

April 17, 2024

The State Tax Equalization Board has established a Common Level Ratio for each county in the Commonwealth for the calendar year 2023. STEB is governed by the provisions of Chapter 15 of the Community and Economic Development Enhancement Act, the act of June 27, 1996 (P.L. 403, No. 58); 71 P.S. §§ 1709.1501, et seq.

The law requires the State Tax Equalization Board to use statistically acceptable techniques, to make the methodology for computing ratios public and to certify, prior to July 1, the ratio to the Chief Assessor of each county annually.

The statistically acceptable technique which the Board used for the 2023 Common Level Ratio is to determine the arithmetic median of the individual sales ratios for every valid sale received from the county for the calendar year 2023.

The methodology used is to include every valid sale as verified by the county assessor. The State Tax Equalization Board has defined high and low limits by computing outliers based on an interquartile range (IQR-factor of 3) to establish an upper and lower boundary. This outlier trimming is based on standards recommended by the International Association of Assessing Officers (IAAO). After the boundary limits are defined, the State Tax Equalization Board has utilized the remaining valid sales, rejecting those sales which exceed the limits. The resulting arithmetic median ratio is the ratio which the State Tax Equalization Board is certifying as the Common Level Ratio for each county for 2023.

The Common Level Ratios for 2023 are listed on the back of this page.

STATE TAX EQUALIZATION BOARD

Peter Barsz, Board Chairman
Brittany Mercadante, Member
Gary Baker, Member

2023 COMMON LEVEL RATIOS - Certified

Ratios to be used from July 1, 2024, to June 30, 2025

County	CLR
*Adams	77.4
*Allegheny	52.7
Armstrong	37.4
^*Beaver	14.8
*Bedford	59.3
*Berks	36.4
*Blair	85.1
Bradford	20.0
*Bucks	6.3
*Butler	6.4
*Cambria	12.9
Cameron	20.3
Carbon	19.9
Centre	17.7
*Chester	33.9
*Clarion	13.0
Clearfield	8.7
*Clinton	54.8
Columbia	15.0
Crawford	18.0
*Cumberland	73.3
*Dauphin	43.3
*Delaware	61.5
Elk	21.6
*Erie	58.1
*Fayette	46.8
*Forest	13.2
*Franklin	8.2
*Fulton	22.9
*Greene	41.8
Huntingdon	13.6
*Indiana	90.8
*Jefferson	23.4
*Juniata	9.2
*Lackawanna	6.2
*Lancaster	56.4
*Lawrence	50.8
*Lebanon	58.8
*Lehigh	53.2
*Luzerne	86.8

County	CLR
*Lycoming	48.9
*McKean	55.3
Mercer	12.2
Mifflin	23.2
*Monroe	50.1
*Montgomery	32.9
*Montour	47.0
Northampton	18.2
*Northumberland	11.0
*Perry	61.2
*Philadelphia	93.3
Pike	10.2
*Potter	17.5
Schuylkill	20.5
*Snyder	10.5
Somerset	20.5
*Sullivan	45.3
Susquehanna	21.7
^*Tioga	43.4
*Union	49.7
*Venango	56.0
Warren	15.5
*Washington	72.0
*Wayne	75.3
*Westmoreland	9.3
Wyoming	11.8
*York	53.5

*COUNTIES WITH A PREDETERMINED ASSESSMENT RATIO OF 100

^ Beaver and Tioga – January 2024 Reassessment – Use 100%

CLR's are to be used in the Appeal Process **ONLY** and not used to set Market Value.

CLR **Factors** can be found on the Department of Revenue's website at

<https://www.revenue.pa.gov/TaxTypes/RTT/Pages/Common%20Level%20Ratios.aspx>

2023 COD and PRD – NOT Certified

These statistics are for informational purposes only, they have NOT been certified by STEB Board.

County	COD	PRD
Adams	15.80	1.0291
Allegheny	20.51	1
Armstrong	49.00	1.4605
Beaver	39.19	1.1879
Bedford	29.28	1.12
Berks	23.81	1.0309
Blair	15.98	1.0422
Bradford	37.23	1.093
Bucks	17.54	1.0426
Butler	23.39	1.0583
Cambria	40.32	1.0717
Cameron	68.94	1.8932
Carbon	38.45	1.1871
Centre	19.37	1.0246
Chester	15.72	1.0268
Clarion	57.49	1.1242
Clearfield	29.04	1.0679
Clinton	38.03	1.1071
Columbia	31.82	1.0837
Crawford	53.36	1.2359
Cumberland	16.06	1.0453
Dauphin	22.78	1.0377
Delaware	23.23	1.0346
Elk	44.81	1.3562
Erie	18.76	1.0281
Fayette	43.60	1.1814
Forest	47.16	1.2062
Franklin	11.85	0.9879
Fulton	30.07	1.043
Greene	62.27	1.4005
Huntingdon	42.37	1.1959
Indiana	27.21	1.1142
Jefferson	57.84	1.231
Juniata	18.59	1.0276
Lackawanna	43.57	1.1704
Lancaster	14.33	1.0112
Lawrence	31.46	1.1602
Lebanon	13.77	1.008
Lehigh	19.72	1.1016
Luzerne	17.57	1.0788

County	COD	PRD
Lycoming	25.50	1.1542
McKean	44.07	1.1972
Mercer	48.98	1.236
Mifflin	34.56	1.2092
Monroe	37.51	1.1206
Montgomery	17.33	1.0246
Montour	20.89	1.007
Northampton	16.66	1.0174
Northumberland	45.56	1.237
Perry	27.92	1.1001
Philadelphia	13.82	1.0275
Pike	36.92	1.2632
Potter	40.56	1.1442
Schuylkill	40.89	1.161
Snyder	26.10	1.0096
Somerset	50.28	1.3039
Sullivan	33.04	1.143
Susquehanna	43.80	1.2873
Tioga	33.83	1.1533
Union	24.55	1.002
Venango	49.72	1.2486
Warren	34.91	1.1253
Washington	15.98	1.0216
Wayne	26.52	1.0848
Westmoreland	27.85	1.0498
Wyoming	26.80	1.0423
York	14.50	0.9972

COD – Coefficient of Dispersion
 PRD – Price Related Differential

COD range 5 to 30
 PRD range .98 to 1.03

Standards on these statistics can be found from the PA Assessor's Association Self-Evaluation Guide
www.paassessors.org

2023 Land Use Ratio Breakdown by County – NOT Certified

These statistics are for informational purposes only, they have NOT been certified by STEB Board.

Adams

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used
77.14	14.06	1.0111	Residential
76.96	16.07	1.0659	Manufactured Home
82.64	34.09	1.291	Seasonal Housing
116.73	37.25	1.2563	Lot (Less than 10 Acres)
0	0	0	Industrial with Building
79.28	17.54	0.9514	Commercial
69.50	17.88	1.0741	Agriculture (10 Acres or more w/ Building)
0	0	0	Oil/Gas/Min.
81.17	38.19	1.2261	Land (More than 10 Acres)
77.41	15.80	1.0291	ALL

Allegheny

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
52.64	20.40	0.9994	Residential
28.33	0.02	1	Manufactured Home
0	0	0	Seasonal Housing
62.50	72.01	1.9318	Lot (Less than 10 Acres)
0	0	0	Industrial with Building
56.78	36.56	1.0829	Commercial
47.89	10.02	1.0399	Agriculture (10 Acres or more w/ Building)
0	0	0	Oil/Gas/Min.
58.25	0.01	1	Land (More than 10 Acres)
52.65	20.51	1	ALL

Armstrong

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
37.07	55.30	1.4271	Residential
52.58	25.72	1.2073	Manufactured Home
38.63	30.73	1.184	Seasonal Housing
40.71	22.59	1.1697	Lot (Less than 10 Acres)
35.62	0.01	1	Industrial with Building
45.33	35.50	1.8869	Commercial

13.75	0.03	1	Agriculture (10 Acres or more w/ Building)
0	0	0	Oil/Gas/Min.
32.53	0.08	1	Land (More than 10 Acres)
37.38	49.00	1.4605	ALL

Beaver

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
14.56	36.80	1.2004	Residential
19.03	39.05	1.1926	Manufactured Home
0	0	0	Seasonal Housing
20.83	88.19	2.0639	Lot (Less than 10 Acres)
23.22	6.20	0.9695	Industrial with Building
17.43	41.44	0.9493	Commercial
6.24	52.72	1.1219	Agriculture (10 Acres or more w/ Building)
54.13	0.01	1	Oil/Gas/Min.
15.98	0	1	Land (More than 10 Acres)
14.79	39.19	1.1879	ALL

Bedford

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
58.79	23.26	1.0717	Residential
55.11	24.23	1.1543	Manufactured Home
44.57	0.01	1	Seasonal Housing
79.08	57.03	1.2069	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
40.15	38.79	1.0896	Commercial
59.05	22.59	1.1211	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
72.45	26.95	1.0641	Land (More than 10 Acres)
59.27	29.28	1.12	ALL

Berks

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
36.28	21.85	0.9939	Residential
36.14	36.76	1.6635	Manufactured Home
	0.00	0	Seasonal Housing
30.83	66.91	1.3405	Lot (Less than 10 Acres)

44.20	41.46	1.4514	Industrial with Building
40.86	30.37	1.2193	Commercial
32.87	26.17	1.0882	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
17.91	66.19	1.1877	Land (More than 10 Acres)
36.44	23.81	1.0309	ALL

Blair

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
84.92	14.98	1.0373	Residential
81.55	5.62	1.0035	Manufactured Home
137.41	0.00	1	Seasonal Housing
107.44	8.01	1.0569	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
99.42	9.02	1.0116	Commercial
98.58	7.06	1.0437	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)
85.10	15.98	1.0422	ALL

Bradford

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
19.40	32.95	1.1006	Residential
	0.00	0	Manufactured Home
21.75	41.49	1.2784	Seasonal Housing
21.25	34.90	1.2493	Lot (Less than 10 Acres)
41.39	14.13	0.9439	Industrial with Building
29.46	45.54	1.1512	Commercial
16.80	30.89	1.0786	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
18.44	52.78	1.2141	Land (More than 10 Acres)
19.97	37.23	1.093	ALL

Bucks

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
6.31	16.10	1.0224	Residential
	0.00	0	Manufactured Home

	0.00	0	Seasonal Housing
3.21	66.89	1.2765	Lot (Less than 10 Acres)
6.69	29.83	1.6173	Industrial with Building
6.95	45.56	1.3148	Commercial
4.86	40.63	1.6036	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
5.78	47.63	1.532	Land (More than 10 Acres)
6.29	17.54	1.0426	ALL

Butler

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
6.45	20.33	1.0651	Residential
	0.00	0	Manufactured Home
7.90	0.05	1	Seasonal Housing
2.94	82.68	1.3981	Lot (Less than 10 Acres)
5.87	0.01	1	Industrial with Building
7.10	48.81	1.4214	Commercial
5.37	35.19	1.1688	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
6.12	0.07	1	Land (More than 10 Acres)
6.37	23.39	1.0583	ALL

Cambria

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
13.27	34.07	1.1319	Residential
	0.00	0	Manufactured Home
	0.00	0	Seasonal Housing
7.45	94.18	1.3586	Lot (Less than 10 Acres)
10.59	45.52	1.2483	Industrial with Building
16.49	44.28	1.1545	Commercial
5.56	54.09	0.9394	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
3.18	58.33	1.3252	Land (More than 10 Acres)
12.89	40.32	1.0717	ALL

Cameron

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
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23.34	57.34	1.4647	Residential
	0.00	0	Manufactured Home
14.28	53.18	1.5435	Seasonal Housing
6.76	72.68	2.4153	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
26.25	6.46	1.0247	Commercial
6.40	71.75	1.4881	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)
20.27	68.94	1.8932	ALL

Carbon

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
19.72	29.01	1.1252	Residential
21.45	52.24	1.3853	Manufactured Home
	0.00	0	Seasonal Housing
22.15	68.02	1.8795	Lot (Less than 10 Acres)
14.32	0.01	1	Industrial with Building
21.84	67.63	1.4376	Commercial
16.06	33.79	0.9431	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
12.69	54.49	1.3394	Land (More than 10 Acres)
19.87	38.45	1.1871	ALL

Centre

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
17.70	17.50	1.0028	Residential
20.11	29.32	1.0889	Manufactured Home
14.04	46.14	1.2063	Seasonal Housing
16.90	35.23	1.2268	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
18.04	36.80	1.2281	Commercial
17.17	34.96	1.1253	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
15.60	21.07	1.0184	Land (More than 10 Acres)
17.65	19.37	1.0246	ALL

Chester

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
33.89	15.01	1.0131	Residential
35.78	39.31	1.1191	Manufactured Home
	0.00	0	Seasonal Housing
36.08	38.22	1.4779	Lot (Less than 10 Acres)
27.80	18.96	1.0248	Industrial with Building
38.02	28.09	0.8564	Commercial
26.30	23.08	1.2748	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
26.00	35.26	1.1216	Land (More than 10 Acres)
33.88	15.72	1.0268	ALL

Clarion

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
13.13	47.78	1.1956	Residential
12.69	80.09	1.7873	Manufactured Home
	0.00	0	Seasonal Housing
10.24	140.57	2.5194	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
23.93	36.71	1.0854	Commercial
7.81	46.89	1.0641	Agriculture (10 Acres or more w/ Building)
29.07	0.01	1	Oil/Gas/Min.
2.59	72.77	1.0521	Land (More than 10 Acres)
12.95	57.49	1.1242	ALL

Clearfield

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
8.62	27.47	1.0779	Residential
8.01	0.02	1	Manufactured Home
	0.00	0	Seasonal Housing
35.68	77.50	3.7244	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
12.19	27.11	1.02	Commercial
9.16	33.85	1.1211	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
17.91	45.48	1.7064	Land (More than 10 Acres)

8.72	29.04	1.0679	ALL
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Clinton

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
56.27	34.33	1.099	Residential
50.73	43.23	1.044	Manufactured Home
45.76	44.36	1.4106	Seasonal Housing
52.06	53.11	1.352	Lot (Less than 10 Acres)
410.00	0.00	1	Industrial with Building
62.48	39.62	1.3169	Commercial
41.32	47.50	0.8331	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
10.20	134.07	1.2546	Land (More than 10 Acres)
54.78	38.03	1.1071	ALL

Columbia

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
15.40	26.42	1.0621	Residential
	0.00	0	Manufactured Home
14.02	25.67	1.0601	Seasonal Housing
11.40	78.17	1.3849	Lot (Less than 10 Acres)
13.50	6.23	0.9588	Industrial with Building
20.43	43.96	1.2543	Commercial
12.77	24.77	1.0969	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
11.16	37.18	1.1619	Land (More than 10 Acres)
14.95	31.82	1.0837	ALL

Crawford

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
19.87	42.35	1.2388	Residential
21.13	38.20	1.1214	Manufactured Home
17.22	73.16	1.7347	Seasonal Housing
13.33	114.17	2.2893	Lot (Less than 10 Acres)
42.28	68.83	0.8916	Industrial with Building
27.24	59.63	1.3885	Commercial
13.65	46.76	1.1683	Agriculture (10 Acres or more w/ Building)

	0.00	0	Oil/Gas/Min.
4.89	55.10	1.3741	Land (More than 10 Acres)
17.99	53.36	1.2359	ALL

Cumberland

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
74.24	13.14	0.9962	Residential
79.26	15.94	1.0647	Manufactured Home
68.87	43.54	1.2241	Seasonal Housing
56.83	37.77	1.1574	Lot (Less than 10 Acres)
29.59	0.01	1	Industrial with Building
62.01	34.72	1.2908	Commercial
59.88	30.76	1.122	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
60.00	43.37	1.6021	Land (More than 10 Acres)
73.32	16.06	1.0453	ALL

Dauphin

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
43.35	21.28	1.0193	Residential
42.44	30.51	1.1868	Manufactured Home
40.10	34.66	1.1513	Seasonal Housing
33.32	58.92	1.1017	Lot (Less than 10 Acres)
33.88	25.63	1.1042	Industrial with Building
47.29	27.15	1.0562	Commercial
37.55	22.77	1.0201	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
35.11	50.89	1.2906	Land (More than 10 Acres)
43.28	22.78	1.0377	ALL

Delaware

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
61.38	22.71	1.0164	Residential
	0.00	0	Manufactured Home
	0.00	0	Seasonal Housing
	0.00	0	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building

70.65	45.69	1.5338	Commercial
	0.00	0	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)
61.46	23.23	1.0346	ALL

Elk

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
22.50	32.04	1.1721	Residential
	0.00	0	Manufactured Home
11.68	101.10	1.5804	Seasonal Housing
21.00	72.16	1.9984	Lot (Less than 10 Acres)
18.62	70.44	2.1139	Industrial with Building
29.11	49.21	1.9933	Commercial
22.00	37.56	1.309	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
10.72	58.34	1.239	Land (More than 10 Acres)
21.64	44.81	1.3562	ALL

Erie

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
58.14	17.32	1.0213	Residential
47.22	16.70	1.0208	Manufactured Home
	0.00	0	Seasonal Housing
64.36	43.58	1.5024	Lot (Less than 10 Acres)
63.14	23.07	1.259	Industrial with Building
62.59	34.51	1.1074	Commercial
	0.00	0	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
53.44	20.04	1.0258	Land (More than 10 Acres)
58.11	18.76	1.0281	ALL

Fayette

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
46.32	37.68	1.1739	Residential
	0.00	0	Manufactured Home
	0.00	0	Seasonal Housing

40.00	112.41	1.9311	Lot (Less than 10 Acres)
61.48	0.00	1	Industrial with Building
55.69	61.30	1.4628	Commercial
38.19	25.49	1.0233	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
29.25	35.39	1.012	Land (More than 10 Acres)
46.81	43.60	1.1814	ALL

Forest

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
20.06	38.75	1.1889	Residential
12.18	38.02	1.0921	Manufactured Home
12.25	31.87	1.2029	Seasonal Housing
18.00	72.77	1.5626	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
20.50	0.00	1	Commercial
	0.00	0	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)
13.20	47.16	1.2062	ALL

Franklin

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
8.21	10.86	0.9916	Residential
8.21	24.10	1.0518	Manufactured Home
	0.00	0	Seasonal Housing
5.93	38.08	1.0087	Lot (Less than 10 Acres)
6.97	0.03	1	Industrial with Building
9.07	16.42	1.0573	Commercial
6.66	15.50	1.0577	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
0.89	132.12	1.2346	Land (More than 10 Acres)
8.18	11.85	0.9879	ALL

Fulton

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
23.15	25.36	1.0306	Residential

31.96	15.15	1.0544	Manufactured Home
23.76	0.02	1	Seasonal Housing
17.17	47.87	1.1895	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
43.94	8.95	0.9853	Commercial
21.35	24.00	1.02	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
14.16	34.01	1.2376	Land (More than 10 Acres)
22.85	30.07	1.043	ALL

Greene

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
43.83	59.99	1.3886	Residential
	0.00	0	Manufactured Home
	0.00	0	Seasonal Housing
	0.00	0	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
69.87	51.65	1.6459	Commercial
27.63	83.60	1.412	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
15.19	30.50	0.9805	Land (More than 10 Acres)
41.75	62.27	1.4005	ALL

Huntingdon

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
13.97	39.16	1.2121	Residential
	0.00	0	Manufactured Home
	0.00	0	Seasonal Housing
8.05	73.66	1.4024	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
20.83	106.82	1.8461	Commercial
	0.00	0	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
7.72	60.21	1.9316	Land (More than 10 Acres)
13.60	42.37	1.1959	ALL

Indiana

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
85.69	25.55	1.1011	Residential
150.00	27.31	1.247	Manufactured Home
	0.00	0	Seasonal Housing
104.86	27.17	1.0398	Lot (Less than 10 Acres)
103.61	7.62	0.9461	Industrial with Building
102.13	16.28	1.0355	Commercial
93.56	24.72	1.0996	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
98.74	27.14	1.0515	Land (More than 10 Acres)
90.81	27.21	1.1142	ALL

Jefferson

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
24.90	45.41	1.234	Residential
31.87	207.60	2.3654	Manufactured Home
	0.00	0	Seasonal Housing
20.00	94.93	3.0531	Lot (Less than 10 Acres)
27.32	3.35	0.9586	Industrial with Building
42.75	90.07	1.3654	Commercial
16.96	52.42	1.1713	Agriculture (10 Acres or more w/ Building)
17.66	76.01	1.7539	Oil/Gas/Min.
5.97	73.81	1.4334	Land (More than 10 Acres)
23.43	57.84	1.231	ALL

Juniata

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
9.60	15.84	1.0389	Residential
7.66	25.27	1.024	Manufactured Home
	0.00	0	Seasonal Housing
	0.00	0	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
	0.00	0	Commercial
	0.00	0	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)

9.15	18.59	1.0276	ALL
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Lackawanna

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
6.00	34.19	1.11	Residential
4.87	12.00	0.974	Manufactured Home
21.67	26.05	1.3734	Seasonal Housing
10.78	84.06	1.5832	Lot (Less than 10 Acres)
20.00	16.26	1.5513	Industrial with Building
7.60	45.59	1.3158	Commercial
4.63	19.70	1	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
5.26	70.33	1.0015	Land (More than 10 Acres)
6.21	43.57	1.1704	ALL

Lancaster

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
56.36	13.92	1.0084	Residential
51.70	11.10	1.0115	Manufactured Home
	0.00	0	Seasonal Housing
56.43	20.71	1.0426	Lot (Less than 10 Acres)
52.13	10.98	1.0387	Industrial with Building
61.55	22.12	1.048	Commercial
48.60	11.86	1.0195	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
58.42	3.76	1.0021	Land (More than 10 Acres)
56.37	14.33	1.0112	ALL

Lawrence

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
51.03	27.68	1.0802	Residential
59.13	39.53	1.2072	Manufactured Home
	0.00	0	Seasonal Housing
43.33	58.03	1.536	Lot (Less than 10 Acres)
75.20	21.86	1.1662	Industrial with Building
65.57	52.35	2.2134	Commercial
38.11	53.95	1.2378	Agriculture (10 Acres or more w/ Building)

	0.00	0	Oil/Gas/Min.
38.40	51.42	1.3999	Land (More than 10 Acres)
50.78	31.46	1.1602	ALL

Lebanon

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
58.82	12.39	0.9951	Residential
65.13	19.54	1.0794	Manufactured Home
62.34	0.01	1	Seasonal Housing
50.00	36.34	1.0735	Lot (Less than 10 Acres)
42.90	6.98	1.0201	Industrial with Building
62.19	29.21	1.0857	Commercial
50.65	17.38	1.0138	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
57.01	20.83	1.0361	Land (More than 10 Acres)
58.76	13.77	1.008	ALL

Lehigh

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
53.33	18.15	1.0006	Residential
86.16	15.92	1.0371	Manufactured Home
	0.00	0	Seasonal Housing
36.52	55.28	1.3593	Lot (Less than 10 Acres)
45.54	38.70	1.742	Industrial with Building
59.06	34.00	1.1145	Commercial
73.51	19.25	1.1899	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
76.85	37.92	1.8472	Land (More than 10 Acres)
53.22	19.72	1.1016	ALL

Luzerne

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
84.90	16.73	1.0643	Residential
96.75	25.41	1.0739	Manufactured Home
	0.00	0	Seasonal Housing
97.83	19.73	1.0679	Lot (Less than 10 Acres)
95.91	5.26	0.981	Industrial with Building

90.00	12.18	1.0417	Commercial
87.31	17.34	1.0852	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
90.43	21.63	1.1457	Land (More than 10 Acres)
86.80	17.57	1.0788	ALL

Lycoming

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
49.66	21.67	1.0526	Residential
61.52	46.25	1.2537	Manufactured Home
30.56	47.74	1.3824	Seasonal Housing
62.15	79.73	1.708	Lot (Less than 10 Acres)
69.87	71.05	0.9464	Industrial with Building
45.94	57.61	1.7267	Commercial
36.87	36.85	1.1587	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
31.45	37.44	1.2474	Land (More than 10 Acres)
48.94	25.50	1.1542	ALL

McKean

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
51.31	42.63	1.198	Residential
52.50	45.64	1.3515	Manufactured Home
	0.00	0	Seasonal Housing
80.64	7.40	1.028	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
92.10	18.05	0.9402	Commercial
28.71	20.97	0.9543	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
26.15	83.54	1.5054	Land (More than 10 Acres)
55.33	44.07	1.1972	ALL

Mercer

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
12.38	44.07	1.2616	Residential
15.19	47.93	1.3421	Manufactured Home
	0.00	0	Seasonal Housing

6.67	174.40	4.0402	Lot (Less than 10 Acres)
16.26	34.96	0.9104	Industrial with Building
17.10	60.77	1.5456	Commercial
6.58	36.81	0.9446	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
2.75	21.30	1.1093	Land (More than 10 Acres)
12.21	48.98	1.236	ALL

Mifflin

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
23.11	29.81	1.12	Residential
30.27	34.39	1.2074	Manufactured Home
	0.00	0	Seasonal Housing
21.98	51.89	1.5851	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
32.97	52.70	2.0101	Commercial
18.17	24.62	1.1209	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
13.79	49.02	1.2025	Land (More than 10 Acres)
23.20	34.56	1.2092	ALL

Monroe

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
47.77	31.00	1.0573	Residential
59.35	69.11	1.9822	Manufactured Home
111.30	0.00	1	Seasonal Housing
94.83	54.19	1.5324	Lot (Less than 10 Acres)
80.60	4.11	0.9908	Industrial with Building
66.71	27.42	1.1281	Commercial
	0.00	0	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)
50.14	37.51	1.1206	ALL

Montgomery

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
32.93	16.40	1.015	Residential

29.10	23.07	1.1175	Manufactured Home
	0.00	0	Seasonal Housing
19.03	85.03	1.2956	Lot (Less than 10 Acres)
29.61	35.18	1.0378	Industrial with Building
37.79	33.74	1.1715	Commercial
35.31	31.30	1.228	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
32.68	51.06	1.0492	Land (More than 10 Acres)
32.93	17.33	1.0246	ALL

Montour

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
47.51	19.16	1.0176	Residential
179.00	32.43	1.3743	Manufactured Home
	0.00	0	Seasonal Housing
42.41	30.34	1.0604	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
35.88	36.25	0.9434	Commercial
46.20	16.94	1.0084	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
28.33	26.22	0.8931	Land (More than 10 Acres)
47.00	20.89	1.007	ALL

Northampton

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
18.31	15.33	1.0043	Residential
24.23	17.78	1.0389	Manufactured Home
	0.00	0	Seasonal Housing
15.88	41.75	1.3409	Lot (Less than 10 Acres)
12.99	40.57	0.7683	Industrial with Building
15.84	47.52	1.2998	Commercial
17.12	27.38	0.9972	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
13.95	55.35	4.3271	Land (More than 10 Acres)
18.24	16.66	1.0174	ALL

Northumberland

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
11.20	42.87	1.2656	Residential
	0.00	0	Manufactured Home
	0.00	0	Seasonal Housing
7.19	72.75	1.2966	Lot (Less than 10 Acres)
12.35	53.54	1.3246	Industrial with Building
16.68	35.70	1.2335	Commercial
8.64	25.16	1.0533	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
4.20	97.80	1.9271	Land (More than 10 Acres)
11.01	45.56	1.237	ALL

Perry

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
61.13	23.34	1.0607	Residential
58.63	36.60	1.1465	Manufactured Home
66.53	77.53	1.5688	Seasonal Housing
71.59	44.61	1.2612	Lot (Less than 10 Acres)
70.40	0.00	1	Industrial with Building
95.10	79.11	1.1159	Commercial
58.52	26.71	1.0959	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
52.20	31.71	1.2077	Land (More than 10 Acres)
61.23	27.92	1.1001	ALL

Philadelphia

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
93.13	13.77	1.0309	Residential
	0.00	0	Manufactured Home
	0.00	0	Seasonal Housing
96.96	13.81	1.0503	Lot (Less than 10 Acres)
103.81	15.32	1.0428	Industrial with Building
99.47	14.41	1.0026	Commercial
	0.00	0	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)

93.31	13.82	1.0275	ALL
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Pike

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
9.64	23.34	1.0849	Residential
9.62	67.98	1.5287	Manufactured Home
8.22	40.32	0.9643	Seasonal Housing
16.67	53.71	1.7099	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
10.34	37.68	1.2281	Commercial
7.76	37.04	1.3241	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
5.52	42.57	1.6327	Land (More than 10 Acres)
10.16	36.92	1.2632	ALL

Potter

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
19.43	36.76	1.1447	Residential
44.53	34.06	1.6823	Manufactured Home
14.81	40.28	1.197	Seasonal Housing
15.47	39.26	1.4869	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
21.59	65.60	1.3958	Commercial
14.07	22.29	0.9843	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
13.40	42.35	1.093	Land (More than 10 Acres)
17.48	40.56	1.1442	ALL

Schuylkill

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
20.64	38.15	1.1598	Residential
17.72	48.18	1.3393	Manufactured Home
28.73	74.04	2.2151	Seasonal Housing
16.80	79.12	1.3682	Lot (Less than 10 Acres)
13.25	62.61	0.8865	Industrial with Building
21.99	39.10	1.1288	Commercial
17.14	18.52	1.0679	Agriculture (10 Acres or more w/ Building)

	0.00	0	Oil/Gas/Min.
11.21	73.70	1.3182	Land (More than 10 Acres)
20.48	40.89	1.161	ALL

Snyder

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
10.54	25.24	1.0105	Residential
	0.00	0	Manufactured Home
	0.00	0	Seasonal Housing
	0.00	0	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
12.73	50.96	1.3546	Commercial
9.10	31.32	0.9462	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)
10.54	26.10	1.0096	ALL

Somerset

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
20.36	41.73	1.3087	Residential
27.78	55.97	1.4687	Manufactured Home
	0.00	0	Seasonal Housing
22.70	76.22	1.7538	Lot (Less than 10 Acres)
42.50	23.90	1.1647	Industrial with Building
32.45	63.81	1.0189	Commercial
17.15	32.37	1.1487	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
14.31	49.74	1.2338	Land (More than 10 Acres)
20.52	50.28	1.3039	ALL

Sullivan

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
46.91	30.54	1.0564	Residential
60.94	19.06	1.1136	Manufactured Home
38.76	21.14	0.9622	Seasonal Housing
52.16	43.74	1.0428	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building

65.17	18.46	1.1661	Commercial
40.47	29.06	1.0967	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
38.83	26.79	1.2369	Land (More than 10 Acres)
45.31	33.04	1.143	ALL

Susquehanna

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
22.22	40.17	1.241	Residential
24.58	56.68	1.3516	Manufactured Home
14.14	31.97	1.1471	Seasonal Housing
24.32	61.42	1.4875	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
25.81	60.74	1.7366	Commercial
17.05	35.30	1.1051	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
19.17	41.32	1.2739	Land (More than 10 Acres)
21.69	43.80	1.2873	ALL

Tioga

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
45.25	28.13	1.0758	Residential
45.48	34.12	1.1484	Manufactured Home
31.21	40.51	1.183	Seasonal Housing
38.90	63.67	3.5601	Lot (Less than 10 Acres)
72.57	0.00	1	Industrial with Building
50.53	69.62	1.5938	Commercial
36.24	29.63	1.1128	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
24.02	40.84	1.1805	Land (More than 10 Acres)
43.44	33.83	1.1533	ALL

Union

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
50.11	20.01	1.0215	Residential
40.73	21.19	1.0757	Manufactured Home
37.97	51.09	1.2148	Seasonal Housing

44.44	78.64	1.4407	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
56.29	26.74	0.895	Commercial
	0.00	0	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)
49.68	24.55	1.002	ALL

Venango

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
58.18	41.53	1.2486	Residential
57.55	48.82	1.2505	Manufactured Home
43.15	50.67	1.2088	Seasonal Housing
56.13	88.27	1.7799	Lot (Less than 10 Acres)
165.89	60.58	1.9169	Industrial with Building
68.06	56.55	1.1745	Commercial
44.81	59.26	1.2965	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
31.14	66.00	1.5828	Land (More than 10 Acres)
55.97	49.72	1.2486	ALL

Warren

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
15.72	30.10	1.0971	Residential
15.85	29.31	1.1395	Manufactured Home
11.13	65.09	1.3408	Seasonal Housing
16.64	41.38	1.5004	Lot (Less than 10 Acres)
71.96	0.00	1	Industrial with Building
28.79	39.93	1.2521	Commercial
11.70	35.00	1.1232	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
6.47	30.15	1.0697	Land (More than 10 Acres)
15.45	34.91	1.1253	ALL

Washington

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
72.01	15.29	1.0185	Residential

64.82	23.13	1.0797	Manufactured Home
	0.00	0	Seasonal Housing
66.48	30.49	1.1033	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
78.06	20.57	1.1413	Commercial
70.74	18.48	0.896	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
59.51	21.77	1.0917	Land (More than 10 Acres)
72.04	15.98	1.0216	ALL

Wayne

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
72.71	20.82	1.0494	Residential
90.98	26.01	1.1263	Manufactured Home
69.41	46.05	1.2553	Seasonal Housing
99.34	28.20	1.1106	Lot (Less than 10 Acres)
77.10	0.00	1	Industrial with Building
91.08	26.11	1.181	Commercial
74.78	24.92	1.0951	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
73.08	37.80	0.8255	Land (More than 10 Acres)
75.32	26.52	1.0848	ALL

Westmoreland

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
9.35	25.43	1.0439	Residential
	0.00	0	Manufactured Home
	0.00	0	Seasonal Housing
8.16	45.14	1.0889	Lot (Less than 10 Acres)
15.54	57.91	1.7432	Industrial with Building
10.80	48.14	1.1179	Commercial
5.51	49.69	1.0481	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
	0.00	0	Land (More than 10 Acres)
9.26	27.85	1.0498	ALL

Wyoming

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
12.09	22.89	1.0526	Residential
13.27	22.78	1.0968	Manufactured Home
	0.00	0	Seasonal Housing
10.23	57.45	1.1763	Lot (Less than 10 Acres)
	0.00	0	Industrial with Building
11.76	22.67	0.9208	Commercial
10.89	15.90	0.9872	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
10.61	24.93	0.9286	Land (More than 10 Acres)
11.75	26.80	1.0423	ALL

York

Median Ratio Trimmed	COD Trimmed	PRD Trimmed	Land Used Text
53.60	13.75	0.9822	Residential
55.04	18.01	1.0471	Manufactured Home
	0.00	0	Seasonal Housing
46.83	31.96	1.2589	Lot (Less than 10 Acres)
45.42	23.65	1.4126	Industrial with Building
53.61	31.06	1.1817	Commercial
49.38	23.61	1.0303	Agriculture (10 Acres or more w/ Building)
	0.00	0	Oil/Gas/Min.
27.09	36.86	1.0885	Land (More than 10 Acres)
53.46	14.50	0.9972	ALL