
Local Tax Rates

Presentation to the Task Force to Modernize County and Municipal Revenue Structures



October 2, 2026



Property Tax Rates

- Eight counties have lower property tax rates in fiscal 2027 than they had in fiscal 2022.
- Seven counties have higher property tax rates in fiscal 2027 than they had in fiscal 2022.
- Nine counties have the same property tax rate in fiscal 2027 that they had in fiscal 2022.
- All but four counties have homestead tax credit assessment caps of 5% or less in fiscal 2027.
- In fiscal 2026, counties chose to forego \$501.9 million in revenue by setting a homestead tax credit assessment cap below the statutory maximum of 10%.



Income Tax Rates

- Two counties have lower income tax rates in calendar year 2027 than they had in calendar year 2022.
- Five counties have higher income tax rates in calendar year 2027 than they had in calendar year 2022.
- Three counties switched to graduated income tax rates between calendar year 2022 and calendar year 2027.
- Fourteen counties have the same income tax rates in calendar year 2027 that they had in calendar year 2022.
- In calendar year 2027, only three counties impose the maximum income tax rate allowed by law, 3.3%.



Other Tax Rates

- Two counties have higher recordation tax rates in fiscal 2027 than they had in fiscal 2022. One county altered its graduated recordation tax rates in fiscal 2024. The other counties have the same recordation tax rates in fiscal 2027 that they had in fiscal 2022.
- One county switched to graduated transfer tax rates in fiscal 2024. All the other counties have the same transfer tax rates in fiscal 2027 that they had in fiscal 2022.
- No county altered its admissions and amusement tax rate between fiscal 2022 and fiscal 2027.
- Two counties have higher hotel rental tax rates in fiscal 2027 than they had in fiscal 2022. The other counties have the same hotel rental tax rates in fiscal 2027 that they had in fiscal 2022.