

## COUNTY PROPERTY TAX RELIEF

(\$ thousands, all figures latest available)

County	17-18 State Sales Tax Collections <sup>1</sup>	2017 PIT Taxable Income	2017 EIT Taxable Income <sup>4</sup>	Yield Estimates			2017 County Property Tax Collections	2017 Homestead Tax Collection (Estimates) <sup>5</sup>
				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>2,641,132</b>	<b>2,324,196</b>	<b>2,853,368</b>	
Adams	61,751	2,582,461	2,272,566	10,292	25,825	22,726	36,522	22,352
Allegheny <sup>3</sup>	1,191,993	40,147,255	35,329,584	198,666	401,473	353,296		
Armstrong	38,036	1,370,200	1,205,776	6,339	13,702	12,058	18,439	9,957
Beaver	88,900	4,037,754	3,553,224	14,817	40,378	35,532	55,897	26,196
Bedford	49,578	935,078	822,869	8,263	9,351	8,229	9,678	4,426
Berks	359,412	11,010,372	9,689,127	59,902	110,104	96,891	137,691	74,285
Blair	214,089	2,622,277	2,307,604	35,681	26,223	23,076	27,283	151,005
Bradford	45,811	1,302,249	1,145,979	7,635	13,022	11,460	11,553	5,641
Bucks	528,078	27,637,026	24,320,583	88,013	276,370	243,206	188,139	131,954
Butler	168,086	6,464,351	5,688,629	28,014	64,644	56,886	49,480	31,533
Cambria	76,373	2,607,146	2,294,288	12,729	26,071	22,943	42,072	22,149
Cameron	1,943	79,263	69,751	324	793	698	1,751	868
Carbon	44,919	1,324,237	1,165,329	7,486	13,242	11,653	17,152	8,278
Centre	120,592	3,550,323	3,124,284	20,099	35,503	31,243	26,868	14,089
Chester	500,537	26,444,497	23,271,157	83,423	264,445	232,712	164,078	101,248
Clarion	27,950	733,859	645,796	4,658	7,339	6,458	9,558	3,810
Clearfield	60,027	1,484,628	1,306,473	10,004	14,846	13,065	12,369	5,544
Clinton	27,262	712,463	626,967	4,544	7,125	6,270	12,920	6,462
Columbia	44,528	1,368,062	1,203,895	7,421	13,681	12,039	11,092	6,215
Crawford	45,283	1,524,126	1,341,231	7,547	15,241	13,412	23,010	11,372
Cumberland	362,255	7,646,608	6,729,015	60,376	76,466	67,290	52,142	30,142
Dauphin	354,689	7,157,052	6,298,206	59,115	71,571	62,982	104,674	56,330
Delaware	461,947	21,197,002	18,653,362	76,991	211,970	186,534	175,190	94,250
Elk	20,699	744,642	655,285	3,450	7,446	6,553	8,252	3,881
Erie	171,054	5,757,088	5,066,237	28,509	57,571	50,662	76,854	40,360
Fayette	89,785	2,473,359	2,176,556	14,964	24,734	21,766	26,739	13,886
Forest	3,071	68,908	60,639	512	689	606	1,655	547
Franklin	85,227	3,486,671	3,068,270	14,205	34,867	30,683	39,500	23,153
Fulton	6,064	304,354	267,832	1,011	3,044	2,678	4,876	2,012

County	17-18 State	2017 PIT	2017 EIT	Yield Estimates			2017 County	2017 Homestead
	Sales Tax Collections <sup>1</sup>	Taxable Income	Taxable Income <sup>4</sup>	Local 1% Sales Tax	Local 1% PIT	Local 1% EIT	Property Tax Collections	Tax Collection (Estimates) <sup>5</sup>
Greene	23,047	876,117	770,983	3,841	8,761	7,710	12,447	2,872
Huntingdon	20,247	787,518	693,016	3,375	7,875	6,930	10,086	4,257
Indiana	48,352	1,609,029	1,415,946	8,059	16,090	14,159	21,620	77,643
Jefferson	28,624	841,599	740,607	4,771	8,416	7,406	10,310	5,261
Juniata	13,683	472,445	415,752	2,280	4,724	4,158	5,368	2,807
Lackawanna	195,534	4,849,466	4,267,530	32,589	48,495	42,675	80,769	46,166
Lancaster	526,218	15,260,586	13,429,316	87,703	152,606	134,293	120,156	68,873
Lawrence	55,442	1,777,536	1,564,232	9,240	17,775	15,642	25,200	14,010
Lebanon	108,950	3,422,566	3,011,858	18,158	34,226	30,119	32,591	19,647
Lehigh	354,070	10,314,261	9,076,550	59,012	103,143	90,765	106,111	61,558
Luzerne	210,606	6,905,557	6,076,890	35,101	69,056	60,769	120,726	61,822
Lycoming	81,861	2,441,543	2,148,558	13,643	24,415	21,486	32,734	17,900
McKean	21,380	770,452	677,998	3,563	7,705	6,780	12,965	5,313
Mercer	70,299	2,178,632	1,917,196	11,716	21,786	19,172	29,616	14,508
Mifflin	24,447	842,969	741,813	4,075	8,430	7,418	13,762	6,697
Monroe	104,468	3,503,677	3,083,236	17,411	35,037	30,832	46,878	22,398
Montgomery	818,803	41,186,861	36,244,438	136,467	411,869	362,444	230,588	120,353
Montour	14,215	572,995	504,236	2,369	5,730	5,042	4,156	2,303
Northampton	179,142	8,898,215	7,830,429	29,857	88,982	78,304	97,361	59,345
Northumberland	87,680	1,748,798	1,538,942	14,613	17,488	15,389	20,395	11,295
Perry	24,823	1,039,300	914,584	4,137	10,393	9,146	9,760	6,490
Philadelphia <sup>3</sup>	889,313	29,722,517	26,155,815	148,219	297,225	261,558		
Pike	35,923	1,204,564	1,060,016	5,987	12,046	10,600	22,034	8,404
Potter	10,879	306,545	269,760	1,813	3,065	2,698	5,837	1,677
Schuylkill	79,824	2,954,032	2,599,548	13,304	29,540	25,995	37,901	19,968
Snyder	31,690	799,811	703,834	5,282	7,998	7,038	9,486	4,323
Somerset	53,186	1,417,966	1,247,810	8,864	14,180	12,478	20,605	9,363
Sullivan	3,650	122,712	107,987	608	1,227	1,080	2,667	650
Susquehanna	29,839	970,364	853,920	4,973	9,704	8,539	8,803	4,634
Tioga	25,534	794,940	699,547	4,256	7,949	6,995	12,523	5,689
Union	31,544	947,791	834,056	5,257	9,478	8,341	10,079	4,648
Venango	27,022	920,999	810,479	4,504	9,210	8,105	11,348	6,450
Warren	26,237	786,086	691,756	4,373	7,861	6,918	10,740	5,111
Washington	195,160	6,856,871	6,034,046	32,527	68,569	60,340	41,485	216,276
Wayne	43,148	1,046,475	920,898	7,191	10,465	9,209	19,053	6,853
Westmoreland	314,574	9,675,853	8,514,751	52,429	96,759	85,148	82,601	49,764

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				Local 1% Sales Tax	Local 1% PIT	Local 1% EIT		
Wyoming	17,881	656,863	578,039	2,980	6,569	5,780	10,053	4,651
York	304,127	12,256,255	10,785,504	50,688	122,563	107,855	159,121	92,652

<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 historical data.

<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.