

TABLE 8.—*Housing as a percent of assessed values subject to general property taxation in selected metropolitan county areas, 1961*¹

Area	Entire designated area	Central city	Outlying portions
Bexar County, Tex. (San Antonio)-----	68.6	61.9	93.4
Washington, D.C., plus Montgomery and Prince Georges Counties, Md.-----	59.4	52.3	68.0
Shelby County, Tenn. (Memphis)-----	55.7	55.0	58.1
Maricopa County, Ariz. (Phoenix) ¹ -----	53.9	52.4	49.4
San Diego County, Calif. (San Diego) ¹ -----	53.6	53.5	53.8
Tarrant County, Tex. (Fort Worth)-----	52.7	51.3	55.9
Franklin County, Ohio (Columbus)-----	51.7	48.1	58.6
Los Angeles County, Calif. (Los Angeles) ¹ -----	51.0	51.1	50.9
Cook County, Ill. (Chicago)-----	50.4	44.4	61.4
Hamilton County, Ohio (Cincinnati)-----	48.1	43.1	53.8
Multnomah County, Oreg. (Portland) ¹ -----	46.4	44.0	54.1
King County, Wash. (Seattle)-----	46.3	43.8	50.3
Alameda County, Calif. (Oakland) ¹ -----	45.5	39.6	49.9
Jefferson County, Ky. (Louisville)-----	44.7	41.3	47.8
Lucas County, Ohio (Toledo)-----	42.5	42.9	41.9
Cuyahoga County, Ohio (Cleveland)-----	39.8	25.7	54.8
Jackson County, Mo. (Kansas City)-----	39.6	35.7	57.6
Jefferson County, Ala. (Birmingham)-----	37.7	37.3	38.2
Fulton County, Ga. (Atlanta) ¹ -----	20.6	21.5	14.8

¹ Adapted from U.S. Census Bureau, 1962 *Census of Government*, vol. II, *Taxable Property Values* (1963; revised, August 1964). The areas selected met 2 criteria: (1) assessed value data for the central city were shown in the census volume; and (2) countywide assessment prevails, so that the census county-area data are not distorted by differing assessment levels. The 1 exception is Washington, D.C.; the 2 Maryland counties appear to have assessment ratios similar to those in the central city. In the referenced (1) cases, partial exemptions were allocated between housing and other property types by the author; except in the case of Atlanta, these were of minor consequence and the estimates do not affect the results significantly.

Despite the increasing decentralization of economic activity in metropolitan areas, most central cities continue to have substantially heavier concentrations of business activity within their boundaries than do the outlying parts of their metropolitan areas. At the same time, the central cities have relatively more low-quality housing than do the suburbs, and substantially more multifamily housing (which is generally less valuable, per unit, than single-family housing, even if of equivalent quality). Therefore, housing usually comprises a lower proportion of the tax base in central cities than in suburban areas. This is true for 13 of the 19 areas in table 8, especially for Chicago, Cleveland, Kansas City, Washington, D.C., and Oakland. The housing share is roughly similar in central city and suburbs in five cases; it is significantly higher only for Atlanta, where the outlying sections are small in population relative to the central city.¹¹

There do not appear to be systematic *regional* differences in the housing share of the metropolitan area tax base; the areawide differences appear to be related more to the legal coverage of the tax (a function of State laws), and to specific economic characteristics of individual metropolitan areas. However, table 8, as well as data for other areas not shown in the table, suggest that the central city-suburban disparities in the housing share are sharpest in the Northeast

¹¹ It should be observed that table 8 deals primarily with individual major counties rather than with entire metropolitan areas. However, of the 19 areas listed, seven consist of entire single-county SMSA's as defined in 1961. The seven are Bexar, Shelby, Maricopa, San Diego, Franklin, Lucas, and Jefferson.