TABLE 12.—*Property tax differentials, central cities versus suburbs—selected large metropolitan areas, selected years between 1957 and 1961* [1]

[Values show outlying portions of area as percentage of central city]

Region	Central city	Suburban area	Percent ratio of suburban area to central city: Per capita property taxable values	Percent ratio of suburban area to central city: Per capita property tax revenue	Approximate effective tax rate relationship [2]
(1)	(2)	(3)	[3] (4)	(5)	[4] (6)
		Rest of:			
Northeast	New York City	SMSA	131	134	102(100)
	Philadelphia	SMSA	146	94	64
	Buffalo	Erie County	112	96	86(92)
	Newark	Essex County	158	91	58(51)
	Rochester	Monroe County	100	58	58(75)
North-central	Chicago	Cook County	123	93	76
	Detroit	Wayne County	102	87	85
	Cleveland	Cuyahoga County	106	88	83(97)
	St. Louis	SMSA	96	105	109
	Milwaukee	Milwaukee County.	138	91	66(81)
	Cincinnati	Hamilton County	122	66	54
	Kansas City	Jackson County	52	62	119
	Columbus	Franklin County	117	137	117
West	Los Angeles	Los Angeles County.	102	68	67
	San Francisco	SMSA	85	89	105
	San Diego	San Diego County	100	90	90
	Seattle	King County	91	66	73
	Denver	SMSA	90	58	64
	Portland	Multnomah County.	77	47	61
	Oakland	Alameda County	90	78	87
South	Baltimore	SMSA	110	58	53(55)
	Washington, D.C.	SMSA	95	96	101
	Atlanta	Fulton County	82	71	87
	Louisville	Jefferson County	145	98	68

[1] From Dick Netzer, *op. cit.*, table 5-7, p. 118, and app. G. The presentation here omits data for SMSA's which are not among the 38 largest.

[2] Figures in parentheses are based on direct computations of effective rate differentials from various local sources. The other figures are derived by dividing the data in col. 5 by those in col. 4.

[3] Central city equals 100.

[4] Col. 5 divided by col. 4.

NOTE: SMSA—Standard metropolitan statistical area.