



Fiscal Fact

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New York, New Jersey Lead Nation in Property Tax Burden

New Five-Year American Community Survey Data Includes All Counties in U.S.

By

Nick Kasprak

Introduction

For some time now, the Tax Foundation has published median property tax statistics for counties in the United States. These statistics are based on data from the American Community Survey. Previously, data limitations meant that only mid- to high-population counties could be included in the rankings. Now, for the first time, we are pleased to present data that includes nearly all counties in the United States. We rank counties three different ways: by median property taxes paid on homes, by median property taxes as a percentage of median home values, and by median property taxes as a percentage of median household income.

The Census Bureau recently released American Community Survey data as a five-year average, from 2005 to 2009. The larger number of survey responses and correspondingly larger sample sizes included in this five-year period allows estimates to be calculated for every county (or county-level entity) in the United States. Previously, these data releases were limited to one-year or three-year averages, and the lower sample sizes for these releases meant that only mid- to high-population counties were included.

Our data release includes nearly all 3,139 counties in the United States. We excluded 217 counties from our rankings because of their unreliably small sample size, for a final universe of 2,922 counties.

Hunterdon County, New Jersey ranks first for median property taxes. For median property taxes as a percentage of median home value, Orleans County, New York takes the top spot, and all of the top ten counties for this statistic are in upstate New York. Finally, the No. 1 county for median property taxes as a percentage of median household income is Passaic County, New Jersey.

Top Counties

Hunterdon County, New Jersey

Median Property Taxes:

\$8,216

Orleans County, New York

Property Taxes as a Percentage of Home Value:

3.05%

Passaic County, New Jersey

Property Taxes as a Percentage of Household Income:

8.44%

The full data is available here:

- Property Taxes on Owner-Occupied Housing, by County, Ranked by Taxes Paid:
<http://www.taxfoundation.org/taxdata/show/27281.html>
- Property Taxes on Owner-Occupied Housing, by County, Ranked by Taxes As a Percentage of Income:
<http://www.taxfoundation.org/taxdata/show/27277.html>
- Property Taxes on Owner-Occupied Housing, by County, Ranked by Taxes As a Percentage of Home Value:
<http://www.taxfoundation.org/taxdata/show/27276.html>

We have also made it available for some time on our interactive property tax database at www.TaxFoundation.org/interactive/propertytax.

We summarize the top and bottom 10 counties for each ranking below.

Table 1: Median Property Taxes Paid on Homes, 2005-2009 – Top Counties

Source: U.S. Census Bureau

State	County	Median Property Taxes Paid on Homes	Rank (out of 2922)
New Jersey	Hunterdon County	\$8,216 +/- 114	1
New York	Nassau County	\$8,206 +/- 34	2
New York	Westchester County	\$8,160 +/- 86	3
New Jersey	Bergen County	\$7,925 +/- 45	4
New York	Rockland County	\$7,676 +/- 85	5
New Jersey	Essex County	\$7,489 +/- 79	6
New Jersey	Somerset County	\$7,421 +/- 58	7
New Jersey	Morris County	\$7,298 +/- 39	8
New Jersey	Union County	\$7,075 +/- 52	9
New Jersey	Passaic County	\$7,055 +/- 54	10

Table 2: Median Property Taxes Paid on Homes, 2005-2009 – Bottom Counties

Source: U.S. Census Bureau

State	County	Median Property Taxes Paid on Homes	Rank (out of 2922)
Louisiana	Caldwell Parish	\$115 +/- 4	2913
Louisiana	Red River Parish	\$115 +/- 4	2913
Louisiana	Winn Parish	\$114 +/- 4	2915
Louisiana	Bienville Parish	\$112 +/- 3	2916
Alaska	Yukon-Koyukuk Census Area	\$111 +/- 3	2917
Alaska	Southeast Fairbanks Census Area	\$109 +/- 5	2918
Louisiana	Tensas Parish	\$109 +/- 4	2918
Alaska	Aleutians East Borough	\$108 +/- 8	2920
Alaska	Northwest Arctic Borough	\$108 +/- 4	2920
Alaska	Bethel Census Area	\$105 +/- 3	2922

Table 3: Property Taxes as a Percentage of Home Value, 2005-2009 – Top Counties

Source: U.S. Census Bureau

State	County	Median Property Taxes Paid on Homes	Median Home Value	Taxes as a Percentage of Home Value	Rank (out of 2922)
New York	Orleans County	\$2,578 +/- 82	\$84,600 +/- 1,744	3.05 +/- 0.12%	1
New York	Niagara County	\$2,722 +/- 39	\$94,900 +/- 1,482	2.87 +/- 0.06%	2
New York	Monroe County	\$3,565 +/- 27	\$126,700 +/- 1,064	2.81 +/- 0.03%	3
New York	Allegany County	\$1,804 +/- 50	\$65,100 +/- 1,552	2.77 +/- 0.10%	4
New York	Montgomery County	\$2,502 +/- 86	\$91,900 +/- 2,480	2.72 +/- 0.12%	5
New York	Wayne County	\$2,864 +/- 68	\$105,400 +/- 2,245	2.72 +/- 0.09%	6
New York	Cortland County	\$2,450 +/- 64	\$91,200 +/- 2,192	2.69 +/- 0.10%	7
New York	Genesee County	\$2,626 +/- 65	\$98,200 +/- 1,616	2.67 +/- 0.08%	8
New York	Chautauqua County	\$2,019 +/- 56	\$77,800 +/- 1,527	2.60 +/- 0.09%	9
New York	Livingston County	\$2,810 +/- 90	\$110,400 +/- 2,385	2.55 +/- 0.10%	10

Table 4: Property Taxes as a Percentage of Home Value, 2005-2009 – Bottom Counties

Source: U.S. Census Bureau

State	County	Median Property Taxes Paid on Homes	Median Home Value	Taxes as a Percentage of Home Value	Rank (out of 2922)
Alaska	Yukon-Koyukuk Census Area	\$111 +/- 3	\$89,900 +/- 8,479	0.12 +/- 0.01%	2913
Louisiana	St. John the Baptist Parish	\$171 +/- 8	\$139,000 +/- 4,296	0.12 +/- 0.01%	2914
Alaska	North Slope Borough	\$159 +/- 21	\$143,400 +/- 16,960	0.11 +/- 0.02%	2915
Alaska	Dillingham Census Area	\$170 +/- 15	\$171,900 +/- 13,390	0.10 +/- 0.01%	2916
Alaska	Aleutians East Borough	\$108 +/- 8	\$122,100 +/- 17,484	0.09 +/- 0.01%	2917
Alaska	Bethel Census Area	\$105 +/- 3	\$119,200 +/- 8,444	0.09 +/- 0.01%	2918
Alaska	Prince of Wales-Hyder Census Area	\$119 +/- 7	\$144,000 +/- 24,960	0.08 +/- 0.02%	2919
Alaska	Northwest Arctic Borough	\$108 +/- 4	\$132,100 +/- 7,813	0.08 +/- 0.01%	2920
Alaska	Hoonah-Angoon Census Area	\$116 +/- 7	\$169,000 +/- 22,840	0.07 +/- 0.01%	2921
Alaska	Southeast Fairbanks Census Area	\$109 +/- 5	\$159,300 +/- 10,901	0.07 +/- 0.01%	2922

Table 5: Property Taxes as a Percentage of Household Income, 2005-2009 – Top Counties

Source: U.S. Census Bureau

State	County	Median Property Taxes Paid on Homes	Median Household Income	Taxes as a Percentage of Household Income	Rank (out of 2922)
New Jersey	Passaic County	\$7,055 +/- 54	\$83,591 +/- 1,614	8.44 +/- 0.18%	1
New Jersey	Essex County	\$7,489 +/- 79	\$93,107 +/- 1,428	8.04 +/- 0.15%	2
New York	Nassau County	\$8,206 +/- 34	\$102,920 +/- 763	7.97 +/- 0.07%	3
New Jersey	Bergen County	\$7,925 +/- 45	\$101,388 +/- 917	7.82 +/- 0.08%	4
New Jersey	Union County	\$7,075 +/- 52	\$90,538 +/- 1,497	7.81 +/- 0.14%	5
New York	Rockland County	\$7,676 +/- 85	\$101,833 +/- 1,901	7.54 +/- 0.16%	6
New York	Westchester County	\$8,160 +/- 86	\$111,129 +/- 1,293	7.34 +/- 0.12%	7
New Jersey	Hunterdon County	\$8,216 +/- 114	\$112,474 +/- 2,133	7.30 +/- 0.17%	8
New Jersey	Hudson County	\$6,085 +/- 68	\$83,561 +/- 1,793	7.28 +/- 0.18%	9
New York	Suffolk County	\$6,779 +/- 28	\$93,629 +/- 812	7.24 +/- 0.07%	10

Table 6: Property Taxes as a Percentage of Household Income, 2005-2009 – Bottom Counties

Source: U.S. Census Bureau

State	County	Median Property Taxes Paid on Homes	Median Household Income	Taxes as a Percentage of Household Income	Rank (out of 2922)
Louisiana	Assumption Parish	\$123 +/- 5	\$47,598 +/- 4,337	0.26 +/- 0.03%	2913
Louisiana	Vernon Parish	\$119 +/- 2	\$46,967 +/- 1,623	0.25 +/- 0.01%	2914
Alaska	Prince of Wales-Hyder Census Area	\$119 +/- 7	\$47,238 +/- 3,772	0.25 +/- 0.02%	2915
Louisiana	Cameron Parish	\$147 +/- 20	\$59,720 +/- 7,414	0.25 +/- 0.05%	2916
Alaska	Dillingham Census Area	\$170 +/- 15	\$71,500 +/- 14,105	0.24 +/- 0.05%	2917
Alaska	North Slope Borough	\$159 +/- 21	\$80,906 +/- 12,385	0.20 +/- 0.04%	2918
Alaska	Northwest Arctic Borough	\$108 +/- 4	\$56,328 +/- 4,947	0.19 +/- 0.02%	2919
Alaska	Bethel Census Area	\$105 +/- 3	\$54,875 +/- 4,614	0.19 +/- 0.02%	2920
Alaska	Southeast Fairbanks Census Area	\$109 +/- 5	\$58,464 +/- 4,005	0.19 +/- 0.02%	2921
Alaska	Aleutians East Borough	\$108 +/- 8	\$61,607 +/- 10,840	0.18 +/- 0.03%	2922

Methodology

The figures in these tables are for property taxes paid by households on owner-occupied housing. As a result, they exclude property taxes paid by businesses, renters, and others.

We use three specific tables from the 2005-2009 ACS release. These are:

B25103	Mortgage Status by Median Real Estate Taxes Paid	Cell 1 (Total)
B25099	Mortgage Status by Median Household Income in the Past 12 Months	Cell 1 (Total)
B25107	Median Value by Year Structure Built	Cell 1 (Total)

In each table, the ACS data release includes an estimate and a margin of error for each county, which we include hereⁱ.

We excluded any county in which the margin of error for any table entry was more than 20% of the estimate value. An additional four counties were excluded for other reasonsⁱⁱ.

ⁱ The uncertainty for derived columns (taxes as percentages of home value and household income) is calculated according to the formula

$$u\left(\frac{a}{b}\right) = \frac{a}{b} \sqrt{\left(\frac{u(a)}{a}\right)^2 + \left(\frac{u(b)}{b}\right)^2}$$

ⁱⁱ Denali Borough and Wade Hampton Census Area in Alaska, as well as Kalawao County in Hawaii, lacked even an estimate for property taxes paid. Nantucket County in Massachusetts was excluded because its estimate for median home value exceeded \$1 million and was replaced with a jam value for privacy reasons.

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National Press Building
529 14th Street, N.W., Suite 420
Washington, DC 20045
202.464.6200
www.TaxFoundation.org

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