



## **RESIDENTIAL PROPERTY TAXES IN THE UNITED STATES**

Benjamin H. Harris and Brian David Moore<sup>1</sup>  
Urban-Brookings Tax Policy Center  
November 18, 2013

### **ABSTRACT**

This brief presents an overview of residential property taxes in the United States. The brief considers recent trends in aggregate property tax revenues and examines the property tax at the county level. Property taxes are an important source of revenue for local governments, though effective property tax rates vary substantially by state and region. The counties with the highest property tax burdens tend to be in New York and New Jersey, while the counties with the lowest property tax burdens are located in Alabama and Louisiana. Most counties levy property taxes that are around \$1,000 per homeowner and below 1 percent of house value.

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<sup>1</sup> Harris is policy director of the Hamilton Project and a fellow in economic studies at Brookings. Moore is a research assistant at the Urban-Brookings Tax Policy Center. The authors thank Len Burman, Norton Francis, and Kim Rueben for providing helpful comments. The views expressed are those of the authors and do not necessarily reflect those of the Urban Institute, its trustees, or its funders. Permission is granted for reproduction of this document, with attribution to the Urban Institute.

## Overview

In the United States, virtually all local governments levy taxes on real property, including land, commercial properties, and residential homes.<sup>2</sup> Property tax burdens are determined by the property tax rate and the tax base, the latter of which is determined by both the assessed value of the property and the assessment ratio (the share of the assessed value that is subject to tax). Assessed values can vary with the market value of the property or be based on the value when the property is acquired.<sup>3</sup> For residential homeowners, the burden of the property tax is substantial, making up about one quarter of homeownership costs at the median homeownership duration (Harris 2013).

States have instituted a wide array of laws to limit property tax burdens. These burdens range from restrictions on the property tax “formula” (the rate and assessment calculation) to reductions or outright elimination of tax liability.<sup>4</sup> Specific homestead exemptions lower property tax bills for owner-occupied housing while “circuit breakers” reduce the level of tax for targeted homeowners (usually the elderly or low-income households). Abatements eliminate the tax on designated parcels of land or for classes of taxpayer (e.g., seniors or veterans). Moreover, some states require supermajorities to increase property taxes.<sup>5</sup> Virtually all states have statutes limiting the scope of the property tax, but the nature and strength of these limitations varies widely.

Economists are divided on the theoretical treatment of property taxes. Many view property taxes as a “benefit tax,” serving as a revenue source to pay for local amenities. Others view it as a tax on capital, serving to depress returns to capital and distort investment decisions across the economy. Characteristics such as progressivity and efficiency depend on one’s interpretation of the theoretical classification of the tax.<sup>6</sup>

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<sup>2</sup> This brief focuses primarily on residential property taxes. No comprehensive recent data on the division between residential, commercial, and industrial property taxes exist, but limited evidence suggests that the share attributable to residential real estate is large and growing (Bell 2012). Gravelle and Wallace (2007) find that among states that provide data along these dimensions, the share of property taxes collected from residential property increased from 52 percent to 64 percent between 1981 and 2004.

<sup>3</sup> For example, California’s Proposition 13 established that property taxes are generally based on the acquisition value of a property plus a maximum annual growth rate of 1 percent. Most other states set the property tax base at either the fair market value or some fraction of fair market value. For example, Georgia’s standard for assessment is 40 percent of market value, while Maryland’s standard is 100 percent of market value.

<sup>4</sup> The various limits on property taxes are exceptionally complex and beyond the scope of this brief. For more details on these limits, see Anderson (2006), Baer (2003), Bell (2012), Dalehite et al. (2005), and Haveman and Sexton (2008). For a comprehensive overview of various aspects of the property tax, including limits on property taxes, see “Significant Features of the Property Tax.” Lincoln Land Institute and George Washington Institute of Public Policy. 2013. <<http://www.lincolnlndinst.edu/subcenters/significant-features-property-tax/>>.

<sup>5</sup> In 2010, 14 states required a supermajority in the state legislature to raise taxes in general. In addition, Michigan requires a supermajority to raise property taxes only and Florida requires a supermajority to raise corporate taxes only. For further details about these requirements, see “States with Legislative Supermajority Requirements to Increase Taxes, 2010.” Tax Policy Center. 2013.

<[http://www.taxpolicycenter.org/taxfacts/Content/PDF/state\\_supermajority.pdf](http://www.taxpolicycenter.org/taxfacts/Content/PDF/state_supermajority.pdf)>.

<sup>6</sup> See Nechyba (2001), Zodrow (2001), and Zodrow (2006) for overviews of the various views of property tax incidence.

Property taxes are a major source of revenue for localities in the United States. In 2011, property taxes made up 34.6 percent of total local revenues and 63.9 percent of local own-source revenue (Barnett and Vidal 2013). Property taxes tend to be a stable source of revenue, as many localities set a revenue target to meet expenditure needs and then vary the tax rate to meet this target, conditional on the tax base.<sup>7</sup> Even in the aftermath of the Great Recession, in which property values in the United States underwent historic declines, property tax revenue fell less than house prices did.

Using data from the American Community Survey (ACS),<sup>8</sup> this brief provides an overview of self-reported property taxes in the United States, including aggregate trends and variation across localities. Several important results emerge. One, most self-reported property tax burdens are between 0.5 percent and 1.0 percent of the home value, amounting to between \$500 and \$2,000. Two, these self-reported burdens vary substantially by region, with especially high rates in the Northeast and parts of the Midwest. Three, while property tax burdens vary substantially across counties—with property taxes as a share of home values ranging from 0.2 percent (Maui County, Hawaii) to 3.1 percent (Wayne County, New York) in 2011<sup>9</sup>—most of the variation is due to variation across rather than within states, in part reflecting state laws and dependence on property taxes versus other state and local revenue sources.

## **Aggregate Property Taxes**

State and local governments typically rely on income, sales, and property taxes as sources of tax revenues. State and local governments also receive substantial transfers from the federal government, and local governments receive substantial transfers from state governments. For their own-source revenue, state governments primarily rely on income and sales taxes, with estate and corporate taxes also bringing in moderate shares of revenue. Local governments, including cities, counties, school districts, and “special districts,” sometimes piggyback on state income and sales taxes, but most local governments, particularly counties and school districts, rely on property taxes for a majority of their own-source revenues. Property taxes are primarily the domain of local governments.<sup>10</sup>

Between 1981 and 2008, aggregate property taxes remained fairly stable as a share of both total revenues and tax revenues for local governments.<sup>11</sup> During these years, property taxes remained between 24 percent and 27 percent of total revenues, which includes intergovernmental transfers, and between 37 percent and 41 percent of own-source revenues (figure 1). Prior to

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<sup>7</sup> Localities in 20 states plus the District of Columbia have binding limits on property tax increases (i.e., they have either a revenue limit or both an assessment limit and a rate limit). These localities may be unable to meet property tax revenue targets because of constraints on raising property taxes.

<sup>8</sup> We will provide annual updates of this property tax data at the State and Local Finance Initiative website.

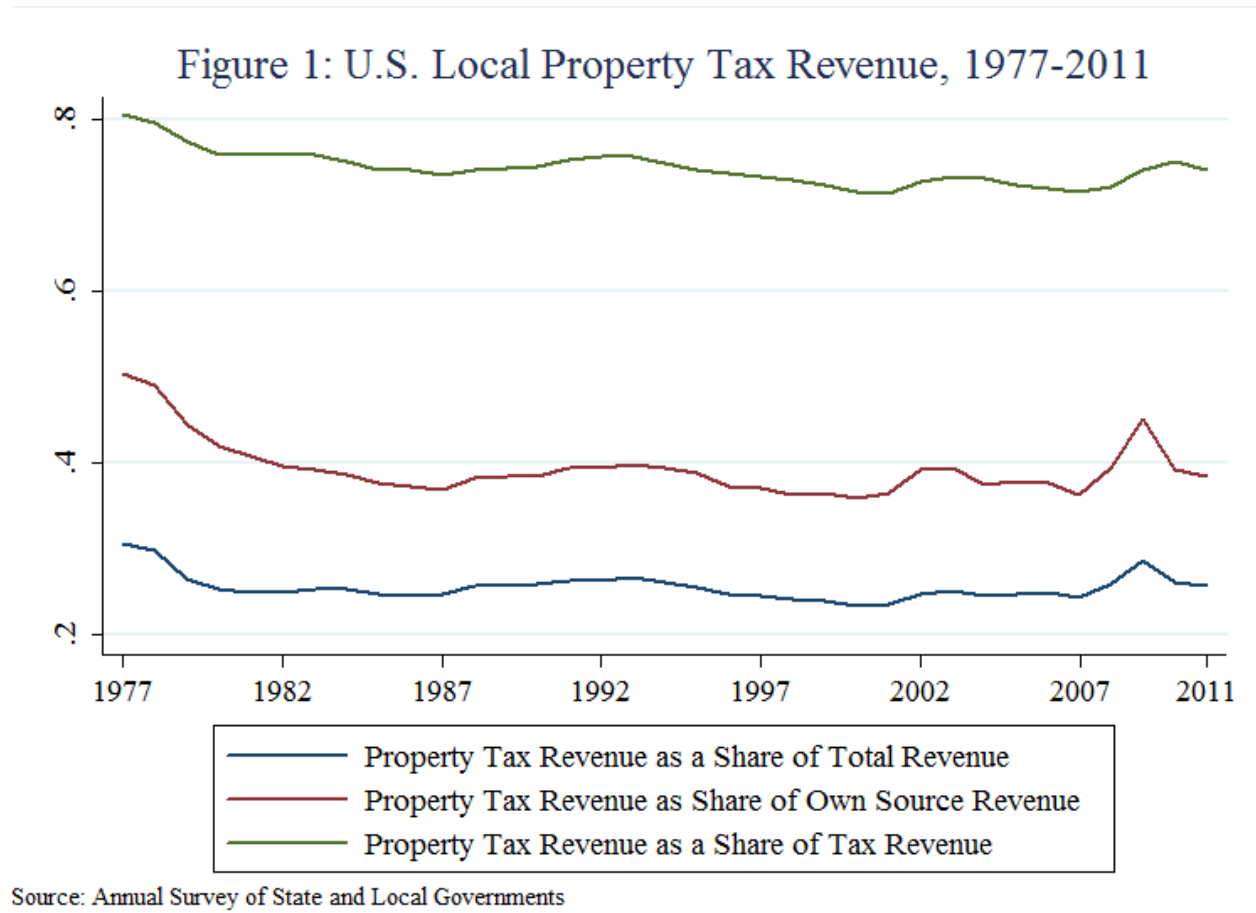
<sup>9</sup> If five-year average taxes are considered, Shannon County, South Dakota faces even higher rates of property tax as a share of home values at 4.2 percent.

<sup>10</sup> Dadayan (2012) notes that 15 states levied property taxes in fiscal year 2009. However, as a share of revenue collected, local governments dominated property tax collection, accounting for 97 percent of the \$424.0 billion in property taxes collected in that year.

<sup>11</sup> The U.S. Census Department’s classification of property taxes includes taxes collected on real property, tangible assets, such as vehicles, and intangible assets, such as stocks. For further information about this definition see “Property Taxes.” State Government Finances Definitions. U.S. Census Bureau. 2013.

<<http://www.census.gov/govs/state/definitions.html>>.

these years the property tax was a much larger component of revenues, but legislative changes in the face of public discontent led to reforms by state legislatures to limit property tax receipts. After 2008, property taxes as a share of local revenues increased, largely due to the decline in other revenue sources, which responded more quickly to the Great Recession than did property taxes.



Initially, the housing bust that led to the Great Recession had limited impact on property tax revenues. Changes in housing values typically affect property tax revenues with a lag, since property tax liabilities are based on appraisals that often occur less than annually. This can be seen during the Great Recession, when property taxes peaked in 2009—about two years after housing prices began to plummet. But by the first quarter of 2012, real property tax revenues had fallen for six consecutive quarters (Dadayan 2012). Lutz (2008) finds that the lag typically occurs over three years and that, after the adjustment period, the elasticity of property tax revenues with respect to house prices is 0.4—indicating that declines in housing values do not lead to proportional declines in property tax revenues as governments may adjust tax rates in response to falling prices.

As a share of total local revenue, the property tax is typically more important to localities in the northeast than the south. In most northeastern states, at least 30 percent of local revenue is

derived from property taxes on residences, businesses, and industry.<sup>12</sup> In contrast, many west coast and southern states rely on property taxes for less than 20 percent of revenue.<sup>13</sup> Property taxes, measured as both per capita and as a share of local revenue, tend to be highest in northeastern states and lowest in southern states; the distribution of the residential property tax burden is discussed in detail in the next section.

## County-Level Property Tax Burden

Using the ACS, an annual survey administered by the Census Bureau, we explore variations across counties in the level of property tax revenues paid by households. In contrast to the Annual Survey of State and Local Government Finances conducted by the Census Bureau, ACS data are self-reported. Consequently, ACS data reflect residential property taxes only and do not include property taxes levied on business or industry. In addition, to the extent that survey recipients do not correctly know the size of their property taxes or value of their houses, this could introduce measurement error into the results.

The survey samples approximately 3 million addresses per year. Data are released one year following collection. The ACS collects data on demographic and economic characteristics of households, ranging from basic information, like age, sex, and marital status, to specialized inquiries, such as undergraduate field of study, computer and internet use, and health insurance coverage.

The ACS includes estimates for select housing characteristics including property taxes paid and home value. Data are available at the county level beginning in 2005.<sup>14</sup> To protect the privacy of respondents, annual estimates are not available for counties with fewer than 65,000 residents. In 2005, this restricted coverage to 775 counties; because of population growth, coverage increased to 811 counties by 2011. Three-year average values are available for counties with more than 20,000 residents. These three-year averages are available beginning with the 2007 data. Coverage in 2007 includes 1,817 counties and, again, increases to 1,844 counties by 2011. Five-year averages are available for all counties without a population cutoff beginning in 2010. These five-year estimates cover all 3,143 counties, though not every survey item is available for every county. Below, we present five-year estimates to account for the universe of counties; one-year estimates are presented in the appendix.<sup>15</sup>

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<sup>12</sup> The share of own-source revenue derived from the property tax in northeastern states is much higher—the median share is 77 percent.

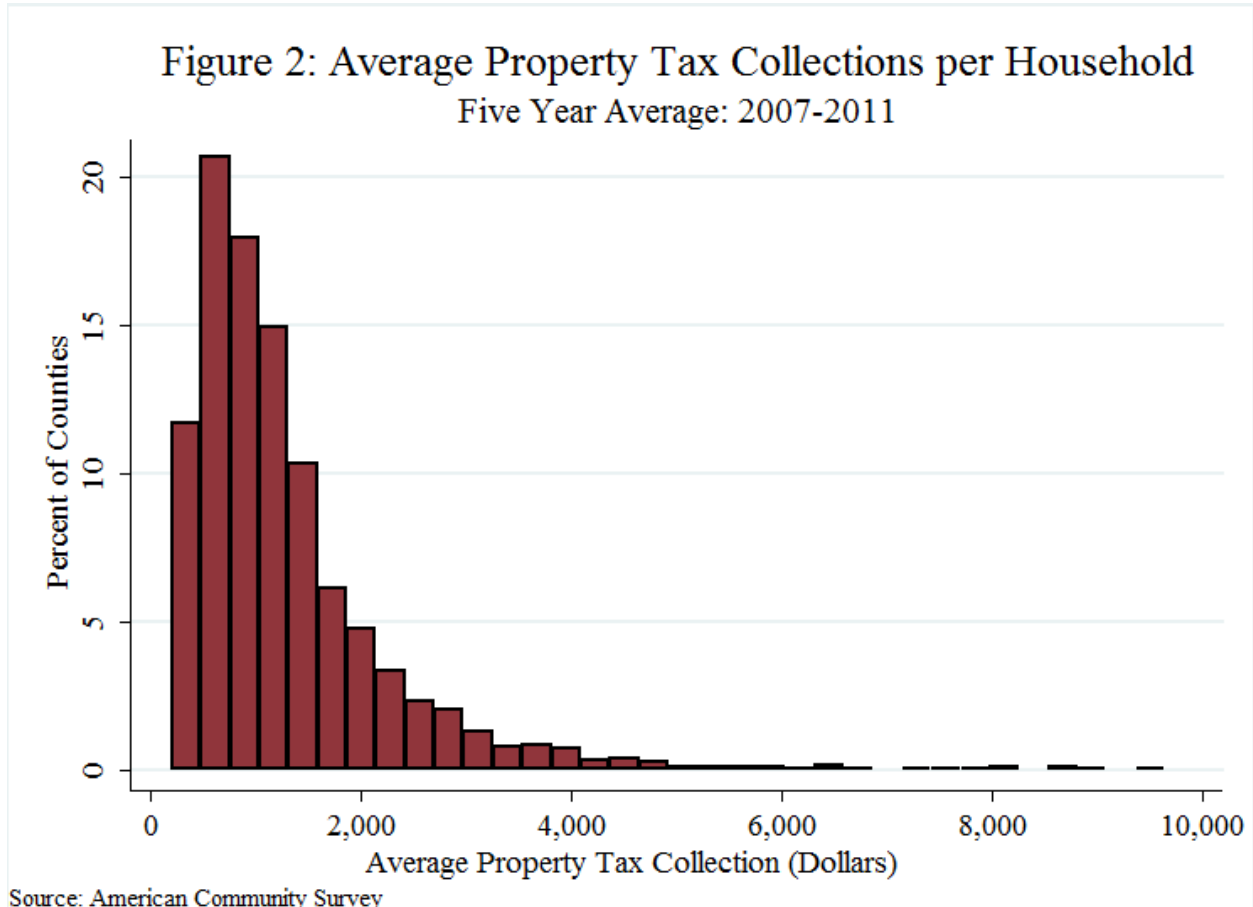
<sup>13</sup> Texas, with 32 percent of revenue coming from the property tax, is a notable outlier among these states. Part of local government reliance on property tax in Texas is likely driven by the lack of a state income tax and subsequent lack of state resources to transfer to local governments in the form of intergovernmental aid. Texas falls at the 25 percentile for share of state revenue transferred to local governments—about 10 percentage points below the national average.

<sup>14</sup> To facilitate comparisons across states, the ACS uses the term “county” to encompass both counties and county equivalents. County equivalents include parishes in Louisiana, organized boroughs in Alaska, and independent cities that are not part of county governments. Most notably, Virginia has 39 independent cities, while three other states each have one independent city.

<sup>15</sup> All statistics and percentiles reported are based on county-level aggregate data. State-level data are available at <[http://www.taxpolicycenter.org/tpcccontent/slocal/PROP/XLS/Summary by State.xlsx](http://www.taxpolicycenter.org/tpcccontent/slocal/PROP/XLS/Summary%20by%20State.xlsx)> and county-level data are available at <<http://www.taxpolicycenter.org/tpcccontent/slocal/PROP/XLS/property%20tax%20by%20county.xlsx>>.

## Residential Property Tax Burden

Average county-level residential property tax burdens tend to be close to \$1,000 per year, with a small share of counties averaging substantially more (figure 2). Between 2007 and 2011, 60 percent of counties had average tax burdens between \$500 and \$1,500. Homeowners in about 13 percent of counties paid less, on average, and 27 percent paid more. Among those counties with higher average tax burdens, few had average annual property tax bills exceeding \$4,000. Fewer than 3 percent of counties had average property tax payments more than \$4,000 and just nine counties had average property tax bills over \$8,000.<sup>16</sup>

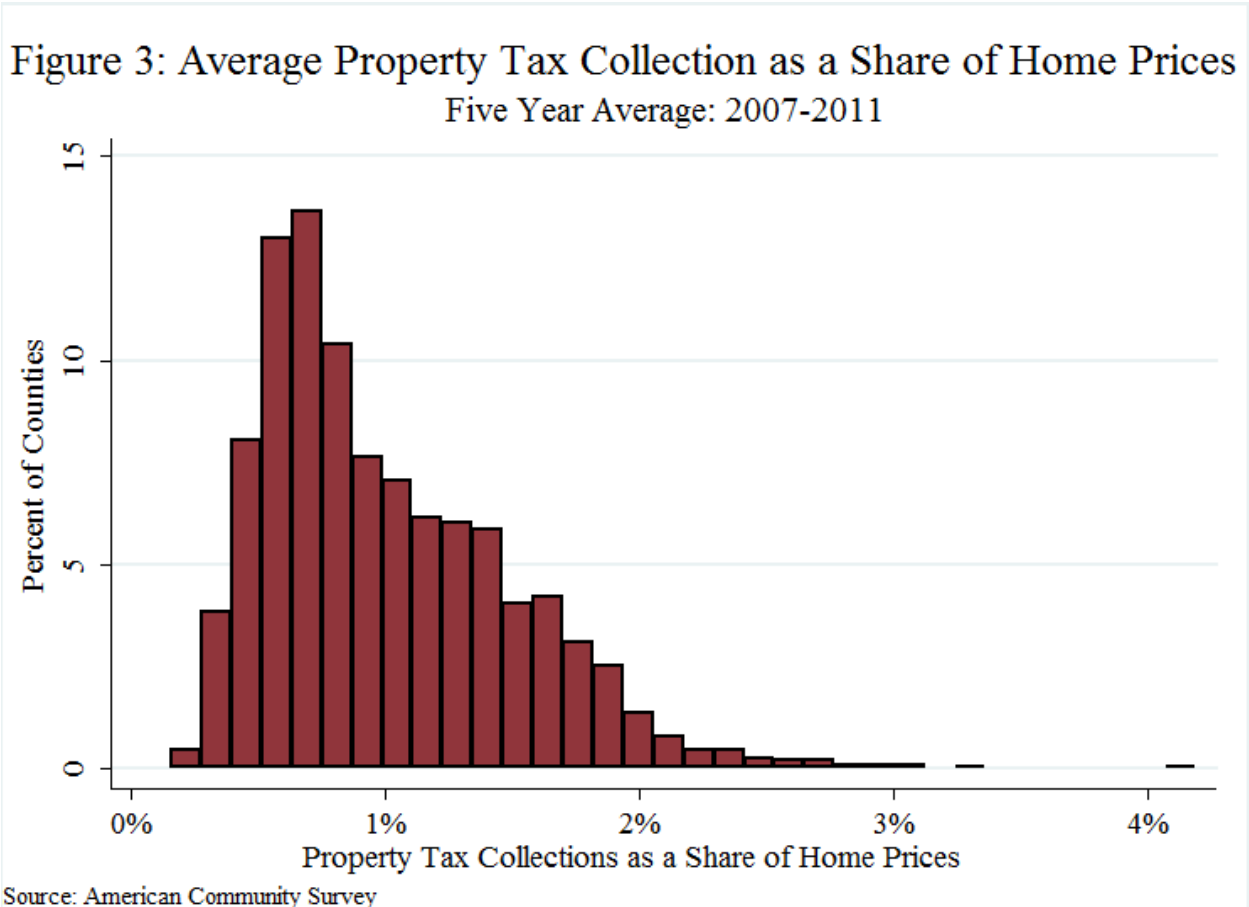


Property taxes as a share of home prices are less concentrated than taxes in terms of dollars paid.<sup>17</sup> Over 2007–2011, 60 percent of counties had property tax bills that were less than 1 percent of their median home value (figure 3). An additional 37 percent of counties had property tax bills between 1 percent and 2 percent of their home’s value, and only 3 percent had

<sup>16</sup> The counties with average property tax bills in excess of \$8,000 are all located in New Jersey or New York. In New Jersey the counties are Bergen, Essex, Hunterdon, Morris, Passaic, and Somerset counties. In New York the counties are Nassau, Rockland, and Westchester counties.

<sup>17</sup> The mean property tax burden in absolute dollars was \$2,430 with a standard deviation of \$1,599; the mean property tax burden as a share of house prices was 1.15 percent with a standard deviation of 0.56.

property tax bills in excess of 2 percent of their home’s value. Few counties—just five total—had property tax bills in excess of 3 percent of their home’s value.<sup>18</sup>



Self-reported residential property tax burdens vary by state. Most states have average per-household property tax revenues between \$1,000 and \$3,000, but a handful of states fall out of this range. Over 2007–2011, ten states had average property tax collections in excess of \$3,000. Eight states, almost all in the south, had average property taxes of \$1,000 or less (table 1). As a share of housing values, residents in all but 14 states paid between 0.5 percent and 1.5 percent in taxes. Residents in three states, Delaware, Hawaii, and Louisiana, paid 0.5 percent or less, while residents in 11 states, Connecticut, Illinois, Michigan, Nebraska, New Hampshire, New Jersey, New York, North Dakota, Texas, Vermont, and Wisconsin, paid more than 1.5 percent.

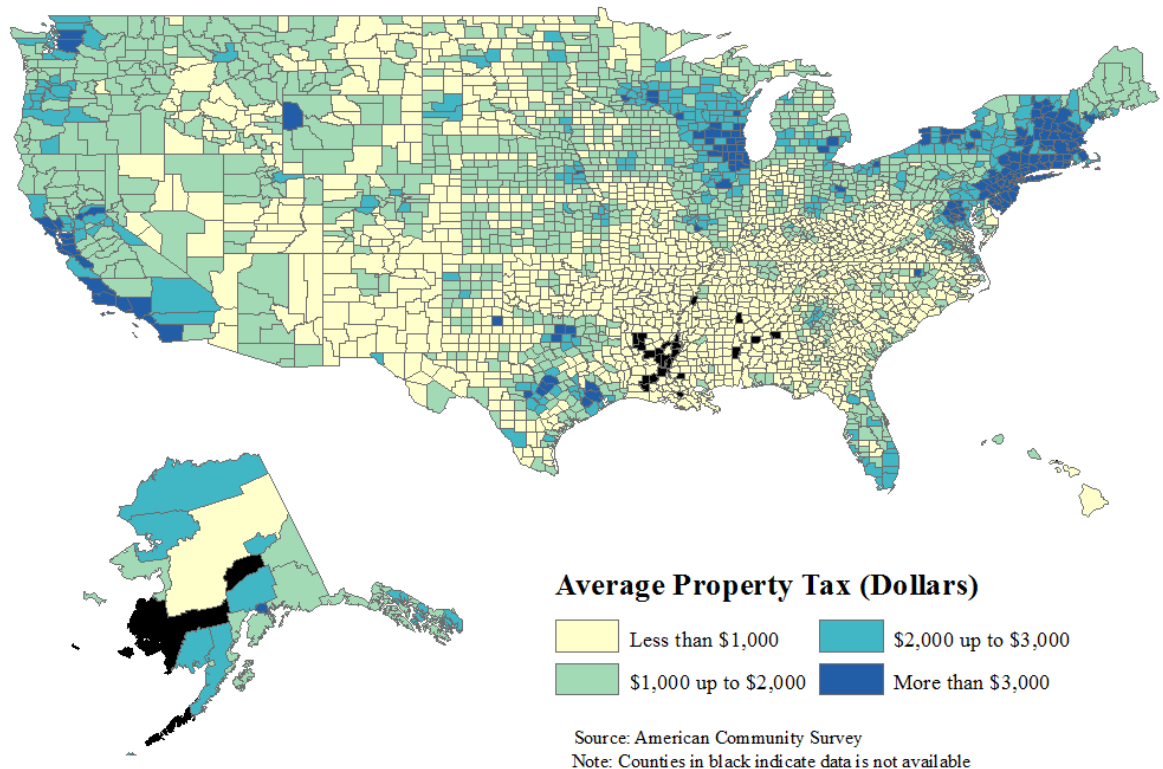
The variation in property tax burdens across counties is almost exclusively because of across-state variation, rather than within-state variation. What this means is, variation in property tax burdens is almost exclusively the result of differences in state tax regimes, not county-level

<sup>18</sup> These high relative property tax burden states were all located in New York save one outlier—Shannon County, South Dakota, which is the result of low property values combined with low population density. The New York counties with property tax burdens in excess of 3 percent of home value are Allegany, Niagara, Orleans, and Wayne counties.

differences in tax rates or housing prices.<sup>19</sup> However, some states do exhibit more variation than others. New York has an extremely high variance in property tax burdens relative to other states—both in terms of absolute dollars paid and property taxes as a share of house prices. In addition, New York, Illinois, New Jersey, and Virginia all have high variance in property taxes paid in dollar terms, while Pennsylvania, Michigan, and Texas all have high variation in property taxes measured as a share of housing prices.

Property tax burdens, measured in dollars, are highest in counties in California, Illinois, and the northeast (figure 4), reflecting in part high property values. Counties in these areas have mean property tax burdens typically amounting to \$3,000 or more. Comparisons tax burdens in dollar terms can be deceiving as they are mostly driven by variation in housing prices, rather than variation in tax rates. For example, the mean housing value for the ten states with the lowest absolute property tax burden is \$127,341, compared with an average house value of \$356,085 in the ten states with the highest absolute tax burden. Households in the mountain west and southeast regions tend to have lower burdens regardless of metric.

**Figure 4: Average Property Tax in Dollars**  
Five Year Average: 2007 - 2011



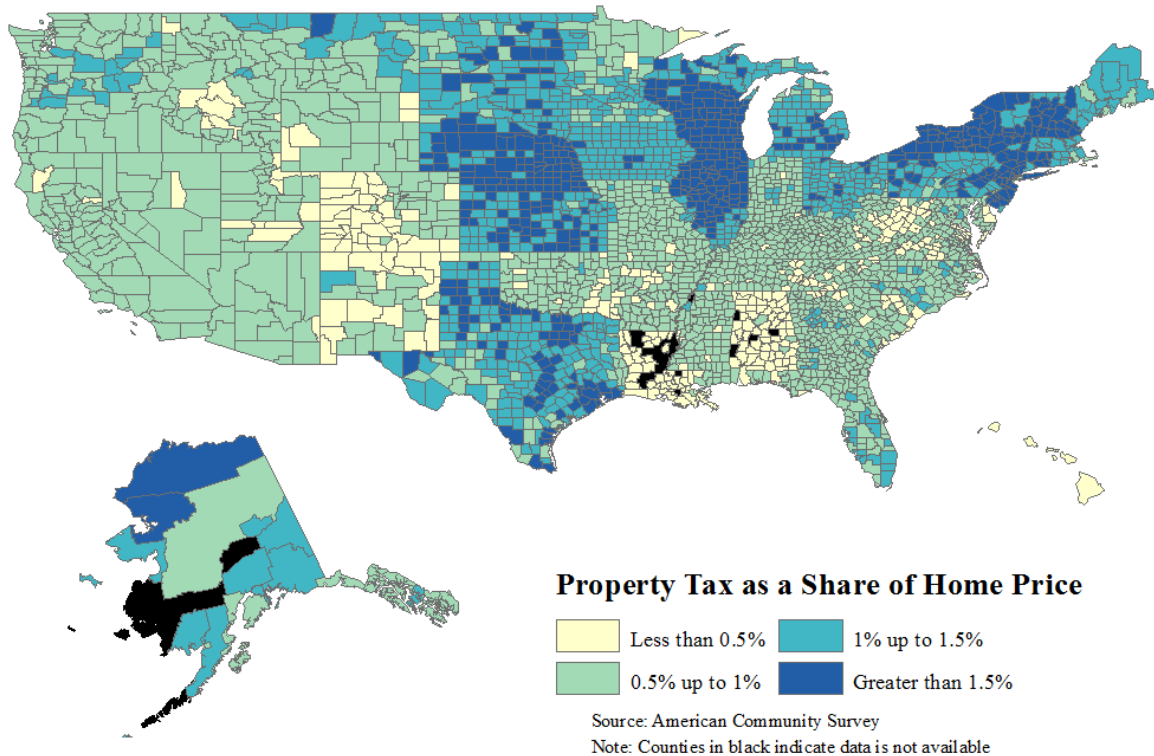
<sup>19</sup> In statistical parlance, the “within” variation is the result of county-level differences from the state mean tax burden. The “between” variation is the result of differences between mean state burdens and the mean national burden. Here, almost all of the variation—98.7 percent—is the result of “between” variation across states.



The counties with the highest property taxes paid per homeowner are those surrounding New York City. Westchester, Nassau, and Bergen counties had the three highest average tax burdens, all in excess of \$8,500; this in part reflects higher house prices and higher reliance on property taxes to provide state and local services. The counties with the highest property tax burdens tend to be in New York and New Jersey, with all but three of the top 25 counties being from these two states. Conversely, 24 counties had average property taxes below \$250; almost all of these counties were located in Alabama or Louisiana.<sup>20</sup>

As a share of housing values, counties in the northeast, parts of the Midwest and Texas tend to have higher property taxes relative to other counties (figure 5). Notably, some areas that appeared to have more moderate property taxes as measured in dollars, including parts of Michigan, Nebraska, North Dakota, and Ohio, have much higher property tax burdens as a share of home price. In general, localities in states with high property tax burdens tend to have little or no other local taxes.

Figure 5: Average Property Tax as a Share of Home Price  
Five Year Average: 2007 - 2011



<sup>20</sup> Alabama and Louisiana derive relatively little of their local own-source revenue from property tax. In 2010, Alabama had the lowest share of own-source revenue derived from the property tax at 22 percent; Louisiana was the third lowest at 28 percent. The national average was 48 percent.

## **Conclusion**

Property taxes will continue to serve as a critical revenue source for local governments in the foreseeable future; in recent years local governments have relied on the property tax for around three-fourths of their tax revenue. At the state and local level, more tax revenue is collected from the property tax than from any other source. But the property tax is not just relevant as a stream of revenue. As the property tax is often tied to education spending, it has important consequences for school financing and the health of public education. And, as a tax on owner-occupied housing, the property tax affects the cost of residential investment, the housing sector, and the personal finances of homeowners.

To contribute to ongoing analysis of the property tax, this brief documents variation in self-reported residential property tax liability by county and aggregated at the state level. A principal finding is that effective property tax rates vary substantially by state and region, although the bulk of counties levy property taxes that are around \$1,000 per homeowner and below 1 percent of house value.

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Table 1: Property Taxes Paid and Property Taxes as a Percent of Home Value by State, 2007-2011

State	Number of Counties	Property Taxes Paid (Dollars)		Property Tax as a Percent of Home Value	
		Mean	Standard Deviation	Mean	Standard Deviation
Alabama	63	526	212	0.42%	0.10
Alaska	25	2,763	846	1.16	0.24
Arizona	15	1,385	239	0.70	0.12
Arkansas	75	643	235	0.58	0.07
California	58	3,079	889	0.71	0.10
Colorado	64	1,479	477	0.60	0.14
Connecticut	8	4,958	1,022	1.62	0.21
Delaware	3	1,135	429	0.46	0.16
District of Columbia	1	2,222	N/A	0.50	N/A
Florida	67	1,997	564	1.01	0.15
Georgia	159	1,493	653	0.90	0.17
Hawaii	4	1,340	403	0.25	0.05
Idaho	44	1,254	278	0.71	0.14
Illinois	102	3,698	1,417	1.79	0.33
Indiana	92	1,181	395	0.94	0.19
Iowa	99	1,711	531	1.38	0.16
Kansas	105	1,725	589	1.39	0.16
Kentucky	120	963	426	0.78	0.14
Louisiana	46	643	331	0.43	0.12
Maine	16	2,047	682	1.14	0.14
Maryland	24	2,836	820	0.92	0.17
Massachusetts	14	3,586	715	1.06	0.19
Michigan	83	2,311	740	1.69	0.39
Minnesota	87	2,093	711	1.04	0.16
Mississippi	81	724	236	0.70	0.12
Missouri	115	1,376	645	0.97	0.27
Montana	56	1,565	399	0.89	0.19
Nebraska	93	2,303	700	1.86	0.17
Nevada	17	1,770	240	0.78	0.07
New Hampshire	10	4,585	901	1.87	0.25
New Jersey	21	6,883	1,509	1.97	0.29
New Mexico	33	1,040	474	0.64	0.21
New York	62	4,521	2,323	1.56	0.86
North Carolina	100	1,278	479	0.82	0.19
North Dakota	53	1,825	782	1.51	0.29
Ohio	88	2,065	629	1.50	0.31
Oklahoma	77	919	390	0.81	0.21
Oregon	36	2,324	589	0.91	0.14
Pennsylvania	67	2,407	1,032	1.45	0.36
Rhode Island	5	3,686	316	1.36	0.16
South Carolina	46	801	269	0.56	0.11
South Dakota	66	1,695	513	1.41	0.31
Tennessee	95	1,102	496	0.79	0.30
Texas	254	2,531	988	1.93	0.39
Utah	29	1,403	288	0.63	0.09
Vermont	14	3,473	601	1.66	0.12
Virginia	134	2,303	1,430	0.79	0.20
Washington	39	2,740	783	0.94	0.10
West Virginia	55	573	241	0.55	0.10
Wisconsin	72	3,111	760	1.84	0.29
Wyoming	23	1,201	634	0.59	0.07

Note: Counties weighted by number of housing units.

Source: American Community Survey

Appendix 1: Comparison Between One-Year and Five-Year Property Taxes

State	Number of Counties	Property Taxes Paid (Dollars)				Property Tax as a Percent of Home Value			
		2012		2007-2011		2012		2007-2011	
		Mean	SD	Mean	SD	Mean	SD	Mean	SD
Alabama	21	631	200	600	200	0.46%	0.11	0.44%	0.11
Alaska	3	3,290	642	3,228	617	1.28	0.09	1.28	0.08
Arizona	10	1,330	214	1,400	226	0.88	0.13	0.70	0.12
Arkansas	11	901	185	821	187	0.68	0.09	0.62	0.07
California	40	3,164	991	3,104	878	0.88	0.13	0.71	0.10
Colorado	11	1,581	445	1,546	430	0.66	0.11	0.64	0.11
Connecticut	8	5,200	964	4,958	1,022	1.88	0.20	1.62	0.21
Delaware	3	1,206	490	1,135	429	0.53	0.19	0.46	0.16
District of Columbia	1	2,635	N/A	2,222	N/A	0.57	N/A	0.50	N/A
Florida	40	1,779	479	2,040	528	1.16	0.17	1.02	0.14
Georgia	36	1,698	558	1,716	606	1.06	0.18	0.94	0.16
Hawaii	4	1,351	383	1,340	403	0.27	0.05	0.25	0.05
Idaho	6	1,273	85	1,378	174	0.84	0.12	0.77	0.10
Illinois	23	4,469	1,249	4,052	1,235	2.28	0.30	1.80	0.34
Indiana	25	1,200	349	1,315	374	0.93	0.15	1.01	0.17
Iowa	10	2,398	434	2,143	381	1.60	0.13	1.48	0.13
Kansas	8	2,129	529	2,061	546	1.40	0.18	1.36	0.15
Kentucky	13	1,339	327	1,252	297	0.92	0.14	0.87	0.12
Louisiana	17	823	348	724	323	0.52	0.15	0.46	0.12
Maine	6	2,401	718	2,289	722	1.29	0.11	1.20	0.11
Maryland	16	3,149	806	2,915	796	1.15	0.24	0.94	0.16
Massachusetts	12	3,805	780	3,592	721	1.19	0.21	1.06	0.17
Michigan	29	2,347	535	2,539	629	2.06	0.52	1.81	0.33
Minnesota	13	2,565	536	2,484	522	1.28	0.14	1.10	0.10
Mississippi	10	1,004	185	919	167	0.80	0.13	0.73	0.11
Missouri	17	1,767	569	1,704	560	1.19	0.26	1.11	0.22
Montana	5	1,932	336	1,830	290	0.92	0.08	0.87	0.12
Nebraska	3	2,959	229	2,911	230	2.01	0.13	1.99	0.07
Nevada	2	1,518	105	1,847	58	1.01	0.04	0.80	0.03
New Hampshire	6	5,230	613	4,918	576	2.18	0.16	1.93	0.12
New Jersey	21	7,318	1,583	6,883	1,509	2.32	0.37	1.97	0.29
New Mexico	10	1,325	480	1,195	443	0.80	0.21	0.70	0.22
New York	39	5,040	2,450	4,662	2,344	1.68	0.86	1.51	0.86
North Carolina	40	1,464	503	1,400	473	0.90	0.19	0.85	0.18
North Dakota	3	2,530	240	2,629	196	1.54	0.21	1.74	0.17
Ohio	38	2,327	634	2,216	564	1.77	0.37	1.58	0.28
Oklahoma	11	1,320	234	1,201	228	1.02	0.12	0.96	0.13
Oregon	15	2,594	623	2,435	555	1.12	0.14	0.93	0.13
Pennsylvania	40	2,638	1,128	2,489	1,041	1.55	0.38	1.46	0.37
Rhode Island	4	3,820	262	3,639	214	1.67	0.22	1.36	0.16
South Carolina	21	858	275	853	260	0.57	0.12	0.56	0.11
South Dakota	2	2,190	134	2,137	14	1.43	0.03	1.43	0.03
Tennessee	20	1,372	436	1,342	441	0.91	0.33	0.89	0.32
Texas	53	2,790	827	2,780	845	2.02	0.26	2.05	0.29
Utah	6	1,514	206	1,466	197	0.73	0.07	0.65	0.08
Vermont	1	4,328	N/A	4,256	N/A	1.62	N/A	1.62	N/A
Virginia	30	2,860	1,340	2,886	1,317	0.92	0.16	0.88	0.15
Washington	19	2,914	744	2,841	747	1.12	0.11	0.96	0.09
West Virginia	7	718	197	695	205	0.62	0.10	0.60	0.07
Wisconsin	23	3,530	637	3,445	595	2.07	0.31	1.93	0.25
Wyoming	2	1,141	37	1,106	80	0.63	0.01	0.63	0.05

Note: Counties weighted by number of housing units. Only counties with more than 65,000 residents included in sample.

Source: American Community Survey