

Section 1: Introduction

This report provides an analysis of a proposal that replaces local school district property taxes with state-funded distributions. The distributions would come from increases to certain state taxes and the redirection of other funds. For this analysis, the Independent Fiscal Office (IFO) projects the net fiscal impact of the proposal and the impact on the various state funds and local entities directly affected by its provisions.

The proposal has been introduced as two separate pieces of legislation (House Bill 76, P.N. 1167 and Senate Bill 76, P.N. 673), and the bills are currently pending before the General Assembly. The two bills are identical for the purpose of this analysis, and all references to “the proposal” include both pieces of legislation.

Overview of the Proposal

The proposal makes numerous changes to current law, but the components that relate to this fiscal analysis can be summarized as follows:

- The proposal repeals the ability of school districts to levy a property tax after December 31, 2013, except that districts may retain a property tax sufficient to service debt that was in existence on December 31, 2012.
- School districts receive distributions from a new Education Stabilization Fund (ESF) in lieu of their ability to levy a property tax. For the first year, the distributions are based on fiscal year (FY) 2013-14 property tax collections, less FY 2013-14 debt service, adjusted by a cost of living factor. Thereafter, distributions are based on the prior year, adjusted annually by a cost of living factor.
- Four revenue sources would fund the new ESF:
 - An expansion of the state sales and use tax base to include additional goods and services.
 - An increase in the state sales and use tax rate from 6 to 7 percent.
 - An increase in the state personal income tax rate from 3.07 to 4.34 percent.
 - A redirection of monies currently deposited into the Property Tax Relief Fund.

Summary of Results

This report projects the fiscal impact, which is the difference between revenues collected under current law and revenues collected under the proposal. The analysis finds that there is no discernible fiscal impact in the first year (FY 2014-15), but the proposal has a negative net fiscal impact over the subsequent four years contained in the forecast. A simulation of the proposal using eleven years of historical data from FY 2002-03 to FY 2012-13 confirms this general pattern.

Table 1.1
Net Fiscal Impact of House Bill 76 / Senate Bill 76
(fiscal year, \$ millions)

	2014-15	2015-16	2016-17	2017-18	2018-19
Education Stabilization Fund	\$354	\$720	\$1,056	\$1,380	\$1,716
School Districts ¹	-304	-1,098	-1,761	-2,311	-2,813
Other Impacts ²	<u>-53</u>	<u>-15</u>	<u>17</u>	<u>41</u>	<u>66</u>
Net Fiscal Impact	-3	-393	-688	-890	-1,031

¹ Includes the impact of replacing property taxes for all school districts and eliminating non-property taxes levied to fund the School District of Philadelphia.

² Includes the impact on the General Fund and special funds.

General Approach

The proposal is highly complex and has many provisions that interact. To maintain clarity, the analysis first presents the general revenue implications of the proposal in Section 2. The proposal also includes numerous transfers between funds. Section 3 provides detail regarding the deposit of new tax revenues into specific funds, the transfers of monies between various funds and the impact of the proposal on school districts. Section 4 provides an analysis of historical trends for sales, income and school property tax revenues. Section 5 concludes the analysis with a historical simulation that assumes the proposal is enacted on January 1, 2002. Three appendices provide further detail for readers interested in the methodologies and data sources used to derive the estimates contained in this analysis. The final appendix presents historical property tax data.

School Property Taxes by District : FY 2011-12
(millions of dollars)

<u>County</u>	<u>School District</u>	<u>Current and Interim Property Taxes Collected</u>	<u>Property Tax Reduction Allocations</u>	<u>FY 2011-12 Total</u>
Adams	Bermudian Springs SD	9.314	0.606	9.920
	Conewago Valley SD	19.817	0.915	20.732
	Fairfield Area SD	7.373	0.460	7.833
	Gettysburg Area SD	26.673	1.105	27.778
	Littlestown Area SD	10.928	0.896	11.824
	Upper Adams SD	9.009	0.816	9.825
Allegheny	Allegheny Valley SD	12.432	0.396	12.828
	Avonworth SD	13.832	0.247	14.079
	Baldwin-Whitehall SD	31.93	1.66	33.59
	Bethel Park SD	46.28	1.70	47.98
	Brentwood Borough SD	8.00	0.62	8.62
	Carlynton SD	11.42	0.56	11.98
	Chartiers Valley SD	33.60	0.91	34.50
	Clairton City SD	1.95	0.47	2.41
	Cornell SD	6.68	0.25	6.94
	Deer Lakes SD	17.08	0.93	18.01
	Duquesne City SD	1.27	0.37	1.64
	East Allegheny SD	11.46	0.96	12.42
	Elizabeth Forward SD	15.02	1.30	16.32
	Fox Chapel Area SD	55.18	1.47	56.64
	Gateway SD	40.07	1.46	41.53
	Hampton Township SD	25.74	0.86	26.60
	Highlands SD	15.04	1.30	16.34
	Keystone Oaks SD	20.63	0.85	21.49
	Mckeesport Area SD	9.62	2.44	12.06
	Montour SD	36.85	0.93	37.78
	Moon Area SD	39.62	0.96	40.58
	Mt Lebanon SD	53.96	1.70	55.66
	North Allegheny SD	82.73	2.22	84.96
	North Hills SD	43.36	1.43	44.79
	Northgate SD	9.58	0.70	10.27
	Penn Hills SD	31.13	2.36	33.49
	Pine-Richland SD	41.44	1.25	42.69
	Pittsburgh SD	162.94	15.58	178.51
	Plum Borough SD	25.55	1.65	27.21
	Quaker Valley SD	28.03	0.71	28.74
	Riverview SD	10.02	0.36	10.37
	Shaler Area SD	38.69	2.04	40.73
	South Allegheny SD	4.37	0.76	5.13
South Fayette Twp SD	24.07	0.66	24.74	
South Park SD	13.97	0.87	14.84	
Steel Valley SD	11.52	0.97	12.49	
Sto-Rox SD	5.93	0.85	6.78	
Upper Saint Clair SD	38.14	1.39	39.53	
West Allegheny SD	31.57	1.14	32.70	
West Jefferson Hills SD	21.16	1.11	22.27	

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Allegheny	West Mifflin Area SD	20.39	1.46	21.85
	Wilkesburg Borough SD	9.01	0.81	9.81
	Woodland Hills SD	37.87	2.21	40.08
Armstrong	Apollo-Ridge SD	5.45	0.88	6.33
	Armstrong SD	23.95	3.59	27.53
	Freeport Area SD	10.78	0.71	11.48
	Leechburg Area SD	4.29	0.45	4.73
Beaver	Aliquippa SD	4.00	0.75	4.75
	Ambridge Area SD	15.93	1.05	16.98
	Beaver Area SD	12.16	0.43	12.59
	Big Beaver Falls A SD	5.12	0.99	6.11
	Blackhawk SD	12.16	0.86	13.02
	Central Valley SD	11.92	0.84	12.76
	Freedom Area SD	4.86	0.50	5.36
	Hopewell Area SD	13.48	1.15	14.63
	Midland Borough SD	0.47	0.09	0.56
	New Brighton Area SD	4.01	0.67	4.68
	Riverside Beaver Co SD	6.56	0.80	7.37
	Rochester Area SD	2.99	0.49	3.47
	South Side Area SD	6.12	0.36	6.48
Western Beaver Co SD	2.36	0.29	2.65	
Bedford	Bedford Area SD	8.16	0.65	8.81
	Chestnut Ridge SD	3.79	0.45	4.25
	Everett Area SD	4.88	0.59	5.47
	Northern Bedford Co SD	2.22	0.32	2.54
	Tussey Mountain SD	2.69	0.34	3.03
Berks	Antietam SD	7.60	0.46	8.06
	Boyertown Area SD	50.37	1.80	52.16
	Brandywine Hgts Area SD	16.42	0.79	17.20
	Conrad Weiser Area SD	22.17	1.02	23.19
	Daniel Boone Area SD	27.90	1.20	29.09
	Exeter Township SD	38.60	1.35	39.96
	Fleetwood Area SD	21.14	1.12	22.27
	Governor Mifflin SD	35.56	0.87	36.43
	Hamburg Area SD	19.69	0.83	20.52
	Kutztown Area SD	17.24	0.61	17.86
	Muhlenberg SD	30.83	1.20	32.03
	Oley Valley SD	15.89	0.63	16.52
	Reading SD	17.78	3.68	21.46
	Schuylkill Valley SD	21.01	0.59	21.60
	Tulpehocken Area SD	14.57	0.64	15.21
Twin Valley SD	29.97	1.03	31.00	
Wilson SD	55.02	1.38	56.40	

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Berks	Wyomissing Area SD	21.09	0.49	21.57
Blair	Altoona Area SD	13.47	1.84	15.31
	Bellwood-Antis SD	4.12	0.36	4.48
	Claysburg-Kimmel SD	1.93	0.34	2.27
	Hollidaysburg Area SD	17.86	0.57	18.43
	Spring Cove SD	7.81	0.38	8.19
	Tyrone Area SD	4.35	0.49	4.84
	Williamsburg Comm SD	1.43	0.20	1.63
Bradford	Athens Area SD	10.01	0.93	10.94
	Canton Area SD	2.57	0.30	2.86
	Northeast Bradford SD	2.46	0.10	2.56
	Sayre Area SD	4.69	0.59	5.28
	Towanda Area SD	7.05	0.75	7.80
	Troy Area SD	4.91	0.34	5.25
	Wyalusing Area SD	5.67	0.30	5.97
Bucks	Bensalem Township SD	89.95	2.27	92.22
	Bristol Borough SD	10.76	0.50	11.26
	Bristol Township SD	70.11	3.39	73.50
	Centennial SD	57.96	1.82	59.77
	Central Bucks SD	200.81	5.87	206.67
	Council Rock SD	130.99	4.96	135.95
	Morrisville Borough SD	10.02	0.39	10.41
	Neshaminy SD	113.44	3.59	117.03
	New Hope-Solebury SD	23.56	0.80	24.37
	Palisades SD	25.59	0.93	26.52
	Pennridge SD	70.97	2.25	73.22
	Pennsbury SD	125.17	4.16	129.32
	Quakertown Community SD	53.93	2.04	55.96
Butler	Butler Area SD	34.60	1.96	36.56
	Karns City Area SD	4.11	0.59	4.71
	Mars Area SD	20.77	0.32	21.10
	Moniteau SD	4.15	0.60	4.76
	Seneca Valley SD	52.72	1.21	53.93
	Slippery Rock Area SD	10.67	0.66	11.33
	South Butler County SD	14.16	0.59	14.75
Cambria	Blacklick Valley SD	0.85	0.17	1.02
	Cambria Heights SD	3.44	0.51	3.95
	Central Cambria SD	7.39	0.39	7.78
	Conemaugh Valley SD	1.98	0.27	2.25
	Ferndale Area SD	1.53	0.30	1.83
	Forest Hills SD	3.57	0.82	4.40
	Greater Johnstown SD	6.58	1.36	7.94

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Cambria	Northern Cambria SD	2.07	0.31	2.38
	Penn Cambria SD	4.11	0.45	4.56
	Portage Area SD	1.66	0.34	1.99
	Richland SD	10.82	0.23	11.05
	Westmont Hilltop SD	10.98	0.31	11.29
Cameron	Cameron County SD	2.37	0.43	2.81
Carbon	Jim Thorpe Area SD	25.46	0.73	26.20
	Lehighon Area SD	15.75	1.18	16.93
	Palmerton Area SD	13.05	0.74	13.79
	Panther Valley SD	7.16	0.74	7.90
	Weatherly Area SD	4.87	0.36	5.24
Centre	Bald Eagle Area SD	7.37	0.73	8.10
	Bellefonte Area SD	19.79	1.17	20.97
	Penns Valley Area SD	9.93	0.56	10.49
	State College Area SD	74.95	1.43	76.38
Chester	Avon Grove SD	43.75	2.67	46.42
	Coatesville Area SD	75.99	3.87	79.86
	Downingtown Area SD	128.21	3.85	132.06
	Great Valley SD	61.83	1.02	62.85
	Kennett Consolidated SD	49.33	1.43	50.75
	Octorara Area SD	28.20	1.11	29.32
	Owen J Roberts SD	58.52	1.44	59.96
	Oxford Area SD	30.04	1.57	31.61
	Phoenixville Area SD	51.98	1.31	53.28
	Tredyffrin-Easttown SD	85.39	2.10	87.49
	Unionville-Chadds Fd SD	55.32	1.49	56.81
West Chester Area SD	140.72	3.60	144.32	
Clarion	Allegheny-Clarn Valy SD	2.42	0.28	2.70
	Clarion Area SD	5.20	0.21	5.41
	Clarion-Limestone A SD	3.28	0.33	3.61
	Keystone SD	2.82	0.28	3.10
	North Clarion County SD	1.73	0.14	1.87
	Redbank Valley SD	1.99	0.25	2.24
	Union SD	1.38	0.14	1.52
Clearfield	Clearfield Area SD	10.74	0.86	11.60
	Curwensville Area SD	2.76	0.35	3.11
	Dubois Area SD	15.97	1.86	17.83
	Glendale SD	1.92	0.31	2.24
	Harmony Area SD	0.81	0.08	0.89
	Moshannon Valley SD	2.25	0.33	2.58
	Philipsbrg-Osceola A SD	8.36	0.78	9.14

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Clearfield	West Branch Area SD	3.09	0.28	3.37
Clinton	Keystone Central SD	18.96	2.15	21.12
Columbia	Benton Area SD	3.18	0.35	3.53
	Berwick Area SD	14.43	1.09	15.53
	Bloomsburg Area SD	8.32	0.49	8.82
	Central Columbia SD	10.03	0.36	10.39
	Millville Area SD	3.36	0.29	3.65
	Southern Columbia A SD	5.07	0.29	5.36
Crawford	Conneaut SD	11.33	0.97	12.30
	Crawford Central SD	18.66	1.45	20.11
	Penncrest SD	10.61	1.27	11.88
Cumberland	Big Spring SD	17.98	0.77	18.75
	Camp Hill SD	9.84	0.26	10.09
	Carlisle Area SD	34.83	1.10	35.93
	Cumberland Valley SD	54.78	0.93	55.71
	East Pennsboro Area SD	16.69	0.67	17.36
	Mechanicsburg Area SD	29.53	0.89	30.41
	Shippensburg Area SD	17.07	0.92	17.99
	South Middleton SD	15.22	0.54	15.76
Dauphin	Central Dauphin SD	70.42	2.61	73.04
	Derry Township SD	31.41	0.66	32.07
	Halifax Area SD	6.10	0.43	6.54
	Harrisburg City SD	33.82	2.78	36.59
	Lower Dauphin SD	27.16	1.34	28.50
	Middletown Area SD	17.49	0.92	18.41
	Millersburg Area SD	4.17	0.25	4.42
	Steelton-Highspire SD	4.33	0.39	4.72
	Susquehanna Township SD	24.17	0.46	24.63
	Upper Dauphin Area SD	5.20	0.42	5.62
Delaware	Chester-Upland SD	13.44	2.75	16.19
	Chichester SD	40.30	1.80	42.10
	Garnet Valley SD	62.96	1.47	64.42
	Haverford Township SD	73.45	2.10	75.55
	Interboro SD	32.27	2.02	34.29
	Marple Newtown SD	53.40	1.23	54.63
	Penn-Delco SD	30.16	1.47	31.63
	Radnor Township SD	63.29	1.45	64.74
	Ridley SD	61.29	2.07	63.35
	Rose Tree Media SD	60.32	1.63	61.95
	Southeast Delco SD	30.31	2.17	32.48
	Springfield SD	46.53	1.22	47.75

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Delaware	Upper Darby SD	82.06	5.14	87.20
	Wallingford-Swarthmr SD	49.34	1.84	51.18
	William Penn SD	36.94	3.40	40.34
Elk	Johnsonburg Area SD	1.59	0.28	1.88
	Ridgway Area SD	2.85	0.35	3.20
	Saint Marys Area SD	9.26	0.35	9.61
Erie	Corry Area SD	6.34	0.53	6.87
	Erie City SD	35.01	5.93	40.93
	Fairview SD	12.54	0.26	12.80
	Fort Leboeuf SD	12.82	0.71	13.53
	General Mclane SD	9.36	0.52	9.88
	Girard SD	6.17	0.74	6.91
	Harbor Creek SD	11.78	0.46	12.24
	Iroquois SD	3.80	0.62	4.42
	Millcreek Township SD	44.89	0.93	45.82
	North East SD	6.70	0.56	7.26
	Northwestern SD	3.14	0.39	3.54
	Union City Area SD	2.13	0.33	2.47
	Wattsburg Area SD	7.12	0.46	7.58
Fayette	Albert Gallatin Area SD	6.35	0.82	7.17
	Brownsville Area SD	4.16	0.34	4.50
	Connellsville Area SD	11.62	1.46	13.08
	Frazier SD	3.19	0.28	3.47
	Laurel Highlands SD	12.37	1.02	13.39
	Uniontown Area SD	10.22	1.12	11.34
Forest	Forest Area SD	4.06	0.23	4.30
Franklin	Chambersburg Area SD	51.00	1.34	52.34
	Fannett-Metal SD	2.18	0.11	2.30
	Greencastle-Antrim SD	16.94	0.63	17.57
	Tuscarora SD	14.68	0.63	15.31
	Waynesboro Area SD	19.10	0.73	19.83
Fulton	Central Fulton SD	3.99	0.38	4.37
	Forbes Road SD	1.96	0.17	2.14
	Southern Fulton SD	2.94	0.29	3.23
Greene	Carmichaels Area SD	2.75	0.43	3.18
	Central Greene SD	12.39	0.92	13.31
	Jefferson-Morgan SD	2.83	0.43	3.27
	Southeastern Greene SD	2.03	0.37	2.40
	West Greene SD	9.24	0.11	9.36

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Huntingdon	Huntingdon Area SD	6.89	0.67	7.56
	Juniata Valley SD	2.00	0.21	2.21
	Mount Union Area SD	3.40	0.24	3.64
	Southern Huntngdn Co SD	3.04	0.29	3.32
Indiana	Blairsville-Saltsbrg SD	9.43	1.13	10.57
	Homer-Center SD	4.79	0.39	5.18
	Indiana Area SD	23.72	1.03	24.76
	Marion Center Area SD	4.90	0.60	5.50
	Penns Manor Area SD	2.36	0.27	2.63
	Purchase Line SD	2.20	0.28	2.49
	United SD	3.69	0.45	4.14
Jefferson	Brockway Area SD	1.99	0.35	2.35
	Brookville Area SD	5.23	0.71	5.95
	Punxsutawney Area SD	6.94	1.12	8.06
Juniata	Juniata County SD	11.11	0.52	11.63
Lackawanna	Abington Heights SD	23.50	0.82	24.32
	Carbondale Area SD	4.66	0.62	5.28
	Dunmore SD	7.65	0.33	7.99
	Lakeland SD	6.78	0.34	7.12
	Mid Valley SD	10.98	0.26	11.24
	North Pocono SD	22.24	1.20	23.44
	Old Forge SD	4.73	0.23	4.96
	Riverside SD	10.16	0.46	10.62
	Scranton SD	34.09	4.35	38.44
Valley View SD	9.08	0.90	9.97	
Lancaster	Cocalico SD	28.82	1.10	29.92
	Columbia Borough SD	7.66	0.64	8.30
	Conestoga Valley SD	36.18	0.70	36.88
	Donegal SD	23.01	0.67	23.67
	Eastern Lancaster Co SD	26.48	0.44	26.92
	Elizabethtown Area SD	25.59	0.60	26.18
	Ephrata Area SD	32.97	1.02	34.00
	Hempfield SD	62.71	1.62	64.33
	Lampeter-Strasburg SD	29.47	0.63	30.10
	Lancaster SD	56.30	4.98	61.27
	Manheim Central SD	24.76	0.83	25.59
	Manheim Township SD	51.50	1.10	52.59
	Penn Manor SD	36.76	1.29	38.04
	Pequea Valley SD	19.24	0.38	19.62
	Solanco SD	18.36	0.57	18.94
Warwick SD	32.36	0.94	33.29	

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Lawrence	Elliwood City Area SD	6.28	0.69	6.97
	Laurel SD	3.41	0.37	3.78
	Mohawk Area SD	4.65	0.48	5.14
	Neshannock Township SD	8.69	0.20	8.89
	New Castle Area SD	6.53	1.18	7.72
	Shenango Area SD	3.59	0.46	4.05
	Union Area SD	2.76	0.25	3.01
	Wilmington Area SD	5.34	0.38	5.72
Lebanon	Annville-Cleona SD	9.36	0.26	9.62
	Cornwall-Lebanon SD	35.53	1.26	36.79
	Eastern Lebanon Co SD	19.31	0.46	19.77
	Lebanon SD	12.79	1.77	14.56
	Northern Lebanon SD	13.27	0.65	13.91
	Palmyra Area SD	22.86	0.34	23.21
Lehigh	Allentown City SD	62.44	9.63	72.07
	Catasauqua Area SD	14.35	0.68	15.03
	East Penn SD	75.80	1.79	77.60
	Northern Lehigh SD	13.29	0.95	14.24
	Northwestern Lehigh SD	21.29	0.67	21.95
	Parkland SD	92.96	1.74	94.69
	Salisbury Township SD	19.78	0.50	20.28
	Southern Lehigh SD	34.38	0.69	35.07
	Whitehall-Coplay SD	31.80	1.17	32.97
Luzerne	Crestwood SD	14.79	0.42	15.21
	Dallas SD	17.26	0.32	17.58
	Greater Nanticoke A SD	5.43	0.71	6.14
	Hanover Area SD	10.75	0.89	11.63
	Hazleton Area SD	34.88	2.71	37.59
	Lake-Lehman SD	10.65	0.46	11.11
	Northwest Area SD	4.11	0.49	4.60
	Pittston Area SD	17.44	0.85	18.29
	Wilkes-Barre Area SD	40.38	2.90	43.28
	Wyoming Area SD	12.01	0.48	12.48
Wyoming Valley West SD	22.80	1.57	24.37	
Lycoming	East Lycoming SD	5.02	0.53	5.56
	Jersey Shore Area SD	9.94	1.14	11.08
	Loyalsock Township SD	8.63	0.39	9.02
	Montgomery Area SD	2.89	0.32	3.20
	Montoursville Area SD	9.43	0.51	9.94
	Muncy SD	5.93	0.33	6.26
	South Williamsport A SD	4.17	0.56	4.74
	Williamsport Area SD	18.17	2.44	20.60

School Property Taxes by District : FY 2011-12
(millions of dollars)

<u>County</u>	<u>School District</u>	<u>Current and Interim Property Taxes Collected</u>	<u>Property Tax Reduction Allocations</u>	<u>FY 2011-12 Total</u>
Mckean	Bradford Area SD	8.82	1.52	10.34
	Kane Area SD	2.42	0.34	2.76
	Otto-Eldred SD	1.11	0.19	1.29
	Port Allegany SD	2.07	0.32	2.39
	Smethport Area SD	2.60	0.32	2.91
Mercer	Commodore Perry SD	1.58	0.18	1.76
	Farrell Area SD	2.37	0.27	2.63
	Greenville Area SD	4.58	0.54	5.12
	Grove City Area SD	8.94	0.50	9.44
	Hermitage SD	13.94	0.46	14.40
	Jamestown Area SD	2.22	0.28	2.50
	Lakeview SD	3.12	0.36	3.48
	Mercer Area SD	4.93	0.41	5.34
	Reynolds SD	4.16	0.49	4.66
	Sharon City SD	5.03	0.75	5.78
	Sharpsville Area SD	3.83	0.45	4.28
West Middlesex Area SD	3.81	0.40	4.22	
Mifflin	Mifflin County SD	18.82	1.92	20.74
Monroe	East Stroudsburg A SD	89.10	4.34	93.44
	Pleasant Valley SD	41.63	4.06	45.69
	Pocono Mountain SD	128.45	6.21	134.66
	Stroudsburg Area SD	58.32	2.66	60.98
Montgomery	Abington SD	89.62	4.34	93.96
	Bryn Athyn SD	0.09	0.01	0.10
	Cheltenham Township SD	72.48	2.98	75.45
	Colonial SD	67.66	2.48	70.14
	Hatboro-Horsham SD	59.50	2.23	61.73
	Jenkintown SD	9.81	0.39	10.19
	Lower Merion SD	169.13	3.47	172.61
	Lower Moreland Twp SD	29.55	1.36	30.91
	Methacton SD	61.43	1.88	63.31
	Norristown Area SD	75.74	2.61	78.35
	North Penn SD	142.68	4.63	147.31
	Perkiomen Valley SD	54.77	1.70	56.47
	Pottsgrove SD	34.46	1.51	35.97
	Pottstown SD	26.99	1.62	28.61
	Souderton Area SD	70.61	2.10	72.71
	Springfield Township SD	33.55	1.74	35.29
	Spring-Ford Area SD	81.69	2.31	84.00
Upper Dublin SD	56.92	2.28	59.20	
Upper Merion Area SD	64.95	0.61	65.56	
Upper Moreland Twp SD	36.63	1.09	37.72	
Upper Perkiomen SD	25.79	1.11	26.90	

School Property Taxes by District : FY 2011-12
(millions of dollars)

<u>County</u>	<u>School District</u>	<u>Current and Interim Property Taxes Collected</u>	<u>Property Tax Reduction Allocations</u>	<u>FY 2011-12 Total</u>
Montgomery	Wissahickon SD	58.94	2.56	61.50
Montour	Danville Area SD	11.27	0.55	11.83
Northampton	Bangor Area SD	24.39	1.72	26.10
	Bethlehem Area SD	118.78	4.72	123.50
	Easton Area SD	77.28	3.30	80.57
	Nazareth Area SD	41.44	1.59	43.03
	Northampton Area SD	46.65	1.47	48.11
	Pen Argyl Area SD	12.90	0.69	13.60
	Saucon Valley SD	27.88	0.93	28.80
	Wilson Area SD	18.78	0.98	19.76
Northumberland	Line Mountain SD	4.64	0.34	4.98
	Milton Area SD	7.57	0.61	8.18
	Mount Carmel Area SD	1.95	0.22	2.17
	Shamokin Area SD	2.19	0.35	2.54
	Shikellamy SD	12.82	0.90	13.72
	Warrior Run SD	5.35	0.40	5.75
Perry	Greenwood SD	3.71	0.21	3.91
	Newport SD	5.19	0.42	5.62
	Susquenita SD	9.36	0.75	10.12
	West Perry SD	11.42	0.74	12.15
Philadelphia	Philadelphia City SD	597.79	*	597.79
Pike	Delaware Valley SD	37.82	2.99	40.80
Potter	Austin Area SD	1.06	0.13	1.20
	Coudersport Area SD	3.83	0.25	4.08
	Galeton Area SD	2.37	0.18	2.55
	Northern Potter SD	1.86	0.24	2.10
	Oswayo Valley SD	1.55	0.13	1.68
Schuylkill	Blue Mountain SD	15.49	0.76	16.25
	Mahanoy Area SD	3.19	0.46	3.64
	Minersville Area SD	4.50	0.36	4.86
	North Schuylkill SD	6.19	0.42	6.61
	Pine Grove Area SD	7.50	0.58	8.08
	Pottsville Area SD	8.29	0.70	8.99
	Saint Clair Area SD	2.94	0.15	3.09
	Schuylkill Haven A SD	5.01	0.47	5.48
	Shenandoah Valley SD	2.78	0.31	3.09
	Tamaqua Area SD	9.33	0.70	10.03
	Tri-Valley SD	3.09	0.24	3.33
Williams Valley SD	2.14	0.33	2.48	

School Property Taxes by District : FY 2011-12
(millions of dollars)

<u>County</u>	<u>School District</u>	<u>Current and Interim Property Taxes Collected</u>	<u>Property Tax Reduction Allocations</u>	<u>FY 2011-12 Total</u>
Snyder	Mid-West SD	9.21	0.79	10.00
	Selinsgrove Area SD	13.92	0.66	14.58
Somerset	Berlin Brothrsvalley SD	2.34	0.21	2.56
	Conemaugh Twp Area SD	2.26	0.27	2.54
	Meyersdale Area SD	1.87	0.21	2.08
	North Star SD	3.49	0.38	3.88
	Rockwood Area SD	4.49	0.23	4.72
	Salisbury-Elk Lick SD	0.80	0.12	0.92
	Shade-Central City SD	1.46	0.19	1.66
	Shanksville-Stonycrk SD	2.89	0.17	3.06
	Somerset Area SD	16.15	0.66	16.81
	Turkeyfoot Valley A SD	1.15	0.10	1.25
Windber Area SD	1.56	0.28	1.84	
Sullivan	Sullivan County SD	6.71	0.21	6.91
Susquehanna	Blue Ridge SD	4.72	0.73	5.46
	Elk Lake SD	4.58	0.34	4.92
	Forest City Regional SD	4.67	0.37	5.05
	Montrose Area SD	8.19	1.10	9.29
	Mountain View SD	5.49	0.52	6.01
	Susquehanna Comm SD	2.99	0.40	3.39
Tioga	Northern Tioga SD	6.73	0.47	7.20
	Southern Tioga SD	8.21	0.65	8.87
	Wellsboro Area SD	8.60	0.38	8.97
Union	Lewisburg Area SD	13.46	0.52	13.98
	Mifflinburg Area SD	7.57	0.57	8.13
Venango	Cranberry Area SD	4.60	0.59	5.19
	Franklin Area SD	8.26	0.93	9.20
	Oil City Area SD	4.54	1.06	5.60
	Titusville Area SD	5.22	0.49	5.71
	Valley Grove SD	2.12	0.34	2.46
Warren	Warren County SD	17.55	2.73	20.29
Washington	Avella Area SD	2.31	0.25	2.56
	Bentworth SD	4.27	0.40	4.67
	Bethlehem-Center SD	2.78	0.47	3.24
	Burgettstown Area SD	4.85	0.53	5.38
	California Area SD	2.65	0.41	3.06
	Canon-Mcmillan SD	35.46	0.93	36.39
	Charleroi SD	5.81	0.64	6.46

School Property Taxes by District : FY 2011-12
(millions of dollars)

<u>County</u>	<u>School District</u>	<u>Current and Interim Property Taxes Collected</u>	<u>Property Tax Reduction Allocations</u>	<u>FY 2011-12 Total</u>
Washington	Chartiers-Houston SD	6.23	0.31	6.54
	Fort Cherry SD	4.89	0.45	5.34
	Mcguffey SD	9.47	0.87	10.34
	Peters Township SD	29.85	0.73	30.58
	Ringgold SD	14.85	1.22	16.07
	Trinity Area SD	19.11	1.29	20.40
	Washington SD	6.78	1.12	7.90
Wayne	Wallenpaupack Area SD	40.92	1.36	42.28
	Wayne Highlands SD	23.88	1.15	25.03
	Western Wayne SD	19.80	0.88	20.67
Westmoreland	Belle Vernon Area SD	12.79	0.94	13.73
	Burrell SD	11.65	0.70	12.36
	Derry Area SD	8.70	0.97	9.67
	Franklin Regional SD	28.03	0.84	28.86
	Greater Latrobe SD	24.20	0.75	24.96
	Greensburg Salem SD	16.85	0.83	17.68
	Hempfield Area SD	40.15	1.26	41.41
	Jeannette City SD	3.85	0.63	4.48
	Kiski Area SD	17.77	1.17	18.94
	Ligonier Valley SD	12.33	0.32	12.65
	Monessen City SD	3.02	0.53	3.54
	Mount Pleasant Area SD	10.79	0.83	11.63
	New Kensington-Arnld SD	7.39	1.28	8.67
	Norwin SD	24.23	0.95	25.18
	Penn-Trafford SD	19.84	1.02	20.86
	Southmoreland SD	7.38	0.94	8.32
Yough SD	8.15	0.77	8.91	
Wyoming	Lackawanna Trail SD	5.96	0.53	6.50
	Tunkhannock Area SD	16.26	1.14	17.40
York	Central York SD	48.03	1.06	49.09
	Dallastown Area SD	59.27	1.38	60.64
	Dover Area SD	24.72	1.28	26.00
	Eastern York SD	19.49	0.73	20.21
	Hanover Public SD	17.25	0.57	17.83
	Northeastern York SD	29.25	1.28	30.54
	Northern York Co SD	18.90	0.72	19.63
	Red Lion Area SD	42.56	1.89	44.45
	South Eastern SD	25.60	0.99	26.59
	South Western SD	29.54	1.12	30.66
	Southern York County SD	25.01	1.06	26.08
	Spring Grove Area SD	30.61	1.00	31.61
West Shore SD	45.72	1.28	47.00	
West York Area SD	28.25	1.06	29.31	

School Property Taxes by District : FY 2011-12
(millions of dollars)

<u>County</u>	<u>School District</u>	<u>Current and Interim Property Taxes Collected</u>	<u>Property Tax Reduction Allocations</u>	<u>FY 2011-12 Total</u>
York	York City SD	24.99	2.90	27.89
	York Suburban SD	34.47	0.66	35.14
	Total	11,476.29	525.83	12,002.12

* Property tax reduction allocations for Philadelphia are used for resident and nonresident wage tax relief pursuant to Special Session Act 1 of 2006. \$86.27 million was provided for this purpose in FY 2011-12.

Sources:

The IFO compiled PDE data for current and interim property taxes and the property tax reduction allocations. The total is calculated by the IFO. Specific sources for the PDE data are listed below.

Current and Interim Property Taxes:

Pennsylvania Department of Education

http://www.portal.state.pa.us/portal/server.pt/community/summaries_of_annual_financial_report_data/7673/other_financial_information/509049

File: Local Revenue 2003-04 to 2011-12

Property Tax Reduction Allocations:

Pennsylvania Department of Education

http://www.portal.state.pa.us/portal/server.pt/community/property_tax_relief/7452/property_tax_reduction_allocations/510335

File: 2011-12 State Property Tax Reduction Allocations

Explanation of terms used in the table:

Current and Interim Property Taxes . Revenue received from taxes assessed and levied upon real property, including taxes levied on new construction not appearing on the current real estate tax rolls. The term excludes delinquent taxes.

Property Tax Reduction Allocations . Payments to school districts from the Property Tax Relief Fund to provide homestead and farmstead exclusions to eligible property owners. The allocations are determined by a formula prescribed by Special Session Act 1 of 2006. The school property taxes collected from the owners of homestead and farmstead properties are reduced by the allocations.