June 19, 2019

The State Tax Equalization Board has established a Common Level Ratio for each county in the Commonwealth for the calendar year 2018. 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 2018 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 2018.

The methodology used is to include every valid sale as verified by the county assessor. The State Tax Equalization Board has defined high and low limits by computing outliers based on an interquartile range (IQR-factor of 3) to establish an upper and lower boundary. This outlier trimming is based on standards recommended by the International Association of Assessing Officers (IAAO). After the boundary limits are defined, the State Tax Equalization Board has utilized the remaining 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 2018.

The Common Level Ratios for 2018 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

# 2018 COMMON LEVEL RATIOS

| County | CLR | County | CLR |
|---|---|---|---|
| *Adams | 109.9 | *Lycoming | 70.3 |
| *Allegheny | 86.2 | *McKean | 83.0 |
| Armstrong | 41.4 | Mercer | 22.1 |
| Beaver | 21.8 | Mifflin | 41.5 |
| *Bedford | 88.6 | Monroe | 17.7 |
| *Berks | 62.2 | *Montgomery | 49.3 |
| *Blair | 100.7 | *Montour | 69.4 |
| Bradford | 31.3 | Northampton | 28.5 |
| *Bucks | 9.4 | *Northumberland | 20.7 |
| *Butler | 9.3 | *Perry | 96.4 |
| *Cambria | 23.8 | *Philadelphia | 99.0 |
| Cameron | 35.7 | Pike | 19.9 |
| Carbon | 38.8 | *Potter | 31.2 |
| Centre | 25.5 | Schuylkill | 37.4 |
| *Chester | 49.3 | *Snyder | 14.2 |
| *Clarion | 20.5 | Somerset | 35.1 |
| Clearfield | 12.2 | *Sullivan | 64.8 |
| *Clinton | 82.7 | Susquehanna | 28.8 |
| Columbia | 22.7 | *Tioga | 66.3 |
| Crawford | 30.7 | *Union | 70.0 |
| *Cumberland | 93.6 | *Venango | 92.7 |
| *Dauphin | 66.3 | Warren | 28.9 |
| *Delaware | 56.4 | *Washington | 90.1 |
| Elk | 34.5 | *Wayne | 85.7 |
| *Erie | 90.1 | *Westmoreland | 14.4 |
| *Fayette | 71.5 | Wyoming | 15.9 |
| *Forest | 18.8 | *York | 81.9 |
| *Franklin | 11.1 | | |
| *Fulton | 33.6 | | |
| *Greene | 71.3 | | |
| Huntingdon | 23.3 | | |
| *Indiana | 106.7 | | |
| *Jefferson | 37.9 | | |
| *Juniata | 12.5 | | |
| *Lackawanna | 10.6 | | |
| *Lancaster | 87.0 | | |
| *Lawrence | 79.9 | | |
| *Lebanon | 92.5 | | |
| *Lehigh | 84.3 | | |
| *Luzerne | 101.1 | | |

*COUNTIES WITH A PREDETERMINED ASSESSMENT RATIO OF 100%