

May 17, 2017

The State Tax Equalization Board has established a Common Level Ratio for each county in the Commonwealth for the calendar year 2016. STEB is governed by the provisions of Chapter 15 of the Community and Economic Development Enhancement Act, the act of June 27, 1996 (P.L. 403, No. 58); 71 P.S. §§ 1709.1501, et seq.

The law requires the State Tax Equalization Board to use statistically acceptable techniques, to make the methodology for computing ratios public and to certify, prior to July 1, the ratio to the Chief Assessor of each county annually.

The statistically acceptable technique which the Board used for the 2016 Common Level Ratio is to determine the arithmetic <u>mean</u> of the individual sales ratios for every valid sale received from the county for the calendar year 2016.

The methodology used is to include every valid sale from 1% to 500% to compute an average mean. Using this average mean as a base, the State Tax Equalization Board has defined high and low limits by multiplying and dividing this computed average mean by 4. After the high and low limits are defined, the extreme upper sales ratio limit is 200%. Using these computed limits, the State Tax Equalization Board has utilized the valid sales, rejecting those sales which exceed the limits. The resulting arithmetic mean ratio is the ratio which the State Tax Equalization Board is certifying as the Common Level Ratio for each county for 2016.

The Common Level Ratios for 2016 are listed on the back of this page.

STATE TAX EQUALIZATION BOARD

Peter Barsz, Board Chairman Daniel G. Guydish, Board Member Anthony Pinizzotto, Board Member

2016 COMMON LEVEL RATIOS

County	CLR
*Adams	115.8
*Allegheny	87.4
Armstrong	47.4
Beaver	26.1
*Bedford	92.8
*Berks	72.3
*^^Blair	10.6
Bradford	32.5
*Bucks	10.9
*Butler	10.8
*Cambria	24.2
Cameron	55.2
Carbon	48.4
Centre	28.1
*Chester	53.0
*Clarion	45.9
Clearfield	15.9
*Clinton	85.8
Columbia	25.6
Crawford	36.9
*Cumberland	98.1
*Dauphin	73.1
*Delaware	61.1
Elk	44.4
*Erie	93.8
*Fayette	71.6
*^^Forest	18.6
*Franklin	13.1
*Fulton	39.3
*Greene	67.4
Huntingdon	25.8
*^Indiana	109.2
*Jefferson	43.7
*Juniata	15.4
*Lackawanna	15.0
*Lancaster	73.7
*Lawrence	83.3
*Lebanon	104.2
* Lehigh	95.7
*Luzerne	103.1
*Lycoming	75.9
*McKean	91.5

County	CLR
*Mercer	28.2
Mifflin	46.5
Monroe	23.0
*Montgomery	54.1
*Montour	79.1
Northampton	33.2
*Northumberland	26.9
*Perry	95.5
*Philadelphia	99.0
Pike	23.1
*Potter	35.8
Schuylkill	45.8
*Snyder	17.6
Somerset	41.0
*Sullivan	69.7
Susquehanna	35.6
*Tioga	73.5
*Union	73.9
*Venango	84.3
Warren	32.1
*^^Washington	10.0
*Wayne	91.7
*Westmoreland	16.2
Wyoming	17.8
*York	86.8

^{*}COUNTIES WITH A PREDETERMINED ASSESSMENT RATIO OF 100%

[^]Countywide Reassessment for 2016

^{^^}Countywide Reassessment for 2017

^{^^^}Countywide Ratio Change for 2017