	12 0	3 6	19 1	5 4	Smith
(NA)	100 0	63 2	52 0	2	5 4	29 6	1 7	Tyler city
36 900 992	100 0	62 5	52 7	6 4	7 1	23 9	1	Tarrant
(NA)	100 0	65 1	53 0	4 2	8 4	22 1	4	Arlington city
(NA)	100 0	58 6	48 2	5 1	5 3	31 0	-	Fort Worth city
(NA)	100 0	29 1	22 3	12 6	11 6	46 8	-	Grand Prairie city (pt)
2 886 827	100 0	62 1	55 7	5 4	4 6	25 8	2 1	Taylor
(NA)	100 0	66 1	58 1	4	5 1	28 4	1	Ablene city (part)
30 213 723	100 0	60 7	48 7	5 4	10 0	22 6	1 3	Travis
(NA)	100 0	60 3	44 8	2 2	7 7	28 5	1 3	Austin city (part)
759 513	100 0	3 1	3 1	1 0	2	3 3	92 4	Upton
421 057	100 0	48 7	46 2	31 1	3 4	16 6	1	Uvalde
576 400	100 0	57 4	56 0	12 4	4 6	19 4	6 2	Val Verde
1 413 099	100 0	19 4	18 3	16 1	6 1	10 2	48 2	Waller
920 363	100 0	11 7	11 1	2 3	9	4 6	80 5	Ward
3 008 505	100 0	32 4	30 1	5 7	5 8	16 3	39 8	Webb
(NA)	100 0	59 9	55 7	2 5	9 7	26 5	1 4	Laredo city
2 575 734	100 0	59 3	52 1	7 8	2 1	24 5	6 3	Wichita
(NA)	100 0	67 6	58 2	1 8	2 5	27 9	1	Wichita Falls city (pt)
1 351 179	100 0	18 0	16 8	20 3	2 5	8 0	51 3	Wise
1 588 872	100 0	18 1	17 3	17 3	3 9	6 5	54 3	Wood
3 131 829	100 0	3 5	3 5	1 5	-	3 1	91 9	Yoakum
UTAH²³								
609 308	100 0	53 7	51 9	14 8	8	30 9	-	Box Elder
853 131	100 0	72 3	66 5	9 7	3 0	15 0	-	Cache
293 554	100 0	64 1	59 5	12 2	3 3	20 3	-	Carbon
2 324 028	100 0	75 9	72 2	2 2	3 9	17 9	-	Davis
79 373	100 0	69 8	66 3	16 2	3 2	10 9	-	Emery
13 119 675	100 0	65 6	60 8	1 5	5 0	27 9	-	Salt Lake
4 479 200	100 0	53 4	47 3	2	4 0	42 5	-	Salt Lake city
1 061 193	100 0	78 6	77 6	2 7	5 8	13 0	-	Sandy city
1 032 980	100 0	71 2	64 8	1 1	5 6	22 1	-	West Valley city
221 045	100 0	63 9	60 7	13 6	3 6	18 9	1	Sevier
1 057 979	100 0	66 6	64 9	12 5	13 7	7 0	2	Summit
3 169 813	100 0	69 1	64 5	6	6 9	19 5	3 9	Utah
811 803	100 0	71 8	66 9	3	3 6	22 0	2 2	Orem city
942 905	100 0	67 3	58 5	1	6 2	25 0	1 5	Provo city
773 321	100 0	58 3	56 6	14 7	8 9	18 1	-	Washington
32 190	100 0	55 8	55 8	26 7	4 8	12 8	-	Wayne
2 378 486	100 0	67 2	63 6	4 8	3 5	24 2	.3	Weber
1 062 379	100 0	61 8	56 4	1 9	2 9	33 4	-	Ogden city
VERMONT²⁴								
9 221	100 0	60 1	43 7	1 6	1 4	36 9	-	Chittenden, Burlington city
VIRGINIA¹								
2 050 323	100 0	57 7	52 3	30 6	2 2	9 6	-	Courties
10 238 488	100 0	57 2	45 0	-	4 1	35 1	3 6	Albemarle
481 796	100 0	52 8	52 2	32 7	2 3	12 1	-	Arlington
4 909 329	100 0	74 9	72 4	8	7 2	16 0	-	Botetourt
33 896 961	100 0	73 8	69 8	-	5 3	20 7	1 0	Chesterfield
1 540 815	100 0	53 2	53 0	39 0	2 2	5 6	-	Fauquier
279 740	100 0	49 7	49 3	37 7	10 1	2 5	-	Fluvanna
833 143	100 0	63 7	60 4	23 2	5 3	7 6	.2	Franklin
1 379 959	100 0	53 2	51 9	25 7	3 9	17 2	-	Hanover
5 668 761	100 0	70 2	60 7	6 9	9	21 8	.3	Henrico
976 926	100 0	58 4	56 4	12 6	3 6	25 4	-	Henry

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

(For meaning of symbols, see text)

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
VIRGINIA¹ - Con									
Counties - Con									
King and Queen	6 434	5 740	100.0	29.6	29.6	58.4	9.4	2.5	-
King William	10 319	6 567	100.0	40.2	40.0	25.6	31.4	2.7	1
Loudoun	66 769	31 378	100.0	65.4	65.0	18.2	15.3	2.6	-
Northumberland	10 153	14 754	100.0	33.2	33.2	35.2	29.9	1.3	.4
Prince William	175 366	69 064	100.0	68.3	67.8	1.1	28.7	1.9	-
Pulaski	34 243	17 732	100.0	63.4	62.2	7.9	25.6	3.1	-
Roanoke	74 507	37 647	100.0	70.1	67.2	15.0	13.8	1.2	-
Rockbridge	17 623	13 142	100.0	37.2	37.1	40.2	21.4	1.1	1
Stafford	50 103	22 610	100.0	59.5	59.4	6.0	32.0	2.6	-
Tazewell	50 433	25 512	100.0	52.5	52.1	26.9	17.5	3.0	-
Independent Cities									
Alexandria	107 811	32 803	100.0	89.9	88.9	-	6.0	4.1	-
Chesapeake	134 365	49 240	100.0	73.2	73.0	4.1	20.8	1.9	-
Danville	44 745	20 060	100.0	72.5	68.0	9	20.9	5.7	-
Fairfax	19 918	6 588	100.0	86.8	86.6	-	3.1	10.1	-
Hampton	126 000	39 542	100.0	88.0	87.7	-	10.7	1.3	-
Lynchburg	67 977	26 507	100.0	71.4	66.5	-	22.6	5.7	2
Manassas Park	7 145	2 252	100.0	91.8	91.8	-	7.3	9	-
Newport News	161 728	40 548	100.0	83.2	81.4	-	11.0	5.8	-
Norfolk	274 845	73 821	100.0	75.5	66.5	-	19.8	4.7	-
Portsmouth	110 968	31 992	100.0	84.3	82.7	-	12.0	3.3	4
Radford	13 710	4 302	100.0	73.2	62.6	3.9	18.3	4.5	2
Richmond	217 681	61 612	100.0	82.5	73.2	-	9.8	7.3	3
Roanoke	101 921	40 628	100.0	68.3	53.1	1	26.3	5.4	-
Virginia Beach	333 394	115 770	100.0	80.1	78.6	9	14.9	4.1	-
WASHINGTON¹									
Asotin	17 132	10 698	100.0	55.5	51.8	31.3	10.5	2.6	-
Benton	112 713	43 911	100.0	65.5	60.4	9.2	21.6	3.6	-
Clark	211 325	91 897	100.0	68.9	66.1	19.2	8.2	2.7	-
Cowlitz	78 694	42 226	100.0	67.2	63.5	18.8	8.9	5.0	-
Ferry	5 860	7 412	100.0	18.0	18.0	66.9	12.7	1.1	1.3
Franklin	36 825	16 572	100.0	48.7	45.4	31.9	15.3	4.1	-
Giant	53 065	39 706	100.0	35.7	34.8	32.1	28.6	2.9	6
Grays Harbor	62 698	53 089	100.0	42.9	41.7	21.3	31.4	2.7	1.6
King	362 294	504 004	100.0	81.7	77.9	-	14.0	3.9	.4
Bellevue city	80 935	27 956	100.0	85.7	84.3	2	11.1	2.7	3
Seattle city	486 201	170 625	100.0	89.0	81.1	-	5.3	5.4	3
Kitsap	169 227	87 911	100.0	62.7	58.0	20.2	13.4	2.4	1.3
Kittitas	24 675	23 098	100.0	39.7	38.9	21.7	33.1	3.2	2.3
Okanogan	32 477	35 085	100.0	26.1	25.7	61.6	9.2	2.5	5
Pierce	533 331	206 801	100.0	63.7	59.9	4.0	28.1	3.0	1.2
Tacoma city	158 954	61 945	100.0	78.5	73.2	-	15.3	4.9	1.4
Skagit	69 640	59 746	100.0	37.9	37.0	39.9	18.0	4.2	-
Snohomish	388 840	163 660	100.0	67.2	65.0	19.0	8.3	3.9	1.6
Everett city	60 380	21 151	100.0	76.6	71.0	12.6	1.8	8.9	-
Spokane	356 903	154 951	100.0	67.2	62.3	13.1	13.1	3.3	3.3
Spokane city	172 891	68 890	100.0	84.1	77.2	.2	9.0	4.0	2.7
Thurston	146 633	81 887	100.0	76.8	73.6	11.7	3	10.8	.5
Whatcom	113 706	73 948	100.0	47.4	46.5	19.9	28.4	4.0	3
Yakima	183 230	85 464	100.0	54.7	52.0	31.6	7.1	6.2	.4
WEST VIRGINIA									
Braxton	14 635	25 716	100.0	19.6	19.4	5.2	26.3	7	48.2
Brooke	29 492	13 610	100.0	66.6	63.6	10.7	18.8	2.4	1.5
Cabell	104 696	41 874	100.0	79.7	79.1	6.4	5.5	2.8	5.5
Huntington city (part)	54 603	20 867	100.0	88.6	88.1	-	3.7	4.1	3.7
Clay	11 399	13 874	100.0	22.4	22.3	14.3	19.1	1	44.1
Fayette	55 493	35 847	100.0	49.0	47.9	18.8	20.3	3.0	8.9
Gilmer	8 494	20 847	100.0	12.2	12.2	8.4	14.6	1.2	63.6
Hancock	39 634	18 622	100.0	63.1	61.3	14.4	20.1	2.4	-
Hardy	10 009	13 441	100.0	43.1	42.8	31.4	18.2	1.4	6.0
Harrison	75 189	61 460	100.0	33.3	31.7	7.0	37.9	4.0	17.8
Jackson	26 274	22 348	100.0	35.7	35.6	12.5	18.4	1.1	32.2
Kanawha	224 146	109 395	100.0	61.9	60.8	3.3	25.0	2.7	7.1
Charleston city	57 919	26 624	100.0	70.6	67.2	-	21.6	4.9	2.9
Logan	49 537	22 277	100.0	59.1	58.8	9.3	27.1	2.3	2.2
Marion	64 059	42 383	100.0	58.4	58.4	19.4	10.9	2.3	9.1
Mercer	70 876	34 982	100.0	60.3	59.9	16.5	20.6	1.3	1.2
Mingo	36 811	14 828	100.0	48.6	48.2	4.7	33.5	2.5	10.8
Monongalia	77 719	27 331	100.0	68.0	59.1	7	29.4	1.9	-
Ohio	57 999	21 064	100.0	77.4	71.4	4.0	14.5	4.0	1
Putnam	42 270	20 428	100.0	62.1	61.4	1.9	21.1	1.1	13.8
Raleigh	84 195	48 424	100.0	55.0	54.4	11.5	24.9	1.8	6.8
Randolph	28 348	20 354	100.0	44.9	44.7	28.4	16.3	1.4	9.0
Tucker	8 565	8 844	100.0	47.7	46.5	18.3	25.0	2.2	6.8
Upshur	24 718	16 162	100.0	80.1	79.6	2.0	16.2	1.6	1
Wood	92 037	42 603	100.0	69.8	69.4	8.6	16.7	1.3	3.6
WISCONSIN⁵ 25									
Brown	93 484	31 314	100.0	81.2	77.9	.2	14.6	3.9	-
Green Bay city	8 791	1 987	100.0	100.0	96.6	-	-	-	-
Chippewa	1 815	761	100.0	67.3	67.3	-	25.2	7.5	-

See footnotes at end of table

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
VIRGINIA¹—Con								
Counties—Con.								
154 264	100.0	32.3	32.2	63.4	1.2	3.2	-	
232 585	100.0	37.5	37.2	43.4	4.7	14.3	-	
3 229 087	100.0	50.3	48.8	30.3	3.2	16.2	-	
404 912	100.0	64.0	64.0	22.9	8.9	4.0	1	
5 114 645	100.0	79.2	76.5	1.6	7.2	11.8	2	
660 636	100.0	68.7	64.4	8.6	3.6	19.2	-	
1 870 416	100.0	79.6	74.1	4.3	2.2	13.4	-	
395 888	100.0	42.5	41.2	44.9	1.5	11.0	-	
1 090 799	100.0	70.6	70.2	14.5	5.5	9.3	-	
845 043	100.0	63.0	60.6	13.3	2.1	21.7	1	
Independent Cities								
5 851 683	100.0	66.9	53.2	-	5.1	28.0	-	
3 414 994	100.0	72.5	70.0	8.3	6.9	12.3	-	
709 051	100.0	70.8	64.2	1.2	1.7	26.3	-	
1 035 881	100.0	57.7	52.8	-	1.5	40.8	-	
2 811 058	100.0	82.8	75.8	-	3.2	14.0	-	
1 374 561	100.0	64.5	56.7	-	2.3	32.8	3	
132 708	100.0	86.3	86.3	-	4.4	9.3	-	
4 004 991	100.0	73.2	60.8	1	3.2	23.3	2	
4 655 951	100.0	73.6	54.6	-	1.7	24.8	-	
1 890 670	100.0	84.2	74.7	-	1.8	13.6	4	
220 674	100.0	78.1	58.4	1.0	2.2	18.6	1	
5 409 837	100.0	63.0	47.3	-	1.3	35.5	1	
1 859 082	100.0	67.6	56.9	3	3.7	28.3	-	
11 585 950	100.0	74.9	67.5	8	6.4	17.9	-	
WASHINGTON¹								
295 042	100.0	68.5	60.4	18.7	3.8	9.0	-	
2 593 326	100.0	68.4	57.0	7.5	4.5	17.4	4	
6 153 665	100.0	66.5	60.4	8.6	4.0	21.0	-	
2 846 024	100.0	44.2	39.0	4.6	1.6	49.5	-	
143 020	100.0	39.6	39.6	41.5	3.7	15.0	.2	
935 272	100.0	43.6	37.8	34.2	3.9	18.3	-	
1 501 452	100.0	32.6	30.2	39.1	3.2	25.0	1	
1 632 776	100.0	57.8	55.0	11.2	8.7	22.1	3	
55 776 079	100.0	68.9	60.5	1	5.4	23.8	7	
(NA)	100.0	60.9	59.1	3	2.0	33.4	7	
(NA)	100.0	68.9	54.6	-	2.0	28.7	.5	
5 164 657	100.0	74.2	65.4	11.2	3.1	10.3	12	
690 359	100.0	54.2	50.8	22.4	10.3	13.0	.2	
785 203	100.0	39.6	38.0	40.3	-	18.1	-	
13 648 690	100.0	70.0	60.3	2.6	8.2	18.3	1.0	
(NA)	100.0	65.0	53.4	1	4.7	28.9	1.4	
2 303 656	100.0	49.1	46.1	21.1	6.2	23.7	-	
12 607 809	100.0	66.0	59.8	7.0	7.2	19.4	-	
(NA)	100.0	49.1	38.8	5.1	2	45.2	.4	
8 199 589	100.0	69.1	59.0	5.6	4.0	19.5	1.7	
(NA)	100.0	70.8	58.1	.6	3.1	23.7	19	
3 988 889	100.0	68.2	60.0	9.0	1.0	21.5	3	
3 834 395	100.0	55.2	51.8	13.5	7.4	23.6	.2	
4 090 807	100.0	49.8	45.2	26.6	1.4	22.2	1	
WEST VIRGINIA								
80 374	100.0	37.8	34.4	6.6	8.9	9.1	37.6	
99 885	100.0	65.3	58.5	2.2	1.8	28.1	2.5	
419 898	100.0	74.1	67.6	8	3	24.3	.5	
(NA)	100.0	75.1	66.9	-	2	24.4	.4	
63 068	100.0	34.4	34.1	27.2	3.8	8	33.9	
233 269	100.0	50.2	46.3	9.0	2.7	18.4	19.8	
45 537	100.0	45.7	44.7	10.7	5.6	10.7	27.3	
162 834	100.0	55.3	52.2	1.8	1.3	41.7	-	
£ 2 444	100.0	53.8	52.8	33.0	2.1	11.0	.2	
336 216	100.0	55.8	50.8	6.3	5.3	22.4	10.2	
134 092	100.0	59.9	58.6	8.2	4.2	27.1	.8	
1 304 726	100.0	63.3	58.7	1.7	4.4	27.7	2.9	
(NA)	100.0	57.9	50.0	.2	3.8	38.0	.2	
104 974	100.0	44.8	42.5	9.2	1.8	19.9	24.4	
406 815	100.0	67.8	67.2	10.8	.4	20.7	.2	
367 940	100.0	68.0	64.2	4.2	4.0	22.3	1.4	
76 275	100.0	42.1	38.7	5.6	2.6	14.2	35.5	
320 252	100.0	76.0	63.4	.4	4.2	19.5	-	
240 210	100.0	69.9	59.5	1.5	3.4	23.0	2.1	
329 722	100.0	80.5	78.4	.2	5.7	12.8	.7	
338 213	100.0	58.1	52.7	5.2	4.8	22.7	9.2	
83 394	100.0	62.0	60.8	14.2	1.8	15.1	7.0	
32 109	100.0	68.9	65.8	9.9	3.6	14.8	3.1	
88 620	100.0	83.0	81.9	2.7	4.4	9.5	.4	
515 142	100.0	75.5	71.1	1.4	1.8	21.1	.1	
WISCONSIN^{3 28}								
1 958 538	100.0	70.5	61.7	.2	2.8	26.5	-	
Brown:								
Green Bay city								
Calumet:								
133 685	100.0	100.0	88.3	-	-	-	-	
Appleton city (part)								
Chippewa:								
42 965	100.0	35.3	35.3	-	7.0	57.7	-	
Eau Claire city (part)								

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

[For meaning of symbols, see text]

Geographic area	Population, 1986	Number of properties	Percent distribution of number of properties						
			All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable
				Total	Single-family houses only				
WISCONSIN⁵ 25—Con									
Dane									
Madison city	175 848	47 042	100 0	90 3	75 7	-	2 8	6 3	8
Douglas									
Superior city	26 951	11 934	100 0	68 2	64 4	-	27 4	4 5	-
Eau Claire									
Eau Claire city (part)	52 769	17 148	100 0	81 1	79 3	-	12 5	6 4	-
Fond du Lac									
Fond du Lac city	36 535	12 202	100 0	84 9	83 4	-	9 4	5 6	-
Kenosha									
Kenosha city	120 029	53 238	100 0	72 0	71 7	3 2	21 2	3 6	-
La Crosse									
La Crosse city	74 968	25 436	100 0	87 1	86 7	-	7 0	5 8	-
Manitowoc									
Manitowoc city	47 658	15 259	100 0	86 5	84 7	-	2 9	10 6	-
Marathon									
Wausau city	32 072	10 680	100 0	81 0	80 0	-	9 6	9 4	-
Milwaukee									
Wauwatosa city	32 246	12 788	100 0	87 5	87 1	-	9 0	2 7	8
West Allis city	49 571	15 044	100 0	95 3	95 3	-	-	4 7	-
Greenfield city	63 845	18 899	100 0	90 8	90 8	-	-	9 2	-
Milwaukee city (part)	31 849	9 440	100 0	90 2	90 2	-	4 8	5 1	-
Outagamie									
Appleton city (part)	605 084	153 174	100 0	92 2	89 2	-	2 6	5 2	-
Racine									
Racine city	55 259	15 752	100 0	93 7	92 6	-	1 2	5 0	-
Rock									
Beloit city	82 449	27 217	100 0	86 4	83 5	-	8 5	5 2	-
Janesville city	33 767	12 088	100 0	90 3	78 9	5	6 4	2 8	-
Sheboygan									
Sheboygan city	51 793	16 739	100 0	89 1	80 6	-	5 9	2 9	2 0
Washington									
Milwaukee city (part)	47 412	15 212	100 0	91 1	89 6	-	5 0	3 8	-
Waukesha									
Waukesha city	1	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Berlin city	52 772	14 847	100 0	86 2	78 2	-	5 6	5 6	2 6
Winnebago									
Appleton city (part)	30 897	10 242	100 0	84 6	84 4	4 5	5 6	5 3	-
WYOMING²⁶									
Albany	137	20	100 0	5 0	-	-	-	95 0	-
Campbell	29 376	11 143	100 0	65 1	56 3	13.8	12 1	9 1	-
Carbon	36 740	11 340	100 0	61 6	61 0	11.7	20 7	6 0	-
Converse	19 386	9 492	100 0	56 2	55 8	9 2	29 3	5 3	-
Crook	13 954	6 164	100 0	43 7	43 7	32.3	20 9	3 1	-
Fremont	5 999	2 689	100 0	35 5	35 3	43 0	17 1	3 6	-
Laramie	35 316	15 029	100 0	58 6	57 1	18 7	16 6	6 1	-
Natrona	75 244	27 301	100 0	71 2	68 9	7 9	16 5	4 5	1
Park	53 980	17 715	100 0	88 3	84 9	-	5 2	6 5	-
Sweetwater	70 958	32 871	100 0	61 5	53 5	6 5	25 7	6 3	-
Teton	24 878	12 113	100 0	53 8	53 5	17 3	18 2	10 9	-
Uinta	6 255	4 877	100 0	31 0	30 5	13 0	51 9	4 1	-
Washakie	47 032	10 848	100 0	70 1	66 1	12 7	12 4	4 8	-
	10 801	7 134	100 0	47 4	40 2	15 3	32 2	5 1	-
	21 114	7 763	100 0	46 6	45 0	4 3	42 8	6 0	2
	9 984	4 008	100 0	68 4	66 2	19 3	7 5	4 8	-

Note Geographic areas shown consist of all sampled primary assessing jurisdictions (generally counties) except in the States of Connecticut, Maine, Massachusetts, Michigan, New Hampshire, New Jersey, New York, Rhode Island, Vermont, and Wisconsin, in these 10 States, sampled primary assessing jurisdictions (generally municipalities and townships) with a 1986 population of 25,000 or more, and cities having a 1984 population of 50,000 or more located within county assessing areas. Data contained in this table, except for area population and gross assessed value, are estimates subject to sampling variation. Caution should generally attend any comparison of estimated distributions with those for earlier periods since reassessing and other sources of revision locally can significantly affect category estimates. Year of valuation other than Jan 1, 1986, in selected instances, see text table H.

¹Estimates for "Vacant platted lots" may include Acreage parcels, and vice versa, in at least some counties in Alaska, California, Georgia, Nevada, North Carolina, Virginia, and Washington
²County, borough, or parish governments are consolidated with city governments in the following instances: Anchorage, Juneau, and Sitka, AK; San Francisco, CA; Denver, CO; Duval County (Jacksonville), FL; Muscogee County (Columbus), GA; Honolulu, HI; Marion County (Indianapolis), IN; Lexington-Fayette Urban County Government, KY; East Baton Rouge Parish (Baton Rouge), Orleans Parish (New Orleans), and Terrebonne Parish (Houma), LA; Suffolk County (Boston), MA; Deer Lodge County (Anaconda) and Silver Bow County (Butte), MT; Philadelphia, PA; and Davidson County (Nashville) TN
³Arizona gross assessed values are not available. Amounts shown as such value totals constitute "full cash value" after application of percentages based on property classification and minus any applicable partial exemptions and are therefore net assessed value. Gross assessed values shown for cities include unallocable amounts for locally assessed personal property
⁴California gross assessed values are understated to the extent that \$435.2 million in veteran's exemptions could not be allocated among the counties.
⁵Estimates for "Single-family" residential may include all or some parcels in "Multifamily" use in at least some counties in Colorado, Illinois, Indiana, Iowa, Kansas, Kentucky, Missouri, Ohio, Pennsylvania, South Carolina, Tennessee, Texas, and Wisconsin.
⁶Colorado gross assessed values for cities are overstated to the extent that they include unallocable amounts for locally assessed personal property
⁷District of Columbia parcels locally classified as "false vacant lots" (improved as to part of the parcel only) are included in the "Other and unallocable" category.
⁸Clayton County, GA, gross assessed value is as of Jan 1, 1984.
⁹Estimates for "Commercial and industrial" may include "Multifamily" residential in at least some counties in Illinois, Michigan, and Ohio
¹⁰Illinois gross assessed values for cities are net of partial exemptions and may include State-assessed components.
¹¹Brown and St. Joseph Counties, IN, show tentative amounts for gross assessed values
¹²Iowa gross assessed values and percentage distributions reflect application of rollback factors
¹³Louisiana manufacturing plant value was inconsistently allocated between realty and personality components in reported data. As a result, gross assessed value amounts shown may be overstated or understated to the extent influenced by inconsistent reporting.
¹⁴All assessment in Maryland and Montana is performed by a State agency, but assessed values are shown here as locally assessed for comparability with data for other States, see text
¹⁵Mississippi gross assessed values reflect changes in the legal standards and the introduction of a property classification system
¹⁶Missouri gross assessed values reflect general reassessment effective Jan. 1, 1985.
¹⁷Nevada gross assessed values may be understated to the extent that realty amounts have been reduced by the value of fully exempt property which may include some personality.
¹⁸New Mexico residential property revalued to 1980 levels in 1986 (formerly 1975 levels were used)
¹⁹Bernalillo County, NM, gross assessed value includes estimated values for protested valuations.
²⁰South Carolina manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed.
²¹Tennessee gross assessed values include locally assessed public utility value which could not be allocated to real and personal property components
²²Texas gross assessed values include public utility property, which was allocated between realty and personality based on a statewide estimate of composition. Since this estimate was applied statewide, gross assessed value for any particular jurisdiction may be understated or overstated to the extent the jurisdiction's percentage of utility property attributable to realty deviates from the statewide estimate. Amounts shown under the "Other and unallocable" category are primarily oil, gas, and mineral interests

Use Category by States: 1986—Con.

Gross assessed value (thousand dollars)	Percent distribution of gross assessed value							Geographic area
	All types	Nonfarm residential property		Acreage	Vacant platted lots	Commercial and industrial	Other and unallocable	
		Total	Single-family houses only					
WISCONSIN²⁵—Con								
4 474 102	100 0	77 3	54 1	-	9	21 6	-	Dane Madison city
448 260	100 0	66 0	59 7	-	3 1	30 9	-	Douglas Superior city
921 542	100 0	71 8	64 0	-	2 5	25 8	-	Fau Claire Eau Claire city (part)
729 806	100 0	74 2	66 6	-	.8	25 1	-	Fond du Lac Fond du Lac city
2 712 410	100 0	75 7	71 9	7 0	2 9	14 3	-	Kenosha
1 401 186	100 0	79 0	72 6	-	1 5	19 6	-	Kenosha city
1 017 985	100 0	62 3	56 8	-	1 2	36 4	-	La Crosse La Crosse city
631 259	100 0	60 5	57 2	-	2 1	37 4	-	Manitowoc Manitowoc city
772 413	100 0	69 1	66 5	-	1 5	28 3	1 2	Marathon Wausau city
651 544	100 0	64 4	64 4	-	-	35 6	-	Milwaukee Wauwatosa city
413 796	100 0	64 9	64 9	-	-	35 1	-	West Allis city
859 158	100 0	71 1	71 1	-	2 0	26 9	-	Greenfield city
10 221 307	100 0	75 1	63 9	-	.7	24 3	-	Milwaukee city (part)
1 241 543	100 0	78 1	72 8	-	7	21 2	-	Outagamie Appleton city (part)
1 400 287	100 0	73 7	65 5	-	1 8	24 5	-	Racine Racine city
79 658	100 0	76 5	62 5	1 5	4	21 7	-	Rock Beloit city
1 139 158	100 0	76 9	64 3	-	2 0	20 9	3	Janesville city
641 796	100 0	75 8	68 6	-	7	23 5	-	Sheboygan Sheboygan city
(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	Washington Milwaukee city (part)
1 302 228	100 0	74 2	59 2	-	1 2	24 5	1	Waukesha Waukesha city
243 983	100 0	71 8	68 9	3 1	1 1	23 9	-	New Berlin city
26 170	100 0	21 9	-	-	-	78 1	-	Winnebago Appleton city (part)
WYOMING²⁶								
66 064	100 0	69 3	57 2	10 1	1 4	19 3	-	Albany
75 308	100 0	41 3	38 5	16 3	5 6	36 8	-	Campbell
45 891	100 0	52 4	48 1	21 3	4 6	17 2	4 5	Carbon
30 201	100 0	42 6	42 0	40 7	4 9	11 7	-	Converse
15 497	100 0	33 5	32 2	53 4	6 0	7 0	-	Crook
69 631	100 0	58 2	55 3	17 8	2 5	21 5	-	Fremont
162 023	100 0	63 6	58 9	5 9	3 3	26 8	6	Laramie
(NA)	100 0	65 6	59 7	-	2 8	31 6	-	Cheyenne city
171 907	100 0	60 8	50 5	8 5	3 9	26 4	4	Natrona
61 114	100 0	49 5	48 2	20 7	3 7	26 2	-	Park
23 451	100 0	38 7	37 5	30 9	16 7	13 7	-	Sublette
79 045	100 0	61 4	53 6	10 4	4 1	24 1	-	Sweetwater
63 499	100 0	48 1	40 7	10 5	21 3	20 0	-	Teton
44 676	100 0	52 5	47 5	9 8	11 7	24 3	1 7	Uinta
24 100	100 0	58 4	55 7	24 7	2 5	14 4	-	Washakie

Table 12. Statistics on Locally Assessed Taxable Real Property for Selected Local Areas by

²³ Utah data reflect change in legal standard of assessment from 20 percent to 100 percent of reasonable fair cash value, with a 25 percent reduction in value for residential property, effective Jan. 1, 1986

²⁴ Vermont assessed values shown are the "grand list" values, which are based on 1 percent of fair market value.

²⁵ Wisconsin manufacturing property is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed

²⁶ Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as locally assessed

Table 13. Medians of Estimated Coefficients of Variation for Locally Assessed Value of Taxable Real Property by Use Category for Population Groupings Within States: 1986

[For meaning of symbols, see text]

State and population range	Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and Industrial		
	Total	Single-family	Multifamily			Total	Commercial	Industrial
ALABAMA								
500,000 or more	2.1	2.1	14.6	10.0	15.6	4.3	4.6	13.2
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	1.9	2.2	5.1	6.5	17.6	3.6	3.9	9.7
200,000 to 299,999	2.4	3.0	7.2	15.5	18.0	5.5	5.9	16.7
100,000 to 199,999	3.4	4.1	20.5	25.1	19.9	8.3	10.6	21.3
50,000 to 99,999	3.0	3.5	14.8	14.1	24.0	6.7	10.1	21.0
25,000 to 49,999	2.6	3.1	11.3	5.6	15.1	7.2	7.7	2.9
ALASKA								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	1.2	1.7	6.0	-	4.5	2.2	2.2	13.4
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	3.6	4.3	12.1	14.5	12.4	6.2	7.8	10.0
25,000 to 49,999	5.0	5.4	25.1	22.2	6.9	8.7	13.7	40.2
ARIZONA								
500,000 or more	1.3	2.2	3.5	7.8	4.0	1.7	1.9	5.7
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	2.8	3.3	13.6	11.2	7.3	4.4	4.8	13.2
25,000 to 49,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
ARKANSAS								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	1.7	1.9	6.7	32.9	11.5	3.8	4.2	20.0
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	2.4	2.6	10.9	12.1	19.1	5.5	6.1	14.4
50,000 to 99,999	2.9	3.3	18.9	10.6	16.8	7.9	10.9	11.7
25,000 to 49,999	3.9	4.1	21.3	7.2	20.0	7.4	9.1	6.0
CALIFORNIA								
500,000 or more	8	1.1	4.0	7.8	5.4	1.9	2.4	4.3
400,000 to 499,999	2.7	3.1	7.9	5.7	6.9	1.0	5.0	1.0
300,000 to 399,999	1.8	2.2	7.2	6.8	13.0	3.6	5.1	3.9
200,000 to 299,999	1.9	2.3	10.5	10.6	17.1	4.6	6.9	8.0
100,000 to 199,999	4.2	5.1	14.6	8.7	22.2	6.5	10.2	9.0
50,000 to 99,999	2.7	2.9	24.0	18.5	9.2	9.5	9.7	3.8
25,000 to 49,999	1.1	1.3	8.4	5.2	6.2	2.9	4.0	2.9
COLORADO								
500,000 or more	1.8	2.3	6.8	-	20.5	2.2	2.4	6.5
400,000 to 499,999	1.7	2.0	10.1	20.3	14.6	4.2	4.6	10.9
300,000 to 399,999	1.7	2.0	7.3	27.4	9.1	3.4	3.7	10.6
200,000 to 299,999	2.0	2.4	9.3	16.9	12.4	4.0	5.1	9.4
100,000 to 199,999	3.6	3.9	12.0	13.5	11.8	7.6	10.0	14.2
50,000 to 99,999	3.0	4.0	20.4	14.8	15.4	6.0	6.8	15.4
25,000 to 49,999	4.5	4.8	20.0	13.1	20.6	3.4	7.4	4.8
CONNECTICUT								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	5.3	7.2	10.1	19.3	44.3	6.5	8.8	14.6
50,000 to 99,999	3.2	3.5	19.8	35.3	52.1	10.7	14.7	12.9
25,000 to 49,999	3.6	4.6	15.6	37.5	43.0	11.9	16.7	17.5
DELAWARE								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	9	1.0	2.7	6.3	9.4	1.6	2.4	1.8
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	3.4	3.6	26.1	18.1	17.2	8.3	13.8	11.8
50,000 to 99,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
25,000 to 49,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
DISTRICT OF COLUMBIA								
500,000 or more	1.7	2.5	5.7	-	7.4	1.6	1.6	11.1
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
25,000 to 49,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
FLORIDA								
500,000 or more .....	.7	1.0	3.7	7.0	5.0	1.9	2.1	5.6
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	1.6	1.8	9.4	12.2	7.0	3.9	5.1	8.6
200,000 to 299,999	1.5	1.7	9.5	15.3	7.1	5.3	5.8	16.9
100,000 to 199,999	2.6	3.1	17.2	10.8	10.8	8.1	8.6	27.2
50,000 to 99,999	1.3	1.4	10.4	6.2	2.9	3.0	6.2	2.5
25,000 to 49,999	1.3	1.4	11.3	3.9	4.4	3.1	3.5	10.4
GEORGIA								
500,000 or more	1.2	1.6	3.9	-	13.0	2.5	2.5	5.8
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	1.3	1.5	3.4	-	12.5	4.0	4.1	16.8
200,000 to 299,999	2.0	2.6	8.9	7.3	20.0	5.7	9.0	7.7
100,000 to 199,999	3.0	3.5	19.0	13.6	23.5	7.6	10.5	16.8
50,000 to 99,999	2.6	2.9	9.1	10.3	15.0	4.8	6.4	6.5
25,000 to 49,999	1.5	1.5	8.5	8.7	11.6	5.7	6.4	5.0

See footnotes at end of table

Table 13. Medians of Estimated Coefficients of Variation for Locally Assessed Value of Taxable Real Property by Use Category for Population Groupings Within States: 1986—Con.

[For meaning of symbols, see text]

State and population range	Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and Industrial		
	Total	Single-family	Multifamily			Total	Commercial	Industrial
HAWAII								
500,000 or more	1.0	1.2	7.8	9.0	13.4	2.3	2.6	4.1
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	4.4	4.5	25.7	4.9	9.6	6.7	7.0	17.1
50,000 to 99,999	2.4	2.5	14.6	5.8	14.2	4.2	3.6	10.4
25,000 to 49,999	4.0	4.1	51.1	10.5	16.4	8.9	10.4	18.5
IDAHO								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	2.0	2.2	17.6	18.5	14.8	4.2	4.8	9.4
50,000 to 99,999	2.9	2.1	19.4	12.4	22.6	8.7	9.7	10.4
25,000 to 49,999	5.7	5.9	16.6	11.1	37.6	13.9	15.7	17.5
ILLINOIS								
500,000 or more	9	1.0	4.8	35.1	8.1	2.0	2.5	4.4
400,000 to 499,999	12	1.4	11.2	19.4	10.3	4.2	6.4	4.6
300,000 to 399,999	2.2	2.2	36.3	15.8	16.5	2.7	10.1	2.5
200,000 to 299,999	2.7	3.0	21.3	16.9	19.3	7.2	9.9	12.5
100,000 to 199,999	3.8	4.1	18.6	14.2	29.6	9.7	12.3	10.9
50,000 to 99,999	2.2	2.2	22.7	3.5	16.6	4.6	5.6	7.4
25,000 to 49,999	1.9	2.3	7.8	3.0	10.9	2.6	5.7	2.2
INDIANA								
500,000 or more	1.7	2.0	7.1	16.9	11.0	2.6	4.0	4.6
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	1.8	2.0	7.6	12.5	18.0	4.4	5.2	10.5
100,000 to 199,999	3.1	3.3	13.5	11.9	24.2	7.5	9.8	11.3
50,000 to 99,999	2.1	2.3	10.3	10.4	22.3	5.2	6.9	6.9
25,000 to 49,999	2.2	2.4	10.4	2.6	16.6	4.0	5.7	4.0
IOWA								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	1.8	2.1	7.9	13.5	16.5	3.2	3.7	7.2
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	2.6	2.9	14.4	8.9	23.0	4.3	6.0	4.6
50,000 to 99,999	3.7	4.2	14.4	7.2	31.5	7.6	9.3	14.1
25,000 to 49,999	4.5	4.7	20.5	3.5	57.7	5.3	6.3	10.1
KANSAS								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	2.0	2.5	7.4	12.7	17.3	4.1	4.7	9.9
200,000 to 299,999	1.8	2.0	18.2	18.6	19.5	4.4	4.4	2.6
100,000 to 199,999	3.8	4.2	16.7	35.8	25.5	6.6	8.5	7.3
50,000 to 99,999	4.8	6.5	16.6	12.6	33.3	11.8	15.3	12.0
25,000 to 49,999	5.2	5.5	22.0	5.8	27.5	7.4	9.7	10.1
KENTUCKY								
500,000 or more	1.1	1.3	5.3	42.8	11.7	2.7	3.1	6.3
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	1.9	2.5	6.9	11.9	29.0	4.0	4.5	9.4
100,000 to 199,999	1.9	2.1	16.3	21.0	32.7	11.1	12.3	25.1
50,000 to 99,999	3.6	3.8	21.6	16.3	42.2	9.0	10.3	14.9
25,000 to 49,999	2.4	2.6	10.1	7.2	21.4	5.0	7.5	3.2
LOUISIANA								
500,000 or more	2.1	3.4	6.0	31.6	12.5	3.4	3.4	39.9
400,000 to 499,999	2.0	2.2	10.5	18.2	12.4	3.9	4.1	18.3
300,000 to 399,999	2.2	2.5	13.6	19.6	12.4	6.7	6.8	69.7
200,000 to 299,999	2.1	2.4	9.9	18.2	15.6	4.5	5.0	14.2
100,000 to 199,999	3.6	4.0	20.6	18.0	23.1	8.2	9.8	22.8
50,000 to 99,999	3.3	3.7	16.1	13.4	20.3	7.4	7.7	22.3
25,000 to 49,999	2.9	3.1	14.9	5.3	15.6	7.2	8.9	44.5
MAINE								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	4.0	7.0	10.4	-	33.9	5.3	6.5	8.9
25,000 to 49,999	4.8	6.4	18.5	28.8	68.0	8.9	12.0	19.6
MARYLAND								
500,000 or more	1.0	1.2	3.9	15.4	10.3	2.9	3.6	7.2
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	1.2	1.3	4.5	30.8	12.5	5.0	5.7	7.6
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	2.5	2.6	21.0	19.9	19.4	9.8	11.6	10.8
50,000 to 99,999	3.6	3.7	29.3	13.2	18.1	9.0	10.7	4.8
25,000 to 49,999	2.4	2.4	29.3	15.1	12.8	7.7	8.6	24.8
MASSACHUSETTS								
500,000 or more	1.3	3.3	2.6	-	10.6	1.3	1.4	3.3
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	2.1	3.9	7.7	50.0	24.0	4.7	5.8	7.4
50,000 to 99,999	7.7	9.9	7.8	32.8	35.9	5.4	8.5	7.6
25,000 to 49,999	1.8	2.9	10.0	13.5	36.8	5.7	8.3	5.6

See footnotes at end of table

Table 13. Medians of Estimated Coefficients of Variation for Locally Assessed Value of Taxable Real Property by Use Category for Population Groupings Within States: 1986—Con.

[For meaning of symbols, see text]

State and population range	Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and Industrial		
	Total	Single-family	Multifamily			Total	Commercial	Industrial
MICHIGAN								
500,000 or more	1.4	2.0	5.6	-	16.8	3.2	4.6	5.5
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	2.5	2.6	16.3	-	39.8	6.4	9.8	9.8
50,000 to 99,999	3.4	3.9	17.0	-	40.4	11.3	15.3	23.0
25,000 to 49,999	3.7	3.9	20.8	-	36.5	15.2	17.7	5.1
MINNESOTA								
500,000 or more	1.0	1.4	4.0	14.2	19.8	1.5	1.7	3.5
400,000 to 499,999	1.6	2.1	7.2	98.4	34.8	2.9	3.6	4.8
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	2.1	2.5	14.3	16.9	14.8	5.7	5.7	5.9
100,000 to 199,999	3.8	4.3	18.3	15.2	26.7	8.8	10.5	16.8
50,000 to 99,999	2.8	3.6	10.3	7.7	32.1	5.7	6.5	10.8
25,000 to 49,999	2.1	2.5	12.6	3.6	20.2	5.2	6.1	6.2
MISSISSIPPI								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	2.1	2.6	7.2	14.1	27.8	4.3	4.4	23.7
100,000 to 199,999	3.2	3.7	18.3	24.8	14.3	8.1	10.5	13.7
50,000 to 99,999	6.0	6.6	26.7	24.3	34.0	13.3	16.7	34.5
25,000 to 49,999	7.1	8.0	23.8	14.9	34.9	16.1	23.2	24.6
MISSOURI								
500,000 or more	.8	1.0	3.0	27.5	8.2	1.3	1.5	4.0
400,000 to 499,999	1.9	3.0	5.2	-	11.0	2.3	3.1	4.6
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	2.3	2.4	9.0	12.7	16.8	3.9	4.6	8.1
50,000 to 99,999	3.5	3.5	13.5	9.9	32.4	6.1	7.0	12.6
25,000 to 49,999	2.5	2.6	6.5	7.2	13.8	1.2	3.0	1.3
MONTANA								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	3.8	4.2	22.9	17.7	15.9	8.5	9.2	23.1
50,000 to 99,999	5.3	5.8	32.0	17.3	21.8	10.9	12.9	18.5
25,000 to 49,999	6.2	7.0	39.0	35.3	34.2	18.8	22.4	9.0
NEBRASKA								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	1.3	1.6	6.5	25.0	16.1	3.1	3.6	7.4
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	1.9	2.5	10.5	16.7	29.5	5.8	6.5	10.7
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	1.6	1.9	15.0	23.1	29.9	10.4	11.7	3.4
25,000 to 49,999	6.8	7.1	34.5	9.4	41.7	14.8	17.2	18.0
NEVADA								
500,000 or more	1.6	2.0	5.3	73.5	5.5	2.6	2.7	20.3
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	2.9	3.5	10.0	31.7	9.1	3.5	38.6	13.2
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
25,000 to 49,999	5.2	6.1	20.5	69.1	17.7	11.9	13.1	37.5
NEW HAMPSHIRE								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	3.6	6.2	12.2	62.9	54.0	7.4	9.6	14.3
25,000 to 49,999	6.1	9.0	16.2	3.1	76.9	10.1	13.4	41.9
NEW JERSEY								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	8.7	9.6	26.3	-	55.2	5.6	8.7	15.5
200,000 to 299,999	8.5	9.6	34.8	-	41.5	9.0	12.2	21.0
100,000 to 199,999	6.3	7.9	28.2	-	55.9	13.7	19.4	22.6
50,000 to 99,999	3.2	3.8	6.3	-	33.1	8.7	12.4	14.0
25,000 to 49,999	3.4	4.3	6.2	-	36.6	10.6	13.8	8.7
NEW MEXICO								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	5	6	5.1	16.3	2.9	1.8	1.9	11.7
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	2.6	3.0	12.0	7.7	11.9	5.8	6.3	13.1
50,000 to 99,999	2.2	2.5	11.7	14.6	16.4	6.0	6.6	25.2
25,000 to 49,999	3.7	4.0	17.7	18.3	10.9	20.2	21.1	19.2
NEW YORK								
500,000 or more	1.1	2.1	5.5	-	13.7	2.2	3.1	3.5
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	2.8	3.4	9.6	38.6	22.2	4.5	8.2	9.2
200,000 to 299,999	4.0	4.2	60.4	-	30.8	10.7	21.2	12.3
100,000 to 199,999	3.8	5.5	8.8	-	36.1	6.6	11.2	12.8
50,000 to 99,999	2.8	4.9	11.3	-	30.0	5.6	8.9	7.3
25,000 to 49,999	3.4	4.4	17.9	-	49.5	7.6	13.2	16.0

See footnotes at end of table

Table 13. Medians of Estimated Coefficients of Variation for Locally Assessed Value of Taxable Real Property by Use Category for Population Groupings Within States: 1986—Con.

[For meaning of symbols, see text]

State and population range	Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and Industrial		
	Total	Single-family	Multifamily			Total	Commercial	Industrial
NORTH CAROLINA								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	1.2	1.5	4.6	10.9	10.2	2.4	2.7	5.0
300,000 to 399,999	1.7	2.0	7.7	7.5	13.6	3.3	3.7	7.7
200,000 to 299,999	1.7	1.9	9.1	21.0	12.7	4.5	5.1	6.3
100,000 to 199,999	2.7	3.0	15.4	12.8	18.5	7.8	9.9	10.1
50,000 to 99,999	2.5	2.9	15.2	6.6	12.7	5.5	7.8	5.1
25,000 to 49,999	1.4	1.7	8.4	5.3	12.8	3.7	7.3	2.6
NORTH DAKOTA								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	5.6	6.8	21.0	11.4	34.9	11.9	12.2	14.2
25,000 to 49,999	-	-	-	-	2.4	-	-	-
OHIO								
500,000 or more	1.3	1.6	5.7	18.7	10.7	3.4	4.3	6.5
400,000 to 499,999	1.7	2.2	9.5	18.1	12.5	4.8	5.9	8.3
300,000 to 399,999	2.1	2.6	11.3	15.8	14.3	4.4	8.7	4.4
200,000 to 299,999	2.4	2.5	12.4	18.5	15.9	7.0	9.3	10.1
100,000 to 199,999	4.0	4.1	26.9	15.7	23.3	12.0	15.9	19.3
50,000 to 99,999	1.4	1.4	9.2	5.2	9.2	4.2	5.4	6.4
25,000 to 49,999	1.3	1.3	7.7	2.2	7.7	1.8	3.4	1.5
OKLAHOMA								
500,000 or more	1.4	1.7	5.3	14.5	12.3	2.6	2.9	6.3
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	3.2	3.7	18.6	21.7	25.6	9.9	11.4	13.1
50,000 to 99,999	3.9	4.0	27.6	15.3	26.0	12.0	14.7	18.4
25,000 to 49,999	2.2	2.3	11.6	3.4	13.3	4.3	5.9	5.7
OREGON								
500,000 or more	1.1	1.4	4.5	14.7	8.8	2.0	3.2	2.9
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	2.2	2.6	10.2	8.2	15.6	4.1	6.8	5.1
100,000 to 199,999	4.2	4.4	17.8	6.8	15.0	6.2	7.8	8.0
50,000 to 99,999	4.2	4.4	28.0	9.9	17.5	6.9	10.4	6.3
25,000 to 49,999	3.0	3.3	28.0	17.5	16.1	5.5	11.3	4.5
PENNSYLVANIA								
500,000 or more	1.5	7.6	7.8	32.1	13.5	4.2	5.1	8.0
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	2.1	2.5	10.4	12.6	16.7	6.2	8.2	11.3
200,000 to 299,999	1.8	2.1	11.1	14.4	15.9	4.7	6.7	7.7
100,000 to 199,999	2.8	3.1	15.8	16.6	22.9	7.5	11.0	10.4
50,000 to 99,999	1.7	1.8	10.8	2.9	15.8	3.5	5.8	2.3
25,000 to 49,999	1.2	1.4	9.2	5.3	12.4	3.4	4.5	3.2
RHODE ISLAND								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	5.2	9.2	11.1	-	24.0	6.3	9.8	11.4
50,000 to 99,999	3.2	5.1	13.1	-	33.4	11.1	14.5	16.2
25,000 to 49,999	3.6	5.5	17.6	-	45.1	14.4	23.1	21.6
SOUTH CAROLINA								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	2.5	2.8	10.1	21.7	13.5	4.0	5.4	5.4
200,000 to 299,999	3.0	3.4	10.6	14.7	14.8	5.0	7.7	4.6
100,000 to 199,999	4.2	4.5	16.4	21.9	19.5	7.3	13.4	8.2
50,000 to 99,999	6.8	7.4	42.5	18.5	25.3	9.9	20.6	7.2
25,000 to 49,999	5.8	6.4	7.9	12.8	18.3	5.6	15.8	6.6
SOUTH DAKOTA								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	4.1	5.2	15.2	13.6	39.8	9.6	11.1	21.3
50,000 to 99,999	4.2	4.7	44.5	25.8	27.9	12.1	12.7	56.2
25,000 to 49,999	10.1	11.0	45.4	9.7	60.5	17.6	20.4	22.7
TENNESSEE								
500,000 or more	1.3	1.5	4.5	12.1	11.3	2.8	3.2	7.8
400,000 to 499,999	2.5	2.5	-	23.8	12.6	2.0	2.2	8.7
300,000 to 399,999	2.6	3.0	11.4	11.3	57.9	4.9	5.5	15.4
200,000 to 299,999	2.2	2.8	7.5	2.5	12.1	3.1	3.6	8.4
100,000 to 199,999	2.9	2.9	-	20.0	17.3	4.2	7.0	3.8
50,000 to 99,999	5.3	5.3	-	16.2	25.6	8.2	9.3	9.6
25,000 to 49,999	5.6	5.6	-	8.4	20.5	8.7	10.0	7.6
TEXAS								
500,000 or more	7	1.0	2.1	7.1	3.0	1.3	1.7	4.2
400,000 to 499,999	1.4	2.0	4.8	4.6	6.0	2.7	2.8	1.8
300,000 to 399,999	2.9	3.2	15.7	8.8	8.9	5.4	5.9	8.0
200,000 to 299,999	2.2	2.7	9.5	12.3	10.8	3.7	6.2	2.3
100,000 to 199,999	3.2	3.6	9.5	14.5	16.6	6.3	7.1	6.9
50,000 to 99,999	3.6	3.8	12.1	6.8	10.0	3.9	9.5	3.7
25,000 to 49,999	3.8	3.9	23.4	5.5	12.4	5.6	7.6	3.9

See footnotes at end of table

Table 13. Medians of Estimated Coefficients of Variation for Locally Assessed Value of Taxable Real Property by Use Category for Population Groupings Within States: 1986—Con.

[For meaning of symbols, see text]

State and population range	Residential (nonfarm)			Acreage	Vacant platted lots	Commercial and Industrial		
	Total	Single-family	Multifamily			Total	Commercial	Industrial
UTAH								
500,000 or more	6	7	4.1	9.6	4.8	1.3	1.3	-
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	1.3	1.5	9.5	27.6	8.1	3.5	3.5	-
100,000 to 199,999	1.2	1.4	10.4	14.2	12.6	3.4	4.0	5.6
50,000 to 99,999	2.4	2.9	17.2	12.4	22.5	8.7	10.6	16.1
25,000 to 49,999	3.6	3.8	20.5	11.1	13.1	5.2	8.1	4.1
VERMONT								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
25,000 to 49,999	5.4	8.2	17.3	57.5	49.9	8.5	9.6	16.6
VIRGINIA								
500,000 or more	6	7	3.9	99.7	4.7	1.7	1.7	6.4
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	1.0	1.2	4.7	23.1	7.7	3.6	3.8	11.7
200,000 to 299,999	1.6	2.7	6.1	-	19.3	3.9	4.5	9.8
100,000 to 199,999	1.5	2.0	6.4	2.5	18.9	5.2	7.4	6.7
50,000 to 99,999	3.6	3.9	15.1	8.2	29.0	6.9	9.7	8.2
25,000 to 49,999	1.9	2.1	8.2	7.3	13.3	7.2	10.4	7.7
WASHINGTON								
500,000 or more	8	1.1	4.4	29.2	5.2	2.3	2.7	3.7
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	1.4	1.7	7.1	8.5	9.7	3.6	4.3	8.1
200,000 to 299,999	1.8	2.1	11.2	9.6	14.5	3.9	7.5	3.4
100,000 to 199,999	2.8	3.3	12.7	9.5	18.0	6.0	8.8	10.7
50,000 to 99,999	4.1	4.6	20.4	8.6	15.4	4.3	10.9	3.4
25,000 to 49,999	4.0	4.4	18.4	4.6	17.8	6.3	8.8	6.1
WEST VIRGINIA								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	2.2	2.5	11.6	23.9	13.4	4.4	5.2	6.2
100,000 to 199,999	2.5	3.2	23.3	38.7	28.6	7.5	9.2	13.2
50,000 to 99,999	3.9	4.3	18.5	26.9	23.1	9.2	10.6	10.3
25,000 to 49,999	2.8	3.1	20.3	21.5	25.9	7.2	14.3	3.6
WISCONSIN								
500,000 or more	1.0	1.4	6.0	-	29.4	3.0	3.7	5.6
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	1.8	2.6	10.6	9.9	27.6	7.1	8.6	12.8
50,000 to 99,999	3.3	4.4	16.3	-	42.0	9.6	12.4	19.9
25,000 to 49,999	4.3	5.4	31.3	-	59.8	10.5	12.2	21.9
WYOMING								
500,000 or more	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
400,000 to 499,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
300,000 to 399,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
200,000 to 299,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
100,000 to 199,999	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
50,000 to 99,999	5.3	6.0	25.1	26.9	32.5	11.7	12.8	33.6
25,000 to 49,999	7.5	8.4	41.1	26.5	43.7	17.9	21.4	6.0

Note: The data in this table are derived by taking the median of the jurisdiction coefficients of variation within a population grouping by use category cell for each State. The coefficient of variation is derived by taking the standard error of the jurisdiction estimate of assessed value and dividing it by the estimated jurisdiction assessed value.

Table 14. Assessed Value of Locally Assessed Personal Property Subject to Local General Property Taxation by Major Classes and States: 1986

(Thousand dollars Detail may not add to total due to rounding For meaning of symbols, see text)

Geographic area	Tangible personal property							Intangible personal property
	Total	All classes	Commercial and Industrial	Agricultural	Household	Motor vehicles	Other and unallocable	
Alabama ¹	3 518 219	3 518 219	(NA)	(NA)	-	1 606 270	1 911 949	(NA)
Alaska	2 458 997	2 458 997	(NA)	(NA)	(NA)	(NA)	2 458 997	-
Arizona ²	1 675 131	1 675 131	(NA)	(NA)	-	-	1 675 131	-
Arkansas	2 069 183	2 069 183	(NA)	(NA)	(NA)	(NA)	2 069 183	-
California	66 514 408	66 514 408	(NA)	(NA)	-	-	66 514 408	-
Colorado	1 763 914	1 763 914	1 763 914	516	-	-	-	-
Connecticut ¹	13 076 926	13 076 926	6 657 402	27 988	-	6 009 938	381 598	-
Delaware	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
District of Columbia	1 666 290	1 666 290	1 666 290	-	-	-	-	-
Florida	42 361 495	42 361 495	(NA)	(NA)	-	-	42 361 495	-
Georgia ³	18 505 407	18 505 407	11 013 467	374 560	203 757	6 450 427	463 196	(NA)
Hawaii	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Idaho	3 131 800	3 041 033	2 340 696	594 009	-	-	106 328	90 767
Illinois	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Indiana ⁴	7 528 031	7 528 031	(NA)	(NA)	-	-	7 528 031	(NA)
Iowa	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Kansas	3 279 453	3 268 427	1 240 951	197 290	(NA)	226 362	1 603 824	11 026
Kentucky ⁵	19 212 865	19 212 865	(NA)	(NA)	-	8 959 212	10 253 653	-
Louisiana ⁶	3 976 791	3 976 791	(NA)	-	-	-	3 976 791	(NA)
Maine ¹	3 608 937	3 608 937	3 445 468	(NA)	-	-	163 469	-
Maryland ⁷	512 890	512 890	(NA)	(NA)	-	-	512 890	-
Massachusetts	7 024 115	7 024 115	(NA)	(NA)	-	-	7 024 115	-
Michigan ¹	13 456 228	13 456 228	(NA)	-	(NA)	-	13 456 228	-
Minnesota ⁸	55 324	55 324	(NA)	-	-	-	55 324	-
Mississippi ⁹	2 185 162	2 185 162	(NA)	-	-	(NA)	2 185 162	(NA)
Missouri ¹⁰	6 168 176	6 168 176	(NA)	(NA)	-	(NA)	6 168 176	-
Montana ⁷	346 995	346 995	201 855	93 464	-	36 065	15 611	(NA)
Nebraska	6 082 279	6 082 279	2 332 265	2 502	-	3 550 665	196 847	(NA)
Nevada ¹	1 020 346	1 020 346	572 692	24 254	-	-	423 400	(NA)
New Hampshire	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
New Jersey ¹	2 230 946	2 230 946	2 230 946	-	-	-	-	-
New Mexico	495 033	495 033	(NA)	89 855	-	-	405 178	-
New York	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
North Carolina ¹¹	57 909 212	57 909 212	15 420 851	1 115 557	(NA)	10 764 018	30 608 786	-
North Dakota	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Ohio	5 930 248	5 930 248	5 930 248	-	-	-	-	-
Oklahoma	1 873 289	1 873 289	1 309 550	192 578	257 523	-	113 638	-
Oregon	4 948 847	4 948 847	3 893 887	-	-	-	1 054 960	-
Pennsylvania	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Rhode Island ¹	3 497 410	3 497 410	1 447 411	25	(NA)	1 942 801	107 173	-
South Carolina ¹²	1 494 615	1 494 615	(NA)	-	-	(NA)	1 494 615	-
South Dakota	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Tennessee	2 860 886	2 840 052	(NA)	(NA)	(NA)	(NA)	2 840 052	20 834
Texas	108 534 269	108 534 269	103 866 865	-	-	292 341	4 275 063	(NA)
Utah ¹³	7 033 690	7 033 690	1 996 250	138 410	-	3 106 336	1 792 694	-
Vermont ¹⁴	12 945	12 945	12 945	-	-	-	-	-
Virginia	18 306 830	18 306 830	3 038 677	(NA)	(NA)	(NA)	15 268 153	-
Washington	9 985 902	9 985 902	7 137 656	700 636	-	-	2 147 610	-
West Virginia ¹	8 209 635	8 209 635	(NA)	(NA)	(NA)	(NA)	8 209 635	(NA)
Wisconsin ¹²	5 148 329	5 148 329	(NA)	(NA)	(NA)	(NA)	5 148 329	-
Wyoming ¹⁵	664 523	664 523	505 431	88 952	-	-	70 140	-

¹For 1986 valuation date other than Jan 1, 1986, see text table H

²Arizona gross assessed values are not available. Each amount shown constitutes "full cash value" after application of percentages based on property classification and minus any applicable partial exemptions and is therefore net assessed value. Taxes levied against such value are "secondary taxes," those used for debt retirement, budget overrides, and maintenance and operation of special service districts. In contrast, "primary taxes," those used for maintenance and operation of governmental units involved, are levied against "limited property value" after application of percentages based on property classification. This latter value is identical with full cash value for personalty (other than mobile homes) and for centrally assessed mines and utility property (other than railroads).

³Georgia assessed values include other than 1986 data for Clayton County (1984 values)

⁴Indiana data include tentative amounts for Brown and St. Joseph Counties

⁵Kentucky data include Jan 1, 1985, assessed values for Elliott, Harlan, and Owsley Counties

⁶Louisiana data include assessed values as of Jan 1, 1987, for Orleans Parish

⁷All assessment in Maryland and Montana is performed by a State agency, but assessed values are shown here as "locally assessed" for comparability with data for other states, see text

⁸Minnesota assessed values shown incorporate application to assessors' market value estimates of the statutory percentages and adjustments mandated as part of the Minnesota classification system

⁹Mississippi assessed values reflect changes in the legal standards and the introduction of a property classification system

¹⁰Missouri personal property no longer includes value of merchants' and manufacturers' inventories which became exempt from taxation as of Jan 1, 1985

¹¹North Carolina assessed values reported as gross are actually net values for those counties which did not report the amounts of their partial exemptions

¹²Manufacturing property in South Carolina and Wisconsin is assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as "locally assessed"

¹³Utah data reflect change in legal standard of assessment from 20 percent to 100 percent of reasonable fair cash value, effective Jan 1, 1986

¹⁴Vermont assessed values shown are the "grand list" values, which are based on 1 percent of fair market value

¹⁵Wyoming industrial plants and complexes are centrally assessed by a State agency. However, to assure comparability with data for other States, the values for such property are shown here as "locally assessed"

APPENDIX A.

Legal Basis for Assessed Value of Realty by States: 1986 and Subsequent Periods

State	Basis
Alabama	<p>Fair and reasonable market value. The following percentages apply for the types of realty indicated:</p> <p>Class 1— Utilities used in business—30 percent.</p> <p>Class 2— Property not otherwise classified—20 percent.</p> <p>Class 3— Agricultural, forest, historic, and owner-occupied single-family residential—10 percent. Class 3 property may, at the request of the owner, be valued on the basis of current use.</p>
Alaska	Full and true value.
Arizona	<p>Property tax reform legislation approved by the voters on May 6, 1980, created two distinct valuation bases for levying ad valorem property taxes in the State of Arizona. They are referred to as "limited" valuation and "full cash" valuation.</p> <p style="text-align: center;"><u>Limited Property Value</u></p> <p>Limited property value cannot exceed the full cash value. Limited property valuations are derived on an individual parcel basis by using one of the following methods:</p> <p>(A) For parcels in existence in the previous year that did not undergo modification through construction, destruction, split, assemblage or change in use, limited values were established at the previous year limited property value increased by either 10 percent or 25 percent of the difference between the previous year limited property value and the current full cash value, whichever is greater.</p> <p>(B) For parcels that were subject to modification through construction, destruction, or change in use, and for new parcels including those that were the result of split or assemblage, limited values were established by applying the ratio of full cash to the limited value for existing properties of the same use or legal classification.</p> <p>The limited and full cash value of personal property other than mobile homes and for centrally valued property (utilities and mines) other than railroads, are synonymous.</p> <p>Taxes levied against the net assessed amount of limited property valuation are referred to as <i>primary taxes</i>, and the dollars generated are used for the maintenance and operation of counties, cities, school districts, community college districts, and the State.</p> <p style="text-align: center;"><u>Full Cash Value</u></p> <p>Full cash value is synonymous with market value. Taxes levied against the net assessed amount of full cash value are referred to as <i>secondary taxes</i>, and the dollars generated are used for debt retirement, voter-approved budget overrides, and the maintenance and operation of special service districts such as sanitary, fire, and road improvement districts.</p> <p>All property, both real and personal, is assigned a classification to determine assessed valuation for taxation purposes. Each legal class is defined by property use and is associated with a statutory percentage. The applicable percentage is multiplied by full cash and limited value of the property to obtain applicable assessed valuations. Legal classes defined as follows:</p> <p>Class 1— Producing mine and mining claim property, standing timber—32 percent of its limited and full cash-property value in 1986, then 2 percent reduction annually until 1990; 1990 and thereafter, 25 percent.</p> <p>Class 2— Property used to provide local telecommunication service, gas, water, and electric utility company property, and pipeline company property—32 percent of its limited and full cash property value in 1986, then 2 percent reduction annually until 1990; 1990 and thereafter, 25 percent.</p> <p>Class 3— Commercial and industrial property not included in other classes—25 percent of its limited and full cash property value.</p> <p>Class 4— Agricultural properties and vacant land—16 percent of its limited and full cash property value.</p> <p>Class 5— Residential property not used for profit—10 percent of its limited and full cash property value.</p> <p>Class 6— Leased or rented residential property—16 percent of its limited and full cash property value in 1986, then 1 percent reduction until 1992; 1992 and thereafter, 10 percent.</p> <p>Class 7— Railroad operating property, private car company property, and airline flight property—27 percent of its limited and full cash property value in 1986; 22 percent in 1987. Percentage is determined annually based on the ratio of total assessed value (either full cash or limited) of all property in Classes 1, 2, and 3 to the total full cash value of such property.</p> <p>Class 8— Historic property as defined in Arizona Revised Statutes Section 42-139—5 percent of its limited and full cash property value.</p>

State	Basis
	<p>Class 9— Historic or scenic railroad property as defined in Section 42-140 of the Arizona Revised Statutes—13.5 percent of its limited and full cash property value in 1986; 11 percent in 1987. This class was repealed effective January 1, 1988.</p> <p>Class C— Producing oil and gas company property—100 percent of its limited and full cash property value.</p>
Arkansas	20 percent of true and full market or actual value.
California	100 percent of "Full cash value" or "fair market value," defined in terms of base year or when change of ownership occurs, as the amount of cash or its equivalent which property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other and both with knowledge of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions upon those uses and purposes. ¹
Colorado	Residential realty, including mobile home parks but not including motels and hotels, assessed at 21 percent (18 percent in 1987) and all other realty assessed at 29 percent. For tax year 1986, rail transportation property separately classified; such property is valued based on the ratio of all commercial and industrial property in Colorado in the previous year. Such ratio to be determined by a sales assessment ratio study (to be conducted by rail transportation companies) which sets forth the ratio that the valuation for assessment of all commercial and industrial property in Colorado has to the true market value thereof. Producing mines and producing oil, and gas properties are valued on the basis of production.
Connecticut	70 percent of true and actual or fair market value. As of 1984 all towns and cities required to assess at that level.
Delaware	True value in money.
District of Columbia	Estimated market value. Property is classified into the following categories for application of differential rates: <ul style="list-style-type: none"> Class 1— Owner occupied, improved residential real property used exclusively for nontransient purposes and not more than five dwelling units or single unit condominiums, or residential realty of a cooperative housing association if at least 50 percent of the units are occupied by members or shareholders. Class 2— Not owner occupied property that would otherwise qualify as Class 1, including any cooperative housing association residential realty where less than 50 percent of units are owned by members or shareholders, and improved residential real property of more than five dwelling units. Class 3— Commercial or business property that houses transients. Class 4— All other real property.
Florida	Full cash value.
Georgia	40 percent of fair market value.
Hawaii	100 percent of fair market value.
Idaho	Market value.
Illinois	<p>33-1/3 percent of fair cash value, except in counties of 200,000 population or more which classify property. Inter-county equalization of values to the statutory level is achieved by application of multiplier factors. A factor is set annually for each county by the Department of Revenue and is applicable to each property with the exception of State-assessed and farm property.</p> <p>Cook County classifies property into 10 categories for assessment purposes:</p> <ul style="list-style-type: none"> Class 1— Unimproved land—22 percent of fair cash value. Class 2— Real estate used as a farm, single family homes, residential condominiums, cooperatives, apartment buildings of six units or fewer, or a government subsidized housing project, if required by statute to be assessed in this assessment category—16 percent of fair cash value. Class 3— Improved residential real estate not in Class 2—33 percent of fair cash value. Class 4— Real estate of nonprofit organizations other than residential real estate—30 percent of fair cash value. Class 5— All real estate not included in Classes 1, 2, 3, 4, 5B, 6A, 6B, 7, or 8 —39.5 percent of fair cash value in 1986 decreasing until 1989 and thereafter when it will be 38 percent. Class 5B— All real estate used for industrial purposes and not included in any other class—39 percent of fair cash value in 1986 decreasing until 1989 and thereafter when it will be 36 percent. Class 6A— Real estate used primarily for industrial purposes which is newly constructed or substantially rehabilitated. This classification shall continue for a period of 8 years from the start of the rehabilitation or commencement of the new construction after which period the property will revert to applicable classification—30 percent for 8 years. Class 6B— Real estate located in an "Enterprise Zone" or other property approved for incentive abatement; after a period of 12 years property will revert to applicable classification—16 percent for the first 8 years, 30 percent for final 4 years.

¹In accordance with Article XIII-A of the constitution, approved June 8, 1978, the base year value is the above full cash value as of the lien date in 1975, or the subsequent date when the property is purchased, is newly constructed, or is the subject of a change in ownership (as defined according to law). For each lien date after date conditioning establishment of base year, value shall reflect percentage change in the inflation rate, except that such value shall not reflect an increase in excess of 2 percent of full cash value on preceding lien date. With respect to changes in ownership occurring, and new construction completed on and after July 1, 1983, reappraisal takes place immediately and assessments on the "Supplemental Roll" apply, commencing with 1983-84 assessment year and each assessment year thereafter. Under 1983 legislation, if change in ownership occurs or new construction is completed on or after March 1 but on or before May 31, two supplemental assessments go on the supplemental roll. The first such assessment is the difference between new base year value and taxable value on roll being prepared. If change in ownership occurs or new construction is completed on or after June 1 but before succeeding March 1, then the supplemental assessment placed on supplemental roll is the difference between new base year value and taxable value on current roll.

State	Basis																		
	<p>Class 7— Newly constructed or substantially rehabilitated real estate used primarily for commercial purposes and located in an "area in need of commercial development"—16 percent for the first 8 years, 30 percent for final 4 years after which the property will revert to applicable classification.</p> <p>Class 8— Newly constructed or substantially rehabilitated real estate used primarily for industrial or commercial purposes and located in an "area certified as severely blighted"—16 percent for 12 years after which property will revert to applicable classification.</p>																		
Indiana	Just valuation, defined by State as 33-1/3 percent of true cash value.																		
Iowa	100 percent of actual value. Beginning in fiscal 1978, statewide rollback adjustments by property class were instituted. Rollback percentages for 1986 were as follows: agricultural, 100.0; residential, 77.3604; commercial and railroad, 100.0; industrial, 100.0.																		
Kansas	30 percent of fair market value in money. Effective January 1, 1989, the following classification scheme for realty applies: <p>Class 1A— Realty used for residential purposes—12 percent of value.</p> <p>Class 1B— Land devoted to agricultural use—30 percent of agricultural income or productivity.</p> <p>Class 1C— Vacant lots—12 percent of value.</p> <p>Class 1D— All other urban and rural realty not specifically classified—30 percent of value.</p>																		
Kentucky	Fair cash value.																		
Louisiana	Assessment at the following percentages of fair market value or use value as indicated, for the following classifications of property: <p>Land—10 percent of fair market value.</p> <p>Improvements for residential purposes—10 percent of fair market value</p> <p>Qualifying agricultural, horticultural, marsh, and timberland—10 percent of use value.</p> <p>Public service property except land and property of electric cooperatives—25 percent of fair market value.</p> <p>Other property including property (except land) of electric cooperatives—15 percent of fair market value.</p>																		
Maine	Just value.																		
Maryland	Full cash value multiplied by a growth factor established annually by the State Department of Assessments and Taxation. For 1986 assessed values, this adjustment factor was set at .434750. Agricultural property is valued at full cash value less an inflation allowance of 50 percent of current value; no growth factor applicable.																		
Massachusetts	Full and fair cash valuation. Real property is grouped into the following four classes for application of differential tax rates: <p>Class 1— Residential</p> <p>Class 2— Open space</p> <p>Class 3— Commercial</p> <p>Class 4— Industrial</p> <p>Beginning with fiscal 1982, total property taxes on realty and personalty may not exceed 2-1/2 percent of the full and fair cash valuation, except for any overrides created in accordance with specific statutes.</p>																		
Michigan	50 percent of true cash value. Section 211.34c, Michigan Compiled Laws, mandated the classification of real property into 6 categories (Agricultural, Commercial, Industrial, Residential, Timber-Cutover, and Developmental) for assessment purposes; separate equalization of the totals of the six classes is required. Business inventories are assessed on the basis of the monthly average value for the previous 12-month period.																		
Minnesota	Percentages of market value as shown: <p>Class 1A— Residential Homestead—</p> <table border="0" style="width: 100%;"> <tr> <td style="padding-left: 20px;">First \$65,000 market value—</td> <td style="text-align: right;">18 percent</td> </tr> <tr> <td style="padding-left: 20px;">Excess of market value over \$65,000—</td> <td style="text-align: right;">28 percent</td> </tr> </table> <p>Class 1B— Paraplegic veterans, homesteads of blind and permanently and totally disabled persons—</p> <table border="0" style="width: 100%;"> <tr> <td style="padding-left: 20px;">First \$32,500 market value—</td> <td style="text-align: right;">5 percent</td> </tr> <tr> <td style="padding-left: 20px;">\$32,500 to \$65,000 market value: agricultural—</td> <td style="text-align: right;">14 percent</td> </tr> <tr> <td style="padding-left: 20px;">\$65,000 and over market value: agricultural—</td> <td style="text-align: right;">18 percent</td> </tr> <tr> <td style="padding-left: 20px;">\$32,500 to \$65,000 market value: residential—</td> <td style="text-align: right;">18 percent</td> </tr> <tr> <td style="padding-left: 20px;">\$65,000 and over market value: residential—</td> <td style="text-align: right;">28 percent</td> </tr> </table> <p>Class 1C— Commercial real property for seasonal residential occupancy for recreational purposes— 12 percent</p> <p>Class 2A— Agricultural homestead—</p> <table border="0" style="width: 100%;"> <tr> <td style="padding-left: 20px;">First \$65,000 market value—</td> <td style="text-align: right;">14 percent</td> </tr> <tr> <td style="padding-left: 20px;">Excess of market value over \$65,000—</td> <td style="text-align: right;">18 percent</td> </tr> </table> <p>Class 2B— Timberland— 18 percent</p> <p>Class 2C— Agricultural nonhomestead— 18 percent</p>	First \$65,000 market value—	18 percent	Excess of market value over \$65,000—	28 percent	First \$32,500 market value—	5 percent	\$32,500 to \$65,000 market value: agricultural—	14 percent	\$65,000 and over market value: agricultural—	18 percent	\$32,500 to \$65,000 market value: residential—	18 percent	\$65,000 and over market value: residential—	28 percent	First \$65,000 market value—	14 percent	Excess of market value over \$65,000—	18 percent
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\$65,000 and over market value: residential—	28 percent																		
First \$65,000 market value—	14 percent																		
Excess of market value over \$65,000—	18 percent																		

State	Basis
	<p>Class 3A— Commercial, industrial, public utility land and buildings, railroad operating property—</p> <p style="padding-left: 40px;">First \$60,000 market value— 28 percent</p> <p style="padding-left: 40px;">Excess of market value over \$60,000— 43 percent</p> <p>Class 3B— Enterprise Zone Properties—</p> <p style="padding-left: 40px;">First \$50,000 or first \$60,000 market value— 20 or 28 percent</p> <p style="padding-left: 40px;">Excess of market value over \$50,000, or over \$60,000— 21.5 to 38.5 percent</p> <p>Class 3C— Vacant land— 40 percent</p> <p>Class 4A— Nonhomestead residential—</p> <p style="padding-left: 40px;">1. Apartments and apartment land with four or more units not qualifying as Title II National Housing— 34 percent</p> <p style="padding-left: 40px;">2. Type I and II apartments—4 or fewer stories (improvements only)— 34 percent</p> <p>Class 4B— Tools, implements and machinery of an electric generating, transmission or distribution system or a pipeline system, transporting or distributing water, gas, or petroleum products which are fixtures to real property— 33-1/3 percent</p> <p>Class 5A— Nonhomestead residential, one, two, or three units— 28 percent</p> <p>Class 5B— Type I and II apartments—5 or more stories (improvements only)— 25 percent</p> <p>Class 6A— Real property for seasonal residential occupancy for recreational purposes— 21 percent</p> <p>Class 6B— Nonprofit community service oriented organizations— 21 percent</p> <p>Class 7A— Housing for elderly or for low and moderate income families financed by direct Federal loan or Federally insured loan pursuant to Title II of the National Housing Act or the Minnesota Housing Act. Improvements only— 20 percent</p> <p>Class 7B— Housing for elderly, handicapped, or lower income persons as defined in Section 8 of U.S. Housing Act— 20 percent</p> <p>Class 7C— Housing for elderly or for low and moderate income families financed by a direct loan or insured loan from the Farmers' Home Administration and located in a municipality under 10,000 population. Structures only— 10 percent</p> <p>Class 7D— Neighborhood Real Estate Trust— 20 percent</p> <p>Class 8— Distribution lines used primarily for supplying electricity to farmers at retail— 5 percent</p> <p>Class 9A— Unmined iron ore— 50 percent</p> <p>Class 9B— "Low Recovery" iron ore— 30 to 48.5 percent</p> <p>Class 10— All property not included in any other class— 43 percent</p>
Mississippi.....	<p>True value ("in proportion to its value" per State constitution). An amendment to the Mississippi Constitution, approved by the electorate November 2, 1982, provides for the classification of property as follows:</p> <p>Class I— Single-family, owner occupied, residential— 15 percent (10 percent effective June 3, 1986)</p> <p>Class II— Other real property not in Classes I or IV— 15 percent</p> <p>Class III— Personal property except for motor vehicles and personalty included in Class IV— 30 percent (15 percent effective June 3, 1986)</p> <p>Class IV— Public utility property excluding airlines, railroads, and motor vehicles— 30 percent</p> <p>Class V— Motor vehicles— 30 percent</p> <p>Subsequent legislation established the percentages of true value at which the class of property is assessed. The ratio of any one class of property is limited to not more than double (triple effective June 3, 1986) the ratio for any other class.</p>
Missouri.....	<p>For tax purposes, property is divided into the following classes and assessed at indicated percentages of true value:</p> <p>Class 1— Real property</p> <p style="padding-left: 40px;">Subclass 1—Residential— 19 percent</p> <p style="padding-left: 40px;">Subclass 2—Agricultural and horticultural (land valuation based on use)— 12 percent</p> <p style="padding-left: 40px;">Subclass 3—Industrial, commercial, railroad, and all other not in subclasses 1 and 2— 32 percent</p> <p>Class 2— Tangible personal property. Subclassified as follows:</p> <p style="padding-left: 40px;">Grain and other agricultural crops in an unmanufactured condition— 1/2 percent</p> <p style="padding-left: 40px;">Livestock— (effective January 1, 1989) 12 percent</p> <p style="padding-left: 40px;">Farm machinery— (effective January 1, 1989) 12 percent</p> <p style="padding-left: 40px;">Motor vehicles registered as historic— 5 percent</p> <p style="padding-left: 40px;">Poultry— 12 percent</p> <p style="padding-left: 40px;">Vehicles including recreational vehicles— 33-1/3 percent</p> <p style="padding-left: 40px;">Manufactured homes— 33-1/3 percent</p> <p style="padding-left: 40px;">Other tangible personal property— 33-1/3 percent</p>

State	Basis
Montana	<p>Class 3— Intangible personal property. Although classified for property tax purposes, intangibles are not assessed or taxed on an ad valorem basis.</p> <p>By classes, as follows, percentages of market value unless otherwise indicated:</p> <p>Class 3— Agricultural land—30 percent of productive capacity.</p> <p>Class 4— Land and improvements (unless otherwise classified)— 3.86 percent The first \$80,000 of improvements to realty with appurtenant land owned by qualified individuals is taxed at 3.86 percent multiplied by a percentage figure (0 percent—90 percent) based upon the income of qualified individuals. Golf courses meeting specified criteria— 1.93 percent</p> <p>Class 5— Property of cooperative rural electrical and telephone associations (except that in Class 7); property under construction and during the first 3 years of operation that is used primarily in the production of gasohol; new industrial property used by new industries during the first 3 years of their operation; property owned by a research and development firm and used for such purpose— 3 percent</p> <p>Class 7— Property owned and used by persons, firms, corporations, or other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas or to rural areas and cities and towns of 800 persons or fewer; all property owned by cooperative rural electrical and cooperative rural telephone associations that serve less than 95 percent of the electricity consumers or telephone users within the incorporated limits of a city or town— 8 percent</p> <p>Class 11— Specified centrally assessed electric power companies' allocations and natural gas companies' allocations; other specified centrally assessed utility allocations— 12 percent</p> <p>Class 12— Trailers or mobile homes used as residences—3.86 percent. The first \$80,000 or less of the market value of a trailer or mobile home used as a residence owned by qualified individuals is taxed at 3.86 percent multiplied by a percentage figure (0 percent—90 percent) based upon the income of the qualified individuals.</p> <p>Class 13— Timberland— 3.84 percent</p> <p>Class 14— Improvements on agricultural land including one acre under the improvements— 3.088 percent</p> <p>Class 15— Railroad transportation property—taxed at the lesser of 12 percent or the result of the application of certain prescribed formulas.</p> <p>Class 17— Aircraft transportation property— 12 percent</p> <p>Class 19— Small nonproductive land parcels—parcels containing less than 20 acres that are precluded from being developed for residential, commercial, or industrial purposes— 2 percent</p> <p>Class 20— Idle or distressed property used in processing agricultural or timber products— 3.86 percent but assessor must reduce assessed value by 25 percent for each year the plant remains out of production until it reaches salvage value.</p>
Nebraska	Actual value.
Nevada	35 percent of taxable value.
New Hampshire	Full and true value in money.
New Jersey	Taxable value, that percentage of "true value," not lower than 20 percent or higher than 100 percent (the particular level being a multiple of 10), as is established by each county board of taxation.
New Mexico	Taxable value, set at 33-1/3 percent of market value. Specified valuation procedures.
New York	<p>New York State Constitution (Article XVI, Section 2) mandates that realty may not be assessed in excess of full value; this standard now governs realty assessments. Chapter 1057, Laws of 1981 sanctioned the common practice of assessing real property at a uniform percentage of value. Effective December 3, 1981, property in New York City and Nassau County is classified as follows:</p> <p>Class 1— One, two, and three family residential real property.</p> <p>Class 2— Residential property not in Class 1.</p> <p>Class 3— Utility real property.</p> <p>Class 4— Real property not in Classes 1, 2, or 3.</p> <p>Assessing units other than New York City and Nassau County may classify property into two classes, one being "homestead class," consisting of one, two, or three family residential real property, and the second being all other real property.</p>
North Carolina	True value in money.
North Dakota	<p>Effective March 30, 1981, property was classified into the following categories subject to taxation at indicated percentages of "assessed value" (assessed value being 50 percent of true and full value):</p> <p>Residential— 9 percent</p> <p>Agricultural— 10 percent</p> <p>Commercial and railroad— 10 percent</p> <p>Centrally assessed property except railroads— 10 percent</p>

State	Basis										
Ohio	Taxable value, not to exceed 35 percent of true value in money. Property is classified into two classes, residential and agricultural land and improvements, and all other land and improvements, solely for the purpose of calculating tax credit amounts.										
Oklahoma	Not greater than 35 percent of fair cash value for the highest and best use for which such property was actually used, or was previously classified for use, during the calendar year next preceding the 1st day of January on which the assessment is made. For tax year 1982 and subsequently, the Oklahoma Supreme Court has ordered that all taxable property be assessed at 12 percent of taxable value with permissible intercounty deviations of not more than 3 percent above or below mean ratio (Docket No. 57,218; filed May 25, 1982).										
Oregon	100 percent of true cash value; i.e., market value as of the assessment date.										
Pennsylvania	Actual value; but in fourth to eighth class counties, not to exceed 75 percent of actual value.										
Rhode Island	Full and fair cash value, or a uniform percentage not to exceed 100 percent.										
South Carolina	<p>The following percentages of fair market value:</p> <table data-bbox="432 596 1508 737"> <tr> <td>Realty owned by or leased to manufacturers and utilities and mine operations—</td> <td>10.5 percent</td> </tr> <tr> <td>Residences—</td> <td>4 percent</td> </tr> <tr> <td>Agricultural realty (subject to specified exceptions)—</td> <td>4 percent</td> </tr> <tr> <td>Realty owned by or leased to transportation companies—</td> <td>9.5 percent</td> </tr> <tr> <td>All other real property not herein provided for—</td> <td>6 percent</td> </tr> </table>	Realty owned by or leased to manufacturers and utilities and mine operations—	10.5 percent	Residences—	4 percent	Agricultural realty (subject to specified exceptions)—	4 percent	Realty owned by or leased to transportation companies—	9.5 percent	All other real property not herein provided for—	6 percent
Realty owned by or leased to manufacturers and utilities and mine operations—	10.5 percent										
Residences—	4 percent										
Agricultural realty (subject to specified exceptions)—	4 percent										
Realty owned by or leased to transportation companies—	9.5 percent										
All other real property not herein provided for—	6 percent										
South Dakota	Taxable value, which cannot exceed 60 percent of true and full value in money. All property is classified into two classes. Agricultural and nonagricultural. All improvements on realty devoted to nationally chartered fraternal organizations are assessed at 65 percent of taxable value.										
Tennessee	<p>Percentages of actual value, as follows:</p> <table data-bbox="432 878 1508 959"> <tr> <td>Public utilities—</td> <td>55 percent</td> </tr> <tr> <td>Industrial and commercial—</td> <td>40 percent</td> </tr> <tr> <td>Farm and residential—</td> <td>25 percent</td> </tr> </table>	Public utilities—	55 percent	Industrial and commercial—	40 percent	Farm and residential—	25 percent				
Public utilities—	55 percent										
Industrial and commercial—	40 percent										
Farm and residential—	25 percent										
Texas	Fair market value.										
Utah	100 percent of reasonable fair cash value; residential property is assessed at 75 percent of fair cash value. All metalliferous mines and mining claims, both placer and rock in place, are assessed at \$50 per acre plus 10 times the average net annual proceeds for the 3 preceding calendar years.										
Vermont	Listed value, which is 100 percent of appraisal value (the latter is fair market value). One percent of the listed value is entered in the grand list. That grand list value (1 percent of listed value) is the value against which the tax rate is applied.										
Virginia	Fair market value.										
Washington	100 percent of true and fair value in money.										
West Virginia	<p>60 percent of true and actual value, but four classes of property, each subject to a specified rate limit (other than for debt service) as follows, amounts per \$100 of assessed value:</p> <table data-bbox="432 1322 1508 1503"> <tr> <td>I— Farm equipment and machinery, products of agriculture while owned by the producer, intangible personal property except money and bank deposits—</td> <td>\$0.50</td> </tr> <tr> <td>II— Owner-occupied residential property, including farms—</td> <td>\$1.00</td> </tr> <tr> <td>III— All property outside municipalities, other than I and II (includes but is not limited to, business and rental property, inventories, household goods, and automobiles)—</td> <td>\$1.50</td> </tr> <tr> <td>IV— All property inside municipalities, other than I and II (includes but is not limited to, business and rental property, inventories, household goods, and automobiles)—</td> <td>\$2.00</td> </tr> </table>	I— Farm equipment and machinery, products of agriculture while owned by the producer, intangible personal property except money and bank deposits—	\$0.50	II— Owner-occupied residential property, including farms—	\$1.00	III— All property outside municipalities, other than I and II (includes but is not limited to, business and rental property, inventories, household goods, and automobiles)—	\$1.50	IV— All property inside municipalities, other than I and II (includes but is not limited to, business and rental property, inventories, household goods, and automobiles)—	\$2.00		
I— Farm equipment and machinery, products of agriculture while owned by the producer, intangible personal property except money and bank deposits—	\$0.50										
II— Owner-occupied residential property, including farms—	\$1.00										
III— All property outside municipalities, other than I and II (includes but is not limited to, business and rental property, inventories, household goods, and automobiles)—	\$1.50										
IV— All property inside municipalities, other than I and II (includes but is not limited to, business and rental property, inventories, household goods, and automobiles)—	\$2.00										
	<p>A change in Article X of the West Virginia Constitution was approved by the electorate on November 2, 1982, to provide the legal standard for property valuation at 60 percent of value. Full value standard retained until completion of statewide reappraisal to be completed March 31, 1985; subsequent phase-in of new values over 10-year period.</p>										
Wisconsin	True cash value.										
Wyoming	Fair value in conformity with values and procedures prescribed by State Board of Equalization.										
OUTLYING AREAS											
Guam	35 percent of the appraised value.										
Puerto Rico	Actual and effective value, obtained by utilizing any of the methods and factors recognized with respect to property valuation and assessment so that assessments for each of the different types of property may be uniform.										
Virgin Islands	60 percent of estimated actual values.										

APPENDIX B.

Legal Basis for Assessed Value of Tangible Personal Property by States: 1986 and Subsequent Periods

State	Basis
Alabama	Percentages of fair and reasonable value in three classes, same as realty. A fourth class of property composed of passenger automobiles and noncommercial pickup trucks is assessed at 15 percent.
Alaska	Full and true value same as realty. Business inventories may be assessed on basis of average monthly value or value as of January 1.
Arizona	Nine classes of personal property, same as realty classes 1 to 9 with levels at 5 percent to 32 percent of limited or full cash value (see appendix A). Class 9 repealed effective January 1, 1988.
Arkansas	20 percent of the usual selling price or average value (equivalent as to specified types of personalty, to true and full or actual value). Inventories assessed on average value during the preceding year.
California	100 percent of "full cash value" or "fair market value."
Colorado	Unless otherwise specified, 29 percent of actual value. For tax year 1986, rail transportation property separately classified; such property valued based on the ratio of all commercial and industrial property in Colorado in the previous year. See appendix A for ratio determination.
Connecticut	70 percent of true and actual or fair market value.
Delaware	All personal property is tax exempt.
District of Columbia	Full true and current value in money.
Florida	Full cash value, same as realty.
Georgia	40 percent of fair market value, same as realty.
Hawaii	All personal property is tax exempt.
Idaho	Market value. Personalty coming into State April 1 and after, at fractions of full assessed value.
Illinois	All personal property is tax exempt.
Indiana	33-1/3 percent of true cash value, same as realty. Inventory may be assessed at average value.
Iowa	As of 12/31/85 personal property is tax exempt.
Kansas	30 percent of fair market value in money, same as realty.
Kentucky	Fair cash value, same as realty.
Louisiana	Percentages of fair market value, same as realty. Stocks of merchandise at average inventory value.
Maine	Just value, same as realty.
Maryland	Personal property assessed at full cash value, without growth factor adjustment (unlike realty). Stock in trade is assessed at fair average value for the 12 months preceding assessment date. Exemption of personal property either in part or in full is permitted at the option of the localities; currently 13 counties and Baltimore City have exempted all commercial and manufacturing inventories, and manufacturing machinery from ad valorem taxation.
Massachusetts	Fair cash valuation, same as realty.
Michigan	50 percent of true cash value, same as realty.
Minnesota	Percentages of market value, as specified: Class 3A— Structures on leased land in urban areas, structures on railroad operating right-of-ways, leased all other (nonagricultural) real estate of exempt land, systems of electric, gas, and water utilities, and all other taxable personal property: First \$60,000 of market value—28 percent Excess of market value over \$60,000—43 percent Class 4B— Tools, implements, and machinery of an electric generating, transmission or distribution system or a pipeline system transporting or distributing water, gas or petroleum products which are fixtures—33-1/3 percent Unclassified— Structures on leased public lands in rural areas—21 to 43 percent Unclassified— Leased agricultural real estate of exempt land—18 percent

State	Basis
	Unclassified— Owner-occupied residences on leased public or railroad lands* Unclassified— Leased homestead on land owned by occupant* * Buildings receive classification rate as if they were homesteaded real property within the scope of Classes 1A, 1B, or 2A, whichever is applicable.
Mississippi.....	Percentages of true value, same as realty.
Missouri.....	Classified as follows and assessed at indicated percentage of true value: Grain and other agricultural crops in unmanufactured condition—1/2 percent Livestock—12 percent effective January 1, 1989 Farm Machinery—12 percent effective January 1, 1989 Motor Vehicles registered as historic—5 percent Poultry—12 percent Vehicles including recreational vehicles—33-1/3 percent Manufactured homes—33-1/3 percent Other tangible personal property—33-1/3 percent
Montana.....	By classes, as follows, percentages of market value unless otherwise indicated: Class 1— Certain annual net proceeds of mines and mining claims—100 percent of net proceeds less specified expenses. Class 2— Annual gross proceeds of metal mines—3 percent of annual gross proceeds; annual gross proceeds of underground coal mines—33-1/3 percent of annual gross proceeds; annual gross proceeds of coal mines using the strip-mining method—45 percent of annual gross proceeds. Class 5— Property of cooperative rural electrical and telephone associations except property specifically enumerated in Class 7; new industrial property used by new industries during the first 3 years of their operations; property used primarily in the production of gasohol during construction and the first 3 years of its operation; air and water pollution control equipment; property owned by a research and development firm and used for such purpose; machinery and equipment used in electrolytic reduction facilities—3 percent. Class 6— Livestock and poultry and the unprocessed products of both; specified unprocessed agricultural products; specified property intended for lease in the ordinary course of business—4 percent. Class 7— All property used and owned by persons, firms, corporations, or other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas or to rural areas and cities and towns of 800 persons or fewer; all property owned by cooperative rural electrical and cooperative rural telephone associations that serve less than 95 percent of the electricity consumers or telephone users within the incorporated limits of a city or town; electric transformers and meters; electric light and power substation machinery; natural gas measuring and regulating station equipment, meters, and compressor station machinery owned by noncentrally assessed public utilities; and tools used in the repair and maintenance of this property; and tools and implements used to repair and maintain machinery not used for manufacturing and mining purposes—8 percent. Class 8— All agricultural implements and equipment; all mining machinery, fixtures, equipment, tools, and supplies except those included in Class 5, and coal and ore haulers; all manufacturing machinery, fixtures, equipment, tools, and supplies except those included in Class 5. All trailers; all goods and equipment intended for rent or lease except goods and equipment specifically included and taxed in another class; all trucks having a rated capacity of more than 1-1/2 tons; and all other machinery except that specifically included in another class—11 percent. Class 9— Buses and trucks having a rated capacity of more than 3/4 of a ton but less than or equal to 1-1/2 tons; truck toppers weighing more than 300 pounds; x-ray, medical and dental equipment; citizens band radios and mobile telephones; furniture and fixtures used in commercial establishments—13 percent. Class 10— Radio and television equipment; cable television systems; theater projectors and sound equipment; coal and ore haulers; all other property not specifically classified—16 percent. Class 15— Railroad transportation property—taxed at the lesser of 12 percent or the result of the application of certain prescribed formulas. Class 16— Harness, saddlery, and other tack; other property used for noncommercial purposes which is not real property and is not included in another class or exempt—11 percent. Class 17— Aircraft transportation property—12 percent. Class 18— Nonproductive patented mining claims—30 percent. Class 20— Idle or distressed property used in processing agricultural or timber products—3.86 percent but assessor must reduce value by 25 percent for each year the property remains out of production until it reaches salvage value.
Nebraska.....	Actual value, same as realty.
Nevada.....	35 percent of taxable value, same as realty.
New Hampshire.....	All personal property is tax exempt.

State	Basis
New Jersey	Taxable value, that percentage of "true value" corresponding to the average ratio of assessed to true value of real property. "True value" of depreciable business personal property calculated at not less than 20 percent of original cost.
New Mexico	Taxable value, set at 33-1/3 percent of market value, same as realty. Specified valuation procedures.
New York	All personal property is tax exempt.
North Carolina	True value in money, same as realty.
North Dakota	All personal property is tax exempt.
Ohio	The following percentages of true value in money: Specified property of rural electric companies—50 percent. Machinery of electric power plants—100 percent. All other tangible personal property—32 percent in 1986 (dropping to 25 percent in 1993).
Oklahoma	35 percent of fair cash value, except stocks of goods assessed on basis of certain average values. For the tax year 1982 and subsequently, the Oklahoma Supreme Court ordered that all taxable property be assessed at 12 percent of taxable value with permissible intercounty deviations of not more than 3 percent above or below mean ratio (OKL., 646P. 2nd 1269).
Oregon	100 percent of true cash value, same as realty, except that taxable ships and vessels with Oregon as home port registry are assessed at 40 percent of true cash value; those in intercoastal or foreign trade are assessed at 4 percent of true cash value.
Pennsylvania	All personal property is tax exempt.
Rhode Island	Full and fair cash value, or uniform percentage not to exceed 100 percent.
South Carolina	The following percentages of fair market value: Business inventories—6 percent. Personal property owned by or leased to manufacturers, utilities and mining operations—10-1/2 percent. Personal property owned by or leased to transportation companies—9 1/2 percent. All other personalty—10-1/2 percent; except commercial fishing boats and power driven farm machinery—5 percent.
South Dakota	Personal property that is not centrally assessed is tax exempt.
Tennessee	Tangible personalty, percentages of actual value, as follows: Public utilities—55 percent. Commercial and industrial—30 percent. Other—5 percent.
Texas	Fair market value.
Utah	100 percent of reasonable fair cash value, same as realty.
Vermont	Listed value which is 100 percent of appraisal value (the latter is fair market value). One percent of the listed value of personalty is entered in the grand list. That grand list value (1 percent of listed value) is the value against which the tax rate is applied. Business personalty is appraised, at the taxpayer's option, at either 50 percent of cost (10 percent if fully depreciated) or net book value (10 percent if fully depreciated).
Virginia	Fair market value.
Washington	100 percent of true and fair value in money, same as realty.
West Virginia	60 percent of true and actual value, but four classes of property, same as realty, each subject to a specified rate limit.
Wisconsin	True cash value.
Wyoming	Fair value, same as realty.
OUTLYING AREAS	
Guam	Personal property is not assessed.
Puerto Rico	Actual and effective value by utilizing any of the methods and factors recognized with respect to property valuation and assessment so that the assessments for each of the different types of property may be uniform.
Virgin Islands	Personal property is not assessed.

APPENDIX C.

Provisions for Assessment of Property for Agricultural, Open Space, and Associated Benefited Uses by States: 1986 and Subsequent Periods

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Alabama	Deferred taxation	Applies to Class III property only (agricultural, forest, historic, and single-family owner-occupied properties). Owner must request benefited use assessment. Deferred tax activates if conversion to nonqualifying use occurs within 2 years of property sale. Such tax is based on the greater of the sales price, or appraised market value as of October 1 in each of 3 years succeeding conversion date.
Alaska	Deferred taxation	Upon application, farm lands may be assessed at full and true value for farm use. Deferred tax is equal to the additional tax at the current mill levy together with eight percent interest for the preceding 7 years.
Arizona	Use value assessment only	Land used for agricultural purposes valued via the income approach (capitalized average annual net cash rental) without allowance for urban or other nonagricultural market influences. Such rental (excluding real property and sales taxes) determined through typical arm's length rental agreements for preceding 5 years for comparable agricultural land.
Arkansas	Use value assessment only	Current use provision applies to agricultural, farm, or timberland; application required. Act 848, effective March 28, 1981, implements constitutional amendment 59 (adopted November 4, 1980) by requiring that "Agricultural, pasture, timber, residential, and commercial lands are to be valued on the basis of their productivity or use."
California	Use value assessment only	Numerous provisions including: Land zoned for single-family homes or agricultural purposes on which is situated an owner-occupied single-family dwelling valued at no greater than the value of its use as a site for such dwelling. Nonprofit golf courses of 10 or more acres are valued for that use, plus any mines or minerals. Timberland is valued on basis of "approximate grade values" plus value attributable to compatible uses of land.
	Contracts and agreements	Historical property under agreement of at least 20 years valued using capitalization of income method. Open space land dedicated to various uses (e.g., agricultural, wetlands, recreation, wildlife habitats, timberland preserves, historical or cultural purposes) under an enforceable restriction valued using specified methods; restriction generally for 10-year period. Cancellation of contract or rezoning of timberland preserve may result in deferred taxes or tax recoupment fee.
Colorado	Use value assessment only	Agricultural land (exclusive of building improvements) valued on basis of earning or productive capacity during reasonable period, capitalized at 13 percent.
Connecticut	Use value assessment only (sometimes classified as deferred taxation because of conveyance tax cited)	Application required for classification as farm, forest, or open space land. Additional conveyance tax imposed if land sold or use changed within 10 years of (1) classification in case of open space, or (2) initial acquisition or classification in the case of farm and forest lands. Tax ranges, on sale or change of use, from 10 percent of sales price in first year, to 1 percent in 10th year; exemptions provided.
Delaware	Deferred taxation	Agricultural, horticultural and forest land is valued according to its use if (1) it has been devoted to such use for at least 2 tax years preceding the tax year in issue; (2) it is not less than 10 acres in area; and (3) sales of commodities must have averaged at least \$10,000 per year within the 2 year period preceding the tax year. Agricultural use land changed to nonagricultural uses subject to "rollback" taxes equal to deferred taxes for the previous 5 years.
District of Columbia	Contracts and agreements	Current use assessment is available for designated historic buildings if such assessment is less than market value. Owners may enter into agreements of at least 20 years for continued maintenance in return for tax relief. Provides for recovery of back taxes with interest if conditions are not fulfilled.
Florida	Use value assessment only	Upon application, land may be classified as agricultural land (including forestry) and assessed solely on the basis of its agricultural use. A sales price three or more times an agricultural use assessed value creates presumption that land is not used primarily for bona fide agricultural purposes. County Board also may reclassify lands classified currently as agricultural as nonagricultural when there is contiguous urban or metropolitan development and the board finds that the continuous use of such lands for agricultural purposes will act as a deterrent to the timely and orderly expansion of the community.

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
	Contracts and agreements	Owners of environmentally endangered lands, or lands used for outdoor recreation or parks purposes may convey their development rights to the county or an internal improvement trust fund in return for assessments incorporating such use and lack of development rights. Deferred taxes include tax differential plus 6 percent interest per year. Covenant extends for 10 years.
	Deferred taxation	Any owner who agrees to preserve the historic value of a property may have the agreement taken into account for assessment purposes. The owner must either (1) convey all rights to develop the property to the governing board of the county, or (2) enter into a covenant running with the land with that governing body for not less than 10 years stating that the property will not be used for any purpose inconsistent with historic preservation. Upon expiration or abrogation of the agreement the property is subject to a deferred tax equal to the difference in the property tax amounts plus interest.
Georgia	Contracts and agreements	Effective April 8, 1983, property devoted to bona fide agricultural purposes (excluding residence value) is eligible for preferential assessment at 30 percent of fair market value. Preferential assessment applies only to the first \$100,000 of fair market value and only to 2,000 acres. Covenant for agricultural property must be for 10 years. Covenant will not be breached if, (1) not more than the greater of 1 acre or 1 percent of the farm property is devoted to another use and (2) no person with a beneficial interest in the property has received any benefit from these provisions during the preceding 10 years. Graduated penalties plus interest are specified for premature termination of the agreement.
Hawaii	Deferred taxation	Applies to land classified and used for agriculture. If owner requests certain zoning changes, or subdivides to parcels of 5 acres or less, owner becomes liable for deferred tax on the difference between taxes paid and taxes due on higher assessed value, plus annual 10 percent penalty. Tax due within 60 days of conversion, unless owner dedicates land within 1 year of conversion.
	Contracts and agreements	Applies to land dedicated to agricultural or ranching use in agricultural, rural, conservation, or urban districts, for minimum of 10 or 20 years. Assessment is on basis of such use, or 50 percent thereof if land is within agricultural district. Failure to observe restrictions means liability for tax differential plus penalty of 10 percent per year. Other provisions relate to land dedicated to golf courses, single-family owner-occupied residential uses, and to land classified as "wasteland," all assessed on basis of such uses.
Idaho	Use value assessment only	Land devoted to agriculture per specified criteria may be classified as agricultural property; this excludes land used for pleasure, personal use, or available as part of a platted subdivision. Upon application, lands having no commercial timber but suitable for reforestation assessed at \$1 per acre.
Illinois	Use value assessment only	Upon application, land used for a single-family residence, meeting specified conditions, and located in a National Historic District or municipal landmark area is assessed at 1979 valuation, effective January 1, 1981; local option to participate. Value levels frozen until 1989. Upon application, historic property with certificate of rehabilitation from the Department of Conservation is assessed at no more than pre-renovation value for an 8-year period. After an 8-year period, value will be phased in over a 4-year period until full assessed value is reached; local option.
	Deferred taxation	Farmland—The basis for assessment of cropland is an "agricultural economic value" that is based upon net productivity of farms in the State. Other farmland is assessed based on use. Farm homesites and dwellings are assessed at 33-1/3 percent of market value but farm buildings are assessed at 33-1/3 percent of their contribution to the farm's productivity. Upon application, land which is used for open space purposes and has been so used for the previous 3 years and is more than 10 acres in size shall be valued on the basis of its fair cash value, estimated at the price it would bring at a fair, voluntary sale for use by the buyer for open space purposes. Upon termination of open space use, a deferred tax is payable based upon the difference between the taxes paid in the preceding 3 years on the benefited use value and the conventional assessed value together with an interest penalty of 5 percent. Upon application, land used for airports will be valued at 33-1/3 percent of its fair cash value. The same penalties apply to airports as apply to open space.
Indiana	Use value assessment only	Land is assessed as agricultural land as long as it is devoted to such use.
	Deferred taxation	Upon application, forest land of at least 10 acres with no dwelling is assessed at \$1 per acre. Deferred tax provision applies to the lesser of (1) tax differential, or (2) "withdrawal" assessment minus initial assessment augmented by any increase due to construction of a ditch or levee. Upon application, land used as wildlife habitats or windbreaks of at least 15 acres with no dwelling assessed at \$1 per acre; similar deferred tax provision.
Iowa	Use value assessment only	Productivity and net earning capacity constitute the valuation basis for agricultural lands, except that residential dwellings on agricultural realty are assessed on a market value basis, effective with 1981 assessments. Forest and fruit trees of specified acreages are assessed at \$14.82 per acre for an 8-year period.

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Kansas	Deferred taxation	Agricultural land may be assessed on the basis of actual or potential agricultural income or productivity. Recoupment of tax differential is possible if qualifying use ends.
Kentucky	Deferred taxation	Upon application, agricultural or horticultural lands (excluding residences) meeting minimum acreage and specified gross income levels in 3 of 5 preceding years, may be assessed according to the land's value for agricultural or horticultural use. Upon change in use, deferred taxes for current year and preceding 2 tax years become due.
Louisiana	Use value assessment only	Agricultural, horticultural, marsh, or timberlands that are at least 3 acres or have produced an average gross income of at least \$2,000 for the preceding 3 years may be assessed on basis of use value. Sales price four times land use value assessment creates presumption that land no longer is used for such purposes.
	Contracts and agreements	Owners of certain historical or architectural buildings may enter into a contract with certain public officials to restore the structure in return for the right to pay reduced ad valorem taxes for a 5-year period.
Maine	Deferred taxation	Upon application, cropland, farmland (any tract or tracts of at least 10 contiguous acres), farm woodland, open space land, orchard land, and pastureland may be valued at current use value for agricultural or open space purposes. A change to nonqualifying use activates a deferred tax, in the year of disqualification, on the difference between benefited use and conventional valuation, plus a penalty. In addition, forest products are assessed on basis of potential productivity ("tree growth tax"). Deferred tax is based on which of two specified methods produces a greater tax liability (5-year period involved).
Maryland	Deferred taxation	Land actively devoted to farm or agricultural uses, and marshland are assessed on basis of such use. For parcels of less than 20 acres, the property owner may have to certify that agricultural activity results in an average annual gross income of at least \$2,500 from the parcel. Subdivided parcels under certain conditions are not disqualified from agricultural use assessment. Conversion to nonqualifying use subjects the land to a transfer tax of 5 percent of the selling price if the parcel is larger than 20 acres and 4 percent of the selling price if the parcel is less than 20 acres. The rate is 3 percent when the parcel is less than 20 acres and is assessed as improved land. Upon application, land designated for development in accordance with governmentally approved plans is assessed as agricultural use land. If rezoned to other uses, deferred tax activates on difference between benefited use assessment and full cash value assessment, but will not exceed 10 percent of "full cash value" assessment.
	Contracts and agreements	Easements to a government or to the Nature Conservancy under agreement to preserve its natural open character are valued on basis which includes such limitations. Lands of at least 50 acres actively devoted to use as a country club, subject to other specified qualifying conditions for period of not less than 10 years, are assessed on basis of such use. Deferred tax is based on the difference between benefited use and full value assessment (for up to 10 years) upon sale or failure to meet conditions.
Massachusetts	Deferred taxation	Local option permits assessment of agricultural or horticultural lands based upon such use. Land must be at least 5 acres and have been in benefited use category for 2 preceding years; application required. Conveyance tax is levied if land sold is for other than benefited use within 10 years. If land is disqualified from benefited use assessment, rollback taxes are levied based on the current and preceding 4 years. Under specified conditions, a city or town has limited right of first refusal when agricultural or horticultural property is offered for sale to purchase it at fair market value. Upon application, recreational land of 5 or more acres is assessed on basis of such use up to 25 percent of its fair cash value. Similar conveyance and rollback taxes and first refusal rights are provided.
	Contracts and agreements	Specified provisions apply to land under conservation restrictions.
Michigan	Use value assessment only	Upon application, private forest reservations are assessed at no more than \$1 per acre.
	Contracts and agreements	Specified farmland or open space development rights agreements are available with minimum 10-year term; law prescribes attachment of lien when agreements terminate.
Minnesota	Deferred taxation	Upon application, qualifying agricultural realty of more than 10 acres and qualifying realty devoted to recreation of more than 5 acres may be assessed on a use basis. Deferred taxes, without interest, are payable for prior 3 years in case of agricultural land and for prior 7 years for recreational land.
Mississippi	Use value assessment only	Land used for agricultural purposes is appraised according to its current use.
Missouri	Use value assessment only	Agricultural or horticultural land is valued according to use. However the buildings or other structures normally associated with agricultural or horticultural uses are to be listed at their true value. Recommended use value is a measure of the land's productivity.
	Deferred taxation	Upon application, forest croplands of at least 20 acres, with value not exceeding \$125 per acre, are assessed at \$3 per acre. Deferred tax provision includes interest penalty.

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Montana	Use value assessment only	Specified conditions must be met regarding use, size, and income; application is required.
Nebraska	Deferred taxation	Land zoned for agricultural use and used exclusively for agricultural purposes may be assessed on basis of such use; application is required. If eligibility ends, deferred tax applies to any difference, between use and market-oriented values, for up to 5 years, plus applicable interest at 6 percent.
Nevada	Deferred taxation	Applies to agricultural or open space land meeting specified conditions; application required. Deferred tax provision (including penalty) may relate to back years up to 84 months prior to change in use.
New Hampshire . . .	Use value assessment only	Upon application, owner-occupied residences in industrial or commercial zones are assessed on basis of current use.
	Deferred taxation	Qualifying open space (farmland, forest land, wetland, recreation land, flood plain land, or wild land) may be assessed based on current use values established by current use advisory board; application is required. A land use change tax is levied at the rate of 10 percent of the full and true value of the land when changed to other than open space use.
	Contracts and agreements	Benefited assessment may also be obtained for qualifying land if owner grants discretionary easement to city or town for minimum 10-year term. Release occurs only for cases of extreme personal hardship with penalties specified.
New Jersey	Use value assessment only	Owner-occupied residences in area previously zoned for such use but rezoned to commercial or industrial uses are assessed as residential property.
	Deferred taxation	Agricultural or horticultural land of 5 or more acres meeting minimum product sales criteria and in such use for 2 preceding years may be assessed based on such use; application is required. Rollback provision may include up to 2 years of deferred taxes.
New Mexico	Use value assessment only	Land used primarily for agricultural purposes may be assessed on basis of productivity capacity; application is required.
New York	Use value assessment only	Assessment of forest and reforested lands of 50 or more acres limited to value of similar lands without substantial forest growth. Eligible tracts are valued at 20 percent of their assessed value; application is required. Six percent tax on stumpage value is levied upon withdrawal of land from benefited use.
	Deferred taxation	Land of 10 or more acres in an agricultural district and generating \$10,000 or more from agricultural products may be entitled to an agricultural assessment. Change to nonqualifying use activates deferred taxes for 5 preceding years.
North Carolina	Deferred taxation	Applies to agricultural parcels of 10 acres or more and horticultural parcels of 5 acres or more; gross income from products must average \$1,000 or more annually for 3 preceding years. Qualifying forest land must be at least 20 acres in size; application is required. Deferred taxes are payable upon change in use and may relate back to 3 preceding years, plus interest. Historic property is assessed at 50 percent of its true value. The difference between taxes due on the full levy and reduced levy become a lien on property. If property loses its eligibility, the deferred taxes, plus interest, for the preceding 3 fiscal years are payable; application required.
North Dakota	Use value assessment only	Land classified as agricultural and not platted prior to annexation is retained in that classification until use change. Value must be uniform with that of adjoining unannexed agricultural land. Land platted and assessed as agricultural land before March 30, 1981, whether or not within corporate limits, is valued on basis of such use until put to another use.
Ohio	Deferred taxation	Requirements for agricultural use assessment include: specified minimum sizes; agricultural use for 3 preceding years; and application. Deferred taxation may relate back to 4 preceding years of use assessment.
	Use value assessment only	Forest land, devoted exclusively to forestry or timber growing under the rules of the Department of Natural Resources may be taxed at 50 percent of the local rate.
Oklahoma	See remarks	Unique situation applies to more than agricultural land: State Constitution (Article X) states that "no real property shall be assessed . . . at a value greater than . . . its fair cash value for the highest and best use for which such property was actually used, or was previously classified for use." (Emphasis added.)
	Use value assessment only	Renovated structures in a preservation area approved by the local governing body will be assessed for 5 years following the start of renovation at its prerenovated value.

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Oregon	Deferred taxation	Agricultural land may be assessed on the basis of use; specific provisions, requirements, and deferred taxes vary according to whether land is located in "farm use zone" or outside such zones but exclusively devoted to agricultural use. Application may be required. Deferred taxation does not apply when use changes to forest use or when unzoned farm land is subsequently included in a farm use zone. Upon application, open space land is assessed on basis of benefited open space use. Deferred tax provisions activate on a change to nonqualifying use, plus interest. Single-family residences used for such a purpose for the 5 preceding years in an area zoned for industrial, commercial, or multifamily residential uses are assessed on the basis of residential use only. Disqualification results in additional tax of up to 10 times what deferred taxes would be for the preceding year. Application is required.
	Contracts and agreements	For 15-year period, historic property is assessed at "true cash value" at time of application. Change in classification results in additional taxes equal to up to 15 times the amount of deferred taxes for the preceding year.
Pennsylvania	Deferred taxation	Upon application, qualifying agricultural land, agricultural reserve, and/or forest reserve may be given preferential use assessments. Requirements include 10-acre minimum size for agricultural land, an anticipated annual gross income of \$2,000, and qualification for compensation under a soil conservation program for at least 3 years. Rollback taxes may extend for up to 7 previous tax years, and include 6 percent interest.
	Contracts and agreements	Counties may covenant with owners of land in farm, forest, water supply, or open space use. Assessments reflect fair market value of land so restricted. Such agreements may be negotiated to conform with more recent provisions of preferential use assessment described above.
Rhode Island	Deferred taxation	Applies to farm, forest, or open space land; application is required. Effective May 15, 1980, change in use results in "land use change tax" ranging from 10 to 0 percent of fair market value depending on years of classification in such use.
South Carolina	Deferred taxation	Qualifying agricultural real property used for agricultural purposes or for growing timber is assessed at specified percentages of fair market value for such purposes; application is required. Rollback provision may include deferred taxes for current year and preceding 5 years.
South Dakota	Use value assessment only	Land devoted exclusively to agricultural use for the 5 preceding years and generating minimum sales of \$2,500 in 3 of those years shall be classified and taxed as agricultural land without regard to its zoning classification.
Tennessee	Deferred taxation	Qualifying lands include agricultural (at least 15 acres), forest (at least 15 acres), and open space (at least 3 acres); application is required. Rollback taxes extend for up to 3 years for agricultural and forest lands and up to 5 years for open space lands. Special provision is made for assessment of lands with open space easements.
Texas	Deferred taxation	Upon application, land owned by U.S. citizens and used for agricultural purposes for the 3 preceding years may be assessed based on such use. Qualified "open space" land (including timberland and land devoted primarily to agricultural use for 5 of preceding 7 years) is valued on basis of productive capacity; application is required. Rollback provision for agricultural land may relate back to 3 preceding years, plus 12 percent interest; for open space land, 5 preceding years, plus 7 percent interest.
	Contracts and agreements	Lands restricted to recreation, park, open space, or airport may be assessed based upon such use; land must be at least 5 acres in size and restriction must be for a minimum of 10 years. If there is a change to nonqualifying use, a deferred tax activates on difference between benefited use assessed value and market value for 5 years plus interest at 7 percent annually.
Utah	Deferred taxation	Land actively devoted to agricultural use that has a gross income of at least \$1,000 a year and must be devoted to agricultural use for at least 2 successive previous years; application is required. Waivers of acreage and income limitations are possible. Rollback taxes may extend up to 5 years of benefited use.
Vermont	Use value assessment only	If general agricultural land is planted in fruit trees the land shall be valued as agricultural land and there will be no increase in value for the subsequent 15 years.
	Deferred taxation	Agricultural land and managed forest land meeting specified criteria are eligible for use value appraisal. Upon development, land use change tax is levied in the amount of 10 percent of the full fair market value of the changed land determined without regard to the use value appraisal. Land may be withdrawn from use value assessment and payment of land use change tax deferred until development occurs.

State	Provision affecting assessed value applicable to explicitly benefited uses	Remarks
Virginia	Contracts and agreements	A municipal corporation may enter into contracts with owners of agricultural, forest land, industrial or commercial real and personal property and alternative energy generating plants for up to a 10-year period for the purpose of fixing and maintaining the valuation of such property on the grand list; contracts may also be made for fixed rates of annual taxes, fixed annual amounts of appraised values, or fixed percentages of the annual tax. Municipalities may also negotiate "tax stabilization contracts" with owners of farmland or forest land of at least 25 acres. Deferred taxes covering prior 3 years are due upon conversion to noncontractual uses.
	Deferred taxation	Any county, city, or town which has adopted a land use plan may, by ordinance, provide for the use value assessment of real estate used for agricultural, horticultural, forest, or open space purposes. Minimum size is 5 acres (except for forest land which must be at least 20 acres), and application is required. Real estate in agricultural or forest districts, with or without land use plan, is also eligible. Rollback tax provision includes current year and up to 5 preceding years, plus interest.
Washington	Contracts and agreements	Open space land, farm and agricultural land, and timberland (excluding timber value) may qualify for current use assessment. Land classified on a current use basis must continue to be so classified for a period of 10 years. The owner may request withdrawal from program after 8 years. If granted, rollback taxes for 7 years, plus interest at the statutory rate will be due. If a change in use occurs before the end of the 10-year period, the aforementioned rollback taxes and interest are due, plus penalty of 20 percent of the rollback amount. Property qualifying as eligible historic property will be granted a special valuation for 10 years or until property is disqualified. Covenant between the owner and the local governing body required and deferred taxes must be repaid if disqualified.
West Virginia	Use value assessment only	All farms used, occupied and cultivated by their owners or bona fide tenants are assessed at fair and reasonable value for farming purposes.
Wisconsin	See remarks	Constitutional amendment, approved April 2, 1974, taxation of agricultural and undeveloped land need not be uniform with that of each other or with that of other realty. State legislature has elected to provide owners of farmland subject to agricultural use restrictions with income tax credits and refunds rather than use-based assessments.
Wyoming	Use value assessment only	Agricultural and horticultural land so employed for minimum of 2 previous years is assessed on basis of current use and capacity of the land to produce agricultural products. Land must not be zoned for other uses.
OUTLYING AREAS		
Virgin Islands	Deferred taxation	Land that is used actively and solely for agricultural and horticultural purposes is entitled to a reduction of 95 percent in the property tax. If this land use changes, it is subject to a rollback tax that is equal to the reduction in the current and prior 2 years. In addition, all property used for recreational, open space, historical sites, and scientific and educational purposes is exempt from taxation. Application is required and change in use triggers a rollback tax equal to the amount of the reduction in the current year plus that of the preceding 3 years.

Note: This table, though carefully compiled, is not intended as a substitute for any necessary reference to specified statutory requirements in any given circumstance. This is especially relevant to any situation where post-1986 provisions are sought. Terms (based on review of applicable legal provisions):
Deferred taxation—This refers to the additional tax, activated by a change from a benefited use to a nonqualifying use, on the difference between benefited use assessment and conventional assessment, for specified time periods and at interest rates specified by law. Contracts and agreements—These are specific agreements authorized by law, providing for limitations on use over stated time periods in exchange for benefited use value assessment. Such agreements generally include deferred taxation recovery provisions.

APPENDIX D.

Real Property Assessment Cycles by States: 1986 and Subsequent Periods

State	State requirements for periodic valuation of real property
Alabama	Tax assessor has right and authority to assess real estate annually. (See Section 40-7-1, Code of Alabama.)
Alaska	Production of annual assessment roll required. (See Section 29.45.160, Alaska Statutes.)
Arizona	Annual valuation and listing of each property required. (See Section 42-221, Arizona Revised Statutes.)
Arkansas	Assessor required to appraise and assess all real property between the first Monday in January and the first day of July. (See Section 84-415, Arkansas Statutes.)
California	Assessment rolls produced annually but valuation changes limited to 2 percent annually except for change in ownership or new construction. (See Article XIII, California Constitution.)
Colorado	Annual listing, appraisal and valuation specified. (See Section 39-1-105, Colorado Revised Statutes.)
Connecticut	Commencing October 1, 1978, municipalities required to revalue all real property no later than 10 years following the last preceding revaluation and every 10th year after each such revaluation. (See Section 12-62, Connecticut Statutes.) Annual compilation of assessment lists required. (See Section 12-55, Connecticut Statutes.)
Delaware	Preparation of annual assessment roll specified in Chapter 13, Section 1308 (for New Castle County); Chapter 70, Section 7004 (for Sussex County); and Chapter 83, Section 8301 (for Kent County), Delaware Code, Revised.
District of Columbia	Assessment of all realty is required on annual basis. (See Section 47-641, District of Columbia Code.)
Florida	Real property required to be assessed at just value on January 1 each year. (See Section 192.042, Florida Statutes.)
Georgia	Provision is made for opening of books for return of taxes each year. (See Section 48-5-18, The Code of Georgia of 1981, 1986 supplement.)
Hawaii	Annual preparation of assessment roll is mandated. (See Section 246-44, Hawaii Revised Statutes, and county ordinances.)
Idaho	Twenty percent of property in each specified category must be included in each year's appraisal. This results in complete appraisal of all taxable property every 5 years. Results of annual appraisal are used to index property not actually appraised each year. (See Section 63-221, Idaho Code.)
Illinois	In counties having the township form of government and a population of less than 1,000,000 the quadrennial assessment year is 1963 and every fourth year thereafter unless changed by resolution (before January 1, 1986) of the county board in counties that have populations of more than 100,000 and less than 1,000,000. These latter counties can divide the county into four assessment districts which divide the work of assessing the county into four equal parts. The quadrennial assessment year for district one is 1970, district two is 1971, district three is 1972, and district four is 1969 and in each district every fourth year thereafter. In counties having the commission form of government and a population of less than 1,000,000, the quadrennial assessment year is 1962 and every fourth year thereafter. Commission counties having a population of 1,000,000 or more will divide the county into four assessment districts. The quadrennial assessment year for district one is 1964 and every fourth year thereafter, district two is 1965 and every fourth year thereafter, district three is 1966 and every fourth year thereafter, and district four is 1963 and every fourth year thereafter. The county board in these counties may, by resolution, order the reassessment of the entire county in any one year. The county board of any county with a population of 3,000,000 or more may, by resolution effective after December 31, 1983, divide the county into any number of assessment districts as long as the work of assessing property is divided equally. The resolution will provide for general reassessment of each district after December 31, 1983, at regular intervals as determined by the county board. (See chapter 120.524, Illinois Revised Statutes, 1985.)
Indiana	A general reassessment beginning July 1, 1981, and each eighth year thereafter is required. Each reassessment is to be completed by March 1 of the following year, and will be the basis for taxes payable in the year following the year of completion of the general reassessment. (See Title 6, Section 1.1-4-4, Indiana Code.)
Iowa	Real estate was listed and assessed in 1981. The same action is to occur every 2 years thereafter, but assessors may revalue realty whenever a change in value occurs. (See Section 428.4, 1986 Code of Iowa.)
Kansas	Provision is made for annual listing and assessment of all real estate as of January 1. (See Section 79-1412a, Kansas Statutes.)

State	State requirements for periodic valuation of real property
Kentucky	Annual valuation of each parcel of taxable realty is specified with physical examination no less than once every 2 years. (See Section 132.690, 1-(a), Kentucky Revised Statutes.)
Louisiana	Article VII, Section 18 of Louisiana constitution provides that all taxable property be reappraised at intervals of not more than 4 years.
Maine	Physical inspection and inventory of each realty parcel is required at least every 4 years. (See Title 36, Chapter 102, Section 328, Maine Revised Statutes, Annotated.)
Maryland	In each county and in Baltimore city, one-third of realty parcels are reviewed each year, so all are reassessed during a 3-year cycle. Any resulting increase in value is phased in over the remaining years of the cycle. (See Article 81, Section 232, 8-(a), Annotated Code of Maryland.)
Massachusetts	Fair cash valuation each year is specified. (See Chapter 59, Section 38, Annotated Laws of Massachusetts.)
Michigan	Completion of assessment roll is required annually on or before the first Monday in March. (See Section 211.24, Michigan Compiled Laws, Annotated.)
Minnesota	In 1976 and thereafter, assessor shall actually view and determine market value of each real property at maximum intervals of 4 years. (See Section 273.08, Minnesota Statutes.)
Mississippi	Land must be assessed for year 1950 and annually thereafter. Board of supervisors of any county may use current land assessment roll for one additional year. (See Section 27-35-47, Mississippi Code.)
Missouri	Real estate shall be assessed annually. (See Section 137.080, Revised Statutes of Missouri.)
Montana	Revaluation of all taxable property is required every 5 years. A rotation plan assures that all property in each county is revalued at least once every 5 years (20 percent of the property may be revalued each year). Present 5-year cycle commenced on January 1, 1986, and will run until December 31, 1990. (See Title 15, Chapter 7, Section 111, Montana Code Annotated.)
Nebraska	A complete reappraisal of any or all lands and improvements at actual value shall be made when ordered by the Tax Commissioner (See Section 77-1301.7, 1986 Revised Statutes of Nebraska.) Each county shall make an annual review of the appraised values for the purpose of maintaining and updating the assessment roll. (See Section 77-1301.6, 1986 Revised Statutes of Nebraska.)
Nevada	County assessor must physically reappraise all property at least once every 5 years. (See Section 361.260 Nevada Revised Statutes.)
New Hampshire	In April of each year, all realty is examined and reappraised if change in value has occurred. (See Section 75:8, New Hampshire Revised Statutes Annotated.)
New Jersey	Annual determination of full and fair cash value of each realty parcel is required. (See Section 54: 4-23, Revised Statutes of New Jersey.)
New Mexico	County assessors must update values to maintain current and correct values of property. (See Section 7-36-16, New Mexico Statutes Annotated.)
New York	All real property as of a March 1 taxable status date shall be valued as of the preceding first day of January. (See Article 3, Section 301, Real Property Tax Law, New York Statutes.)
North Carolina	Counties are required to revalue realty every 8 years. To implement such a revaluation sequence, counties are divided into eight groups, and each year a group of counties must revalue. In the fourth year following a reappraisal, review of the appraised values is required to make any changes necessary to bring those values into line with the then current true value. If necessary, real property value is converted to market value by horizontal adjustments (uniform percentage increases or decreases of appraised values within defined categories or geographic areas). (See Section 105-286, General Statutes of North Carolina.)
North Dakota	All taxable real property shall be listed and assessed every year with reference to its value on February 1. (See Section 57-02-11, North Dakota Century Code.)
Ohio	Sexennial reappraisal of all realty is required in each county. In the third calendar year following such reappraisal, the commissioner of tax equalization may order a reassessment of the real property, or any class thereof, in any taxing district or subdivision thereof. (See Section 5715.33, Ohio Revised Code.)
Oklahoma	Subsequent to an initial mandatory revaluation to have been completed before January 1, 1972, each assessor is required continuously to maintain an active program to revalue all taxable property within the county at least once each 5 years. (See Article 68, Section 2481.1, Oklahoma Statutes.)
Oregon	Real property shall be appraised at least once every 6 years to ensure equality of taxation. (See Section 308.234, Oregon Revised Statutes.)

State	State requirements for periodic valuation of real property
Pennsylvania	Statutes specify annual assessment in counties of the first class and triennial assessments in second through eighth class counties (See Title 72, Section 5020-401, Pennsylvania Statutes Annotated.)
Rhode Island	Under previously enacted legislation, each town and city was to revalue all taxable real estate within 3 years after December 31, 1980, unless that town or city had completed a complete revaluation within 7 years prior to December 31, 1980; except for the cities of Woonsocket and Cumberland which had until December 31, 1984, and the city of Providence, which had until December 31, 1987. All revaluations have been completed and each city or town must revalue all taxable real estate within 10 years of the previously completed revaluation. (See Section 44-5-11, Rhode Island General Laws.)
South Carolina	The South Carolina Tax Commission has power to order reassessment of real and personal property, or any class or classes of either, in any assessment district, when in its judgment such reassessment is advisable. (See Section 12-3-140 (15), Code of Laws of South Carolina.)
South Dakota	All real and personal property subject to taxation shall be listed and assessed annually during the first 6 months of each year, but value of such property is determined according to the value on January 1 preceding assessment. (See Section 10-6-2, South Dakota Codified Laws.)
Tennessee	Beginning January 1, 1981, and continuing over the next 7 years, there shall be a reappraisal of all real property and an equalization of assessments of every county. Thereafter, reappraisal and equalization is required every 5 years. State Board of Equalization may exempt a county from mandatory provisions, based on its assessment quality. (See Section 67-5-1601, Tennessee Code, Annotated.)
Texas	Each appraisal office shall implement a plan that provides for reappraisal of all real property in the district at least once every 4 years, effective January 1, 1984. (See Section 25.18, Tax Code.)
Utah	Assessors are required to visit each separate district or precinct either in person or by deputy, annually, including inspection where necessary. (See Section 50-2-303(2) Utah Code Annotated.)
Vermont	On April 1, listers shall take property inventories and personally examine individual properties as necessary to appraise all at fair market value. (See Title 32, Section 4041, Vermont Statutes Annotated.)
Virginia	<p>In general, independent cities will undertake a reassessment every 2 years. Any such city with a population of 30,000 or less may, by majority vote of its council, choose to conduct its reassessment at 4-year intervals. Cities may also, by ordinance, provide for annual reassessment. Cities with a population of 12,000 or less must perform a reassessment of real estate in 1977; those with populations of over 12,000 in 1978. Subsequent reassessments are to occur every 2 years from the date of initial reassessment. (See Section 58-776, Code of Virginia.)</p> <p>In counties there shall be a reassessment every 4 years. Any county with a population of 50,000 or less may, by its board of supervisors, elect to conduct its reassessment at 5- or 6-year intervals.</p> <p>In both cities and counties, the governing body may undertake a general reassessment if the governing body so directs by a majority vote. (See Section 58.1-3251 to 3254, Code of Virginia.)</p>
Washington	An active revaluation program is required, to include revaluing all taxable real property within the county at least once each 4 years, with physical inspection of all such realty at least once each 6 years. (See Section 84.41.030, 1987 Revised Code of Washington.)
West Virginia	All property shall be assessed annually as of the first day of July at its true and actual value. (See Section 11-3-1, West Virginia Code.)
Wisconsin	Each taxation district is required to assess property at full value at least once in every 5-year period. The Department of Revenue monitors assessment levels and may order special supervision of the succeeding year's assessment if specified standards are not met. (See Section 70.05, Wisconsin Statutes.)
Wyoming	All taxable property shall be annually listed, valued, and assessed for taxation in the county in which located and in the name of the owner of the property on February 1. (See Section 39-2-101, Wyoming Statutes.)

Note: Summaries of applicable law and regulation shown may omit some detail and may not necessarily represent prevailing practices. For example, mandate for annual production of assessment roll may be interpreted locally as requiring no more than alteration of the roll to reflect additions and deletions; conversely, jurisdictions may conduct complete reappraisals annually even though not legally required to do so. References are provided in order to facilitate further inquiry. Materials presented summarize applicable law but are not intended necessarily as substitutes for the substance of entire statutes.

APPENDIX E.

Definitions of Selected Terms

Definitions that follow condition use of the data produced by the survey. The objective throughout is to define the concept in terms of use and implications in the survey and in this report.

Account Number—A unique number assigned to a parcel to identify the parcel on the records of the local assessing office. This number may or may not be the same as the parcel identification number.

Ad Valorem Taxation—Taxation of property based on the property's value.

Appraisal—An opinion, usually in writing and from a specialist, of the amount of money constituting the value of property (market, assessed, or other, depending on the purpose of the appraisal). The appraisal incorporates all factors and approaches held to be relevant in the circumstances, including what the property cost, what loss in value (depreciation) it has sustained, if any, what income it will earn, and what sales prices similar properties have commanded.

Assessed Value—The dollar amount officially set as the valuation of a specific property against which the tax rate for the levying jurisdiction is applied. Amount may or may not be the same as the gross or net assessed value.

Assessment Roll—The listing of taxable property located within a governmental jurisdiction (often the county), together with the assessed value officially determined for each parcel as of the legally prescribed valuation date by the official charged with this function, often called the assessor.

Board of Equalization—A governmental body that reviews property tax appeals generated by the property tax assessment process.

Cadastre—A parcel-based division of a total land information system with the following components: (1) A spatial reference framework made up of geodetic control points; (2) an integrated series of large scale, up-to-date, accurate base maps; (3) a property ownership overlay of requisite accuracy that distinctly identifies each parcel, usually by unique number; and (4) a series of compatible registers of interest in land parcels keyed to distinctive parcel numbers. A cadastre is multipurpose if its parcel identification and other components make possible linkages with data in other files.

Chattel—Tangible personal property (also see Property).

Circuit Breaker—Though its specifics depend on statutory provisions prescribing it in the particular State, a "circuit breaker" generally is a law that activates, for qualifying property owners (or renters), a State financed credit or rebate of specified amounts of property taxes incurred (or rent equivalents) whenever such taxes (or rent equivalents) exceed specified percentages or amounts of household income.

Common Element—In a property containing condominium units, a common element is that portion of the property jointly used and owned in appropriate undivided interests by all the owners of condominium units in the property.

Condominium (also known as "condominium unit")—A condominium is a unit of real property within a property consisting of other such units which is owned in fee simple by the same party or parties holding an undivided interest in the common elements of the property. These common elements usually include things like the lobby, swimming pool, and grounds. Though the term "condominium" does not necessarily refer exclusively to a unit used as a single-family (nonfarm) residence, it is that use to which the term "condominium" is restricted, in this report.

Cooperative—A business entity, usually a corporation, which holds title to the realty involved and which grants rights of occupancy to its shareholders by means of "proprietary leases" or similar devices. A cooperatively owned apartment building is legally different from a building consisting of condominium units.

Depreciation—Loss in value from any cause. Major causes include physical deterioration (ordinary wear and tear, negligent care or "deferred maintenance," and damage); functional obsolescence (poor design, inadequate facilities); and economic obsolescence (influences external to elements of the property itself, for example, supply and demand factors).

Loss in value already sustained is often called accrued depreciation, either curable (correctable at reasonable cost) or incurable (correctable, if at all, only at excessive cost).

Loss in value expected in the future is estimated by incorporating a percentage component for depreciation in a capitalization rate.

Equalization—The process by which amounts of assessed value within a jurisdiction, or possibly among the jurisdictions in a particular State, individually or in the aggregate, are restated at a single level of assessment. The purpose is to overcome differences in levels of assessment among individual assessed values, often so that assessment-based aid from the equalizing jurisdiction can be equitably allocated.

Fixture—Attached improvements that can be real or personal property. If attached to the realty in such manner that its removal would damage the realty, the fixture is realty. If the fixture is removable without the occurrence of such damage, it is generally considered personalty. Trade fixtures are a specific type of personalty, removable by the lessee who attached or installed them, but only in accordance with terms of the lease.

Gross Assessed Value—The dollar amount officially set on the assessment roll, including any partial exemptions.

Homestead—Usually a parcel of land which husband and wife, or other head(s) of household, own in fee simple and on which they reside. Specific State statutes should be consulted in each situation for meaning in a particular State, especially with reference to entitlement to a homestead exemption from property taxes.

Legal Description—A delineation of dimensions, boundaries, and relevant attributes of a real property parcel that are specific enough to identify with absolute certainty the particular parcel in question. For a subdivided lot, the legal description would probably include lot and block numbers and subdivision name.

Locally Assessed Property—Property for which the assessed value is set by the assessing official of the local jurisdiction within which the property is located, either for local or State taxation.

Lot and Block Survey System—A system used to describe small parcels of land, primarily urban, using in most cases, a section or plat number, a block number or name and a lot number.

Market Value—The most probable price in cash, terms equivalent to cash, or in other precisely related terms, for which the appraised property will sell in a competitive market under all conditions requisite to fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest and assuming that neither is under duress.

Metes and Bounds—A legal description of a realty parcel that begins at a known or easily discoverable point and then specifies directions and distances around the parcel back to the point of beginning.

Net Assessed Value—The dollar amount officially set on the assessment roll remaining after deducting the amount of any applicable partial exemptions from the gross assessed value.

Parcel—In this report, a parcel of realty is whatever the local assessor defines to be that separate piece of land requiring separate assessment. Often this essentially resembles the following “consensus” definition: A parcel is a contiguous area of land described in a single description in a deed or on a plat. It is separately owned and may be separately conveyed. Parcel also may include a segment of street, highway, railroad right-of-way, or utility easement. (Adapted from *Land Parcel Identifiers for Information Systems*, by D. David Moyer & Kenneth Paul Fisher, American Bar Foundation, Chicago, 1973, p. 3)

Parcel Identification Number—A numeric or alphanumeric description of a parcel which identifies it uniquely. Assessors use various systems, many with common features and a growing number incorporating geocoding. In the 30 States where it exists, the Public Land Survey System, authorized by the U.S. Government in 1785, is often a basis for parcel identification.

Partial Exemption—The amount of otherwise taxable assessed value removed from liability for the tax by constitutional and/or statutory action. Thus, the entire assessed value of the property in question would be taxable, but for the constitutional or statutory action removing part of such value. Examples of partial exemptions are those for qualifying homesteads, veterans, and senior citizens.

Primary Assessment Jurisdiction—The unit of government having initial responsibility for determining the assessed value against which general property taxes are levied by local government and, where applicable, by State government.

Property—That which belongs to the owner and is thus subject to specific rights of the owner of use, possession, and alienation. Property is sometimes called a “bundle of rights.” Property may be described as the sum of all legal interests in a parcel or thing. Property can be real or in the case of personal property, tangible or intangible.

Real property—Consists of land plus anything permanently attached to the land or so intended, and anything appurtenant to the land, or immovable by law. It generally includes rights emanating from or adhering to the land, in the absence of contrary specification. To the extent that “real estate” also commonly includes land and any improvements permanently attached, as well as all rights and benefits from ownership of any lifetime or greater interests therein, the two terms “real property” and “real estate” can be understood to have the same meaning, for purposes of this report.

Personal property—Consists of every kind of property which is not real.

Tangible personal property—That property which is capable of perception through its substance, with its value related to that substance. A chattel is tangible personalty.

Intangible personal property—Property without physical existence in any significant sense other than representational. It is valuable, but chiefly for what it represents. Examples include corporate stock, bonds, money on deposit, goodwill, patents, and franchises.

Property Use Category, Realty—A Census Bureau classification based on actual utilization of the realty. Individual categories follow:

Residential (nonfarm) single-family—Includes each house, not on a farm, that is a residence for one family only. The residence may be detached or semidetached. It may be a one-family part of row or town houses, if separately assessed. It includes each one-family rural or suburban estate if not primarily used for farming. It includes each condominium unit in a multiunit dwelling structure consisting of many such units, plus in each instance, each respective condominium owner's share of the common area, unless the common area is separately assessed. It also includes a mobile home that is assessed as real property.

Residential (nonfarm) multifamily—Includes each residential property that contains two or more living units, including duplexes and apartment houses. The latter may have street level stores and doctors' offices. This category does not include motels or hotels. It does include cooperatives.

Acreage (or "acreage and farms")—Includes each farm, as well as timber land, recreational acreage, idle land, and waste land. It does not include separately assessed timber or mineral rights. Major criteria are rural location and description in terms of acreage.

Vacant platted lots—Each unimproved parcel described in terms other than acreage, usually by means of lot and block numbers plus subdivision name. Each vacant parcel is located either within a municipality or in an adjacent or otherwise proximate territory.

Commercial property—Realty used as any of the following: store, store with living quarters, office building, hotel, motel, gasoline service station, commercial garage, parking lot, warehouse, theater building, bank, clinic and nursing home, and generally any nonindustrial nonresidential realty of a commercial enterprise.

Industrial property—Realty used as any of the following: factory, bakery, dairy plant, other food processing plant, mill, mine, quarry, all locally assessed utility property, and generally any property used in a manufacturing activity.

Other and unallocable—Includes any property not classified within any of the preceding groups. Examples are mineral rights, timber rights, and oil rights, if they are separately assessed as real estate.

Rectangular Survey System—Also known as the government survey system or the public land survey system. This system, as dictated by the Congress in 1785, describes land principally using base lines and principal meridians.

Rollback—Term applicable to a limitation on annual assessed value increase (as in Iowa, where separate rollback factors apply to residential, commercial, industrial, and agricultural property) or reduction in amount of property taxes paid (as affects taxes on homesteads in Ohio).

State-Assessed Property—That property for which the assessed value is set by a State agency, either for taxation by the local jurisdiction affected, or for State taxation.

Taxes—Compulsory payments to a government for public purposes. These payments are not necessarily related to the cost of or beneficiaries of particular services rendered by the government.

Property taxes—Levies on property, whether real or personal, the latter tangible or intangible, conditioned on ownership of the property and measured by its value.

General property taxes—Property taxes which relate to all taxable property in the affected jurisdiction, real or personal, whether taxed at a single rate or at classified rates.

Special property taxes—Property taxes which relate to selected categories of property, for example, motor vehicles, or specified intangibles.

Tax Exempt Property—Property entirely excluded from taxation because of its type or use (for example: religious, charitable, educational, or governmental properties). Tax exempt property does not include property that is excluded from taxation because application of a partial exemption reduces its net taxable value to zero.

Use Value—Property used for a specific purpose or use that may entitle the property to be assessed at a different level than others in the jurisdiction.

Valuation—The process of estimating market value, investment value, insured value, or other properly defined value of an identified interest or interests in a specific parcel or parcels of real estate as of a given date.

Valuation Date—The specific date as of which assessed values are set for purposes of property taxation. This date may also be known as the “date of finality.”

APPENDIX F. Listing Sheets

(For explanation of use of this form, see text)

GP-22

FORM GP-22 (8-11-88)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS			1. Name of assessing area	2. Jurisdiction No.	3. Sheet No.		
1987 CENSUS OF GOVERNMENTS LISTING SHEET (Certainty Properties) PROPERTY VALUES SURVEY					4. State	5. Certainty level 0 _____			
Assessment roll identification (a)	Line No. (b)	Assessed value of property <i>Report in whole dollars — omit cents</i>			Use of property Codes for column (f) below				
		Land (c)	Improvements (d)	TOTAL <i>Use ONLY when separate "land" and "improvements" amounts are not readily available</i> (e)	Code (f)	Description of properties coded 500, 600, 800, or 900 in column (f) (g)			
	501								
	502								
	503								
	504								
	505								
	506								
	507								
	508								
	509								
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	524								
	525								
Volume number or file reference <i>(See instructions)</i> (h)				Beginning at line number (i)	Volume number or file reference <i>(See instructions)</i> (h)				Beginning at line number (i)

GP-22

GP-23-1

FORM GP-23-1
(9-80)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1987 CENSUS OF GOVERNMENTS LISTING SHEET (Sample Properties) PROPERTY VALUES SURVEY

1. Name of assessing area	2. Jurisdiction No.	3. Sheet No.
4. State	5. Start with _____ Property	6. Take every _____ Property

Assessment roll identification (a)	Line No. (b)	Assessed value of property Report in whole dollars — omit cents			Use of property Codes for column (f) below	
		Land (c)	Improvements (d)	TOTAL Use ONLY when separate "land" and "improvements" amounts are not readily available (e)	Code (f)	Description of properties coded 500, 600, 800, or 900 in column (f) (g)
\$ 0	01					
\$500,000	02					
\$240,000	03					
\$500,000	04					
\$100,000	05					
\$500,000	06					
\$240,000	07					
\$500,000	08					
\$ 50,000	09					
\$500,000	10					
\$240,000	11					
\$500,000	12					
\$100,000	13					
\$500,000	14					
\$240,000	15					
\$500,000	16					
\$ 25,000	17					
\$500,000	18					
\$240,000	19					
\$500,000	20					
\$100,000	21					
\$500,000	22					
\$240,000	23					
\$500,000	24					

Volume number or file reference (See instructions) (h)	Beginning at line number (i)	Volume number or file reference (See instructions) (h)	Beginning at line number (i)

GP-23-1

GP-23-2

FORM GP-23-2 (8-8 88)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS			1. Name of assessing area	2. Jurisdiction No	3. Sheet No.	
1987 CENSUS OF GOVERNMENTS LISTING SHEET (Sample Properties) PROPERTY VALUES SURVEY					4. State	5. Start with _____ Property	6. Take every _____ Property	
					Assessed value of property <i>Report in whole dollars — omit cents</i>			Use of property Codes for column (f) below
Assessment roll identification	Line No.	Land	Improvements	TOTAL <i>Use ONLY when separate "land" and "improvements" amounts are not readily available</i>	Code	Description of properties coded 500, 600, 800, or 900 in column (f) (g)		
(e)	(b)	(c)	(d)	(a)	(f)			
\$ 0	01							
\$350,000	02							
\$140,000	03							
\$350,000	04							
\$ 60,000	05							
\$350,000	06							
\$140,000	07							
\$350,000	08							
\$ 30,000	09							
\$350,000	10							
\$140,000	11							
\$350,000	12							
\$ 60,000	13							
\$350,000	14							
\$140,000	15							
\$350,000	16							
\$ 15,000	17							
\$350,000	18							
\$140,000	19							
\$350,000	20							
\$ 60,000	21							
\$350,000	22							
\$140,000	23							
\$350,000	24							
Volume number or file reference (See Instructions) (h)		Beginning at line number (i)	Volume number or file reference (See Instructions) (h)			Beginning at line number (i)		

GP-23-2

GP-23-3

FORM GP-23-3
(9-8-86)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1. Name of assessing area

2. Jurisdiction No.

3. Sheet No.

1987 CENSUS OF GOVERNMENTS LISTING SHEET (Sample Properties) PROPERTY VALUES SURVEY

4. State

5. Start with

6. Take every

_____ Property

_____ Property

Assessed value of property
Report in whole dollars — omit cents

Use of property
Codes for column (f) below

- | | |
|---|---------------------------|
| 120 Houses, single-family | 400 Vacant platted lots |
| 150 Mobile homes | 500 Commercial |
| 220 Houses, apartments
(two or more units) | 600 Industrial property |
| 300 Farm | 700 Condominiums |
| 350 Ranch, recreation land,
forest land, other acreage | 800 Fully exempt property |
| | 900 Other |

Assessment roll identification

Line No.

Land

Improvements

TOTAL
Use ONLY when
separate "land"
and "improvements"
amounts are not readily
available

Code

Description of properties
coded 500, 600, 800, or 900 in column (f)

(a)

(b)

(c)

(d)

(e)

(f)

(g)

\$ 0

01

\$200,000

02

\$ 80,000

03

\$200,000

04

\$ 35,000

05

\$200,000

06

\$ 80,000

07

\$200,000

08

\$ 16,000

09

\$200,000

10

\$ 80,000

11

\$200,000

12

\$ 35,000

13

\$200,000

14

\$ 80,000

15

\$200,000

16

\$ 8,000

17

\$200,000

18

\$ 80,000

19

\$200,000

20

\$ 35,000

21

\$200,000

22

\$ 80,000

23

\$200,000

24

Volume number or file reference
(See instructions)

(h)

Beginning
at line
number

(i)

Volume number or file reference
(See instructions)

(h)

Beginning
at line
number

(i)

GP-23-3

GP-23-4

FORM GP-23-4 (8-9-88)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS		1. Name of assessing area	2. Jurisdiction No.	3. Sheet No.
1987 CENSUS OF GOVERNMENTS LISTING SHEET (Sample Properties) PROPERTY VALUES SURVEY				4. State	5. Start with _____ Property	6. Take every _____ Property
Assessment roll identification (a)	Line No. (b)	Assessed value of property Report in whole dollars — omit cents			Use of property Codes for column (f) below	
		Land (c)	Improvements (d)	TOTAL Use ONLY when separate "land" and "improvements" amounts are not readily available (e)	Code (f)	Description of properties coded 500, 600, 800, or 900 in column (f) (g)
\$ 0	01					
\$100,000	02					
\$ 40,000	03					
\$100,000	04					
\$ 18,000	05					
\$100,000	06					
\$ 40,000	07					
\$100,000	08					
\$ 8,000	09					
\$100,000	10					
\$ 40,000	11					
\$100,000	12					
\$ 18,000	13					
\$100,000	14					
\$ 40,000	15					
\$100,000	16					
\$ 4,000	17					
\$100,000	18					
\$ 40,000	19					
\$100,000	20					
\$ 18,000	21					
\$100,000	22					
\$ 40,000	23					
\$100,000	24					
Volume number or file reference (See instructions) (h)		Beginning at line number (i)	Volume number or file reference (See instructions) (h)			Beginning at line number (i)

GP-23-4

GP-23-5

FORM GP-23-5
(8-8-80)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

**1987 CENSUS OF GOVERNMENTS
LISTING SHEET (Sample Properties)
PROPERTY VALUES SURVEY**

1. Name of assessing area

2. Jurisdiction No.

3. Sheet No.

4. State

5. Start with

6. Take every

_____ Property

_____ Property

Assessment roll identification (a)	Line No. (b)	Assessed value of property Report in whole dollars — omit cents			Use of property Codes for column (f) below	
		Land (c)	Improvements (d)	TOTAL Use ONLY when separate "land" and "improvements" amounts are not readily available (e)	Code (f)	Description of properties coded 500, 600, 800, or 900 in column (f) (g)
\$ 0	01					
\$50,000	02					
\$20,000	03					
\$50,000	04					
\$ 8,000	05					
\$50,000	06					
\$20,000	07					
\$50,000	08					
\$ 4,000	09					
\$50,000	10					
\$20,000	11					
\$50,000	12					
\$ 8,000	13					
\$50,000	14					
\$20,000	15					
\$50,000	16					
\$ 2,000	17					
\$50,000	18					
\$20,000	19					
\$50,000	20					
\$ 8,000	21					
\$50,000	22					
\$20,000	23					
\$50,000	24					

Volume number or file reference (See instructions) (h)	Beginning at line number (i)	Volume number or file reference (See instructions) (h)	Beginning at line number (i)

GP-23-5

GP-23-7

FORM GP-23-7 (8-8-85)		U.S. DEPARTMENT OF COMMERCE BUREAU OF THE CENSUS		1. Name of assessing area	2. Jurisdiction No.	3. Sheet No.
1987 CENSUS OF GOVERNMENTS LISTING SHEET (Sample Properties) PROPERTY VALUES SURVEY				4. State	5. Start with _____ Property	6. Take every _____ Property
Assessment roll identification (a)	Line No. (b)	Assessed value of property Report in whole dollars — omit cents			Use of property Codes for column (f) below	
		Land (c)	Improvements (d)	TOTAL Use ONLY when separate "land" and "improvements" amounts are not readily available (e)	Code (f)	Description of properties coded 500, 600, 800, or 900 in column (f) (g)
\$ 0	01					
\$10,000	02					
\$ 3,500	03					
\$10,000	04					
\$ 1,700	05					
\$10,000	06					
\$ 3,500	07					
\$10,000	08					
\$ 800	09					
\$10,000	10					
\$ 3,500	11					
\$10,000	12					
\$ 1,700	13					
\$10,000	14					
\$ 3,500	15					
\$10,000	16					
\$ 400	17					
\$10,000	18					
\$ 3,500	19					
\$10,000	20					
\$ 1,700	21					
\$10,000	22					
\$ 3,500	23					
\$10,000	24					
Volume number or file reference (See instructions) (h)		Beginning at line number (i)		Volume number or file reference (See instructions) (h)		Beginning at line number (i)

GP-23-7