TABLE 9.—*Property taxes on housing as percent of housing expenditure*

	1960	1965
I. In relation to rental value of nonfarm housing (national income data):[1]		
Owner-occupied housing	18.1	18.9
Rental housing	19.3	19.4
All nonfarm housing	18.5	19.1
II. In relation to actual housing expenditure or rents (census data):[2]		
Owner-occupied single-family houses—		
All United States	17	------------
In standard metropolitan statistical areas	19	------------
Northeast region	24	------------
North central	20	------------
South	10	------------
West	18	------------
Rental properties—		
1–4 unit properties	17	------------
5–49 unit properties	17	------------
New York City	23	------------
Elsewhere	16	------------
50-or-more unit properties	20	------------
New York City	23	------------
Elsewhere	15	------------

[1] Includes the imputed rental value of owner-occupied houses. Based on data in U.S. Department of Commerce. *The National Income and Product Accounts of the United States, 1929-65*, A Supplement to the Survey of Current Business (1966). Taxes on rental property estimated by the author.

[2] Based on 1960 Census of Housing data, including special tabulations for New York City. The data, except for the New York figures, appear in Netzer, *Economics of the Property Tax* (Brookings Institution, 1966), tables 2-8 and 5-6. For owner-occupied houses, taxes are expressed as percentages of annual cash housing outlays by owners; for rental properties, taxes are expressed as percentages of rental receipts for mortgaged properties.

SHARE PAID THROUGH RENTS

What this means is that very large numbers of urban families pay, via their rents, or directly if owner-occupants, taxes which amount to very sizable increments to their housing costs. This is shown more directly in table 10, which contains a distribution of housing units in multifamily rental housing subject to property taxes amounting to a sales tax equivalent of 20 percent or more. New York City is broken out, because it accounts for so large a fraction of the multifamily housing stock (about one-fourth), because its property tax rates are high (though no higher than in most other cities in the Northeast and a few elsewhere), and because its sales-tax-equivalent tax rates are so high (in part because rent control keeps rents, the denominator of the fraction, down). For the country as a whole, as of 1960, 3.6 million households—more than half the total in this type of housing—were subject to rates of 20 percent or more, and 1.2 million were subject to rates in excess of 33.3 percent.