

# COUNTY PROPERTY TAX RELIEF ESTIMATES

(\$ thousands, all figures latest available)

County	17-18 State Sales Tax Collections <sup>1</sup>	2016 PIT Taxable Income	2016 EIT Taxable Income <sup>4</sup>	Yield Estimates			2017 County Property Tax Collections
				Local 1% Sales Tax	Local 1% PIT	Local 1% EIT	
<b>TOTAL</b>	<b>10,381,361</b>	<b>333,982,981</b>	<b>293,905,023</b>	<b>1,730,227</b>	<b>3,339,830</b>	<b>2,939,050</b>	
<b>PROPOSAL <sup>2</sup></b>				<b>1,383,343</b>	<b>2,686,983</b>	<b>2,364,545</b>	<b>2,853,368</b>
Adams	61,751	2,602,378	2,290,093	10,292	26,024	22,901	36,522
Allegheny <sup>3</sup>	1,191,993	37,543,886	33,038,620	198,666	375,439	330,386	
Armstrong	38,036	1,291,885	1,136,859	6,339	12,919	11,369	18,439
Beaver	88,900	3,834,602	3,374,450	14,817	38,346	33,744	55,897
Bedford	49,578	898,981	791,103	8,263	8,990	7,911	9,678
Berks	359,412	10,440,301	9,187,465	59,902	104,403	91,875	137,691
Blair	214,089	2,520,733	2,218,245	35,681	25,207	22,182	27,283
Bradford	45,811	1,173,942	1,033,069	7,635	11,739	10,331	11,553
Bucks	528,078	26,363,086	23,199,516	88,013	263,631	231,995	188,139
Butler	168,086	6,048,773	5,322,920	28,014	60,488	53,229	49,480
Cambria	76,373	2,477,281	2,180,007	12,729	24,773	21,800	42,072
Cameron	1,943	78,383	68,977	324	784	690	1,751
Carbon	44,919	1,359,053	1,195,967	7,486	13,591	11,960	17,152
Centre	120,592	3,432,483	3,020,585	20,099	34,325	30,206	26,868
Chester	500,537	25,420,946	22,370,432	83,423	254,209	223,704	164,078
Clarion	27,950	663,745	584,096	4,658	6,637	5,841	9,558
Clearfield	60,027	1,393,802	1,226,546	10,004	13,938	12,265	12,369
Clinton	27,262	674,314	593,396	4,544	6,743	5,934	12,920
Columbia	44,528	1,289,676	1,134,915	7,421	12,897	11,349	11,092
Crawford	45,283	1,494,766	1,315,394	7,547	14,948	13,154	23,010
Cumberland	362,255	7,192,656	6,329,537	60,376	71,927	63,295	52,142
Dauphin	354,689	6,838,123	6,017,548	59,115	68,381	60,175	104,674
Delaware	461,947	19,798,449	17,422,635	76,991	197,984	174,226	175,190
Elk	20,699	752,354	662,072	3,450	7,524	6,621	8,252
Erie	171,054	5,605,029	4,932,426	28,509	56,050	49,324	76,854

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				Local 1% Sales Tax	Local 1% PIT	Local 1% EIT	
Fayette	89,785	2,296,144	2,020,607	14,964	22,961	20,206	26,739
Forest	3,071	67,668	59,548	512	677	595	1,655
Franklin	85,227	3,351,742	2,949,533	14,205	33,517	29,495	39,500
Fulton	6,064	275,060	242,053	1,011	2,751	2,421	4,876
Greene	23,047	750,860	660,757	3,841	7,509	6,608	12,447
Huntingdon	20,247	743,996	654,716	3,375	7,440	6,547	10,086
Indiana	48,352	1,462,651	1,287,133	8,059	14,627	12,871	21,620
Jefferson	28,624	810,475	713,218	4,771	8,105	7,132	10,310
Juniata	13,683	457,112	402,259	2,280	4,571	4,023	5,368
Lackawanna	195,534	4,656,211	4,097,466	32,589	46,562	40,975	80,769
Lancaster	526,218	14,588,267	12,837,675	87,703	145,883	128,377	120,156
Lawrence	55,442	1,727,884	1,520,538	9,240	17,279	15,205	25,200
Lebanon	108,950	3,231,341	2,843,580	18,158	32,313	28,436	32,591
Lehigh	354,070	9,839,519	8,658,777	59,012	98,395	86,588	106,111
Luzerne	210,606	6,643,008	5,845,847	35,101	66,430	58,458	120,726
Lycoming	81,861	2,296,879	2,021,254	13,643	22,969	20,213	32,734
McKean	21,380	727,282	640,008	3,563	7,273	6,400	12,965
Mercer	70,299	2,140,043	1,883,238	11,716	21,400	18,832	29,616
Mifflin	24,447	806,518	709,736	4,075	8,065	7,097	13,762
Monroe	104,468	3,328,678	2,929,237	17,411	33,287	29,292	46,878
Montgomery	818,803	38,597,669	33,965,949	136,467	385,977	339,659	230,588
Montour	14,215	541,068	476,140	2,369	5,411	4,761	4,156
Northampton	179,142	8,477,190	7,459,927	29,857	84,772	74,599	97,361
Northumberland	87,680	1,658,505	1,459,484	14,613	16,585	14,595	20,395
Perry	24,823	983,174	865,193	4,137	9,832	8,652	9,760
Philadelphia <sup>3</sup>	889,313	27,740,790	24,411,895	148,219	277,408	244,119	
Pike	35,923	1,141,377	1,004,412	5,987	11,414	10,044	22,034
Potter	10,879	280,138	246,521	1,813	2,801	2,465	5,837
Schuylkill	79,824	2,878,254	2,532,864	13,304	28,783	25,329	37,901
Snyder	31,690	753,825	663,366	5,282	7,538	6,634	9,486
Somerset	53,186	1,364,936	1,201,144	8,864	13,649	12,011	20,605

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Sullivan	3,650	111,676	98,275	608	1,117	983	2,667
Susquehanna	29,839	824,962	725,967	4,973	8,250	7,260	8,803
Tioga	25,534	733,624	645,589	4,256	7,336	6,456	12,523
Union	31,544	918,362	808,159	5,257	9,184	8,082	10,079
Venango	27,022	891,358	784,395	4,504	8,914	7,844	11,348
Warren	26,237	750,902	660,794	4,373	7,509	6,608	10,740
Washington	195,160	6,322,108	5,563,455	32,527	63,221	55,635	41,485
Wayne	43,148	1,006,654	885,856	7,191	10,067	8,859	19,053
Westmoreland	314,574	9,096,770	8,005,158	52,429	90,968	80,052	82,601
Wyoming	17,881	576,034	506,910	2,980	5,760	5,069	10,053
York	304,127	11,431,249	10,059,499	50,688	114,312	100,595	159,121

<sup>1</sup> Includes reported collections by county, vehicle sales by county of registration, and miscellaneous collections. Miscellaneous collections include LCB (\$141.4M), out of state vehicle sales (\$2.26M), and other out of state, unallocated, and separately remitted use tax collections (\$3.9B), and for the purposes of this analysis are prorated based on relative county and vehicle collections.

<sup>2</sup> Statewide amount for the County Property Tax Relief Act, omitting Allegheny and Philadelphia counties which are not authorized the new levy.

<sup>3</sup> The commonwealth sales tax collections data for Allegheny and Philadelphia counties do not represent collections from sales subject to local sales and use tax. Neither county would be authorized the new tax so distribution data is for illustrative purposes only, and no reduction is shown since offsets are already taken under other law.

<sup>4</sup> Taxable income for EIT purposes is estimated based on data provided by the Department of Revenue regarding taxable income, at 88% of the total taxable income for PIT purposes based on

<sup>5</sup> Estimates for the numbers and assessed values of homestead properties by county were calculated by the IFO based in large part on a survey of county assessment offices.