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CURRENT SERIAL RECORDS

FARM
PERSONAL
PROPERTY
TAXES,
1957-62

UNITED STATES DEPARTMENT OF AGRICULTURE

ERS-176

Farm Production Economics Division Economic Research Service

CONTENTS

	<u>Page</u>
Introduction-----	1
Farm personal property taxes-----	1
Methodology-----	4
A. Concepts and definitions-----	4
B. Assessments-----	4
C. Tax rates-----	8
Adequacy of estimates-----	9
Appendix A: State reports containing statistics of personal property assessments-----	10
Appendix B: Tables-----	13

June 1964

FARM PERSONAL PROPERTY TAXES, 1957-62

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INTRODUCTION

For many years the U.S. Department of Agriculture has published estimates of the aggregate amount of taxes levied on farm personal property. The first publication of these estimates, in the Agricultural Finance Review of May 1941, showed the annual estimates for 1924 through 1939. Estimates of farm personal property taxes have been published annually since 1941.

These estimates have proved useful primarily in evaluating the net income position of farmers and of various types of farming enterprises. In addition, information about taxes levied on agricultural personalty is essential in evaluating questions of State and local tax policy. It is pertinent to questions of tax equity and of the economic effects of various methods of financing State and local governments.

Up to the present time only the annual estimates of the total of all taxes levied on farm personal property in the United States have been published. ^{1/} This single annual total has been inadequate for many purposes. This report provides more detailed estimates by States and, where data permit, by components of the farmers' personal property tax base. It also describes the method used in estimating farm personal property taxes. The economic effects of these levies are not considered in this report but will be analyzed in a subsequent publication.

FARM PERSONAL PROPERTY TAXES

Taxes levied on farm personal property in 1961 totaled \$270 million, or about 29 percent more than was levied in 1957 (table 1). This rise paralleled the rise in farm real estate taxes which also increased 29 percent during the same period.

^{1/} Estimates of the percentage distribution of taxes levied on farm personal property by class and by region in 1940 and 1949 as well as the ratio of farm personal property to total farm property levies are in the following article: Bird, Ronald. Taxation of Personal Property Owned by Farmers in the U.S. 1940-49. In U.S. Bureau of Agricultural Economics, Agricultural Finance Review, vol. 15, pp. 37-47. Nov. 1952.

The amounts levied varied widely by region, ranging between \$88.6 million in the Corn Belt to \$5.6 million in the Northeast. These regional variations largely reflect differences in the number of farms located in each area and the value of the equipment and livestock on these farms.

There was considerable intraregional variation in the amounts levied. In the Pacific Region, for example, taxes on farm personal property during this period ranged between a high of \$17.6 million in California to zero in Hawaii. Differences in State property tax laws as well as differences in the amount and value of farm personal property located in the individual States largely account for this variation. 2/

In nearly all the States the amount of taxes levied on farm personal property in 1961 was more than 10 percent greater than in 1957 (fig. 1). Changes in the amounts levied ranged between a 53-percent increase in Florida to about a 100-percent decline in Louisiana. 3/

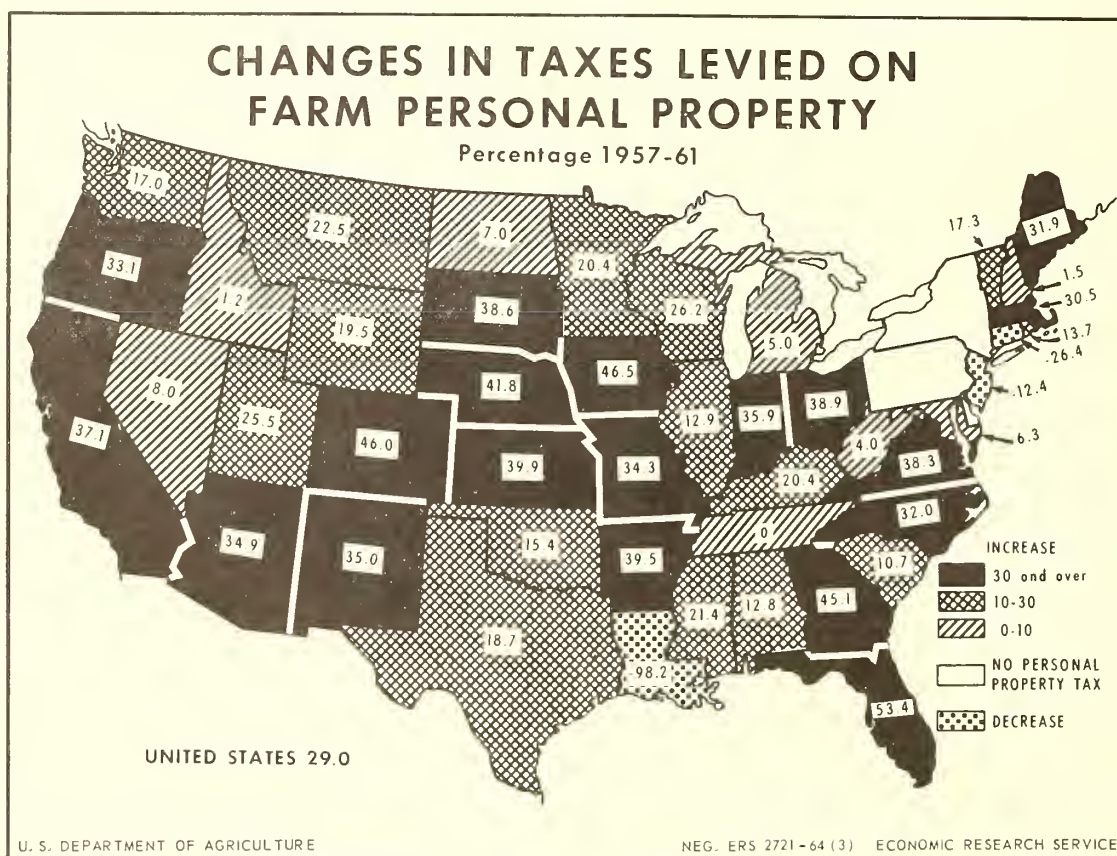


Figure 1

2/ For a detailed description of the tax status of farm personal property in each State, see: Shapiro, Harvey. Taxation of Tangible Personal Property Used in Agriculture. U.S. Dept. Agr., ERS-86. August 1962.

3/ The Louisiana Legislature passed a law exempting farm machinery and tools from taxation during this period.

Table 1.--Farm personal property taxes, by States, 1957-62

State and region	1957	1958	1959	1960	1961	1962
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Maine-----	0.6	0.6	0.7	0.7	0.8	0.8
New Hampshire-----	.3	.3	.3	.3	.3	.3
Vermont-----	1.0	1.0	1.1	1.2	1.2	1.2
Massachusetts-----	.1	.1	.1	.1	.1	.1
Rhode Island-----	.1	.1	.1	.1	.1	1/
Connecticut-----	1.0	.8	.8	.8	.8	.8
New York-----	2/	2/	2/	2/	2/	2/
New Jersey-----	1.1	1.1	1.1	1.1	1.0	.9
Pennsylvania-----	2/	2/	2/	2/	2/	2/
Delaware-----	2/	2/	2/	2/	2/	2/
Maryland-----	1.3	1.3	1.3	1.4	1.4	1.4
Northeast-----	5.5	5.4	5.5	5.7	5.6	1/
Michigan-----	1.9	2.0	2.0	2.0	2.0	2.0
Wisconsin-----	11.9	13.4	14.7	14.5	15.0	15.9
Minnesota-----	13.5	14.3	13.0	13.6	16.2	16.7
Lake States-----	27.3	29.7	29.7	30.1	33.2	34.6
Ohio-----	9.4	10.7	11.3	11.8	13.1	13.5
Indiana-----	15.1	16.7	17.7	19.1	20.5	21.7
Illinois-----	18.2	17.1	18.1	18.3	20.5	19.6
Iowa-----	15.7	17.5	20.9	22.2	23.1	24.1
Missouri-----	8.5	9.4	10.5	10.1	11.4	11.4
Corn Belt-----	66.9	71.3	78.5	81.5	88.6	90.3
North Dakota-----	8.6	8.7	9.4	8.9	9.3	9.1
South Dakota-----	9.5	10.6	11.8	12.7	13.2	14.3
Nebraska-----	12.6	13.7	17.1	18.0	17.8	19.3
Kansas-----	9.5	11.4	12.9	12.5	13.3	16.1
Northern Plains-----	40.2	44.3	51.2	52.2	53.5	58.8
Virginia-----	4.3	4.7	5.1	5.5	5.9	6.4
West Virginia-----	.9	.8	.9	.9	.9	.9
North Carolina-----	2.3	2.5	2.7	2.9	3.1	1/
Kentucky-----	1.5	1.6	1.5	1.7	1.9	1.8
Tennessee-----	3/	3/	3/	3/	3/	3/
Appalachian-----	9.0	9.6	10.1	11.0	11.7	1/
South Carolina-----	1.4	1.4	1.5	1.5	1.6	1/
Georgia-----	3.4	3.7	4.4	4.7	5.0	1/
Florida-----	1.5	1.6	1.9	2.1	2.3	2.4
Alabama-----	2.1	2.1	2.1	2.2	2.3	2.5
Southeast-----	8.4	8.8	9.9	10.5	11.2	1/
Mississippi-----	2.1	2.2	2.6	2.7	2.5	2.7
Arkansas-----	2.2	2.4	2.6	2.9	3.1	1/
Louisiana-----	.1	.1	.1	.1	3/	4/
Delta States-----	4.4	4.7	5.3	5.7	5.6	1/
Oklahoma-----	5.0	4.9	5.3	5.5	5.7	5.9
Texas-----	3.5	3.6	3.9	4.1	4.1	1/
Southern Plains-----	8.4	8.5	9.2	9.7	9.8	1/
Montana-----	5.4	6.1	6.9	7.0	6.6	6.5
Idaho-----	3.0	2.9	2.8	2.8	3.0	3.1
Wyoming-----	2.0	2.0	2.3	2.5	2.3	2.6
Colorado-----	4.7	5.3	6.3	6.7	6.8	7.3
New Mexico-----	.5	.5	.6	.7	.7	.7
Arizona-----	2.4	2.6	2.7	2.7	3.2	3.0
Utah-----	1.4	1.5	1.6	1.7	1.8	1.8
Nevada-----	.5	.6	.5	.6	.6	.6
Mountain-----	19.9	21.6	23.8	24.8	25.1	25.6
Washington-----	3.9	4.1	4.2	4.1	4.6	4.5
Oregon-----	2.9	2.9	3.4	3.0	3.8	1/
California-----	12.8	14.2	15.2	15.7	17.6	19.0
Pacific-----	19.6	21.2	22.7	22.8	25.9	1/
48 States-----	209.5	225.0	245.9	253.8	270.2	1/
Alaska-----	---	---	---	---	3/	3/
Hawaii-----	2/	2/	2/	2/	2/	2/
United States-----	209.5	225.0	245.9	253.8	270.2	1/

1/ Data not available when report was written. 2/ No personal property tax. 3/ Less than \$0.0 million.

4/ See footnote 3 in table 2. Note: Detail may not add to totals because of rounding.

Taxes increased by more than 30 percent in 19 States; by 0 to 30 percent in 23 States, and declined in 3 States (Connecticut, New Jersey, and Louisiana). Rising State and local revenue needs and the recent trend toward increasing investment per farm are responsible for the large growth in farm personal property taxes during 1957-61.

METHODOLOGY

A. Concepts and Definitions:

The property tax is used in all 50 States to help finance State and local governments. Nevertheless, there is no one nationwide system of property taxation corresponding to the single comprehensive system of Federal income taxation. Each State independently determines its own system of taxation, with the result that the nature of the property tax varies from State to State. Moreover, local governments often have a certain amount of discretion regarding such matters as what property is to be taxed. As a result, even within a given State the tax status of such property as household goods and motor vehicles may not be uniform. For example, in Minnesota in 1961, household goods were taxed in 65 counties and exempted in 22 others. In addition, each local government, while subject to some general limitations, determines its own tax rates and is responsible, generally, for the tax administration.

In summary, there were 91,235 State and local governments in the U.S., in 1962. ^{4/} They had the power to levy taxes on property, and all varied widely in tax base, administration, and rates. It is this situation that complicates estimating property taxes.

Property taxes have been defined as "taxes conditioned on ownership of property and measured by its value. (See vol. II, p. 1 of reference in footnote 4.) Property subject to taxation is usually classified as real property (land and buildings) or personal property (machinery, livestock, inventories, household belongings, etc.). This report is concerned with the property taxes levied on personal property (1) owned by farmers and (2) located on farms. It shows the amount levied by State and local governments on farm machinery, livestock, automobiles, motortrucks, and household goods. Taxes levied on intangibles (bonds, stocks, bank accounts, etc.) owned by farmers are excluded; the amount of such levies is probably not significant.

B. Assessments

Each of the 50 States periodically publishes reports containing statistics on the finances of the State government as well as local governments within the State. Included among these various reports are usually one or more dealing with property valuations and taxes (appendix A). These reports are the primary source of data for the estimates of farm personal property taxes.

^{4/} U.S. Bureau of the Census. Census of Governments: 1962, Vol. I, Governmental Organization, p. 1. U. S. Govt. Print. Off., Wash., D.C., 1963.

The amount of detail contained in these State reports varies considerably from State to State. A few States publish the actual amount of taxes levied against major types of farm personal property. ^{5/} Others publish detailed property tax statistics showing such data as the assessed values of the various subcategories that comprise the property tax base in each county in the State. These States can be identified in table 2 by a notation in the "Livestock" and "Farm machinery and equipment" columns indicating that these assessments were obtained directly from State reports.

Kansas and Michigan are included with these States although all that could be obtained from State sources were the total farm personal property assessment in Michigan and the livestock assessment and the total farm personal property assessment in Kansas. For most of these States, the total tax levies on farm personalty have been estimated by computing an average tax rate for the State and applying it against the assessed valuations.

Special problems arise in estimating the assessed value of motor vehicles and household goods located on farms. ^{6/} The most data published by any State regarding these two types of property are the total assessed valuation subject to taxation. It was, therefore, necessary to allocate part of this total to farms in order to determine the total amount of property taxes levied on agricultural personalty in the States where these properties are taxed. This allocation was based upon the ratio of the number of automobiles and trucks reported on farms in the 1959 Census of Agriculture to the total number of automobiles and trucks registered in the State in the same year. The allocation was made on the basis of numbers rather than value because adequate data on value were not available.

The assessed values of household personalty were prorated to farmers based upon the ratio of the farm population to the nonfarm population in the State as reported in the 1960 Census of Population. While this method perhaps overstates the valuation allocable to farms, the error is probably not great in view of the marked trend in recent decades toward greater similarity between the living standards of farm and nonfarm families. ^{7/}

Some States do not collect and publish property tax data in as much detail as do the States described above. It was necessary, therefore, to devise other methods of estimating farm personalty assessments. The particular method used was largely determined by the data available.

^{5/} Kentucky, Minnesota, Utah, Wisconsin.

^{6/} Motor vehicles are subject to property taxes in 22 States; while household personalty is on the tax rolls in 33 States. (See vol. II, p. 5 of reference in footnote 4.)

^{7/} Recent findings indicate that certain household durables as washing machines and home freezers are found in a larger proportion of farm than nonfarm homes. (See: Changing Patterns of Consumer Expenditures. A talk by Laura Mae Webb of the Bureau of Labor Statistics at the 41st Annual Agricultural Outlook Conference, Wash., D. C., Nov. 19, 1963.)

Table 2.--Procedure for estimating total assessments by type of property, by State
(A-Recorded from State publications; B-estimated; C-no personal property tax)

State	Livestock	Farm machinery and equipment	Motor vehicles	Household personalty	Total personal property
Alabama-----					B
Alaska-----					B
Arizona-----	A	A		B	
Arkansas-----					B
California-----					B
Colorado-----	A	A		B <u>1/</u>	
Connecticut-----	A	A	B		
Delaware-----					C
Florida-----					B
Georgia-----	A <u>2/</u>	A <u>2/</u>	B	B	
Hawaii-----					C
Idaho-----	A	A			
Illinois-----	A	B	B	B	
Indiana-----					B
Iowa-----	A	A		B	
Kansas-----	A	A <u>3/</u>	B <u>3/</u>	B <u>3/</u>	A <u>3/</u>
Kentucky-----	A	A	B		
Louisiana-----		A <u>4/</u>			
Maine-----	A				B
Maryland-----					B
Massachusetts-----					B
Michigan-----					A
Minnesota-----	A	A		B	
Mississippi-----			B		
Missouri-----	A	A	B	B	
Montana-----	A	A	B	B	
Nebraska-----	A	A	B	B	
Nevada-----	A	B	B	B	
New Hampshire-----	A				
New Jersey-----	A <u>5/</u>	A <u>5/</u>		B	
New Mexico-----	A	A			
New York-----					C
North Carolina-----	B	B	B	B	
North Dakota-----	A	A	B		
Ohio-----					B
Oklahoma-----	A	A		B	
Oregon-----	A	A			
Pennsylvania-----					C
Rhode Island-----			B	B	
South Carolina-----	A	A	B		
South Dakota-----	A	A		B	
Tennessee-----					B
Texas-----	A		B		
Utah-----	A	A	B		
Vermont-----					B
Virginia-----					B
Washington-----	A	A			
West Virginia-----	A	A	B	B	
Wisconsin-----	A				
Wyoming-----	A	A		B	

1/ Exempted from tax after 1956. 2/ The livestock figure estimated from 1960-61 combined livestock and furniture valuation. The value of farm products and machinery (in 1960-61) also estimated from a combined total valuation that included miscellaneous property. Estimates are based on ratios derived from the 1957-59 data. 3/ State publications contained a detailed statistical breakdown up to 1958. Thereafter, only livestock assessments and the total farm assessment were reported. 4/ Agricultural tools were exempted from taxation effective 1961. This was the only farm item reported as being on the tax rolls. 5/ The report of the State Tax Commission contained only a single total for the assessed value of farm machinery, tools, products and livestock.

Two States, Illinois and Nevada, publish the assessed values of livestock but combine assessments of farm machinery and equipment with other valuations. The ratio of market value of livestock to that of farm machinery and equipment in each of these States was estimated from unpublished data of the U. S. Department of Agriculture. The livestock assessments in the State reports were then expanded to obtain the estimated assessed value of farm machinery and equipment.

The biennial report of the North Carolina Tax Commission contains the assessed values of (1) livestock, (2) agricultural machinery and implements, and (3) household goods. Taxpayers in North Carolina add the assessed values of these three types of property and then subtract \$300 to determine the taxable valuation. The combined State assessment, net of the exemption, is published in the Tax Commissioner's report. In order to estimate the taxable value of farm personal property, the nonfarm household component had to be taken out of this combined total.

Part of the pre-exemption household assessment was allocated to farms (using the method outlined above) and was added to the pre-exemption livestock and machinery assessments. The sum of the farm assessed values was then divided by the total pre-exemption assessment (the sum of 1, 2, and 3) and the resulting proportion applied to the combined (post-exemption) assessment to arrive at the taxable value of farm livestock, machinery, and household goods.

The estimated assessments in Alaska are based upon information obtained in a mail survey to local tax officials. The assessed value reported in the survey was expanded to represent the total number of farms in the State.

In eight States, assessments of farm personal property were estimated by allocating a proportion of the total personal property assessment listed in the State report to farms. Information on how much of this assessment was allocated to farms was obtained from various sources. For Arkansas, Maine, Maryland, Massachusetts, and Ohio, statistics on personal property assessments in the 1962 Census of Government were the basis for these estimates. ^{8/} For Vermont, the source was a 1963 study of the State Department of Taxes.

Indiana assessments for 1957-62 were based on a pre-1957 relationship between farm assessment and total State valuation. Prior to 1956, the Indiana State Board of Tax Commissioners annually collected and published the assessed values of farm personal property. Estimates for Alabama were computed from a procedure similar to that of Indiana, except that estimates were supplied by the Alabama Department of Revenue.

^{8/} See vol. II, pp. 154-155 of reference in footnote 4. The report cited lists for the first time, assessed values of personal property for 20 States. These findings were from official sources with the States as part of the periodic census of governments that was conducted in 1961.

California, Florida, Tennessee, and Virginia presented a different problem. There was no information available to develop directly estimates of the proportion of total personal property assessments accounted for by farm personal property.

In these States, the total market value of agricultural personalty was estimated from the 1959 Census of Agriculture and data of the U.S. Department of Agriculture. These full value estimates in California and Virginia were reduced to an estimate of the assessed value using assessment ratios computed by the State Tax Commission. These ratios were published in a recent report of the Advisory Commission on Intergovernmental Relations. ^{9/} The full value estimate in Florida was reduced to an estimated taxable value using an assessment ratio published in the 1962 Census of Governments. (See p. 92 of reference in footnote 4.)

Satisfactory estimates could not be obtained in this fashion for Tennessee because local assessment procedures are so varied. ^{10/} Instead, taxes levied on farm personal property in Tennessee were estimated directly on the basis of a consensus of several knowledgeable persons in the State.

C. Tax Rates

A tax rate applicable to the assessed value of farm personalty was estimated annually for each State except Kentucky, Minnesota, Tennessee, Utah, and Wisconsin. In these five States, the amount of taxes levied on farm personal property was obtained directly from State sources (above). For the other States except Indiana, the tax rate was estimated from the ratio of all taxes to the assessed values of all taxable property with assessments and taxes of certain predominately urban counties as well as taxes levied for urban purposes subtracted where the data permitted. A rural tax rate for Indiana was computed using the assessments and taxes of 27 predominately rural counties in the State. Less than 25 percent of the population in 16 counties was listed as being urban by the 1960 Census of Population; 11 counties had no urban population. ^{11/}

Some States, for example, West Virginia, apply different tax rates to the different classes of property. In these States, the relevant rate, rather than a State average, was applied to each property class.

^{9/} Advisory Commission on Intergovernmental Relations. The Role of the States in Strengthening the Property Tax, Vol. 2. U.S. Govt. Print. Off., Wash., D.C., 1963, pp. 16, 163.

^{10/} For a description of assessment procedures in Tennessee, see: Property Assessment Administration in Tennessee, 1955-56. Report to the County Tax Assessment Subcommittee of the Tennessee Legislative Council Committee, Cecil Morgan, Director of Field Study, Knoxville, 1956.

^{11/} In general, rural population consists of people living in places of less than 2,500 persons and in the surrounding open country side. For a more complete definition, see: U.S. Census of Population: 1960, Final Report PC (1)-1A, pp. XIII-XV.

ADEQUACY OF ESTIMATES

Tax data contained in reports published in 34 States are adequate for making relatively precise annual estimates. The degree of accuracy in the other 16 States depends upon the estimating percentages and ratios that can be developed from various sources.

In all probability the estimates for Alabama, California, Florida, Tennessee and Virginia are most subject to error. In these States, it was not possible to base the estimating procedures on actual assessments. Nor was it possible to confirm the estimates by reference to published data in any recent year. The estimates of farm assessments and taxes printed here, however, were reviewed by knowledgeable persons in these States to assure, so far as possible, their general accuracy.

The reliability of the estimates varies somewhat in the remaining 11 States. The 1961 estimates for Arkansas, Maine, Maryland, Massachusetts, Ohio and the 1962 Vermont estimate are believed to be as precise as those for the 34 States that publish considerable information concerning farm assessments. The accuracy of the estimates in these States in noncensus years is a function of the relative stability of the estimating relationship developed with census year data. It is believed that this relationship will produce adequate estimates for a limited number of years.

The estimates for Illinois, Nevada, and North Carolina, although based partly on published State statistics, involve certain statistical adjustments in which there was an element of judgment. The estimates in these States, therefore, are less precise than in the States described above. The same is true of Alaska, where a mail survey provided the basic data, and of the 1960 and 1961 Georgia estimates.

The Indiana estimates, which were based on a 1956 relationship between the farm and nonfarm property values, are probably more adequate for 1957 than for the more recent years.

The U.S. estimate of farm personal property taxes was obtained by summing the individual State estimates. Such errors as may exist in the individual State estimates are hopefully offsetting and, therefore, the national totals are believed to be fairly accurate.

APPENDIX A: STATE REPORTS CONTAINING STATISTICS ON PERSONAL PROPERTY
ASSESSMENTS 1/

<u>State</u>	<u>Source</u>
Alabama-----	State Revenue Department. Summary of Ad Valorem Tax Assessments (biennial).
Alaska-----	<u>2/</u>
Arizona-----	State Tax Commission Biennial Report.
Arkansas-----	Public Service Commission.
California-----	State Board of Equalization Annual Report.
Colorado-----	Tax Commission Annual Report.
Connecticut-----	Tax Commissioner Information Relative to the Assessment and Collection of Taxes (annual).
Delaware-----	<u>3/</u>
Florida-----	Comptroller of State of Florida Report of County Finances and County Fee Officers (annual).
Georgia-----	Department of Revenue Statistical Report (biennial).
Hawaii-----	<u>3/</u>
Idaho-----	State Tax Commission Annual Report.
Illinois-----	Department of Revenue Annual Report.
Indiana-----	Auditor of State Annual Report.
Iowa-----	State Tax Commission Annual Report.
Kansas-----	Property Valuation Department Statistical Report of General Property Assessment and Taxation (annual).
Kentucky-----	Department of Revenue Annual Report.
Louisiana-----	Tax Commission Biennial Report.
Maine-----	Bureau of Taxation Report (biennial).
Maryland-----	Department of Assessments and Taxation Biennial Report.
Massachusetts-----	Department of Corporations and Taxation Statistics of Municipal Finances (annual).
Michigan-----	State Tax Commission and State Board of Assessors Report (biennial).

See footnotes on p. 12.

Minnesota-----Department Taxation Estimated Personal Property Taxes,
By County, Class of Property and Item (Processed-
annual).

Mississippi-----State Tax Commission Property Assessments and Ad
Valorem Taxes, (biennial).

Missouri-----State Tax Commission Annual Report of the Proceedings
and Decisions.

Montana-----State Board of Equalization. Biennial Report.

Nebraska-----State Tax Commissioner and State Board of Equalization
and Assessment. Annual Report.

Nevada-----Tax Commission Comparative Statements of Segregations
of the Tax Rolls by Counties and Classes (annual).

New Hampshire-----State Tax Commission Tables by Counties Showing
Valuations, Taxes, and Tax Rates (Processed-annual).

New Jersey-----Division of Taxation Annual Report.

New Mexico-----State Tax Commission Biennial Report.

New York----- 3/

North Carolina-----Department of Tax Research. Statistics of Taxation
(biennial).

North Dakota-----Tax Commissioner. Proceedings of the State Board
of Equalization (annual).

Ohio-----Department of Taxation. Annual Report.

Oklahoma-----Tax Commission. Biennial Report.

Oregon-----State Tax Commission. Biennial Report.

Pennsylvania----- 3/

Rhode Island-----Department of Administration. Annual State Report
on Local Government Finances and Tax Equalization.

South Carolina-----Comptroller General. Report to the General Assembly
(annual).

South Dakota-----Department of Revenue. Annual Report to the Governor.

Tennessee-----Board of Equalization. Tax Aggregate Report (annual).

Texas-----Comptroller of Public Accounts. Annual Report, Part II.

See footnotes on p. 12.

Utah-----State Tax Commission. Statistical Study of Assessed Valuations, Property Taxes Charged and Distribution of Taxes Charged (annual).

Vermont-----Commissioner of Taxes. Biennial Report.

Virginia-----Department of Taxation. Report (annual).

Washington-----State Board of Equalization Minutes and Official Proceedings (annual).

West Virginia-----Tax Commissioner. Biennial Report.

Wisconsin-----Department of Taxation. Property Tax (Processed-annual).

Wyoming-----State Board of Equalization. Biennial Report.

1/ For a more detailed listing of State publications containing statistics on State and local government finances, see: U. S. Bureau of the Census. Census of Governments: 1962, Vol. VI, No. 3, State Reports on State and Local Governments Finances. U. S. Govt. Print. Off., Wash., D. C. 1963.

2/ Published personal property assessment information was not available when this list was compiled.

3/ All personal property is exempt from taxation in these States.

APPENDIX B: TABLES
Table 1.--Farm personal property tax, 1957

State and region	Livestock	Auto	Farm machinery	Household	Farm personal property valuation	Farm personal property tax
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Maine-----	---	1/	---	1/	11.4	0.6
New Hampshire-----	6.0	1/	---	---	6.0	.3
Vermont-----	---	1/	---	---	14.6	1.0
Massachusetts-----	---	1/	---	---	1.7	.1
Rhode Island-----	---	2/	---	2/	2.2	.1
Connecticut-----	10.8	13.0	5.8	1/	29.6	1.0
New York 3/-----	---	---	---	---	---	---
New Jersey-----	---	1/	11.3	2.4	13.7	1.1
Pennsylvania 3/-----	---	---	---	---	---	---
Delaware 3/-----	---	---	---	---	---	---
Maryland-----	---	1/	---	---	135.3	1.3
Northeast-----	---	---	---	---	214.5	5.5
Michigan-----	---	1/	---	---	47.3	1.9
Wisconsin-----	427.2	1/	---	1/	427.2	11.9
Minnesota-----	---	1/	---	---	4/	13.5
Lake States-----	---	---	---	---	474.5	27.3
Ohio-----	---	1/	---	1/	348.4	9.4
Indiana-----	---	---	---	---	379.4	15.1
Illinois-----	221.7	72.1	133.9	22.6	450.3	18.2
Iowa-----	155.8	1/	149.5	12.0	5/ 313.2	15.7
Missouri-----	104.3	77.4	54.9	19.5	256.1	8.5
Corn Belt-----	---	---	---	---	1,747.4	66.9
North Dakota-----	26.5	1/	55.4	6.0	88.0	8.6
South Dakota-----	142.8	1/	104.5	23.9	271.1	9.5
Nebraska-----	166.1	44.0	75.1	8.8	294.0	12.6
Kansas-----	86.5	50.8	88.5	21.2	5/ 231.2	9.5
Northern Plains-----	---	---	---	---	884.3	40.2
Virginia-----	---	---	---	---	138.2	4.3
West Virginia-----	28.6	28.8	13.2	3.3	73.9	.9
North Carolina-----	---	---	---	---	182.5	2.3
Kentucky-----	58.2	39.1	32.6	---	6/ 241.2	1.5
Tennessee-----	---	---	---	---	---	3/
Appalachian-----	---	---	---	---	635.8	9.0
South Carolina-----	5.0	11.2	5.9	1/	22.1	1.4
Georgia-----	15.1	37.6	16.7	3.1	74.7	3.4
Florida-----	---	1/	---	---	61.5	1.5
Alabama-----	---	---	---	---	98.3	2.1
Southeast-----	---	---	---	---	256.6	8.4
Mississippi-----	1/	26.1	---	1/	26.1	2.1
Arkansas-----	---	---	---	---	47.7	2.2
Louisiana-----	1/	1/	3.1	1/	3.1	.1
Delta States-----	---	---	---	---	76.9	4.4
Oklahoma-----	---	1/	---	---	106.3	5.0
Texas-----	93.8	24.8	---	---	118.6	3.5
Southern Plains-----	---	---	---	---	224.9	8.4
Montana-----	31.9	9.4	17.6	2.0	60.9	5.4
Idaho-----	22.1	1/	21.5	---	43.6	3.0
Wyoming-----	40.9	1/	11.1	2.0	54.0	2.0
Colorado-----	52.5	1/	39.9	1/	92.4	4.7
New Mexico-----	---	1/	---	---	19.2	.5
Arizona-----	7.7	1/	25.3	1.2	34.2	2.4
Utah-----	12.6	7.1	5.8	1/	25.5	1.4
Nevada-----	13.9	2.1	3.1	1.2	20.3	.5
Mountain-----	---	---	---	---	350.1	19.9
Washington-----	---	1/	---	1/	73.3	3.9
Oregon-----	22.8	1/	23.4	1/	46.1	2.9
California-----	---	1/	---	---	254.1	12.8
Pacific-----	---	---	---	---	373.5	19.6
United States-----	---	---	---	---	5,238.5	209.5

1/ Complete exemption. 2/ Less than \$0.05 million. 3/ No personal property tax. 4/ Not available. 5/ Detail does not add to total because of an exemption which reduces the valuation subject to taxation to the amount indicated in column 5. 6/ Total includes \$111.2 million of farm products. Note: Detail may not add to totals because of rounding.

Table 2.--Farm personal property tax, 1958

State and region	Livestock	Auto	Farm machinery	Household	Farm personal property valuation	Farm personal property tax
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Maine-----	---	1/	---	---	13.0	0.6
New Hampshire-----	5.9	1/	---	1/	5.9	.3
Vermont-----	---	1/	---	---	14.6	1.0
Massachusetts-----	---	1/	---	---	1.8	.1
Rhode Island-----	---	2.2	---	2/	2.2	.1
Connecticut-----	3.1	13.2	6.2	1/	22.5	.8
New York 3/-----	---	---	---	---	---	---
New Jersey-----	---	1/	10.5	2.2	12.7	1.1
Pennsylvania 3/-----	---	---	---	---	---	---
Delaware 3/-----	---	---	---	---	---	---
Maryland-----	---	1/	---	---	134.0	1.3
Northeast-----	---	---	---	---	206.7	5.4
Michigan-----	---	1/	---	---	49.1	2.0
Wisconsin-----	522.5	1/	---	1/	522.5	13.4
Minnesota-----	42.1	1/	42.1	6.0	90.1	14.3
Lake States-----	---	---	---	---	661.7	29.7
Ohio-----	---	1/	---	1/	375.9	10.7
Indiana-----	---	---	---	---	397.6	16.7
Illinois-----	221.5	63.7	77.4	22.0	384.5	17.1
Iowa-----	176.5	1/	147.3	12.3	4/ 332.1	17.5
Missouri-----	106.8	79.2	56.0	21.9	263.8	9.4
Corn Belt-----	---	---	---	---	1,753.9	71.3
North Dakota-----	25.0	1/	55.1	6.1	86.3	8.7
South Dakota-----	182.1	1/	111.7	23.0	316.8	10.6
Nebraska-----	168.5	44.3	88.0	9.0	309.8	13.7
Kansas-----	117.8	54.3	87.4	21.1	4/ 264.7	11.4
Northern Plains-----	---	---	---	---	977.6	44.3
Virginia-----	---	---	---	---	147.6	4.7
West Virginia-----	---	---	---	---	72.3	.8
North Carolina-----	---	---	---	---	192.6	2.5
Kentucky-----	58.9	41.3	32.4	---	5/ 258.4	1.6
Tennessee-----	---	---	---	---	---	2/
Appalachian-----	---	---	---	---	670.9	9.6
South Carolina-----	4.3	10.9	5.8	1/	20.9	1.4
Georgia-----	14.7	38.5	21.0	3.2	77.4	3.7
Florida-----	---	1/	---	---	71.8	1.6
Alabama-----	---	---	---	---	98.2	2.1
Southeast-----	---	---	---	---	268.3	8.8
Mississippi-----	1/	26.5	---	1/	26.5	2.2
Arkansas-----	---	---	---	---	52.0	2.4
Louisiana-----	1/	1/	3.3	1/	3.3	.1
Delta States-----	---	---	---	---	81.8	4.7
Oklahoma-----	---	1/	---	---	105.1	4.9
Texas-----	97.7	25.2	---	---	123.0	3.6
Southern Plains-----	---	---	---	---	228.1	8.5
Montana-----	35.1	9.9	17.7	2.1	64.8	6.1
Idaho-----	22.2	1/	19.8	---	42.0	2.9
Wyoming-----	42.9	1/	11.3	2.2	56.3	2.0
Colorado-----	56.8	1/	41.7	1/	98.5	5.3
New Mexico-----	---	1/	---	---	18.6	.5
Arizona-----	7.8	1/	25.9	1.3	35.0	2.6
Utah-----	12.9	7.9	5.7	1/	26.5	1.5
Nevada-----	13.9	1.8	3.1	1.3	20.1	.6
Mountain-----	---	---	---	---	361.8	21.6
Washington-----	---	1/	---	1/	74.7	4.1
Oregon-----	26.7	1/	24.4	1/	51.1	2.9
California-----	---	1/	---	---	271.8	14.2
Pacific-----	---	---	---	---	397.6	21.2
United States-----	---	---	---	---	5,608.4	225.0

1/ Complete exemption. 2/ Less than \$0.05 million. 3/ No personal property tax. 4/ Detail does not add to total because of an exemption which reduces the valuation subject to taxation to the amount indicated in column 5. 5/ Total includes \$125.7 million of farm products. Note: Detail may not add to totals because of rounding.

Table 3.--Farm personal property tax, 1959

State and region	Livestock	Auto	Farm machinery	Household	Farm personal property valuation	Farm personal property tax
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Maine		1/			14.2	0.6
New Hampshire	6.0	1/		1/	6.0	.3
Vermont		1/			14.4	1.1
Massachusetts		1/			1.8	.1
Rhode Island		2.1		2/	2.2	.1
Connecticut	2.9	12.6	5.8	1/	21.3	.8
New York 3/						
New Jersey		1/	10.2	2.0	12.2	1.1
Pennsylvania 3/						
Delaware 3/						
Maryland		1/			132.0	1.3
Northeast					204.1	5.5
Michigan		1/			49.0	2.0
Wisconsin	604.3	1/		1/	604.3	14.7
Minnesota	37.4	1/	37.0	4.5	79.0	13.0
Lake States					732.3	29.7
Ohio		1/		1/	386.3	11.3
Indiana					401.6	17.7
Illinois	223.7	66.7	73.4	22.1	385.9	18.1
Iowa		1/			368.4	20.9
Missouri	113.6	76.5	56.1	38.3	284.5	10.5
Corn Belt					1,826.7	78.5
North Dakota	25.0	1/	58.0	6.3	89.2	9.4
South Dakota	205.9	1/	124.8	23.7	354.3	11.8
Nebraska	219.3	47.3	95.5	9.6	371.6	17.1
Kansas					289.6	12.9
Northern Plains					1,104.7	51.2
Virginia					156.9	5.1
West Virginia	32.2	22.6	15.1	4.1	73.9	.9
North Carolina					196.1	2.7
Kentucky	61.5	36.7	32.6		4/ 257.0	1.5
Tennessee						3/
Appalachian					683.9	10.1
South Carolina	4.1	11.3	5.7	1/	21.1	1.5
Georgia	28.0	40.3	18.6	2.6	89.6	4.4
Florida		1/			82.8	1.9
Alabama					99.6	2.1
Southeast					293.1	9.9
Mississippi	1/	29.2		1/	29.2	2.6
Arkansas					56.5	2.6
Louisiana	1/	1/	2.9	1/	2.9	.1
Delta States					88.6	5.3
Oklahoma		1/			113.9	5.3
Texas	105.3	23.5			128.9	3.9
Southern Plains					242.8	9.2
Montana	41.3	9.9	17.7	2.2	71.1	6.9
Idaho	25.7	1/	19.9		45.6	2.8
Wyoming	46.3	1/	11.5	2.3	60.1	2.3
Colorado	67.7	1/	45.6	1/	113.3	6.3
New Mexico		1/			21.1	.6
Arizona	10.7	1/	27.2	1.5	39.4	2.7
Utah	13.2	7.1	5.3	1/	25.6	1.6
Nevada	14.9	1.1	3.4	1.5	20.9	.5
Mountain					397.1	23.8
Washington		1/		1/	74.5	4.2
Oregon	33.9	1/	21.7	1/	55.6	3.4
California		1/			278.2	15.2
Pacific					408.3	22.7
United States					5,981.6	245.9

1/ Complete exemption. 2/ Less than \$0.05 million. 3/ No personal property tax. 4/ Total includes \$126.2 million of farm products. Note: Detail may not add to totals because of rounding.

Table 4.--Farm personal property tax, 1960

State and region	Livestock	Auto	Farm machinery	Household	Farm personal property valuation	Farm personal property tax
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Maine-----	---	1/	---	---	14.9	0.7
New Hampshire-----	5.8	1/	---	1/	5.8	.3
Vermont-----	---	1/	---	---	14.8	1.2
Massachusetts-----	---	1/	---	---	1.9	.1
Rhode Island-----	---	2.2	---	2/	2.3	.1
Connecticut-----	2.9	13.3	5.4	1/	21.6	.8
New York 3/-----	---	---	---	---	---	---
New Jersey-----	---	1/	10.5	1.7	12.2	1.1
Pennsylvania 3/-----	---	---	---	---	---	---
Delaware 3/-----	---	---	---	---	---	---
Maryland-----	---	1/	---	---	133.1	1.4
Northeast-----	---	---	---	---	206.6	5.7
Michigan-----	---	1/	---	---	49.7	2.0
Wisconsin-----	566.5	1/	---	1/	566.5	14.5
Minnesota-----	34.5	1/	36.9	7.5	79.0	13.6
Lake States-----	---	---	---	---	695.2	30.1
Ohio-----	---	1/	---	1/	398.9	11.8
Indiana-----	---	---	---	---	413.6	19.1
Illinois-----	213.0	72.8	80.6	22.1	388.5	18.3
Iowa-----	---	1/	---	---	368.0	22.2
Missouri-----	110.2	76.3	57.1	22.7	266.2	10.1
Corn Belt-----	---	---	---	---	1,835.2	61.5
North Dakota-----	24.1	1/	51.3	6.3	81.7	8.9
South Dakota-----	169.2	1/	123.6	24.3	317.0	12.7
Nebraska-----	207.9	50.4	98.9	9.2	366.4	18.0
Kansas-----	---	---	---	---	273.5	12.5
Northern Plains-----	---	---	---	---	1,038.6	52.2
Virginia-----	---	---	---	---	166.3	5.5
West Virginia-----	32.3	22.4	14.5	3.7	72.9	.9
North Carolina-----	---	---	---	---	212.5	2.9
Kentucky-----	61.7	42.6	33.2	---	4/ 280.3	1.7
Tennessee-----	---	---	---	---	---	2/
Appalachian-----	---	---	---	---	732.0	11.0
South Carolina-----	3.9	11.3	5.9	1/	21.1	1.5
Georgia-----	29.1	42.6	20.0	3.0	94.7	4.7
Florida-----	---	1/	---	---	94.7	2.1
Alabama-----	---	---	---	---	104.3	2.2
Southeast-----	---	---	---	---	314.8	10.5
Mississippi-----	1/	31.2	---	1/	31.2	2.7
Arkansas-----	---	---	---	---	61.0	2.9
Louisiana-----	1/	1/	3.0	1/	3.0	.1
Delta States-----	---	---	---	---	95.2	5.7
Oklahoma-----	---	1/	---	---	119.0	5.5
Texas-----	112.6	23.4	---	---	136.0	4.1
Southern Plains-----	---	---	---	---	255.0	9.7
Montana-----	40.3	10.5	18.0	2.2	71.0	7.0
Idaho-----	25.6	1/	20.3	---	45.9	2.8
Wyoming-----	47.3	1/	11.7	2.5	61.5	2.5
Colorado-----	68.3	1/	49.4	1/	117.7	6.7
New Mexico-----	---	1/	---	---	24.9	.7
Arizona-----	11.6	1/	27.5	1.6	40.7	2.7
Utah-----	13.2	7.8	5.4	1/	26.4	1.7
Nevada-----	16.4	1.2	3.7	1.5	22.8	.6
Mountain-----	---	---	---	---	410.9	24.8

See footnotes at end of table.

Table 4.--Farm personal property tax, 1960 -Continued

State and region	Livestock	Auto	Farm machinery	Household	Farm personal property valuation	Farm personal property tax
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Washington-----	---	1/	---	1/	75.5	4.1
Oregon-----	30.5	1/	22.4	1/	53.0	3.0
California-----	---	1/	---	---	281.4	15.7
Pacific-----	---	---	---	---	409.9	22.8
48 States-----	---	---	---	---	5,993.4	253.8
Alaska-----	---	---	---	---	---	5/
Hawaii 3/-----	---	---	---	---	---	---
United States-----	---	---	---	---	5,993.4	253.8

1/ Complete exemption.

2/ Less than \$0.05 million.

3/ No personal property tax.

4/ Total includes \$142.8 million of farm products.

5/ Not available.

Note: Detail may not add to totals because of rounding.

Table 5.--Farm personal property tax, 1961

State and region	Livestock	Auto	Farm machinery	Household	Farm personal property valuation	Farm personal property tax
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Maine-----	---	1/	---	---	16.0	0.8
New Hampshire-----	5.7	1/	---	1/	5.7	.3
Vermont-----	---	1/	---	---	14.4	1.2
Massachusetts-----	---	1/	---	---	2.0	.1
Rhode Island-----	---	2.3	---	2/	2.3	.1
Connecticut-----	2.8	13.4	4.5	1/	20.7	.8
New York 3/-----	---	---	---	---	---	---
New Jersey-----	---	1/	9.6	1.7	11.3	1.0
Pennsylvania 3/-----	---	---	---	---	---	---
Delaware 3/-----	---	---	---	---	---	---
Maryland-----	---	1/	---	---	132.3	1.4
Northeast-----	---	---	---	---	204.7	5.6
Michigan-----	---	1/	---	---	49.7	2.0
Wisconsin-----	597.2	1/	---	1/	597.2	15.0
Minnesota-----	43.6	1/	40.0	4.2	87.9	16.2
Lake States-----	---	---	---	---	734.8	33.2
Ohio-----	---	1/	---	1/	416.1	13.1
Indiana-----	---	---	---	---	424.9	20.5
Illinois-----	203.6	68.8	81.1	22.0	375.4	20.5
Iowa-----	---	1/	---	---	369.9	23.1
Missouri-----	111.3	75.3	56.0	22.3	264.9	11.4
Corn Belt-----	---	---	---	---	1,851.2	88.6
North Dakota-----	25.5	1/	48.3	6.4	80.2	9.3
South Dakota-----	196.6	1/	123.8	24.1	344.5	13.2
Nebraska-----	185.0	57.6	102.8	9.1	354.5	17.8
Kansas-----	---	---	---	---	278.1	13.3
Northern Plains-----	---	---	---	---	1,057.3	53.5
Virginia-----	---	---	---	---	175.7	5.9
West Virginia-----	31.9	22.1	13.9	4.7	72.5	.9
North Carolina-----	---	---	---	---	220.5	3.1
Kentucky-----	61.5	48.1	33.4	---	4/ 292.8	1.9
Tennessee-----	---	---	---	---	---	2/
Appalachian-----	---	---	---	---	761.5	11.7
South Carolina-----	3.8	11.3	6.0	1/	21.0	1.6
Georgia-----	31.2	43.1	21.4	3.2	98.9	5.0
Florida-----	---	1/	---	---	107.3	2.3
Alabama-----	---	---	---	---	110.8	2.3
Southeast-----	---	---	---	---	338.0	11.2
Mississippi-----	1/	28.6	1/	1/	28.6	2.5
Arkansas-----	---	---	---	---	66.0	3.1
Louisiana-----	1/	1/	.1	---	.1	2/
Delta States-----	---	---	---	---	94.7	5.6
Oklahoma-----	---	1/	---	---	122.9	5.7
Texas-----	114.0	22.1	---	---	136.1	4.1
Southern Plains-----	---	---	---	---	259.0	9.8
Montana-----	36.0	10.1	17.3	2.3	65.7	6.6
Idaho-----	25.5	1/	21.4	---	46.9	3.0
Wyoming-----	43.0	1/	11.7	2.6	57.3	2.3
Colorado-----	64.8	1/	48.8	1/	113.7	6.8
New Mexico-----	---	1/	---	---	24.0	.7
Arizona-----	12.4	1/	27.9	1.9	42.1	3.2
Utah-----	13.0	8.2	5.1	1/	26.4	1.8

See footnotes at end of table.

Table 5.--Farm personal property tax, 1961 -Continued

State and region	Livestock	Auto	Farm machinery	Household	Farm personal property valuation	Farm personal property tax
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Nevada-----	16.0	1.2	3.6	1.8	22.7	.6
Mountain-----	---	---	---	---	398.8	25.1
Washington-----	31.5	1/	45.8	1/	76.9	4.6
Oregon-----	35.5	1/	25.1	1/	60.6	3.8
California-----	---	1/	---	---	305.8	17.6
Pacific-----	---	---	---	---	443.3	25.9
48 States-----	---	---	---	---	6,143.3	270.2
Alaska-----	---	---	---	---	2.6	1/
Hawaii 3/-----	---	---	---	---	---	---
United States-----	---	---	---	---	6.45.9	270.2

1/ Less than \$0.05 million.

2/ Complete exemption.

3/ No personal property tax.

4/ Total includes \$149.7 million of farm products.

Note: Detail may not add to totals because of rounding.

Table 6.--Farm personal property tax, 1962

State and region	Livestock	Auto	Farm machinery	Household	Farm personal property valuation	Farm personal property tax
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Maine-----	---	1/	---	---	17.2	0.8
New Hampshire-----	5.6	1/	---	1/	5.6	.3
Vermont-----	---	1/	---	---	14.5	1.2
Massachusetts-----	---	1/	---	---	2.1	.1
Rhode Island-----	---	---	---	---	---	2/
Connecticut-----	3.9	13.9	4.8	1/	22.6	.8
New York 3/-----	---	---	---	---	---	---
New Jersey-----	---	1/	12.1	---	12.1	.9
Pennsylvania 3/-----	---	---	---	---	---	---
Delaware 3/-----	---	---	---	---	---	---
Maryland-----	---	1/	---	---	131.1	1.4
Northeast-----	---	---	---	---	2/	2/
Michigan-----	---	1/	---	---	51.0	2.0
Wisconsin-----	581.0	1/	---	1/	581.0	15.9
Minnesota-----	43.9	1/	38.9	4.1	86.9	16.7
Lake States-----	---	---	---	---	718.9	34.6
Ohio-----	---	1/	---	1/	416.8	13.5
Indiana-----	---	---	---	---	429.2	21.7
Illinois-----	207.3	70.3	116.3	22.5	416.4	19.6
Iowa-----	201.4	1/	163.6	13.0	374.4	24.1
Missouri-----	115.8	77.1	56.2	23.0	272.1	11.4
Corn Belt-----	---	---	---	---	1,908.9	90.3
North Dakota-----	25.3	1/	47.6	6.3	79.2	9.1
South Dakota-----	200.7	1/	108.8	23.2	332.7	14.3
Nebraska-----	183.6	60.3	112.1	10.4	366.4	19.3
Kansas-----	---	---	---	---	325.7	16.1
Northern Plains-----	---	---	---	---	1,104.0	58.8
Virginia-----	---	---	---	---	185.1	6.4
West Virginia-----	32.6	21.4	15.0	4.8	73.8	.9
North Carolina-----	---	---	---	---	---	2/
Kentucky-----	63.2	43.8	33.9	---	4/ 277.1	1.8
Tennessee-----	---	---	---	---	---	5/
Appalachian-----	---	---	---	---	2/	2/
South Carolina-----	---	---	---	1/	---	2/
Georgia-----	---	---	---	---	---	2/
Florida-----	---	1/	---	---	114.7	2.4
Alabama-----	---	---	---	---	116.9	2.5
Southeast-----	---	---	---	---	2/	2/
Mississippi-----	1/	28.9	1/	1/	28.9	2.7
Arkansas-----	---	---	---	---	---	2/
Louisiana 6/-----	---	---	---	---	---	---
Delta States-----	---	---	---	---	2/	2/
Oklahoma-----	---	1/	---	---	127.8	5.9
Texas-----	---	---	---	---	---	2/
Southern Plains-----	---	---	---	---	2/	2/
Montana-----	35.0	9.7	17.0	2.3	63.9	6.5
Idaho-----	25.4	1/	21.5	---	47.0	3.1
Wyoming-----	42.2	1/	17.8	2.7	62.7	2.6
Colorado-----	68.9	1/	46.3	1/	115.2	7.3
New Mexico-----	---	1/	---	---	24.6	.7
Arizona-----	12.1	1/	27.6	2.0	41.7	3.0
Utah-----	12.7	8.2	5.3	1/	26.2	1.8
Nevada-----	15.8	1.6	3.6	2.1	22.9	.6
Mountain-----	---	---	---	---	404.2	25.6

See footnotes at end of table.

Table 6.--Farm personal property tax, 1962 -Continued

State and region	Livestock	Auto	Farm machinery	Household	Farm personal property valuation	Farm personal property tax
	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars	Million dollars
Washington-----	31.5	1/	44.1	1/	75.3	4.5
Oregon-----	---	1/	---	1/	---	2/
California-----	---	1/	---	---	323.0	19.0
Pacific-----	---	---	---	---	2/	2/
48 States-----	---	---	---	---	2/	2/
Alaska-----	---	---	---	---	3.2	5/
Hawaii 3/-----	---	---	---	---	---	---
United States-----	---	---	---	---	2/	2/

1/ Complete exemption.

2/ Not available.

3/ No personal property tax.

4/ Total includes 136.2 million dollars of farm products.

5/ Less than 0.05 million dollars.

6/ After 1961, all agriculture is exempted.

Note: Detail may not add to totals because of rounding.

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