

income taxes; such a shift has been proposed

Property taxes, at least in Vermont, have been higher than the state income tax for a long time.

It is easier for those who have valuable property to the reassessment process when home values are higher than the owner's income increasing. It is not a small income, a situation which exists and makes the property taxes higher. The income tax is more evenly distributed across the population, affecting all citizens as opposed to just those owning property. In Vermont, this is being examined strictly on a state-wide basis; however, there are states that

³ Along with the rest of New England, there is a heavy reliance on property taxes because there are few local alternatives. ⁴

¹ Beth Parent, "Income Tax vs. Property Tax," WCAX-TV News August 21, 2007 <http://www.wcax.com/Global/story.asp?S=6963515> visited March 24, 2008.

Property taxes tend to be unpopular. “They are based on assessments

Table 1: Taxation and Spending Policies

State	Taxes Used To Fund Education
Alabama	Property, sales, amusement, tobacco, alcohol, gasoline and mineral lease taxes
Alaska	Property and Sales taxes
Arizona	Property taxes
Arkansas	Property, personal property and severance taxes
California	Property tax and sales tax (used by the San Francisco district only)
Colorado	Property and specific ownership (vehicle) taxes
Connecticut	Property taxes
Delaware	Property taxes
Florida	Property taxes
Georgia	Property and sales taxes
Hawaii	None
Idaho	Property taxes
Illinois	Property taxes
Indiana	Property, motor vehicle, financial institutions and income taxes
Iowa	Property and income taxes.
Kansas	Property taxes and motor vehicle/ recreational vehicle taxes
Kentucky	Property, motor vehicle, utility, income tax surcharges and occupational license taxes
Louisiana	Sales and property taxes
Maine	Property taxes
Maryland	Property and income taxes
Massachusetts	Property, motor vehicle excise and hotel/accommodations taxes
Michigan	Property taxes
Minnesota	Property and mineral taxes
Mississippi	Property taxes
Missouri	Property taxes
Montana	Property and "flat taxes" (which include revenue from motor vehicle/ recreational vehicle fees and oil, gas and coal production taxes)
Nebraska	Property taxes, city/county fines and license fees and proceeds from sales tax on public power districts
Nevada	Property, tangible personal property, motor vehicle privilege and franchise taxes
New Hampshire	Property taxes
New Jersey	Property taxes
New Mexico	Property taxes
New York	Property taxes, a share of the county sales tax and a utility tax (for small districts only)
North Carolina	Property taxes and sales taxes (for school construction only)
North Dakota	Property and mineral taxes
Ohio	Property and income/payroll taxes
State	Local Taxes Used To Fund Education
Oklahoma	Property taxes
Oregon	Property Taxes and private timber taxes