

The partisan gap in homeownership costs: Evidence from property taxes^{*}

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September 2026

Property taxes are among the largest recurring costs of U.S. homeownership. Using property transaction data matched with voter registration records across 49 states, we document a partisan gap in this cost: political minorities—Republicans in Democratic-majority counties and Democrats in Republican-majority counties—face higher assessment-to-sale ratios than the political majority within the same tax jurisdiction, despite identical tax administration and rates. This partisan assessment gap is economically significant, representing 40-50% of the previously documented racial assessment gap. In Republican counties, the gap is driven by both within- and across-neighborhood variation, while in Democratic counties, it is driven only by variation across neighborhoods, enabled by higher levels of residential partisan segregation. We hand-collect novel data on historical assessor identities and characteristics to evaluate the role of assessors. We find that assessors contribute to these gaps: disparities are weaker when the assessor shares the political affiliation of the minority group and larger otherwise. In Republican counties, the gap is larger when assessors are more likely to have information about homeowners’ political identities, such as in jurisdictions with frequent physical inspections and under longer-tenured assessors. The gap is also amplified when assessors face weaker constraints—in neighborhoods with heterogeneous housing stock that allows for differential valuations, and in low-income areas where appeals are less frequent. Moreover, the gap’s magnitude varies with the partisan composition of county commissions—increasing with aligned political control and decreasing with minority party representation. These findings demonstrate that property tax assessments, though ostensibly neutral, become tools for redistributing fiscal burdens along partisan lines and generate inequities in homeownership costs.

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

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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 document a partisan gap in homeownership costs arising from property tax assessments. Property taxes are one of the most significant recurring expenses for homeowners and a cornerstone of local government funding. These taxes are calculated as the 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. 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 information, including assessed values, market values, property tax amounts, tax rates, and

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)

key characteristics such as 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 street addresses. Since the market values provided by CoreLogic are modeled estimates that may deviate from actual market values, we follow [Avenancio-Leon and Howard \(2022\)](#) and 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 data encompass 49 states, enabling us to examine the tax burdens of political minorities within a nationally representative sample.

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 registered 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, political minorities—Republicans residing in Democratic counties and Democrats residing in Republican counties—face higher assessed value ratios compared to the political majority within the same tax jurisdictions. The magnitude of this partisan gap

is between 0.6% and 0.9%, which is economically significant and corresponds to roughly 50% of the racial assessment gap.

Higher assessment ratios for political minorities 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 political minorities 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.

To understand how these assessment disparities emerge, we examine whether the partisan gap arises from within-neighborhood or across-neighborhood variation. In Republican counties, the partisan gap emerges through within-neighborhood variation—Democrats and Republicans living in the same zip codes face differential assessments. In Democratic counties, the pattern reverses: across-neighborhood variation drives the gap, with neighborhoods receiving differential treatment while residents within the same neighborhood face similar assessments.

These geographic patterns align with the residential segregation levels in different county types. Democratic counties exhibit significantly higher partisan residential segregation (5.8 percentage points higher than Republican counties). This segregation enables the partisan gap to emerge at the neighborhood level, where areas in which predominantly specific partisan groups reside face systematically different assessments. Republican counties, with their lower segregation and mixed neighborhoods, lack this geographic concentration. This

mechanically limits differential tax burdens along partisan lines at the neighborhood level. Consistent with this argument, we find the gap to be concentrated among Democratic counties with higher segregation while Republican counties do not exhibit such heterogeneity.

The contrast between across-neighborhood and within-neighborhood variation in Democratic and Republican counties, respectively, suggests different underlying mechanisms. While across-neighborhood variation can emerge from processes that operate at a broader geographic level, within-neighborhood differences require processes or behaviors that differ at the individual level. To understand what drives these patterns, we examine both the institutional structure of property tax administration and the behavior of key decision-makers in the assessment process, county commissioners and tax assessors.

We next evaluate the role of tax assessors who are responsible for determining property valuations for all parcels within their jurisdiction. They 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 favor political majorities. We examine this hypothesis through the lens of in-group favoritism (e.g., [Shayo and Zussman \(2011\)](#); [Fisman et al. \(2017\)](#)) by evaluating heterogeneity in assessment gaps based on political affiliation of the assessors themselves. We find that assessment gaps are larger when the assessor belongs to the political majority, and statistically indistinguishable from zero when the assessor’s affiliation aligns with that of the political minority. Consistent with in-group favoritism, this heterogeneity holds symmetrically in both Democratic and Republican counties. Further, using non-partisan homeowners as a reference group, we find that the gap reflects favorable treatment of the majority in both county types, with a disadvantage for the minority relative to non-partisans only in Republican counties.

A natural question is how assessors or commissioners identify the political affiliations of property owners. At the neighborhood level, it may be relatively straightforward to infer whether certain areas predominantly consist of political minorities. However, identifying

affiliation at the property level is more challenging. One potential channel is through physical visits, which may allow assessors to observe visible indicators such as yard signs, flags, bumper stickers, or other political displays. Although physical inspections have become less common with the adoption of automated valuation models, aerial imagery, and mass appraisal systems, considerable heterogeneity remains across states. In the extreme, while some states mandate regular visits by law, others restrict them to high-value properties, appeals, or new construction. We exploit this heterogeneity across states and examine assessment disparities based on physical visit frequency. We find that assessment gaps are larger in states where physical visits are more frequent.

Beyond physical visits, other mechanisms could generate within-neighborhood variation in assessment outcomes. Assessors may accumulate local knowledge over time through informal networks, community interactions, or prior professional dealings that reveal homeowners' political leanings. In smaller jurisdictions, assessors might directly know many residents and their affiliations. Consistent with familiarity accumulating over time, we find larger gaps under longer-tenured assessors and statistically indistinguishable from zero in the year a new assessor takes office. Additionally, property characteristics correlated with political preferences—such as the presence of solar panels, electric vehicle charging stations, or specific landscaping choices—could serve as signals. While these mechanisms explain how assessors might identify political affiliations, understanding the observed disparities also requires examining the discretion assessors have in the assessment process.

The scope for discretion depends on both the opportunity to exert it and the potential costs associated with it. To evaluate this, we examine heterogeneity based on frequency of reassessments, neighborhood income and property dispersion. First, opportunity depends on how often values are revised, and we find the gap to be larger in states that reassess annually. For Democratic counties, it exists only in these states. Second, resource constraints in low-income neighborhoods likely suppress appeals, reducing the threat of oversight. Consistent

with this, we find that partisan assessment gaps in Republican counties—where within-neighborhood variation drives the disparity—are stronger in low-income zip codes.² Third, high property dispersion leaves more room for differential valuations to be defended. Consistent with this, we observe larger partisan assessment gaps in neighborhoods with less homogeneous housing stock. Finally, using parcel-level assessment rolls we assemble for Florida, we find that downward revisions to preliminary valuations are more frequent in neighborhoods where the local majority is concentrated, in both Democratic and Republican counties, consistent with the cost of a differential valuation being lowest where political minorities reside.

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. In the context of property taxation, county commissions—consisting of elected commissioners responsible for overseeing county operations and administration including setting tax rates and overseeing budget allocation—may influence assessment practices in ways that favor their political supporters. However, their ability to do so depends critically on residential segregation patterns. In Democratic counties, where partisan groups are more likely to reside in distinct neighborhoods, commissioners can target areas known to house political minorities. We find that the partisan assessment gap is significantly larger in counties with a greater number of Democratic commissioners, and it declines as Republican representation increases. In Republican counties, by contrast, this heterogeneity based on commission partisanship is weaker.

Further, when we examine districts within counties where we can identify the commissioner in charge, the entire gap in Democratic counties comes from districts overseen by

2. Appeal disparities themselves can also contribute to our findings if political minorities are less likely to appeal than their majority counterparts.

Democratic commissioners. However, no such heterogeneity exists in Republican counties. The commissioner analysis overall is consistent with lower segregation in these counties, which makes it difficult to systematically increase tax burden on political minorities without also affecting majorities living in the same neighborhood.

A potential concern is that omitted variables correlated with political affiliation could explain our findings. However, for an omitted variable to account for our results, it is not sufficient that the variable merely correlates with political affiliation. Rather, the variable must exhibit a specific pattern: its correlation with political affiliation would need to reverse direction across county types—positively correlated in counties where one party holds the majority and negatively correlated where the other party dominates. For example, wealth or house prices may drive our results. However, for this to explain our symmetric findings, Republicans would need to be wealthier than Democrats in Republican counties while simultaneously being poorer than Democrats in Democratic counties. Given that we find Republicans tend to reside in higher-market-value homes in both Republican and Democratic counties, this is less likely to explain our findings.

Notwithstanding this argument, we further rule out this channel by explicitly controlling for 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. Along with different measures of tax jurisdictions, our findings remain robust across alternative definitions of Republican and Democratic counties. In addition, we conduct a number of tests to ensure robustness of our findings and rule out alternative mechanisms.

A substantial literature documents regressive patterns in property tax assessments, where lower-valued properties are systematically assessed at higher ratios relative to their market value than higher-valued properties. Beginning with [Paglin and Fogarty \(1972\)](#) and continuing through recent national studies by [Berry \(2021\)](#) and [Amornsiripanitch \(2020\)](#), research

consistently finds evidence of this regressivity across jurisdictions. These assessment patterns correlate with and contribute to disparities along racial lines: [Kahrl \(2016\)](#) traces discriminatory assessments back to the Reconstruction era, while [Atuahene and Berry \(2019\)](#) establish a causal link between inflated assessments and tax foreclosures in modern data. [Avenancio-Leon and Howard \(2022\)](#) provide comprehensive national evidence of racial assessment gaps using individual-level property-owner matches, finding that Black and Hispanic homeowners face higher assessment ratios than white homeowners. Additional research documents that assessors systematically under-assess their own properties ([Chen and Cohen, 2024](#)), that reassessment frequency affects equity ([Hou et al., 2025](#)), and that appeal processes exhibit racial disparities in participation, success rates, and outcomes ([Weber and McMillen, 2010](#); [Doerner and Ihlanfeldt, 2014](#); [Ross, 2017](#); [McMillen, 2013](#)).

We extend this literature in several dimensions. First, we document that political partisanship systematically shapes property tax burdens: political minorities face higher assessments than the political majority within the same jurisdiction, with this pattern holding symmetrically in both Democratic and Republican counties. Second, we decompose the geographic channels through which gaps emerge, finding that they operate through fundamentally different mechanisms depending on local partisan composition and residential segregation. Third, leveraging novel hand-collected data on historical assessor identities and political affiliations, we show that assessor bias contributes to these disparities. Fourth, we examine the role of county commissioners who contribute more to assessment gaps in Democratic counties than in Republican counties, where assessors play a key role in generating within-neighborhood disparities.

Our work also relates to research documenting political and in-group bias in public administration. Studies show that local officials allocate resources along partisan lines in housing ([Gay, 2017](#)), infrastructure ([Joanis, 2011](#)), and public spending ([Ansolabehere and Snyder Jr, 2006](#)), while [Spenkuch et al. \(2023\)](#) and [Colonnelli et al. \(2022\)](#) document how

political identity affects performance and hiring in public organizations. More broadly, [Shayo and Zussman \(2011\)](#) and [Fisman et al. \(2017\)](#) demonstrate in-group favoritism in judicial decisions and lending. We contribute to this literature by documenting systematic partisan bias in property tax assessment—a domain where local officials exercise considerable discretion—and identifying how institutional structures and residential segregation enable officials to act on such biases.

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 history. 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.

We use data on registered voters obtained from L2, a leading nonpartisan data vendor widely used in both political campaigns and academic research (e.g., [Bernstein et al. \(2022\)](#); [Engelberg et al. \(2022\)](#); [Fos et al. \(2022\)](#); [Spenkuch et al. \(2023\)](#); [Engelberg et al. \(2025\)](#)). L2 provides monthly to quarterly snapshots of individuals’ political affiliations primarily from

self-reported voter registration records and supplements this information with additional sources, including participation in party primaries, demographic characteristics, the census records, and exit poll data.³ Beyond political affiliation, the L2 database provides detailed information on individuals’ race and ethnicity, as well as their registered residential addresses at the time of voting. The availability of registered addresses in the L2 data allows us to link voter records to property-level information from CoreLogic, thereby aligning individual political and demographic characteristics with precise housing and tax assessment data. The inclusion of race and ethnicity variables in L2 further enables us to validate the relationship between race and property tax assessments. The L2 data we obtained spans 2014–2025 and covers all 50 U.S. states, excluding Washington, D.C.

2.2 Sample

The main sample spans from 2014, the first year covered by the L2 voter data, through 2021, the final year available in the CoreLogic dataset.

We begin with property assessment data from CoreLogic, focusing on residential single-family homes. A limitation of this data is that the market values provided by CoreLogic 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

3. Our main results are robust to the exclusion of the seven states (AL, HI, MN, MO, MT, ND, and VT) where L2 modeled individuals’ party affiliations without actual voter registration files. According to L2, the modeling accuracy is 85% or better.

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 to market values when the seller still owns the house ([Avenancio-Leon and Howard, 2022](#)). We link seller information to voter registration records from L2 using first name, last name, state, and street name of the residential address. For each property sale, we use the most recent L2 voter snapshot prior to the transaction to approximate the seller’s political affiliation at the time of assessment. We also limit the merge to Republicans and Democrats because they have clear directional sentiment ([Engelberg et al., 2022](#)). We then remove duplicate matches, which represent fewer than 2% of matched home sellers. From the resulting matched dataset, we compute assessment ratios for all identified individuals.

We apply three 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](#)). Third, we remove all California properties from the final data set following [Avenancio-Leon and Howard \(2022\)](#). Our main results and mechanisms are less relevant in California because the property tax assessment is stringently limited by Proposition 13. After applying these filters, our final sample consists of 7,111,093 properties across all 1,935 counties, owned by 7,052,560 individuals, of whom 59.4% are Republicans and 40.6% are Democrats. Our final panel consists of 7,565,488 observations, with each observation representing a property $\times$ seller $\times$ year $\times$ party combination.

2.3 Tax Assessor Data

Our analysis of the assessment process in Section 4.4 requires knowing who assessed each property and their political affiliation, information not easily available. We therefore hand-collect the first data on identity, term of office, and political affiliation of the chief assessing officer for each county in our sample over 2014–2021. We obtained information directly from state and county assessor offices and hand-collected data from local government websites, state election board websites, official documents and reports, and news articles. Where assessors are elected on a partisan ballot, we record the party under which they ran. For the remainder, we match assessors’ full names to the L2 voter files and use their registered affiliation. From the term of office we construct each assessor’s tenure in a given year and identify turnover years, in which a new assessor takes office.

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.

Valuation practices vary widely across jurisdictions. Several jurisdictions are moving towards the use of automated valuation models or mass appraisal systems. These are statistical models that estimate values for many properties at once from property characteristics—

such as size, age, and construction quality—and neighborhood attributes, including average property values and local amenities. Such systems are, however, the exception rather than the rule. In a 2019 survey of assessment offices conducted by the Lincoln Institute and the International Association of Assessing Officers, only 16% of respondents reported using regression-based valuation models. The remainder valued properties using cost tables, hand-selected comparable sales, or other methods ([Bidanset and Rakow, 2022](#)).

Under any of these methods, several judgments rest with the assessor’s office: appraisers delineate the market areas within which sales are compared, assign construction quality, condition, and effective-age grades that are classifications rather than measurements, estimate land value and depreciation, decide whether to carry values forward or apply adjustment factors between full reappraisals, and explain and defend individual valuations on appeal ([International Association of Assessing Officers, 2025](#)). Each is a point at which practice can differ across properties within the same jurisdiction. 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:

$$\ln(A_{ijt}) - \ln(M_{ijt}) = \text{ar}_{ijt} = \alpha_{jt} + \beta \text{Republican}_{ijt} + \gamma \text{Minority}_{ijt} + \epsilon_{ijt}, \quad (1)$$

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, α_{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.

To identify areas dominated by one party, we classify counties by the share of registered voters who are Democrats. Counties in the bottom and top quartiles of the national distribution of the Democratic share are labeled Republican and Democratic counties, respectively, and we estimate Equation (1) separately for Republican counties, Democratic counties, and the two middle quartiles. In the baseline results, we define a tax jurisdiction as the combination of county and city boundaries, so that the fixed effects compare properties in the same county and city in the same year, subject to the same tax rates and public services.

Before turning to the partisan gap, we validate our data and setting by replicating the racial assessment gap documented by [Avenancio-Leon and Howard \(2022\)](#). Table A1 estimates Equation (1) with the minority indicator alone. Black and Hispanic homeowners face assessment-to-sale ratios 0.7% to 2.1% higher than other homeowners within the same jurisdiction and year, in line with their estimates, and Figure A1 shows the gap by state. That our sample reproduces this result gives us confidence that the matched CoreLogic-L2 data and the jurisdiction-year design capture assessment disparities as intended.

4 Results

In this section, we examine if there is a political partisanship-based assessment gap in property tax administration. We find that political minorities bear a disproportionate fiscal burden relative to political majorities. Specifically, Republicans (Democrats) face higher

property tax burdens when residing in Democratic (Republican) counties compared to residents aligned with the local majority party. The political bias in property assessments manifests across neighborhoods in Democratic counties and within neighborhoods in Republican counties. Further analysis suggests that the degree of political segregation and the partisan affiliation of county commissioners and tax assessors help explain these patterns.

4.1 Baseline estimates

Table 2 presents the baseline estimates of Equation (1) by county type. Column (1) shows that Republican homeowners face a 0.9% lower assessment-to-sale ratio compared to Democratic homeowners in Republican counties, while Column (4) shows that Republican homeowners face a 0.6% higher ratio in Democratic counties. In the two middle quartiles, Columns (2) and (3), the gap is small and statistically insignificant, so the partisan gap appears only where one party clearly dominates. The racial gap is essentially unchanged when partisan affiliation is added, at 0.7% to 1.7%, and the partisan assessment gap represents 46% to 52% of it in Columns (1) and (4). In Table A2, we further show that these results remain robust under alternative definitions of tax jurisdictions, including those based on combinations of county, city, tax area, and school district boundaries.

We additionally provide state-level evidence on the political assessment gap in Figure 1, which plots the estimated coefficient difference for β in Equation (1) between Democratic and Republican counties. A larger coefficient difference indicates greater magnitude of the assessment gap in either Republican or Democratic counties, or both. We find that the magnitude of the political assessment gap is highest in Kentucky, Oregon, and Minnesota, and lowest in Montana, Alabama, and Virginia.

4.1.1 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 3. 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 3 shows that the partisan assessment gap is primarily driven by discrepancies in assessed values rather than sale prices. Columns (1) and (2) examine the effect of political affiliation on the log of sale prices in Republican and Democratic counties, respectively, while Columns (3) and (4) analyze the relationship between political affiliation and the log of assessed values for the same properties.

Columns (1) and (2) indicate that, on average, Republicans sell their homes at a 10.5% premium in Republican counties and at a 12.4% premium in Democratic counties relative to Democratic sellers. Columns (3) and (4) show that Republicans' properties are assessed 9.6% higher in Republican counties and 13.0% higher in Democratic counties.

These findings suggest that although Republicans tend to sell their houses at higher prices in both Republican and Democratic counties, the increase in assessed values is smaller than the increase in sale prices in Republican counties—implying a lower relative tax burden. In contrast, in Democratic counties, the increase in assessed values for Republicans exceeds the sale price premium relative to Democratic sellers. The coefficient difference between Columns (3) and (4) ($13.0\% - 9.6\% = 3.4\%$) is larger than that between Columns (1) and (2) ($12.4\% - 10.5\% = 1.9\%$), suggesting greater divergence in assessed values for Republicans across county types compared to the divergence of sales prices. Overall, these results indicate that the partisan assessment gap—leading to higher tax burdens for political minorities—is primarily driven by differences in assessed values (the numerator) rather than sale prices

(the denominator).

4.2 Within- vs Across-neighborhood Variation

To further investigate the sources of the observed partisan assessment gap, we examine whether these disparities arise within neighborhoods or across different neighborhoods. In Table 4, we analyze how homeowners’ political affiliation affects property tax assessments using more granular ZIP code-by-year fixed effects. We find that the partisan assessment gap disappears in Democratic counties but remains large and statistically significant in Republican counties. Specifically, Republicans face a 1.0% lower tax burden in Republican counties, even when comparing residents within the same ZIP code. Table A3 repeats this analysis with census tract-by-year fixed effects, as an alternative definition of neighborhoods, and finds the same pattern. The gap in Republican counties is unchanged at 1.0%, and the gap in Democratic counties remains indistinguishable from zero.

These results point to heterogeneous patterns in the assessment gap both across and within neighborhoods. In Democratic counties, the gap arises from differences across neighborhoods rather than within them, so whatever produces it operates at the neighborhood level. In contrast, in Republican counties, the magnitude of the coefficient remains similar to the baseline estimates, implying that the assessment gap persists within neighborhoods. In Republican counties, the gap survives comparisons within neighborhoods, so it cannot be explained by neighborhood-level differences alone and must arise at a finer level. We discuss potential mechanisms underlying these heterogeneous patterns in the following sections.

4.3 The Role of Political Segregation

A natural question is why across-neighborhood variation explains assessment gaps in Democratic counties, whereas within-neighborhood variation does so in Republican coun-

ties. A plausible explanation lies in differences in residential segregation across county types. If Republican counties are less segregated, the likelihood that across-neighborhood variation contributes to the gaps mechanically decreases. In contrast, greater segregation in Democratic counties may amplify across-neighborhood differences. For instance, Democratic counties tend to be more urban, often containing spatially clustered Republican neighborhoods, while Republican counties are typically more rural, with Democratic residents more geographically dispersed.

To formally test this, we quantify the degree of political segregation within each county by computing a political segregation (dissimilarity) index. For a given county C , the index is defined as

$$Seg_C = \frac{1}{2} \sum_{c \in C} \left| \frac{R_c}{R_C} - \frac{D_c}{D_C} \right|, \quad (2)$$

where c indexes ZIP codes (or census tracts) within county C . R_c and D_c denote the number of registered Republican and Democratic voters in ZIP Code c , respectively. The terms $R_C = \sum_{c \in C} R_c$ and $D_C = \sum_{c \in C} D_c$ represent the total numbers of Republican and Democratic voters in the county. The index Seg_C takes values between 0 and 1, where a value of 0 indicates perfect integration—Republicans and Democrats are evenly distributed across ZIP codes—while a value of 1 indicates complete segregation, meaning that Republicans and Democrats reside in entirely separate ZIP codes.

We use this segregation measure as the outcome variable in the analysis reported in Panel A of Table 5. The key independent variables are dummy indicators for counties grouped by quartiles of the Democratic share of the population. We find that counties in the highest quartile of Democratic population share exhibit 5.8% higher segregation than those in the lowest quartile. Higher segregation in Democratic counties allows partisan assessment gaps

to emerge at the neighborhood level, as areas dominated by specific partisan groups face systematically different property assessments. In contrast, Republican counties—with lower segregation and more mixed neighborhoods—lack such geographic concentration, which mechanically limits the emergence of differential tax burdens along partisan lines across neighborhoods.

To further examine the role of segregation, we test for heterogeneity in the assessment gap across counties with different levels of segregation. The results are presented in Panel B of Table 5. Consistent with segregation being a key mechanism underlying the contrasting patterns between Democratic and Republican counties, we find that the gap is concentrated among Democratic counties with higher segregation. In contrast, Republican counties show no such heterogeneity, reinforcing the interpretation that spatial segregation facilitates partisan disparities primarily in Democratic contexts.

4.4 The Role of Tax Assessors

The geographic patterns documented above—within-neighborhood variation in Republican counties and across-neighborhood variation in Democratic counties—raise the question of how partisan gaps enter the assessment process. Assessed values are set by a small number of local officials, and we begin by evaluating the role of county tax assessors, who are directly responsible for assigning values to every property in the jurisdiction. Assessors have considerable discretion over how and when values are updated—the frequency of adjustments, the valuation methods applied, and the magnitude of changes in response to market conditions. This flexibility allows them to account for unique property characteristics and evolving local markets, but it also creates scope for assessors to contribute to the differential assessment of homeowners across political groups. Section 4.5 turns to county commissioners, who set tax rates and oversee county administration.

A natural concern is that assessors no longer value properties individually, and that mass

appraisal systems estimating values for thousands of parcels (properties) at once leave little room for judgment to enter any particular valuation. However, existing evidence does not support this concern. First, in a 2019 survey of assessment offices conducted by the Lincoln Institute and the International Association of Assessing Officers, only 16% of respondents reported using regression-based valuation models ([Bidanset and Rakow, 2022](#)). The remainder valued properties using cost tables, hand-selected comparable sales, or other methods, and adoption was concentrated in large jurisdictions. Second, even where mass appraisal is used, the system automates the transformation of inputs rather than their selection. As discussed in Section 3.1, the assessor’s office delineates the market areas that determine which sales inform a parcel’s value, assigns the condition and quality grades that enter the model, and decides how values are trended between full reassessments. These inputs are recorded judgments, and can potentially respond to the assessor’s own interests. For instance, [Chen and Cohen \(2024\)](#) document that assessors systematically under-assess their own homes and those of their donors relative to similar neighboring properties. Mass appraisal, even where present, thus does not rule out discretion.

Two complementary theories suggest why assessors might contribute to differential tax burdens along partisan lines. First, since assessors are elected in many jurisdictions, they have electoral incentives to reduce tax burdens for their voter base, with minority-party homeowners bearing the residual cost ([Ansolabehere and Snyder Jr, 2006](#); [Joanis, 2011](#); [Gay, 2017](#)). Second, a broader literature on in-group favoritism documents that discretionary decisions are systematically shaped by shared group identity between the decision-maker and the subject ([Shayo and Zussman, 2011](#); [Fisman et al., 2017](#)). Both theories predict that assessment gaps should be larger when assessors are aligned with the political majority and smaller when they share the affiliation of the political minority.

We examine the role of assessors in three steps. Section 4.4.1 tests the prediction shared by both theories, asking whether the partisan gap varies with the assessor’s own political

affiliation. Both theories also require that assessors can identify homeowners' affiliations and have discretion in the assessment process. In Democratic counties, where partisan segregation is higher and many neighborhoods have a clear partisan majority, identification at the neighborhood level is straightforward. In Republican counties, where the gap arises both across and within neighborhoods, assessors additionally require information about affiliation within neighborhoods. Section 4.4.2 therefore examines settings in which assessors are more likely to have information about political affiliation, and Section 4.4.3 examines settings in which they have greater discretion in the assessment process. Throughout, we draw on our hand-collected data on county tax assessors described in Section 2.3.

4.4.1 Tax Assessor Affiliation

If assessors contribute to the partisan gap, we would expect partisan differences in assessment ratios to be more pronounced in jurisdictions where the assessor is affiliated with the majority party. For example, Democratic assessors in Democratic counties might revise assessed values upward more aggressively for Republican homeowners than for Democratic homeowners. To assess this, we split the sample by the political affiliation of the tax assessor and estimate the partisan gap within each group.

Table 7 presents the results. Assessment gaps are larger when the assessor belongs to the political majority, and statistically indistinguishable from zero when the assessor's affiliation aligns with that of the political minority. Because assessor affiliation closely tracks county partisanship, the minority-aligned samples are considerably smaller—particularly Democratic assessors in Republican counties—and the corresponding estimates less precise; the point estimates in these cells are nonetheless close to zero rather than merely imprecise. Consistent with in-group favoritism, this pattern holds symmetrically in both Democratic and Republican counties. These results suggest that assessors, through their direct influence over individual property valuations, contribute to the assessment gaps we document.

Beyond testing the prediction shared by both theories, the heterogeneity in Table 7 also speaks to alternative explanations for the baseline gap. Explanations based on sorting—Republicans and Democrats differing in the houses they own, their wealth, their holding periods, or any other characteristic correlated with affiliation that we can’t control for in our specification—imply a gap that does not depend on who values the property, since it arises from the properties themselves. The pattern in Table 7 is the opposite. Within a county type, the gap is present under majority-aligned assessors and absent under minority-aligned ones, while nothing about the properties changes across the two groups. This pattern is difficult to reconcile with an explanation that excludes the assessor. The tenure and turnover evidence in Section 4.4.2, which exploits variation within counties over time, provides complementary evidence that further supports this interpretation.

A gap that appears only under majority-aligned assessors could reflect favorable treatment of the majority, unfavorable treatment of the minority, or both. The baseline comparison of Republicans to Democrats cannot distinguish these. To do so, Table A4 adds non-partisan sellers to the sample and uses them as the reference group. In Republican counties, Republicans are assessed 0.4% below non-partisans and Democrats 0.5% above, both statistically significant. In Democratic counties, Democrats are assessed 0.4% below non-partisans, significant at the 10% level, and Republicans are indistinguishable from non-partisans. The gap thus reflects favorable treatment of the majority in both county types, with a disadvantage for the minority relative to non-partisans only in Republican counties. This composition is consistent with both theories, since each operates through favorable treatment of the assessor’s own group. The Republican-county asymmetry is also consistent with the geographic pattern of Section 4.2. Republican counties are where the within-neighborhood component of the gap arises, and it is there that minority homeowners are assessed above non-partisan neighbors.

4.4.2 Information

The results on assessor partisanship raise the question of how assessors learn homeowners' political affiliations. In Democratic counties, where partisan segregation is higher, assessors can infer the partisan composition of neighborhoods from local voting patterns and residential demographics, both of which are readily available. In Republican counties, where the gap arises within as well as across neighborhoods, neighborhood-level inference is not sufficient. Assessors also require information about affiliation at a finer level than the neighborhood, though not necessarily at the property level. Such information can come from direct observation of properties and their owners or from knowledge accumulated over years of service.

One channel for within-neighborhood identification is on-site property evaluation. When assessors physically inspect properties, they may observe partisan indicators—campaign signage, political flags, vehicle bumper stickers, or similar displays. Though assessment practices increasingly rely on computerized models, aerial imagery, and mass valuation techniques, states differ considerably in their approach to physical inspections: some require regular in-person evaluations by law, while others deploy them selectively for high-value properties, contested assessments, or new construction. States with regular inspections are also those in which valuation is least mechanical, so this heterogeneity provides a setting to evaluate the role of information about partisanship and assessor discretion in explaining the partisan gap.

Leveraging these state-level differences in legislated inspection requirements, we examine whether the partisan gap varies with the frequency of physical visits. The evidence in Table 8 indicates that the gap is larger in states with regular physical inspections, in both Democratic and Republican counties, and is absent in states without them. This pattern suggests that site visits provide information to assessors. In Democratic counties, this could be information about neighborhoods with political minorities, and in Republican counties this could be

within-neighborhood information about affiliation in politically mixed neighborhoods.

Physical inspection is one channel through which assessors may learn about affiliation. In many counties, particularly smaller or more stable communities, assessors come to know residents over years of service through social connections, civic involvement, and repeated professional interactions that naturally expose homeowners' partisan leanings. If such familiarity contributes to the gap, it should be larger under longer-tenured assessors and smaller in the year a new assessor takes office. We evaluate this prediction in Table A5 and find results consistent with these predictions. In both Democratic and Republican counties, the gap is larger under assessors with above-median tenure than under those with below-median tenure, and in turnover years it is statistically indistinguishable from zero. The turnover-year comparison is informative because it holds the county and its properties fixed and only the tenure of the assessor differs.

Familiarity of this kind should be easier to come by in smaller neighborhoods where residents are more likely to know each other. Table A6 splits neighborhoods by housing density, comparing the bottom quartile of housing units to the remaining three quartiles. The gap is somewhat larger in less densely settled neighborhoods in Republican counties, consistent with familiarity contributing to within-neighborhood identification, and does not differ by density in Democratic counties, where identification occurs at the neighborhood level and does not depend on knowing individual residents.

Another channel that requires neither inspection nor familiarity is property features that may be correlated with political affiliation. For instance, characteristics like solar installations, electric vehicle chargers, or particular landscaping choices may enter assessment records through building permits and aerial imagery and signal affiliation. Information about affiliation, however acquired, can affect valuations only when assessors have discretion in the assessment process, to which we turn next.

4.4.3 Discretion

The scope for information about affiliation to contribute to valuations depends on the discretion assessors have in the assessment process—both the opportunity and the costs associated with it. The opportunity for a differential valuation arises when a property’s value is revised and is greater when differences across properties, even within neighborhoods, are easier to defend. Its cost is the likelihood that it is challenged and reversed, whether through administrative oversight or through appeal by the homeowner. We therefore evaluate whether the partisan gap varies along four dimensions: how often values are revised, how readily differences across properties can be defended, how likely homeowners are to challenge a valuation, and how likely a valuation is to be revised downward.

Information about affiliation can matter only when valuations are revised. States differ in how often this occurs: some require annual reassessment of every property, while others operate on multi-year cycles in which values are set at reassessment and carried forward until the next one. Where reassessment is annual, there are more occasions for differences in valuations to arise, so the gap should be larger there. Table A7 splits the sample by statutory reassessment cycle and finds the gap larger under annual reassessment in both Democratic and Republican counties. In Democratic counties, it is statistically indistinguishable from zero in states with multi-year cycles.

The second dimension is how readily differences across properties can be defended. In neighborhoods with less homogeneous housing stock, a differential valuation is easier to reconcile with observed property characteristics, because those characteristics vary more (Patil, 2024). Such neighborhoods therefore offer greater scope for differential valuations to persist. Table 9 examines heterogeneity in the partisan gap by within-ZIP-code housing homogeneity, measured by the dispersion of house sale prices. We use two measures of dispersion, the standard deviation of sale prices relative to their mean and the interquartile range relative to the median, and split ZIP codes at the year-specific median of each. The

gap is larger in ZIP codes with higher price dispersion in both Democratic and Republican counties, consistent with the gap being larger where the housing stock leaves more room for differential valuations to be defended.

The third dimension is how likely homeowners are to challenge a valuation. Appeals require time, information, and resources, and prior work finds that homeowners in lower-income areas file appeals less often and succeed less often when they do (Weber and McMillen, 2010; Doerner and Ihlanfeldt, 2014; Ross, 2017). Table 10 examines heterogeneity in the partisan gap by ZIP-code median income and by property sale price. Within Republican counties, the higher tax burden faced by Democrats is concentrated in low-income neighborhoods and among properties with lower sale prices. In Democratic counties, there is no meaningful heterogeneity along either dimension.

The Republican-county pattern is consistent with the cost of a differential valuation being lowest where homeowners are least able to challenge it. The constraints on filing or winning an appeal are most binding for those with the fewest resources, so the partisan gap is largest precisely where taxpayers are least able to correct it. The absence of similar heterogeneity in Democratic counties is consistent with the geography of the gap there. Where differences in valuations arise across neighborhoods rather than within them, an individual homeowner comparing a valuation to neighboring properties is less likely to detect it, so the propensity to appeal matters less regardless of income.

The final dimension is how likely a valuation is to be revised downward once set. Because CoreLogic does not report revisions to valuations, we assemble parcel-level assessment rolls for Florida from the Department of Revenue’s Property Tax Oversight program, covering 2014–2021. The rolls report each parcel’s just value—the property appraiser’s estimate of market value—together with revisions to just value between the preliminary and final rolls, including their amount and direction.⁴ A revision may follow a petition to the county’s

4. The rolls also report assessed value, which in Florida reflects statutory limits on annual increases in the

Value Adjustment Board, a decision by the Board or a court, or a correction by the property appraiser after receiving new information. The rolls record realized revisions rather than petitions, so a petition that produces no change is not observed. The data thus measure directly what the cost of a differential valuation depends on: the rate at which preliminary valuations are corrected, through whatever route. We restrict the rolls to residential parcels, identify downward revisions to just value, and aggregate to the ZIP-code-year, defining the outcome as the number of downward revisions divided by the number of residential properties in the ZIP code. We measure partisan composition using the ZIP-year Democratic and Republican registration shares from L2.

Table A8 relates the ZIP-year revision rate to partisan composition, including county-by-year fixed effects and clustering standard errors by ZIP code. Downward revisions are more frequent where the local majority is more concentrated: in Democratic counties, the revision rate rises with the Democratic registration share and with the Democratic–Republican share difference, while in Republican counties it rises with the Republican–Democratic share difference. A ten-percentage-point increase in the majority party’s registration advantage is associated with an increase in the revision rate of 18% of its mean in Democratic counties (column 2) and 30% in Republican counties (column 4). The Republican-county estimates rest on fewer ZIP codes and are correspondingly less precise, but the pattern is symmetric. The revision rate also declines with the Black population share in Democratic counties, consistent with the racial disparities in appeal outcomes documented by [Avenancio-Leon and Howard \(2022\)](#). These results are consistent with the cost of a differential valuation being lowest where the political minority is concentrated: valuations in such neighborhoods are less likely to be corrected.

taxable base and can therefore fall below just value. Just value is the Florida term for the market estimate that we refer to as assessed value elsewhere in the paper.

4.5 The Role of County Commissioners

Elected officials have 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 primary source of local government funding, provide a channel through which these incentives can manifest. Although tax rates are uniform within a jurisdiction, the determination of assessed values involves discretion and institutional oversight, and elected officials including assessors in several counties have influence over both. County commissions set the budget of the assessor’s office, oversee its administration, and in many jurisdictions appoint or sit on the boards that review assessment rolls and hear appeals. These instruments operate at the level of a jurisdiction or neighborhood rather than an individual property. Any contribution of commissioners to the partisan gap should therefore be visible only where partisan differences can arise across neighborhoods.

To evaluate the role of commissioners, we use county commissioner election results from the American Local Government Elections Database ([de Benedictis-Kessner et al., 2023](#)) to measure the political composition of county commissions—the governing bodies responsible for local administration and oversight, including the budget of the assessor’s office. Table [A9](#) confirms that the baseline partisan gap holds in the subsample of counties for which commissioner data are available. We construct three measures of commission partisanship. The first is the share of commissioners affiliated with the county’s majority party, with counties split at the median. Because that share rises mechanically with the majority’s share of residents, the second measure is the share of aligned commissioners in excess of what the county’s partisan composition would predict, again split at the median. The third identifies, for the subset of counties where commissioners represent geographic districts, the party of the commissioner representing each property’s district. Using these measures, we test whether the partisan gap is larger where the commission is more closely aligned with

the majority party.

Panel A of Table 6 reports the results at the county level. Within Democratic counties, the partisan gap is larger where the share of Democratic commissioners is above the median and small and statistically insignificant where it is below, and the same pattern holds using the residual measure. In Republican counties, by contrast, the heterogeneity by commission partisanship is weaker: the gap is present in both groups of counties and differs little between them.

Panel B examines districts within counties where the commissioner representing each property’s district can be identified. In Democratic counties, the entire gap comes from districts represented by Democratic commissioners. In districts represented by Republican commissioners, it is indistinguishable from zero. In Republican counties, the point estimates are similar across district types, although the sample of Democratic-represented districts is small. Together with the county-level results, this pattern is consistent with the geographic argument from earlier: in Democratic counties, segregation allows differences in assessment practices at the neighborhood level to fall on political minorities, whereas in Republican counties, lower segregation means that neighborhood-level differences would affect majority and minority homeowners alike.

5 Robustness

This section examines the robustness of our findings to alternative specifications and sample definitions, and addresses different empirical concerns.

5.1 Neighborhood and Property Characteristics

A potential concern is that the partisan gap reflects differences in the houses that Republicans and Democrats own, or in their income and wealth, rather than differences in how

their properties are assessed. Republicans and Democrats may own houses that differ in age, size, or amenities, and assessment models may capture those characteristics imperfectly, so that assessed values track market values more closely for some housing types than others. They may also differ in income and wealth, or live in neighborhoods that do, and local governments may apply different practices across income groups or across neighborhoods with different income levels. If Republicans own housing that assessment models tend to undervalue, or are wealthier and assessment is regressive, the baseline estimates could arise mechanically without any partisan differential. Either explanation would, however, require the relevant practice to reverse across county types, since Republicans sell their homes at a premium in both Democratic and Republican counties (Table 3), and the housing they own is unlikely to differ in opposite ways in the two.

Several results already reported are difficult to reconcile with an explanation based on housing characteristics, income, or wealth. In Republican counties, the gap persists within ZIP codes and census tracts (Tables 4 and A3), which absorb neighborhood income and much of the variation in housing stock, so only differences between partisans living in the same neighborhood could remain. The gap is present under assessors aligned with the political majority and absent under assessors aligned with the minority within the same county type (Table 7), although the houses and wealth of partisan homeowners do not depend on who the assessor is. The gap is likewise absent in the year a new assessor takes office and present otherwise (Table A5), although nothing about homeowners or their properties changes with assessor turnover. The gap is absent in states without regular physical inspections and, in Democratic counties, in states with multi-year reassessment cycles (Tables 8 and A7), and neither explanation offers a reason for the gap to depend on inspection or reassessment statutes. Finally, the gap varies with the partisan composition of the county commission and, at the district level, with the party of the representing commissioner (Table 6).

We nonetheless examine both concerns directly. Table A10 adds controls for property

characteristics to the baseline specification: property age, size, and number of bathrooms, entered as quartile fixed effects in columns (1) and (2) and as cubic polynomials in columns (3) and (4), along with an indicator for a pool. The partisan gap is essentially unchanged. In Republican counties it is slightly larger than in the baseline, at 1.1 to 1.2%, and in Democratic counties slightly smaller, at 0.4 to 0.5%, significant at the 10% level. The Democratic-county sample is smaller here because property characteristics are missing for some parcels. Differences in the housing that partisan homeowners own therefore are less likely to account for the gap.

Table 11 turns to neighborhood characteristics. We add ZIP-code-level controls for median income, the share of residents aged 65 and over, the share with a bachelor’s degree, and the Black population share, entered as decile-by-year fixed effects in columns (1) and (2) and as cubic polynomials in columns (3) and (4). The partisan gap is again essentially unchanged, at roughly 0.9% in Republican counties and 0.4% in Democratic counties, the latter significant at the 10% level. Neighborhood characteristics therefore do not account for the gap. Together with the results above, differences in housing or wealth between partisan homeowners are unlikely to explain the baseline pattern.

5.2 Alternative Definitions of Republican and Democratic Counties

Our baseline classification measures partisanship based on the shares of registered Republicans and Democrats in each county using top and bottom quartiles as thresholds. To ensure that the observed partisan assessment gap is not due to a specific definition of political minority, we perform robustness tests using both alternative thresholds and measures to classify counties.

Table A11 classifies counties using the bottom and top tercile, quintile, and decile of

the national distribution of the Democratic registration share in place of the quartile. The partisan gap is present and statistically significant under each definition. Under terciles, Democratic homeowners in Republican counties face a 0.8% higher assessment ratio than Republicans, and Republican homeowners in Democratic counties a 0.4% higher ratio than Democrats. The corresponding figures are 1.0% and 0.7% under quintiles and 0.7% and 0.7% under deciles.

Table [A12](#) uses presidential vote shares instead of the fraction of registered voters. Columns (1) and (2) classify a county as Republican or Democratic if that party’s vote share exceeds the other’s. Columns (3) and (4) restrict to counties where the winning margin is above the median, the closer analogue to the quartile definition. The gap is present under the simple-majority definition, at 0.3% in both county types, and larger under the large-margin definition, at 0.5% in Republican counties and 1.1% in Democratic counties.

Across these definitions, the partisan gap is present whether counties are classified by registration or by vote and at every threshold we consider. Further, it is larger where the margin of partisan dominance is larger. The gap is therefore not an artifact of how partisanship is measured.

5.3 Baseline Estimates with Alternative Fixed Effects

To test the robustness of our results, in Table [A2](#), we use the intersection of different areas as fixed-effects. In columns (1)–(8), we use increasingly granular combinations of county, tax-area, city, school districts, and year fixed effects, beginning with county-by-year and extending to county-by-city-by-school-district-by-year fixed effects. The results remain consistent across these more granular fixed effects. Across all specifications, minority homeowners—Republicans in Democratic counties and Democrats in Republican counties—continue to face higher assessment-to-sale ratios relative to political majorities. The results suggest that the observed partisan assessment gaps are not driven by unobserved jurisdictional dif-

ferences or heterogeneity in local taxing authorities.

5.4 Baseline Results Excluding States with L2-Modeled Party Affiliations

For the states of Alabama, Hawaii, Minnesota, Missouri, Montana, North Dakota, and Vermont, the administration does not provide the party of affiliation for registered voters. In our baseline results, we use the L2 inferred party of affiliation of the voters in these states. To confirm that our findings are not driven by these states where party affiliations are modeled rather than obtained from official records, in Table [A13](#), we exclude these states and re-estimate our baseline results. Across quartiles of county-level Democratic vote share, the estimated assessment-to-sale ratio gaps are consistent with the baseline findings. Minority homeowners—Republicans in Democratic counties and Democrats in Republican counties—continue to exhibit higher assessed-to-sale ratios relative to majority-party homeowners. This finding confirms that results are not driven by potential measurement error in party identification within these L2-modeled states.

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—Republicans in Democratic-majority counties and Democrats in Republican-majority counties—face disproportionately higher tax burdens. Our findings indicate that political minorities bear higher property tax burdens than the

majority even when residing within the same tax jurisdictions. This gap is both statistically significant and economically meaningful, amounting to 40–50% of the racial assessment gap.

Our analysis shows that these disparities operate through distinct institutional and geographic channels depending on local political composition. In Republican counties, assessment gaps emerge through within-neighborhood variation, where political minorities face higher assessments than their immediate neighbors. In Democratic counties, gaps manifest primarily across neighborhoods, enabled by significantly higher partisan residential segregation in these counties relative to Republican counties. Importantly, within Democratic counties, the entire gap concentrates in jurisdictions with higher levels of segregation, while no such heterogeneity exists in Republican counties.

Two institutional actors—commissioners and assessors—contribute to these findings. In Democratic counties, the entire gap comes from districts overseen by Democratic commissioners, while no such heterogeneity exists in Republican counties. Assessor bias, on the other hand, contributes to the assessment gaps in both Democratic and Republican counties. Assessment gaps are larger when the assessor belongs to the political majority, and statistically indistinguishable from zero when the assessor’s affiliation aligns with that of the political minority.

These findings carry important implications for local governance and tax equity. Property taxation represents one of the largest sources of local government revenue and directly affects household wealth accumulation, yet our results suggest that political affiliation systematically influences who bears this burden. The magnitude of these disparities—representing billions of dollars in aggregate wealth transfers annually—underscores how political polarization can translate into concrete economic costs for minorities in local political landscapes. As partisan residential segregation continues to intensify, understanding and addressing these disparities becomes increasingly critical for ensuring equitable tax administration and maintaining trust in local government institutions.

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Table 1:
Summary Statistics

This table shows the summary statistics of the sample for the main analysis at the property level. The sample period ranges from 2014 to 2021.

Variable	<i>N</i>	Mean	Min	P25	Median	P75	Max	Std. Dev.
Black	7,565,488	0.046	0	0	0	0	1	0.210
Hispanic	7,565,488	0.063	0	0	0	0	1	0.242
Minority	7,565,488	0.109	0	0	0	0	1	0.311
Republican	7,565,488	0.594	0	0	1	1	1	0.491
Democratic	7,565,488	0.406	0	0	0	1	1	0.491
% Democratic (County-level)	7,565,488	0.369	0.021	0.272	0.361	0.458	0.994	0.142
Assessment Value (\$)	7,565,488	180,751	500	52,800	132,508	239,440	14,057,176	203,573
Sale Amount (\$)	7,565,488	313,918	50,000	165,500	250,000	375,000	10,000,000	283,382
Assessed-to-sale Ratio	7,565,488	0.584	0.034	0.279	0.627	0.859	1.568	0.352
Log Assessed-to-sale Ratio	7,565,488	-0.842	-3.396	-1.277	-0.467	-0.152	0.450	0.923

Table 2:
Main Results

This table presents the baseline results examining the relationship between the assessment ratio and political party affiliation of homeowners. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Log Assessment-to-sale Ratio			
	Quartile 1 Rep County (1)	Quartile 2 (2)	Quartile 3 (3)	Quartile 4 Dem County (4)
Minority	0.017*** (0.003)	0.007* (0.004)	0.017*** (0.003)	0.013** (0.005)
Republican	-0.009*** (0.001)	-0.0003 (0.001)	-0.0010 (0.001)	0.006** (0.002)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	1,054,464	1,572,919	2,320,562	2,617,543
R ²	0.820	0.871	0.853	0.836

Table 3:
Numerator or Denominator

This table presents the results examining the relationship between the assessment value (and sale price) with the political party affiliation of homeowners. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	log(Sale Amount)		log(Assessed Value)	
	Rep (1)	Dem (2)	Rep (3)	Dem (4)
Minority	-0.052*** (0.006)	-0.170*** (0.014)	-0.035*** (0.006)	-0.156*** (0.016)
Republican	0.105*** (0.003)	0.124*** (0.007)	0.096*** (0.004)	0.130*** (0.008)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	1,054,464	2,617,543	1,054,464	2,617,543
R ²	0.394	0.478	0.727	0.733

Table 4:
Across or Within Neighborhood?

This table presents results examining whether the political bias arises across or within neighborhoods by including ZIP Code by year fixed effects. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Log Assessment-to-sale Ratio	
	Rep (1)	Dem (2)
Minority	0.017*** (0.003)	0.018*** (0.003)
Republican	-0.010*** (0.001)	-0.0002 (0.002)
ZIP Code x Year FE	Yes	Yes
Observations	1,054,464	2,617,543
R ²	0.835	0.856
Baseline	-0.009	0.006

Table 5:
Role of Political Segregation

This table presents results examining whether the political bias is driven by political segregation. The county-level political segregation index is measured in Equation (2). Panel A presents the correlations between the county-level share of Democratic voters and the political segregation index. Panel B reports the heterogeneity in the baseline results across counties with below- and above-median values of the political segregation index. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. 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: Political Segregation Across Counties

	County Segregation Index	
	ZIP-Level	Tract-Level
	(1)	(2)
% Dem Q2	0.026*** (0.001)	0.025*** (0.001)
% Dem Q3	0.053*** (0.002)	0.053*** (0.003)
% Dem Q4	0.058*** (0.001)	0.063*** (0.002)
Year FE	Yes	Yes
Observations	13,241	13,227
R ²	0.072	0.080

Panel B: Heterogeneity based on Political Segregation

County % Dem Segregation Index	Log Assessment-to-sale Ratio			
	Rep Low (1)	Rep High (2)	Dem Low (3)	Dem High (4)
Minority	0.013*** (0.004)	0.019*** (0.003)	0.020*** (0.005)	0.007 (0.007)
Republican	-0.011*** (0.002)	-0.007*** (0.002)	0.001 (0.002)	0.011** (0.005)
County × City × Year FE	Yes	Yes	Yes	Yes
Observations	527,225	527,224	1,308,770	1,308,768
R ²	0.789	0.851	0.816	0.853

Table 6:
Role of County Commissioners

This table presents results examining the effects of county commissioners on the political assessment gap. Panel A examines the heterogeneity in the baseline results across counties with above- and below-median shares of Republican (or Democratic) commissioners out of the total number of county commissioners. In Columns (3)-(4) and (7)-(8), the sample is split based on the share of Republican/Democratic commissioners in excess of the share of Republican/Democratic residents in that county, as captured by regression residuals. Panel B reports the heterogeneous effects based on Republican/Democratic commissioner districts. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. 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: County-level % of Aligned Commissioners								
County % Dem % Commissioners	Log Assessment-to-sale Ratio							
	Rep	Rep	Rep	Rep	Dem	Dem	Dem	Dem
	High Rep	Low Rep	High Rep	Low Rep	High Dem	Low Dem	High Dem	Low Dem
	(1)	(2)	Residual (3)	Residual (4)	(5)	(6)	Residual (7)	Residual (8)
Minority	0.010** (0.005)	0.015*** (0.005)	0.016*** (0.005)	0.009** (0.004)	0.025*** (0.008)	0.009 (0.008)	0.025*** (0.008)	0.010 (0.008)
Republican	-0.009** (0.004)	-0.005 (0.003)	-0.008** (0.003)	-0.006 (0.004)	0.013* (0.007)	0.004 (0.003)	0.013* (0.007)	0.004 (0.003)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	131,519	129,082	131,019	129,582	741,249	684,997	727,881	698,365
R ²	0.932	0.867	0.926	0.900	0.814	0.808	0.821	0.799

Panel B: Commissioner Districts				
County % Dem Commissioner Districts	Log Assessment-to-sale Ratio			
	Rep	Rep	Dem	Dem
	Rep	Dem	Rep	Dem
	(1)	(2)	(3)	(4)
Minority	0.022*** (0.004)	0.028*** (0.008)	0.013* (0.008)	0.013* (0.007)
Republican	-0.010*** (0.003)	-0.010 (0.006)	-0.0003 (0.002)	0.017*** (0.006)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	296,115	30,474	578,648	786,868
R ²	0.893	0.745	0.832	0.657

Table 7:
Role of Tax Assessors

This table presents results examining the effects of the political affiliations of county tax assessors on the political assessment gap. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem Assessor	Log Assessment-to-sale Ratio			
	Rep	Rep	Dem	Dem
	Rep (1)	Dem (2)	Rep (3)	Dem (4)
Minority	0.015*** (0.003)	-0.014 (0.013)	0.003 (0.009)	0.017** (0.006)
Republican	-0.008*** (0.002)	-0.003 (0.007)	0.003 (0.002)	0.008* (0.005)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	726,413	36,512	742,862	1,233,302
R ²	0.833	0.813	0.847	0.839

Table 8:
Heterogeneity by Physical Visits

This table presents the results examining the heterogeneous effects of the political assessment gap based on state-level regular physical visits practice on property tax assessments. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem Regular Physical Visits	Log Assessment-to-sale Ratio			
	Rep	Rep	Dem	Dem
	Yes	No	Yes	No
	(1)	(2)	(3)	(4)
Minority	0.019*** (0.003)	0.0007 (0.005)	0.015*** (0.006)	0.0002 (0.009)
Republican	-0.010*** (0.002)	0.002 (0.004)	0.007** (0.003)	0.003 (0.006)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	945,852	108,612	2,044,664	572,879
R ²	0.799	0.898	0.816	0.848

Table 9:
Heterogeneity by House Price Dispersion

This table presents the results examining the heterogeneous effects of the political assessment gap based on the homogeneity of houses at the ZIP code level. Columns (1)–(4) split the sample by whether a ZIP code’s dispersion measure—the standard deviation of house prices divided by the mean—falls above or below the year-specific median across all ZIP codes. Columns (5)–(8) split the sample by whether a ZIP code’s IQR-to-median ratio—the interquartile range (Q3–Q1) divided by the median price—falls above or below the year-specific median across all ZIP codes. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem House Price SD/Mean House Price IQR Ratio	Log Assessment-to-sale Ratio							
	Rep	Rep	Dem	Dem	Rep	Rep	Dem	Dem
	High	Low	High	Low	High	Low	High	Low
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Minority	0.024*** (0.003)	0.014*** (0.005)	0.021*** (0.005)	0.008** (0.003)	0.023*** (0.003)	0.016*** (0.004)	0.018*** (0.004)	0.010*** (0.004)
Republican	-0.011*** (0.002)	-0.006*** (0.002)	0.005** (0.003)	0.002 (0.003)	-0.010*** (0.002)	-0.006*** (0.002)	0.005* (0.003)	0.002 (0.003)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	386,658	213,423	797,232	766,862	381,001	219,080	958,967	755,270
R ²	0.820	0.931	0.843	0.864	0.822	0.924	0.839	0.856

Table 10:
Heterogeneity by Income and Sales Price

This table presents the results examining the heterogeneous effects of the political assessment gap based on ZIP-code level median income and property-level sale prices. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem ZIP-Code Income Sale Price	Log Assessment-to-sale Ratio							
	Rep	Rep	Dem	Dem	Rep	Rep	Dem	Dem
	Low	High	Low	High	Low	High	Low	High
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Minority	0.014*** (0.004)	0.021*** (0.003)	0.017*** (0.006)	0.014*** (0.004)	0.006* (0.003)	0.022*** (0.004)	-0.0001 (0.006)	0.006 (0.005)
Republican	-0.013*** (0.002)	-0.006*** (0.002)	0.005** (0.002)	0.003 (0.003)	-0.007*** (0.002)	0.001 (0.002)	0.008*** (0.002)	0.010*** (0.002)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	518,049	532,837	1,269,906	1,343,564	525,521	528,943	1,308,032	1,309,511
R ²	0.774	0.866	0.807	0.868	0.787	0.871	0.802	0.878

Table 11:
Main Results with ZIP Code Demographic Controls

This table presents baseline results examining the relationship between the assessment ratio and homeowners' political party affiliation, controlling for ZIP Code demographic deciles and ZIP Code demographic cubic polynomials. Data on ZIP-Code level characteristics are obtained from the American Community Survey. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Log Assessment-to-sale Ratio			
	Rep (1)	Dem (2)	Rep (3)	Dem (4)
Minority	0.017*** (0.003)	0.019*** (0.004)	0.019*** (0.003)	0.018*** (0.004)
Republican	-0.009*** (0.001)	0.004* (0.002)	-0.010*** (0.001)	0.004* (0.002)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
ZIP Income Deciles $\times$ Year FE	Yes	Yes		
ZIP % Elderly Deciles $\times$ Year FE	Yes	Yes		
ZIP % Bachelor Degree Deciles $\times$ Year FE	Yes	Yes		
ZIP % Black Deciles $\times$ Year FE	Yes	Yes		
ZIP Income Cubic Polynomial			Yes	Yes
ZIP % Elderly Cubic Polynomial			Yes	Yes
ZIP % Bachelor Cubic Polynomial			Yes	Yes
ZIP % Black Cubic Polynomial			Yes	Yes
Observations	1,054,464	2,617,543	1,048,740	2,612,491
R ²	0.821	0.837	0.821	0.837

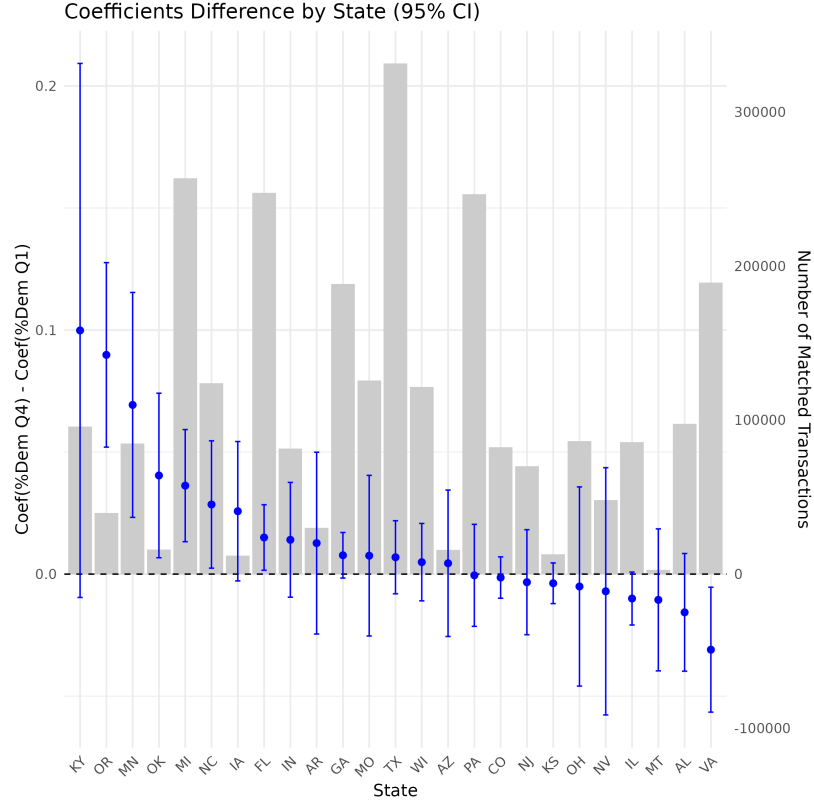


Figure 1: Political Assessment Gap by States

This figure shows the coefficient estimate difference of β in Equation (1) between Democratic counties and Republican counties. The blue lines indicate the 95% confidence intervals of the difference. The grey bars indicate the number of housing transactions in each state. The plot is confined to states with at least one Republican and one Democratic county and with more than 500 total home transactions.

Appendix for Online Publication

Table A1:
Replicating the Racial Gap

This table presents results replicating the racial gap documented by [Avenancio-Leon and Howard \(2022\)](#). Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Log Assessment-to-sale Ratio			
	Quartile 1	Quartile 2	Quartile 3	Quartile 4
	Rep County (1)	(2)	(3)	Dem County (4)
Minority	0.021*** (0.003)	0.007* (0.004)	0.017*** (0.003)	0.010** (0.005)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	1,054,464	1,572,919	2,320,562	2,617,543
R ²	0.820	0.871	0.853	0.836

Table A2:
Alternative Fixed Effects

This table presents the baseline results with alternative fixed effects as approximations of tax jurisdictions. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Log Assessment-to-sale Ratio							
	Rep (1)	Dem (2)	Rep (3)	Dem (4)	Rep (5)	Dem (6)	Rep (7)	Dem (8)
Minority	0.019*** (0.003)	0.002 (0.007)	0.018*** (0.002)	0.006 (0.007)	0.016*** (0.003)	0.013*** (0.005)	0.015*** (0.003)	0.012** (0.005)
Republican	-0.009*** (0.002)	0.010** (0.004)	-0.009*** (0.001)	0.006*** (0.002)	-0.008*** (0.001)	0.004* (0.002)	-0.006*** (0.002)	0.005** (0.002)
County $\times$ Year	Yes	Yes						
County $\times$ Tax Area $\times$ Year			Yes	Yes				
County $\times$ City $\times$ Tax Area $\times$ Year					Yes	Yes		
County $\times$ City $\times$ School District $\times$ Year							Yes	Yes
Observations	1,054,464	2,617,543	1,054,464	2,617,543	1,054,464	2,617,543	579,314	1,673,706
R ²	0.806	0.808	0.828	0.845	0.847	0.860	0.849	0.870

Table A3:**Across or Within Neighborhood? Census Tract Neighborhoods**

This table presents results examining whether the political bias arises across or within neighborhoods by including Census Tract by year fixed effects. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Log Assessment-to-sale Ratio	
	Rep (1)	Dem (2)
Minority	0.018*** (0.003)	0.020*** (0.004)
Republican	-0.010*** (0.001)	-0.002 (0.002)
Tract $\times$ Year FE	Yes	Yes
Observations	848,906	2,131,680
R ²	0.857	0.861

Table A4:
Compare to Non-Partisan

This table presents the baseline results using an alternative sample, including non-partisan home sellers. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Log Assessment-to-sale Ratio	
	Rep	Dem
Sample	Rep + Dem + Non-Partisan (1)	(2)
Minority	0.020*** (0.003)	0.013*** (0.005)
Republican	-0.004*** (0.001)	0.001 (0.002)
Democratic	0.005*** (0.001)	-0.004* (0.002)
County $\times$ City $\times$ Year FE	Yes	Yes
Observations	1,575,438	3,379,540
R ²	0.820	0.839

Table A5:
Tax Assessor's Tenure

This table presents results examining the heterogeneous effects based on tax assessors' tenure. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. 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: Republican Counties

Tax Assessor:	Log Assessment-to-sale Ratio							
	Rep	Rep	Rep	Rep	Dem	Dem	Dem	Dem
Assessor's Tenure:	Turnover	Non-turnover	Below-	Above-	Turnover	Non-turnover	Below-	Above-
	Year	Year	median	median	Year	Year	median	median
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Minority	0.019*** (0.007)	0.015*** (0.003)	0.021*** (0.004)	0.008* (0.004)	-0.069 (0.039)	-0.012 (0.013)	-0.035 (0.024)	-0.002 (0.010)
Republican	-0.0005 (0.004)	-0.009*** (0.002)	-0.006*** (0.002)	-0.010*** (0.002)	-0.004 (0.014)	-0.004 (0.007)	-0.006 (0.009)	-0.003 (0.011)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	72,134	654,279	379,710	346,703	2,536	33,976	14,503	22,009
R ²	0.825	0.833	0.872	0.765	0.863	0.808	0.823	0.807

Panel B: Democratic Counties

Tax Assessor:	Log Assessment-to-sale Ratio							
	Dem	Dem	Dem	Dem	Rep	Rep	Rep	Rep
Assessor's Tenure:	Turnover	Non-turnover	Below-	Above-	Turnover	Non-turnover	Below-	Above-
	Year	Year	median	median	Year	Year	median	median
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Minority	0.001 (0.012)	0.019*** (0.007)	0.021** (0.009)	0.013* (0.007)	-0.016 (0.020)	0.005 (0.007)	0.002 (0.015)	0.004 (0.007)
Republican	0.0002 (0.004)	0.010* (0.005)	0.003 (0.003)	0.013* (0.008)	-0.003 (0.004)	0.004* (0.002)	0.0006 (0.002)	0.004 (0.003)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	169,718	1,063,584	603,154	630,148	76,654	666,208	323,904	410,761
R ²	0.862	0.833	0.862	0.812	0.769	0.852	0.847	0.866

Table A6:
Neighborhood Density

This table presents results examining heterogeneous effects by neighborhood density, where low density is defined as neighborhoods in the bottom quartile of the total number of residential housing units, and high density includes the remaining quartiles. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem Neighborhood Density	Log Assessment-to-Sale Ratio			
	Rep		Dem	
	Low (1)	High (2)	Low (3)	High (4)
Minority	0.015** (0.005)	0.018*** (0.003)	0.018** (0.007)	0.011* (0.005)
Republican	-0.011*** (0.003)	-0.008*** (0.002)	0.006 (0.005)	0.005* (0.002)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	262,998	787,970	654,836	1,960,632
R ²	0.770	0.843	0.790	0.855

Table A7:
Reassessment Cycle

This table presents results examining heterogeneous effects based on whether the property is located in a state that requires annual reassessment. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem Reassessment Cycle	Log Assessment-to-Sale Ratio			
	Rep		Dem	
	Annual (1)	Non-Annual (2)	Annual (3)	Non-Annual (4)
Minority	0.022*** (0.003)	0.005 (0.003)	0.010 (0.007)	0.015*** (0.005)
Republican	-0.010*** (0.002)	-0.007*** (0.002)	0.011*** (0.004)	-0.001 (0.002)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	620,898	433,566	1,438,185	1,179,358
R ²	0.793	0.767	0.702	0.894

Table A8:
Property Tax Downward Revisions

This table examines the relationship between downward revisions to assessed values and ZIP-code-level characteristics in Florida. The unit of observation is a ZIP code-year. The dependent variable is the downward revision rate, defined as the number of residential parcels whose just value is revised downward between the preliminary and final assessment rolls divided by the number of residential parcels in the ZIP code, measured in percentage points. Independent variables include the shares of registered Democratic and Republican voters, the difference between the Democratic and Republican shares, and the share of the Black population. All specifications include county $\times$ year fixed effects. Robust standard errors clustered at the ZIP-code level are reported in parentheses. ***, **, and * denote statistical significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Downward Revision Rate (pp)			
	Dem Counties (1)	Rep Counties (2)	Rep Counties (3)	Rep Counties (4)
Dem Share	2.26* (1.15)		-1.03 (0.660)	
Dem – Rep		1.45** (0.607)		
Rep – Dem				0.506* (0.300)
Black Share	-1.94*** (0.637)	-2.11*** (0.647)	0.061 (0.614)	0.184 (0.680)
<i>Means</i>				
Mean Downward Revision Rate (pp)	0.798	0.798	0.171	0.171
Mean Dem Share	0.458	0.458	0.199	0.199
Mean Rep Share	0.286	0.286	0.598	0.598
Mean Dem – Rep	0.172	0.172		
Mean Rep – Dem			0.399	0.399
Mean Black	0.191	0.191	0.079	0.079
County $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	2,201	2,201	214	214
R ²	0.352	0.355	0.235	0.238

Table A9:
Main Results with Complete Commissioner Data

This table presents the baseline results for the sample with complete county commissioners' election data. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Log Assessment-to-sale Ratio	
	Rep (1)	Dem (2)
Minority	0.013*** (0.003)	0.018*** (0.006)
Republican	-0.007*** (0.003)	0.009** (0.004)
County $\times$ City $\times$ Year FE	Yes	Yes
Observations	260,601	1,426,246
R ²	0.920	0.813

Table A10:
Property Attributes Controls

This table presents the baseline results with property attributes controls. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Log Assessment-to-Sale Ratio			
	Rep (1)	Dem (2)	Rep (3)	Dem (4)
Minority	0.011*** (0.002)	0.008 (0.005)	0.008*** (0.002)	0.007 (0.005)
Republican	-0.012*** (0.001)	0.005* (0.003)	-0.011*** (0.001)	0.004* (0.002)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Property Age Quartiles FE	Yes	Yes		
Property Size Quartiles FE	Yes	Yes		
Property # Bathroom FE	Yes	Yes		
Property Age Cubic Polynomial			Yes	Yes
Property Size Cubic Polynomial			Yes	Yes
Property # Bathroom Cubic Polynomial			Yes	Yes
Property Pool FE	Yes	Yes	Yes	Yes
Observations	1,051,216	2,299,237	1,051,216	2,299,237
R ²	0.825	0.862	0.825	0.862

Table A11:
Alternative County Cut-offs

This table presents the baseline results with alternative cut-offs to define Republican and Democratic counties. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) tercile, quintile, or decile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Bottom Tercile Rep (1)	Top Tercile Dem (2)	Bottom Quintile Rep (3)	Top Quintile Dem (4)	Bottom Decile Rep (5)	Top Decile Dem (6)
Minority	0.014*** (0.003)	0.014*** (0.004)	0.018*** (0.003)	0.011* (0.006)	0.022*** (0.003)	0.002 (0.006)
Republican	-0.008*** (0.001)	0.004** (0.002)	-0.010*** (0.002)	0.007** (0.003)	-0.007*** (0.002)	0.007** (0.003)
County $\times$ City $\times$ Year FEs	Yes	Yes	Yes	Yes	Yes	Yes
Observations	1,470,710	3,494,480	805,401	1,983,443	391,993	876,264
R ²	0.827	0.837	0.801	0.838	0.798	0.815

Table A12:**Define Republican/Democratic Counties using Presidential Elections**

This table presents results examining the relationship between county-level presidential election voting and the political bias in property assessment. Columns (1) and (2) include the subsample where the Rep(Dem) party's voting share is larger than the Dem(Rep) party's voting share. Columns (3) and (4) include the subsample where, conditional on winning, the voting share difference between the winning party and the losing party is above the median. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

	Log Assessment-to-sale Ratio			
	Rep Wins	Dem Wins	Rep Large Wins	Dem Large Wins
	(1)	(2)	(3)	(4)
Minority	0.016*** (0.003)	0.011*** (0.004)	0.023*** (0.003)	0.002 (0.009)
Republican	-0.003*** (0.001)	0.003* (0.002)	-0.005*** (0.001)	0.011* (0.006)
Mean Rep Vote Share	0.60		0.68	
Mean Dem Vote Share		0.59		0.66
County $\times$ City $\times$ Year FE	Yes	Yes		
County $\times$ Year FE			Yes	Yes
Observations	3,747,552	3,613,278	1,873,898	1,809,523
R ²	0.834	0.860	0.766	0.809

Table A13:**Main Results Excluding States with L2-Modeled Party Affiliations**

This table presents the baseline results excluding the seven states (AL, HI, MN, MO, MT, ND, and VT) where L2 infers individuals' party affiliations rather than using actual voter registration data. Counties are classified as Republican (Democratic) if their share of Democratic voters falls in the bottom (top) quartile of the national distribution. Robust standard errors, clustered at the county level, are reported in parentheses. ***, **, and * denote significance at the 1%, 5%, and 10% levels, respectively.

County % Dem	Log Assessment-to-sale Ratio			
	Quartile 1 Rep County (1)	Quartile 2 (2)	Quartile 3 (3)	Quartile 4 Dem County (4)
Minority	0.017*** (0.003)	0.006 (0.004)	0.016*** (0.003)	0.012** (0.005)
Republican	-0.011*** (0.002)	-0.002 (0.001)	-0.001 (0.001)	0.004** (0.002)
County $\times$ City $\times$ Year FE	Yes	Yes	Yes	Yes
Observations	920,743	1,472,712	2,248,107	2,390,048
R ²	0.804	0.870	0.851	0.829

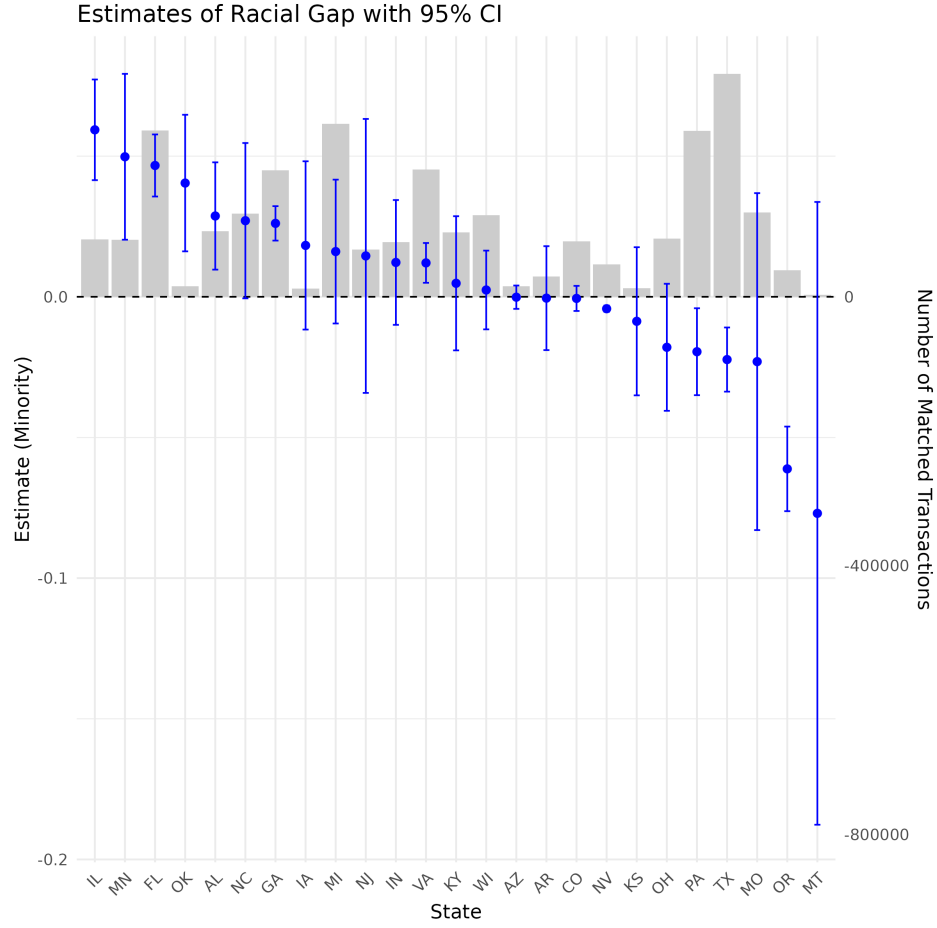


Figure A1: Racial Assessment Gap by States

This figure shows the coefficient estimates of γ in Equation (1) for each state with more than 500 total home transactions in our sample. The blue lines indicate the 95% confidence intervals. The grey bars indicate the number of housing transactions in each state.