

May 16, 2018

The State Tax Equalization Board has established a Common Level Ratio for each county in the Commonwealth for the calendar year 2017. 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 2017 Common Level Ratio is to determine the arithmetic mean of the individual sales ratios for every valid sale received from the county for the calendar year 2017.

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 2017.

The Common Level Ratios for 2017 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

## 2017 COMMON LEVEL RATIOS

County	CLR
*Adams	113.4%
*Allegheny	87.5%
Armstrong	45.7%
Beaver	25.1%
*Bedford	92.7%
*Berks	68.5%
*Blair	99.6%
Bradford	32.3%
*Bucks	10.4%
*Butler	10.6%
*Cambria	26.9%
Cameron	46.9%
Carbon	45.6%
Centre	27.6%
*Chester	51.3%
*Clarion	29.9%
Clearfield	14.5%
*Clinton	88.3%
Columbia	25.8%
Crawford	38.3%
*Cumberland	95.9%
*Dauphin	70.9%
*Delaware	58.1%
Elk	44.4%
*Erie	93.0%
*Fayette	71.3%
*^^Forest	27.7%
*Franklin	12.3%
*Fulton	34.9%
*Greene	67.4%
Huntingdon	24.4%
*Indiana	108.4%
*Jefferson	46.5%
*Juniata	16.3%
*Lackawanna	15.3%
*^^^Lancaster	69.2%
*Lawrence	81.5%
*Lebanon	97.4%
*Lehigh	92.9%
*Luzerne	101.7%

County	CLR
*Lycoming	73.7%
*McKean	84.6%
Mercer	27.8%
Mifflin	46.9%
Monroe	21.3%
*Montgomery	50.9%
*Montour	74.7%
Northampton	31.1%
*Northumberland	27.5%
*Perry	97.0%
*Philadelphia	98.7%
Pike	23.6%
*Potter	36.1%
Schuylkill	41.6%
*Snyder	16.4%
Somerset	39.8%
*Sullivan	69.8%
Susquehanna	32.0%
*Tioga	70.1%
*Union	72.8%
*Venango	85.7%
Warren	32.6%
*^Washington	95.3%
*Wayne	90.1%
*Westmoreland	16.3%
Wyoming	17.8%
*York	85.9%

\*COUNTIES WITH A PREDETERMINED ASSESSMENT RATIO OF 100%

^Countywide Reassessment for 2017

^^Forest County – Ratio Change for 2017

^^^Lancaster County Reassessment for 2018 – use 100%