



# Policy Brief

from the COMMONWEALTH FOUNDATION

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## Gov. Wolf's Proposed Property Tax Shift

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*As part of his 2015-16 budget proposal, Gov. Tom Wolf has proposed using some revenue from increased state taxes for school property tax relief beginning in 2016-17.<sup>i</sup> This policy brief examines more closely the proposed tax shift.*

### State Tax Increases Dwarf Property Tax Relief

- Under Gov. Wolf's proposal, funding for property tax relief would not be distributed to school districts until October 2016.
  - In contrast, state tax increases would begin in July 2015 (income tax), October 2015 (cigarette and tobacco taxes), and January 2016 (sale tax and severance tax).
  - Homeowners would receive no tax relief **for more than a year** after state tax increases begin.
- Over the first two years of Gov. Wolf's proposal, the commonwealth would collect more than \$12 billion in new state taxes. Of that amount, \$3.67 billion would be distributed to school districts for property tax rebates.<sup>ii</sup>
  - In other words, **only 30 cents of every dollar in new state taxes would be used for property tax relief.**
  - In 2016-17, Gov. Wolf's \$3.67 billion in property tax relief averages \$1,147 per family of four. But his increases in state taxes amount to **more than \$2,500 per family of four**—a net tax increase of almost **\$1,400 per family.**

Proposed Tax Changes in Gov. Wolf's Budget (Totals in Thousands)			
	2015-16	2016-17	Two Year Total
Total State Tax Increases	\$4,554,600	\$8,053,000	\$12,607,600
Property Tax Rebates	\$0	(\$3,666,000)	(\$3,666,000)
State Tax Increases Less Property Tax Relief	\$4,554,600	\$4,387,000	\$8,941,600
Net Tax Increase Per Family of Four	\$1,424.73	\$1,372.31	\$2,797.04

### Property Tax Shift

The 2016-17 property tax relief would be doled out unevenly based on a convoluted formula. School districts receive a score based on personal income valuation per student, market value/income aid ratio, equalized millage, and local taxes collected as a share of personal income valuation.<sup>iii</sup>

This score would not be based on districts' tax burdens or wealth, but on where they rank among all 500 districts on these variables. This is an arbitrary system of assigning rankings to school districts to allocate tax relief.

Under Gov. Wolf's proposal, school districts must first use the funds for "homestead exclusions."

- This applies to owner-occupied homes and farms that are the owner's primary residence. Owners must apply with their county to receive the homestead exclusion.
- The homestead exclusion is capped at 50% of the *average* value of homesteads in the school district. The exemption, or property tax relief, is the same for every homeowner, regardless of their current home value or property tax.

If school districts reach their homestead exclusion cap, any amount received above that would be used to reduce the millage rate on all property taxes—this includes business property and rental property, as well as vacation homes.

Across the state, the disparity in property tax relief under Gov. Wolf's proposal would vary widely.

- In terms of relief as a percentage of "residential real estate taxes" collected, school districts would receive between 15.2% and 307%.
  - Some school districts would easily reach the maximum homestead exclusion and reduce tax rates; others would not approach the homestead exclusion cap.
- Based on current homestead exemptions, school districts<sup>iv</sup> would receive **between \$301 and \$5,209 per homeowner**.
  - The top 20 districts will get an average allocation of \$2,860 per homeowner. The bottom 20 will get an average of \$477 per homeowner.

The redistribution favors districts that currently receive most of their funding from state taxes, while districts getting the least relief currently receive more than 60% of their funding from local taxes.

- The 20 districts getting the most relief per homeowner currently receive an average of \$7,453 per student in state funding (51% of their total).
- The 20 districts getting the least relief currently receive an average of \$4,685 per student in state funding (37% of their total).

Gov. Wolf's proposals fail to provide universal property tax relief to all homeowners and schools districts, or even those districts most dependent on local property taxes. Rather, this distribution directs resources to specific school districts based on political considerations.

The table below shows the highest 20 and lowest 20 districts in terms of property tax relief per homeowner.<sup>v</sup> The list of all districts can be found at the end of this policy brief.

**Wolf Proposed Property Tax Relief Per Homeowner, Top 20 and Bottom 20 Districts**

School District	County	2016-17 Proposal			2012-13 Actual		
		2016-17 Property Tax Reduction Allocation	Allocation as % of Residential Real Estate Tax	Allocation per Homestead	State Revenue per ADM	Local % of Total Revenue	State % of Total Revenue
York City SD	York	\$29,106,436	147.65%	\$5,209.67	\$8,854	30.50%	57.05%
Harrisburg City SD	Dauphin	\$26,129,840	155.16%	\$4,084.06	\$8,999	39.92%	48.20%
Chester-Upland SD	Delaware	\$16,783,898	152.29%	\$3,909.60	\$10,642	17.84%	66.16%
Allentown City SD	Lehigh	\$64,236,482	120.34%	\$3,638.02	\$6,634	34.40%	53.13%
Lebanon SD	Lebanon	\$14,922,682	146.68%	\$3,475.24	\$7,017	30.71%	59.31%
Lancaster SD	Lancaster	\$34,319,584	79.45%	\$2,939.58	\$6,975	42.96%	45.20%
Steelton-Highspire SD	Dauphin	\$4,703,660	140.72%	\$2,833.53	\$7,126	32.50%	49.96%
Pottstown SD	Montgomery	\$11,293,800	56.46%	\$2,596.87	\$5,362	61.32%	33.34%
William Penn SD	Delaware	\$19,566,082	54.51%	\$2,595.66	\$6,049	53.51%	41.36%
Scranton SD	Lackawanna	\$33,318,481	131.49%	\$2,512.71	\$5,489	44.97%	48.24%
Sto-Rox SD	Allegheny	\$5,903,616	126.06%	\$2,439.51	\$7,946	33.24%	59.40%
Columbia Borough SD	Lancaster	\$5,135,679	77.51%	\$2,428.22	\$6,653	48.56%	47.48%
Southeast Delco SD	Delaware	\$15,024,271	60.08%	\$2,400.43	\$5,870	53.27%	38.18%
Upper Darby SD	Delaware	\$37,417,214	50.65%	\$2,381.44	\$4,551	58.28%	35.01%
East Stroudsburg Area SD	Monroe	\$25,577,535	33.01%	\$2,371.36	\$4,188	73.96%	21.79%
Farrell Area SD	Mercer	\$3,047,887	170.88%	\$2,337.34	\$12,198	30.23%	61.65%
Tussey Mountain SD	Bedford	\$2,424,726	121.12%	\$2,333.71	\$9,802	26.78%	69.98%
Reading SD	Berks	\$21,351,499	135.99%	\$2,252.27	\$8,346	18.92%	73.26%
Titusville Area SD	Venango	\$4,996,271	160.96%	\$2,232.47	\$8,712	32.97%	66.06%
Forest City Regional SD	Susquehanna	\$1,916,412	71.76%	\$2,223.22	\$7,647	38.90%	38.00%
<b>Top 20 Average</b>		<b>\$18,858,803</b>	<b>110%</b>	<b>\$2,859.75</b>	<b>\$7,453</b>	<b>40.19%</b>	<b>50.64%</b>

Lakeland SD	Lackawanna	\$2,089,686	37.95%	\$570.48	\$5,353	52.57%	46.40%
Conemaugh Township Area SD	Somerset	\$1,403,643	67.69%	\$567.36	\$8,656	30.82%	66.93%
Pequea Valley SD	Lancaster	\$2,284,596	17.78%	\$562.99	\$3,577	74.86%	19.99%
Danville Area SD	Montour	\$2,741,067	35.88%	\$549.42	\$5,288	59.58%	35.13%
Old Forge SD	Lackawanna	\$1,261,779	31.19%	\$544.34	\$4,987	58.47%	38.93%
Lake-Lehman SD	Luzerne	\$2,502,110	27.19%	\$532.36	\$5,504	54.84%	42.10%
Shamokin Area SD	Northumberland	\$2,601,105	136.15%	\$523.26	\$6,676	36.16%	56.59%
Mars Area SD	Butler	\$2,784,695	15.20%	\$491.30	\$3,218	72.32%	27.45%
Millcreek Township SD	Erie	\$6,707,196	20.78%	\$488.61	\$3,395	63.94%	27.69%
North Clarion County SD	Clarion	\$704,512	59.93%	\$481.55	\$7,989	34.40%	61.24%
Neshannock Township SD	Lawrence	\$1,390,230	19.56%	\$477.41	\$3,795	69.56%	30.36%
West Shore SD	York	\$7,316,933	21.04%	\$467.18	\$3,104	72.30%	25.99%
Dallas SD	Luzerne	\$2,770,422	19.30%	\$454.09	\$3,477	67.58%	28.97%
Eastern Lancaster County SD	Lancaster	\$3,079,570	17.45%	\$448.72	\$3,027	74.80%	21.19%
Hollidaysburg Area SD	Blair	\$3,114,865	22.45%	\$442.58	\$5,125	55.38%	41.18%
Richland SD	Cambria	\$1,634,274	28.28%	\$434.07	\$3,372	71.53%	26.72%
Saint Marys Area SD	Elk	\$2,354,219	35.23%	\$416.01	\$4,428	57.10%	38.98%
Cumberland Valley SD	Cumberland	\$6,562,745	16.68%	\$401.17	\$2,729	78.28%	20.85%
Crestwood SD	Luzerne	\$2,472,755	20.46%	\$376.60	\$4,388	60.44%	38.42%
Ligonier Valley SD	Westmoreland	\$1,450,873	16.41%	\$301.26	\$5,611	60.69%	36.74%
<b>Bottom 20 Average</b>		<b>\$2,861,364</b>	<b>33%</b>	<b>\$476.54</b>	<b>\$4,685</b>	<b>60.28%</b>	<b>36.59%</b>

## Tax Relief Compared

As noted above, Gov. Wolf's proposal calls for a significant tax shift, with increases in state taxes which—by a ratio of more than 3 to 1—outpace relief for local school districts over the first two years of his plan.

School district tax relief, presented here on a per-homeowner basis for the 2016-17 year, should be considered in light of the state tax increase. By the 2016-17 fiscal year, when those tax increases are fully implemented, they amount to more than \$2,500 per family of four. Individual families' tax burdens will depend on their income and purchases—especially which of the 45 newly taxed products and services they now use.

Moreover, Gov. Wolf's tax relief proposal creates winners and losers based on geography. An analysis by the House Republican Appropriations Committee<sup>vi</sup> finds that sales and income tax revenue from 404 of the 500 school districts would *exceed* the amount those districts receive in property tax relief in 2016-17. That is, **81% of districts are losers in this tax shift.**

That is not surprising, given that only 30 cents on every dollar in new state taxes would go towards property tax relief. Indeed, the House Republican Analysis does not account for the fact that state tax increases would begin a year before property tax relief, nor does it account for the tobacco or business tax increases Gov. Wolf is proposing.

## The Unique Case of Philadelphia

Under Gov. Wolf's proposal, the School District of Philadelphia would receive \$88,086,613 for property tax relief and an additional \$450,234,201 for local wage tax, cigarette tax, and sales tax reductions.

- Gov. Wolf's proposal eliminates the city's cigarette tax (enacted in 2014), reduces the city sales tax rate by 0.6 percentage points, and reduces the city wage tax rate for residents and commuters.
- Put another way, Pennsylvania residents in 499 school districts would face higher income, sales and cigarette taxes, while residents in Philadelphia would experience no change or a reduction (in the case of cigarette taxes) in these taxes.

## The Experience with Property Tax Relief from Gaming

Gov. Wolf's proposal builds on the existing property tax relief distribution from taxes on slot machine receipts. However, this property tax shift, first enacted in 2004, failed to live up to its promises of lower property taxes for homeowners.

Former Gov. Ed Rendell promised that the use of gambling revenues from allowing slot machine gambling in casinos and at race tracks would provide more than \$1 billion in property tax relief—reducing homeowners' property taxes by 23%.<sup>vii</sup> However, the actual relief fell well short of these rosy projections.

In 2014-15, only \$779 million will be distributed in property tax relief—including \$595 million in general relief (homestead exemptions) and \$184 million for targeted relief and rent rebates.

Yet since 2004, when the gaming law was enacted, to the 2013 school year, school property taxes collected grew by \$2.8 billion—or a 31% increase.<sup>viii</sup> Not only did homeowners not see the promised reduction in their tax bills, most saw their taxes rise substantially.

School tax increases were nearly **5 times the amount** of relief. While the annual rate of property tax increases has slowed since passage of Act 1 in 2006, and in particular since the exemptions were narrowed by legislation enacted in 2011, these rates continue to increase despite new state revenue. Gov. Wolf's plan does little to prevent school districts from continuing to raise property taxes after this one-time shift.

## Conclusion

Gov. Wolf's proposed tax shift provides only 30 cents in property tax relief for every dollar in new state taxes, creates winners and losers (mostly losers) among school districts, offers no guarantee of lower property taxes, and creates an arbitrary system of doling out state money unrelated to tax burdens.

## Endnotes

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<sup>i</sup> Among his proposed tax changes, Gov. Wolf proposes increasing the state personal income tax rate to 3.7%, increasing the state sales tax rate to 6.6% and expanding it to more than 45 goods and services that are currently tax exempt, imposing a new tax on natural gas extraction, increasing the cigarette tax by \$1 per pack, and imposing a new 40% tax on cigars and other tobacco products (including eCigarettes).

<sup>ii</sup> The Governor's Executive Budget,

[http://www.budget.state.pa.us/portal/server.pt/community/current\\_and\\_proposed\\_commonwealth\\_budgets/4566](http://www.budget.state.pa.us/portal/server.pt/community/current_and_proposed_commonwealth_budgets/4566), proposes \$3.666 billion in transfers to the Property Tax Relief Fund, while also describing \$3.8 billion for property tax reductions; the source of the \$134 million difference is unclear.

<sup>iii</sup> For definitions, see the Public School Code of 1949,

<http://www.legis.state.pa.us/WU01/LI/LI/US/HTM/1949/0/0014..HTM>. For current data, see Pennsylvania Department of Education, Financial Data Elements,

[http://www.portal.state.pa.us/portal/server.pt/community/financial\\_data\\_elements/7672](http://www.portal.state.pa.us/portal/server.pt/community/financial_data_elements/7672).

<sup>iv</sup> Excluding Bryn Athyn.

<sup>v</sup> Sources: Pennsylvania Department of Education, Summaries of Annual Financial Report Data,

[http://www.pde.state.pa.us/portal/server.pt/community/summaries\\_of\\_afr\\_data/7673](http://www.pde.state.pa.us/portal/server.pt/community/summaries_of_afr_data/7673); Pennsylvania Department of Education, Schools That Teach: 2015-2016 Budget,

[http://www.portal.state.pa.us/portal/server.pt/community/education\\_budget/8699/schools\\_that\\_teach\\_2015-16\\_budget/539263](http://www.portal.state.pa.us/portal/server.pt/community/education_budget/8699/schools_that_teach_2015-16_budget/539263); Pennsylvania Department of Education, Property Tax Reduction Allocations,

[http://www.portal.state.pa.us/portal/server.pt/community/property\\_tax\\_relief/7452/property\\_tax\\_reduction\\_allocations/510335](http://www.portal.state.pa.us/portal/server.pt/community/property_tax_relief/7452/property_tax_reduction_allocations/510335).

<sup>vi</sup> See "Pennsylvania Taxpayers That Pay," <http://www.taxpayerthatpay.com/>

<sup>vii</sup> See <http://www.pnnewswire.com/news-releases/pa-governor-rendell-calls-for-swift-delivery-of-promised-property-tax-relief-governor-outlines-administrations-draft-legislation-on-gaming-59034347.html>.

<sup>viii</sup> Pennsylvania Department of Education, Summaries of Annual Financial Report Data,

[http://www.pde.state.pa.us/portal/server.pt/community/summaries\\_of\\_afr\\_data/7673](http://www.pde.state.pa.us/portal/server.pt/community/summaries_of_afr_data/7673).

Wolf Proposed Property Tax Relief by School District								
School District	County	2016-17 Proposal			2012-13 Actual			
		Property Tax Relief Allocation	As % of Residential Prop Tax	Allocation per Homestead	State Revenue per ADM	Total Local Revenue	Local % of Total Revenue	State % of Total Revenue
Bermudian Springs SD	Adams	\$4,445,106	56%	\$1,224.88	\$4,708	\$13,831,702	56.9%	41.2%
Conewago Valley SD	Adams	\$7,925,358	51%	\$1,085.52	\$3,762	\$28,057,094	54.7%	29.6%
Fairfield Area SD	Adams	\$2,511,765	42%	\$1,020.63	\$4,733	\$10,123,195	63.6%	35.5%
Gettysburg Area SD	Adams	\$5,812,104	34%	\$871.38	\$4,620	\$38,165,774	71.7%	26.4%
Littlestown Area SD	Adams	\$4,770,493	49%	\$1,181.99	\$4,788	\$15,482,474	58.8%	39.1%
Upper Adams SD	Adams	\$4,688,095	69%	\$1,568.45	\$5,769	\$12,713,391	55.2%	43.5%
Allegheny Valley SD	Allegheny	\$1,997,210	25%	\$675.19	\$4,575	\$14,637,543	74.4%	24.0%
Avonworth SD	Allegheny	\$2,026,625	16%	\$662.73	\$3,392	\$18,380,312	76.5%	22.3%
Baldwin-Whitehall SD	Allegheny	\$9,103,757	30%	\$797.11	\$4,565	\$40,200,559	66.6%	32.0%
Bethel Park SD	Allegheny	\$9,879,699	26%	\$954.19	\$3,700	\$56,275,327	76.2%	23.4%
Brentwood Borough SD	Allegheny	\$3,664,069	52%	\$1,482.23	\$6,201	\$10,067,360	54.4%	42.1%
Carlynton SD	Allegheny	\$3,066,305	31%	\$938.28	\$4,780	\$15,129,840	65.8%	30.8%
Chartiers Valley SD	Allegheny	\$5,518,803	21%	\$625.29	\$3,097	\$41,797,223	78.3%	20.3%
Clairton City SD	Allegheny	\$2,471,180	136%	\$1,603.62	\$10,249	\$4,686,545	31.9%	63.8%
Cornell SD	Allegheny	\$1,811,474	45%	\$1,194.90	\$4,885	\$8,575,366	66.6%	26.2%
Deer Lakes SD	Allegheny	\$5,172,993	47%	\$1,138.42	\$5,394	\$20,591,945	65.2%	33.8%
Duquesne City SD	Allegheny	\$1,541,649	145%	\$1,670.26	\$14,264	\$1,945,274	13.8%	77.7%
East Allegheny SD	Allegheny	\$6,583,603	76%	\$1,683.36	\$6,046	\$15,815,265	54.4%	40.1%
Elizabeth Forward SD	Allegheny	\$6,436,985	47%	\$1,130.49	\$6,636	\$20,122,731	54.5%	44.0%
Fox Chapel Area SD	Allegheny	\$7,745,490	16%	\$974.40	\$3,005	\$67,039,513	82.1%	16.1%
Gateway SD	Allegheny	\$8,523,693	33%	\$1,018.12	\$3,964	\$51,137,228	76.2%	22.6%
Hampton Township SD	Allegheny	\$5,002,592	21%	\$911.39	\$3,427	\$31,348,625	73.3%	25.1%
Highlands SD	Allegheny	\$7,461,976	60%	\$1,390.34	\$6,636	\$19,620,916	50.5%	45.1%
Keystone Oaks SD	Allegheny	\$4,154,362	29%	\$737.77	\$4,557	\$24,905,381	71.5%	27.0%
Mckeesport Area SD	Allegheny	\$12,248,684	124%	\$1,682.28	\$8,922	\$14,903,097	26.1%	62.2%
Montour SD	Allegheny	\$4,958,683	23%	\$632.49	\$3,390	\$43,500,684	80.5%	18.7%
Moon Area SD	Allegheny	\$6,572,536	24%	\$899.85	\$3,265	\$45,929,722	76.4%	20.9%
Mt Lebanon SD	Allegheny	\$8,459,545	17%	\$928.91	\$2,841	\$65,677,890	80.9%	18.5%
North Allegheny SD	Allegheny	\$12,230,348	17%	\$803.89	\$2,895	\$102,017,101	79.7%	18.9%
North Hills SD	Allegheny	\$8,137,931	24%	\$708.45	\$3,412	\$54,967,760	77.8%	20.8%
Northgate SD	Allegheny	\$3,424,086	38%	\$1,434.47	\$5,410	\$12,422,028	61.0%	33.4%
Penn Hills SD	Allegheny	\$12,894,344	46%	\$1,033.53	\$5,833	\$43,122,869	58.2%	36.9%
Pine-Richland SD	Allegheny	\$8,959,328	25%	\$1,380.91	\$2,686	\$54,142,507	80.3%	18.8%
Pittsburgh SD	Allegheny	\$70,575,331	72%	\$1,272.50	\$8,649	\$284,874,767	47.8%	41.0%
Plum Borough SD	Allegheny	\$9,238,133	40%	\$1,175.93	\$5,394	\$30,806,845	57.4%	41.0%
Quaker Valley SD	Allegheny	\$4,005,954	16%	\$1,079.19	\$2,538	\$35,086,518	84.5%	11.9%
Riverview SD	Allegheny	\$1,884,131	23%	\$888.74	\$4,983	\$12,580,932	69.1%	28.9%
Shaler Area SD	Allegheny	\$10,837,752	30%	\$882.91	\$4,803	\$46,835,958	65.8%	32.4%
South Allegheny SD	Allegheny	\$4,514,847	101%	\$1,286.28	\$8,127	\$6,492,597	31.7%	65.5%
South Fayette Township SD	Allegheny	\$6,666,809	30%	\$1,533.66	\$2,698	\$33,187,420	77.2%	17.3%
South Park SD	Allegheny	\$5,011,258	36%	\$1,230.06	\$5,157	\$17,312,739	61.1%	37.8%
Steel Valley SD	Allegheny	\$5,370,083	75%	\$1,341.51	\$6,492	\$15,737,641	53.0%	42.0%
Sto-Rox SD	Allegheny	\$5,903,616	126%	\$2,439.51	\$7,946	\$7,597,873	33.2%	59.4%
Upper Saint Clair SD	Allegheny	\$6,192,620	17%	\$1,041.48	\$2,841	\$49,513,096	48.8%	11.8%
West Allegheny SD	Allegheny	\$7,003,186	40%	\$1,177.40	\$3,774	\$39,476,969	75.3%	23.7%
West Jefferson Hills SD	Allegheny	\$6,500,145	37%	\$1,106.78	\$3,970	\$27,707,039	70.3%	28.9%
West Mifflin Area SD	Allegheny	\$8,577,675	68%	\$1,303.40	\$5,012	\$29,012,292	49.8%	24.4%
Wilkinsburg Borough SD	Allegheny	\$3,847,588	45%	\$1,508.27	\$8,050	\$12,568,802	42.9%	38.3%
Woodland Hills SD	Allegheny	\$11,511,089	36%	\$1,000.70	\$5,325	\$48,722,767	61.3%	34.1%
Apollo-Ridge SD	Armstrong	\$4,458,350	92%	\$1,658.00	\$8,386	\$7,730,413	38.4%	59.0%
Armstrong SD	Armstrong	\$18,539,329	99%	\$1,543.27	\$7,946	\$33,681,153	39.7%	54.4%
Freeport Area SD	Armstrong	\$4,181,935	50%	\$1,185.69	\$5,385	\$13,370,960	55.1%	43.5%
Leechburg Area SD	Armstrong	\$2,470,618	66%	\$1,372.57	\$7,386	\$5,628,196	46.1%	51.4%
Aliquippa SD	Beaver	\$4,404,689	125%	\$2,116.62	\$9,143	\$6,135,539	30.4%	59.6%
Ambridge Area SD	Beaver	\$6,234,035	43%	\$956.14	\$5,796	\$22,623,225	55.8%	41.3%
Beaver Area SD	Beaver	\$3,534,873	35%	\$933.18	\$4,301	\$16,581,187	62.9%	34.5%

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Big Beaver Falls Area SD	Beaver	\$5,418,261	123%	\$1,957.46	\$8,456	\$8,227,551	33.0%	58.9%
Blackhawk SD	Beaver	\$4,751,095	50%	\$943.24	\$5,530	\$16,782,315	53.1%	45.6%
Central Valley SD	Beaver	\$4,423,651	49%	\$914.36	\$5,395	\$16,498,110	54.2%	44.0%
Freedom Area SD	Beaver	\$2,602,502	65%	\$791.27	\$7,200	\$7,191,780	37.9%	59.9%
Hopewell Area SD	Beaver	\$5,573,113	47%	\$1,014.95	\$6,738	\$17,721,857	51.8%	46.6%
Midland Borough SD	Beaver	\$580,993	169%	\$1,254.84	\$8,183	\$920,430	18.9%	75.7%
New Brighton Area SD	Beaver	\$3,983,196	110%	\$1,592.64	\$8,585	\$6,076,514	29.4%	67.5%
Riverside Beaver County SD	Beaver	\$3,980,248	76%	\$1,333.86	\$7,353	\$9,302,560	42.8%	54.6%
Rochester Area SD	Beaver	\$2,277,816	87%	\$1,394.87	\$9,987	\$4,593,017	33.2%	63.1%
South Side Area SD	Beaver	\$3,719,213	149%	\$2,110.79	\$10,656	\$7,807,956	37.2%	61.5%
Western Beaver County SD	Beaver	\$1,461,257	71%	\$926.02	\$9,525	\$3,854,387	33.3%	64.8%
Bedford Area SD	Bedford	\$3,713,613	85%	\$775.45	\$5,738	\$12,267,945	45.0%	46.9%
Chestnut Ridge SD	Bedford	\$2,766,137	113%	\$908.42	\$7,633	\$6,027,563	32.1%	65.3%
Everett Area SD	Bedford	\$3,153,020	119%	\$1,058.77	\$6,696	\$7,801,218	43.6%	50.7%
Northern Bedford County SD	Bedford	\$1,864,764	111%	\$996.67	\$7,726	\$3,611,517	29.8%	66.6%
Tussey Mountain SD	Bedford	\$2,424,726	121%	\$2,333.71	\$9,802	\$4,255,781	26.8%	70.0%
Antietam SD	Berks	\$3,062,724	43%	\$1,586.08	\$4,976	\$9,355,802	63.3%	35.0%
Boyetown Area SD	Berks	\$12,006,298	27%	\$969.81	\$3,721	\$64,011,636	68.8%	29.4%
Brandywine Heights Area SD	Berks	\$3,860,766	29%	\$1,080.24	\$5,084	\$19,723,632	68.9%	29.5%
Conrad Weiser Area SD	Berks	\$6,191,636	34%	\$1,208.60	\$4,453	\$28,253,565	54.0%	23.6%
Daniel Boone Area SD	Berks	\$9,237,353	38%	\$1,809.83	\$4,283	\$33,434,766	66.5%	31.7%
Exeter Township SD	Berks	\$10,843,823	34%	\$1,505.88	\$3,823	\$46,061,019	45.4%	16.2%
Fleetwood Area SD	Berks	\$6,880,008	41%	\$1,582.34	\$4,228	\$25,274,362	68.1%	30.7%
Governor Mifflin SD	Berks	\$7,532,523	26%	\$964.10	\$3,046	\$44,177,990	75.7%	22.3%
Hamburg Area SD	Berks	\$5,841,226	42%	\$1,241.76	\$4,836	\$23,572,851	66.0%	32.7%
Kutztown Area SD	Berks	\$3,026,239	26%	\$909.60	\$4,674	\$20,937,901	60.2%	20.1%
Muhlenberg SD	Berks	\$9,915,197	47%	\$1,616.70	\$3,151	\$36,250,473	74.7%	23.1%
Oley Valley SD	Berks	\$3,148,736	24%	\$812.37	\$4,502	\$19,170,330	69.2%	29.0%
Reading SD	Berks	\$21,351,499	136%	\$2,252.27	\$8,346	\$39,555,542	18.9%	73.3%
Schuylkill Valley SD	Berks	\$4,003,098	29%	\$1,034.13	\$3,429	\$25,108,135	77.5%	21.1%
Tulpehocken Area SD	Berks	\$3,374,844	33%	\$1,040.01	\$5,307	\$18,239,299	54.1%	23.9%
Twin Valley SD	Berks	\$6,406,370	29%	\$1,049.71	\$3,354	\$37,623,722	75.3%	23.6%
Wilson SD	Berks	\$12,089,434	31%	\$1,287.75	\$2,785	\$69,306,209	79.5%	19.0%
Wyomissing Area SD	Berks	\$2,830,792	17%	\$999.93	\$2,147	\$25,910,452	83.1%	13.3%
Altoona Area SD	Blair	\$13,255,173	121%	\$958.37	\$6,793	\$27,426,496	30.6%	60.2%
Bellwood-Antis SD	Blair	\$2,249,009	67%	\$996.46	\$7,727	\$5,718,843	36.3%	62.3%
Claysburg-Kimmel SD	Blair	\$2,070,055	133%	\$1,421.74	\$8,189	\$2,966,658	27.9%	68.1%
Hollidaysburg Area SD	Blair	\$3,114,865	22%	\$442.58	\$5,125	\$23,966,985	55.4%	41.2%
Spring Cove SD	Blair	\$2,967,250	52%	\$825.84	\$5,810	\$10,183,448	46.8%	50.6%
Tyrone Area SD	Blair	\$2,828,696	91%	\$1,054.30	\$8,776	\$6,929,108	28.1%	66.2%
Williamsburg Community SD	Blair	\$1,086,096	88%	\$1,130.17	\$8,966	\$2,016,321	28.9%	67.0%
Athens Area SD	Bradford	\$6,849,491	100%	\$1,777.24	\$8,089	\$14,312,770	43.1%	53.8%
Canton Area SD	Bradford	\$2,177,570	148%	\$1,410.34	\$9,302	\$3,908,041	28.0%	68.9%
Northeast Bradford SD	Bradford	\$1,859,000	192%	\$1,282.95	\$9,632	\$3,531,600	29.1%	67.6%
Sayre Area SD	Bradford	\$3,651,916	99%	\$2,100.01	\$7,546	\$7,124,339	44.2%	53.0%
Towanda Area SD	Bradford	\$3,986,098	94%	\$1,536.07	\$6,738	\$10,170,403	45.5%	48.5%
Troy Area SD	Bradford	\$4,192,103	174%	\$1,595.78	\$8,482	\$7,343,325	34.1%	62.4%
Wyalusing Area SD	Bradford	\$2,633,932	100%	\$1,130.93	\$7,373	\$8,772,813	29.9%	35.8%
Bensalem Township SD	Bucks	\$14,448,830	30%	\$1,200.57	\$3,436	\$94,114,367	77.6%	20.8%
Bristol Borough SD	Bucks	\$3,239,903	42%	\$1,729.79	\$6,700	\$11,428,410	54.3%	41.9%
Bristol Township SD	Bucks	\$19,100,333	35%	\$1,541.59	\$5,069	\$79,479,505	67.5%	30.4%
Centennial SD	Bucks	\$8,908,691	19%	\$726.41	\$4,016	\$71,166,132	72.5%	23.6%
Central Bucks SD	Bucks	\$30,900,554	18%	\$1,021.67	\$2,402	\$240,135,979	82.5%	16.5%
Council Rock SD	Bucks	\$22,374,571	18%	\$1,098.84	\$3,492	\$160,735,413	79.6%	19.9%
Morrisville Borough SD	Bucks	\$2,247,281	27%	\$1,172.29	\$5,130	\$10,935,343	61.7%	29.1%
Neshaminy SD	Bucks	\$19,516,624	22%	\$1,122.94	\$3,573	\$125,150,113	70.5%	18.8%

Wolf Proposed Property Tax Relief by School District								
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New Hope-Solebury SD	Bucks	\$3,098,385	16%	\$967.94	\$2,777	\$29,373,755	86.6%	13.0%
Palisades SD	Bucks	\$2,942,348	17%	\$644.26	\$4,136	\$30,368,407	79.6%	19.7%
Pennridge SD	Bucks	\$12,898,815	23%	\$1,085.67	\$3,065	\$88,978,430	56.5%	14.8%
Pennsbury SD	Bucks	\$20,263,696	20%	\$1,128.21	\$3,273	\$133,259,390	77.5%	21.1%
Quakertown Community SD	Bucks	\$11,977,246	31%	\$1,316.47	\$3,532	\$67,879,224	75.9%	22.1%
Butler Area SD	Butler	\$11,166,543	40%	\$771.28	\$5,465	\$44,699,688	49.5%	46.4%
Karns City Area SD	Butler	\$3,232,676	102%	\$1,094.71	\$8,591	\$6,596,302	31.8%	68.2%
Mars Area SD	Butler	\$2,784,695	15%	\$491.30	\$3,218	\$28,290,572	72.3%	27.5%
Moniteau SD	Butler	\$3,292,513	110%	\$1,191.64	\$8,028	\$6,719,123	35.5%	63.7%
Seneca Valley SD	Butler	\$7,639,062	19%	\$618.55	\$3,593	\$71,648,449	72.5%	26.9%
Slippery Rock Area SD	Butler	\$3,427,639	45%	\$756.65	\$5,908	\$14,824,205	52.8%	47.2%
South Butler County SD	Butler	\$3,248,353	30%	\$608.31	\$4,897	\$18,889,075	58.2%	40.6%
Blacklick Valley SD	Cambria	\$1,058,280	123%	\$693.50	\$9,744	\$1,629,524	19.2%	78.2%
Cambria Heights SD	Cambria	\$2,998,533	99%	\$968.52	\$8,794	\$5,068,091	26.9%	69.5%
Central Cambria SD	Cambria	\$2,395,480	50%	\$636.59	\$6,141	\$10,552,288	48.4%	49.4%
Conemaugh Valley SD	Cambria	\$1,855,343	96%	\$891.99	\$8,573	\$2,917,593	26.6%	70.7%
Ferndale Area SD	Cambria	\$1,857,876	115%	\$1,330.86	\$9,444	\$2,399,388	24.0%	72.5%
Forest Hills SD	Cambria	\$4,239,396	114%	\$1,074.08	\$8,801	\$5,920,832	24.6%	72.5%
Greater Johnstown SD	Cambria	\$7,809,237	142%	\$1,229.61	\$7,964	\$10,878,660	25.6%	58.9%
Northern Cambria SD	Cambria	\$2,406,970	135%	\$1,026.43	\$9,911	\$3,495,674	22.0%	74.5%
Penn Cambria SD	Cambria	\$2,622,797	73%	\$697.18	\$7,845	\$6,992,879	32.1%	64.4%
Portage Area SD	Cambria	\$1,998,465	122%	\$1,011.88	\$8,904	\$2,698,660	23.5%	73.4%
Richland SD	Cambria	\$1,634,274	28%	\$434.07	\$3,372	\$14,615,820	71.5%	26.7%
Westmont Hilltop SD	Cambria	\$2,290,247	23%	\$604.45	\$4,014	\$13,612,185	66.8%	31.7%
Cameron County SD	Cameron	\$1,891,993	110%	\$1,201.27	\$10,601	\$4,010,165	34.8%	65.2%
Jim Thorpe Area SD	Carbon	\$6,019,270	25%	\$1,357.53	\$2,885	\$32,352,790	82.4%	16.7%
Lehigh Area SD	Carbon	\$6,852,936	55%	\$1,413.85	\$5,599	\$21,474,621	60.0%	38.4%
Palmerton Area SD	Carbon	\$5,553,745	48%	\$1,442.53	\$4,934	\$17,164,986	62.3%	36.3%
Panther Valley SD	Carbon	\$6,235,561	95%	\$1,833.45	\$6,377	\$10,127,967	39.6%	44.7%
Weatherly Area SD	Carbon	\$1,924,044	54%	\$1,352.10	\$6,979	\$6,210,036	48.4%	36.8%
Bald Eagle Area SD	Centre	\$4,838,727	93%	\$1,175.02	\$7,605	\$13,954,134	49.3%	49.1%
Bellefonte Area SD	Centre	\$6,818,653	43%	\$1,067.25	\$4,635	\$27,846,379	65.4%	32.1%
Penns Valley Area SD	Centre	\$3,128,804	47%	\$834.13	\$5,482	\$14,624,841	59.3%	34.4%
State College Area SD	Centre	\$8,400,000	17%	\$640.15	\$2,541	\$99,792,370	83.8%	15.2%
Avon Grove SD	Chester	\$18,041,373	45%	\$2,216.66	\$4,341	\$49,175,957	64.6%	34.2%
Coatesville Area SD	Chester	\$23,810,065	37%	\$1,524.23	\$4,752	\$89,398,092	63.4%	30.1%
Downingtown Area SD	Chester	\$23,287,160	21%	\$1,225.25	\$2,827	\$155,176,611	80.0%	18.5%
Great Valley SD	Chester	\$7,326,967	17%	\$894.51	\$2,423	\$68,371,188	86.7%	12.7%
Kennett Consolidated SD	Chester	\$9,120,258	23%	\$1,467.46	\$2,843	\$57,539,073	80.6%	17.9%
Octorara Area SD	Chester	\$7,343,010	35%	\$1,740.05	\$4,308	\$33,258,094	71.9%	25.4%
Owen J Roberts SD	Chester	\$8,865,962	18%	\$966.63	\$3,120	\$69,875,913	79.0%	18.8%
Oxford Area SD	Chester	\$12,674,142	51%	\$2,192.38	\$4,538	\$35,880,602	61.0%	33.1%
Phoenixville Area SD	Chester	\$7,997,714	18%	\$914.23	\$2,895	\$64,624,773	84.3%	15.0%
Tredyffrin-Easttown SD	Chester	\$11,317,608	16%	\$969.89	\$2,212	\$95,680,450	85.8%	13.2%
Unionville-Chadds Ford SD	Chester	\$8,217,680	17%	\$1,237.98	\$2,570	\$59,700,063	84.4%	15.0%
West Chester Area SD	Chester	\$19,111,499	17%	\$742.48	\$2,366	\$173,237,255	84.3%	14.4%
Allegheny-Clarion Valley SD	Clarion	\$1,699,062	130%	\$1,683.91	\$11,479	\$4,574,265	32.0%	59.4%
Clarion Area SD	Clarion	\$1,533,499	56%	\$933.92	\$5,241	\$7,184,115	60.9%	36.8%
Clarion-Limestone Area SD	Clarion	\$1,861,408	82%	\$958.01	\$7,985	\$4,797,122	30.0%	45.8%
Keystone SD	Clarion	\$2,011,914	111%	\$928.00	\$8,683	\$4,586,962	31.6%	65.1%
North Clarion County SD	Clarion	\$704,512	60%	\$481.55	\$7,989	\$2,684,849	34.4%	61.2%
Redbank Valley SD	Clarion	\$1,949,762	146%	\$875.51	\$10,058	\$3,369,892	19.9%	69.3%
Union SD	Clarion	\$1,528,089	166%	\$1,405.79	\$11,529	\$2,271,606	22.6%	74.2%
Clearfield Area SD	Clearfield	\$5,696,140	85%	\$1,089.54	\$7,407	\$15,054,807	44.4%	52.2%
Curwensville Area SD	Clearfield	\$2,418,433	111%	\$1,068.68	\$9,009	\$4,026,856	25.4%	64.7%
Dubois Area SD	Clearfield	\$10,077,576	82%	\$1,198.71	\$6,189	\$22,647,939	45.1%	51.3%



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Glendale SD	Clearfield	\$2,296,529	132%	\$1,430.86	\$9,724	\$3,332,874	26.9%	65.1%
Harmony Area SD	Clearfield	\$849,674	178%	\$1,266.28	\$11,983	\$1,274,521	21.4%	67.0%
Moshannon Valley SD	Clearfield	\$2,094,757	110%	\$1,043.21	\$9,925	\$3,474,017	26.1%	71.0%
Phillipsburg-Osceola Area SD	Clearfield	\$4,993,780	81%	\$1,255.98	\$8,121	\$11,280,152	38.9%	52.0%
West Branch Area SD	Clearfield	\$2,803,625	127%	\$1,215.27	\$8,911	\$4,681,635	31.3%	67.3%
Keystone Central SD	Clinton	\$11,849,929	89%	\$1,217.00	\$7,062	\$29,448,818	45.8%	50.0%
Benton Area SD	Columbia	\$1,909,859	105%	\$1,233.76	\$6,848	\$5,225,131	49.4%	48.2%
Berwick Area SD	Columbia	\$7,430,658	89%	\$1,230.85	\$7,013	\$19,549,676	44.8%	52.0%
Bloomsburg Area SD	Columbia	\$2,677,551	52%	\$930.03	\$4,862	\$13,432,569	60.0%	37.9%
Central Columbia SD	Columbia	\$3,056,847	44%	\$753.85	\$4,813	\$16,126,842	44.3%	27.1%
Millville Area SD	Columbia	\$1,513,090	78%	\$964.37	\$8,124	\$5,137,767	44.5%	52.4%
Southern Columbia Area SD	Columbia	\$2,132,782	56%	\$645.12	\$4,779	\$10,327,462	57.7%	40.4%
Conneaut SD	Crawford	\$5,341,195	80%	\$1,072.31	\$7,574	\$17,055,204	48.5%	50.2%
Crawford Central SD	Crawford	\$10,343,212	80%	\$1,484.60	\$6,253	\$25,724,186	48.2%	46.8%
Penncrest SD	Crawford	\$7,511,007	109%	\$1,166.31	\$8,227	\$18,585,655	37.9%	56.8%
Big Spring SD	Cumberland	\$5,365,396	44%	\$1,796.85	\$5,716	\$26,221,898	61.3%	37.2%
Camp Hill SD	Cumberland	\$2,554,016	34%	\$1,173.18	\$2,403	\$15,481,925	53.9%	10.7%
Carlisle Area SD	Cumberland	\$10,028,885	41%	\$1,206.56	\$3,977	\$48,371,927	68.8%	28.8%
Cumberland Valley SD	Cumberland	\$6,562,745	17%	\$401.17	\$2,729	\$83,870,265	78.3%	20.9%
East Pennsboro Area SD	Cumberland	\$4,563,921	35%	\$859.66	\$3,596	\$25,126,414	70.5%	28.4%
Mechanicsburg Area SD	Cumberland	\$6,006,265	26%	\$819.63	\$3,238	\$43,507,272	77.0%	21.7%
Shippensburg Area SD	Cumberland	\$6,838,413	63%	\$1,131.25	\$4,317	\$25,163,325	61.1%	36.9%
South Middleton SD	Cumberland	\$3,359,165	34%	\$741.21	\$3,674	\$21,719,645	72.4%	27.0%
Central Dauphin SD	Dauphin	\$15,553,903	30%	\$640.90	\$3,019	\$122,091,338	75.9%	22.0%
Derry Township SD	Dauphin	\$4,100,514	20%	\$759.07	\$2,097	\$44,330,924	80.3%	13.9%
Halifax Area SD	Dauphin	\$2,687,771	60%	\$1,186.13	\$7,351	\$8,806,793	50.0%	47.7%
Harrisburg City SD	Dauphin	\$26,129,840	155%	\$4,084.06	\$8,999	\$52,712,732	39.9%	48.2%
Lower Dauphin SD	Dauphin	\$7,876,168	42%	\$1,132.77	\$4,599	\$36,914,969	65.5%	31.9%
Middletown Area SD	Dauphin	\$5,826,955	53%	\$1,288.01	\$5,479	\$26,563,432	66.2%	31.7%
Millersburg Area SD	Dauphin	\$1,734,727	58%	\$1,042.50	\$6,353	\$6,898,495	54.7%	43.4%
Steelton-Highspire SD	Dauphin	\$4,703,660	141%	\$2,833.53	\$7,126	\$6,852,643	32.5%	50.0%
Susquehanna Township SD	Dauphin	\$4,655,958	29%	\$688.45	\$2,691	\$34,905,048	79.9%	18.5%
Upper Dauphin Area SD	Dauphin	\$3,016,915	88%	\$1,178.02	\$6,615	\$8,186,287	47.5%	49.0%
Chester-Upland SD	Delaware	\$16,783,898	152%	\$3,909.60	\$10,642	\$20,102,087	17.8%	66.2%
Chichester SD	Delaware	\$10,707,791	35%	\$1,964.37	\$5,239	\$45,709,409	69.9%	27.9%
Garnet Valley SD	Delaware	\$9,779,524	19%	\$1,427.46	\$2,877	\$71,883,203	83.1%	16.1%
Haverford Township SD	Delaware	\$12,330,263	18%	\$995.90	\$2,345	\$78,887,424	83.4%	14.3%
Interboro SD	Delaware	\$10,673,466	50%	\$2,096.12	\$4,529	\$37,681,961	68.0%	29.0%
Marple Newtown SD	Delaware	\$7,337,584	17%	\$795.92	\$3,000	\$57,659,113	83.8%	14.8%
Penn-Delco SD	Delaware	\$7,058,959	26%	\$964.60	\$3,900	\$36,518,825	72.0%	26.7%
Radnor Township SD	Delaware	\$8,425,916	16%	\$1,654.09	\$2,658	\$71,564,884	87.1%	11.9%
Ridley SD	Delaware	\$15,674,214	31%	\$1,604.32	\$3,860	\$68,144,528	65.1%	21.1%
Rose Tree Media SD	Delaware	\$8,317,653	17%	\$1,088.41	\$2,942	\$68,712,270	85.3%	14.0%
Southeast Delco SD	Delaware	\$15,024,271	60%	\$2,400.43	\$5,870	\$34,957,187	53.3%	38.2%
Springfield SD	Delaware	\$6,951,340	18%	\$1,002.36	\$2,316	\$51,362,202	84.3%	14.8%
Upper Darby SD	Delaware	\$37,417,214	51%	\$2,381.44	\$4,551	\$95,266,196	58.3%	35.0%
Wallingford-Swarthmore SD	Delaware	\$8,883,427	18%	\$1,699.85	\$3,118	\$53,683,593	81.9%	16.9%
William Penn SD	Delaware	\$19,566,082	55%	\$2,595.66	\$6,049	\$43,863,112	53.5%	41.4%
Johnsonburg Area SD	Elk	\$1,343,303	100%	\$947.99	\$11,175	\$2,856,854	28.4%	69.1%
Ridgway Area SD	Elk	\$1,753,650	76%	\$895.18	\$7,688	\$4,767,588	39.7%	58.4%
Saint Marys Area SD	Elk	\$2,354,219	35%	\$416.01	\$4,428	\$14,597,769	57.1%	39.0%
Corry Area SD	Erie	\$6,739,648	166%	\$2,036.76	\$8,413	\$10,350,072	34.0%	60.4%
Erie City SD	Erie	\$37,420,172	124%	\$2,045.15	\$6,515	\$55,251,325	33.5%	53.9%
Fairview SD	Erie	\$2,105,976	20%	\$724.20	\$3,607	\$16,139,531	72.5%	26.3%
Fort Leboeuf SD	Erie	\$3,900,803	69%	\$949.33	\$5,157	\$16,370,718	57.0%	39.1%
General Mclane SD	Erie	\$3,036,747	49%	\$785.09	\$7,239	\$13,069,158	44.2%	53.2%

Wolf Proposed Property Tax Relief by School District								
School District	County	2016-17 Proposal			2012-13 Actual			
		Property Tax Relief Allocation	As % of Residential Prop Tax	Allocation per Homestead	State Revenue per ADM	Total Local Revenue	Local % of Total Revenue	State % of Total Revenue
Girard SD	Erie	\$5,188,431	99%	\$1,761.18	\$6,674	\$8,481,383	37.7%	57.1%
Harbor Creek SD	Erie	\$3,781,886	37%	\$889.86	\$6,315	\$15,465,618	53.3%	45.3%
Iroquois SD	Erie	\$3,833,523	104%	\$1,939.06	\$9,141	\$5,607,264	20.7%	41.0%
Millcreek Township SD	Erie	\$6,707,196	21%	\$488.61	\$3,395	\$58,080,489	63.9%	27.7%
North East SD	Erie	\$3,448,263	64%	\$1,217.18	\$6,990	\$9,587,954	43.4%	54.5%
Northwestern SD	Erie	\$3,131,794	147%	\$1,215.76	\$8,243	\$5,141,954	27.1%	68.3%
Union City Area SD	Erie	\$2,515,734	161%	\$1,630.42	\$9,162	\$3,947,602	24.4%	72.4%
Wattsburg Area SD	Erie	\$2,792,599	62%	\$895.64	\$7,063	\$10,170,123	48.9%	50.3%
Albert Gallatin Area SD	Fayette	\$7,255,264	150%	\$1,121.89	\$8,669	\$10,853,614	23.1%	69.4%
Brownsville Area SD	Fayette	\$4,177,279	132%	\$1,139.78	\$8,750	\$6,313,113	25.4%	65.3%
Connellsville Area SD	Fayette	\$9,494,480	100%	\$960.40	\$8,700	\$17,156,275	27.0%	68.6%
Frazier SD	Fayette	\$2,190,590	88%	\$876.24	\$8,051	\$4,625,050	31.0%	66.0%
Laurel Highlands SD	Fayette	\$7,028,957	77%	\$1,039.79	\$6,010	\$18,233,616	44.3%	50.2%
Uniontown Area SD	Fayette	\$7,084,209	99%	\$1,240.45	\$7,252	\$15,583,252	38.0%	54.2%
Forest Area SD	Forest	\$1,114,166	65%	\$705.61	\$7,960	\$5,874,725	54.4%	41.7%
Chambersburg Area SD	Franklin	\$15,494,141	45%	\$885.89	\$3,580	\$72,027,842	55.6%	25.7%
Fannett-Metal SD	Franklin	\$734,283	71%	\$627.59	\$6,091	\$3,062,727	44.0%	49.1%
Greencastle-Antrim SD	Franklin	\$4,667,712	36%	\$936.54	\$3,446	\$21,756,777	65.0%	31.6%
Tuscarora SD	Franklin	\$4,749,952	46%	\$953.04	\$5,204	\$18,322,014	49.2%	36.8%
Waynesboro Area SD	Franklin	\$6,769,678	44%	\$871.82	\$4,504	\$26,796,066	47.2%	35.8%
Central Fulton SD	Fulton	\$2,239,820	89%	\$1,264.72	\$7,660	\$5,307,001	38.2%	55.6%
Forbes Road SD	Fulton	\$1,244,556	113%	\$1,311.44	\$9,478	\$2,476,894	37.0%	59.5%
Southern Fulton SD	Fulton	\$2,350,538	159%	\$1,387.57	\$7,876	\$3,787,494	35.2%	62.1%
Carmichaels Area SD	Greene	\$3,182,887	150%	\$1,632.25	\$8,192	\$4,310,242	30.3%	66.0%
Central Greene SD	Greene	\$6,091,241	124%	\$1,901.14	\$6,833	\$16,748,805	53.5%	43.2%
Jefferson-Morgan SD	Greene	\$2,507,469	137%	\$1,379.25	\$9,372	\$4,110,584	33.8%	64.6%
Southeastern Greene SD	Greene	\$2,168,588	187%	\$1,637.91	\$11,400	\$3,225,262	30.5%	66.2%
West Greene SD	Greene	\$2,014,112	307%	\$1,506.44	\$6,656	\$10,815,194	64.7%	32.1%
Huntingdon Area SD	Huntingdon	\$3,521,677	69%	\$779.65	\$5,886	\$11,496,033	46.7%	50.4%
Juniata Valley SD	Huntingdon	\$1,588,547	116%	\$1,032.87	\$8,941	\$3,840,922	34.9%	63.0%
Mount Union Area SD	Huntingdon	\$3,515,799	158%	\$1,376.05	\$7,473	\$5,330,434	23.6%	52.4%
Southern Huntingdon County SD	Huntingdon	\$2,323,358	123%	\$971.71	\$7,352	\$4,545,924	29.3%	61.1%
Blairsville-Saltsburg SD	Indiana	\$5,467,936	77%	\$1,467.90	\$8,494	\$13,230,467	44.3%	50.5%
Homer-Center SD	Indiana	\$2,545,366	78%	\$1,396.25	\$8,916	\$6,532,588	44.5%	52.5%
Indiana Area SD	Indiana	\$5,394,686	34%	\$932.53	\$5,319	\$31,117,048	66.2%	32.0%
Marion Center Area SD	Indiana	\$3,096,362	98%	\$1,089.12	\$10,288	\$7,110,745	32.0%	62.9%
Penns Manor Area SD	Indiana	\$2,175,676	120%	\$1,354.72	\$11,955	\$3,944,649	26.0%	71.2%
Purchase Line SD	Indiana	\$2,517,238	171%	\$1,273.26	\$12,384	\$3,759,743	21.9%	72.3%
United SD	Indiana	\$3,117,688	123%	\$1,314.93	\$10,320	\$6,164,372	32.9%	63.6%
Brockway Area SD	Jefferson	\$1,817,361	110%	\$830.22	\$9,332	\$3,240,795	23.9%	73.6%
Brookville Area SD	Jefferson	\$3,626,244	98%	\$1,005.61	\$7,905	\$7,914,120	35.4%	58.8%
Punxsutawney Area SD	Jefferson	\$6,201,195	115%	\$1,060.03	\$9,524	\$10,325,693	28.8%	63.9%
Juniata County SD	Juniata	\$4,233,110	57%	\$709.06	\$5,274	\$15,046,563	47.2%	49.9%
Abington Heights SD	Lackawanna	\$4,464,339	22%	\$666.22	\$3,487	\$30,553,348	70.9%	27.7%
Carbondale Area SD	Lackawanna	\$4,953,711	133%	\$1,936.56	\$6,537	\$7,114,405	35.0%	55.2%
Dunmore SD	Lackawanna	\$1,807,308	34%	\$581.88	\$4,125	\$9,845,213	58.1%	38.2%
Lakeland SD	Lackawanna	\$2,089,686	38%	\$570.48	\$5,353	\$9,779,459	52.6%	46.4%
Mid Valley SD	Lackawanna	\$2,972,992	53%	\$730.29	\$3,548	\$14,104,720	67.0%	30.2%
North Pocono SD	Lackawanna	\$6,869,982	39%	\$1,212.71	\$4,867	\$28,252,537	64.0%	34.6%
Old Forge SD	Lackawanna	\$1,261,779	31%	\$544.34	\$4,987	\$6,858,035	58.5%	38.9%
Riverside SD	Lackawanna	\$2,902,975	54%	\$934.33	\$4,850	\$13,206,131	61.1%	35.7%
Scranton SD	Lackawanna	\$33,318,481	131%	\$2,512.71	\$5,489	\$52,190,104	45.0%	48.2%
Valley View SD	Lackawanna	\$5,268,082	69%	\$1,014.85	\$4,680	\$14,447,420	52.8%	44.2%
Cocalico SD	Lancaster	\$7,266,234	33%	\$1,180.35	\$4,138	\$34,767,495	71.0%	27.9%
Columbia Borough SD	Lancaster	\$5,135,679	78%	\$2,428.22	\$6,653	\$10,035,384	48.6%	47.5%
Conestoga Valley SD	Lancaster	\$6,236,948	31%	\$853.91	\$2,060	\$44,650,457	79.8%	16.5%

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Donegal SD	Lancaster	\$7,470,592	42%	\$1,449.19	\$3,823	\$28,348,881	67.9%	27.7%
Eastern Lancaster County SD	Lancaster	\$3,079,570	17%	\$448.72	\$3,027	\$34,725,369	74.8%	21.2%
Elizabethtown Area SD	Lancaster	\$7,177,635	35%	\$1,016.52	\$3,732	\$33,833,704	67.2%	29.6%
Ephrata Area SD	Lancaster	\$8,123,836	32%	\$1,014.09	\$3,636	\$41,191,051	71.5%	27.0%
Hempfield SD	Lancaster	\$11,198,853	24%	\$854.87	\$3,570	\$75,428,908	73.8%	24.2%
Lampeter-Strasburg SD	Lancaster	\$5,805,217	26%	\$1,006.98	\$2,871	\$35,158,257	78.5%	20.4%
Lancaster SD	Lancaster	\$34,319,584	79%	\$2,939.58	\$6,975	\$75,769,419	43.0%	45.2%
Manheim Central SD	Lancaster	\$4,779,737	26%	\$695.94	\$4,035	\$30,993,003	69.3%	27.1%
Manheim Township SD	Lancaster	\$7,969,454	19%	\$784.01	\$2,177	\$64,457,553	82.4%	16.6%
Penn Manor SD	Lancaster	\$8,171,555	28%	\$750.58	\$3,700	\$45,270,439	68.7%	29.7%
Pequea Valley SD	Lancaster	\$2,284,596	18%	\$562.99	\$3,577	\$23,403,250	74.9%	20.0%
Solanco SD	Lancaster	\$5,233,711	41%	\$714.01	\$4,305	\$28,287,077	60.0%	34.8%
Warwick SD	Lancaster	\$7,114,182	26%	\$886.83	\$3,854	\$41,252,664	69.5%	29.2%
Ellwood City Area SD	Lawrence	\$3,942,759	68%	\$978.84	\$7,529	\$9,354,817	37.7%	61.8%
Laurel SD	Lawrence	\$2,030,847	65%	\$876.50	\$7,970	\$5,612,855	33.5%	63.3%
Mohawk Area SD	Lawrence	\$2,672,820	68%	\$862.76	\$8,837	\$7,599,795	35.5%	64.1%
Neshannock Township SD	Lawrence	\$1,390,230	20%	\$477.41	\$3,795	\$11,628,987	69.6%	30.4%
New Castle Area SD	Lawrence	\$7,759,186	132%	\$1,424.23	\$8,526	\$11,109,057	25.3%	66.2%
Shenango Area SD	Lawrence	\$2,341,312	71%	\$955.64	\$8,238	\$5,837,073	36.5%	63.0%
Union Area SD	Lawrence	\$2,012,831	103%	\$1,204.57	\$7,470	\$4,262,806	40.2%	59.7%
Wilmington Area SD	Lawrence	\$1,922,628	41%	\$729.65	\$6,490	\$8,956,250	50.0%	49.6%
Anncville-Cleona SD	Lebanon	\$2,559,133	39%	\$837.14	\$4,512	\$12,700,294	42.5%	23.0%
Cornwall-Lebanon SD	Lebanon	\$8,143,264	30%	\$787.09	\$3,780	\$43,648,901	69.7%	29.1%
Eastern Lebanon County SD	Lebanon	\$3,890,680	28%	\$685.46	\$3,471	\$23,554,947	71.5%	26.5%
Lebanon SD	Lebanon	\$14,922,682	147%	\$3,475.24	\$7,017	\$18,080,930	30.7%	59.3%
Northern Lebanon SD	Lebanon	\$3,814,557	42%	\$777.85	\$5,210	\$18,035,480	56.2%	39.4%
Palmyra Area SD	Lebanon	\$5,440,940	29%	\$827.52	\$3,080	\$30,044,761	71.1%	25.2%
Allentown City SD	Lehigh	\$64,236,482	120%	\$3,638.02	\$6,634	\$82,109,493	34.4%	53.1%
Catasauqua Area SD	Lehigh	\$4,323,319	57%	\$1,597.09	\$4,464	\$17,603,008	69.9%	28.3%
East Penn SD	Lehigh	\$13,350,839	21%	\$834.43	\$2,850	\$90,303,546	78.1%	20.8%
Northern Lehigh SD	Lehigh	\$4,871,215	42%	\$1,291.07	\$6,073	\$16,350,436	58.4%	38.5%
Northwestern Lehigh SD	Lehigh	\$4,094,166	33%	\$879.71	\$4,424	\$25,525,011	70.7%	28.6%
Parkland SD	Lehigh	\$11,594,031	19%	\$694.46	\$2,213	\$113,651,238	82.6%	15.2%
Salisbury Township SD	Lehigh	\$3,147,803	20%	\$749.48	\$3,141	\$24,851,543	81.5%	17.7%
Southern Lehigh SD	Lehigh	\$4,302,918	17%	\$707.48	\$3,289	\$42,128,616	79.6%	19.8%
Whitehall-Coplay SD	Lehigh	\$10,453,179	47%	\$1,406.70	\$3,208	\$40,132,613	73.1%	25.4%
Crestwood SD	Luzerne	\$2,472,755	20%	\$376.60	\$4,388	\$20,079,674	60.4%	38.4%
Dallas SD	Luzerne	\$2,770,422	19%	\$454.09	\$3,477	\$22,312,427	67.6%	29.0%
Greater Nanticoke Area SD	Luzerne	\$4,930,360	96%	\$1,046.56	\$6,339	\$8,084,029	32.9%	60.6%
Hanover Area SD	Luzerne	\$6,105,035	80%	\$1,408.31	\$5,404	\$13,567,360	53.6%	45.5%
Hazleton Area SD	Luzerne	\$21,498,789	83%	\$1,085.74	\$5,325	\$54,010,440	46.0%	48.4%
Lake-Lehman SD	Luzerne	\$2,502,110	27%	\$532.36	\$5,504	\$14,562,615	54.8%	42.1%
Northwest Area SD	Luzerne	\$2,477,683	81%	\$861.50	\$8,896	\$6,494,137	36.5%	61.8%
Pittston Area SD	Luzerne	\$6,958,849	51%	\$885.58	\$4,634	\$23,756,720	57.6%	38.5%
Wilkes-Barre Area SD	Luzerne	\$22,567,989	87%	\$1,686.19	\$5,038	\$56,460,476	57.1%	38.5%
Wyoming Area SD	Luzerne	\$5,071,360	49%	\$915.74	\$4,891	\$16,551,197	56.3%	41.6%
Wyoming Valley West SD	Luzerne	\$12,981,405	69%	\$1,233.27	\$5,152	\$32,229,442	50.9%	43.6%
East Lycoming SD	Lycoming	\$3,436,191	94%	\$1,105.24	\$7,130	\$9,189,420	43.0%	55.4%
Jersey Shore Area SD	Lycoming	\$6,867,862	90%	\$1,422.80	\$7,194	\$16,105,834	43.9%	54.0%
Loyalsock Township SD	Lycoming	\$2,545,381	38%	\$843.96	\$3,479	\$13,785,701	69.5%	26.1%
Montgomery Area SD	Lycoming	\$1,697,093	79%	\$1,087.18	\$8,730	\$5,424,119	39.7%	55.2%
Montoursville Area SD	Lycoming	\$3,143,090	46%	\$784.01	\$5,319	\$14,571,653	57.2%	41.6%
Muncy SD	Lycoming	\$2,010,832	64%	\$1,027.51	\$5,460	\$8,631,091	58.3%	38.4%
South Williamsport Area SD	Lycoming	\$3,201,190	81%	\$1,263.79	\$6,265	\$6,927,493	43.0%	54.5%
Williamsport Area SD	Lycoming	\$13,968,722	98%	\$1,750.91	\$7,136	\$32,071,386	40.8%	48.2%
Bradford Area SD	Mckean	\$7,940,853	121%	\$1,551.55	\$7,952	\$13,797,527	37.8%	55.9%

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Kane Area SD	Mckean	\$2,800,392	151%	\$1,279.30	\$8,495	\$4,555,333	15.6%	36.2%
Otto-Eldred SD	Mckean	\$1,315,246	157%	\$1,081.62	\$10,335	\$1,914,200	18.4%	73.2%
Port Allegany SD	Mckean	\$2,405,413	178%	\$1,481.17	\$10,619	\$3,670,158	26.9%	70.4%
Smethport Area SD	Mckean	\$2,450,361	184%	\$1,414.76	\$10,018	\$4,225,364	30.9%	67.2%
Commodore Perry SD	Mercer	\$902,651	109%	\$670.62	\$10,520	\$2,885,953	34.2%	65.4%
Farrell Area SD	Mercer	\$3,047,887	171%	\$2,337.34	\$12,198	\$4,882,374	30.2%	61.7%
Greenville Area SD	Mercer	\$2,871,079	81%	\$1,089.18	\$6,873	\$6,369,090	37.1%	57.8%
Grove City Area SD	Mercer	\$3,426,005	66%	\$851.39	\$6,319	\$21,307,720	60.3%	39.6%
Hermitage SD	Mercer	\$3,139,171	34%	\$673.50	\$4,374	\$17,439,570	63.4%	34.8%
Jamestown Area SD	Mercer	\$1,320,014	104%	\$953.77	\$8,399	\$3,492,059	42.4%	56.9%
Lakeview SD	Mercer	\$2,022,698	103%	\$812.33	\$7,812	\$5,289,505	35.0%	64.4%
Mercer Area SD	Mercer	\$2,038,907	60%	\$738.73	\$6,373	\$7,501,949	47.5%	51.9%
Reynolds SD	Mercer	\$2,364,983	84%	\$843.13	\$9,764	\$6,422,362	34.6%	64.7%
Sharon City SD	Mercer	\$5,953,987	134%	\$1,952.13	\$8,466	\$9,228,805	31.4%	63.9%
Sharpsville Area SD	Mercer	\$2,931,535	83%	\$1,341.05	\$6,627	\$5,732,125	39.4%	60.1%
West Middlesex Area SD	Mercer	\$1,965,635	76%	\$883.83	\$7,522	\$6,001,673	43.6%	55.6%
Mifflin County SD	Mifflin	\$12,274,225	83%	\$1,094.74	\$5,861	\$30,776,362	46.3%	47.8%
East Stroudsburg Area SD	Monroe	\$25,577,535	33%	\$2,371.36	\$4,188	\$108,325,516	74.0%	21.8%
Pleasant Valley SD	Monroe	\$19,577,588	49%	\$2,203.69	\$6,705	\$50,092,625	55.9%	42.1%
Pocono Mountain SD	Monroe	\$33,800,878	30%	\$2,217.18	\$4,546	\$152,304,051	70.9%	22.5%
Stroudsburg Area SD	Monroe	\$16,698,874	36%	\$2,090.76	\$4,357	\$69,516,343	72.4%	24.4%
Abington SD	Montgomery	\$15,845,798	20%	\$1,013.74	\$2,953	\$100,129,596	80.4%	18.2%
Bryn Athyn SD	Montgomery	\$11,772	16%	\$59.15	\$1,108	\$242,428	94.9%	5.1%
Cheltenham Township SD	Montgomery	\$12,629,573	21%	\$1,563.65	\$3,505	\$80,109,528	82.6%	16.6%
Colonial SD	Montgomery	\$8,909,860	20%	\$841.58	\$2,941	\$82,726,595	84.9%	14.3%
Hatboro-Horsham SD	Montgomery	\$9,778,674	23%	\$1,194.85	\$2,896	\$69,899,112	80.9%	16.4%
Jenkintown SD	Montgomery	\$1,674,704	22%	\$1,452.48	\$3,380	\$11,632,035	84.2%	15.3%
Lower Merion SD	Montgomery	\$24,085,183	16%	\$1,538.99	\$2,991	\$182,740,839	88.4%	11.2%
Lower Moreland Township SD	Montgomery	\$5,707,935	21%	\$1,551.07	\$2,889	\$34,507,898	83.7%	15.3%
Methacton SD	Montgomery	\$9,434,823	18%	\$1,114.57	\$3,254	\$74,212,587	80.0%	18.1%
Norristown Area SD	Montgomery	\$15,027,343	27%	\$1,229.43	\$3,478	\$91,407,624	72.8%	20.9%
North Penn SD	Montgomery	\$18,155,340	19%	\$722.03	\$2,695	\$169,708,709	81.5%	16.8%
Perkiomen Valley SD	Montgomery	\$12,437,988	24%	\$1,379.55	\$2,827	\$71,460,606	80.5%	19.1%
Pottsgrove SD	Montgomery	\$8,795,275	30%	\$1,578.48	\$4,671	\$41,664,731	71.8%	26.8%
Pottstown SD	Montgomery	\$11,293,800	56%	\$2,596.87	\$5,362	\$32,337,053	61.3%	33.3%
Souderton Area SD	Montgomery	\$12,119,908	19%	\$1,064.46	\$3,152	\$85,419,406	79.0%	20.0%
Springfield Township SD	Montgomery	\$6,470,425	21%	\$1,202.01	\$2,894	\$40,921,033	85.0%	13.4%
Spring-Ford Area SD	Montgomery	\$15,068,974	25%	\$1,214.46	\$2,765	\$102,790,759	81.4%	17.7%
Upper Dublin SD	Montgomery	\$10,055,050	20%	\$1,359.34	\$2,774	\$71,217,720	85.2%	14.2%
Upper Merion Area SD	Montgomery	\$4,867,034	16%	\$584.21	\$2,121	\$70,570,086	70.1%	8.5%
Upper Moreland Township SD	Montgomery	\$5,818,001	23%	\$1,101.27	\$3,038	\$42,131,497	80.3%	18.0%
Upper Perkiomen SD	Montgomery	\$6,370,550	32%	\$1,050.55	\$4,710	\$33,022,140	66.9%	32.0%
Wissahickon SD	Montgomery	\$9,189,492	19%	\$993.46	\$2,927	\$70,603,987	83.8%	15.5%
Danville Area SD	Montour	\$2,741,067	36%	\$549.42	\$5,288	\$20,396,612	59.6%	35.1%
Bangor Area SD	Northampton	\$9,009,845	46%	\$1,499.89	\$5,360	\$30,570,573	62.3%	35.3%
Bethlehem Area SD	Northampton	\$31,139,364	34%	\$1,191.44	\$3,359	\$156,683,394	71.9%	24.4%
Easton Area SD	Northampton	\$23,082,225	34%	\$1,507.46	\$3,909	\$91,367,657	69.9%	28.1%
Nazareth Area SD	Northampton	\$10,013,229	31%	\$1,305.68	\$3,495	\$51,026,412	74.7%	24.1%
Northampton Area SD	Northampton	\$10,656,902	26%	\$793.22	\$4,209	\$58,834,935	69.7%	28.5%
Pen Argyl Area SD	Northampton	\$3,996,753	39%	\$1,204.20	\$4,476	\$16,788,758	66.9%	31.9%
Saucon Valley SD	Northampton	\$4,458,505	18%	\$884.10	\$2,980	\$32,578,356	80.9%	17.7%
Wilson Area SD	Northampton	\$5,917,222	38%	\$1,512.20	\$4,361	\$23,227,529	68.9%	29.7%
Line Mountain SD	Northumberland	\$2,851,810	89%	\$1,025.46	\$7,618	\$7,390,338	27.0%	35.1%
Milton Area SD	Northumberland	\$4,932,728	92%	\$1,153.85	\$6,329	\$13,519,062	46.6%	48.8%
Mount Carmel Area SD	Northumberland	\$2,474,282	131%	\$729.66	\$6,936	\$4,380,639	26.7%	68.2%
Shamokin Area SD	Northumberland	\$2,601,105	136%	\$523.26	\$6,676	\$10,490,348	36.2%	56.6%

Wolf Proposed Property Tax Relief by School District								
School District	County	2016-17 Proposal			2012-13 Actual			
		Property Tax Relief Allocation	As % of Residential Prop Tax	Allocation per Homestead	State Revenue per ADM	Total Local Revenue	Local % of Total Revenue	State % of Total Revenue
Shikellamy SD	Northumberland	\$7,528,557	82%	\$1,358.21	\$5,958	\$19,028,770	49.2%	46.6%
Warrior Run SD	Northumberland	\$2,510,341	70%	\$660.96	\$5,565	\$9,663,690	47.9%	46.2%
Greenwood SD	Perry	\$1,922,244	82%	\$1,138.77	\$6,653	\$5,721,785	26.5%	25.2%
Newport SD	Perry	\$3,087,907	89%	\$1,452.45	\$7,287	\$7,819,404	23.5%	25.2%
Susquenita SD	Perry	\$3,572,516	47%	\$853.24	\$7,442	\$14,922,583	51.9%	46.9%
West Perry SD	Perry	\$5,068,418	75%	\$939.47	\$5,723	\$17,471,573	51.3%	44.4%
Philadelphia City SD*	Philadelphia	\$538,320,815	27%	\$1,537.05	\$6,574	\$978,210,406	33.0%	44.8%
Delaware Valley SD	Pike	\$16,732,377	48%	\$2,053.56	\$4,797	\$42,750,391	61.6%	35.0%
Austin Area SD	Potter	\$562,120	135%	\$1,335.20	\$11,886	\$1,611,360	39.7%	52.4%
Coudersport Area SD	Potter	\$2,006,181	112%	\$1,380.72	\$7,002	\$5,583,104	47.3%	50.9%
Galeton Area SD	Potter	\$920,292	113%	\$1,103.47	\$7,903	\$3,260,109	33.1%	31.4%
Northern Potter SD	Potter	\$1,619,237	211%	\$1,366.44	\$10,904	\$2,659,668	20.4%	45.7%
Oswayo Valley SD	Potter	\$1,417,319	202%	\$1,569.57	\$9,915	\$2,523,613	21.6%	41.3%
Blue Mountain SD	Schuylkill	\$4,707,008	39%	\$757.61	\$4,695	\$22,405,821	60.7%	36.8%
Mahanoy Area SD	Schuylkill	\$3,336,955	130%	\$1,315.32	\$9,385	\$5,050,268	31.7%	64.3%
Minersville Area SD	Schuylkill	\$3,734,169	117%	\$1,380.47	\$5,891	\$6,931,817	45.4%	51.7%
North Schuylkill SD	Schuylkill	\$5,194,925	99%	\$1,070.90	\$6,154	\$10,759,087	45.0%	52.8%
Pine Grove Area SD	Schuylkill	\$4,254,154	82%	\$1,234.16	\$6,170	\$10,808,624	50.6%	47.2%
Pottsville Area SD	Schuylkill	\$5,699,603	85%	\$1,147.96	\$6,250	\$16,041,547	45.8%	50.2%
Saint Clair Area SD	Schuylkill	\$1,935,135	115%	\$965.15	\$5,064	\$4,722,253	50.0%	46.9%
Schuylkill Haven Area SD	Schuylkill	\$3,130,693	67%	\$1,308.82	\$6,847	\$7,927,769	46.4%	51.8%
Shenandoah Valley SD	Schuylkill	\$3,318,189	146%	\$1,494.68	\$8,125	\$4,698,236	18.9%	38.2%
Tamaqua Area SD	Schuylkill	\$4,545,702	65%	\$919.81	\$5,084	\$13,836,745	54.4%	42.9%
Tri-Valley SD	Schuylkill	\$1,358,820	64%	\$634.96	\$6,988	\$5,018,553	37.2%	46.9%
Williams Valley SD	Schuylkill	\$2,326,499	118%	\$1,004.97	\$8,469	\$4,242,064	30.4%	66.5%
Midd-West SD	Snyder	\$6,307,657	99%	\$1,392.73	\$5,873	\$16,130,937	50.7%	45.0%
Selinsgrove Area SD	Snyder	\$5,601,892	63%	\$1,119.26	\$4,518	\$22,391,272	60.6%	33.8%
Berlin Brothersvalley SD	Somerset	\$1,324,346	89%	\$774.92	\$8,031	\$3,432,373	31.8%	65.4%
Conemaugh Township Area SD	Somerset	\$1,403,643	68%	\$567.36	\$8,656	\$3,982,667	30.8%	66.9%
Meyersdale Area SD	Somerset	\$1,603,797	133%	\$851.27	\$10,191	\$2,919,950	22.3%	73.1%
North Star SD	Somerset	\$2,329,338	99%	\$870.13	\$8,758	\$5,467,516	31.6%	63.2%
Rockwood Area SD	Somerset	\$1,287,451	40%	\$752.90	\$6,257	\$5,720,644	51.6%	45.7%
Salisbury-Elk Lick SD	Somerset	\$529,421	92%	\$694.78	\$9,556	\$1,174,988	27.8%	62.9%
Shade-Central City SD	Somerset	\$1,401,704	136%	\$1,121.36	\$9,700	\$2,243,719	28.7%	68.0%
Shanksville-Stonycreek SD	Somerset	\$912,313	39%	\$972.62	\$5,533	\$3,689,195	59.7%	38.0%
Somerset Area SD	Somerset	\$3,374,249	33%	\$686.24	\$5,414	\$20,614,032	60.3%	37.4%
Turkeyfoot Valley Area SD	Somerset	\$846,373	117%	\$1,093.51	\$7,823	\$1,599,520	29.5%	60.7%
Windber Area SD	Somerset	\$2,070,968	135%	\$793.78	\$8,606	\$3,134,365	21.7%	75.7%
Sullivan County SD	Sullivan	\$1,020,525	49%	\$599.60	\$6,208	\$8,015,730	64.5%	33.7%
Blue Ridge SD	Susquehanna	\$3,765,333	129%	\$1,849.38	\$9,692	\$6,329,010	37.9%	60.3%
Elk Lake SD	Susquehanna	\$3,482,018	180%	\$1,638.60	\$7,928	\$7,293,401	40.5%	56.0%
Forest City Regional SD	Susquehanna	\$1,916,412	72%	\$2,223.22	\$7,647	\$6,134,190	38.9%	38.0%
Montrose Area SD	Susquehanna	\$5,473,823	115%	\$1,640.83	\$7,892	\$9,844,899	42.0%	54.5%
Mountain View SD	Susquehanna	\$2,508,415	83%	\$993.83	\$7,410	\$8,104,143	47.2%	50.0%
Susquehanna Community SD	Susquehanna	\$2,771,255	147%	\$2,136.67	\$10,778	\$3,851,994	28.1%	68.1%
Northern Tioga SD	Tioga	\$6,066,732	186%	\$1,701.75	\$8,802	\$10,382,487	34.9%	62.3%
Southern Tioga SD	Tioga	\$5,493,610	138%	\$1,540.12	\$6,945	\$12,714,332	46.0%	49.9%
Wellsboro Area SD	Tioga	\$2,936,600	66%	\$940.61	\$5,948	\$13,000,551	52.8%	37.3%
Lewisburg Area SD	Union	\$3,127,492	32%	\$976.12	\$3,559	\$21,251,411	74.8%	24.0%
Mifflinburg Area SD	Union	\$4,139,959	79%	\$1,062.62	\$5,247	\$13,557,545	50.7%	43.8%
Cranberry Area SD	Venango	\$2,773,782	98%	\$941.54	\$8,526	\$6,607,157	38.3%	57.8%
Franklin Area SD	Venango	\$4,771,479	86%	\$1,132.02	\$8,341	\$12,413,796	40.5%	55.4%
Oil City Area SD	Venango	\$5,634,045	129%	\$1,490.09	\$8,618	\$6,949,978	24.9%	68.5%
Titusville Area SD	Venango	\$4,996,271	161%	\$2,232.47	\$8,712	\$9,100,376	33.0%	66.1%
Valley Grove SD	Venango	\$2,166,564	136%	\$1,101.46	\$9,259	\$3,257,275	25.7%	71.6%
Warren County SD	Warren	\$13,187,592	96%	\$1,201.17	\$7,881	\$25,526,737	38.0%	58.1%

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Avella Area SD	Washington	\$1,473,177	105%	\$1,227.65	\$9,593	\$3,366,156	35.0%	61.5%
Bentworth SD	Washington	\$2,390,296	82%	\$1,031.19	\$7,446	\$6,249,977	39.7%	57.8%
Bethlehem-Center SD	Washington	\$2,904,465	121%	\$1,094.37	\$9,421	\$4,499,737	26.0%	70.2%
Burgettstown Area SD	Washington	\$2,793,156	78%	\$970.86	\$7,040	\$7,414,135	41.8%	54.6%
California Area SD	Washington	\$2,307,847	106%	\$1,073.92	\$8,244	\$4,340,082	33.8%	64.3%
Canon-Mcmillan SD	Washington	\$6,817,909	26%	\$710.12	\$3,498	\$46,499,422	71.4%	27.2%
Charleroi SD	Washington	\$4,670,590	100%	\$1,374.51	\$6,705	\$8,176,590	40.5%	56.4%
Chartiers-Houston SD	Washington	\$1,803,660	38%	\$677.81	\$5,716	\$8,111,088	53.6%	45.1%
Fort Cherry SD	Washington	\$2,299,664	60%	\$945.59	\$8,153	\$7,014,088	42.1%	56.3%
Mcguffey SD	Washington	\$5,419,398	121%	\$1,531.34	\$7,979	\$12,553,733	43.7%	53.4%
Peters Township SD	Washington	\$4,532,392	16%	\$746.44	\$2,608	\$39,361,843	76.9%	22.5%
Ringgold SD	Washington	\$5,961,729	47%	\$793.84	\$6,278	\$19,737,353	49.3%	48.5%
Trinity Area SD	Washington	\$6,810,549	54%	\$915.89	\$5,425	\$26,055,285	57.0%	40.8%
Washington SD	Washington	\$5,128,290	99%	\$2,000.89	\$7,861	\$10,483,917	41.4%	49.7%
Wallenpaupack Area SD	Wayne	\$7,006,224	20%	\$1,354.12	\$3,883	\$47,255,907	76.9%	21.3%
Wayne Highlands SD	Wayne	\$5,942,354	47%	\$1,072.82	\$5,158	\$29,700,872	64.7%	32.6%
Western Wayne SD	Wayne	\$4,662,943	31%	\$1,054.96	\$5,598	\$23,446,120	62.5%	33.7%
Belle Vernon Area SD	Westmoreland	\$5,342,627	50%	\$939.61	\$5,342	\$17,960,973	54.3%	43.6%
Burrell SD	Westmoreland	\$3,579,703	37%	\$802.26	\$5,380	\$15,134,895	59.0%	39.3%
Derry Area SD	Westmoreland	\$4,764,726	70%	\$930.07	\$7,559	\$11,860,434	38.5%	55.1%
Franklin Regional SD	Westmoreland	\$4,240,157	18%	\$601.36	\$3,393	\$35,827,989	73.5%	25.9%
Greater Latrobe SD	Westmoreland	\$5,520,517	29%	\$661.46	\$4,016	\$31,956,748	64.2%	34.0%
Greensburg Salem SD	Westmoreland	\$5,590,112	45%	\$868.30	\$5,319	\$22,841,471	57.6%	40.6%
Hempfield Area SD	Westmoreland	\$8,534,432	29%	\$589.64	\$4,472	\$52,374,861	63.8%	34.4%
Jeannette City SD	Westmoreland	\$3,111,873	87%	\$1,323.64	\$9,243	\$5,579,372	32.2%	64.2%
Kiski Area SD	Westmoreland	\$7,414,899	53%	\$869.37	\$5,968	\$24,320,594	48.7%	47.7%
Ligonier Valley SD	Westmoreland	\$1,450,873	16%	\$301.26	\$5,611	\$16,050,873	60.7%	36.7%
Monessen City SD	Westmoreland	\$2,568,017	84%	\$1,121.89	\$9,430	\$4,768,286	34.7%	61.9%
Mount Pleasant Area SD	Westmoreland	\$4,372,953	53%	\$839.02	\$6,301	\$14,792,724	49.2%	46.9%
New Kensington-Arnold SD	Westmoreland	\$6,750,061	94%	\$1,619.89	\$7,644	\$11,013,730	36.9%	58.3%
Norwin SD	Westmoreland	\$6,417,850	29%	\$606.14	\$4,580	\$33,792,421	57.4%	41.4%
Penn-Trafford SD	Westmoreland	\$5,502,810	30%	\$697.35	\$5,232	\$25,937,975	52.9%	45.2%
Southmoreland SD	Westmoreland	\$4,853,165	84%	\$1,081.36	\$7,125	\$11,064,785	42.8%	55.2%
Yough SD	Westmoreland	\$4,309,564	69%	\$888.94	\$6,764	\$12,006,823	42.2%	54.7%
Lackawanna Trail SD	Wyoming	\$2,739,321	57%	\$1,155.83	\$7,960	\$8,211,724	45.3%	50.9%
Tunkhannock Area SD	Wyoming	\$5,988,749	57%	\$1,164.22	\$6,746	\$22,212,442	53.4%	44.6%
Central York SD	York	\$11,556,438	33%	\$1,206.69	\$2,556	\$62,409,521	79.7%	19.6%
Dallastown Area SD	York	\$13,157,736	28%	\$1,243.76	\$2,927	\$69,142,666	78.4%	20.9%
Dover Area SD	York	\$10,671,968	49%	\$1,448.22	\$4,512	\$33,677,699	64.9%	34.1%
Eastern York SD	York	\$5,130,012	33%	\$953.53	\$4,859	\$23,971,527	64.0%	34.9%
Hanover Public SD	York	\$4,273,350	35%	\$1,340.87	\$3,017	\$20,650,482	48.2%	13.1%
Northeastern York SD	York	\$10,974,273	54%	\$1,745.83	\$4,603	\$36,949,950	66.3%	32.8%
Northern York County SD	York	\$4,505,455	29%	\$765.19	\$4,000	\$25,814,449	52.7%	26.5%
Red Lion Area SD	York	\$15,647,103	43%	\$1,533.58	\$4,587	\$52,183,965	65.3%	33.6%
South Eastern SD	York	\$7,591,917	35%	\$1,402.02	\$5,179	\$31,375,076	65.8%	33.4%
South Western SD	York	\$6,799,727	27%	\$943.36	\$4,084	\$36,283,797	66.6%	31.3%
Southern York County SD	York	\$6,147,439	28%	\$1,023.89	\$4,328	\$31,874,304	68.8%	30.5%
Spring Grove Area SD	York	\$7,493,158	29%	\$928.98	\$4,716	\$36,700,345	65.4%	33.7%
West Shore SD	York	\$7,316,933	21%	\$467.18	\$3,104	\$69,277,319	72.3%	26.0%
West York Area SD	York	\$7,866,563	38%	\$1,272.70	\$3,383	\$34,319,317	74.4%	24.2%
York City SD	York	\$29,106,436	148%	\$5,209.67	\$8,854	\$36,146,326	30.5%	57.1%
York Suburban SD	York	\$5,526,108	23%	\$988.92	\$2,285	\$40,580,219	70.3%	11.8%

\* Includes \$88,086,613 for property tax relief and \$450,234,201 for Suburban & Resident Wage Tax Relief, Local Cigarette Tax Elimination & Local Sales Tax Reduction

### **About the Author and the Commonwealth Foundation**

Nathan A. Benefield is vice president of policy analysis for the Commonwealth Foundation ([CommonwealthFoundation.org](http://CommonwealthFoundation.org)), Pennsylvania's free market think tank.

The Commonwealth Foundation transforms free-market ideas into public policies so all Pennsylvanians can flourish.



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