		Senior Shares for Ad	nior Shares for Adopted Homestead Parcels			
Florida County Numbers (OTR)	County Name	Agos 65 and older	Share Owner-C		Arge 95 and alder	
0 Numbers (OTK)	Florida	Ages 65 and older 39.5%	Ages 65-74 21.8%	Ages 75-84 13.3%	Ages 85 and older 4.4%	
11	Alachua	33.6%	21.4%	9.4%	2.8%	
12	Baker	29.5%	17.5%	9.2%	2.8%	
13	Bay	33.7%	20.6%	9.9%	3.2%	
14	Bradford	35.3%	19.5%	12.4%	3.4%	
15	Brevard	41.3%	22.9%	13.3%	5.1%	
16	Broward	35.0%	19.9%	10.9%	4.2%	
17	Calhoun	35.9%	18.9%	11.3%	5.7%	
18 19	Charlotte Citrus	57.9% 55.2%	30.6% 29.7%	21.5% 19.3%	5.7% 6.2%	
20	Clay	30.0%	18.9%	8.6%	2.6%	
21	Collier	54.5%	26.2%	22.0%	6.3%	
22	Columbia	38.1%	22.6%	12.3%	3.2%	
23	Miami-Dade	33.1%	17.9%	10.9%	4.3%	
24	DeSoto	50.4%	26.2%	19.8%	4.5%	
25	Dixie	45.7%	27.0%	15.2%	3.5%	
26	Duval	30.4%	18.6%	8.8%	3.0%	
27	Escambia	35.9%	21.1%	10.8%	4.0%	
28	Flagler	48.1%	27.0%	16.6%	4.5%	
29 30	Franklin Gadsden	49.0% 40.1%	31.2% 23.2%	15.4% 13.5%	2.4% 3.4%	
31	Gausden Gilchrist	40.1% 36.2%	23.2%	13.5%	3.4%	
32	Glades	43.9%	17.0%	21.7%	5.3%	
33	Gulf	39.1%	26.2%	11.0%	2.0%	
34	Hamilton	44.5%	25.5%	14.8%	4.2%	
35	Hardee	37.6%	22.9%	9.5%	5.2%	
36	Hendry	26.4%	16.1%	9.1%	1.2%	
37	Hernando	44.1%	23.8%	15.3%	5.0%	
38	Highlands	55.9%	26.1%	23.1%	6.8%	
39 40	Hillsborough	28.9% 38.9%	17.2% 19.8%	8.7%	2.9% 5.7%	
41	Holmes Indian River	53.7%	28.6%	13.4% 18.7%	6.5%	
42	Jackson	43.6%	24.0%	15.2%	4.4%	
43	Jefferson	41.1%	26.6%	12.4%	2.1%	
44	Lafayette	40.2%	25.4%	10.6%	4.3%	
45	Lake	44.6%	23.9%	15.9%	4.8%	
46	Lee	49.0%	26.1%	17.6%	5.4%	
47	Leon	33.1%	20.1%	9.9%	3.0%	
48	Levy	43.6%	25.2%	15.3%	3.1%	
49	Liberty	31.6%	17.8%	10.5%	3.3%	
50 51	Madison Manatee	44.0% 48.7%	26.6% 25.9%	14.1% 17.7%	3.3% 5.1%	
52	Marion	49.4%	26.1%	17.7%	5.6%	
53	Martin	51.4%	25.1%	19.6%	6.6%	
54	Monroe	43.5%	25.4%	14.8%	3.2%	
55	Nassau	37.1%	23.2%	11.3%	2.6%	
56	Okaloosa	31.4%	18.7%	9.5%	3.2%	
57	Okeechobee	39.5%	20.3%	16.4%	2.7%	
58	Orange	26.9%	16.7%	7.6%	2.6%	
59	Osceola	25.3%	15.7%	7.5%	2.1%	
60	Palm Beach	45.1%	21.8%	16.5%	6.8%	
61 62	Pasco Pinellas	37.7% 42.9%	21.1% 23.4%	13.0% 14.4%	3.6% 5.1%	
63	Polk	38.9%	23.4%	13.0%	4.2%	
64	Putnam	43.4%	25.4%	14.3%	3.7%	
65	St. Johns	33.9%	20.3%	10.9%	2.8%	
66	St. Lucie	42.3%	22.8%	15.4%	4.1%	
67	Santa Rosa	30.3%	19.1%	8.5%	2.7%	
68	Sarasota	55.6%	27.8%	20.9%	6.9%	
69	Seminole	30.5%	18.3%	9.5%	2.7%	
70	Sumter	74.3%	37.7%	30.6%	6.1%	
71	Suwannee	42.3%	26.8%	11.6%	4.0%	
72 72	Taylor	45.8%	23.8%	12.4%	9.6%	
73 74	Union Volusia	30.6% 42.9%	14.2% 24.5%	13.9%	2.5% 4.4%	
74 75	Wakulla	42.9% 32.3%	24.5%	14.0% 8.6%	4.4% 2.2%	
76	Walton	34.4%	22.1%	10.2%	2.0%	
77	Washington	37.8%	21.7%	11.0%	5.1%	
	-	conomic and Demographic Research u				

Note: Shares are calculations done by the Office of Economic and Demographic Research using the 2019-2023 ACS -year estimates. Share of Owner-Occupied (Group X) is estimated by the number of owner-occupied households in [Group X] divided by the total number of owner-occupied households.

Source: U.S. Census Bureau, U.S. Department of Commerce. "Tenure by Age of Householder." American Community Survey, ACS 5-Year Estimates Detailed Tables, Table B25007, https://data.census.gov/table/ACSDT5Y2023.B25007?q=B25007:+Tenure+by+Age+of+Householder&g=040XX00US12,12\$0500000. Accessed on 23 Sep 2025.

## **Using the American Community Survey in Property Tax Estimations**

## What is the American Community Survey (ACS)?

- It is a nationally representative survey of U.S. households conducted by the U.S.
   Census Bureau every year with approximately 3.5 million households sampled annually.
  - Households are sampled based on the Master Address File (MAF). The MAF is a Census Bureau file that contains an accurate, up to date inventory of all known living quarters in the United States. Once a household is sampled, it will not be sampled again for a minimum of five years.
  - Households are assigned a weight meant to represent the number of real-world housing unit it stands for (at the national level).
- It asks an array of questions of respondents spanning from basic demographic questions (age and sex) to detailed housing questions (owner occupied or rented and value).
- The 5-year tables cover 60 months' worth of survey responses. The ACS 5-year tables are produced for many levels of geography including counties and municipalities.
- Multiyear estimates from the ACS are all "period" estimates derived from a sample collected over a period of time, akin to a five as opposed to "point-in-time" estimates such as those from past decennial censuses. The estimates are akin to a five-year moving average.

## How are we using ACS estimates in our property tax estimations?

- We utilize the **2019 to 2023 ACS 5-year estimates** for owner-occupied households in all of Florida's 67 counties (or municipalities and unincorporated areas).
  - This is our best proxy for homestead homes.
  - o This is the most recent Census data available for these geographies.
- From these estimates we calculate the share of elderly households by county (or municipality or unincorporated area) over this five-year period by dividing the number of householders aged 65 and older by the total number of owner-occupied homes.
  - Owner-occupied households are households that reside in a home that is occupied by an owner or co-owner, with or without a mortgage, at the time of the survey response.
  - For example, in Leon County between 2019 and 2023, there was approximately
     62,752 owner-occupied households according to the ACS. Of that, 33.1 percent were owned by a householder 65 years of age or older.