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New Jersey and New York Counties Rank Highest in Property Tax, Louisiana Parishes Lowest

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Introduction

The highest median property taxes on owner-occupied homes are paid in counties in New York and New Jersey while the lowest taxes are found in Louisiana parishes, according to new data from the U.S. Census Bureau's American Community Survey (ACS).

The Census Bureau published new data on residential, owner-occupied property taxes along with other data on income and other demographic data. The new release covers all geographic types with populations of 20,000 or more, but our analysis is restricted to counties, tallying all the property tax levied in those counties, including those levied by school districts and any other entity with taxing authority.

To prevent small sample sizes in smaller counties from creating inaccurate impressions, Census presents this data only in three-year averages. To see data from just the most recent year, 2008, consult *Tax Foundation Fiscal Fact*, No. 192, published in September, which was based on Census data for counties with populations of 65,000 or more.

In What Counties Are Property Taxes Highest (2006-08)?

Tables 1-3 show which counties rank in the top 10 in property taxes on homeowners by three metrics: (1) median real estate taxes paid, (2) median real estate taxes as a percentage of median home value, and (3) median real estate taxes as a percentage of median homeowner income.

Table 1
Top Ten Counties for Median Real Estate Tax (Owner-Occupied)
 Three-Year Average of 2006-08 in Counties with Populations of 20,000 or more

County	Median Annual Tax Payment	Rank
Westchester County, New York	\$ 8,404	1
Hunterdon County, New Jersey	\$ 8,347	2
Nassau County, New York	\$ 8,306	3
Bergen County, New Jersey	\$ 7,997	4
Rockland County, New York	\$ 7,798	5
Essex County, New Jersey	\$ 7,676	6
Somerset County, New Jersey	\$ 7,676	6
Morris County, New Jersey	\$ 7,310	8
Passaic County, New Jersey	\$ 7,095	9
Union County, New Jersey	\$ 7,058	10
National median	\$ 1,854	-

Source: U.S. Census Bureau and Tax Foundation

Table 2
Top Ten Counties for Median Real Estate Tax as a Percentage of Median Home Value (Owner-Occupied)
 Three-Year Average of 2006-08 in Counties with Populations of 20,000 or More

County	Median Real Estate Taxes Paid	Median Value Owner-Occupied Housing Units	Tax as Percentage of Home Value	Rank
Orleans County, New York	\$ 2,506	\$ 82,400	3.04%	1
Niagara County, New York	\$ 2,799	\$ 94,900	2.95%	2
Allegany County, New York	\$ 1,867	\$ 63,900	2.92%	3
Monroe County, New York	\$ 3,644	\$ 126,300	2.89%	4
Wayne County, New York	\$ 2,996	\$ 105,300	2.85%	5
Montgomery County, New York	\$ 2,474	\$ 89,900	2.75%	6
Genesee County, New York	\$ 2,686	\$ 98,400	2.73%	7
Cortland County, New York	\$ 2,482	\$ 91,700	2.71%	8
Chautauqua County, New York	\$ 2,058	\$ 77,400	2.66%	9
Seneca County, New York	\$ 2,351	\$ 88,800	2.65%	10
National median	\$ 1,854	\$ 192,400	0.96%	-

Source: U.S. Census Bureau and Tax Foundation

Table 3
Top Ten Counties for Median Real Estate Tax as a Percentage
of Homeowner Income

Three-Year Average of 2006-08 in Counties with Populations of 20,000 or More

County	Median Real Estate Taxes Paid	Median Household Income for Homeowners	Tax as Percentage of Income	Rank
Passaic County, New Jersey	\$ 7,095	\$ 85,088	8.34%	1
Essex County, New Jersey	\$ 7,676	\$ 94,519	8.12%	2
Nassau County, New York	\$ 8,306	\$ 103,831	8.00%	3
Bergen County, New Jersey	\$ 7,997	\$ 101,326	7.89%	4
Union County, New Jersey	\$ 7,058	\$ 90,456	7.80%	5
Rockland County, New York	\$ 7,798	\$ 102,409	7.61%	6
Westchester County, New York	\$ 8,404	\$ 111,243	7.55%	7
Hunterdon County, New Jersey	\$ 8,347	\$ 111,334	7.50%	8
Suffolk County, New York	\$ 6,842	\$ 94,446	7.24%	9
Hudson County, New Jersey	\$ 6,155	\$ 85,512	7.20%	10
National median	\$ 1,854	\$ 65,088	2.85%	-

Source: U.S. Census Bureau and Tax Foundation

In What Counties Are Property Taxes Lowest (2006-08)?

Tables 4, 5 and 6 show what counties rank at the bottom in property taxes on homeowners by the same three metrics in tables 1-3. All are Louisiana parishes (same as counties).

Table 4
Bottom Ten Counties for Median Real Estate Tax (Owner-Occupied)
 Three-Year Average of 2006-08 in Counties with Populations of 20,000 or More

County	Median Annual Tax Payment	Rank
De Soto Parish, Louisiana	\$ 129	1,813
Evangeline Parish, Louisiana	\$ 127	1,814
Jefferson Davis Parish, Louisiana	\$ 127	1,814
Webster Parish, Louisiana	\$ 125	1,816
Sabine Parish, Louisiana	\$ 124	1,817
Richland Parish, Louisiana	\$ 122	1,818
Avoyelles Parish, Louisiana	\$ 120	1,819
Vernon Parish, Louisiana	\$ 120	1,819
Allen Parish, Louisiana	\$ 119	1,821
Franklin Parish, Louisiana	\$ 117	1,822
National median	\$ 1,854	-

Source: U.S. Census Bureau and Tax Foundation

Table 5
Bottom Ten Counties for Median Real Estate Tax as a Percentage
of Median Home Value (Owner-Occupied)

Three-Year Average of 2006-08 in Counties with Populations of 20,000 or More

County	Median Real Estate Taxes Paid	Median Value Owner-Occupied Housing Units	Tax as Percentage of Home Value	Rank
Livingston Parish, Louisiana	\$ 198	\$ 136,000	0.15%	1813
Terrebonne Parish, Louisiana	\$ 165	\$ 114,100	0.14%	1814
Avoyelles Parish, Louisiana	\$ 120	\$ 83,100	0.14%	1815
West Baton Rouge Parish, Louisiana	\$ 176	\$ 122,900	0.14%	1816
Assumption Parish, Louisiana	\$ 130	\$ 90,800	0.14%	1817
St. James Parish, Louisiana	\$ 160	\$ 112,500	0.14%	1818
Lafourche Parish, Louisiana	\$ 152	\$ 107,800	0.14%	1819
Tangipahoa Parish, Louisiana	\$ 168	\$ 137,700	0.12%	1820
St. John the Baptist Parish, Louisiana	\$ 163	\$ 143,100	0.11%	1821
St. Bernard Parish, Louisiana	\$ 145	\$ 135,000	0.11%	1822
National median	\$ 1,854	\$ 192,400	0.96%	-

Source: U.S. Census Bureau and Tax Foundation

Table 6
Bottom Ten Counties for Median Real Estate Tax as a
Percentage of Homeowner Income

Three-Year Average of 2006-08 in Counties with Populations of 20,000 or More

County	Median Real Estate Taxes Paid	Median Household Income for Homeowners	Tax as Percentage of Income	Rank
Lafourche Parish, Louisiana	\$ 152	\$ 53,846	0.28%	1813
St. John the Baptist Parish, Louisiana	\$ 163	\$ 57,799	0.28%	1814
De Soto Parish, Louisiana	\$ 129	\$ 45,888	0.28%	1815
Jefferson Davis Parish, Louisiana	\$ 127	\$ 45,717	0.28%	1816
Webster Parish, Louisiana	\$ 125	\$ 45,948	0.27%	1817
Beauregard Parish, Louisiana	\$ 132	\$ 49,241	0.27%	1818
Evangeline Parish, Louisiana	\$ 127	\$ 48,692	0.26%	1819
Allen Parish, Louisiana	\$ 119	\$ 45,851	0.26%	1820
Vermilion Parish, Louisiana	\$ 138	\$ 53,842	0.26%	1821
Vernon Parish, Louisiana	\$ 120	\$ 47,085	0.25%	1822
National median	\$ 1,854	\$ 65,088	2.85%	-

Source: U.S. Census Bureau and Tax Foundation