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To: Maybank, Burnet R. III BMaybank@nexsenpruet.com
Date: 4/16/2014 11:13:18 AM
Subject: SALT LS: Who pays the highest and the lowest (residential) property taxes in the country? 2 articles

Map: Property Taxes in Your County

How much does the average household in your county pay in property taxes, and how does your county stack up to the rest of the nation? Use our interactive map to explore property tax rates and home values at the county level nationwide. Click a county to zoom in, and click it again to zoom out. Darker colors indicate higher values; grey shading indicates unavailable data.

For more, read the new Urban-Brookings Tax Policy Center policy brief, "[Residential Property Taxes in the United States](#)," by Benjamin H. Harris and Brian David Moore »

Show on map:

Average annual property taxes, 2007-2011, in dollars

Fresno County

Avg taxes paid: \$1,716

Taxes paid rank: 671

Avg home value: \$236,400

Home value rank: 283

Taxes paid as share of home value: 0.73%

Taxes paid as share rank: 1,973

Interactive by Christopher Ingraham

Source: [State & Local Government Finance Initiative](#). The Urban Institute-Brookings Institution Tax Policy Center. Data from U.S. Census Bureau, American Community Survey (2005-2012). Date of Access: (20-Sep-2013).



Tax Policy Center

Urban Institute and Brookings Institution

SUMMARY

How much does the average household in your county pay in property taxes, and how does your county stack up to

the rest of the nation? Use our interactive map to explore property tax rates and home values at the county level nationwide.

<http://www.brookings.edu/research/interactives/2013/county-property-taxes-map>

Who Pays America's Highest (and Lowest) Property Taxes?

COLLAPSE STORY

The second biggest cost of home ownership — following the [mortgage](#) — is usually property taxes. In 2012, U.S. homeowners paid an average of about \$2,800 in property taxes, according to a recent Zillow study. And if you live in New York, New Jersey or Colorado your taxes were in some cases five times more than the national average. The numbers are based on an average of real estate taxes paid on single family housing in 2012.

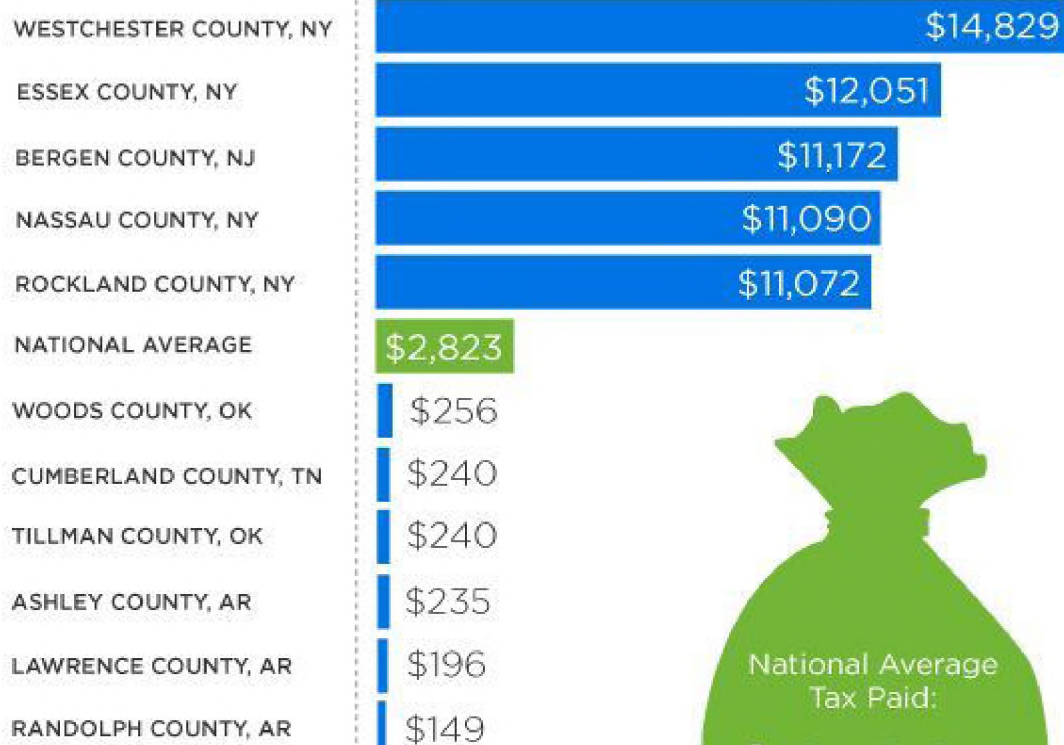
The residents of [Westchester County](#) in New York pay more in property taxes than the typical resident of any other major American county. The average property tax bill for a single family home in Westchester County comes to \$14,829 a year.

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Want to know how your county stacks up against the rest of the country? Check out the rankings below.



Who Pays America's Highest (and Lowest) PROPERTY TAXES?



This analysis looks at property taxes paid on single family homes across the country in 2012. We averaged the dollar amount of property taxes paid on a single family home in counties where we had information on at least 30 properties.

ZILLOW

Adjusting for the average cost of single-family homes in each county, homeowners in [Allegany County](#), N.Y., win the award for the highest property tax burden. The average tax obligation of \$2,549 in Allegany County amounts to 3.8 percent of the average single family home value; in Westchester County, the average tax obligation is slightly lower, at 2.5 percent of the county's average home value. Nationally, the typical homeowner is spending approximately 1.4 percent of their home's value on annual property taxes. See the full rankings below.

Highest Property Taxes as a Percent of Home Value

Allegany County, N.Y. (3.76%)

Milwaukee County, Wis. (3.68%)
Kendall County, Ill. (3.57%)
Sullivan County, N.Y. (3.56%)
Orleans County, N.Y. (3.49%)

Lowest Property Taxes as a Percent of Home Value

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Caroline County, Va. (0.17%)
Catahoula County, La., and Randolph, Ark. (0.2%)
Iberville County, La., and Cumberland County, Tenn. (0.21%)
Butler County, Pa., and Maui County, Hawaii (0.22%)
Elmore County, Ala., and De Soto County, La. (0.23%)

-Camille Salama, Zillow

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