

# PROPERTY TAX FORUM

January 7, 2005

Sponsored by the  
Department of Public Administration  
Greenspun College of Urban Affairs



# Reasons for Property Tax

- Historically a Local Levy/ Local Control
- Stability
- Base Visible: Makes it easier to predict
- Enforcement and Collection
- Wealth Tax

# Evaluation of Taxes

- Equity

  - Horizontal

  - Vertical

    - “*Fairness* in taxation is simply the quality of being perceived as fair. It is an aesthetic quality.” *Herbert Stein*

- Adequacy

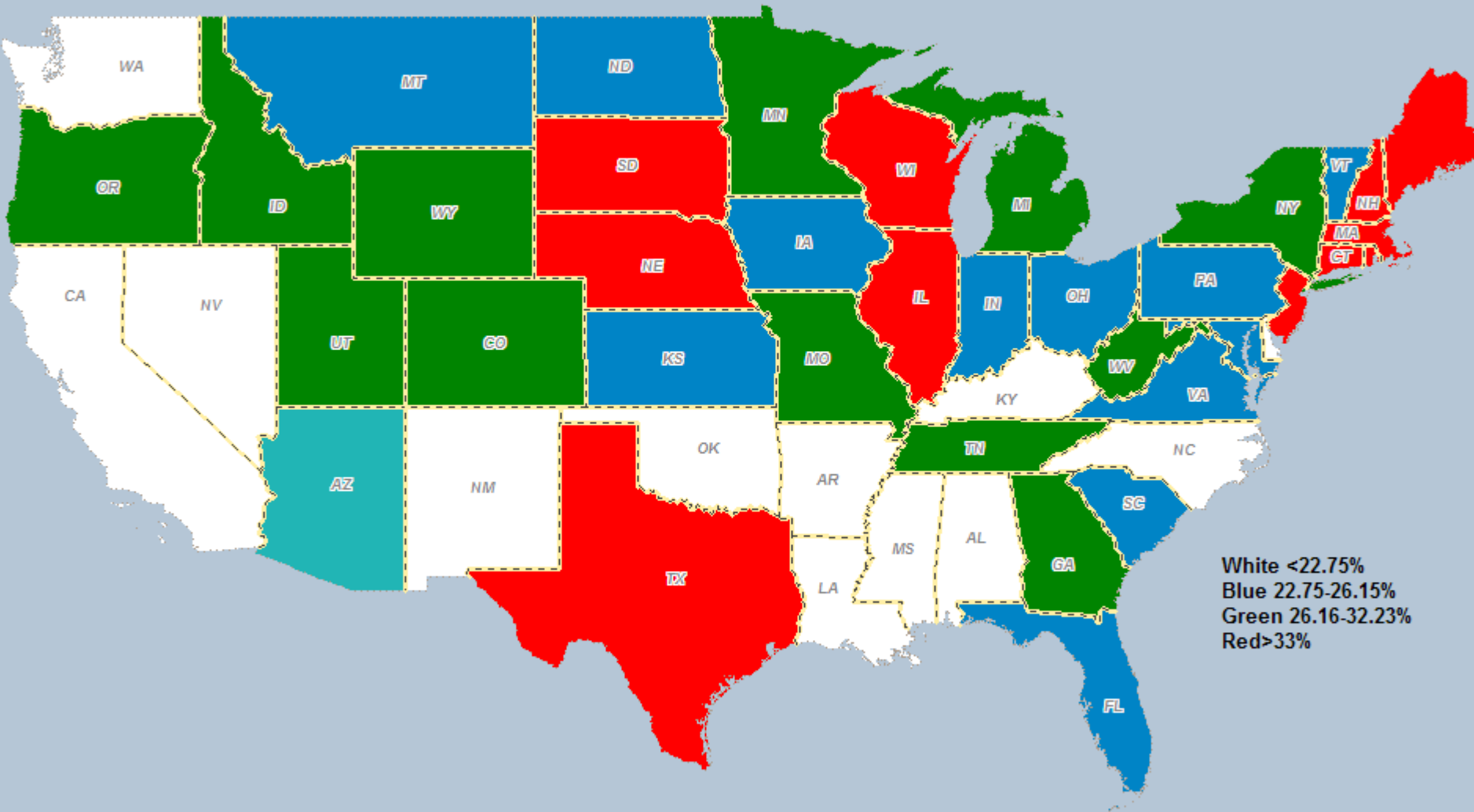
- Collectable

- Economic Effects

- Transparency

- Political Expediency

# Property Taxes as a Percentage of Total Revenue



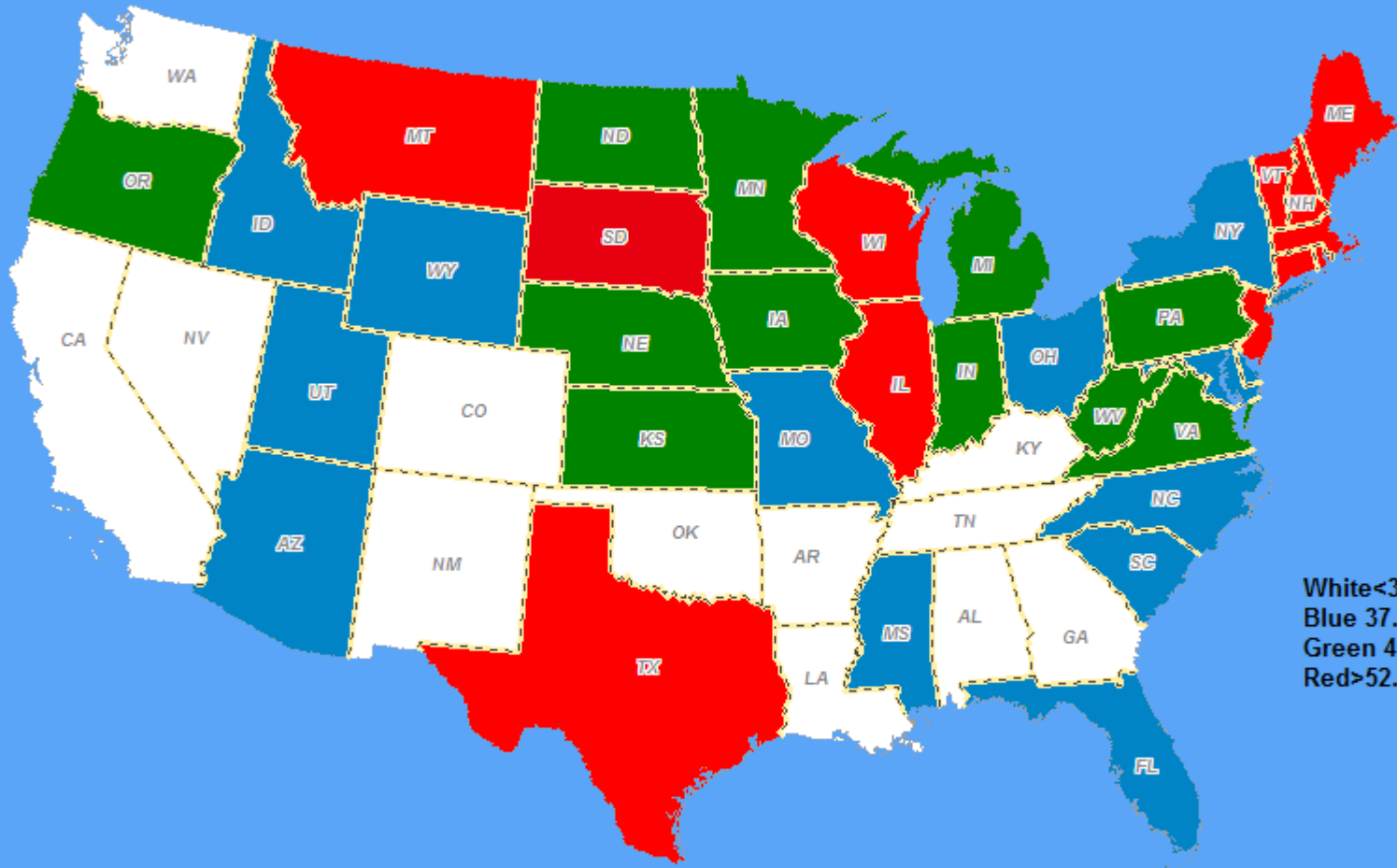
White <22.75%  
Blue 22.75-26.15%  
Green 26.16-32.23%  
Red >33%

Scale Legend

Mile(s)



# Property Taxes as a Percentage of Own-Source Revenue



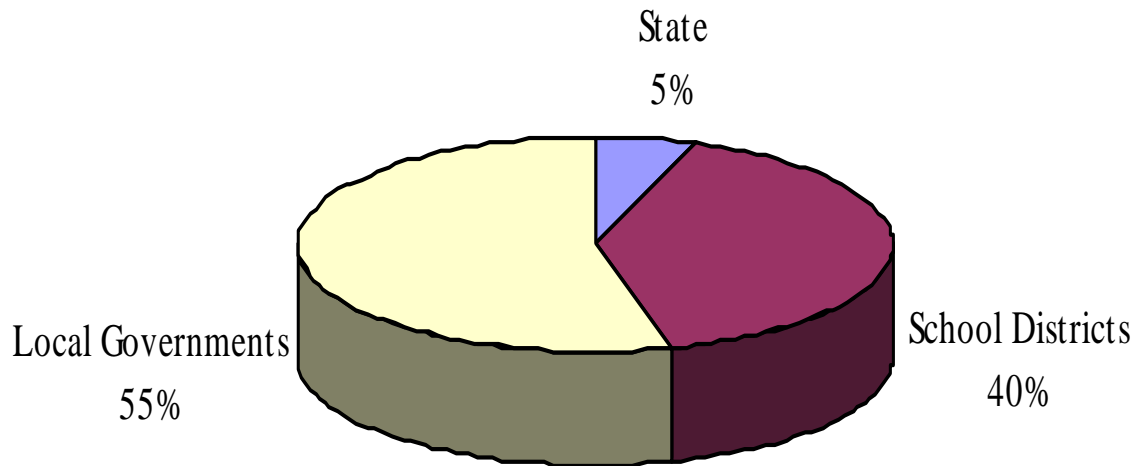
White <37.8%  
Blue 37.9-45.4%  
Green 45.5-52.8%  
Red >52.9%

Scale Legend

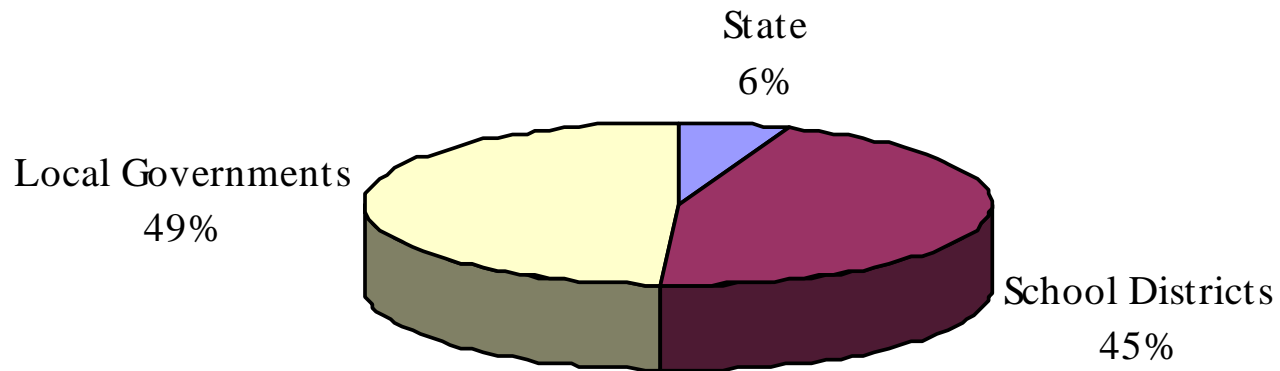
Mile(s)



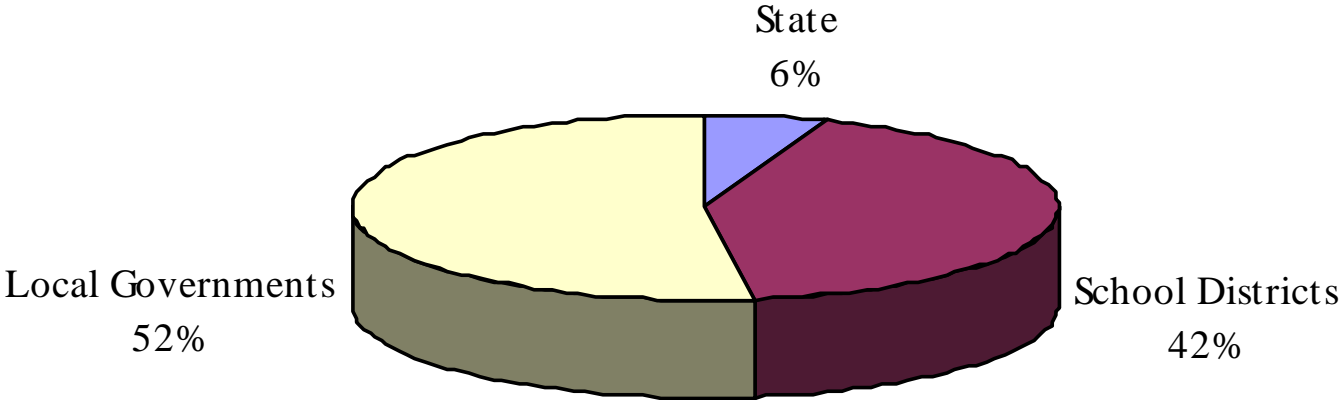
## HOW ARE PROPERTY TAXES DISTRIBUTED: STATEWIDE?



## HOW ARE PROPERTY TAXES DISTRIBUTE IN LYON COUNTY?



# HOW ARE PROPERTY TAXES DISTRIBUTED IN CLARK COUNTY?





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