Who pays the most property taxes?

Legislators in 1981 created a system that would benefit small homeowners by placing them in Class 1, maintaining the relatively low assessment rates they had enjoyed for so long, while leaving commercial properties, including apartment buildings, in Class 2 with a larger share of the levy.

The property tax burden on one- to three-family homeowners can be mitigated by the lower share they pay on the property's value; the tax burden on co-ops and condos is not great because they are assessed on a fraction of their sales price, and much of the tax burden of big landlords can be passed on to tenants. But renters, who make up two-thirds of all occupied units, according to 2017 U.S. Census data, have no outlet to spread their burden

Circumference represents how much of the population on average, falls into an income bracket sorted by zipcode. Radius represents how much tax they are paying, also sorted by zipcode.

