

Senior Shares for Adopted Homestead Parcels					
Florida County Numbers (OTR)	County Name	Share Owner-Occupied			
		Ages 65 and older	Ages 65-74	Ages 75-84	Ages 85 and older
0	Florida	39.7%	21.7%	13.6%	4.4%
11	Alachua	33.7%	21.0%	9.7%	3.0%
12	Baker	29.7%	17.6%	8.7%	3.4%
13	Bay	34.1%	20.8%	10.2%	3.1%
14	Bradford	34.7%	18.8%	12.1%	3.8%
15	Brevard	41.8%	23.1%	13.5%	5.2%
16	Broward	35.2%	19.9%	11.3%	4.0%
17	Calhoun	34.0%	17.7%	11.1%	5.2%
18	Charlotte	57.3%	29.7%	21.8%	5.8%
19	Citrus	55.3%	29.8%	19.3%	6.2%
20	Clay	31.0%	19.4%	9.1%	2.6%
21	Collier	54.7%	26.2%	22.2%	6.2%
22	Columbia	38.1%	22.0%	12.9%	3.2%
24	DeSoto	49.7%	24.8%	20.6%	4.2%
25	Dixie	48.3%	26.8%	18.2%	3.2%
26	Duval	30.8%	18.6%	9.2%	3.1%
27	Escambia	36.0%	21.2%	10.9%	3.9%
28	Flagler	47.6%	26.6%	16.4%	4.7%
29	Franklin	48.0%	29.9%	16.5%	1.6%
30	Gadsden	41.0%	23.6%	13.9%	3.5%
31	Gilchrist	37.0%	22.5%	11.1%	3.4%
32	Glades	40.5%	15.9%	19.8%	4.8%
33	Gulf	42.1%	26.1%	13.6%	2.5%
34	Hamilton	47.2%	27.1%	15.9%	4.2%
35	Hardee	40.0%	24.9%	10.4%	4.8%
36	Hendry	25.5%	15.7%	8.8%	1.0%
37	Hernando	44.2%	23.4%	15.7%	5.1%
38	Highlands	55.8%	25.8%	23.3%	6.7%
39	Hillsborough	29.2%	17.5%	8.8%	2.9%
40	Holmes	40.4%	21.2%	13.2%	6.0%
41	Indian River	53.8%	28.4%	19.3%	6.1%
42	Jackson	42.0%	22.4%	15.4%	4.2%
43	Jefferson	40.8%	23.1%	14.4%	3.3%
44	Lafayette	43.5%	25.6%	12.2%	5.8%
45	Lake	44.6%	23.4%	16.4%	4.7%
46	Lee	48.9%	25.9%	18.0%	5.1%
47	Leon	34.3%	20.3%	10.7%	3.2%
48	Levy	43.9%	25.4%	15.2%	3.3%
49	Liberty	31.8%	18.9%	9.9%	3.0%
50	Madison	46.8%	28.4%	15.0%	3.4%
51	Manatee	49.1%	25.9%	18.2%	5.0%
52	Marion	50.0%	26.4%	17.8%	5.9%
53	Martin	52.0%	25.1%	20.7%	6.2%
23	Miami-Dade	33.0%	18.1%	10.6%	4.3%
54	Monroe	44.3%	24.9%	16.3%	3.2%
55	Nassau	39.0%	24.1%	12.2%	2.6%
56	Okaloosa	31.6%	18.8%	9.6%	3.3%
57	Okeechobee	39.6%	20.1%	16.1%	3.4%
58	Orange	27.3%	16.8%	7.9%	2.5%
59	Osceola	25.2%	15.7%	7.6%	1.9%
60	Palm Beach	45.1%	21.7%	16.6%	6.8%
61	Pasco	38.0%	20.9%	13.4%	3.7%
62	Pinellas	43.6%	23.6%	14.8%	5.2%
63	Polk	38.2%	21.2%	12.9%	4.1%
64	Putnam	43.5%	25.0%	14.8%	3.7%
65	St. Johns	34.2%	20.1%	11.5%	2.6%
66	St. Lucie	42.3%	23.0%	14.9%	4.4%
67	Santa Rosa	30.2%	19.0%	8.8%	2.5%
68	Sarasota	55.3%	27.4%	21.1%	6.8%
69	Seminole	31.2%	18.5%	9.9%	2.7%
70	Sumter	74.0%	35.5%	32.0%	6.5%
71	Suwannee	42.2%	26.2%	12.2%	3.7%
72	Taylor	43.1%	22.4%	10.9%	9.7%
73	Union	32.3%	15.4%	13.6%	3.3%
74	Volusia	43.1%	24.1%	14.8%	4.2%
75	Wakulla	31.9%	21.4%	8.4%	2.1%
76	Walton	33.7%	21.5%	10.4%	1.8%
77	Washington	36.8%	21.3%	10.2%	5.3%

Note: Shares are calculations done by the Office of Economic and Demographic Research using the 2020-2024 ACS 5-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/ACSDT5Y2024.B25007?q=B25007:Tenure+by+Age+of+Householder&g=040X00US12\\$0500000](https://data.census.gov/table/ACSDT5Y2024.B25007?q=B25007:Tenure+by+Age+of+Householder&g=040X00US12$0500000). Accessed on 29 Jan 2026

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 units 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-year moving average as opposed to “point-in-time” estimates such as those from past decennial censuses.

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

- We utilize the **2020 to 2024 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.
 - 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 2020 and 2024, there were approximately 64,446 owner-occupied households according to the ACS. Of that, 34.3 percent were owned by a householder 65 years of age or older.