

June 17, 2020

The State Tax Equalization Board has established a Common Level Ratio for each county in the Commonwealth for the calendar year 2019. 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 2019 Common Level Ratio is to determine the arithmetic **median** of the individual sales ratios for every valid sale received from the county for the calendar year 2019.

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 median ratio is the ratio which the State Tax Equalization Board is certifying as the Common Level Ratio for each county for 2019.

The Common Level Ratios for 2019 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

2019 COMMON LEVEL RATIOS

County	CLR
*Adams	104.5
*Allegheny	87.5
Armstrong	27.6
Beaver	18.1
*Bedford	81.7
*Berks	56.3
*Blair	96.2
Bradford	25.9
*Bucks	8.9
*Butler	8.6
*Cambria	18.8
Cameron	28.4
Carbon	33.8
Centre	24.2
*Chester	47.0
*Clarion	34.3
Clearfield	12.2
*Clinton	78.3
Columbia	21.0
Crawford	26.0
*Cumberland	92.3
*Dauphin	63.5
*Delaware	50.0
Elk	27.0
*Erie	86.2
*Fayette	58.8
*Forest	18.0
*Franklin	11.0
*Fulton	32.5
*Greene	52.3
Huntingdon	18.0
*Indiana	98.6
*Jefferson	32.1
*Juniata	12.5
*Lackawanna	9.3
*Lancaster	83.4
*Lawrence	73.6
*Lebanon	87.7
*Lehigh	78.3
*Luzerne	94.9

County	CLR
*Lycoming	65.0
*McKean	84.4
Mercer	16.4
Mifflin	35.0
[^] Monroe	14.8
*Montgomery	46.9
*Montour	63.2
Northampton	27.2
*Northumberland	14.4
*Perry	87.4
*Philadelphia	94.3
Pike	16.8
*Potter	25.3
Schuylkill	32.7
*Snyder	14.1
Somerset	29.0
*Sullivan	59.7
Susquehanna	25.7
*Tioga	60.1
*Union	65.7
*Venango	75.7
Warren	22.7
*Washington	85.4
*Wayne	81.4
*Westmoreland	13.1
Wyoming	16.4
*York	80.4

*COUNTIES WITH A PREDETERMINED ASSESSMENT RATIO OF 100%

[^] **Countywide Reassessment for 2020**

Monroe County – use 100%