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UChicago Harris/AP-NORC Poll: Majorities view taxes as too high, providing little value

The public tends to have similar opinions of sales, property, and income taxes, and attitudes toward these taxes are closely tied to political partisanship.

CHICAGO, January 28, 2024 – Roughly two-thirds of people consider their federal income tax (67%), state sales tax (62%), and local property tax (69%) to be too high, according to a new study from the [University of Chicago Harris School of Public Policy](#) and [The Associated Press-NORC Center for Public Affairs Research](#).

Many believe that middle income earners have the heaviest tax burden compared with those in higher or lower income groups.

About a third of adults say they are receiving poor value from the taxes they pay, while less than a quarter believe they receive valuable services from paying local property tax (23%), state sales tax (23%), or federal income tax (22%).

Majorities of adults say federal income tax (60%) and local property tax (59%) are unfair while about 4 in 10 say each tax is fair.

“Past surveys have indicated property tax to be the most disliked tax, but this study reveals similar attitudes toward property, sales, and income taxes among the public,” said Christopher Berry, the William J. and Alicia Townsend Friedman Professor at the Harris School of Public Policy and the College and director the Mansueto Institute for Urban Innovation at the University of Chicago. “The findings show that people’s views on taxes are driven more by their political beliefs and partisanship than their income and education.”

Republicans are more likely than Democrats to say local property taxes (66% vs. 51%) and federal income taxes (65% vs. 50%) are unfair.

Democrats generally trust the government to spend tax money for the benefit of people like them and are open to higher taxes for more services. In contrast, Republicans are more skeptical of government spending, expressing a preference for lower taxes with fewer services.

Most people lack confidence in the way taxes are spent by the federal government (66%) or state governments (58%). People are more likely to express at least some confidence in local governments (49%) or local school districts (53%) to spend their tax dollars wisely.

“This new reality of the various forms of taxation now facing comparable levels of dissatisfaction from the American public is not the result of the long-disliked property tax becoming more popular over time,” said Harris Research Professor Justin Marlowe and the director of the school’s Center for Municipal Finance. “Rather it reflects a significant decrease in the popularity of the other forms of taxation, namely income and sales taxes.”

Many people say they would prefer less taxes with fewer services for federal income tax (50%), state sales tax (43%), and local property tax (48%). In contrast less than 1 in 5 say they want to have more government services with higher taxes.

“Whether it is local, state, or federal taxes, most people want lower taxes and are skeptical of the value they receive from these taxes,” said David Sterrett, a principal research scientist with The AP-NORC Center. “Many people view these taxes as unfair and believe they are most burdensome on middle-income families.”

About the Study

This study was conducted by the University of Chicago Harris School of Public Policy and The Associated Press-NORC Center for Public Affairs Research. Staff from Harris Public Policy and The AP-NORC Center collaborated on all aspects of the study. Interviews for this survey were conducted between December 14 to 28, 2023, with adults age 18 and older representing the 50 states and the District of Columbia. Panel members were randomly drawn from AmeriSpeak, and 1,024 completed the survey. Interviews were conducted in English. The overall margin of sampling error is +/- 4.2 percentage points at the 95 percent confidence level, including the design effect.

A full description of the study methodology for the survey can be found at the end of the report on www.apnorc.org.

The proper description of the survey’s authorship is as follows: This study was conducted jointly by the [University of Chicago Harris School of Public Policy](#) and [The Associated Press-NORC Center for Public Affairs Research](#).

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The two organizations have established The AP-NORC Center for Public Affairs Research to conduct, analyze, and distribute social science research in the public interest on newsworthy topics, and to use the power of journalism to tell the stories that research reveals.

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