



## INDEPENDENT FISCAL OFFICE

December 6, 2017

Douglas E. Hill  
Executive Director  
County Commissioners Association of Pennsylvania  
P.O. Box 60769  
Harrisburg, PA 17106-0769

Dear Mr. Hill,

The County Commissioners Association of Pennsylvania (CCAP) recently provided the Independent Fiscal Office (IFO) with assistance in obtaining estimates for the assessed value of homestead property in Pennsylvania. Specifically, CCAP coordinated a survey of county assessment offices that resulted in responses from 50 counties and contributes to an understanding of the share of the property tax base that is comprised of homestead property. These data will be used to analyze proposals pertaining to property taxes in consideration of the recent passage of the constitutional amendment expanding the homestead exclusion.

The purpose of the CCAP/IFO survey was to estimate for each county the number of properties that currently qualify as homestead property, the total assessed value of such homestead property and the total assessed value of taxable property for 2017. If a county was not able to supply all of the requested information or if the county did not respond to the survey, the IFO estimated the missing values based on data from other sources. The responding counties represented approximately 80 percent of the market value of taxable property in Pennsylvania for 2016, and we believe the survey provides a solid basis for analysis. While the survey measures currently approved homestead properties, there may be additional properties that qualify as homesteads. It is possible that some qualified property owners have not filed applications to receive the homestead designation, and the number of such properties is unknown.

The enclosed table provides detail on the IFO's county estimates. The data are based on the county in which properties are located and may not align precisely with previously published county-based information on school property taxes. Such analyses typically place multi-county school districts in a single county consistent with their classifications by the Pennsylvania Department of Education.

Thank you very much for your assistance with the survey. Please let us know if we can answer any questions regarding the methodology for our estimates or if we can provide you with any other assistance.

Sincerely,

Matthew Knittel  
Director

Enclosure

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### Homestead Detail by County

| County     | Note | Homestead Count | Total Taxable Assessed Value | Homestead Assessed Value | Homestead AV Share |
|------------|------|-----------------|------------------------------|--------------------------|--------------------|
| Adams      | A    | 26,514          | \$9,363                      | \$5,703                  | 61%                |
| Allegheny  | A    | 307,650         | 83,416                       | 45,489                   | 55                 |
| Armstrong  | D    | 20,077          | 990                          | 524                      | 53                 |
| Beaver     | A    | 43,612          | 2,179                        | 1,180                    | 54                 |
| Bedford    | D    | 14,275          | 3,234                        | 1,457                    | 45                 |
| Berks      | A    | 86,799          | 18,886                       | 10,077                   | 53                 |
| Blair      | A    | 31,046          | 9,546                        | 4,363                    | 46                 |
| Bradford   | A    | 14,273          | 1,138                        | 541                      | 48                 |
| Bucks      | D    | 154,319         | 8,166                        | 5,688                    | 70                 |
| Butler     | D    | 49,473          | 1,807                        | 1,141                    | 63                 |
| Cambria    | A    | 37,197          | 1,262                        | 642                      | 51                 |
| Cameron    | D    | 1,429           | 76                           | 32                       | 42                 |
| Carbon     | A    | 17,051          | 1,669                        | 808                      | 48                 |
| Centre     | A    | 29,619          | 3,463                        | 1,797                    | 52                 |
| Chester    | B    | 126,840         | 37,596                       | 24,321                   | 65                 |
| Clarion    | D    | 9,789           | 408                          | 173                      | 42                 |
| Clearfield | D    | 22,088          | 556                          | 284                      | 51                 |
| Clinton    | A    | 9,795           | 2,066                        | 1,077                    | 52                 |
| Columbia   | A    | 15,085          | 1,061                        | 541                      | 51                 |
| Crawford   | B    | 20,865          | 1,210                        | 595                      | 49                 |
| Cumberland | A    | 59,649          | 24,027                       | 12,892                   | 54                 |
| Dauphin    | A    | 63,294          | 15,347                       | 7,795                    | 51                 |
| Delaware   | B    | 112,431         | 31,334                       | 16,818                   | 54                 |
| Elk        | A    | 9,118           | 519                          | 265                      | 51                 |
| Erie       | A    | 62,299          | 14,255                       | 7,822                    | 55                 |
| Fayette    | D    | 36,999          | 4,727                        | 2,518                    | 53                 |
| Forest     | D    | 1,608           | 67                           | 22                       | 32                 |
| Franklin   | B    | 38,101          | 1,453                        | 808                      | 56                 |

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| County         | Note | Homestead Count | Total Taxable Assessed Value | Homestead Assessed Value | Homestead AV Share |
|----------------|------|-----------------|------------------------------|--------------------------|--------------------|
| Fulton         | C    | 4,146           | \$392                        | \$162                    | 41%                |
| Greene         | D    | 9,464           | 1,633                        | 381                      | 23                 |
| Huntingdon     | D    | 12,467          | 580                          | 287                      | 49                 |
| Indiana        | C    | 20,137          | 4,870                        | 2,076                    | 43                 |
| Jefferson      | A    | 12,248          | 847                          | 448                      | 53                 |
| Juniata        | D    | 5,994           | 238                          | 123                      | 52                 |
| Lackawanna     | D    | 50,059          | 1,520                        | 804                      | 53                 |
| Lancaster      | A    | 118,662         | 32,533                       | 18,440                   | 57                 |
| Lawrence       | A    | 22,917          | 3,512                        | 2,002                    | 57                 |
| Lebanon        | B    | 34,037          | 9,959                        | 5,967                    | 60                 |
| Lehigh         | A    | 79,309          | 29,614                       | 16,728                   | 57                 |
| Luzerne        | A    | 81,211          | 20,197                       | 10,760                   | 53                 |
| Lycoming       | A    | 27,480          | 5,686                        | 3,113                    | 55                 |
| McKean         | D    | 11,122          | 1,156                        | 531                      | 46                 |
| Mercer         | D    | 30,345          | 1,195                        | 595                      | 50                 |
| Mifflin        | B    | 11,356          | 880                          | 470                      | 53                 |
| Monroe         | A    | 37,363          | 2,254                        | 1,002                    | 45                 |
| Montgomery     | B    | 195,457         | 60,045                       | 34,794                   | 58                 |
| Montour        | A    | 4,539           | 1,219                        | 688                      | 56                 |
| Northampton    | B    | 74,187          | 8,369                        | 5,029                    | 60                 |
| Northumberland | B    | 24,064          | 761                          | 420                      | 55                 |
| Perry          | A    | 12,427          | 2,942                        | 1,959                    | 67                 |
| Philadelphia   | B    | 239,952         | 98,130                       | 39,069                   | 40                 |
| Pike           | A    | 15,546          | 1,127                        | 453                      | 40                 |
| Potter         | D    | 5,902           | 346                          | 102                      | 29                 |
| Schuylkill     | B    | 40,718          | 2,553                        | 1,428                    | 56                 |
| Snyder         | A    | 9,490           | 440                          | 218                      | 50                 |
| Somerset       | A    | 20,565          | 1,517                        | 701                      | 46                 |

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|--|------|------------------|------------------------------|--------------------------|--------------------|
| Sullivan                                   | D    | 1,694            | \$658                        | \$171                    | 26%                |
| Susquehanna                                | A    | 10,763           | 846                          | 428                      | 51                 |
| Tioga                                      | A    | 9,485            | 1,844                        | 843                      | 46                 |
| Union                                      | A    | 7,827            | 2,227                        | 875                      | 39                 |
| Venango                                    | A    | 14,546           | 2,021                        | 1,075                    | 53                 |
| Warren                                     | A    | 11,544           | 492                          | 262                      | 53                 |
| Washington                                 | A    | 52,512           | 17,347                       | 8,686                    | 50                 |
| Wayne                                      | A    | 12,492           | 5,216                        | 1,847                    | 35                 |
| Westmoreland                               | A    | 102,449          | 3,918                        | 2,371                    | 61                 |
| Wyoming                                    | A    | 7,006            | 407                          | 204                      | 50                 |
| York                                       | C    | 106,762          | 27,619                       | 17,956                   | 65                 |
| <b>All Counties<sup>1</sup></b>            |      | <b>2,969,539</b> | <b>n.a.<sup>2</sup></b>      | <b>n.a.<sup>2</sup></b>  | <b>53</b>          |
| <b>All Except Philadelphia<sup>1</sup></b> |      | <b>2,729,587</b> | <b>n.a.<sup>2</sup></b>      | <b>n.a.<sup>2</sup></b>  | <b>56</b>          |

Note: dollar amounts in millions. Data are for calendar year 2017. AV is assessed value. The homestead counts, assessed values and shares are based only on currently-approved homestead properties. It is likely that additional properties meet the statutory requirements to be considered homestead property, but for various reasons the owners have not filed applications to receive the homestead designation. The number of such properties is unknown.

A Data supplied by the county assessment office. The IFO made minor corrections to certain data for Beaver, Centre and Washington Counties.

B Data supplied by the county assessment office and supplemented by updated taxable assessed value data from the State Tax Equalization Board. Philadelphia data were adjusted based on information provided by the Philadelphia Department of Revenue.

C Partial data supplied by the county assessment office. Missing information estimated by the IFO using data from the State Tax Equalization Board, the U.S. Census Bureau and the Pennsylvania Department of Education, as necessary.

D IFO estimates based on data from the State Tax Equalization Board, the U.S. Census Bureau and the Pennsylvania Department of Education.

<sup>1</sup> The assessed value share is weighted by 2015 county real estate tax collections as reported by the Department of Community and Economic Development.

<sup>2</sup> Totals are not supplied because they would not be meaningful due to the differences in assessed values between counties.

Sources: Survey responses from various county assessment offices. Other data from the State Tax Equalization Board, the U.S. Census Bureau, the Philadelphia Department of Revenue and the Pennsylvania Department of Education. Calculations by the IFO.