Partisan Inequality in Property Tax Assessments: A Fiscal Burden on Political Minorities *

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We document a political partisanship-based assessment gap that imposes a disproportionate fiscal burden on political minorities. In Democratic counties, Republicans face higher property tax burdens than Democrats within the same tax jurisdiction, despite being subject to identical tax administration and rates. This partisan assessment gap is economically significant, amounting to 25–50% of the racial assessment gap. The effects are primarily driven by inter-neighborhood differences rather than within-neighborhood variations and stem from disparities in assessment values rather than market values. Political polarization, differences in tax regimes and wealth, and inconsistencies in tax assessments do not explain these findings. Instead, the composition of elected county officials contributes to our results. The higher tax burden for Republicans in Democratic counties is most pronounced in areas with predominantly Democratic county commissions and decreases as Republican representation in local government increases.

Keywords: Political partisanship, partisanship, property taxes, tax assessment, assessment gap

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1 Introduction

Political partisanship has intensified over the years, fostering increased animosity between individuals of opposing political affiliations (Iyengar and Westwood, 2015; Mason, 2015; Gentzkow, 2016; Mason, 2018; Iyengar et al., 2019; Kalmoe and Mason, 2019). This affective polarization extends beyond traditional political arenas, influencing personal decisions such as marriage and hiring, as well as financial behaviors[1]. For instance, individuals are more likely to sell their homes and relocate when new neighbors with opposing political affiliations move in, compared to neighbors with similar affiliations (McCartney et al., 2024). Such dynamics and increasing partisanship can contribute to geographical segregation along partisan lines, potentially amplifying both pecuniary and non-pecuniary costs of being a political minority within a neighborhood.

In this paper, we examine a potential pecuniary cost of partisanship by documenting a political partisanship-based assessment gap in property tax administration. Property taxes are a cornerstone of local government funding and one of the most significant recurring expenses for homeowners. These taxes are calculated as product of assessed values—local officials' estimates of market prices—and locally determined tax rates. Ideally, the U.S. property tax system is intended to be proportional to home value, meaning that equitable administration requires the ratio of assessed value to market value to remain consistent across all residents within a jurisdiction (Avenancio-Leon and Howard (2022)). Yet, we find that this ratio is systematically higher for political minorities, imposing a disproportionate fiscal burden on these groups.

Addressing this question requires access to detailed information about properties, including their tax assessments and market values, and the political affiliation of individuals residing in them. We utilize CoreLogic's comprehensive dataset to obtain property-level

1. For example, Gift and Gift (2015); Huber and Malhotra (2017); Iyengar et al. (2018); McConnell et al. (2018); Colonnelli et al. (2022); Cookson et al. (2020); Engelberg et al. (2022)

information, including assessed values, market values, property tax amounts, tax rates, and key characteristics such as size, location, and transaction history. To incorporate political affiliation, we merge the CoreLogic data with individual-level voter registration records using first name, last name, and ZIP code. Since the market values provided by CoreLogic are modeled estimates that may deviate from actual market values, we focus on properties that were transacted during our sample period. We confine our analysis to the years when these transactions occurred, using observed transaction prices as accurate measures of market value.

Our main outcome variable is the ratio of assessed value to market value. To analyze differences, we compare Republicans and Democrats residing within the same tax jurisdiction and year using an ordinary least squares (OLS) framework. Since property taxes can be levied at multiple levels, we ensure robustness by employing various definitions of tax jurisdiction, including county, county-by-city, county-by-municipality, and county-by-tax area code. These definitions ensure that properties being compared are subject to the same local tax administration and rates. Our primary focus is on how the difference in assessed value ratios between Republicans and Democrats varies across Republican- and Democratic-leaning counties, where county partisanship is measured by the fraction of Republicans and Democrats residing in each county.

We begin by replicating the racial assessment gap documented in Avenancio-Leon and Howard (2022), which serves two key purposes. First, it helps validate our data and research setting. Second, it allows us to directly compare the magnitude of the partisan assessment gap to the racial assessment gap. Our results indicate that, after controlling for the minority assessment gap, Republicans residing in Democratic counties face higher assessed value ratios compared to Democrats within the same tax jurisdictions. The magnitude of this partisan gap is between 1-2%, which is economically significant and corresponds to 25% to 50% of the racial assessment gap. In contrast, we do not observe assessment gaps in Re-

publican counties, likely due to greater homogeneity, as these counties tend to have fewer Democratic or minority neighborhoods compared to the prevalence of Republican or minority neighborhoods in Democratic counties.

While property tax assessments traditionally involved physical inspections, this practice has become less common in many jurisdictions due to cost and efficiency constraints. Instead, most jurisdictions rely on automated valuation models, aerial imagery, and mass appraisal systems, with physical inspections typically reserved for high-value properties, appeals, or new construction. Physical visits might reveal visible indicators, such as yard signs or flags, that hint at homeowners' political leanings and potentially influence assessments. Alternatively, assessors may infer this information at the neighborhood level, as certain neighborhoods may predominantly consist of political minorities. To evaluate these possibilities, we examine whether the assessment gap arises from within-neighborhood differences or across-neighborhood variation. Our findings indicate that the gap is primarily driven by across-neighborhood variation.

Higher assessment ratios for Republicans in Democratic counties could potentially be explained by differences in the market values of the houses where these individuals reside, indicating selection into properties rather than an assessment gap. For instance, if Republicans in Democratic counties are less wealthy and reside in houses with lower market values or struggle to sell their homes at market price, this could inflate the ratio. To evaluate this possibility, we separately analyze the numerator (assessed value) and denominator (market value). Contrary to the market value explanation, we find that Republicans tend to reside in higher-market-value homes in both Republican and Democratic counties, which rules out market value differences as the primary driver of our results. Instead, we observe that assessed values are higher for Republicans, with the difference being significantly larger in Democratic counties, suggesting that disparities in the numerator are driving the observed assessment gap.

Since Republicans tend to reside in higher-value homes in Democratic counties, one possible explanation for our findings is that Democratic counties implement a progressive tax system through assessment values. We rule out this channel by explicitly controlling for cubic terms of ZIP code-level income, education levels, and elderly population (the latter two being closely related to income and wealth). Our results remain both qualitatively and quantitatively similar to the baseline. To further evaluate this channel, we examine heterogeneity in our findings based on whether properties are located in ZIP codes with higher income or have higher transaction prices. Across both measures, we do not find significant heterogeneity within Democratic counties, suggesting that a progressive tax system and the higher concentration of Republicans in more expensive homes do not drive our results.

Another potential explanation is that increased polarization and animosity between Republicans and Democrats contribute to a higher tax burden on political minorities. To evaluate this hypothesis, we examine the heterogeneity in our findings based on the percentage of independent voters residing in a neighborhood. A higher proportion of independents is indicative of lower polarization, as these individuals are less likely to hold extreme views on partisan issues. However, within Democratic counties, we do not find any heterogeneity in our estimates based on this measure, suggesting that polarization does not drive our results.

Tax assessors have considerable discretion in how they update tax assessment values, including the frequency and direction of adjustments. Potential inconsistencies in these updates could explain our findings if they systematically disadvantage political minorities. To test this hypothesis, we analyze the role of tax assessors by estimating the heterogeneity in our results based on the political affiliation of the assessors. However, we find no significant heterogeneity, suggesting that the inconsistencies by assessors are unlikely to explain our results.

Elected officials have incentives to cater to their voter base by providing higher benefits and imposing lower costs (Ansolabehere and Snyder Jr (2006); Joanis (2011); Gay (2017)).

Residential property taxes, a primary source of local government funding, represent one channel through which these incentives may manifest. Specifically, officials may influence how assessment values are updated relative to market values for properties in neighborhoods with varying political leanings. To test this hypothesis, we examine heterogeneity in our findings based on the composition of county commissions, which consist of elected commissioners responsible for overseeing county operations and administration. Within Democratic counties, we find that the partisan assessment gap is larger in counties with a greater number of Democratic commissioners, and it declines as Republican representation on the commission increases. These results support the hypothesis that elected officials may contribute to the higher fiscal burden faced by political minorities in their jurisdictions.

Interestingly, we find that our results in Democratic counties are stronger for males and older individuals. However, we do not observe significant heterogeneity based on ZIP code-level characteristics, including education levels, elderly population, and minority population. Along with different measures of tax jurisdictions, our findings remain robust across alternative definitions of Republican and Democratic counties.

2 Data & sample construction

2.1 Data

Our analysis leverages the intersection of two datasets: CoreLogic's tax assessment data and voter registration records. CoreLogic provides detailed property-level information, while voter registration data allows us to observe the political affiliations of homeowners. Access to both types of information is essential to address our research question.

CoreLogic's tax assessment data is a comprehensive dataset that includes detailed property-level information such as assessed values, market values, property tax amounts, and tax rates, alongside key characteristics of each property, including size, location, and transaction his-

tory. Collected from over 99.7% of U.S. County Tax Assessor, Collector, and Treasurer offices, the dataset covers properties nationwide and spans the period from 2000 to 2021. Crucially for our analysis, the data also include multiple identifiers for tax jurisdictions, such as county, municipality, city, and tax area code, which we use to construct various measures of tax jurisdictions.

The voter registration data come from the division of elections and cover the state of Florida. This annual data spans between 2017 and 2022. The data is extracted from the Florida Voter Registration System (FVRS) and includes only registered voters. It provides voter-level information such as name, address, date of birth, party affiliation, email address, race, gender, voter status, and voting history. While our current analysis focuses on Florida, we are in the process of procuring similar data for the entire nation to extend our analysis to all states and earlier years.

2.2 Sample

We begin with property assessment data from CoreLogic, focusing on single-family homes. A limitation of this data is that the market values provided are modeled estimates, which may deviate from actual market values, potentially introducing errors in the calculation of assessment ratios. To address this issue, we focus on properties that were transacted during our sample period, using observed transaction prices as proxies for true market values. To this end, we merge the property assessment data with transaction records using a property identification ID provided by CoreLogic, and restrict the analysis to years in which the transaction occurred. For properties sold multiple times during the sample period, we include each transaction in the corresponding year.

The transaction records include information on both buyers and sellers. To avoid the effect of the transaction itself on assessment values, we focus on the seller and the assessment value for the year the property was sold. Since property assessments involve complex

processes that typically take several months, the year of transaction provides the most reliable timing for matching assessment values (Avenancio-Leon and Howard, 2022). We match seller information to voter registration records using first name, last name, and residential ZIP codes, and remove duplicate matches, which account for less than 5% of the matched homeowners. From this matched dataset, we calculate assessment ratios for all individuals.

We apply two filters, following the literature, to remove potential data errors. First, we exclude observations with assessment-to-sale ratios greater than 3 or less than 0.01, as these are likely erroneous values (Avenancio-Leon and Howard, 2022). Second, we remove properties sold for less than $50,000 or more than $10,000,000, as such transactions may reflect recording errors or non-arm's-length sales (Bernstein et al., 2019). After applying these filters, our final sample consists of 357,729 properties across all 67 counties, owned by 350,597 individuals, of whom 64.2% are Republicans and 35.8% are Democrats. Our final panel consists of 364,342 observations, with each observation representing a property x seller x year x party combination.

3 Empirical Setting

3.1 Property Taxes

In the United States, local governments rely on annual property taxes as a primary source of revenue for funding public services such as education, infrastructure, and emergency services. These taxes are calculated by applying a local tax rate, often set by a combination of county and municipal authorities, to an assessed value—a valuation assigned to each property specifically for tax purposes. Assessments aim to approximate market value and are typically carried out at the county level, though the exact practices can vary widely across jurisdictions.

Due to the large number of properties that must be assessed, most jurisdictions use

automated valuation models (AVMs) or mass appraisal systems. These methods rely on statistical models that factor in property characteristics—such as size, age, and construction quality—as well as neighborhood attributes, including average property values and local amenities. Geographic fixed effects are often employed to capture unobservable differences between areas, ensuring that regional factors influencing property values are accounted for.

While the property tax system is designed to be proportional to home value, meaning that the ratio of assessed value to market value should theoretically be consistent within a jurisdiction, this ideal is rarely achieved in practice. Property tax exemptions, such as those for primary residences (homestead exemptions) or senior citizens, introduce systematic variation in effective tax rates. These exemptions reduce taxable value, thereby altering the relationship between assessed value and the amount of tax owed.

Assessment ratios, defined as the ratio of assessed value to market value, provide a critical metric for evaluating the consistency and equity of property tax assessments. By isolating discrepancies in assessment practices, this measure abstracts from the confounding effects of tax exemptions or local variations in tax rates. Analyzing assessment ratios enables us to identify the systematic patterns that may reveal disparities in fiscal burdens across political groups within the same jurisdiction.

3.2 Empirical Specification

Our analysis focuses on comparing properties governed by the same tax authorities, ensuring they are subject to uniform tax policies, assessment procedures, and local government oversight. This restriction is critical, as it allows us to control for differences in tax rates, exemptions, and the allocation of public services, which could otherwise confound our results. By standardizing the comparison, we ensure that any observed disparities are attributable to the assessment process itself rather than differences in taxation policies or services provided.

To accomplish this, we leverage detailed tax jurisdiction data from CoreLogic, which

includes information on counties, cities, municipalities, and tax area codes. By using different combinations of these identifiers, we delineate geographic boundaries within which all properties likely face the same tax rules and governance. This approach ensures a consistent basis for identifying inequities in property tax assessments within jurisdictions.

To quantify disparities in property assessments, we estimate the following model:

$$\ln(A_{ijt}) - \ln(M_{ijt}) = \text{ar}_{ijt} = \gamma_{jt} + \beta \text{Republican}_{ijt} + \gamma \text{Minority}_{ijt} + \epsilon_{ijt},$$

where A_{ijt} denotes the assessed value, and M_{ijt} represents the market value of property i in tax jurisdiction j during year t. The dependent variable, ar_{ijt}, captures the log assessment ratio, which reflects deviations from proportionality in the property tax system. The key explanatory variable, Republican_{ijt}, is a binary indicator equal to one if the homeowner is a Republican. Similarly, Minority_{ijt} is a binary indicator equal to one if the homeowner is Black or Hispanic, based on race information derived from voter registration records. This variable accounts for potential disparities in tax assessment ratios attributable to race. The jurisdiction-year fixed effects, γ_{jt}, ensure that our estimates are based on comparisons among properties within the same jurisdiction and year, holding local tax policies constant.

This approach controls for unobservable factors specific to a given jurisdiction and year, isolating the role of political affiliation in driving disparities in assessment ratios after controlling for the contribution of race. By focusing on log-transformed ratios, we measure proportional differences in assessments, allowing us to detect systematic disparities in the tax burden imposed on property owners with different characteristics.

4 Results

In this section, we examine if there is a political partisanship-based assessment gap in property tax administration. We find Republican homeowners bear a disproportionate fiscal

burden compared to their Democratic counterparts in Democratic counties. We report the results from various regression models. We analyze baseline effects, income heterogeneity, polarization, and demographic factors to provide comprehensive evidence of the relationship between political affiliation and property assessments.

4.1 Baseline estimates

Table 2 presents the baseline estimates. This table examines whether there is a partisan assessment gap between Republican and Democratic homeowners, in counties dominated by one party.

The baseline estimates in Table 2 show a partisan assessment gap that disproportionately affects Republican homeowners in Democratic counties. Column (2) shows Republican homeowners face a 1.5% higher assessment-to-sale ratio compared to Democratic homeowners within the same tax jurisdiction. Additionally, minority homeowners (i.e., Black or Hispanic individuals) in Democratic counties also face large disparities, with an assessment gap reaching 3.0%. Hence the political assessment gap is substantial, representing approximately 50% of the racial assessment gap in our sample. This effect remains robust across various definitions of tax jurisdictions, including year x county x tax area, year x county x city, and year x county x municipality, confirming that the observed disparities are not driven by differences in local tax policies or administrative practices. In Republican counties, the gap is smaller (0.6%) but it is not statistically significant. This lack of gap may be attributed to the greater demographic and political homogeneity in Republican counties. The Republican counties tend to have fewer Democratic or minority neighborhoods. In contrast, Democratic counties are more diverse, with a mix of Republican and minority communities.

4.1.1 Within- vs across-neighborhood variation

To further investigate the sources of the observed partisan assessment gap, we examine whether these disparities are driven by variations within neighborhoods or across different neighborhoods. In Table 3, we examine how the political affiliation of homeowners affects the property tax assessments using more granular fixed effects year x zip x code and year x zip x street fixed effects. We find that the partisan assessment gap is not statistically significant with the granular geographic areas. These results suggest that within-neighborhood differences do not account for the disparities observed. This indicates that the assessment discrepancies are driven by differences across neighborhoods rather than within a single neighborhood. These findings suggest that assessors may apply different assessment standards based on the political composition of entire neighborhoods rather than individual properties within a neighborhood. In Democratic counties, where Republicans are the minority, assessors may be influenced by the overall partisan landscape of the area. This leads to the over-assessment of properties owned by Republicans.

4.1.2 Numerator vs Denominator

To evaluate whether the observed partisan assessment gap is driven by differences in property sale prices (denominator) or differences in assessed values (numerator), we examine the relationship of political affiliation with the assessed value and property sale amount in Table 4. This analysis contributes to understanding whether assessors systematically assign higher assessed values to properties owned by political minorities, or if the disparities are simply a reflection of differences in market prices.

Table 4 shows that the partisan assessment gap is primarily driven by discrepancies in the assessed values rather than the sale prices. Columns (1) and (2) of Table 4 examine the impact of political affiliation on the log of sale prices across Republican and Democratic counties, while Columns 3 and 4 analyze the relationship between political affiliation and

the log of assessed values for the same set of properties. Columns 2 and 4 report that, on average, properties owned by Republicans in Democratic counties are assessed at values that are 17.4% higher than those of their Democratic counterparts. Conversely, the sale prices of properties owned by Republicans are 15.9% higher than those owned by Democrats. Meanwhile, we do not observe a large coefficient difference between sale prices and assessed values for Republicans living in Republican counties (see columns (1) and (3)). These findings support the hypothesis that the partisan assessment gap is driven by biases in the numerator (assessed values) rather than differences in the denominator (market prices).

4.2 Do wealth differences drive the results?

In Table 5, we investigate whether wealth disparities drive the observed partisan assessment gap. We evaluate whether the higher assessment-to-sale ratios experienced by political minorities are merely a reflection of underlying differences in neighborhood wealth or whether they indicate partisan biases in property tax assessments.

Columns (1) and (2) of Table 5 show our baseline results without controlling for income and other demographic variables. This baseline result suggests a partisan bias against Republicans in Democratic- areas but raises the question of whether this gap is influenced by differences in neighborhood wealth.

To address this concern, columns (3) and (4) of Table 5 incorporate controls for average income levels at the ZIP code level using a cubic specification. Even after accounting for income, the assessment gap in Democratic counties persists (1.3%). This result indicates that income differences alone do not fully explain the observed assessment gap. In columns (5) and (6), we include additional demographic variables, such as the percentage of senior residents (aged 65+) and the percentage of college-educated individuals in the ZIP code. These controls are intended to capture the socioeconomic factors that could influence property assessments. The partisan assessment gap in Democratic counties remains economically

and statistically significant (1.1%) even after controlling for these variables. These results imply that wealth disparities do not fully account for the partisan assessment gap. Political biases, rather than wealth differences, are likely driving the higher assessments imposed on Republican homeowners.

4.3 Heterogeneity by income and sales price

In Table 6, we examine the role of income levels and find that they do not significantly impact the partisan assessment gap. In high-income ZIP codes within Democratic counties, Republicans face an assessment burden 1.1% higher than Democrats. Similarly, in low-income ZIP codes, Republicans face a slightly higher burden of 1.2%. These results suggest that neighborhood wealth does not systematically exacerbate partisan disparities, even in affluent Democratic areas.

Table 7 extends this analysis by looking at the effect of property sale prices on the partisan assessment gap. In Democratic counties, the results show no economic differences in assessment disparities between properties above and below the median sale price. Together, these findings suggest that neither neighborhood wealth nor high-value properties drive observed partisan assessment disparities.

4.4 Does political polarization drive the results?

In Table 8, we examine whether political polarization drives the observed partisan disparities in property assessments. Specifically, we aim to determine if higher polarization within counties influences the assessment-to-sale ratio gap experienced by political minorities in areas dominated by one party. To explore this, we analyze how our results vary based on the percentage of independent voters in a neighborhood, as a higher share of independents typically reflects lower polarization.

In highly polarized ZIP codes within Democratic counties, Republicans experience a similar assessment penalty compared to less polarized areas, with a 1.3% assessment-to-sale ratio in more polarized ZIP codes and 1.1% in less polarized ones. These findings suggest that heightened polarization is not the main driver of the observed partisan biases in property assessments.

4.5 Assessor Inconsistencies

Tax assessors have considerable discretion in determining how and when property assessment values are updated. This discretion includes decisions regarding the frequency of updates, the methods used to estimate property values, and the magnitude of adjustments made in response to market changes. While such flexibility allows assessors to account for unique property characteristics and evolving local market conditions, it also creates the potential for systematic biases. For instance, if assessors discriminate against political minorities, they may update assessed values more frequently or apply disproportionately higher adjustments to properties owned by these groups.

To examine this possibility, we test for heterogeneity in our findings based on the political affiliation of tax assessors. If assessors systematically disadvantage political minorities, we would expect partisan differences in assessment ratios to be more pronounced in jurisdictions where assessors are affiliated with the majority political party. For example, Democratic-leaning assessors in Democratic counties might adjust assessment values upward more aggressively for Republican homeowners relative to Democratic homeowners. To assess this, we analyze whether partisan disparities in assessment ratios vary systematically with the political affiliation of tax assessors.

Table A2 presents the results of this analysis, showing no significant heterogeneity in the partisan assessment gap based on the political affiliation of tax assessors. This finding suggests that individual biases or discretionary practices by tax assessors are unlikely to explain

the observed disparities in assessment ratios. Instead, the lack of heterogeneity indicates that systematic differences in property assessments are more likely driven by broader institutional or political factors, such as the influence of elected officials or neighborhood-level dynamics.

4.6 Role of Elected Officials

Elected officials, as key decision-makers in local governance, have strong incentives to cater to their political base by distributing benefits more favorably or minimizing fiscal burdens for their core supporters (Ansolabehere and Snyder Jr (2006); Joanis (2011); Gay (2017)). Residential property taxes, a vital source of local government funding, provide a prominent channel through which these incentives can manifest. Although local tax rates remain uniform within a jurisdiction, the determination of assessed property values involves a significant degree of discretion and institutional oversight. This discretion may allow elected officials to indirectly influence tax administration in ways that align with political considerations, particularly by shaping property assessment practices or the conduct of tax assessors. Consequently, neighborhoods with political minorities could face systematic disadvantages, such as slower downward adjustments in assessed values or faster upward revisions during periods of rising home prices.

To empirically investigate the role of elected officials, we leverage variation in the political composition of county commissions—governing bodies tasked with local administration and oversight. These commissions, typically composed of elected representatives, hold considerable influence over the implementation of fiscal policies and the appointment or supervision of key administrative roles, such as tax assessors. By analyzing heterogeneity in the partisan assessment gap across counties with varying levels of Republican and Democratic representation, we evaluate the extent to which political incentives contribute to disparities in property tax assessments. Specifically, we test whether the partisan assessment gap is larger in coun-

ties where the composition of commissioners is predominantly aligned with the majority party, suggesting a potential mechanism through which political partisanship interacts with local tax policies.

We report these results in table 9. Our findings indicate that within Democratic counties, the partisan assessment gap is significantly larger in areas with a higher share of Democratic commissioners. Conversely, the gap narrows as Republican representation on the commission increases, suggesting that greater political balance in local governance may act as a mitigating force against partisan disparities. These results underscore the importance of institutional composition in shaping fiscal outcomes and highlight the role of elected officials in perpetuating—or alleviating—fiscal inequities faced by political minorities.

5 Robustness

5.1 Heterogeneity by demographics

Table A1 explores how demographic and neighborhood factors affect the partisan assessment gap. At the individual level, older Republican sellers in Democratic counties face a notably higher assessment-to-sale ratio compared to younger sellers. This result suggests that partisanship's impact on assessments is stronger for older individuals. In addition, male sellers in Democratic counties appear to bear a slightly higher assessment burden than female sellers. At the neighborhood level, however, we do not observe significant heterogeneity based on ZIP code characteristics such as education levels, elderly population, or minority population.

5.2 Alternative definitions of Republican and Democratic county

To ensure that the observed partisan assessment gap is not a result of the specific definition of political minority, we perform robustness tests using alternative criteria to classify counties as either Republican or Democratic. In Table 10, We explore multiple thresholds based on voter registration data to confirm the robustness of our findings.

Our first Alternative Measure 1, classifies Republican or Democratic counties based on whether the proportion of registered voters for either party exceeds the median across all counties. Using this definition, we observe that Republican homeowners in Democratic counties experience an assessment-to-sale ratio that is 1.4% higher than that of Democratic homeowners in the same jurisdictions.

In Alternative Measure 2, we refine the definition further. We categorize counties as Republican or Democratic if the percentage of voters registered for one party is greater than that of the other party. Even with this more refined classification, we find an assessment gap in Democratic counties, where Republican homeowners face an increased assessment ratio (1.7%).

We further test the robustness of our results under more stringent criteria. Alternative Measure 3 defines counties based on a threshold where the difference between the percentage of Republican and Democratic voters is greater than 3%. Under this definition, the assessment gap for Republicans in Democratic counties remains economically the same as the baseline specification. Finally, in Alternative Measure 4, we raise the threshold to a 10% difference between the percentage of voters. Here, the gap becomes even more substantial, with Republican homeowners in Democratic counties experiencing a 1.9% higher assessment ratio compared to their Democratic homeowners.

Across all four alternative definitions, the results consistently show that Republican homeowners in Democratic counties face higher assessments relative to market values. The robustness of these results suggests that the disparities are not simply results of how counties

are categorized but reflect bias in property assessments. In contrast, the gaps in Republican counties remain economically smaller and statistically insignificant.

6 Conclusion

Political partisanship has increasingly permeated social and economic life, fostering animosity between individuals of opposing affiliations and influencing behaviors such as housing choices and financial decisions. This affective polarization has contributed to geographical segregation along partisan lines, potentially exacerbating social and economic disparities. In this paper, we investigate whether such dynamics extend to property tax administration by examining whether political minorities face disproportionately higher tax burdens. Our findings indicate that Republicans in Democratic counties bear higher property tax burdens than Democrats within the same tax jurisdictions—an effect that is both statistically significant and economically meaningful, amounting to 25–50% of the racial assessment gap.

Importantly, our analysis shows that the observed disparity is primarily driven by differences in assessed values rather than market values. This suggests that the inequity originates in the property tax assessment process, where properties owned by political minorities are systematically assigned higher assessed values relative to their market prices. The partisan assessment gap is largely driven by inter-neighborhood differences rather than within-neighborhood dynamics. Our findings remain robust across various measures of tax jurisdictions, alternative definitions of Republican and Democratic counties, and additional controls for socioeconomic characteristics. We further rule out explanations such as progressive tax regimes, wealth differences, or heightened political polarization as underlying drivers of the partisan assessment gap.

Additionally, we find no evidence that inconsistencies at the assessor level contribute to the observed disparities. Instead, our results highlight the role of elected officials, partic-

ularly county commissioners, in shaping these inequities. The partisan assessment gap is significantly larger in counties where the majority party dominates the commission. However, greater representation of commissioners affiliated with the political minority reduces the gap, suggesting that balanced political representation plays a key role in mitigating partisan disparities in property tax assessments.

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Table 1:
Summary Statistics

This table shows the summary statistics of the sample for the main analysis.

Statistic	N	Mean	Min	Pctl(25)	Median	Pctl(75)	Max	St. Dev.
Sale Amount	364,342	387,512.900	50,000.000	195,000.000	288,000.000	421,900.000	10,000,000.000	460,983.000
Assessment Value	364,342	234,431.900	523	110,652.2	174,556	266,310	11,420,508	283,769.100
Log Assessment-to-Sale	364,342	−0.536	−4.605	−0.732	−0.482	−0.295	1.099	0.434
D(Gender: Male)	364,342	0.650	0	0	1	1	1	0.477
Age of Property Sale	364,342	60.209	18	48	62	73	111	16.498
Republican	364,342	0.642	0	0	1	1	1	0.479
Minority	364,342	0.144	0	0	0	0	1	0.352
% of Republicans (County)	364,342	0.384	0.166	0.286	0.376	0.443	0.675	0.101
% of Democrats (County)	364,342	0.339	0.169	0.273	0.336	0.407	0.729	0.082
% of Independent (County)	364,342	0.277	0.076	0.255	0.288	0.302	0.364	0.037

Table 2:
Main Results

This table presents the baseline results examining the relationship between the assessment ratio and political party affiliation of homeowners. The independent variables include an indicator for whether the individual belongs to a minority group (Black or Hispanic). Odd-numbered columns correspond to the subsample of individuals residing in Republican counties, while even-numbered columns correspond to those in Democratic counties. We employ year x county, year x county x tax area, year x county x municipality, and year x county x city fixed effects in Columns 1-2, 3-4, 5-6, and 7-8, respectively. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent Variable: Log Assessment-to-sale Ratio							
	Rep County	Dem County	Rep County	Dem County	Rep County	Dem County	Rep County	Dem County
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Minority	0.009	0.030***	0.038***	0.042***	0.026	0.036***	0.024	0.038***
	(0.021)	(0.007)	(0.010)	(0.009)	(0.017)	(0.009)	(0.016)	(0.009)
Republican	0.006	0.015***	0.005	0.011**	0.003	0.012***	0.006*	0.011***
	(0.004)	(0.005)	(0.003)	(0.004)	(0.004)	(0.004)	(0.003)	(0.004)
FEs	Year x County	Year x County	Year x County x Tax Area	Year x County x Tax Area	Year x County x Municipality	Year x County x Municipality	Year x County x City	Year x County x City
Clusters:	County	County	County	County	County	County	County	County
Observations	183,958	183,991	183,958	183,991	147,183	178,290	183,958	183,991
R^2	0.054	0.050	0.105	0.077	0.087	0.068	0.092	0.073
Adjusted R^2	0.054	0.049	0.089	0.070	0.079	0.063	0.086	0.068

Table 3:
Within-Neighborhood Variation

This table presents the baseline results examining the relationship between the assessment ratio and the political party affiliation of homeowners, while controlling for neighborhood x time fixed effects. The independent variables include an indicator for whether the homeowner belongs to a minority group (Black or Hispanic). Columns 1 and 3 correspond to the subsample of Republican counties, while Columns 2 and 4 correspond to the subsample of Democratic counties. We include year x ZIP Code fixed effects in Columns 1 and 2, and year x ZIP Code x street fixed effects in Columns 3 and 4. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent Variable: Log Assessment-to-sale Ratio			
	Rep County	Dem County	Rep County	Dem County
	(1)	(2)	(3)	(4)
Minority	0.030**	0.050***	0.031***	0.051***
	(0.014)	(0.009)	(0.008)	(0.010)
Republican	0.005	0.005	0.001	0.004
	(0.003)	(0.004)	(0.005)	(0.007)
FEs	Year x Zip	Year x Zip	Year x Zip x Street	Year x Zip x Street
Clusters:	County	County	County	County
Observations	183,958	183,991	183,958	183,991
R^2	0.097	0.089	0.688	0.631
Adjusted R^2	0.090	0.081	0.304	0.208

Table 4:
Numerator vs Denominator

This table presents the results examining the relationship between the assessment value (and sale price) with the political party affiliation of homeowners. The independent variables include an indicator for whether the homeowner belongs to a minority group (Black or Hispanic). Columns 1 and 3 correspond to the subsample of Republican counties, while Columns 2 and 4 correspond to the subsample of Democratic counties. The dependent variables in Columns 1-2 are the log of the sale amount of the properties. The dependent variables in Columns 3-4 are the log of the assessment value of the properties. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent variable:			
	Log Sale Amount		Log Assessment Value	
	Rep County	Dem County	Rep County	Dem County
	(1)	(2)	(3)	(4)
Minority	-0.109***	-0.227***	-0.101**	-0.197***
	(0.032)	(0.045)	(0.050)	(0.045)
Republican	0.135***	0.159***	0.140***	0.174***
	(0.010)	(0.022)	(0.011)	(0.023)
FEs	Year x County	Year x County	Year x County	Year x County
Clusters:	County	County	County	County
Observations	183,958	183,991	183,958	183,991
R^2	0.203	0.149	0.177	0.113
Adjusted R^2	0.203	0.149	0.176	0.112

Table 5:
Wealth Differences: Controlling for Characteristics

This table presents the baseline results examining the relationship between the assessment ratio and the political party affiliation of homeowners, while controlling for ZIP code-level characteristics. The independent variables include an indicator for whether the homeowner belongs to a minority group (Black or Hispanic). Columns 1,3,5 correspond to the subsample of Republican counties, while Columns 2,4,6 correspond to the subsample of Democratic counties. In Columns 3-4, we control for the average income of the ZIP Codes the individuals reside in, up to the third degree of polynomial terms. In Columns 5-6, we further control the percentage of seniors (aged 65+) and the percentage of the population with bachelor's degrees, up to the third degree of polynomial terms. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent Variable: Log Assessment-to-sale Ratio					
	Rep County	Dem County	Rep County	Dem County	Rep County	Dem County
	(1)	(2)	(3)	(4)	(5)	(6)
Minority	0.009	0.030***	0.023	0.043***	0.029*	0.053***
	(0.021)	(0.007)	(0.017)	(0.009)	(0.015)	(0.009)
Republican	0.006	0.015***	0.003	0.013**	0.004	0.011**
	(0.004)	(0.005)	(0.003)	(0.006)	(0.003)	(0.005)
Income Controls (Cubic)	No	No	Yes	Yes	Yes	Yes
% Seniors Controls (Cubic)	No	No	No	No	Yes	Yes
% Bachelor's Degree Controls (Cubic)	No	No	No	No	Yes	Yes
FEs	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County
Clusters:	County	County	County	County	County	County
Observations	183,958	183,991	181,764	183,865	181,764	183,865
R^2	0.054	0.050	0.062	0.054	0.070	0.062
Adjusted R^2	0.054	0.049	0.062	0.053	0.069	0.062

Table 6:
Wealth Differences: Heterogeneity by Neighborhood Income

This table presents the heterogeneity in our main results based on ZIP code income. The independent variables include an indicator for whether the homeowner belongs to a minority group (Black or Hispanic). Columns 1-3 correspond to the subsample of Republican counties, while Columns 2-4 correspond to the subsample of Democratic counties. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent Variable: Log Assessment-to-sale Ratio			
	Rep County Low Income	Rep County High Income	Dem County Low Income	Dem County High Income
	(1)	(2)	(3)	(4)
Minority	0.028	0.009	0.050***	0.042***
	(0.019)	(0.023)	(0.013)	(0.010)
Republican	-0.004	0.011***	0.012	0.011**
	(0.005)	(0.004)	(0.009)	(0.004)
FEs	Year x County	Year x County	Year x County	Year x County
Clusters:	County	County	County	County
Observations	91,092	90,672	92,112	91,753
R^2	0.047	0.069	0.041	0.065
Adjusted R^2	0.045	0.068	0.040	0.065

Table 7:
Wealth Differences: Heterogeneity by Sale Price

This table presents the heterogeneity in our main results based on sales price of the property. The independent variables include an indicator for whether the homeowner belongs to a minority group (Black or Hispanic). Columns 1-3 correspond to the subsample of Republican counties, while Columns 2-4 correspond to the subsample of Democratic counties. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent Variable: Log Assessment-to-sale Ratio			
	Rep County Low Sale Amount	Rep County High Sale Amount	Dem County Low Sale Amount	Dem County High Sale Amount
	(1)	(2)	(3)	(4)
Minority	0.012	-0.002	0.027**	0.018
	(0.020)	(0.028)	(0.010)	(0.012)
Republican	0.004	0.012***	0.020**	0.017***
	(0.004)	(0.003)	(0.010)	(0.004)
FEs	Year x County	Year x County	Year x County	Year x County
Clusters:	County	County	County	County
Observations	92,269	91,689	92,057	91,934
R^2	0.044	0.086	0.034	0.090
Adjusted R^2	0.043	0.085	0.033	0.089

Table 8:
Does Political Polarization Drive the Results?

This table presents the heterogeneity in our main results based on ZIP code level measure of political polarization. The independent variables include an indicator for whether the homeowner belongs to a minority group (Black or Hispanic). Columns 1-3 correspond to the subsample of Republican counties, while Columns 2-4 correspond to the subsample of Democratic counties. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent Variable: Log Assessment-to-sale Ratio			
	Rep County More Polarized	Rep County Less Polarized	Dem County More Polarized	Dem County-High Less Polarized
	(1)	(2)	(3)	(4)
Minority	0.031*	-0.002	0.011	0.040***
	(0.017)	(0.028)	(0.007)	(0.009)
Republican	-0.005	0.014***	0.013**	0.011**
	(0.004)	(0.003)	(0.006)	(0.004)
FEs	Year x County	Year x County	Year x County	Year x County
Clusters:	County	County	County	County
Observations	91,743	92,215	92,232	91,759
R^2	0.067	0.044	0.056	0.050
Adjusted R^2	0.066	0.044	0.055	0.050

Table 9:
Commissions

This table presents the heterogeneity in our main results based on the composition of county commissions. The independent variables include an indicator for whether the homeowner belongs to a minority group (Black or Hispanic). Columns 1-2 correspond to the subsample of Republican counties, while Columns 3-6 correspond to the subsample of Democratic counties. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent Variable: Log Assessment-to-sale Ratio					
	Rep County: Below Median % of Dem Commissioners	Rep County: Above Median % of Dem Commissioners	Dem County: Below Median % of Rep Commissioners	Dem County: Above Median % of Rep Commissioners	Dem County: Above 3rd Quartile Cutoff of Rep Commissioners	Dem County: % of Rep Commissioners = 100%
	(1)	(2)	(3)	(4)	(5)	(6)
Minority	0.006	0.061	0.034***	0.018	0.033***	0.036***
	(0.023)	(0.061)	(0.008)	(0.011)	(0.009)	(0.010)
Republican	0.006	-0.015	0.019**	0.011*	0.001	0.002
	(0.004)	(0.015)	(0.008)	(0.006)	(0.009)	(0.012)
Cutoffs	=0	>0	<=0.5	>0.5	>0.572	=1
FEs	Year x County;	Year x County;	Year x County;	Year x County;	Year x County;	Year x County;
Clusters:	County	County	County	County	County	County
Observations	168,668	5,338	96,451	77,160	32,217	24,180
R^2	0.056	0.047	0.040	0.044	0.043	0.042
Adjusted R^2	0.056	0.044	0.040	0.044	0.041	0.041

Table 10:
Alternative Definitions of Republican and Democratic County

This table presents the baseline results examining the relationship between the assessment ratio and political party affiliation of homeowners, defining Republican and Democratic counties using alternative measures. The independent variables include an indicator for whether the individual belongs to a minority group (Black or Hispanic). Odd-numbered columns correspond to the subsample of individuals residing in Republican counties, while even-numbered columns correspond to those in Democratic counties. Measure 1 defines counties as Republican if the % of Republican (Democratic) affiliated county commissioners are above (below) the median. Measure 2 defines counties as Republican (Democratic) if the % of Republican (Democratic) individuals in a county is above the median. Measure 3 defines counties as Republican (Democratic) if the % of Republican (Democratic) individuals in a county is larger than the % of Democratic(Republican) individuals. Measure 4 defines counties as Republican (Democratic) if the difference between the % of Republican (Democratic) and Democratic (Republican) individuals is larger than 3%. Measure 5 uses a cut off of 10% instead of 3%. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent Variable: Log Assessment-to-sale Ratio									
Alternative Measures:	Rep County (Measure 1)	Dem County (Measure 1)	Rep County (Measure 2)	Dem County (Measure 2)	Rep County (Measure 3)	Dem County (Measure 3)	Rep County (Measure 4)	Dem County (Measure 4)	Rep County (Measure 5)	Dem County (Measure 5)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Minority	0.012	0.029***	0.015	0.025***	0.015	0.029***	0.013	0.028***	0.007	0.034***
	(0.019)	(0.008)	(0.029)	(0.008)	(0.017)	(0.007)	(0.020)	(0.008)	(0.023)	(0.008)
Republican	0.006	0.018***	-0.002	0.014***	0.006*	0.017***	0.006	0.015**	0.006	0.019**
	(0.004)	(0.005)	(0.006)	(0.004)	(0.003)	(0.005)	(0.003)	(0.006)	(0.004)	(0.007)
FEs	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County
Clusters:	County	County	County	County	County	County	County	County	County	County
Observations	190,064	153,614	85,261	279,081	207,713	156,629	188,689	135,695	167,018	96,830
R^2	0.054	0.048	0.060	0.049	0.052	0.052	0.055	0.048	0.056	0.042
Adjusted R^2	0.054	0.047	0.059	0.048	0.051	0.052	0.054	0.048	0.055	0.042

Appendix for Online Publication

Table A1:
Heterogeneity by Demographics

This table presents the heterogeneity in our main results based on individual- and ZIP code-level demographic variables. The independent variables include an indicator for whether the homeowner belongs to a minority group (Black or Hispanic). Columns 1-3 correspond to the subsample of Republican counties, while Columns 2-4 correspond to the subsample of Democratic counties. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

Panel A: Individual-Level Heterogeneity

	Dependent Variable: Log Assessment-to-sale Ratio							
	Rep County Younger Seller	Rep County Older Seller	Dem County Younger Seller	Dem County Older Seller	Rep County Male Seller	Rep County Female Seller	Dem County Male Seller	Dem County Female Seller
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Minority	0.007	-0.018	0.016*	0.011	-0.004	0.030	0.032***	0.029***
	(0.019)	(0.026)	(0.008)	(0.009)	(0.023)	(0.019)	(0.007)	(0.008)
Republican	-0.010***	0.014**	0.002	0.019**	0.005	0.002	0.012***	0.011
	(0.003)	(0.006)	(0.004)	(0.007)	(0.004)	(0.004)	(0.004)	(0.007)
FEs	Year x County;	Year x County;	Year x County;	Year x County;	Year x County;	Year x County;	Year x County;	Year x County;
Clusters:	County	County	County	County	County	County	County	County
Observations	93,448	90,510	94,014	89,977	123,703	60,255	115,537	68,454
R^2	0.055	0.061	0.049	0.049	0.056	0.057	0.054	0.047
Adjusted R^2	0.053	0.059	0.049	0.048	0.055	0.055	0.053	0.045

Panel B: ZIP Code-Level Heterogeneity

	Dependent Variable: Log Assessment-to-sale Ratio											
	Rep County Low Edu	Rep County High Edu	Dem County Low Edu	Dem County High Edu	Rep County Fewer Seniors	Rep County More Seniors	Dem County Fewer Seniors	Dem County More Seniors	Rep County Fewer Black	Rep County More Black	Dem County Fewer Black	Dem County More Black
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Minority	0.009	0.041***	0.046***	0.047***	0.025	0.022	0.030***	0.038***	0.025	0.013	0.043***	0.029***
	(0.022)	(0.009)	(0.014)	(0.006)	(0.020)	(0.014)	(0.010)	(0.006)	(0.015)	(0.022)	(0.010)	(0.010)
Republican	-0.002	0.009***	0.015*	0.010**	0.001	0.010**	0.015**	0.014***	0.011***	-0.002	0.009	0.011*
	(0.005)	(0.003)	(0.008)	(0.004)	(0.005)	(0.004)	(0.007)	(0.004)	(0.004)	(0.005)	(0.005)	(0.006)
FEs	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County	Year x County
Observations	91,591	91,289	92,408	91,563	91,504	91,376	92,742	91,229	92,131	90,749	92,096	91,875
R^2	0.046	0.068	0.037	0.068	0.059	0.063	0.053	0.052	0.070	0.053	0.058	0.051
Adjusted R^2	0.044	0.067	0.037	0.068	0.058	0.062	0.052	0.051	0.069	0.052	0.058	0.050

Table A2:
Tax Assessors

This table presents the heterogeneity in our main results based on county tax assessors. The independent variables include an indicator for whether the homeowner belongs to a minority group (Black or Hispanic). Columns 1-2 correspond to the subsample of Republican counties, while Columns 3-4 correspond to the subsample of Democratic counties. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Dependent Variable: Log Assessment-to-sale Ratio			
	Rep Assessor in Rep County	Dem Assessor in Rep County	Rep Assessor in Dem County	Dem Assessor in Dem County
	(1)	(2)	(3)	(4)
Minority	0.006	0.092***	0.037***	0.025**
	(0.021)	(0.017)	(0.006)	(0.010)
Republican	0.006	-0.011	0.013	0.010
	(0.004)	(0.019)	(0.008)	(0.007)
FEs	Year x County	Year x County	Year x County	Year x County
Clusters:	County	County	County	County
Observations	180,158	3,534	54,952	107,402
R^2	0.055	0.033	0.043	0.049
Adjusted R^2	0.054	0.031	0.043	0.048

Table A3:
Racial Assessment Gap

This table reports the baseline results using minority as the only independent variable. The independent variables indicate whether the individual belongs to a minority group (black or Hispanic). In Panel A, results are reported under different fixed effects. In Panel B, results are divided by subsamples in Republican and Democratic counties. Republican and Democratic counties are defined as whether the fraction of registered voters of each party is above the median of the whole sample. We use year x county, year x county x tax area, year x county x municipality, and year x county x city fixed effects in both panels. Robust standard errors, clustered at the county level, are reported in parentheses below the estimates. ***, **, and * indicate significance at the 1%, 5%, and 10% levels, respectively.

Panel A: Different Fixed Effects

	Dependent Variable: Log Assessment-to-sale Ratio			
	(1)	(2)	(3)	(4)
Minority	0.020**	0.038***	0.030***	0.031***
	(0.008)	(0.007)	(0.008)	(0.008)
FEs	Year x County	Year x County x Tax Area	Year x County x Municipality	Year x County x City
Clusters:	County	County	County	County
Observations	364,342	364,342	322,027	364,342
R^2	0.052	0.090	0.076	0.082
Adjusted R^2	0.051	0.080	0.070	0.077

Panel B: By Republican/Democratic Counties

	Dependent Variable: Log Assessment-to-sale Ratio							
	Rep County	Dem County	Rep County	Dem County	Rep County	Dem County	Rep County	Dem County
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Minority	0.007	0.025***	0.036***	0.039***	0.024	0.032***	0.021	0.035***
	(0.021)	(0.007)	(0.010)	(0.009)	(0.017)	(0.009)	(0.016)	(0.009)
FEs	Year x County	Year x County	Year x County x Tax Area	Year x County x Tax Area	Year x County x Municipality	Year x County x Municipality	Year x County x City	Year x County x City
Clusters:	County	County	County	County	County	County	County	County
Observations	183,958	183,991	183,958	183,991	147,183	178,290	183,958	183,991
R^2	0.054	0.049	0.105	0.077	0.087	0.068	0.092	0.072
Adjusted R^2	0.054	0.049	0.089	0.070	0.079	0.063	0.086	0.068